



# BERKLEY MICHIGAN

## Adopted Budget 2011-2012



# 2011-2012 ADOPTED BUDGET

CITY OF BERKLEY, MICHIGAN  
JULY 1, 2011 – JUNE 30, 2012

**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

**Cheryl Printz**

City Clerk

**Derrick Schueller**

Public Works Director

**Celia Morse**

Library Director

**Tom Colwell**

Parks and Recreation Director

**David L. Sabuda**

Finance Director/Treasurer

**Amy Vansen**

City Planner

**Staff Accountants:**

Rebecca Baaki

Susan Reddin



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Berkley  
Michigan**

For the Fiscal Year Beginning

**July 1, 2010**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Berkley, Michigan for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device

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

# City of Berkley

*Management Organization*

Citizens of Berkley

City Council

Boards & Commissions

**ADMINISTRATION**

<b>CITY MANAGER</b>	
Jane Bais-DiSessa	
<b>Executive Assistant</b>	
Theresa McArleton	
<b>Communications Division</b>	
<b>WBRK</b>	<b>Information Technology</b>
Nancy Line	Casey O'Neil
<b>CITY ATTORNEY</b>	
Dale Schneider	

**SERVICES**

<b>Building/Planning</b>
Amy Vansen
<b>City Clerk</b>
Cheryl Printz
<b>Finance/Treasurer</b>
David Sabuda
<b>Library</b>
Celia Morse
<b>Parks &amp; Recreation</b>
Tom Colwell
<b>Public Safety</b>
Richard Eshman
<b>Public Works</b>
Derrick Schueller

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

Effective July 2011



City of Berkeley  
 Budget Development Calendar  
 All Operating Funds – City Manager Approved 12/22/2010  
 12/15/2010

Date	Description
1/4/2011	<b>Budget worksheets and instructions</b> delivered to departments and District Court.
1/12/2011	<b>DDA</b> budget instructions delivered.
2/9/2011	<b>DDA</b> Approves budget submission to the Finance Director.
2/11/2011	<b>Last day</b> for Departments to submit 2011-12 budget requests to Fin. Dir.
2/28/2011	<b>Finance meets</b> with department heads to discuss appropriation requests.
3/1/2011-3/11/2011	<b>Department Heads meet</b> with City Manager to discuss Goals and Objectives.
3/9/2011	<b>DDA</b> meets with the City Manager to discuss final budget requests.
3/25/2011	<b>Finance Director</b> completes Finance Recommended Budget w/Department Head input.
3/28/2011-4/8/2011	<b>Department Heads</b> meet with City Manager to discuss final appropriations.
4/14/2011	<b>Notice</b> of Public Hearing sent to the Daily Tribune.
4/18/2011	<b>Council Meeting</b> – Requesting approval to publish notice of a public hearing for 5/16/11.
4/20/2011	<b>Capital Improvements Plan</b> submitted by City Manager to Planning Commission
4/21/2011	<b>Notice of Public Hearing Published in the Daily Tribune for 5/16/11</b> - The City Charter requires a two week advance notice of a budget/tax public hearing. State law requires at least six (6) day advance notice of a budget/tax public hearing. Both State law and Charter allow for the budget to be adopted at the same meeting the public hearing is held.

4/25/2011	<b>Finance</b> completes draft budget for Manager approval and Council Review.
4/26/2011	<b>Capital Improvements Plan</b> – Submitted to the Planning Commission for approval.
4/29/2011	<b>Proposed budgets delivered</b> to the Mayor and City Council (Charter Requirement)
5/2/2011	<b>Budget to</b> Library and Clerk for public inspection.
5/2/2011	<b>Council Meeting</b> – Regular – No budget action required.
5/9/2011	<b>Special Council Meeting</b> – Budget Work Session – Public Safety, Library, City Clerk, Mayor and Council, Community Promotions, City Hall, Communications, Information Technology, Attorney and the DDA.
5/10/2011	<b>Special Council Meeting</b> – Budget Work Session – Building and Planning, 45A District Court, Public Works, Parks and Recreation, Arena, Debt Funds and Finance.
5/11/2011	<b>Special Council Meeting</b> - Reserved if necessary.
Date	<b>Description</b>
5/16/2011	<b>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.</b>
5/26/2011	<b>Certified Tax Rates to Oakland County for Tax Bill Preparation.</b>
7/1/2011	<b>Publish Final Budget.</b>



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**Adopted Budget for FY 2011-2012**  
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**City of Berkley**  
3338 Coolidge Highway, Berkley, MI 48072



"We Care"

Office of the  
City Manager  
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Fax 248-658-3351  
[www.berkleymich.org](http://www.berkleymich.org)

May 17, 2011

**ADOPTED COMPREHENSIVE BUDGET FOR FY 2011-2012**

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) 2011-2012***, which begins July 1, 2011 and ends June 30, 2012. 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 2011/2012 represents a sound financial plan, and addresses the City's continued efforts to operate within a terrible housing market which saw taxable values again decrease another four and eight tenths percent (4.80%) across the City, which led to the City not receiving over \$228,500 in General Fund and Solid Waste Fund revenues. The City will also see the loss of Statutory State Shared Revenue allocations. This is a \$176,000 loss in state shared revenues to the General Fund as compared to the 2010/11 budget year.

The budget does have over \$806 thousand in capital improvement projects, with a majority of this funding coming from special revenue and enterprise fund activities. The budget also has over \$309,000 in capital equipment expenses with the General Fund and the Water/Sewer Fund appropriating the majority of these costs. Finally, staff has been reduced overall by three full-time positions with no maximum pay class merit system or union position obtaining a pay increase in 2011/12.

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 2011-2012.

Respectfully submitted,

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

Jane Bais-DiSessa  
City Manager

JBD/dls

**CITY OF BERKLEY  
EXECUTIVE SUMMARY  
FY 2011/2012 ADOPTED BUDGET**

**Introduction:**

The City's total proposed operating budget, across all operating funds for Fiscal Year 2011-2012 is \$20,513,755. When compared to last fiscal year, (\$19,602,814), the proposed budget reflects an overall increase of 4.6%. This increase in overall expenses is due to road bond debt payments increasing and the 12 Mile and Coolidge Downtown Development Authority (DDA) loan debt payment increasing. The City will experience an increase in water sewer costs along with increased municipal solid waste tipping and collection fees. Finally, the City will reconstruct the Robina sidewalk plaza north of Twelve Mile Road. These four major costs account for the majority of spending increases for 2011/12.

In 2011/12, the City, for the fourth year in a row experienced a tax value decline. The decline in for fiscal year 2011/12 is 4.8% or a loss of \$181,500 in property tax revenues to the General Fund. Gas and weight taxes also declined for the upcoming fiscal year by \$74,385. This is the sixth year gas and weight taxes have declined. These taxes support the Major and Local Street Funds. Interest earnings remain at an all time low of less than 50 basis points earned per month. Tax values declined for a second year within the DDA by 3.7%. (\$21,000 in revenue decline) For the first time since the implementation of State Shared Revenues,

which began in 1971, the City had to recommend a zero appropriation for Statutory State Shared Revenues. (\$176,768)

The property tax effort will be increasing effective for the 7/1/2011 property tax bill by \$.2330/thousand tax value or 1.6%. This increase pays for the road bond debt issues which is a 14% average increase in tax rates and to pay for the 2.8% increase (\$.0716/thousand taxable value) in the Public Act 345 tax rate levy that exclusively supports the Public Safety Pension System. The Public Act 345 tax rate 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 have increased by 7.7% since fiscal year 2010. However, the loss in property tax values and the increase in the annual General Fund contribution to the pension system cause the increase in the PA 345 tax rate.

The 2011/12 operating budget 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 largest cost of the 2011/12 operating budget is the salary and fringe benefit sections of the budget. Across all funds, the City will spend approximately \$7,269,707 for 71 full time employees including three contract and various part-time employee salaries including applicable fringe benefit costs. This also includes an actual 0% rate increase from our health care provider for fiscal year 2011/12.

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 \$838,000 for fiscal year 2011/12. Overall spending in the personal services area will decline by 9.1% over fiscal year 2010/11 spending.

City administration was able to work with all City bargaining units, non-union staff and City retirees to achieve cost savings in payroll, health care and other fringe benefits. Savings are estimated to be just over \$590,000 as compared to the 2010/11 operating budget. This includes a three year wage freeze for all City employees who are at their maximum pay level. Other personal services reductions were achieved at the Court and within the Public Safety Department as well as Recreation.

The Administration has continued to significantly reduce its annual Government Accounting Standards Board (GASB) Statement Number 45 health care liability payment to fund long-term 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 2011/12 for this important reserve will be \$100,000 from the General Fund and another \$33,600 from the Water/Sewer Fund. Dollars reserved will eventually defray the cost of health care for retirees in the future.

The City did go through their triennial actuarial Other Post Employment Benefit (OPEB) valuation regarding their Annual Required Contribution (ARC) for those eligible retirees. The new study showed that the City had reduced their ARC by \$281,000 annually for the next three years.

The proposed 2011/12 operating budget has a total of \$806,000 in capital outlay infrastructure improvements appropriated for across all operating funds. The administration is proposing that capital expenditures be reduced by \$431,000 when compared to last fiscal year budget.

For fiscal year 2011/12, \$110,000 of General Fund dollars is being proposed to be utilized on capital improvements. The balance of the capital expenditures or \$696,000 is being spent in Water/Sewer, Recreation Revolving, DDA and the CDBG Grant Fund.

The new projects to be done in 2011/12 include \$57,800 to be spent on various recreation projects. Another \$11,500 is being spent on the District Court side of the municipal building. Over \$515,000 of Public Works projects are being funded including road repair, joint and crack sealing and \$200,000 in sewer relining repair. Public Safety is spending \$5,000 on their facility and the DDA is anticipated spending \$216,000 on various infrastructure and grant match projects.

This recommended appropriation document also includes various pieces of capital equipment that is utilized in the day-to-day operations of the City. A total of \$309,812 is being appropriated for in fiscal year 2011/12. This is \$27,700 less than last fiscal year.

The appropriations include \$140,000 to again appropriate for a Water Maintenance Truck (which was eliminated during the 2010/11 fiscal year) and another \$7,000 for a hand held meter reader both within the Department of Public Works. The City has appropriated \$24,600 for various computer equipment and lease

payments for copiers throughout the year. Another \$128,000 will be spent in Public Safety for scout cars and for the final fire truck payment. Finally, \$10,000 of equipment is being purchased for the Cable Department.

In order to defray these costs it was necessary to continue to utilize fund balances to pay for operations. The General Fund along with the Major and Local Street Funds, the Solid Waste Fund, Water/Sewer and the two Downtown Development Authority operating funds will utilize fund balance to offset costs for the 2011/12 fiscal year.

**TAX RATE OVERVIEW**

The total proposed City millage rate for FY 2011-2012 is \$14.2989/thousand taxable value. Again, this is a \$.2330/thousand taxable value rate increase (1.6%) to the taxpayers of the city. The components of the tax rate include the Public Act 345 levy, three Road Bond levies, General Fund Operation, Public Safety operation, Sanitation operations and the annual Community Promotion levy.

Taxable values in general fell by 4.8% throughout the City. The 2011/12 taxable value for Berkley will be \$465,101,570 down from \$488,650,310 in 2010/11.

Tax values also declined in the Downtown Development Authority (DDA). DDA taxable value is estimated to be \$30,793,860 in fiscal year 2011/12 as compared to \$32,009,090 in fiscal year 2010/11. This is a 3.7% decrease over the 2010/11

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 \$828.00. This is a 3.3% decrease to the average taxpayer.

**Table 1**

<b>Description</b>	<b>2011/12</b>	<b>2010/11</b>	<b>Change</b>
Proposed Operating Tax Rates	\$14.2989	\$14.0656	(\$.2330)/Thousand
Average Taxable Value	<u>\$57,916</u>	<u>\$60,836</u>	(\$2,920)
Estimated Average Property Tax - City	\$828.00	\$856.00	\$28.00 decrease/Year
Estimated Monthly Increase			\$2.33/Month

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

**GENERAL FUND**

A total budget of \$8.845 million dollars, including operating transfers, is proposed for the General Fund. When compared to

the last fiscal year, this reflects a 6.4% 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 Projects of \$110,000 for various improvements within the City
  
4. Replacement of aging equipment such as:
  - Two new police scout cars - \$50,000
  - Final Fire Truck Payment - \$78,211
  - Cable Equipment - \$10,000
  - Various Computers and software - \$24,600.

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

- We are anticipating a reduction in State Shared Revenues in 2011/12 directly impacting the General Fund in the amount of \$176,768 as recommended by the Governor.
- Property taxable values decreased 4.8% in Berkley for fiscal year 2011/12 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 not including the GASB 45 requested contribution.
- Licenses and Permits are expected to decline over last fiscal year by 10% or \$27,550.

- Charges for Services are expected to decline by \$7,500 as compared to fiscal year 2010/11.
- Fines and forfeitures are expected to stay steady with no increase or decrease for fiscal year 2011/12.

#### **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 2011/12 operating budget includes \$10,000 in capital outlay equipment purchases. Highlights include \$10,000 for a new editing computer.

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 \$1.1 million (as of April 27, 2011). Please note that the city is anticipating a reduction of gas taxes in these two funds. Requested revenues have been decreased by \$74,385 over last year's amended revenue numbers for these two operating funds.

The Proposed budget includes the following improvements:

- \$149,150: Tree maintenance and replacement.
- \$289,797: Street repair, catch basin, asphalt and joint crack sealing
- \$ 37,000: Maintenance and Replacement of signs and pavement marking.
- \$169,977: Winter Maintenance.
- \$108,266: Boulevard and Facility Ground Maintenance

#### **SOLID WASTE FUND**

Finances for this fund remain stable. Estimated 2010/11 tax revenues are anticipated to decrease 4.8% or \$42,000 due to housing value declines. Overall, other revenues within this operating fund are down another \$5,000 due to a decrease in investment earnings. Costs for rubbish pick-up and disposal have increased slightly over fiscal year 2010/11 by \$35,000.

#### **DISTRICT COURT**

The District Court appropriations have decreased when comparing fiscal year 2010/11 appropriation to 2011/12 appropriation. Recommended appropriations have decreased 12.3% or \$84,500 due to the reduction in staff, and changing staff from full to part-time in some instances. Unemployment costs have also fallen in this section of the budget.

#### **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 increase slightly to \$1.9217/thousand taxable value which generates approximately \$39,735.00 in taxes. These funds are utilized to defray the cost of DDA operation. Unrestricted fund balance will also be utilized here to pay for promoting the downtown area. (\$14,900) Paying for new banners (\$7,000), a farmers market program (\$10,000) and staff assistance from the General Fund (\$3,500).

The DDA tax capture fund is estimated to decrease its tax capture this year by 3.7% or \$21,000. This can be directly related to the property value reductions and the loss of personal property values within the DDA area. Another \$1.2 million dollars in property tax value has been lost for fiscal year 2011/12.

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

- Federal grant match for Coolidge Hwy. in the amount of \$200,000.
- Maintain the 12 Mile and Coolidge intersection for a cost of \$12,000.
- The 2011/12 DDA Debt payment \$172,900.
- Complete the 12 Mile parking lot \$13,600.

## **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 2010/11 water wholesale rates to Berkley for fiscal year 2011/12 by 2.0%. The City's rate increase to maintain our water system is expected to increase 3.6%.
- For Sewer: Rate increases are estimated to be 12.0% from the Detroit Water & Sewer Department and a 5.8% decline from the Oakland County Water Resources Commissioner. This is a net 10.7% sewer rate increase to the City effective 7/1/2011. The City's rate to maintain the sewer system is expected to increase 10.7%.
- Stormwater: The flat rate storm charge from the Oakland County Drain Commissioners Office is expected to increase 16.4% from \$53.23 ERU to \$61.46 ERU. This charge also defrays the cost of the George Kuhn (12 Towns) Drainage Debt.
- Debt service for the George Kuhn (12 Towns) Drainage Improvement Project has slightly decreased when compared to 2010/11. The estimated amount to be paid will be just over \$542,900 in 2011/12. In 2010/11 the City paid \$543,942.

Expenditures not built into the annual water and sewer rates for 2011/12 include:

- Sewer relining in the amount of \$200,000.
- Equipment purchases of \$140,000.

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 \$1.41 to \$1.46 per 100 cubic feet
- Sewer: from \$1.45 to \$1.63 per 100 cubic feet

Based on an average consumption of 700 cubic feet per quarter, the consumption rate increase would be an additional \$ 9.55 per quarter or an 8.00% 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.
- \$ 140,000 for a maintenance vehicle replacement.

## **ARENA FUND**

The Arena Fund is projected to be very close to breaking for the 2010/11 operating season. We are projecting that expenditures will exceed revenues by only \$20,100 before capitalization in 2010/11. Therefore, it is anticipated that at the start of fiscal

year 2011/12, this enterprise fund will start with a positive fund balance of \$8,600.

We are pleased to state that the Recreation Department continues to obtain replacement revenues from other sources/teams to replace the Berkley Youth Hockey and the Berkley figure skating group as the main ice tenants. We are anticipating a zero operating transfer in from the General Fund and the Recreation Revolving Fund.

**Arena Revenues:**

- Prime time Ice is increasing from \$205 to \$210/hour for all groups effective 7/1/2011 and the total rate is market competitive. Non-Prime Ice will stay approximately \$175/hour to \$205/hour.
- Concession prices have been appropriated in conjunction with the hockey ice time. Amount to be received is estimated at \$10,000.
- Learn to skate program is being offered through a rink tenant and is part of the ice rental line item.
- The Figure Skating Club is not utilizing the facility in 2011/12.
- Other Revenues (\$31,080)
- The budget is anticipating a zero operating transfer from a combination of the General Fund and the Recreation Revolving Fund.

**Arena Expenses:**

- Personal services are estimated to cost \$144,494 for fiscal year 2011/12 this is a \$15,858 reduction over fiscal year 2010/11.

- Utility costs are appropriated for just over \$115,000 in 2011/12.
- The Arena Energy Bond is now completely paid and no dollars are required for appropriation.
- The Ice Show will not be performed in 2010/11 allowing for a reduction in costs.
- The operating budget provides for:
  - a. Building improvements - \$7,800.
  - b. Equipment Maintenance- \$24,000
  - c. Building Maintenance - \$3,000

**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 \$16,028,000 net investment reserve with our money manager to start the 2011/12 fiscal year. This is a 7.7% increase over fiscal year 2010/11. We are anticipating another \$780,000 from PA 345 tax levy 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 \$1,265,000.

We are anticipating \$1,378,000 in benefit payments to retirees for fiscal year 2011/12. It is anticipated that the fund will pay a

total of \$127,800 in total investment fees and another \$46,200 in General Fund operating costs in 2011/12.

### **CONCLUSION**

It is my opinion the proposed budget for Fiscal Year 2011/2012 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 4.8% across the City. In turn, this resulted in the loss of another \$181,500 in tax revenues in the General Fund, \$41,900 in the Solid Waste Fund, and \$20,600 in the DDA Tax Capture Fund. Additionally, this budget loses another \$176,000 in Statutory State Shared Revenue income.

It is anticipated that the unrestricted fund balance of the General Fund will be approximately \$1.7 million dollars by the end of the 11/12 fiscal year and \$174,000 by the end of 2014/15 if certain revenue and expenditure assumptions are met and tax values continue to decline as outlined by Oakland County Equalization.

On a positive note, again, no employees are recommended for lay-off, and a pay cut is not proposed. We are also starting to see a continued 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 \$1.4 million in value from June 2010 to June 2011. This proposed operating budget continues to make small 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.



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

## CITY OF BERKLEY COMMUNITY PROFILE

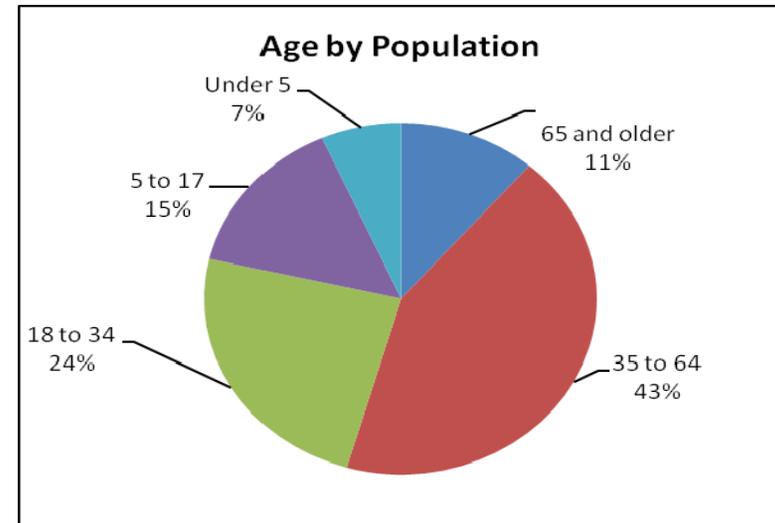
### CITY OF BERKLEY



The City of Berkley is a full-service community. Our City is home to 14,970 residents, is 2.6 square miles and has over 6,500 private residences. From our award winning public schools and City Library, to our vibrant downtown and beautifully tree-lined residential streets; the City of Berkley has something for everyone. Located just 30 minutes outside of downtown Detroit and along the historic Woodward Corridor, the City of Berkley has easy access to our neighbors east and west of us via Interstate 696 and to the north and south via Interstate 75. The City's close proximity to major freeways, the beautiful Detroit Zoo and the newly renovated Detroit Metropolitan Airport are only a couple of the featured attractions within your reach from our community.

Incorporated as a city in 1932, Berkley's residential areas are composed of single-family detached homes along tree lined streets. High quality city services are a valued component in Berkley, such as weekly leaf collection in the fall, timely and frequent street plowing during the winter, and fresh cut grass in the summer.

**Total Population: 14,970**



(2010 U.S. Census)

## CITY OF BERKLEY COMMUNITY PROFILE

### BERKLEY SCHOOLS

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



**Berkley Population: 14,970 (2010 Census)**  
**Residents enrolled in School: 3,838**

- 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	3.1%
Kindergarten	3.3%
Elementary School (Grades 1-8)	43.2%
High School (Grades 9-12)	19.7%
College or Graduate School	30.7%

#### Educational Characteristics:

<u>Years of School Completed</u>	<u>Persons 25 and Over</u>
Less than 9 <sup>th</sup> Grade	1.1%
9 <sup>th</sup> to 12 <sup>th</sup> Grade, no Diploma	4.1%
High School Graduate	22.7%
Some college, no degree	22.4%
Associate degree	8.4%
Bachelor's degree	26.7%
Graduate or professional degree	14.5%

(2005-2009 American Community Survey)

### BERKLEY AT WORK



**Residents 16 and older: 11,947**

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

(2005-2009 American Community Survey)

#### Top 10 Employers in the City of Berkley:

<u>Rank</u>	<u>Firm Name</u>	<u>Product/Service</u>
1	Berkley School District	Primary Education
2	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

(2011 Oakland County Community Profile)

## CITY OF BERKLEY COMMUNITY PROFILE

### BERKLEY CULTURE



#### Parks and Recreation

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

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

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

#### Ice Arena

The Ice Arena is opened to the public 7 months out of the year and provides 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, AT &T or Comcast, you have viewing access to WBRK Channel 53/10.

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

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

## CITY OF BERKLEY COMMUNITY PROFILE

### CIVICS



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

#### **Berkley has 12,002 registered voters**

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

### COMMUNITY SAFETY



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

#### **Departmental Structure**

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

#### **FACTS**

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

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

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

## CITY OF BERKLEY COMMUNITY PROFILE

### 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

### HOMES IN BERKLEY

#### **HOUSING**

Berkley has 6,859 total occupied housing units. Of those units, 6,507 are occupied and 352 are vacant.

<b>Owner Occupied Housing Units</b>	
Family Households	62.5%
15 to 64 years old	55.1%
65 years and over	7.4%
Nonfamily Households	37.5%
15 to 64 years old	26.7%
65 years and over	10.8%

(2005-2009 American Community Survey)

#### **MEDIAN HOUSEHOLD INCOME**

Median Household Income for Berkley for the following years:

**2006** - \$64,984

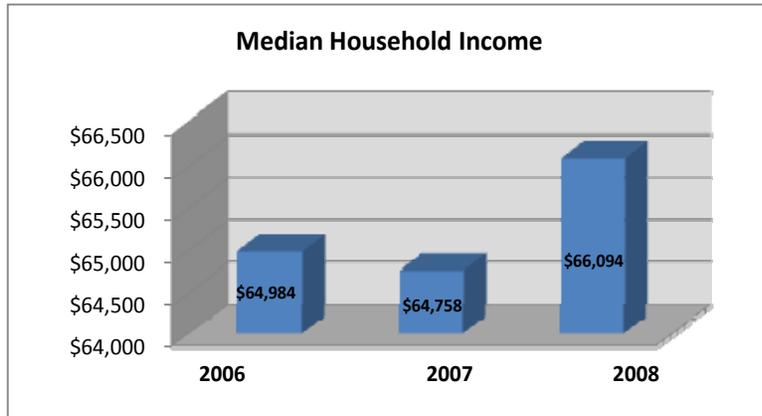
**2007** - \$64,758

**2008** - \$66,094

(2010 Oakland County Community Profile)

## CITY OF BERKLEY COMMUNITY PROFILE

### HOMES IN BERKLEY CONTINUED



(2010 Oakland County Community Profile)

### PROPERTY TAXES

According to City officials, the 2011 State Equalized Valuation and the 2011 Taxable Value of each of the City's major taxpayers is as follows:

Name of Taxpayer	2011 State Equalized Valuation	2011 Taxable Value	Taxes Collected	Number of Parcels
DHS Management	\$2,951,340	\$2,951,340	\$154,981	2
Consumers Energy Company	2,258,310	2,258,310	118,924	2
Detroit Edison Company	2,121,520	2,121,520	111,721	2
Northwood Medical Limited	2,424,820	1,917,020	100,951	1
Dynex Commercial Services	1,591,240	1,482,780	78,084	1
Berkley Twelve Assoc II	1,292,260	1,291,600	68,016	2
Hartfield Realty & Leasing	1,380,980	1,165,900	61,989	6
Anusbigian LLC	1,171,300	1,123,830	59,195	3
Capital Development	971,070	971,070	56,967	1
Winward Berkley Properties	1,032,540	1,032,540	56,378	5

## 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?](http://www.businessweek.com/lifestyle/content/mar2010/bw2010032_951103.htm?)



## **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 Berkley**

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

#### **FIVE YEAR GOALS – IN PRIORITY ORDER:**

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

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

#### **Ensure Essential City Services are Provided:**

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

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

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

#### **Become more Financially Self-Reliant:**

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

#### **Improve the Appearance of the City’s Business District:**

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



## **City of Berkeley**

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

#### **Improve Communication with Residents:**

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

#### **Improve Recreational Services:**

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

#### **Reverse the Population Decline:**

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



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



## City of Berkley Budget and Financial Policies and Procedures

### Budget Strategy - Overview

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

The annual budget is based upon financial strategies initially provided by the City Council as facilitated by the City Manager. From this work session, the Department Directors will then produce their individual goals and objectives to meet City Council and City Manager direction by line item, department, and operating fund. Directors will submit budget requests to the Finance Director. The Finance Director will then make budget recommendations to the City Manager that keeps the City in compliance with 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.

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



## City of Berkeley Budget and Financial Policies and Procedures

### Fund Balance Reserve Policy

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

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

### Capital Improvement Program

The City has a schedule of projects that are derived from the City Master Plan, Recreation Plan, Downtown Development Authority Plan and submitted requests from other sources. This is a six year plan that is updated annually. The total improvement program is estimated at \$806,180 across all operating funds in 2011/12 and \$12.821 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 2011/12 Capital Equipment Program is \$309,812. The total six year Capital Equipment Program is \$2.754 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.

### **Identity Theft Policy**

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



## City of Berkley Budget and Financial Policies and Procedures

### Credit Card Policy

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

The Finance Director 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 7/1/2011:

2011 State Equalized Value	\$465,101,570
Add: Act 198 tax levies	\$0
Total Valuation	\$465,101,570
Debt Limit – 10%	\$46,510,157
Outstanding Debt Less Revenue Bond	\$12,226,859
Legal Debt Margin	\$34,283,298

As of 9/21/2010, 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 is conducted annually and the City produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) rules.

### Labor Contracts and the Merit System of Personnel Management

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



## **City of Berkley** **Budget and Financial Policies and Procedures**

### **45-A District Court Capital Building Fund**

The current District Court facility does not meet the needs of the District Court. In accordance with Michigan Compiled Law section 141.261 a District Court Improvement Capital Project Fund was established by the City Council. This Capital Project Fund is to be solely used for the purpose of accounting for those funds obtained from fees attached to all civil infractions for the renovation of the 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 Capital Project Fund.

### **Recreation Revolving and Senior Programming Funds**

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



## Fund Structure



## City of Berkeley Fund Structure

The City of Berkeley maintains accounts for 27 funds including a fund that brings the City of Berkeley in compliance with GASB 34. The City Council appropriates 24 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. However, the City of Berkeley does appropriate the Trust and Agency Fund known as the Berkeley Public Safety Pension System. The City accounts for the District Court separately but for financial statement reporting purposes the City combines the District Court operation within the General Fund.

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

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

### **APPROPRIATED FUNDS:**

#### **1. General Fund (Major Fund)**

This is the chief operating fund that accounts for all financial resources except those required to be accounted for in another fund. The financial statements of the City include the District Court within the General Fund.

#### **2. Special Revenue Funds**

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

#### **Major Street Fund (Major Fund)**

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

#### **Local Street Fund (Major Fund)**

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

#### **Solid Waste Fund (Major Fund)**

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

#### **Community Development Grant Block (CDBG) Fund**

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

#### **Drug Forfeiture Fund**

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



## **City of Berkley Fund Structure**

### **Recreation Revolving Fund**

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

### **Senior Activities Fund**

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

### **Downtown Development Authority (DDA) Fund**

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 four (4) years remaining on the debt.



## **City of Berkley Fund Structure**

### **George Kuhn Drainage Bonds**

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

### **Major and Local Street Bonds**

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

## **6. Capital Project Funds**

Capital Project Funds are financial resources used for the acquisition or construction of major capital. 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. Reconstruction 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 complete with final billing due from the State of Michigan.

### **12 Mile Road Project**

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

### **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.



## **City of Berkley Fund Structure**

### **7. Trust and Agency Fund – (Appropriated)**

#### **Public Safety Officer Pension and Other Employee Benefits Trust**

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

#### **GASB 34 Fund**

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

### **NON-APPROPRIATED FUNDS:**

The Agency and Pension Funds sustained by the City are:

### **8. Trust and Agency Funds:**

#### **Property Tax Revenue Fund**

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

#### **Trust Fund**

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

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## **City of Berkley Funds - Summary Graphs and Tables**



**CITY OF BERKLEY  
2011-2012 BUDGET  
REVENUES AND EXPENDITURES  
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT  
OVERVIEW-ALL FUND**

<b>Fund No.</b>	<b>Fund</b>	<b>Actual 2008-2009</b>	<b>Actual 2009-2010</b>	<b>Projected 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Increase/ (Decrease) 2010-2011</b>	<b>% Change From 10/11</b>
<b><u>REVENUES</u></b>							
101	General Fund	9,679,927	9,098,808	9,219,524	8,707,365	(512,159)	-5.56%
202	Major Streets	684,388	653,229	638,336	622,873	(15,463)	-2.42%
203	Local Streets	403,237	372,798	376,349	367,009	(9,340)	-2.48%
226	Solid Waste	1,263,642	1,262,326	1,195,495	1,148,155	(47,340)	-3.96%
265	Court	715,935	654,404	598,500	602,567	4,067	0.68%
266	Court Building	77,255	85,821	71,061	69,148	(1,913)	-2.69%
275	Community Development Block Grant	120,045	21,043	68,078	167,821	99,743	146.51%
295	Drug Forfeiture	349	79	123	51	(72)	-58.54%
302	2002 Installment Purchase Bonds	131,680	142,780	149,050	172,900	23,850	16.00%
309	Kuhn Drain Debt	351	13	-	542,901	542,901	0%
310	Major & Local Street Bonds	301,334	328,808	352,958	367,035	14,077	3.99%
311	11 Mile Road Bonds	198,481	193,039	212,508	210,935	(1,573)	-0.74%
312	12 Mile Road Bonds	108,322	104,765	106,020	124,971	18,951	17.87%
402	12 Mile Intersection Project	4,344	774	1,006	528	(478)	-47.51%
410	Major & Local Street Project	15,370	96	52	44	(8)	-15.38%
411	11 Mile Road Project	23,359	3,268	3,468	3,496	28	0.81%
412	12 Mile Road Project	960	245	265	170	(95)	-35.85%
415	Recreation Construction Fund	15,000	18,421	-	-	-	0%
546	Arena	397,224	482,953	382,017	408,475	26,458	6.93%
592	Water & Sewer	4,499,535	4,595,470	4,912,985	5,297,387	384,402	7.82%
614	Recreation Revolving	353,657	339,913	331,964	320,835	(11,129)	-3.35%
615	Senior Activities	118,506	100,516	104,108	103,627	(481)	-0.46%
677	Loss Reserve	234,802	182,477	-	-	-	0%
690	Fringe Benefits	114,485	71,298	34,557	44,492	9,935	28.75%
814	Downtown Development Authority	43,056	41,268	40,550	41,235	685	1.69%
815	DDA Tax Increment Fund	235,133	273,153	253,628	232,320	(21,308)	-8.40%
	<b>TOTAL REVENUE</b>	<b>19,740,377</b>	<b>19,027,765</b>	<b>19,052,602</b>	<b>19,556,340</b>	<b>503,738</b>	<b>2.64%</b>
732	Public Safety Pension	(2,384,134)	2,751,663	2,688,507	2,050,879	(637,628)	-23.72%

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**CITY OF BERKLEY  
2011-2012 BUDGET  
REVENUES AND EXPENDITURES  
INCLUDING TRANSFERS-IN AND TRANSFERS-OUT  
OVERVIEW-ALL FUND**

<b>Fund No.</b>	<b>Fund</b>	<b>Actual 2008-2009</b>	<b>Actual 2009-2010</b>	<b>Projected 2010-2011</b>	<b>Adopted 2011-2012</b>	<b>Increase/ (Decrease) 2010-2011</b>	<b>% Change from 10/11</b>
	<b><u>EXPENDITURES</u></b>						
101	General Fund	10,604,665	9,505,307	8,981,680	8,845,120	(136,560)	-1.52%
202	Major Streets	624,036	846,724	945,362	900,511	(44,851)	-4.74%
203	Local Streets	406,206	390,870	540,282	582,164	41,882	7.75%
226	Solid Waste	1,152,819	1,163,137	1,203,270	1,238,736	35,466	2.95%
265	Court	715,937	644,513	598,500	602,567	4,067	0.68%
266	Court Building	9,051	11,655	-	11,500	11,500	0.00%
275	Community Development Block Grant	95,400	8,870	66,800	167,821	101,021	151.23%
295	Drug Forfeiture	19,010	3,865	2,062	1,000	(1,062)	-51.50%
302	2002 Installment Purchase Bonds	131,680	142,780	148,100	172,900	24,800	16.75%
309	Kuhn Drain Debt	28,269	-	-	542,900	542,900	0.00%
310	Major & Local Street Bonds	297,700	338,138	351,981	364,563	12,582	3.57%
311	11 Mile Road Bonds	195,875	191,625	211,844	206,531	(5,313)	-2.51%
312	12 Mile Road Bonds	106,881	103,694	100,506	121,787	21,281	21.17%
402	12 Mile Intersection Project	298,307	2,937	149,550	-	(149,550)	-100.00%
410	Major & Local Street Project	5,034	15,987	5,000	-	(5,000)	-100.00%
411	11 Mile Road Project	371,760	(29,561)	-	-	-	0.00%
412	12 Mile Road Project	5,815	9,242	-	-	-	0.00%
415	Recreation Construction Fund	15,000	18,421	-	-	-	0.00%
546	Arena	460,252	487,605	386,466	402,179	15,713	4.07%
592	Water & Sewer	3,682,026	3,872,980	4,509,842	5,450,102	940,260	20.85%
614	Recreation Revolving	364,688	341,136	378,311	312,972	(65,339)	-17.27%
615	Senior Activities	124,826	81,834	85,017	94,621	9,604	11.30%
677	Loss Reserve	217,255	179,950	105,645	-	(105,645)	-100.00%
690	Fringe Benefits	114,485	68,933	34,557	44,492	9,935	28.75%
814	Downtown Development Authority	21,954	21,964	21,074	46,269	25,195	119.55%
815	DDA Tax Increment Fund	148,871	203,851	514,999	405,020	(109,979)	-21.36%
	<b>TOTAL EXPENDITURES</b>	<b>20,217,802</b>	<b>18,626,457</b>	<b>19,340,848</b>	<b>20,513,755</b>	<b>1,172,907</b>	<b>6.06%</b>
732	Public Safety Pension	1,413,198	1,459,227	1,539,110	1,552,269	13,159	0.85%



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

		Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Recommended 2011-2012
<b>Revenues</b>					
Property taxes		\$ 7,358,995	\$ 7,295,829	\$ 7,294,601	\$ 7,061,478
Licenses and permits		287,336	246,909	243,121	240,900
Charges for services		5,903,219	5,817,368	5,871,606	6,306,463
State & Federal Revenue Sources		2,650,875	1,912,910	2,155,661	2,092,738
Fines and forfeitures		1,734,001	1,677,239	1,687,391	1,693,329
Investment earnings		242,039	59,633	61,976	40,351
Property and equipment rental		321,528	311,517	346,121	334,774
Miscellaneous		650,800	518,985	315,826	255,935
Other Financing Sources		-	-	-	-
Total revenues		19,148,793	17,840,390	17,976,303	18,025,968
<b>Expenditures</b>					
Legislative		15,542	9,987	11,668	14,600
Judicial		715,935	-	-	-
General government		4,337,754	3,994,816	4,256,379	4,041,696
Public safety		4,815,244	4,600,586	4,754,551	4,578,648
Public works		1,798,036	1,690,859	1,684,126	1,711,928
Recreation and culture		1,779,102	1,606,795	1,532,907	1,534,133
Arena Operations		460,252	487,605	386,126	295,572
Water & Sewer Operations		3,673,580	3,872,980	4,509,842	401,716
Health and welfare		372,346	155,903	192,255	4,907,201
Other		114,485	67,174	34,557	1,497,890
Debt Service		848,031	954,940	901,640	-
Capital Outlay		695,916	(2,564)	500	-
Total expenditures		19,626,223	17,439,081	18,264,551	18,983,384
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(477,430)	401,309	(288,248)	(957,416)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in		591,584	1,187,375	1,076,299	1,530,372
Operating transfers out		(591,584)	(1,187,375)	(1,076,299)	(1,530,372)
Total other financing sources (uses)		-	-	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>					
<b>Other Financing Sources (Uses)</b>		(477,430)	401,309	(288,248)	(957,416)
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year</b>		17,607,915	17,130,485	17,531,794	17,243,546
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year</b>		\$ 17,130,485	\$ 17,531,794	\$ 17,243,546	\$ 16,286,130

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**City of Berkley**  
**Budget by Category for FY 2011-2012**  
**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
<b>Revenues</b>										
Property taxes	\$ 5,229,378			\$ 858,968						
Licenses and permits	240,900									
Charges for services	509,638	25,020	3,000	263,735						
State & Federal Revenue Sources	1,095,899	590,035	217,198				167,821			
Fines and forfeitures	1,071,625			19,350		68,000				
Investment earnings	15,760	4,418	3,053	3,602		1,148		51		
Property and equipment rental	287,374									
Special Assessments	-									
Miscellaneous	229,035	3,400	1,500	2,500						
Other Financing Sources										
<b>Total revenues</b>	<b>\$ 8,679,609</b>	<b>\$ 622,873</b>	<b>\$ 224,751</b>	<b>\$ 1,148,155</b>	<b>\$ -</b>	<b>\$ 69,148</b>	<b>\$ 167,821</b>	<b>\$ 51</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>										
Legislative	\$ 14,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-									
General government	1,768,662	757,570	581,739		601,844	11,500		1,000		
Public safety	4,578,648									
Public works	473,814			1,238,114						
Recreation and culture	1,237,384									
Health and welfare	41,386						159,565			
Arena Operations										
Water and Sewer Operations										
Debt service	89,209								172,900	542,900
Capital projects										
Contingency										
<b>Total expenditures</b>	<b>\$ 8,203,703</b>	<b>\$ 757,570</b>	<b>\$ 581,739</b>	<b>\$ 1,238,114</b>	<b>\$ 601,844</b>	<b>\$ 11,500</b>	<b>\$ 159,565</b>	<b>\$ 1,000</b>	<b>\$ 172,900</b>	<b>\$ 542,900</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>475,906</b>	<b>(134,697)</b>	<b>(356,988)</b>	<b>(89,959)</b>	<b>(601,844)</b>	<b>57,648</b>	<b>8,256</b>	<b>(949)</b>	<b>(172,900)</b>	<b>(542,900)</b>
<b>Other Financing Sources (Uses)</b>										
Judicial Operating Transfer In/(Out)	(602,567)									
Operating transfers in	27,756		142,258		602,567				172,900	542,901
Operating transfers out	(38,850)	(142,941)	(425)	(622)	(723)		(8,256)			
<b>Total other financing sources (uses)</b>	<b>\$ (613,661)</b>	<b>\$ (142,941)</b>	<b>\$ 141,833</b>	<b>\$ (622)</b>	<b>\$ 601,844</b>	<b>\$ -</b>	<b>\$ (8,256)</b>	<b>\$ -</b>	<b>\$ 172,900</b>	<b>\$ 542,901</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (137,755)</b>	<b>\$ (277,638)</b>	<b>\$ (215,155)</b>	<b>\$ (90,581)</b>	<b>\$ -</b>	<b>\$ 57,648</b>	<b>\$ -</b>	<b>\$ (949)</b>	<b>\$ -</b>	<b>\$ 1</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year-Unaudited</b>	<b>\$ 2,679,152</b>	<b>\$ 903,504</b>	<b>\$ 709,396</b>	<b>\$ 696,113</b>	<b>\$ 5,550</b>	<b>\$ 399,698</b>	<b>\$ 38,096</b>	<b>\$ 12,745</b>	<b>\$ 950</b>	<b>\$ 13</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 2,541,397</b>	<b>\$ 625,866</b>	<b>\$ 494,241</b>	<b>\$ 605,532</b>	<b>\$ 5,550</b>	<b>\$ 457,346</b>	<b>\$ 38,096</b>	<b>\$ 11,796</b>	<b>\$ 950</b>	<b>\$ 14</b>



**City of Berkeley**  
**Budget by Category for FY 2011-2012**  
**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
<b>Revenues</b>										
Property taxes	\$ 366,901	\$ 210,773	\$ 124,903							
Licenses and permits										
Charges for services								389,875	4,715,069	319,930
State & Federal Revenue Sources										
Fines and forfeitures									534,354	
Investment earnings	134	162	68	528	44	3,496	170	300	964	805
Property and equipment rental								16,400	31,000	
Special Assessments										
Miscellaneous								1,900	16,000	100
Other Financing Sources										
<b>Total revenues</b>	<b>\$ 367,035</b>	<b>\$ 210,935</b>	<b>\$ 124,971</b>	<b>\$ 528</b>	<b>\$ 44</b>	<b>\$ 3,496</b>	<b>\$ 170</b>	<b>\$ 408,475</b>	<b>\$ 5,297,387</b>	<b>\$ 320,835</b>
<b>Expenditures</b>										
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial										
General government										
Public safety										
Public works										
Recreation and culture										296,749
Health and welfare										
Arena Operations								401,716		
Water and Sewer Operations									4,907,201	
Debt service	364,563	206,531	121,787							
Capital projects										
Contingency										
<b>Total expenditures</b>	<b>\$ 364,563</b>	<b>\$ 206,531</b>	<b>\$ 121,787</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401,716</b>	<b>\$ 4,907,201</b>	<b>\$ 296,749</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,472</b>	<b>4,404</b>	<b>3,184</b>	<b>528</b>	<b>44</b>	<b>3,496.00</b>	<b>170</b>	<b>6,759</b>	<b>390,186</b>	<b>24,086</b>
<b>Other Financing Sources (Uses)</b>										
Judicial Operating Transfer In/(Out)										
Operating transfers in										
Operating transfers out								(463)	(542,901)	(16,223)
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (463)</b>	<b>\$ (542,901)</b>	<b>\$ (16,223)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 2,472</b>	<b>\$ 4,404</b>	<b>\$ 3,184</b>	<b>\$ 528</b>	<b>\$ 44</b>	<b>\$ 3,496</b>	<b>\$ 170</b>	<b>\$ 6,296</b>	<b>\$ (152,715)</b>	<b>\$ 7,863</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year-Unaudited</b>	<b>\$ 977</b>	<b>\$ 9,659</b>	<b>\$ 10,316</b>	<b>\$ 2,484</b>	<b>\$ 971</b>	<b>\$ 208,448</b>	<b>\$ 46,112</b>	<b>\$ 24,269</b>	<b>\$ 10,477,070</b>	<b>\$ 419,009</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 3,449</b>	<b>\$ 14,063</b>	<b>\$ 13,500</b>	<b>\$ 3,012</b>	<b>\$ 1,015</b>	<b>\$ 211,944</b>	<b>\$ 46,282</b>	<b>\$ 30,565</b>	<b>\$ 10,324,355</b>	<b>\$ 426,872</b>



**City of Berkeley**  
**Budget by Category for FY 2011-2012**  
**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
<b>Revenues</b>								
Property taxes				\$ 39,735	\$ 230,820	\$ 7,061,478	\$ 719,836	\$ 7,781,314
Licenses and permits						\$ 240,900		\$ 240,900
Charges for services	80,196					\$ 6,306,463		\$ 6,306,463
State & Federal Revenue Sources	21,785					\$ 2,092,738		\$ 2,092,738
Fines and forfeitures						\$ 1,693,329		\$ 1,693,329
Investment earnings	446		2,502	1,500	1,500	\$ 40,651	1,055,077	\$ 1,095,728
Property and equipment rental						\$ 334,774		\$ 334,774
Special Assessments						\$ -		\$ -
Miscellaneous	1,200					\$ 255,635	4,300	\$ 259,935
Other Financing Sources						\$ -		\$ -
<b>Total revenues</b>	<b>\$ 103,627</b>	<b>\$ -</b>	<b>\$ 2,502</b>	<b>\$ 41,235</b>	<b>\$ 232,320</b>	<b>\$ 18,025,968</b>	<b>\$ 1,779,213</b>	<b>\$ 19,805,181</b>
<b>Expenditures</b>								
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,600		\$ 14,600
Judicial						\$ -		\$ -
General government			44,492	42,769	232,120	\$ 4,041,696		\$ 4,041,696
Public safety						\$ 4,578,648	1,504,084	\$ 6,082,732
Public works						\$ 1,711,928		\$ 1,711,928
Recreation and culture	94,621					\$ 1,628,754		\$ 1,628,754
Health and welfare						\$ 200,951		\$ 200,951
Arena Operations						\$ 401,716		\$ 401,716
Water and Sewer Operations						\$ 4,907,201		\$ 4,907,201
Debt service						\$ 1,497,890		\$ 1,497,890
Capital projects						\$ -		\$ -
Contingency						\$ -		\$ -
<b>Total expenditures</b>	<b>\$ 94,621</b>	<b>\$ -</b>	<b>\$ 44,492</b>	<b>\$ 42,769</b>	<b>\$ 232,120</b>	<b>\$ 18,983,384</b>	<b>\$ 1,504,084</b>	<b>\$ 20,487,468</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>9,006</b>	<b>0</b>	<b>(41,990)</b>	<b>(1,534)</b>	<b>200</b>	<b>(957,416)</b>	<b>275,129</b>	<b>(682,287)</b>
<b>Other Financing Sources (Uses)</b>								
Judicial Opertaing Transfer In/(Out)						(602,567)		(602,567)
Operating transfers in			41,990			1,530,372		1,530,372
Operating transfers out				(3,500)	(172,900)	(927,804)		(927,804)
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,990</b>	<b>\$ (3,500)</b>	<b>\$ (172,900)</b>	<b>1</b>	<b>\$ -</b>	<b>\$ 1.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 9,006</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,034)</b>	<b>\$ (172,700)</b>	<b>\$ (957,415)</b>	<b>\$ 275,129</b>	<b>\$ (682,286)</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year-Unaudited</b>	<b>\$ 151,183</b>	<b>\$ -</b>	<b>\$ 2,363</b>	<b>\$ 243,126</b>	<b>\$ 202,349</b>	<b>17,243,553</b>	<b>14,606,886</b>	<b>31,850,439</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 160,189</b>	<b>\$ -</b>	<b>\$ 2,363</b>	<b>\$ 238,092</b>	<b>\$ 29,649</b>	<b>\$ 16,286,138</b>	<b>\$ 14,882,015</b>	<b>\$ 31,168,153</b>

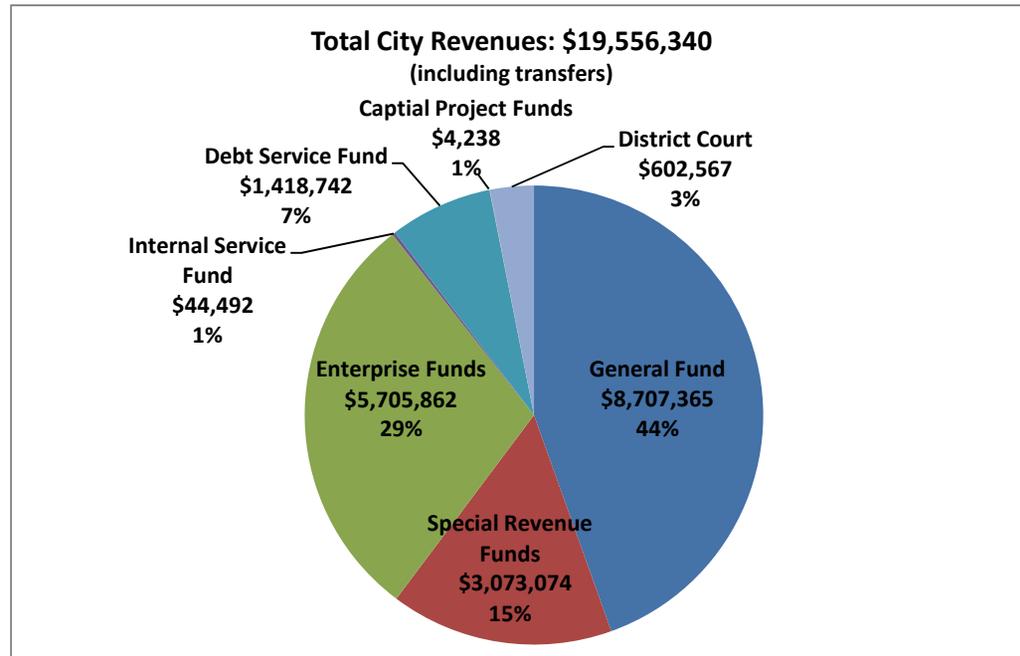
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**CITY OF BERKLEY**  
**2011-2012 Total City Revenues as Budgeted -**  
**Percent of Total Revenues**

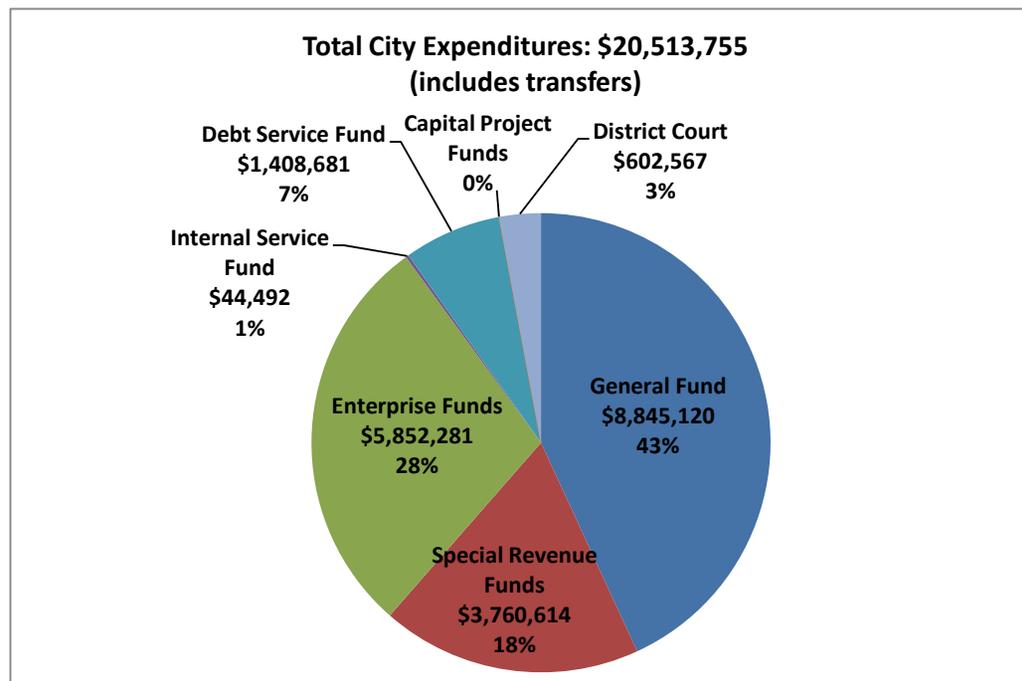
Fund	Adopted 2011-2012
<b><u>REVENUES</u></b>	
General Fund	\$8,707,365
Special Revenue Funds	3,073,074
Enterprise Funds	5,705,862
Internal Service Fund	44,492
Debt Service Funds	1,418,742
Capital Project Funds	4,238
District Court	602,657
<b>TOTAL REVENUES</b>	<b>\$ 19,556,340</b>





**CITY OF BERKLEY**  
**2011-2012 Total City Expenditures as Budgeted -**  
**Percent of Total Expenditures**

<b>Fund</b>	<b>Adopted 2011-2012</b>
<b><u>EXPENDITURES</u></b>	
General Fund	\$8,845,120
Special Revenue Funds	3,760,614
Enterprise Funds	5,852,281
Internal Service Fund	44,492
Debt Service Funds	1,408,681
Capital Project Funds	0
District Court	602,567
<b>TOTAL EXPENDITURES</b>	<b>\$20,513,755</b>





**City of Berkley**  
**Personnel Worksheet**

Department	Adopted 2011-12	Actual 2010-11	Actual 2009-10
<b>FULL TIME Equivalent Positions</b>			
City Manager	1.60	1.60	1.60
Communications	1.00	1.00	1.00
Information Technology	0.75	0.75	0.75
City Clerk/Elections	1.60	1.60	1.60
Finance	1.15	1.15	1.15
Treasury	1.05	1.05	1.25
Public Safety	33.00	34.00	34.00
Building	0.95	0.95	2.00
Public Works	1.55	1.56	1.47
Garage	0.15	0.15	0.46
Parks & Recreation	2.95	2.95	3.95
Public Safety Pension	0.15	0.15	0.15
Major Streets	2.44	2.26	2.07
Local Streets	2.16	2.40	2.14
Solid Waste	2.28	2.29	2.15
Recreation Youth/Senior	0.50	0.50	0.50
Arena	1.55	1.55	1.55
Library	2.95	2.95	3.00
Water/Sewer	7.23	7.12	7.11
45-A District Court	6.00	8.00	7.00
<b>Total Full Time Equivalent Positions</b>	<b>71</b>	<b>74</b>	<b>75</b>

**PART TIME Equivalent Positions**

City Council	0.70	0.70	0.70
Finance/Treasury	0.25	0.25	0.25
Arena	2.60	2.99	2.46
Communications	0.02	0.03	0.04
Building	0.48	0.40	0.00

Department	Adopted 2011-12	Actual 2010-11	Actual 2009-10
<b>PART TIME Equivalent Positions Continued:</b>			
Code Enforcement/Planning	1.37	1.37	2.09
Public Safety	3.91	3.75	3.75
Public Works	2.33	2.33	2.71
Parks and Recreation	8.36	8.44	6.11
Library	6.55	6.57	7.13
45A District Court	1.84	0.00	1.20
<b>Total Part Time Equivalent Positions</b>	<b>28.41</b>	<b>26.83</b>	<b>26.44</b>
<b>Total Equivalent Positions</b>	<b>99.41</b>	<b>100.83</b>	<b>101.44</b>

(Note: Columns may not add due to rounding)

The City of Berkley is funding in fiscal year 2011/12, 71 full time equivalent (FTE) positions. This is a net three position funding reduction from 2010/11. One FTE funding reduction was taken in Public Safety two FTE reductions were taken at the District Court. The City did reclassify one of these District Court reductions to a part-time employee.

The DPW, Public Safety Department and the Recreation Department each have one full time FTE that is not being appropriated for in 2011/12 and is not reflected in the presented table. This is a change in presentation when compared to prior tables.

The City has also elected to appropriate for three (3) contractor positions. Two of those contractors will be working at Public Safety and one will be working in the Recreation Department. These three (3) contractors are reflected in the presented table.

Therefore, the City has committed to funding 68 FTE with an additional 3 contractors for a total of 71 Full Time Equivalent positions.



## City of Berkley Personnel Worksheet

### CONTINUED – STAFFING AVAILABLE FULL TIME EQUIVILENT POSITIONS:

Part time positions are slightly higher due to the City reclassifying one FTE to part-time at the District Court, adding another part-time employee to the District Court staff. The City increased slightly part-time assistance in the Building Department and also increased hours to the crossing guard classification within the Public Safety Department.

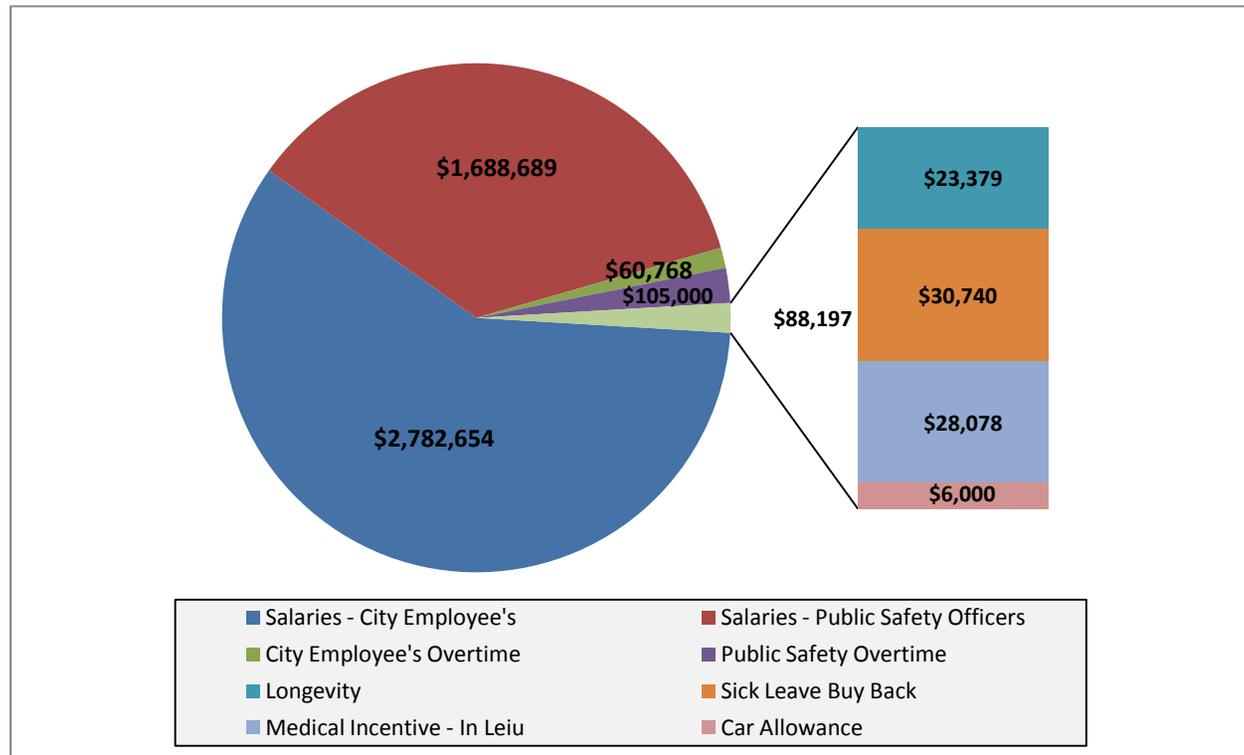
The Mayor and City Council are elected part-time positions. Part-time positions may or may not be filled as the fiscal year progresses. The District Court Judge is elected and is a State of Michigan employee and is not counted within the FTE table above.



# CITY OF BERKLEY

## 2011-2012 Total Salaries & Fringe Benefit Costs - All Funds

Salaries Grand Total: \$4,725,308

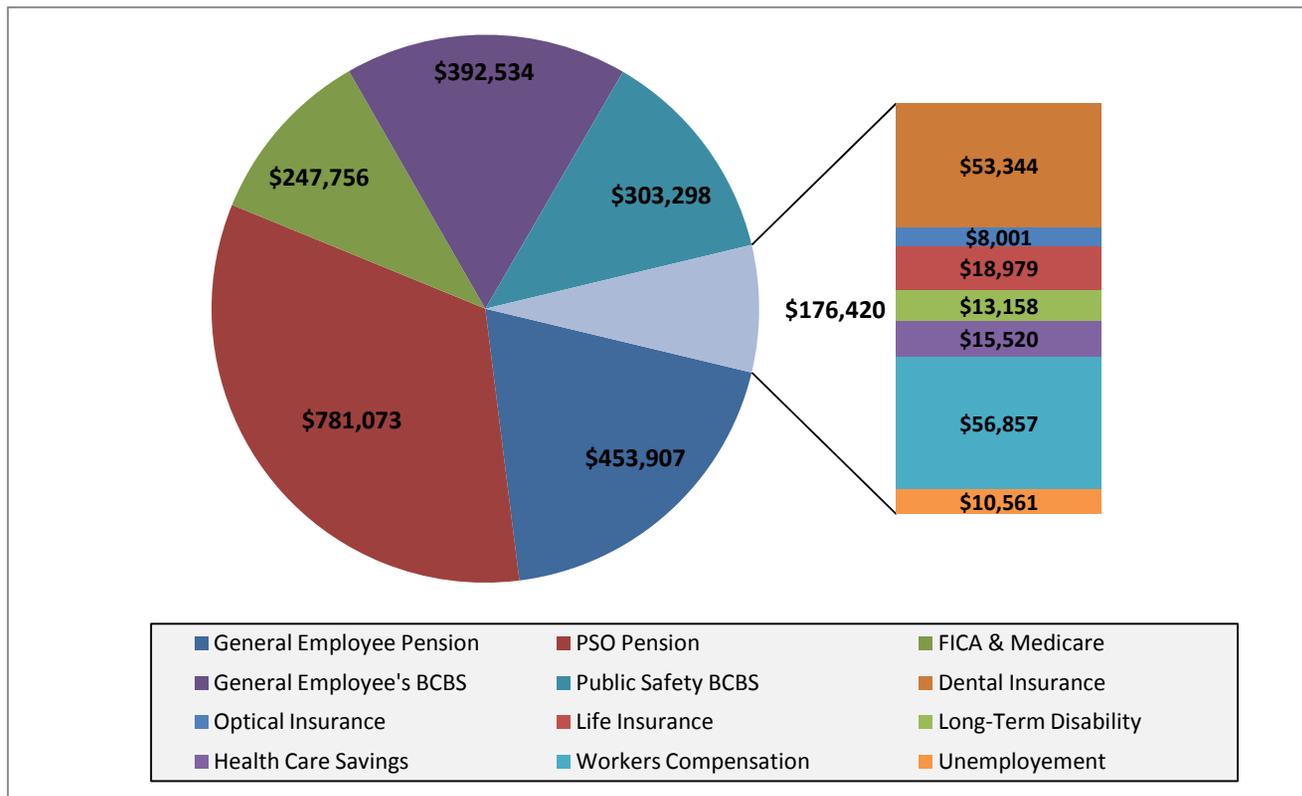




# CITY OF BERKLEY

## 2011-2012 Total Salaries & Fringe Benefit Costs - All Funds

Fringe Benefits Grand Total: \$2,354,988



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## FUND BALANCE



**City of Berkeley  
2011-2012 Budget**

**Change in Fund Balance/Retained Earnings**

<b>FUND NUMBER</b>	<b>FUND</b>	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>REVENUES</b>	<b>TRANSFERS IN</b>	<b>EXPENDITURES</b>	<b>TRANSFERS OUT</b>	<b>INCREASE/ (DECREASE) IN FUND BALANCE</b>	<b>ENDING FUND BALANCE</b>	<b>% CHANGE IN FUND BALANCE</b>
101	General	\$ 2,679,152	\$ 8,679,609	\$ 27,756	\$ 8,203,703	\$ 641,417	\$ (137,755)	\$ 2,541,397	-5.14%
202	Major Streets (1)	903,504	622,873	-	757,570	142,941	(277,638)	625,866	-30.73%
203	Local Streets (2)	709,396	224,751	142,258	581,739	425	(215,155)	494,241	-30.33%
226	Solid Waste (3)	696,113	1,148,155	-	1,238,114	622	(90,581)	605,532	-13.01%
265	Court	5,550	-	602,567	601,844	723	-	5,550	0.00%
266	Court Building (4)	399,698	69,148	-	11,500	-	57,648	457,346	14.42%
275	Community Development Block Grant	38,096	167,821	-	159,565	8,256	-	38,096	0.00%
295	Drug Forfeiture	12,745	51	-	1,000	-	(949)	11,796	-7.45%
302	2002 Installment Purchase Bonds	950	-	172,900	172,900	-	-	950	0.00%
309	Kuhn Drain Debt	13	-	542,901	542,900	-	1	14	7.69%
310	Major & Local Street Bonds (5)	977	367,035	-	364,563	-	2,472	3,449	253.02%
311	11 Mile Road Bonds (6)	9,659	210,935	-	206,531	-	4,404	14,063	45.59%
312	12 Mile Road Bonds (7)	10,316	124,971	-	121,787	-	3,184	13,500	30.86%
402	12 Mile Intersection Project (8)	2,484	528	-	-	-	528	3,012	21.26%
410	Major & Local Street Project	971	44	-	-	-	44	1,015	4.53%
411	11 Mile Road Project	208,448	3,496	-	-	-	3,496	211,944	1.68%
412	12 Mile Road Project	46,112	170	-	-	-	170	46,282	0.37%
546	Arena (9)	24,268	408,475	-	401,716	463	6,296	30,564	25.94%
592	Water & Sewer	10,477,070	5,297,387	-	4,907,201	542,901	(152,715)	10,324,355	-1.46%
614	Recreation Revolving	419,009	320,835	-	296,749	16,223	7,863	426,872	1.88%
615	Senior Activities	151,183	103,627	-	94,621	-	9,006	160,189	5.96%
677	Loss Reserve	-	-	-	-	-	-	-	0.00%
690	Fringe Benefits	2,363	2,502	41,990	44,492	-	-	2,363	0.00%
814	Downtown Development Authority	243,126	41,235	-	42,769	3,500	(5,034)	238,092	-2.07%
815	DDA Tax Increment Fund (10)	202,349	232,320	-	232,120	172,900	(172,700)	29,649	-85.35%
	<b>TOTALS</b>	<b>\$17,243,552</b>	<b>\$18,025,968</b>	<b>\$1,530,372</b>	<b>\$ 18,983,384</b>	<b>\$1,530,371</b>	<b>\$ (957,415)</b>	<b>\$16,286,137</b>	<b>-5.55%</b>



## 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 2010/11 TO 2011/12

The Fund Balance/Retained Earnings chart highlighted above, illustrates the projected beginning fund balance for July 1, 2011, the budgeted revenues, transfers-in, expenditures, and transfers out for FY 2011/12. It also includes the projected ending fund balance for each operating fund at June 30, 2012 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 more rehabilitation construction projects in 2011/12 than in 2010/11. Extensive work is being completed in this area. The City is also performing a change over in traffic signs in the downtown area and increasing tree work. 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 Street rehabilitation costs costs exceeding gas tax revenues. Projects include

completion of Robina Street and the Robina Street Plaza. along with an aggressive tree planting program.

- (3) The Rubbish Fund decrease is due to increase in contractual costs for rubbish pick-up and disposal and the decline in property taxes due to the decline in housing tax values.
- (4) 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 29**.
- (5) , (6), (7) & (8) The Major & Local Street Bond, 11 Mile Road Bond and 12 Mile Road Bond Funds are Revenue Bond and UTGO bond funds that the City has dedicated millage to defray the cost of these debt issues. Interest earnings on the levy that does not get spent on debt costs is earning throughout the year and driving fund balance upward. Also, revenues are estimated higher in anticipation that not all revenues will be collected because of delinquent personal property tax payments. These funds, if obtained, will be utilized in future fiscal years to reduce the tax levy and defray the cost of debt issuance.
- (9) The Arena Fund is increasing due to the signing of a new tenant at the Arena. This new tenant has increased revenues by 14%. Also, expenses have been reduced by 11% due to the elimination of a figure skating program and the elimination of capital costs associated with non-ice skating activities.
- (10) The Downtown Development Authority Capture fund balance is declining due to the re-construction of a municipally owned parking lot in the downtown area. Further, this operating fund will once again fund the annual loan payment for the 2002 intersection construction.

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**REVENUES**  
Fiscal Year 2011/2012  
Adopted



## City of Berkeley Revenue-Overview

### Revenue Overview - City

The City of Berkeley budgets a total of \$19,556,339 in revenues and operating transfers-in for the 2011/12 fiscal year across all operating funds and all programs. This is a 2.6% increase in revenues and operating transfers-in as compared to the 2010/11 fiscal year projected amount for revenues and transfers-in. This is a 2.78% increase and 1.00% decrease in revenues and transfers-in respectively when comparing the 2009/10 and the 2008/09 revenue and operating transfer-in amounts to the 2011/12 adopted budget figure for revenues and operating transfers-in.

Overall, across all funds, revenues have increased between fiscal years 2010/11 and 2011/12. This is due to an increase in budgeted revenues in the Water/Sewer fund and the transfer of debt from the Water Sewer Fund to the Debt Fund to pay for revenue bonds issued by the Oakland County Drain Commissioner.

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

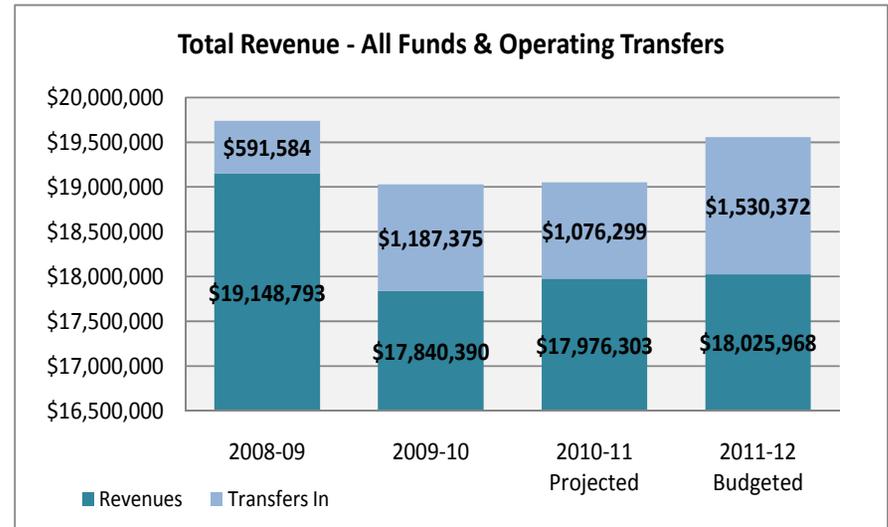
The City is continuing to experience a declining revenue streams in the two largest revenue streams the City tax revenue and state shared revenues. The City did see a 6.98% taxable value reduction effective for the July 2010 tax levy and the City also incurred a 4.8% reduction in tax value for July 2011 tax levy. This affects the General Fund, the Rubbish Fund and the Downtown Development Authority TIF Capture Fund operations directly.

Overall, this was a loss of \$381,334 in operating tax revenues in 2010/11 and an additional \$245,772 for the July 2011 fiscal year for these three funds.

State Shared revenues have decreased \$879,700 between fiscal years 1999/00 through the 2011/12 appropriation for such revenue. The City for the first time since 1971 did not appropriate for any Statutory State Shared revenues due to State government policies. The City is anticipating a \$176,768 decline in State Shared Revenues for the 2011/12 fiscal year which nets the City \$1,033,259 for fiscal year 2011/12.

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. Water/Sewer rates were raised 8% effective 7/1/2011.

The overall City revenues and operating Transfers-In is reflected below:

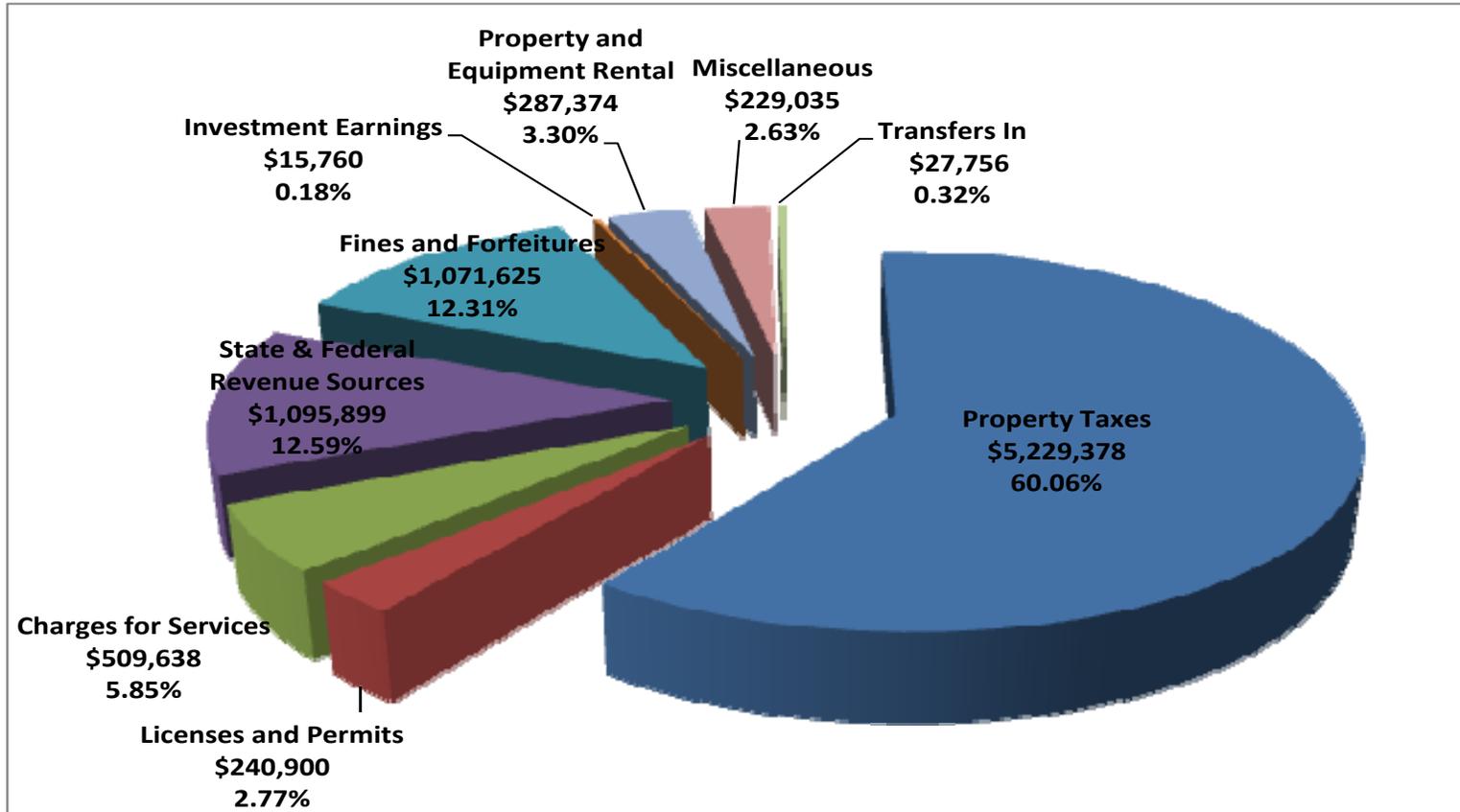




# City of Berkeley

## General Fund Revenues by Classification - \$8,707,365

### FY 2011-12





## City of Berkley General Fund Revenues

### GENERAL FUND REVENUES AND TRANSFERS IN - OVERALL

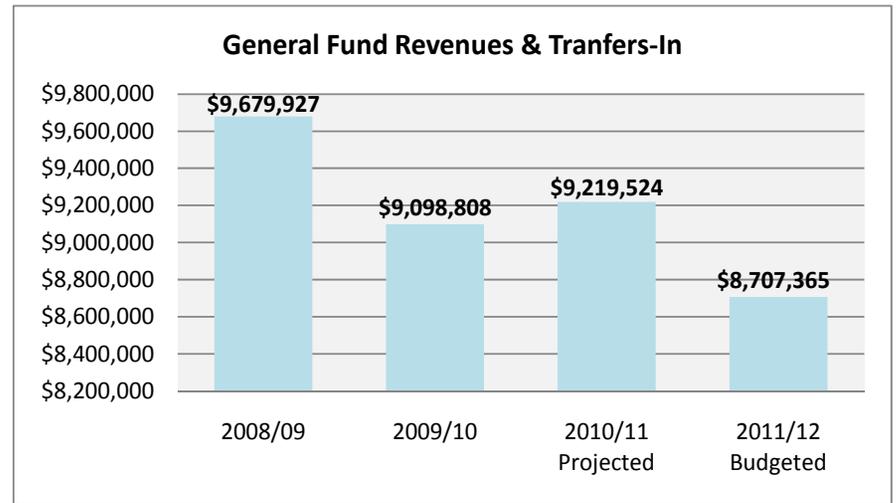
The General Fund composes 46.3% of all revenues and transfers-in for the City of Berkley. General Fund revenues received come from the following sources:

- Property Taxes & Fees associated with taxes, \$5,229,378 (60.06%)
- State Shared Revenues & Other Federal Grants, \$1,095,899 (12.59%)
- Fines & Forfeitures, \$1,071,625 (12.30%)
- Charges for Services, \$509,638 (5.85%)
- Miscellaneous, \$229,035 (2.63%)
- Licenses & Permits, \$240,900 (2.77%)
- Property & Equipment Rental, \$287,374 (3.30%)
- Investment Earnings, \$15,760 (0.18%)
- Transfers In, \$27,756 (0.32%)

The total amount of General Fund Revenue and transfers-in appropriated for in fiscal year 2011/12 amounts to \$8,707,365. This is a \$512,159 decrease over projected 2010/11 actual revenue collected and operating transfers.

Again, the chief reasons that 2011/12 General Fund tax revenues are lower over last year is that property tax values declined by another 4.8% or a total tax revenue loss of \$182,986 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 Stared Revenues declining severely (\$176,768) as compared to fiscal year 2010/11.

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



It is anticipated that the loss in tax value trend will continue over the next two fiscal years. The City is anticipating a 2.5% taxable value drop for fiscal year starting July 2012 and another 1.0% taxable value drop for fiscal year starting July 2013. This forecast is provided by the Oakland County, Michigan Assessor's office. This Office provides all assessment services for the City of Berkley.



## City of Berkley General Fund Revenues

### Property Taxes

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

Property Tax Revenue represents 60.06% of General Fund revenues and therefore results in the City's largest revenue source. The General Fund property tax revenue consists of City Operating (\$2,870,998), Police & Fire Operating (\$861,149), Police & Fire Pension (\$1,159,224), and Community Promotion (\$48,912). 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 \$289,095 or fiscal year 2011/12.

The overall adopted millage rate for FY 2011-12 is \$14.299/thousand taxable value. This is a \$0.2334/thousand taxable value rate increase (1.659%) to the taxpayers of the city. The increase is due to the bond debt payment requirements on the Unlimited Tax Obligation debt issues that were levied to improve the roads. The voters approved this debt in fiscal year 2005 and the proceeds from the debt came in fiscal year 2006 with the first debt payment being made in fiscal year 2007. The increase is also due to the increase legacy costs in the Public Safety Department. The Public Act 345 tax levy is a pre-Headlee debt and can be raised or lowered to meet these legacy costs.

### Tax Rates Per \$1,000 Taxable Assessed Value

	Tax Rate 2010-11	Tax Rate 2011-12	Estimated Levy* 2011-12
<b><u>General Fund Purpose:</u></b>			
City Operating	\$6.3101	\$6.3101	\$2,870,998
Police & Fire Operating	1.8927	1.8927	861,149
Police & Fire Pension	2.4762	2.5479	1,159,224
Community Promotion	0.1023	0.1075	48,912
<b>Total General Fund Levy</b>	<b>\$10.7813</b>	<b>\$10.8582</b>	<b>\$4,940,283</b>
<b><u>Special Revenue and Debt:</u></b>			
Sanitation	\$1.8927	\$1.8927	\$861,149
Street Improvement Debt	0.7306	0.8085	367,821
11 Mile Road Debt	0.4461	0.4644	211,301
12 Mile Road Debt	0.2149	0.2752	125,216
<b>Total Special Revenue/Debt Levy</b>	<b>\$3.2843</b>	<b>\$3.4408</b>	<b>\$1,565,487</b>
<b>TOTAL</b>	<b>\$14.0656</b>	<b>\$14.299</b>	<b>\$6,505,770</b>
Downtown Development Authority	<b>1.9216</b>	<b>1.9217</b>	<b>\$39,735</b>

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

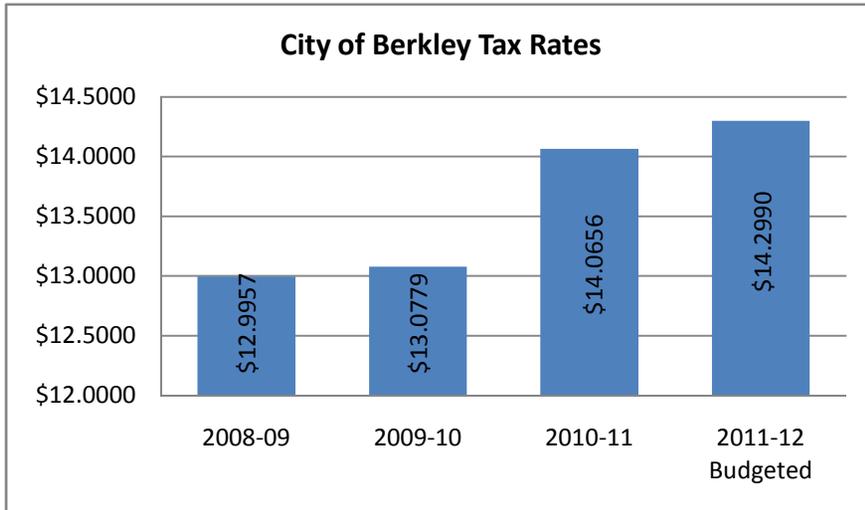
The estimated average tax bill for local city services including roads is estimated to be \$828.00. This is a net 3.0% decrease to the average taxpayer. This would be for home with a 1/1/2011 market value of \$115,832 and a taxable value of \$57,916. Taxable Values decreased 4.8%. Tax payments are increasing 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 \$30.6 million in taxable value within its boundaries and captures \$9.9 million in taxable value within the Authority for fiscal year 2011/12. This is a 12% drop in taxable value over last fiscal year.

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

DDA \$1.9217 levy generates \$58,392 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,217 in property tax revenue for DDA operations for fiscal year 2011/12. 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 and school debt rates. The estimated gross tax capture for the DDA for fiscal year 2011/12 is estimated to be \$233,105 net of delinquencies. This is a 8.9% decline in revenues over fiscal year 2010/11. The City of Berkley continues to be the largest taxing unit the DDA captures taxes from.

### State Shared Revenues

State Shared Revenues represents 12.59% of total General Fund revenues. These revenues are taxes collected in the City by State government and then transferred back to local municipalities under a sharing arrangement with the State of Michigan. The revenues collected are sales taxes and income taxes.

There are two types of state shared revenues refunded back to the City – constitutional revenues and 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:

- 2008-09 (Actual): \$1,360,499
- 2009-10 (Actual): \$1,210,027 – 11.06% decrease from 08-09
- 2010-11 (Projected): \$1,210,027 – no change from 09-10
- 2011-12 (Budgeted): \$1,033,259 – Governor Recommended at 7/1/2011

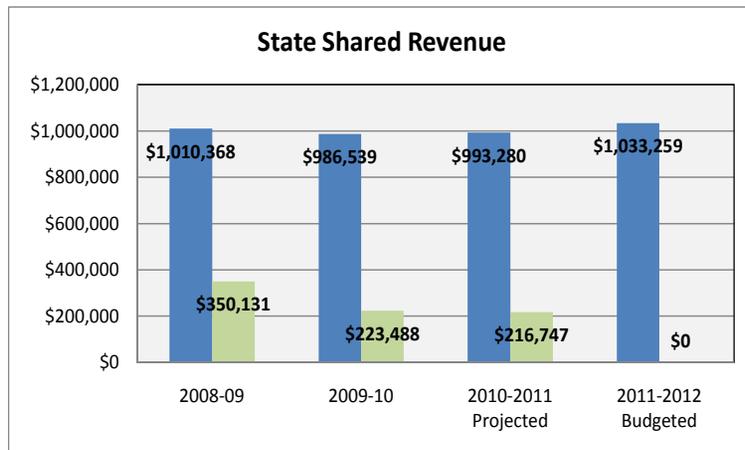
See Chart on the next page



## 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 2011/12 being no different. This is due to the poor economy of the State of Michigan. For the first time since 1971 the City will not appropriate any funds for statutory state shared revenues due to the current State distribution policies.

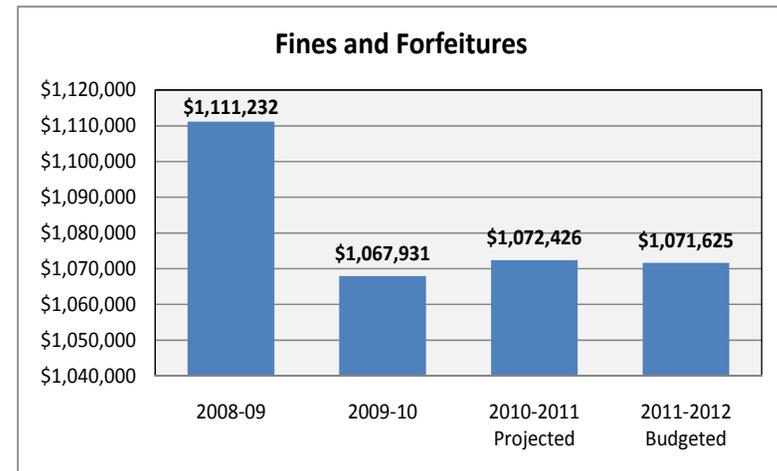


**BLUE – CONSTITUTIONAL**  
**GREEN – STATUTORY**

### Fines & Forfeitures

Fines and Forfeitures represent 12.31% of General Fund Revenues with an estimated revenue stream of \$1,071,625 for FY 2011-12. Fines and forfeitures are

anticipated to decrease 0.07% from FY 2010-11 projected fines and fees. 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 remain stable from 2010/11 projected. Probation fees and parking ticket revenue is also appropriated and accounted for in this area of the budget. Probation fees are expected to slightly decline in fiscal year 2011/12. Overdue Library fees also are a part of this classification. Overall, this section of revenue is also remaining stable when comparing projected 2010/11 revenues to 2011/12 budget amounts.



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



## City of Berkeley General Fund Revenues

### Charges for Services

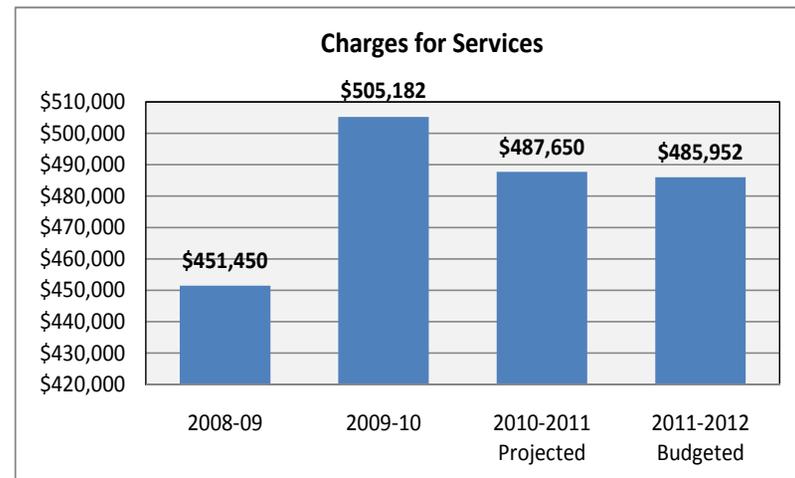
Charges for Services represent 5.85% of General Fund Revenues. It is estimated that the City will earn \$509,638 in FY 2011-12. The revenues in this category consist of fees charged to the user for services provided by the City of Berkeley. The services we provide are:

- **Cable Franchise Fees:** Revenue from Wide Open West, A.T.T. & Comcast. Each resident pays a franchise fee that is forwarded to the City. Estimated revenues for 2011/12 \$275,379.
- **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 2011/12 revenues are estimated at \$136,385.
- **Animal Control Services:** The City contracts with the City of Royal Oak for Animal Control. Our full time animal control officer splits her time between both cities. The city annually calculates a monthly charge and increases or decreases the billing each July for cost of living. The City then bills Royal Oak monthly for services. Estimated 2011/12 revenues are estimated at \$40,516.
- **Grass & Weed Cutting:** The city will cut grass & weeds that are determined too long by our Code Enforcement 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 2011/12 are \$12,000.
- **Gas Sales:** Berkeley provides gasoline/diesel products to the City of Huntington Woods Police and Public Works departments. Berkeley invoices Huntington Woods monthly based on number of gallons

used including an administration fee. Berkeley records the administration fee as revenue only. Huntington Woods reimburses Berkeley for the actual gas/diesel cost only. Estimated administration fees based upon a six year average amounts to \$1,500 plus an inflation factor.

- **Library Services:** This is revenues received for rental of video materials and the use of the library photocopier. It is estimated that we would receive \$23,500 in fiscal year 2011/12.

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



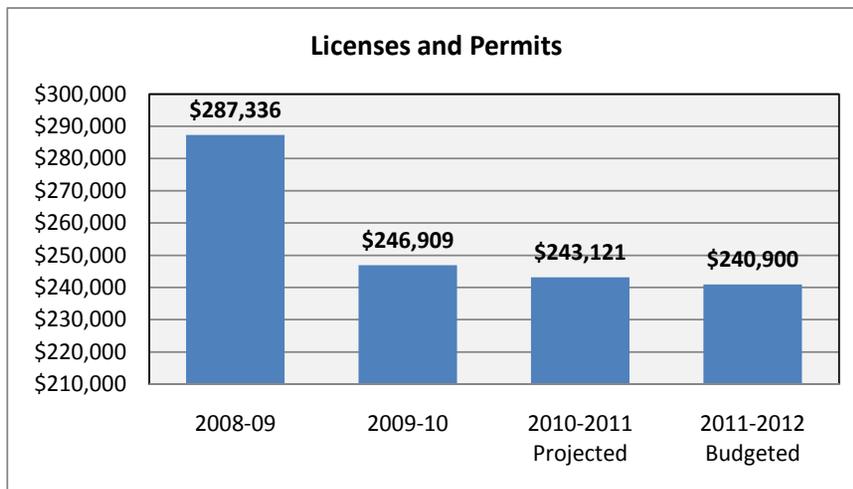
Overall, Charges for Service - Revenues will decline slightly between fiscal year 2010-11 and 2011/12 by \$1,698 or .3% .



## City of Berkley General Fund Revenues

### Licenses & Permits

License and Permits make up 2.77% of the General Fund revenues. We are estimating \$240,900 for FY 2011-12. 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 with the City limits. The City of Berkley's largest source of license & permit revenue comes from Building Permits. Even in the downward trend of the housing market, building permits are still the largest revenue within this classification for the City. Building permits are required in order to perform construction work within city limits.

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.

<i>City of Berkley, Michigan</i>			
<i>Permits Issued by Type - Three Year Trend</i>			
	<i>Number of Permits Issued</i>		
	<i>2008/09</i>	<i>2009/10</i>	<i>2010/11</i>
<i>Commercial, Add/Alter/Repair</i>	27	20	
<i>Commercial, New Building</i>	0	2	
<i>Commercial, Utility Building</i>	0	0	
<i>Deck/Porch</i>	26	33	
<i>Demolish</i>	16	13	
<i>Electrical</i>	415	415	
<i>Fence</i>	59	63	
<i>Garage, Attached</i>	0	0	
<i>Garage, Detached</i>	17	15	
<i>Industrial, Add/Alter/Repair</i>	1	0	
<i>Mechanical</i>	185	202	
<i>Plumbing</i>	222	190	
<i>Residential, Add/Alter/Repair</i>	338	286	
<i>Residential New Construction</i>	6	4	
<i>Residential, Utility Building</i>	0	0	
<i>Sign</i>	18	32	
<b>TOTAL PERMITS</b>	<b>1,330</b>	<b>1,276</b>	



## City of Berkley General Fund Revenues

### Property & Equipment Rental

Property & equipment rental revenue makes up 3.30% of all General Fund revenue in fiscal year 2011/12. This amounts to an estimated \$287,374. The majority of this revenue source is derived from Equipment Rental, which is the General Fund “renting” equipment to the Major & Local Street funds and other Special Revenue Funds that may need equipment in its operation. The only operating fund that does not rent equipment from the General Fund is the Water/Sewer Fund. This method of renting is performed in lieu of a Motor Vehicle Pool internal service fund.

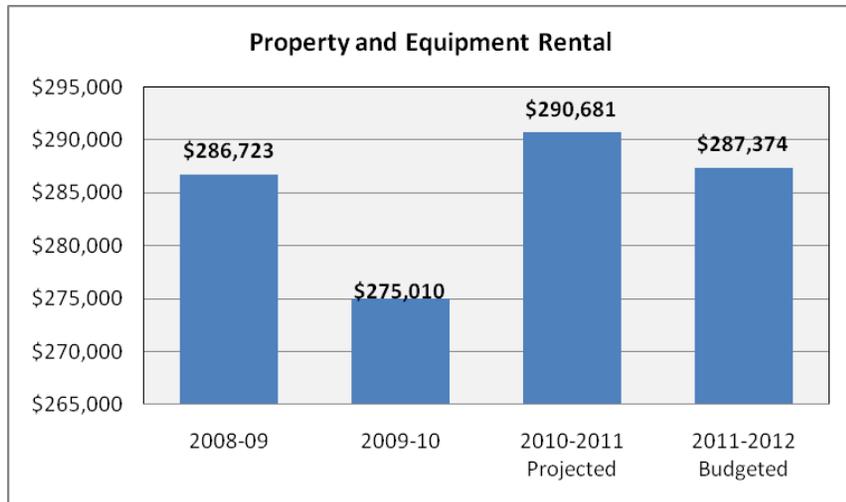
Berkley utilizes the annual Michigan Department of Transportation Schedule C report to determine rental rates of equipment. Other revenues in this classification include cell tower revenue, building rental and advertising revenues.

### Investment Earnings

Investment earnings represent 0.18% of the total estimated revenues for the City’s General Fund. The City generally invests in certificates of deposit, and earns daily interest on bank balances.

The City uses the average cash balance for the month by fund to allocate interest earnings to the proper operating fund unless investment income can be tied directly to an investment made by one of the operating funds. Investment Earnings is based on a 0.50% rate of return for FY 2011-12.

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, \$256,791, is derived from miscellaneous sources, contributions and donations and of course transfers-in. The transfers-in amount relates directly to reimbursement from the Recreation Revolving Fund to defray the cost of Public Safety overtime related to the August Dream Cruise event. Miscellaneous contributions include donations for the City library, the police bike helmet giveaway to children annually and special assessment revenues.

**GENERAL FUND: 101  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
101-001-401-000	PROPERTY TAXES	\$4,202,656	\$3,905,803	\$3,722,817
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,421	48,671	48,790
101-001-401-732	PROPERTY TAXES PUBLIC SAFETY PENSION	863,124	1,178,179	1,156,326
101-001-445-000	INTEREST AND PENALTIES ON TAXES	97,210	114,834	118,700
101-001-447-000	TAX ADMINISTRATION FEE	196,957	188,862	182,745
<b>PROPERTY TAXES</b>		<b>\$ 5,408,368</b>	<b>\$ 5,436,349</b>	<b>\$ 5,229,378</b>
<b>LICENSES AND PERMITS</b>				
101-001-476-000	VACANT PROPERTY INSPECTIONS	\$1,000	\$11,000	\$8,500
101-001-477-000	LANDLORD LICENSES	81,500	83,945	81,000
101-001-478-000	BUILDING PERMITS	83,800	74,245	80,000
101-001-479-000	ELECTRICAL PERMITS	26,333	22,512	20,000
101-001-480-000	HEATING PERMITS	12,385	12,450	13,000
101-001-481-000	PLUMBING PERMITS	15,649	12,415	12,000
101-001-482-000	BUSINESS LICENSE INSPECTION	2,860	3,700	3,700
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,400	2,700	2,400
101-001-490-000	ANIMAL LICENSES	11,022	9,964	10,000
101-001-495-000	FILM PERMITS	0	150	300
101-001-499-000	SUNDRY LICENSES	9,960	10,040	10,000
<b>LICENSES AND PERMITS</b>		<b>\$246,909</b>	<b>\$243,121</b>	<b>\$240,900</b>
<b>FEDERAL AND STATE GRANTS</b>				
101-001-501-000	FEDERAL SOURCES/GRANTS	\$2,400	\$0	\$0
101-001-539-000	STATE GRANTS	6,800	0	0
101-001-539-001	DRUNK DRIVING CASEFLOW	12,570	8,220	8,220
101-001-539-002	SAFE COMMUNITY GRANT	3,545	0	0
101-001-539-003	FEDERAL GRANT - VESTS	0	0	7,500
101-001-539-004	FEDERAL GRANT - FIRE EQUIPMENT	0	0	28,500
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	45,725	45,725
101-001-539-738	STATE LIBRARY GRANT	7,746	5,577	3,293
<b>FEDERAL AND STATE GRANTS</b>		<b>\$78,785</b>	<b>\$59,522</b>	<b>\$93,238</b>

**GENERAL FUND: 101  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>STATE SHARED REVENUE</b>				
101-001-543-000	STATE LIQUOR LICENSES	\$9,173	\$9,127	\$9,127
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	986,539	993,280	1,033,259
101-001-574-001	STATE STATUTORY SALES TAX	223,488	216,747	0
<b>STATE SHARED REVENUE</b>		<b>\$1,219,200</b>	<b>\$1,219,154</b>	<b>\$1,042,386</b>
<b>CHARGES FOR SERVICES</b>				
101-001-617-000	COMMUNITY DEVELOPMENT	\$9,045	\$6,115	\$6,000
101-001-627-000	OFFENDER REGISTRATION FEE	0	35	0
101-001-628-000	ACCIDENT REPORT FEE	2,122	3,056	3,100
101-001-629-004	GARBAGE BAG SALES	15,510	15,470	16,000
101-001-630-000	LIBRARY SERVICES	22,393	21,711	23,500
101-001-633-000	ACCESS OAKLAND	649	694	550
101-001-640-000	DISPATCH SERVICES	135,453	135,634	136,385
101-001-641-000	ANIMAL CONTROL	40,633	40,293	40,516
101-001-644-000	GRASS AND WEED CUTTING	8,039	13,461	12,000
101-001-646-000	HUNTINGTON WOODS GAS SALES	1,290	1,290	1,500
101-001-648-000	CASCADE SYSTEM MAINTENANCE	708	708	708
101-001-651-000	CABLE FRANCHISE FEES	259,015	282,878	275,379
<b>CHARGES FOR SERVICES</b>		<b>\$494,857</b>	<b>\$521,345</b>	<b>\$515,638</b>
<b>FINES AND FORFEITS</b>				
101-001-654-000	BUILDING BOND FORFEITS	\$0	\$1,500	\$0
101-001-657-000	OVERDUE LIBRARY BOOKS	14,020	16,824	17,000
101-001-658-000	TRAFFIC FINES	827,316	829,325	830,000
101-001-659-000	PROBATION FINES	125,912	121,139	121,500
101-001-660-000	CIVIL FINES	31,310	34,571	34,600
101-001-661-000	TRAFFIC SCHOOL	2,880	3,520	3,000
<b>FINES AND FORFEITS</b>		<b>\$1,001,438</b>	<b>\$1,006,879</b>	<b>\$1,006,100</b>

**GENERAL FUND: 101  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>INVESTMENT EARNINGS</b>				
101-001-664-000	INVESTMENT EARNINGS	\$26,350	\$28,323	\$15,760
101-001-664-001	SPECIAL ASSESSMENT INTEREST	107	0	0
<b>INVESTMENT EARNINGS</b>		<b>\$26,457</b>	<b>\$28,323</b>	<b>\$15,760</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>				
101-001-667-000	CELL TOWER	\$51,057	\$51,238	\$51,274
101-001-667-003	ADVERTISING	3,800	4,700	4,500
101-001-668-000	BACON HOUSE	10,562	9,600	9,600
101-001-669-000	EQUIPMENT RENTAL	209,591	225,143	222,000
<b>PROPERTY/EQUIPMENT RENTAL</b>		<b>\$275,010</b>	<b>\$290,681</b>	<b>\$287,374</b>
<b>MISCELLANEOUS</b>				
101-001-670-010	MEDICARE PART D REIMBURSEMENT	\$42,408	\$31,633	\$32,000
101-001-670-020	PSO PENSION REIMBURSEMENT	41,825	39,200	46,220
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	31,293	46,476	47,000
101-001-670-040	SCHOOL ELECTION REIMBURSEMENT	9,407	0	0
101-001-670-060	INSURANCE REIMBURSEMENTS	0	27,588	0
101-001-671-000	SUNDRY REVENUE	49,468	20,150	21,465
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	37,643	23,971	23,500
101-001-673-000	SALE OF FIXED ASSETS	1,491	16,640	16,250
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER CITIES	4,380	4,455	4,300
101-001-674-000	MEDICARE DRUG SUBSIDY - ERRP	0	8,445	0
<b>MISCELLANEOUS</b>		<b>\$217,915</b>	<b>\$218,558</b>	<b>\$190,735</b>

**GENERAL FUND: 101  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRIBUTION/DONATIONS</b>				
101-001-675-104	LIDS 4 KIDS	\$16,839	\$9,125	\$0
101-001-675-107	PUBLIC SAFETY TRAINING	6,470	4,105	8,000
101-001-675-110	ANNIVERSARY REVENUE	98	193	0
101-001-675-114	BERKLEY HOME SHOW	7,630	8,045	8,000
101-001-675-115	FIRE OPEN HOUSE	3,132	3,500	0
101-001-675-116	HEART GROUP	18,814	4,157	5,300
101-001-675-738	LIBRARY CONTRIBUTIONS	8,277	7,857	7,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	7,603	6,330	5,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	5,308	5,392	5,000
<b>CONTRIBUTION/DONATIONS</b>		<u>\$74,171</u>	<u>\$48,704</u>	<u>\$38,300</u>
<b>OTHER FINANCING SOURCES</b>				
101-001-676-000	SPECIAL ASSESSMENT REVENUE	\$15,251	\$14,960	\$0
<b>OTHER FINANCING SOURCES</b>		<u>\$15,251</u>	<u>\$14,960</u>	<u>\$0</u>
<b>FINES AND FORFEITS</b>				
101-001-688-000	LIBRARY PENAL FINES - COUNTY	\$20,769	\$19,822	\$19,800
<b>FINES AND FORFEITS</b>		<u>\$20,769</u>	<u>\$19,822</u>	<u>\$19,800</u>
<b>OTHER FINANCING SOURCES</b>				
101-001-699-000	TRANSFERS IN	\$19,678	\$112,106	\$27,756
<b>OTHER FINANCING SOURCES</b>		<u>\$19,678</u>	<u>\$112,106</u>	<u>\$27,756</u>
<b>TOTAL GENERAL FUND REVENUES</b>		<u><u>\$9,098,808</u></u>	<u><u>\$9,219,524</u></u>	<u><u>\$8,707,365</u></u>



## 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 transfers-in and is expected to generate \$622,873 in FY 2011-12 for the City of Berkley. This Special Revenue Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

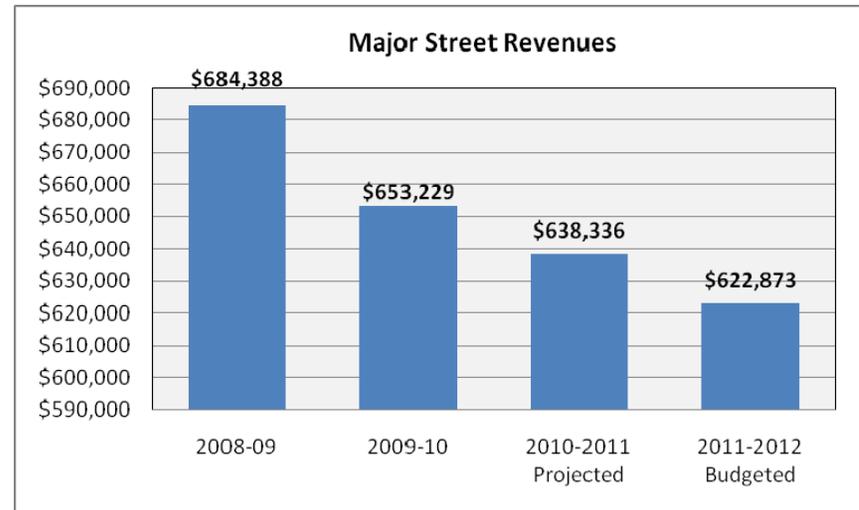
This fund also accounts for all expenditures related to major street work such as street construction, reconstruction and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and street lighting adjacent to Major Street arteries as required by State law.

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

- Gas and Weight taxes \$548,237 (88.01%)
- Investment Earnings, \$4,418 (0.72%)
- Build Michigan Grant, \$20,798 (3.33%)
- Metro Act Funding for Right of Ways \$21,000 (3.37%)
- Summer & Winter Maintenance and Salt, \$20,020 (3.21%)
- Tree Program Sales, \$5,000 (0.82%)
- Other Revenue, \$3,400 (0.54%)

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

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



The decline in revenues for Major Street Fund is mainly due to the higher, gas prices at the pump and the high unemployment throughout the state. Prices are in the \$3.50/gallon to \$3.90/gallon range which is a 40% increase from a year ago. Unemployment is higher than the national average in Michigan. Those individuals not working are not spending dollars at the gas pump.

The City is anticipating Metro Authority dollars for fiscal year 2011/12 in the amount of \$21,000. The City did receive \$37,925 in Metro Authority dollars in fiscal year 2010/11. This is an anticipated 44.6% decrease within this revenue line item. This decrease is attributable to the City not spending current dollars on projects that are eligible for Metro Authority Reimbursement because those dollars are needed on road work instead of right of way work.

**MAJOR STREET FUND: 202  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>				
202-001-546-000	ACT 51 GRANT	\$559,401	\$564,637	\$548,237
202-001-547-000	BUILD MICHIGAN GRANT	20,800	20,793	20,798
202-001-548-000	METRO ACT	41,221	21,000	21,000
<b>FEDERAL AND STATE GRANTS</b>		<b>\$621,422</b>	<b>\$606,430</b>	<b>\$590,035</b>
<b>CHARGES FOR SERVICES</b>				
202-001-640-000	SUMMER MAINTENANCE	\$1,123	\$1,100	\$1,100
202-001-641-000	WINTER MAINTENANCE	3,188	5,920	5,920
202-001-642-000	SALT	12,765	12,765	13,000
202-001-645-000	TREE PROGRAM SALES	5,370	938	5,000
<b>CHARGES FOR SERVICES</b>		<b>\$22,446</b>	<b>\$20,723</b>	<b>\$25,020</b>
<b>INVESTMENT EARNINGS</b>				
202-001-664-000	INVESTMENT EARNINGS	\$ 6,644	\$6,319	\$4,418
<b>INVESTMENT EARNINGS</b>		<b>\$ 6,644</b>	<b>\$6,319</b>	<b>\$4,418</b>
<b>MISCELLANEOUS</b>				
202-001-671-000	SUNDRY REVENUE	\$ 2,717	\$4,864	\$3,400
<b>MISCELLANEOUS</b>		<b>\$ 2,717</b>	<b>\$4,864</b>	<b>\$3,400</b>
<b>TOTAL MAJOR STREET REVENUES</b>		<b>\$ 653,229</b>	<b>\$638,336</b>	<b>\$622,873</b>



## City of Berkley Local Street Revenues

### LOCAL STREET FUND REVENUES & TRANSFERS-IN

The Local Street Fund represents 1.88% of total City revenues and transfers-in and is expected to generate \$367,009 in fiscal year 2011-12 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.

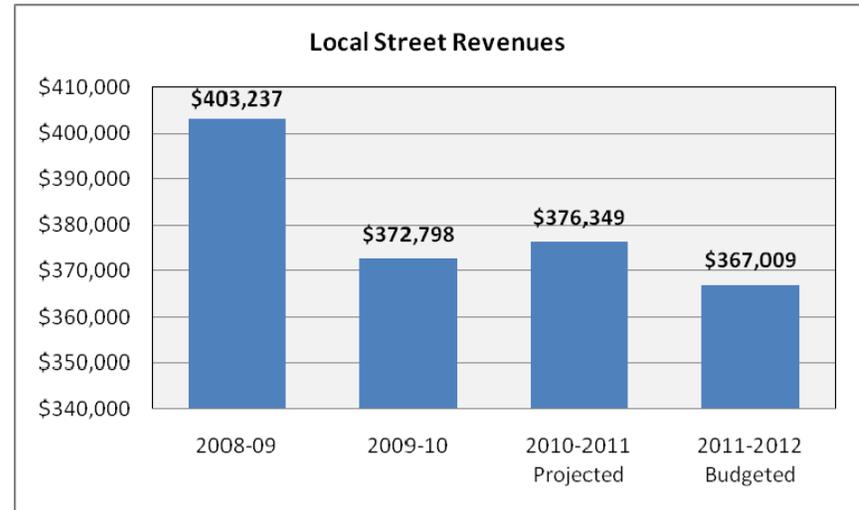
This fund also accounts for all expenditures related to local street work such as street construction, improvements and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and street lighting adjacent to Local Street arteries as required by State law.

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

- Gas and Weight taxes \$209,288 (57.05%)
- Build Michigan Grant, \$7,910 (2.15%)
- Tree Program Sales, \$3,000 (0.81%)
- Investment Earnings \$3,053 (0.83%)
- Operating transfer-In (from Major Street Fund) \$142,258 (38.76%)
- Other, \$1,500 (0.40%)

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

Investment earnings are determined by the average cash value per month of the fund at a 0.50% projected annual interest rate. Investment income is also anticipated to decline in 2011/12.



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 in the Major Street Fund section, the pool of gas and weight taxes is smaller due to the fact people are driving less and not purchasing as much fuel.

**LOCAL STREET FUND: 203  
REVENUES**

	<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>FEDERAL AND STATE GRANTS</b>			
203-001-546-000      ACT 51 GRANT	\$212,801	\$214,827	\$209,288
203-001-547-000      BUILD MICHIGAN GRANT	7,912	7,911	7,910
<b>FEDERAL AND STATE GRANTS</b>	<u>\$220,713</u>	<u>\$222,738</u>	<u>\$217,198</u>
<b>CHARGES FOR SERVICES</b>			
203-001-645-000      TREE PROGRAM SALES	\$0	\$2,812	\$3,000
<b>CHARGES FOR SERVICES</b>	<u>\$0</u>	<u>\$2,812</u>	<u>\$3,000</u>
<b>INVESTMENT EARNINGS</b>			
203-001-664-000      INVESTMENT EARNINGS	\$4,339	\$4,592	\$3,053
<b>INVESTMENT EARNINGS</b>	<u>\$4,339</u>	<u>\$4,592</u>	<u>\$3,053</u>
<b>MISCELLANEOUS</b>			
203-001-671-000      SUNDRY REVENUE	\$1,570	\$3,949	\$1,500
<b>MISCELLANEOUS</b>	<u>\$1,570</u>	<u>\$3,949</u>	<u>\$1,500</u>
<b>OTHER FINANCING SOURCES</b>			
203-001-699-000      TRANSFERS IN	\$146,176	\$142,258	\$142,258
<b>OTHER FINANCING SOURCES</b>	<u>\$146,176</u>	<u>\$142,258</u>	<u>\$142,258</u>
<b>TOTAL LOCAL STREET REVENUES</b>	<u><u>\$372,798</u></u>	<u><u>\$376,349</u></u>	<u><u>\$367,009</u></u>



## City of Berkeley Solid Waste Fund Revenues

### SOLID WASTE FUND REVENUES & TRANSFERS IN

The Solid Waste Fund makes up 5.87% of total revenues and transfers-in for the City of Berkeley. \$1,148,155 is anticipated to be collected through various solid waste revenue streams during fiscal year 2011-12.

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, \$878,318 (76.49%)
- Charges for Services, \$263,735 (22.97%)
- Investment Earnings, \$3,602 (0.32%)
- Other revenues \$2,500 (0.22%)

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 4.6% decline in property tax revenue in fiscal year 2011/12 over 2010/11.

**SOLID WASTE FUND: 226  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
226-001-401-000		\$ 966,958	\$901,189	\$858,968
	<b>PROPERTY TAXES</b>	<u>\$ 966,958</u>	<u>\$901,189</u>	<u>\$858,968</u>
<b>CHARGES FOR SERVICES</b>				
226-001-629-001	RESIDENTIAL TRASH	\$ 175,003	\$175,388	\$175,235
226-001-629-002	COMMERCIAL TRASH	28,539	28,846	33,500
226-001-629-003	SPECIAL TRASH	61,403	63,455	55,000
	<b>CHARGES FOR SERVICES</b>	<u>\$ 264,945</u>	<u>\$267,689</u>	<u>\$263,735</u>
<b>FINES AND FORFEITS</b>				
226-001-657-000	TAX LIENS	\$ 20,716	\$19,346	\$19,350
	<b>FINES AND FORFEITS</b>	<u>\$ 20,716</u>	<u>\$19,346</u>	<u>\$19,350</u>
<b>INVESTMENT EARNINGS</b>				
226-001-664-000	INVESTMENT EARNINGS	\$ 4,415	\$4,520	\$3,602
	<b>INVESTMENT EARNINGS</b>	<u>\$ 4,415</u>	<u>\$4,520</u>	<u>\$3,602</u>
<b>MISCELLANEOUS</b>				
226-001-671-000	SUNDRY REVENUE	\$5,292	\$2,751	\$2,500
	<b>MISCELLANEOUS</b>	<u>\$5,292</u>	<u>\$2,751</u>	<u>\$2,500</u>
	<b>TOTAL SOLID WASTE REVENUES</b>	<u><u>\$1,262,326</u></u>	<u><u>\$1,195,495</u></u>	<u><u>\$1,148,155</u></u>



**City of Berkeley**  
**District Court Fund Revenues**

**DISTRICT COURT FUND: 265**  
**REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>MISCELLANEOUS</b>			
265-001-670-000 REIMBURSEMENTS	\$80	\$0	\$0
<b>MISCELLANEOUS</b>	\$80	\$0	\$0
<b>OTHER FINANCING SOURCES</b>			
265-001-699-000 TRANSFERS IN	\$654,324	\$598,500	\$602,567
<b>OTHER FINANCING SOURCES</b>	\$654,324	\$598,500	\$602,567
<b>TOTAL COURT REVENUES</b>	<b>\$654,404</b>	<b>\$598,500</b>	<b>\$602,567</b>

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**City of Berkeley**  
**Court Building Fund Revenues**

**COURT BUILDING FUND: 266**  
**REVENUES**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>FINES AND FORFEITS</b>				
266-001-655-000	FINES AND FORFEITS	\$84,309	\$69,350	\$68,000
<b>FINES AND FORFEITS</b>		<u>\$84,309</u>	<u>\$69,350</u>	<u>\$68,000</u>
<b>INVESTMENT EARNINGS</b>				
266-001-664-000	INVESTMENT EARNINGS	\$1,512	\$1,711	\$1,148
<b>INVESTMENT EARNINGS</b>		<u>\$1,512</u>	<u>\$1,711</u>	<u>\$1,148</u>
<b>TOTAL COURT BUILDING REVENUES</b>		<u><u>\$85,821</u></u>	<u><u>\$71,061</u></u>	<u><u>\$69,148</u></u>

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

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET	
<b>FEDERAL AND STATE GRANTS</b>				
275-001-501-000	FEDERAL SOURCES/GRANTS	\$0	\$8,705	\$69,980
275-001-530-007	CDBG PROGRAM REVENUE 07/08	10,575	0	0
275-001-530-009	CDBG REVENUE - PROGRAM 2007	0	23,107	0
275-001-530-010	CDBG PROGRAM REVENUE 09/10	3,268	9,815	34,234
275-001-530-011	CDBG PROGRAM REVENUE 10/11	0	23,955	19,826
275-001-530-012	CDBG PROGRAM REVENUE 11/12	0	-	43,781
<b>FEDERAL AND STATE GRANTS</b>		\$13,843	\$65,582	\$167,821
<b>CHARGES FOR SERVICES</b>				
275-001-647-000	SALE OF PROPERTY	\$0	\$2,496	\$0
275-001-647-100	DONATION OF AN ASSET	7,200	0	0
<b>CHARGES FOR SERVICES</b>		\$7,200	2,496	\$0
<b>TOTAL CDBG REVENUES</b>		<b>\$21,043</b>	<b>\$68,078</b>	<b>\$167,821</b>

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**City of Berkeley**  
**Drug Forfeiture Fund Revenues**

**DRUG FORFEITURE FUND: 295  
REVENUES**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>				
295-001-664-000	INVESTMENT EARNINGS	\$79	\$123	\$51
	<b>INVESTMENT EARNINGS</b>	<u>\$79</u>	<u>\$123</u>	<u>\$51</u>
	<b>TOTAL DRUG FORFEITURE REVENUES</b>	<u><u>\$79</u></u>	<u><u>\$123</u></u>	<u><u>\$51</u></u>

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## City of Berkley Combined Debt Fund Revenues

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

### Road Bonds:

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

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

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

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

### 12 Mile and Coolidge Intersection:

The 12 Mile and Coolidge Intersection is the fourth Debt Fund the City utilizes. This is a Michigan Public Act 99 financing in the total amount of \$1,260,000. This debt started in April 2002 and will go for a 15 year period. The Downtown Development Authority transfers the necessary annual debt payment from their tax increment finance 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 (16) members of the Drainage District. The City of Berkley's share of the debt costs amount to approximately 6.1597% of the principal debt issues costs per debt issue. Currently, the Drainage District has seven debt issues outstanding and one refinanced debt issue for a total of eight 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.

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

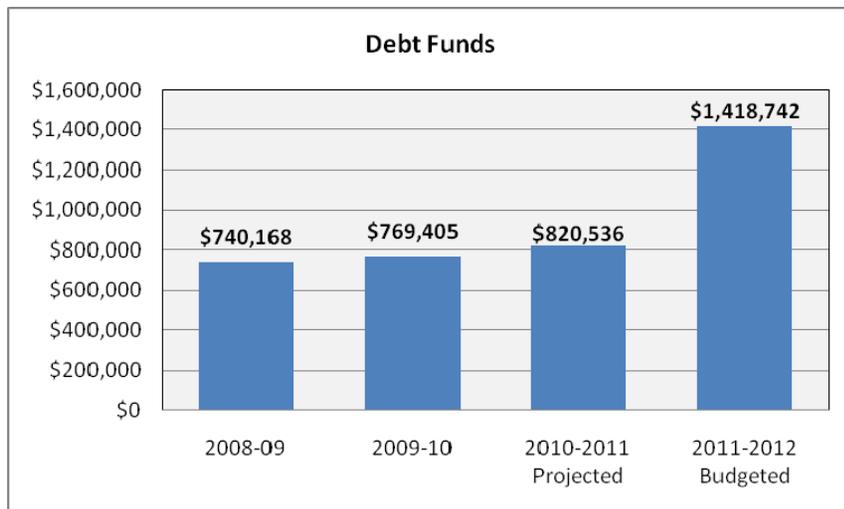


## City of Berkeley Combined Debt Fund Revenues

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

- Major and Local Street Bonds \$367,035
- Eleven Mile Road Street Bonds \$210,935
- Twelve Mile Road Street Bonds \$124,971
- 12 Mile and Coolidge Intersection PA 99 Finance \$172,900 – Operating Transfer
- George W. Kuhn Drain Debt \$542,901

for fiscal year 2011/12. 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 2010/11 and 2011/12 due to the Road bond debt payments (particularly the principal due) increasing. Overall, tax rates increased \$.1565/thousand taxable value or 11% to defray the actual cost of the road bond debt issue payments

**302 INSTALLMENT LOAN FUND: 302  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<hr/>			
<b>OTHER FINANCING SOURCES</b>			
302-001-699-000      TRANSFERS IN	\$142,780	\$149,050	\$172,900
<b>OTHER FINANCING SOURCES</b>	<hr/> \$142,780	<hr/> \$149,050	<hr/> \$172,900
<b>TOTAL 302 INSTALLMENT REVENUES</b>	<hr/> <b>\$142,780</b>	<hr/> <b>\$149,050</b>	<hr/> <b>\$172,900</b>

**KUHN DRAIN BOND FUND: 309  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>			
309-001-664-000      INVESTMENT EARNINGS	\$13	\$0	\$0
<b>INVESTMENT EARNINGS</b>	<b>\$13</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES</b>			
309-001-699-000      TRANSFERS IN	\$0	\$0	\$542,901
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$542,901</b>
<b>TOTAL KUHN BOND DRAIN RENVUES</b>	<b>\$13</b>	<b>\$0</b>	<b>\$542,901</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
310-001-401-000	PROPERTY TAXES	\$312,755	\$347,883	\$366,901
<b>PROPERTY TAXES</b>		<u>\$312,755</u>	<u>\$347,883</u>	<u>\$366,901</u>
<b>INVESTMENT EARNINGS</b>				
310-001-664-000	INVESTMENT EARNINGS	\$66	\$75	\$134
<b>INVESTMENT EARNINGS</b>		<u>\$66</u>	<u>\$75</u>	<u>\$134</u>
<b>OTHER FINANCING SOURCES</b>				
310-001-699-000	TRANSFERS IN	\$15,987	\$5,000	\$0
<b>OTHER FINANCING SOURCES</b>		<u>\$15,987</u>	<u>\$5,000</u>	<u>\$0</u>
<b>TOTAL MAJOR &amp; LOCAL STREET BOND REVENUES</b>		<u><u>\$328,808</u></u>	<u><u>\$352,958</u></u>	<u><u>\$367,035</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
311-001-401-000	PROPERTY TAXES	\$192,899	\$212,400	\$210,773
	<b>PROPERTY TAXES</b>	<u>\$192,899</u>	<u>\$212,400</u>	<u>\$210,773</u>
<b>INVESTMENT EARNINGS</b>				
311-001-664-000	INVESTMENT EARNINGS	\$140	\$108	\$162
	<b>INVESTMENT EARNINGS</b>	<u>\$140</u>	<u>\$108</u>	<u>\$162</u>
	<b>TOTAL 11 MILE ROAD DEBT REVENUES</b>	<u><u>\$193,039</u></u>	<u><u>\$212,508</u></u>	<u><u>\$210,935</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
312-001-401-000	PROPERTY TAXES	\$104,715	\$105,976	\$124,903
<b>PROPERTY TAXES</b>		<u>\$104,715</u>	<u>\$105,976</u>	<u>\$124,903</u>
<b>INVESTMENT EARNINGS</b>				
312-001-664-000	INVESTMENT EARNINGS	\$50	\$44	\$68
<b>INVESTMENT EARNINGS</b>		<u>\$50</u>	<u>\$44</u>	<u>\$68</u>
<b>TOTAL 12 MILE ROAD DEBT REVENUES</b>		<u><u>\$104,765</u></u>	<u><u>\$106,020</u></u>	<u><u>\$124,971</u></u>

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

**12 MILE INTERSECTION FUND: 402  
REVENUES**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>				
402-001-664-000	INVESTMENT EARNINGS	\$774	\$1,006	\$528
	<b>INVESTMENT EARNINGS</b>	\$774	\$1,006	\$528
<b>TOTAL 12 MILE INTERSECTION REVENUES</b>		<b>\$774</b>	<b>\$1,006</b>	<b>\$528</b>

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

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>				
410-001-664-000	INVESTMENT EARNINGS	\$96	\$52	\$44
	<b>INVESTMENT EARNINGS</b>	<u>\$96</u>	<u>\$52</u>	<u>\$44</u>
	<b>TOTAL MAJOR &amp; LOCAL STREET PROJECTS REVENUES</b>	<u><u>\$96</u></u>	<u><u>\$52</u></u>	<u><u>\$44</u></u>

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**City of Berkeley**  
**11 Mile Road Project Fund Revenues**

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>				
411-001-664-000	INVESTMENT EARNINGS	\$3,268	\$3,468	\$3,496
	<b>INVESTMENT EARNINGS</b>	<u>\$3,268</u>	<u>\$3,468</u>	<u>\$3,496</u>
	<b>TOTAL 11 MILE ROAD PROJECT REVENUES</b>	<u><u>\$3,268</u></u>	<u><u>\$3,468</u></u>	<u><u>\$3,496</u></u>

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**City of Berkeley**  
**12 Mile Road Project Fund Revenues**

**12 MILE ROAD FUND: 412  
REVENUES**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>				
412-001-664-000	INVESTMENT EARNINGS	\$245	\$265	\$170
<b>INVESTMENT EARNINGS</b>		\$245	\$265	\$170
<b>TOTAL 12 MILE ROAD PROJECT REVENUES</b>		<b>\$245</b>	<b>\$265</b>	<b>\$170</b>

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**City of Berkeley**  
**Recreation Building Fund Revenues**

**RECREATION BUILDING FUND: 415  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>OTHER FINANCING SOURCES</b>			
415-001-699-000      TRANSFERS IN	\$18,421	\$0	\$0
<b>OTHER FINANCING SOURCES</b>	\$18,421	\$0	\$0
<b>TOTAL RECREATION BUILDING REVENUES</b>	<b>\$18,421</b>	<b>\$0</b>	<b>\$0</b>

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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 2.08% of total revenues of the City, providing \$408,475 in fiscal year 2011-12 for the operation of the Berkley Ice Arena. The breakdown of revenues is as follows:

- Rental of ice time, \$378,875 (92.76%).
- Property and Equipment Rental, \$16,400 (4.01%)
- Concession, \$10,000 (2.45%)
- Other, \$3,200 (0.78%)
- Transfer In, \$0

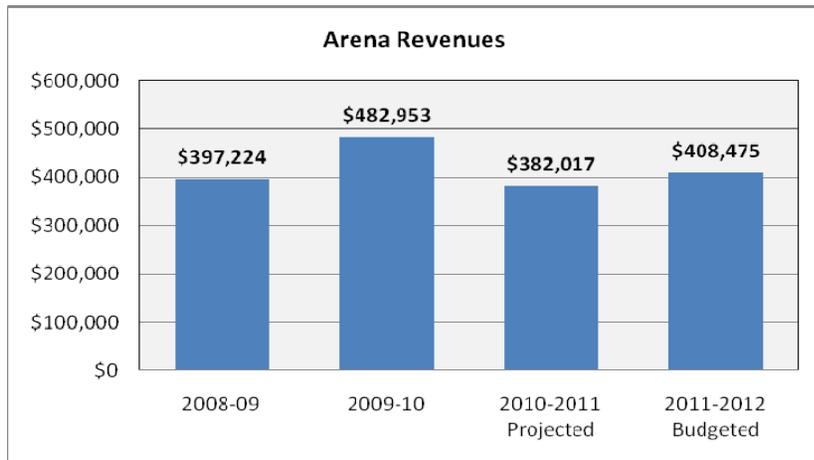
User fee revenues have been declining over the last three fiscal years due to the saturation of ice arenas in Southeastern Oakland County area and the local economy which is reducing the number of players/skaters. Concession revenues have also been on the decline due to the reduction of teams, players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

Ice time rental is based upon the number of prime time and non-prime time ice sold to various clients that have pre-signed for ice time for the up coming fiscal year. The Arena will see a slight increase in revenues due to the City signing a larger tenant to rent the majority of ice time in fiscal year 2011/12.

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

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

The Arena will not receive any funding assistance from other City operating funds in fiscal year 2011/12 due to the City obtaining the larger ice rental tenant. The projected use of retained earnings for FY 2011-12 is \$0.



**ARENA FUND: 546  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
546-001-651-001	LEARN TO SKATE PROGRAM	\$19,019	\$13,259	\$0
546-001-651-002	RENT-MAIN ICE	247,174	309,995	366,395
546-001-651-003	RENT-STUDIO ICE	1,310	1,200	12,480
546-001-651-004	SKATING CLUB	46,270	0	0
	<b>CHARGES FOR SERVICES</b>	<b>\$313,773</b>	<b>\$324,454</b>	<b>\$378,875</b>
<b>INVESTMENT EARNINGS</b>				
546-001-664-000	INVESTMENT EARNINGS	\$470	\$485	\$300
	<b>INVESTMENT EARNINGS</b>	<b>\$470</b>	<b>\$485</b>	<b>\$300</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>				
546-001-667-001	PRO SHOP RENT	\$0	\$2,000	\$1,000
546-001-667-003	ADVERTISING	2,565	3,400	3,400
546-001-667-004	ROOM RENTAL	9,428	12,965	12,000
	<b>PROPERTY/EQUIPMENT RENTAL</b>	<b>\$11,993</b>	<b>\$18,365</b>	<b>\$16,400</b>
<b>MISCELLANEOUS</b>				
546-001-670-000	REIMBURSEMENTS	\$277	\$347	\$1,900
546-001-670-060	INSURANCE REIMBURSEMENTS	0	1,000	0
546-001-671-000	SUNDRY REVENUE	58	0	0
	<b>MISCELLANEOUS</b>	<b>\$335</b>	<b>\$1,347</b>	<b>\$1,900</b>
<b>CONTRIBUTION/DONATIONS</b>				
546-001-675-000	CONTRIBUTIONS	\$700	\$0	\$0
	<b>CONTRIBUTION/DONATIONS</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>

**ARENA FUND: 546  
REVENUES**

	<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING SOURCES</b>			
546-001-699-000      TRANSFERS IN	\$117,752	\$28,732	\$0
546-001-967-001      CONCESSION STAND	13,306	7,581	10,000
546-001-967-002      ICE SHOW	24,624	1,053	1,000
<b>OTHER FINANCING SOURCES</b>	<u>\$155,682</u>	<u>\$37,366</u>	<u>\$11,000</u>
<b>TOTAL ARENA REVENUES</b>	<u><u>\$482,953</u></u>	<u><u>\$382,017</u></u>	<u><u>\$408,475</u></u>

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## City of Berkley Water and Sewer Fund Revenues

### WATER AND SEWER FUND REVENUES & TRANSFERS IN

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

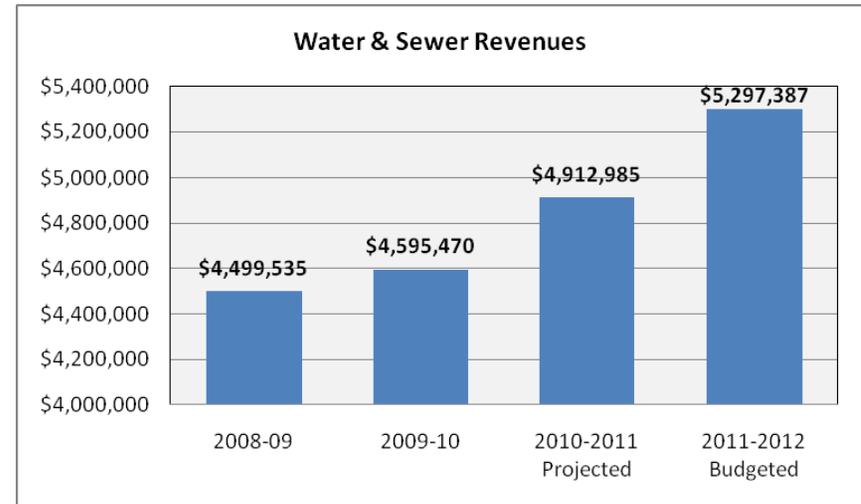
There are two divisions within the Water/Sewer Fund. The first division is the water division; the second division is the sewer division.

This enterprise fund provides 27.09% of all City revenues and is expected to generate \$5,297,387 in FY 2011-12 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 - \$1,471,835.
- Ready to Serve – Charge based upon meter size - \$1,113,483.
- Storm water charge – Spread debt and drain commission stormwater charges - \$1,975,118.
- Billing charge – Based upon water billing administration - \$82,682.
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$71,951.

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

- Late fees and tax liens - \$534,354
- Investment earnings - \$964
- Equipment rental - \$31,000
- Miscellaneous and contribution revenues - \$16,000



Revenues have increased over the past three fiscal years due to an increase in costs in debt, stormwater and new reserve requests from the Drain Commissioner. Further, the water wholesale rate from the City of Detroit has also increased significantly due to the City implementing a ready to serve charge on all of their wholesale customers. Berkley consumers are not consuming as many water units as in the past and City of Berkley operating costs have increased. This scenario drives rates and revenues upward to meet expenditure demands. Overall, a City of Berkley customer will see an 8% invoice increase over fiscal year 2010/11 charges.



## City of Berkeley 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 Berkeley share of yearly debt payment due to the drain commissioner for stormwater improvements spread over the number of equivalent residential units of the City.

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

Late fees and tax liens are calculated based upon historical averages. Investment earnings are based upon an average cash balance per month at a 0.50% 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 2011/12.

It is anticipated that \$152,715 of unrestricted retained earnings will be utilized to balance the Water/Sewer Fund budget in fiscal year 2011/12. This is due to the City purchasing a new Water Truck in fiscal year 2011/12.

**WATER FUND: 592  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
592-001-642-000	WATER SALES	\$1,323,219	\$1,407,945	\$1,471,835
592-001-642-001	NONRESIDENTIAL SURCHARGE	62,510	68,336	71,951
592-001-642-002	FIXED WATER CHARGE	1,017,928	1,052,042	1,113,483
592-001-642-003	STORM UTILITY CHARGE	1,573,388	1,709,687	1,975,118
592-001-642-004	BILLING CHARGE	74,825	87,325	82,682
<b>CHARGES FOR SERVICES</b>		<b>\$4,051,870</b>	<b>\$4,325,335</b>	<b>\$4,715,069</b>
<b>FINES AND FORFEITS</b>				
592-001-656-000	LATE FEES	\$86,544	\$94,769	\$102,650
592-001-657-000	TAX LIENS	417,739	431,500	431,704
<b>FINES AND FORFEITS</b>		<b>\$504,283</b>	<b>\$526,269</b>	<b>\$534,354</b>
<b>INVESTMENT EARNINGS</b>				
592-001-664-000	INVESTMENT EARNINGS	\$1,315	\$2,010	\$964
<b>INVESTMENT EARNINGS</b>		<b>\$1,315</b>	<b>\$2,010</b>	<b>\$964</b>
<b>PROPERTY/EQUIPMENT RENTAL</b>				
592-001-668-000	EQUIPMENT RENTAL	\$24,514	\$37,075	\$31,000
<b>PROPERTY/EQUIPMENT RENTAL</b>		<b>\$24,514</b>	<b>\$37,075</b>	<b>\$31,000</b>
<b>MISCELLANEOUS</b>				
592-001-670-010	MEDICARE PART D REIMBURSEMENT	\$14,136	\$6,617	\$7,000
592-001-670-060	INSURANCE REIMBURSEMENTS	0	1,861	0
592-001-671-000	SUNDRY REVENUE	9,964	6,873	6,000
592-001-673-000	SALE OF FIXED ASSETS	(10,612)	0	3,000
<b>MISCELLANEOUS</b>		<b>\$13,488</b>	<b>\$15,351</b>	<b>\$16,000</b>

**WATER FUND: 592  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>OTHER FINANCING SOURCES</b>			
592-001-699-000 TRANSFERS IN	\$0	\$6,945	\$0
<b>OTHER FINANCING SOURCES</b>	<u>\$0</u>	<u>\$6,945</u>	<u>\$0</u>
<b>TOTAL WATER &amp; SEWER REVENUES</b>	<u><u>\$4,595,470</u></u>	<u><u>\$4,912,985</u></u>	<u><u>\$5,297,387</u></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 \$320,835 for FY 2011-12, which represents 1.64% of total City revenues. A breakdown of fees charged for recreational services is as follows:

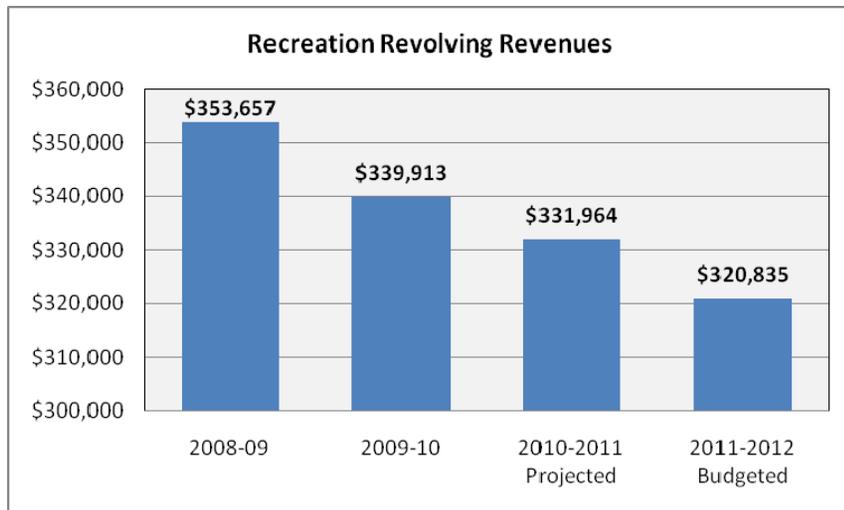
- Program charges, \$317,630 (99.04%)
- Investment Earnings, \$805 (0.25%)
- Contributions/Donations, \$2,400 (0.71%)

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 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 local recreation programs. However, it is not enough to offset dream cruise revenue losses and the other losses highlighted earlier.

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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CHARGES FOR SERVICES</b>				
614-001-626-112	YOUNG ADULT TRAVEL	\$114,985	\$106,948	\$99,000
614-001-626-116	CAP PROGRAM GRANT	88	-	-
614-001-626-316	GRADE SCHOOL DANCE	8,002	9,937	8,000
614-001-626-318	PILLO POLLO	2,060	1,595	1,800
614-001-626-324	GIRLS B-BALL	216	-	-
614-001-626-325	CHEERLEADING	226	-	-
614-001-626-411	GIRLS B-BALL CLINIC	1,197	1,341	1,500
614-001-626-412	GIRL'S VOLLEYBALL CAMP	2,525	2,381	2,500
614-001-626-416	BOYS B-BALL CLINIC	2,311	2,311	2,300
614-001-626-502	WOMENS SOFTBALL	3,250	4,550	3,900
614-001-626-503	WOMENS VOLLEYBALL	690	690	690
614-001-626-605	FRIDAY NIGHT SOFTBALL	2,760	3,450	4,140
614-001-626-802	ADULT KICKBALL	5,480	7,695	5,400
614-001-626-803	TENNIS CONTRACT	2,655	2,233	10,000
614-001-626-805	GOLF	356	1,272	500
614-001-626-806	CO-ED SOFTBALL	8,772	7,632	3,900
614-001-626-901	COMMUNITY CENTER USE	21,984	24,275	22,000
614-001-626-912	CONCESSIONS	9,552	9,761	10,000
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	11,097	13,222	13,000
614-001-626-915	DREAM CRUISE	84,238	82,866	83,000
614-001-626-950	MISCELLANEOUS PROGRAMS	51,291	44,532	46,000
<b>CHARGES FOR SERVICES</b>		<b>\$333,735</b>	<b>\$326,691</b>	<b>\$317,630</b>
<b>INVESTMENT EARNINGS</b>				
614-001-664-000	INVESTMENT EARNINGS	\$1,284	\$1,184	\$805
<b>INVESTMENT EARNINGS</b>		<b>\$1,284</b>	<b>\$1,184</b>	<b>\$805</b>

**RECREATION REVOLVING FUND: 614  
REVENUES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MISCELLANEOUS</b>				
614-001-670-060	INSURANCE REIMBURSEMENTS	\$0	\$767	\$0
614-001-671-000	SUNDRY REVENUE	235	362	100
<b>MISCELLANEOUS</b>		<u>\$235</u>	<u>\$1,129</u>	<u>\$100</u>
<b>CONTRIBUTION/DONATIONS</b>				
614-001-675-000	CONTRIBUTIONS	\$25	\$0	\$0
614-001-675-002	MARQUEE	1,669	1,249	1,200
614-001-675-003	PARK RENTALS	2,336	1,265	1,100
<b>CONTRIBUTION/DONATIONS</b>		<u>\$4,030</u>	<u>\$2,514</u>	<u>\$2,300</u>
<b>OTHER FINANCING SOURCES</b>				
614-001-699-000	TRANSFERS IN	\$629	\$446	\$0
<b>OTHER FINANCING SOURCES</b>		<u>\$629</u>	<u>\$446</u>	<u>\$0</u>
<b>TOTAL RECREATION REVOLVING REVENUES</b>		<u><u>\$339,913</u></u>	<u><u>\$331,964</u></u>	<u><u>\$320,835</u></u>

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## City of Berkeley Senior Recreation Revolving Fund Revenues

### SENIOR RECREATION REVOLVING REVENUES & TRANSFERS IN

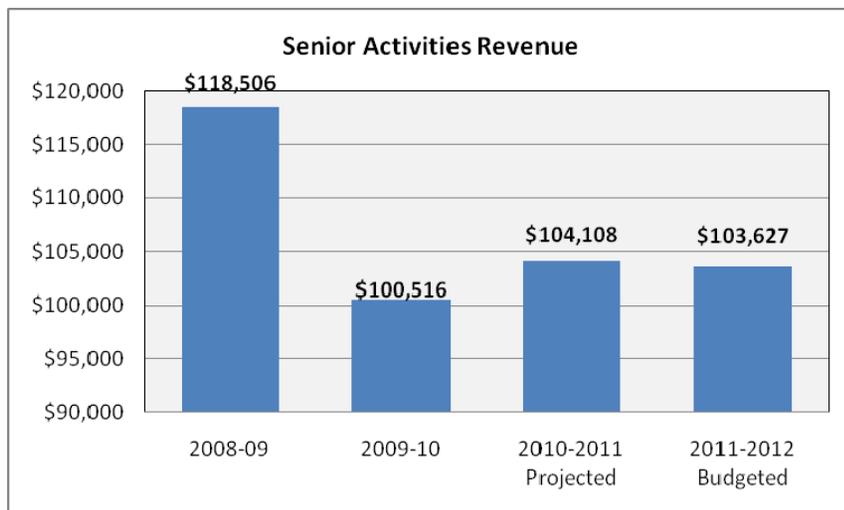
The Senior Recreation Revolving Fund provides the revenue for all the senior activities parks and recreation programs. This Special Revenue Revolving Fund is expected to bring in \$103,627 for Fiscal year 2011-12, which represents 0.53% of total City revenues.

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

- Grant Revenues, \$21,785 (21.02%)
- Senior Charges for Services, \$30,100 (29.04%)
- Investment Earnings, \$446 (0.44%)
- Contributions/Donations, \$51,296 (49.5%)

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

Grant revenues that are appropriated are based upon contract agreements between the City and various non-profit organizations. All other revenue with the exception of investment income is based upon a historical look back over the last three fiscal years with current participation factored into the final appropriation numbers. Investment income is based upon an average monthly cash balance with a 0.50% rate of return for fiscal year 2011/12.



**SENIOR ACTIVITIES FUND: 615  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>FEDERAL AND STATE GRANTS</b>			
615-001-540-000      SMART GRANT	\$16,339	\$21,845	\$21,785
<b>FEDERAL AND STATE GRANTS</b>	<u>\$16,339</u>	<u>\$21,845</u>	<u>\$21,785</u>
<b>CHARGES FOR SERVICES</b>			
615-001-642-000      SENIOR NEWSLETTER	\$1,122	\$2,886	\$2,100
615-001-651-000      SENIOR PROGRAMS	25,046	24,175	28,000
<b>CHARGES FOR SERVICES</b>	<u>\$26,168</u>	<u>\$27,061</u>	<u>\$30,100</u>
<b>INVESTMENT EARNINGS</b>			
615-001-664-000      INVESTMENT EARNINGS	\$612	\$705	\$446
<b>INVESTMENT EARNINGS</b>	<u>\$612</u>	<u>\$705</u>	<u>\$446</u>
<b>MISCELLANEOUS</b>			
615-001-671-000      SUNDRY REVENUE	\$0	\$134	\$0
<b>MISCELLANEOUS</b>	<u>\$0</u>	<u>\$134</u>	<u>\$0</u>
<b>CONTRIBUTION/DONATIONS</b>			
615-001-675-000      CONTRIBUTIONS	\$1,426	\$1,483	\$1,200
615-001-675-001      SENIOR BUS	25,090	15,136	14,596
615-001-675-002      INDEPENDENCE FOR LIFE	30,308	35,327	35,500
615-001-675-003      RED HAT SOCIETY	573	0	0
<b>CONTRIBUTION/DONATIONS</b>	<u>\$57,397</u>	<u>\$51,946</u>	<u>\$51,296</u>
<b>OTHER FINANCING SOURCES</b>			
615-001-699-000      TRANSFERS IN	\$0	\$2,417	\$0
<b>OTHER FINANCING SOURCES</b>	<u>\$0</u>	<u>\$2,417</u>	<u>\$0</u>
<b>TOTAL SENIOR ACTIVITIES REVENUES</b>	<u><u>\$100,516</u></u>	<u><u>\$104,108</u></u>	<u><u>\$103,627</u></u>



**City of Berkeley**  
**Loss Fund Revenues**

**LOSS FUND: 677**  
**REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>INVESTMENT EARNINGS</b>			
677-001-664-000      INVESTMENT EARNINGS	\$527	\$0	\$0
<b>INVESTMENT EARNINGS</b>	<u>\$527</u>	<u>\$0</u>	<u>\$0</u>
<b>MISCELLANEOUS</b>			
677-001-670-000      REIMBURSEMENTS	\$178,013	\$0	\$0
<b>MISCELLANEOUS</b>	<u>\$178,013</u>	<u>\$0</u>	<u>\$0</u>
<b>OTHER FINANCING SOURCES</b>			
677-001-699-000      TRANSFERS IN	\$3,937	\$0	\$0
<b>OTHER FINANCING SOURCES</b>	<u>\$3,937</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL LOSS REVENUES</b>	<u><u>\$182,477</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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**City of Berkeley**  
**Fringe Benefits Fund Revenues**

**FRINGE BENEFITS FUND: 690  
REVENUES**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<hr/>			
<b>INVESTMENT EARNINGS</b>			
690-001-664-000      INVESTMENT EARNINGS	\$3,607	\$3,712	\$2,502
<b>INVESTMENT EARNINGS</b>	<hr/> \$3,607	<hr/> \$3,712	<hr/> \$2,502
<b>OTHER FINANCING SOURCES</b>			
690-001-699-000      TRANSFERS IN	\$67,691	\$30,845	\$41,990
<b>OTHER FINANCING SOURCES</b>	<hr/> \$67,691	<hr/> \$30,845	<hr/> \$41,990
<b>TOTAL FRINGE BENEFIT REVENUES</b>	<hr/> <b>\$71,298</b>	<hr/> <b>\$34,557</b>	<hr/> <b>\$44,492</b>

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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**

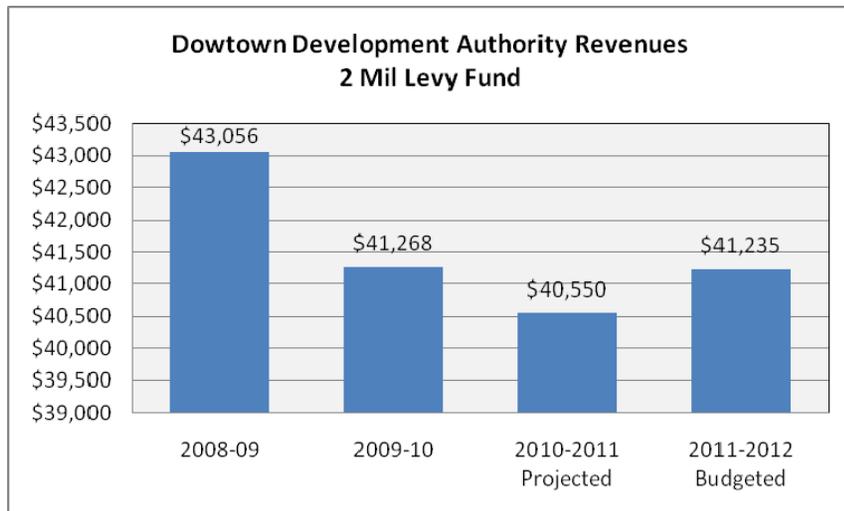
The Development Area encompasses 12 Mile Road from Greenfield to Coolidge and Coolidge from 11 Mile Road to 12 Mile Road. This development Area has \$30.6 million in taxable value within its boundaries.

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 \$59,177 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$41,235 in property tax revenue net of delinquent personal property revenue.

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

- Tax Revenues, \$39,735 (96%)
- Investment Earnings, \$1,500 (4%)

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
814-001-401-000	PROPERTY TAXES	\$39,668	\$39,300	\$39,735
	<b>PROPERTY TAXES</b>	<u>\$39,668</u>	<u>\$39,300</u>	<u>\$39,735</u>
<b>INVESTMENT EARNINGS</b>				
814-001-664-000	INVESTMENT EARNINGS	\$1,140	\$1,150	\$1,500
	<b>INVESTMENT EARNINGS</b>	<u>\$1,140</u>	<u>\$1,150</u>	<u>\$1,500</u>
<b>CONTRIBUTION/DONATIONS</b>				
814-001-675-000	CONTRIBUTIONS	\$460	\$100	\$0
	<b>CONTRIBUTION/DONATIONS</b>	<u>\$460</u>	<u>\$100</u>	<u>\$0</u>
<b>TOTAL DDA REVENUES</b>		<u><u>\$41,268</u></u>	<u><u>\$40,550</u></u>	<u><u>\$41,235</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 \$30.6 million in taxable value within its boundaries.

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

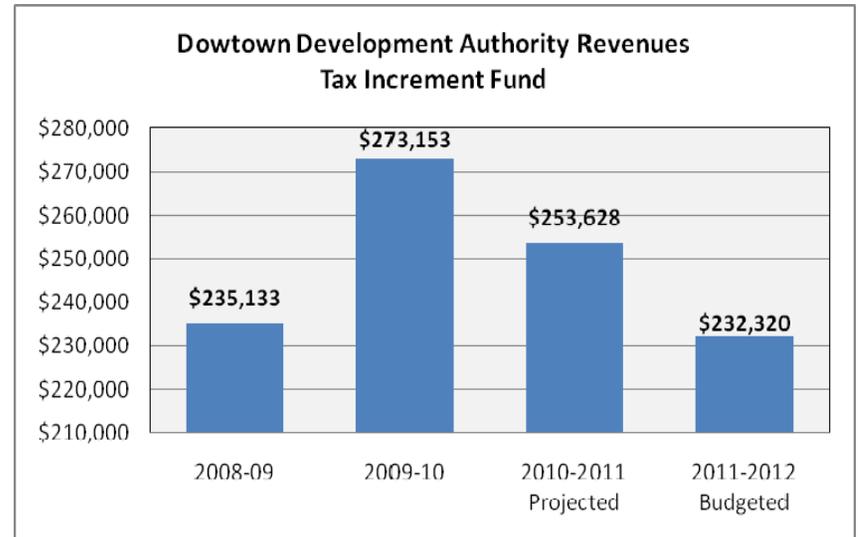
- Tax Capture Revenues - \$230,820 (99.4%)
- Investment Earnings - \$1,500 (0.60%)

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 2011/12 is estimated to be \$230,820 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 2011 taxable value within the DDA District is \$30,793,860. A summary tax calculation is as follows:

2011 Taxable Value	\$30,793,860
1996 Adjusted Base Year Taxable Value	\$20,676,910
Captured Taxable Value	\$10,116,950
Total Tax Rates Eligible for Capture	\$23.041
Estimated Captured Tax Revenues	\$230,820*

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

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



The revenue trend is declining over the past four fiscal years and is slightly below 2008-09 levels. This is due to the direct decline in property values in Michigan and the Michigan economy as a whole. What has kept the DDA capture solid is the addition of various new construction in the District over the past two years.

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>PROPERTY TAXES</b>				
815-001-401-000	PROPERTY TAXES	\$270,466	\$251,504	\$230,820
	<b>PROPERTY TAXES</b>	<u>\$270,466</u>	<u>\$251,504</u>	<u>\$230,820</u>
<b>INVESTMENT EARNINGS</b>				
815-001-664-000	INVESTMENT EARNINGS	\$2,687	\$2,124	\$1,500
	<b>INVESTMENT EARNINGS</b>	<u>\$2,687</u>	<u>\$2,124</u>	<u>\$1,500</u>
<b>TOTAL DDA-TIF REVENUES</b>		<u><u>\$273,153</u></u>	<u><u>\$253,628</u></u>	<u><u>\$232,320</u></u>

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## **GENERAL FUND EXPENDITURES**

**Fiscal Year 2011/2012**

**Adopted**



## City of Berkeley GENERAL FUND EXPENDITURES - Overview

The total amount appropriated in FY 2011-12 for General Fund expenditures is \$8,845,120 including operating transfers out. This amount represents 43.11% of total expenditures for the City of Berkeley.

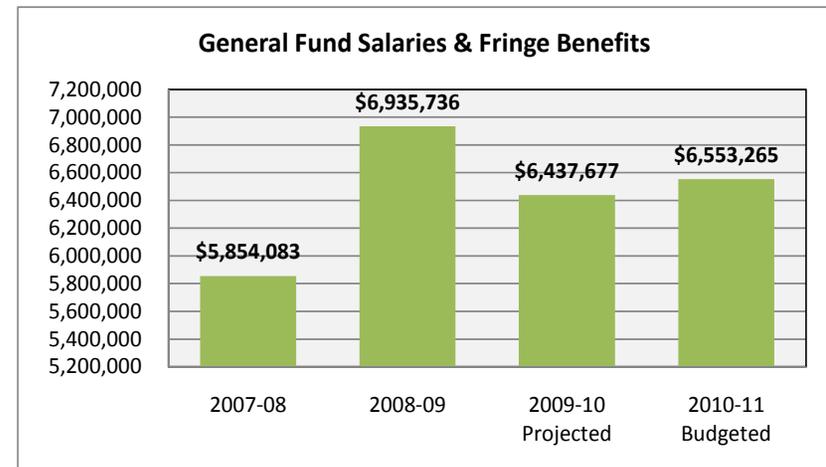
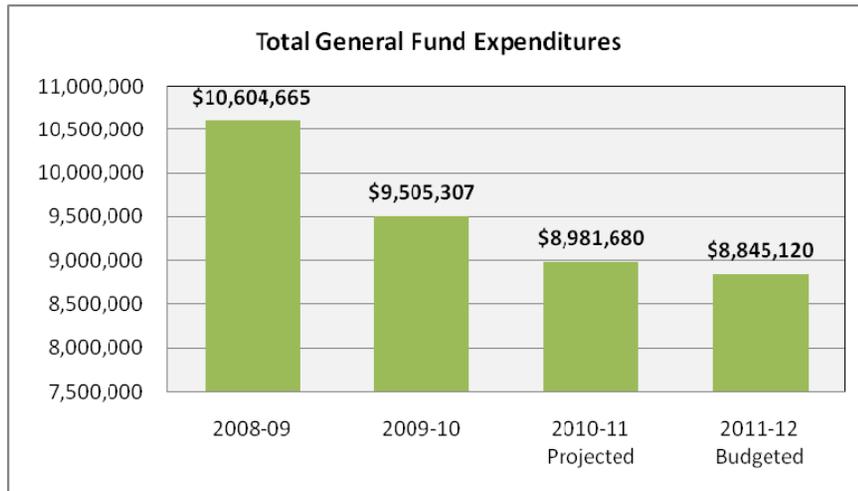
General Fund expenditures are appropriated for and transactions are accounted for on the modified accrual basis of accounting. All expenditure for the General Fund is designated by line item in each department separately.

General Fund expenditures decreased 1.52% from FY 2010-11 to FY 2011-12. As featured below in the chart, over the past 3 years, expenditures have decreased an average of 5.5%.

### Salaries & Fringe Benefits

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 74.4% of the entire \$8,845,120 budget for FY 2011-12. This includes active employees as well as retiree benefits along with an annual GASB 45 annual required contribution (ARC) to a third party Trustee.

Expenditures in fiscal year 2008-09 as compared to fiscal year 2009-10, 2010-11 and 2011-12 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 appropriated \$90,000 in ARC payment for fiscal year 2010-11 and 2011-12 in the General Fund. .





## City of Berkeley GENERAL FUND EXPENDITURES - Overview

### Capital Outlay

Capital Outlay represents 2.28% of current General Fund Expenditures, with \$201,929 budgeted for FY 2011-12. 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 2011-12 as compared to prior fiscal years.

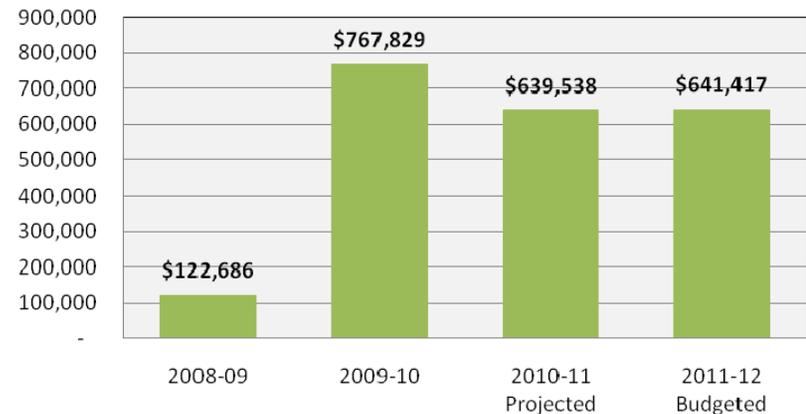
Major General Fund Capital Outlay projects for FY 2011-12 include the following:

Department	Description	Amount
Public Safety	2 New Police Cars	\$ 50,000
Public Safety	Fire Truck Payment - Final	\$ 78,211
Recreation	Replace 3 HVAC Units	\$ 25,000
Library	Books/Rented Material	\$ 36,000

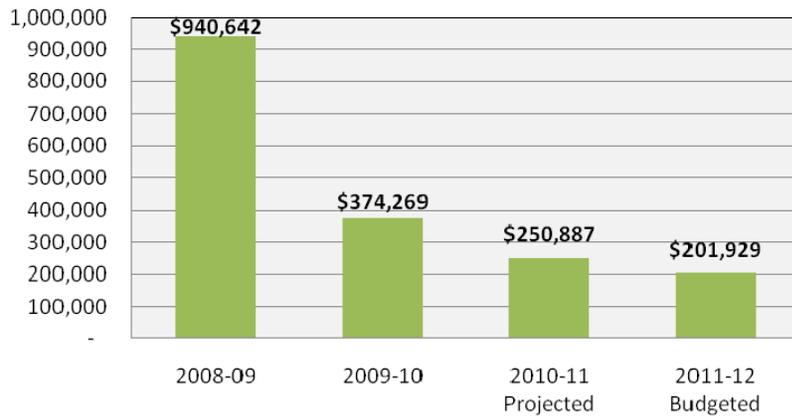
### Transfers Out

Transfers out to other funds represent 7.25% of all FY 2011-12 General Fund Expenditures, with a total of \$641,417. Transfers out include transfers to the Fringe Benefit Fund to defray the cost of accrued leave balances and a transfer to fund the operation of the 45-A District Court. A transfer out to the self-insurance fund has been eliminated due to the implementation of GASB 54.

**General Fund Transfers Out**



**General Fund Capital Outlay**





## City of Berkeley GENERAL FUND EXPENDITURES - Overview

### Contractual Services

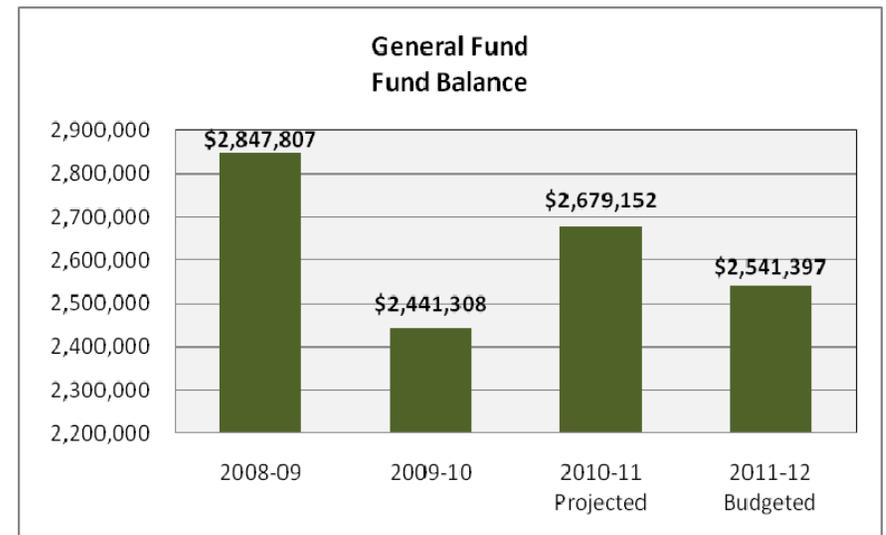
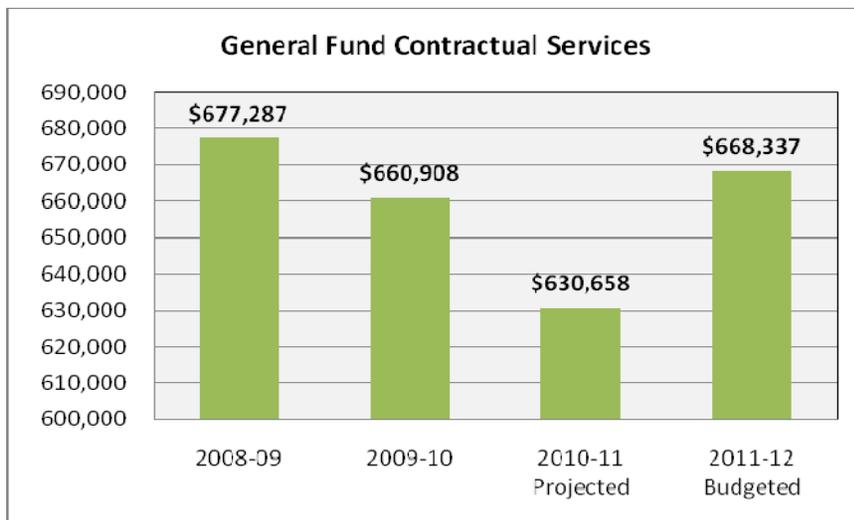
Contractual Services makes up 7.56% of General Fund Expenditures in FY 2010-11. The amount budgeted is \$762,779. Some types of expenses paid under Contractual Services are:

- 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 2011-12. The decline is due to the reduction in tax revenues due to declining property tax values and necessary improvements that need to be made at the Recreation Center.

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.

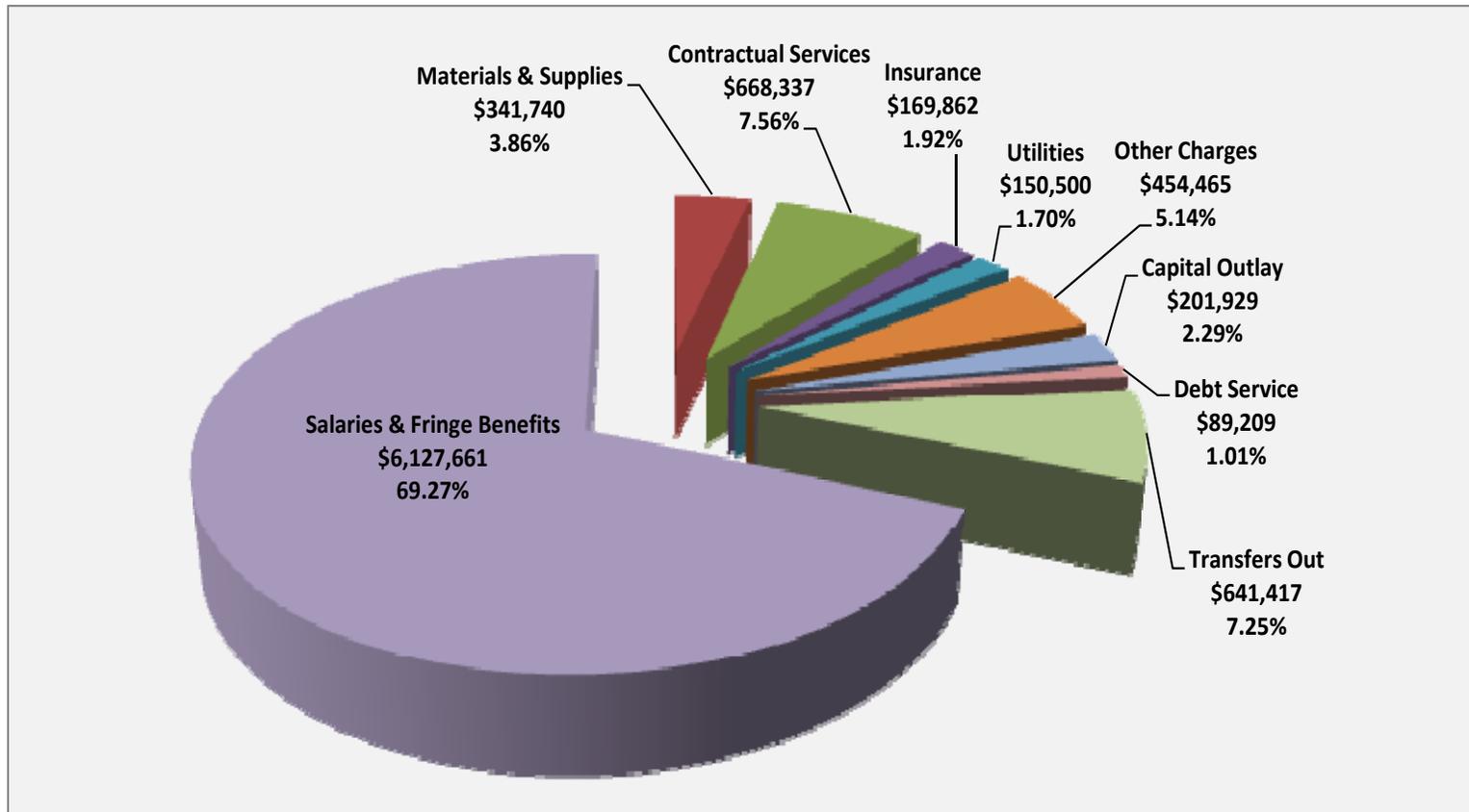




# City of Berkeley

## General Fund Expenditures by Classification - \$8,845,120

### FY 2011-2012





**CITY OF BERKLEY, MICHIGAN  
GENERAL FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2012

	Actual 2007-08	Actual 2008-09	Actual 2009-2010	Projected 2010-2011	Adopted 2011-2012
<b>Revenues</b>					
1 Property taxes	\$ 5,493,616	\$ 5,514,766	\$ 5,408,368	\$ 5,436,349	\$ 5,229,378
2 Licenses and permits	252,136	287,336	246,909	243,121	240,900
3 Charges for services	522,762	505,182	485,812	515,230	509,638
4 State & Federal Revenue Sources	1,521,140	1,420,813	1,261,306	1,239,066	1,095,899
5 Fines and forfeitures	1,060,626	1,111,232	1,067,931	1,072,426	1,071,625
6 Investment earnings	272,116	110,076	26,350	28,323	15,760
7 Property and equipment rental	262,987	286,723	275,010	290,681	287,374
8 Special Assessment	34,061	16,058	15,358	14,960	-
9 Miscellaneous	423,963	336,319	292,086	267,262	229,035
10 Other Financing Sources	251,694	-	-	-	-
Total revenues	10,095,101	9,588,505	9,079,130	9,107,418	8,679,609
<b>Expenditures</b>					
Legislative	13,291	15,542	9,987	11,668	14,600
Judicial	721,317	715,935	-	-	-
General government	1,700,585	2,455,074	1,994,672	1,778,203	1,768,662
Public safety	4,647,132	4,815,244	4,600,586	4,754,551	4,578,648
Public works	516,749	645,217	532,574	481,313	473,814
Recreation and culture	1,419,681	1,499,267	1,359,360	1,185,760	1,237,384
Health and welfare	63,880	219,805	65,199	41,438	41,386
Debt Service	115,903	115,895	175,100	89,209	89,209
Capital Outlay					
Total expenditures	9,198,538	10,481,979	8,737,478	8,342,142	8,203,703
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	896,563	(893,474)	341,652	765,276	475,906
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	20,513	91,422	19,678	112,106	27,756
Operating transfers out	(105,247)	(122,686)	(767,829)	(639,538)	(641,417)
Total other financing sources (uses)	(84,734)	(31,264)	(748,151)	(527,432)	(613,661)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	811,829	(924,738)	(406,499)	237,844	(137,755)
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year</b>	2,960,716	3,772,545	2,847,807	2,441,308	2,679,152
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year</b>	\$ 3,772,545	2,847,807	2,441,308	\$ 2,679,152	\$ 2,541,397



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## **GENERAL FUND EXPENDITURES BY DEPARTMENT**



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

	2009-10 ACTUAL ACTIVITY	2010-11 PROJECTED BUDGET	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$5,062	\$5,120	\$6,165
CONTRACTUAL SERVICES	1,463	3,440	5,250
INSURANCE	3,462	3,108	3,185
<b>TOTAL</b>	<b>\$9,987</b>	<b>\$11,668</b>	<b>\$14,600</b>

<b>STAFFING</b>	10-11		11-12	
	No	FTE	No	FTE
<b>Part Time</b>				
Mayor	1	0.10	1	0.10
Councilmembers	6	0.60	6	0.60
<b>TOTAL</b>	<b>7</b>	<b>0.70</b>	<b>7</b>	<b>0.70</b>

**EXPENDITURE HIGHLIGHTS**

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

**PROGRAM DESCRIPTION**

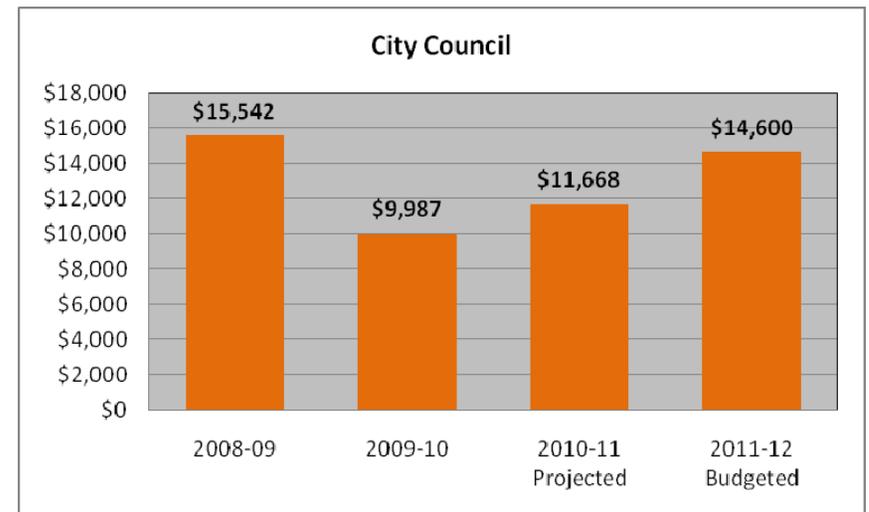
The City Council is the legislative and governing body of the City of Berkeley and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject to the limitations and restrictions of the City Charter and the State Constitution. The City Council has the power, 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 2011-2012 OBJECTIVES**

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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-101-703-001	MAYOR	\$832	\$880	\$1,040
101-101-703-002	COUNCIL	3,864	3,870	4,680
101-101-715-000	FICA	359	363	438
101-101-725-000	WORKERS COMPENSATION	7	7	7
<b>SALARIES AND FRINGE BENEFITS</b>		\$5,062	\$5,120	\$6,165
<b>CONTRACTUAL SERVICES</b>				
101-101-864-000	MEETINGS & CONFERENCES	\$1,463	\$3,440	\$5,250
<b>CONTRACTUAL SERVICES</b>		\$1,463	\$3,440	\$5,250
<b>INSURANCE</b>				
101-101-914-000	LIABILITY INSURANCE	\$3,462	\$3,108	\$3,185
<b>INSURANCE</b>		\$3,462	\$3,108	\$3,185
<b>TOTAL EXPENSES - CITY COUNCIL</b>		<b>\$9,987</b>	<b>\$11,668</b>	<b>\$14,600</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Other Charges	\$ 0	\$ 0	\$ 0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**STAFFING**  
None

**EXPENDITURE HIGHLIGHTS**

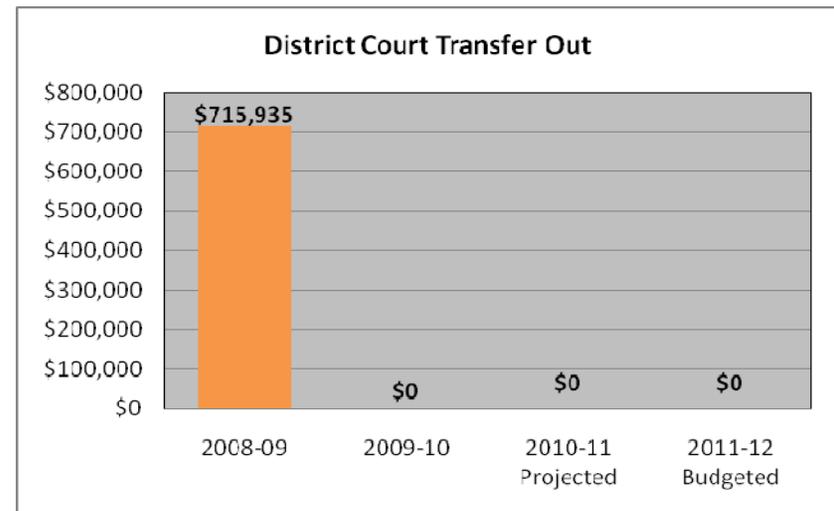
- Fund 265 is merged with the General Fund for financial reporting purposes.
- The City is phasing out this department within the General Fund and recording the appropriation within the operating transfers section of the General Fund. (Department 996)
- The total appropriation being transferred out for the District Court for 2011/12 operational purposes is \$602,557.

**PROGRAM DESCRIPTION**

Actual dollars required to operate the Court.

**MAJOR 2011-12 OBJECTIVES**

- None.



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$157,676	\$166,122	\$168,749
MATERIALS AND SUPPLIES	109	0	0
CONTRACTUAL SERVICES	5,188	4,300	5,500
INSURANCE	3,462	3,108	3,186
OTHER CHARGES	481	300	500
CAPITAL OUTLAY	0	0	0
<b>TOTAL</b>	<b>\$166,916</b>	<b>\$173,830</b>	<b>\$177,935</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
City Manager	1	0.60	1	0.60
Executive Assistant	1	1.00	1	1.00
<b>TOTAL</b>	<b>2</b>	<b>1.60</b>	<b>2</b>	<b>1.60</b>

**EXPENDITURE HIGHLIGHTS**

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

**PROGRAM DESCRIPTION**

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

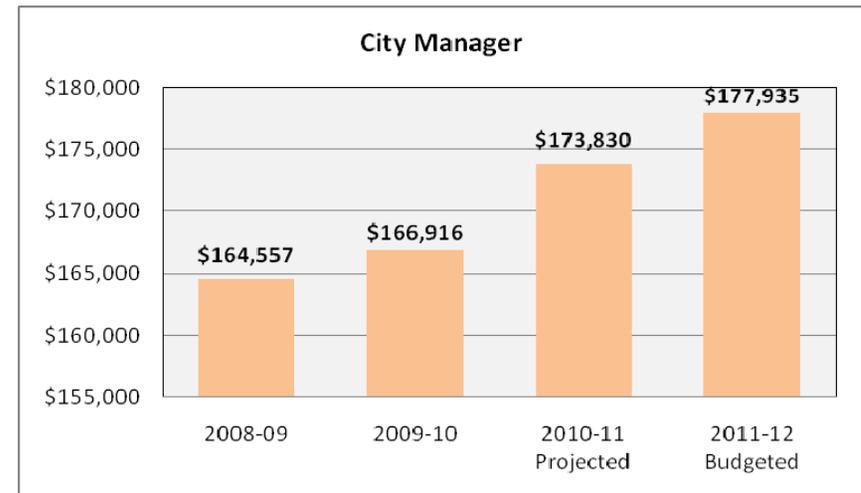
In accordance with the city's Charter, the City Manager is the city's Chief Administrative Officer. Primary duties include:

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

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

**MAJOR 2011-12 OBJECTIVES**

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



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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-172-704-000	CITY MANAGER	\$62,987	\$62,677	\$62,678
101-172-706-000	EXECUTIVE ASSISTANT	46,123	46,159	46,160
101-172-709-000	OVERTIME	0	0	195
101-172-712-000	IN LIEU	50	59	0
101-172-715-000	FICA	8,665	8,326	8,867
101-172-716-000	HDLO	21,284	23,304	24,227
101-172-717-000	CAR ALLOWANCE	6,050	6,000	6,000
101-172-718-000	RETIREMENT	10,971	19,286	19,475
101-172-718-172	ICMA	1,277	0	0
101-172-722-000	SICK LEAVE	0	37	871
101-172-725-000	WORKERS COMPENSATION	269	274	276
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$157,676</b>	<b>\$166,122</b>	<b>\$168,749</b>
				\$
<b>MATERIALS AND SUPPLIES</b>				
101-172-731-000	BOOKS/PERIODICALS	\$102	\$0	\$0
101-172-758-000	PROGRAM SUPPLIES	7	0	0
<b>MATERIALS AND SUPPLIES</b>		<b>\$109</b>	<b>\$0</b>	<b>\$0</b>
<b>CONTRACTUAL SERVICES</b>				
101-172-803-000	MEMBERSHIPS AND DUES	\$1,108	\$1,300	\$2,000
101-172-864-000	MEETINGS & CONFERENCES	4,080	3,000	3,500
<b>CONTRACTUAL SERVICES</b>		<b>\$5,188</b>	<b>\$4,300</b>	<b>\$5,500</b>
<b>INSURANCE</b>				
101-172-914-000	LIABILITY INSURANCE	\$3,462	\$3,108	\$3,186
<b>INSURANCE</b>		<b>\$3,462</b>	<b>\$3,108</b>	<b>\$3,186</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-172-960-000	PROFESSIONAL DEVELOPMENT	\$481	\$300	\$500
	<b>OTHER CHARGES</b>	\$481	\$300	\$500
	<b>TOTAL EXPENSES - CITY MANAGER</b>	<b>\$166,916</b>	<b>\$173,830</b>	<b>\$177,935</b>

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**FUND: GENERAL**  
**DEPT: 191 CITY CLERK/ELECTIONS**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$116,808	\$140,705	\$129,604
MATERIALS & SUPPLIES	6,956	3,498	9,600
CONTRACTUAL SERVICES	25,060	18,888	26,895
INSURANCE	1,731	1,554	1,593
OTHER CHARGES	1,558	2,600	4,800
CAPITAL OUTLAY	0	0	0
<b>TOTAL</b>	<b>\$152,113</b>	<b>\$167,245</b>	<b>\$172,492</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Clerk	1	1.00	1	1.00
Deputy Treasurer	0	0.00	0	0.00
Deputy Clerk	1	0.60	1	0.60
<b>Full Time Total</b>	<b>2</b>	<b>1.60</b>	<b>2</b>	<b>1.60</b>
<b>Part Time</b>				
Clerk-Cashier	0	0.00	0	0.00
<b>Part Time Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL</b>	<b>2</b>	<b>1.60</b>	<b>2</b>	<b>1.60</b>

**EXPENDITURE HIGHLIGHTS**

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

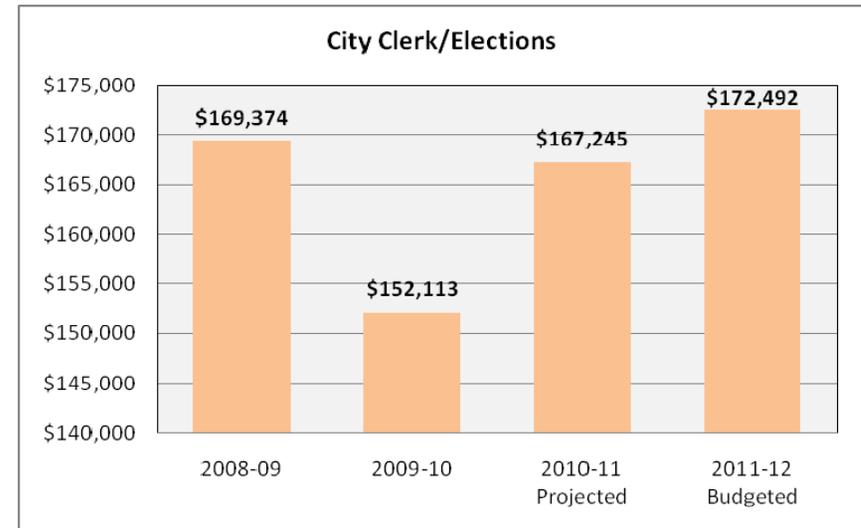
**PROGRAM DESCRIPTION**

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 2011-12 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**

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-191-704-000	CITY CLERK	\$56,638	\$56,643	\$56,639
101-191-706-000	DEPUTY CLERK	21,178	21,675	21,611
101-191-707-000	PART TIME EMPLOYEES	28	55	0
101-191-709-000	OVERTIME	2,982	2,509	4,500
101-191-712-000	IN LIEU	55	4,283	0
101-191-715-000	FICA	6,618	6,689	6,330
101-191-716-000	HDLO	18,108	31,859	25,535
101-191-718-000	RETIREMENT	10,242	14,507	14,779
101-191-722-000	SICK LEAVE	760	2,279	0
101-191-725-000	WORKERS COMPENSATION	199	206	210
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$116,808</b>	<b>\$140,705</b>	<b>\$129,604</b>
<b>MATERIALS AND SUPPLIES</b>				
101-191-729-000	STATIONARY	\$4,943	\$2,000	\$7,600
101-191-758-000	PROGRAM SUPPLIES	2,013	1,498	2,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$6,956</b>	<b>\$3,498</b>	<b>\$9,600</b>
<b>CONTRACTUAL SERVICES</b>				
101-191-803-000	MEMBERSHIPS AND DUES	\$300	\$310	\$360
101-191-817-000	CONSULTANT	3,487	3,166	4,200
101-191-818-000	CONTRACTUAL SERVICES	18,584	12,812	19,185
101-191-864-000	MEETINGS & CONFERENCES	90	100	150
101-191-901-000	ADVERTISING	2,599	2,500	3,000
<b>CONTRACTUAL SERVICES</b>		<b>\$25,060</b>	<b>\$18,888</b>	<b>\$26,895</b>
<b>INSURANCE</b>				
101-191-914-000	LIABILITY INSURANCE	\$1,731	\$1,554	\$1,593
<b>INSURANCE</b>		<b>\$1,731</b>	<b>\$1,554</b>	<b>\$1,593</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>OTHER CHARGES</b>				
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	\$0	\$1,500	\$2,800
101-191-960-000	PROFESSIONAL DEVELOPMENT	1,558	1,100	2,000
<b>OTHER CHARGES</b>		<u>\$1,558</u>	<u>\$2,600</u>	<u>\$4,800</u>
<b>TOTAL EXPENSES - CITY CLERK</b>		<u><u>\$152,113</u></u>	<u><u>\$167,245</u></u>	<u><u>\$172,492</u></u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$92,985	\$94,776	\$96,894
MATERIALS AND SUPPLIES	480	275	750
CONTRACTUAL SERVICES	159,272	151,283	164,915
INSURANCE	3,462	3,108	3,186
OTHER CHARGES	430	350	1,000
CAPITAL OUTLAY	0	0	0
<b>TOTAL</b>	<b>\$256,629</b>	<b>\$249,792</b>	<b>\$266,895</b>

<b>STAFFING</b>	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Finance Director	1	0.25	1	0.25
Acct/Admin. Assistant	2	0.90	2	0.90
<b>TOTAL</b>	<b>3</b>	<b>1.15</b>	<b>3</b>	<b>1.15</b>

**EXPENDITURE HIGHLIGHTS**

- Provides Salary & Fringe Benefits for two Accountants and part of the Finance Director.
- Provides the majority of the annual audit fee and single audit fee.
- Oakland County Equalization contract.
- A.D.N. Dental and Vision Administration Fees.
- Cornerstone Medicare Part D and ERRP Administration Fees.
- 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:

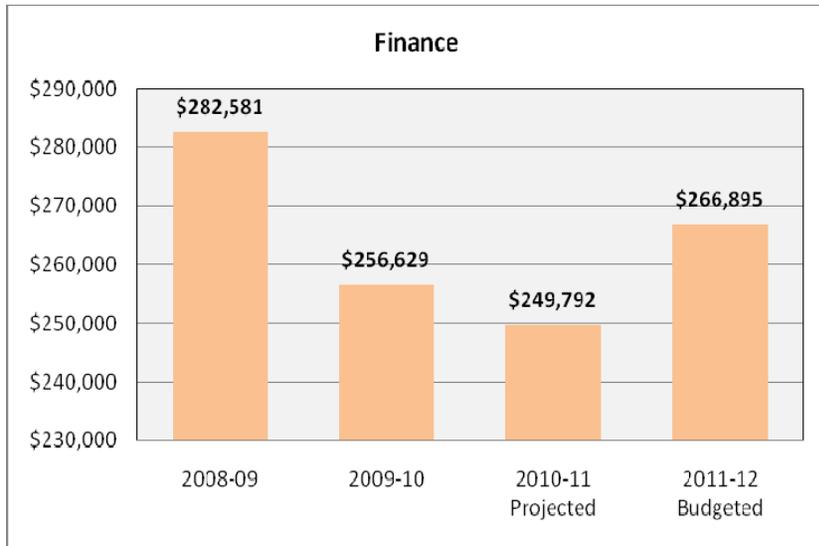
- Accounts Payable
- Budget Preparation & Financial Audit
- General Ledger and Account Maintenance
- Labor Negotiations
- Personnel and Payroll
- Pension Administration – Merit System and Public Safety Pension System
- Risk Management

**MAJOR 2011-12 OBJECTIVES**

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



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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-201-703-000	BOARD OF REVIEW	\$2,530	\$1,780	\$3,460
101-201-704-000	FINANCE DIRECTOR	23,557	23,559	23,558
101-201-706-000	ACCOUNTANTS	43,477	42,555	43,479
101-201-707-000	PART TIME EMPLOYEES	22	0	0
101-201-709-000	OVERTIME	293	319	500
101-201-712-000	IN LIEU	1,921	4,582	4,071
101-201-715-000	FICA	5,463	5,420	5,477
101-201-716-000	HDLO	4,910	4,643	4,205
101-201-718-000	RETIREMENT	10,597	11,322	11,973
101-201-724-000	UNEMPLOYMENT	0	425	0
101-201-725-000	WORKERS COMPENSATION	215	171	171
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$92,985</b>	<b>\$94,776</b>	<b>\$96,894</b>
<b>MATERIALS AND SUPPLIES</b>				
101-201-729-000	STATIONARY	\$200	\$275	\$750
101-201-731-000	BOOKS / PERIODICALS	280	0	0
<b>MATERIALS AND SUPPLIES</b>		<b>\$480</b>	<b>\$275</b>	<b>\$750</b>
<b>CONTRACTUAL SERVICES</b>				
101-201-801-000	BANK CHARGES	\$2,112	\$2,646	\$2,950
101-201-803-000	MEMBERSHIPS AND DUES	695	549	1,000
101-201-807-000	AUDIT SERVICES	17,800	14,174	14,415
101-201-814-000	DP ASSESS	481	490	500
101-201-817-000	CONSULTANT	28,142	22,500	33,050
101-201-818-000	OAKLAND COUNTY ASSESSORS	108,338	107,802	109,000
101-201-864-000	MEETINGS & CONFERENCES	1,363	2,467	3,000
101-201-901-000	ADVERTISING	341	655	1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$159,272</b>	<b>\$151,283</b>	<b>\$164,915</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
101-201-914-000	LIABILITY INSURANCE	\$3,462	\$3,108	\$3,186
	<b>INSURANCE</b>	<u>\$3,462</u>	<u>\$3,108</u>	<u>\$3,186</u>
<b>OTHER CHARGES</b>				
101-201-960-000	PROFESSIONAL DEVELOPMENT	\$430	\$350	\$1,000
	<b>OTHER CHARGES</b>	<u>\$430</u>	<u>\$350</u>	<u>\$1,000</u>
<b>CAPITAL OUTLAY</b>				
101-201-983-000	OFFICE EQUIPMENT	\$0	\$0	\$150
	<b>CAPITAL OUTLAY</b>	<u>\$0</u>	<u>\$0</u>	<u>\$150</u>
	<b>TOTAL EXPENSES - FINANCE</b>	<u><u>\$256,629</u></u>	<u><u>\$249,792</u></u>	<u><u>\$266,895</u></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$74,634	\$91,945	\$83,155
<b>TOTAL</b>	<b>\$74,634</b>	<b>\$91,945</b>	<b>\$83,155</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

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

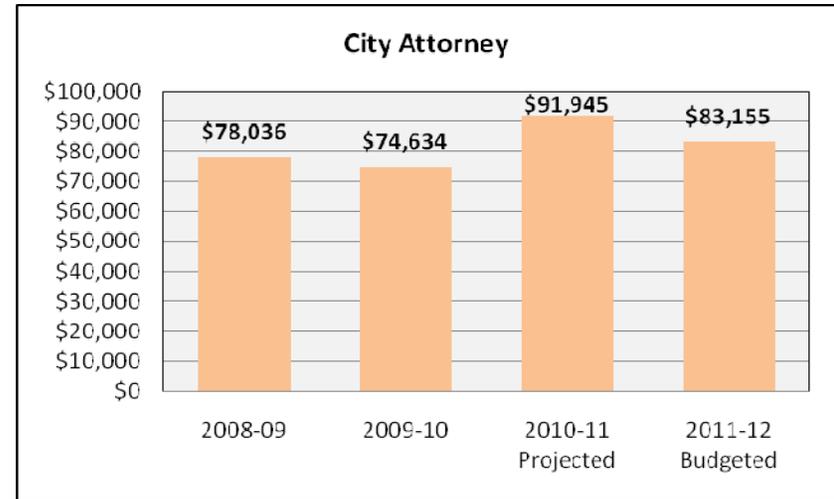
**PROGRAM DESCRIPTION**

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

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

**MAJOR 2011-12 OBJECTIVES**

- None



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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-210-824-000	LEGAL SERVICES - LABOR	\$22,691	\$40,000	\$25,000
101-210-825-000	CITY ATTORNEY	51,943	51,945	53,155
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	0	0	5,000
<b>CONTRACTUAL SERVICES</b>		<u>\$74,634</u>	<u>\$91,945</u>	<u>\$83,155</u>
<b>TOTAL EXPENSES - CITY ATTORNEY</b>		<u><b>\$74,634</b></u>	<u><b>\$91,945</b></u>	<u><b>\$83,155</b></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$95,912	\$95,013	\$89,158
MATERIALS AND SUPPLIES	1,300	738	1,000
CONTRACTUAL SERVICES	1,5884	1,955	2,250
INSURANCE	1,731	1,554	1,593
OTHER CHARGES	574	700	750
CAPITAL OUTLAY	700	0	0
<b>TOTAL</b>	<b>\$101,801</b>	<b>\$99,960</b>	<b>\$94,751</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Treasurer	1	0.20	1	0.20
Deputy Treasurer	1	0.65	1	0.65
Deputy Clerk	1	0.20	1	0.20
<b>Full Time Total</b>	<b>3</b>	<b>1.05</b>	<b>3</b>	<b>1.05</b>
<b>Part Time</b>				
Clerk/Cashier	1	0.25	1	0.25
<b>Part Time Total</b>	<b>1</b>	<b>0.25</b>	<b>1</b>	<b>0.25</b>
<b>TOTAL</b>	<b>4</b>	<b>1.30</b>	<b>4</b>	<b>1.30</b>

**EXPENDITURE HIGHLIGHTS**

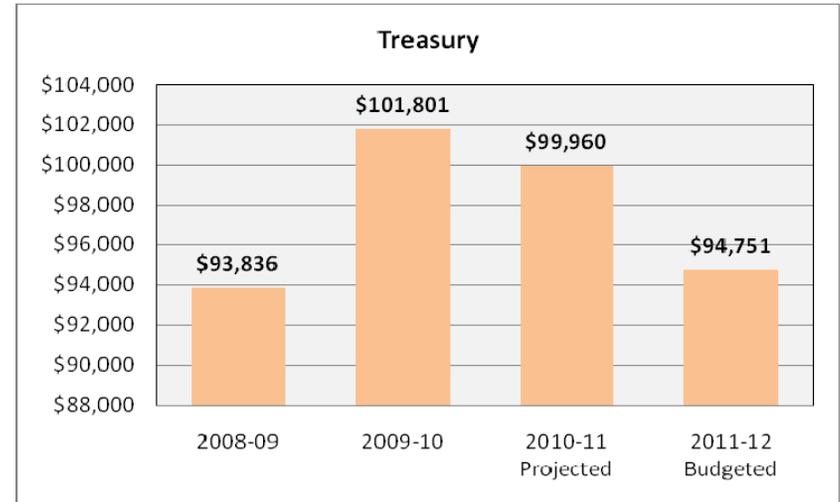
- Provides portion of Salary & Fringe Benefits for the Finance Director, Deputy Treasurer, Deputy Clerk, and one part-time staffer.
- Provides for the necessary appropriations to operate the Department.
- Provides for all tax billing and revenue collection expenditures for the City.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-12 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 property changes are handled timely both on the tax roll.
- Manage all Special Assessment activity that is placed on the tax roll.



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-215-704-000	FINANCE DIRECTOR/TREASURER	\$18,845	\$18,847	\$18,846
101-215-705-000	DEPUTY TREASURER	36,164	31,473	31,472
101-215-706-000	DEPUTY CLERK	10,225	7,204	7,204
101-215-707-000	PART TIME EMPLOYEES	5,722	5,339	6,050
101-215-709-000	OVERTIME	0	171	0
101-215-712-000	IN LIEU	5,883	7,698	1,164
101-215-715-000	FICA	6,010	5,398	5,127
101-215-716-000	HDLO	3,601	8,500	8,850
101-215-718-000	RETIREMENT	9,281	10,223	10,275
101-215-725-000	WORKERS COMPENSATION	181	160	170
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$95,912</b>	<b>\$95,013</b>	<b>\$89,158</b>
<b>MATERIALS AND SUPPLIES</b>				
101-215-729-000	STATIONARY	\$1,300	\$738	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,300</b>	<b>\$738</b>	<b>\$1,000</b>
<b>CONTRACTUAL SERVICES</b>				
101-215-803-000	MEMBERSHIPS	\$480	\$230	\$250
101-215-814-000	DATA PROCESSING	1,104	1,725	2,000
<b>CONTRACTUAL SERVICES</b>		<b>\$1,584</b>	<b>\$1,955</b>	<b>\$2,250</b>
<b>INSURANCE</b>				
101-215-914-000	LIABILITY INSURANCE	\$1,731	\$1,554	\$1,593
<b>INSURANCE</b>		<b>\$1,731</b>	<b>\$1,554</b>	<b>\$1,593</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-215-921-300	CASH SHORT	\$10	\$0	\$0
101-215-960-000	PROFESSIONAL DEVELOPMENT	564	700	750
	<b>OTHER CHARGES</b>	<u>\$574</u>	<u>\$700</u>	<u>\$750</u>
<b>CAPITAL OUTLAY</b>				
101-215-983-000	OFFICE EQUIPMENT	\$700	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<u>\$700</u>	<u>\$0</u>	<u>\$0</u>
	<b>TOTAL EXPENSES – TREASURY</b>	<u><b>\$101,801</b></u>	<u><b>\$99,960</b></u>	<u><b>\$94,751</b></u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
MATERIALS AND SUPPLIES	\$31,287	\$28,227	\$37,700
CONTRACTUAL SERVICES	42,812	37,310	36,000
INSURANCE	7,341	14,918	26,755
UTILITIES	29,970	30,929	34,000
OTHER CHARGES	52,090	42,616	55,225
CAPITAL OUTLAY	10,513	0	0
DEBT SERVICE	38,375	8,758	8,758
<b>TOTAL</b>	<b>\$212,388</b>	<b>\$162,758</b>	<b>\$198,438</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

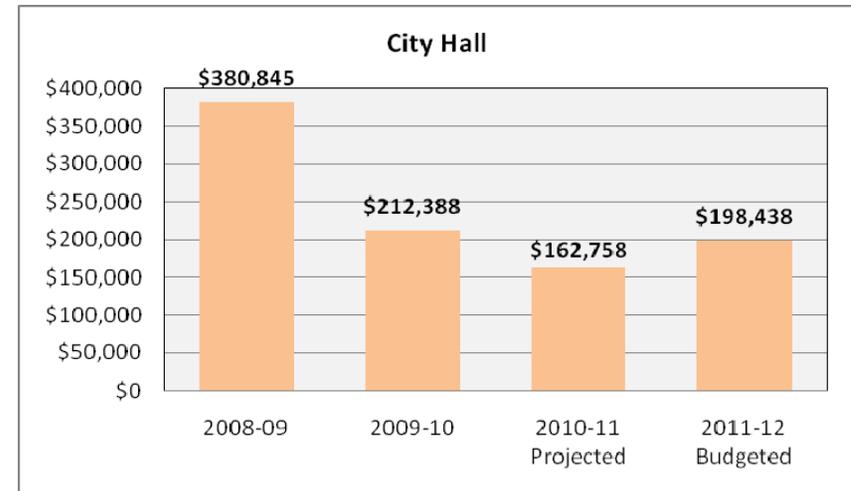
- Housekeeping & Carpet Cleaning for City Hall.
- Cable Franchise Administrative Fee.
- Photocopier monthly fees.
- Telephone
- Postage
- Self Insurance Loss Expenses

**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 2011-2012 OBJECTIVES**

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
101-265-728-000	OFFICE SUPPLIES	\$13,112	\$12,180	\$15,000
101-265-730-000	POSTAGE	15,649	13,534	20,000
101-265-731-000	BOOKS / PERIODICALS	93	156	200
101-265-776-000	MAINTENANCE SUPPLIES	2,168	2,357	2,500
101-265-777-000	CUSTODIAL SUPPLIES	265	0	0
<b>MATERIALS AND SUPPLIES</b>		<b>\$31,287</b>	<b>\$28,227</b>	<b>\$37,700</b>
<b>CONTRACTUAL SERVICES</b>				
101-265-811-000	CUSTODIAL SERVICES	\$10,837	\$7,835	\$8,500
101-265-821-030	NATIONAL TRUST FOR HISTORIC PRESERVATION	5,100	0	0
101-265-853-000	TELEPHONE	26,875	29,475	27,500
<b>CONTRACTUAL SERVICES</b>		<b>\$42,812</b>	<b>\$37,310</b>	<b>\$36,000</b>
<b>INSURANCE</b>				
101-265-914-000	LIABILITY INSURANCE	\$7,341	\$7,381	\$6,755
101-265-915-000	LOSS EXPENSES	0	7,537	20,000
<b>INSURANCE</b>		<b>\$7,341</b>	<b>\$14,918</b>	<b>\$26,755</b>
<b>UTILITIES</b>				
101-265-920-000	UTILITIES	\$29,970	\$30,929	\$34,000
<b>UTILITIES</b>		<b>\$29,970</b>	<b>\$30,929</b>	<b>\$34,000</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-265-921-000	PROPERTY TAXES	\$4,483	\$3,742	\$3,825
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPENSE	10,207	188	7,500
101-265-923-000	CABLE FRANCHISE ADMIN FEE	18,532	20,115	21,900
101-265-931-000	BUILDING MAINTENACE	7,694	6,311	10,000
101-265-946-000	OFFICE EQUIPMENT RENTAL	11,174	12,260	12,000
	<b>OTHER CHARGES</b>	<u>\$52,090</u>	<u>\$42,616</u>	<u>\$55,225</u>
<b>CAPITAL OUTLAY</b>				
101-265-976-001	PARKING LOT REPAIR	\$10,513	\$0	\$0
	<b>CAPITAL OUTLAY</b>	<u>\$10,513</u>	<u>\$0</u>	<u>\$0</u>
<b>DEBT SERVICE</b>				
101-265-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$29,617	\$0	\$0
101-265-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	8,758	8,758	8,758
	<b>DEBT SERVICE</b>	<u>\$38,375</u>	<u>\$8,758</u>	<u>\$8,758</u>
	<b>TOTAL EXPENSES - CITY HALL</b>	<u><b>\$212,388</b></u>	<u><b>\$162,758</b></u>	<u><b>\$198,438</b></u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
MATERIALS AND SUPPLIES	\$214	\$0	\$0
CONTRACTUAL SERVICES	13,417	15,019	22,200
CHARGES FOR SERVICES	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER CHARGES	44,2687	34,064	\$35,300
<b>TOTAL</b>	<b>\$57,898</b>	<b>\$49,083</b>	<b>\$57,500</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

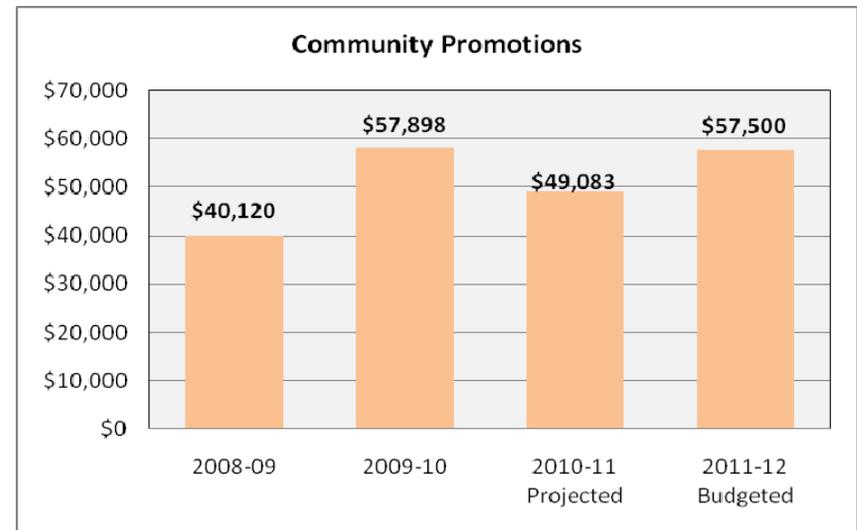
- City Website enhancement and hosting fees
- Community Service Programs:
  - Tri Community Coalition
  - Youth Services
  - Beautification
  - Home Show
  - Holiday Lights/Parade
- Promotional Memberships:
  - Michigan Municipal League
  - Chamber of Commerce
  - Woodward Avenue Action Committee
  -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

**PROGRAM DESCRIPTION**

This operating department has the necessary appropriation to defray the cost of promoting the City of Berkley through newsletters, internet website and memberships. Memberships are utilized by elected officials and employees to network with fellow elected officials and employees and to participate in seminars and workshops that will improve and promote the City of Berkley and exchange ideas and thoughts regarding current municipal issues. Funding is derived from a tax levy allowable under State law PA 359 of 1925.

**MAJOR 2011-2012 OBJECTIVES**

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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>MATERIALS AND SUPPLIES</b>				
101-284-758-000	PROGRAM SUPPLIES	\$214	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<u>\$214</u>	<u>\$0</u>	<u>\$0</u>
<b>CONTRACTUAL SERVICES</b>				
101-284-814-000	COMPUTER PROCESSING/WEBSITE	\$3,026	\$2,267	\$3,500
101-284-818-000	CONTRACTUAL SERVICES	6,404	6,461	10,000
101-284-818-013	HOME SHOW - SCHOOL	2,987	5,391	7,500
101-284-901-000	ADVERTISING	1,000	900	1,200
<b>CONTRACTUAL SERVICES</b>		<u>\$13,417</u>	<u>\$15,019</u>	<u>\$22,200</u>
<b>OTHER CHARGES</b>				
101-284-960-000	PROFESSIONAL DEVELOPMENT	\$12,110	\$11,835	\$13,000
101-284-996-000	MISCELLANEOUS	32,157	22,229	22,300
<b>OTHER CHARGES</b>		<u>\$44,267</u>	<u>\$34,064</u>	<u>\$35,300</u>
<b>TOTAL EXPENSES -COMMUNITY PROMOTION</b>		<u><u>\$57,898</u></u>	<u><u>\$49,083</u></u>	<u><u>\$57,500</u></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$189,291	\$204,350	\$198,564
MATERIALS AND SUPPLIES	840	512	600
CONTRACTUAL SERVICES	2,214	35	100
OTHER CHARGES	0	525	600
CAPITAL OUTLAY	1,500	0	0
<b>TOTAL</b>	<b>\$193,845</b>	<b>\$205,422</b>	<b>\$199,864</b>

STAFFING	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Director	1	1.0	1	1.0
Records Clerk	1	1.0	1	1.0
<b>TOTAL</b>	<b>2</b>	<b>2.0</b>	<b>2</b>	<b>2.0</b>

**EXPENDITURE HIGHLIGHTS**

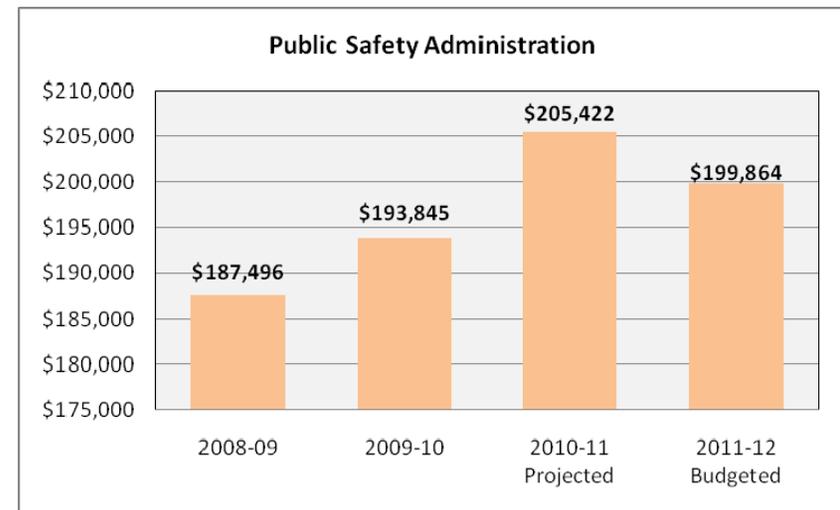
- Provides Salary & Fringe Benefits for Police Chief & the Records Clerk.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 OBJECTIVES**

- Ensure continued reduction in the City's low crime rates.
- Continue excellent response times to police, fire, and medical incidents.
- Plan and develop fire safety initiatives to be ready to provide fire and rescue service to the City of Pleasant Ridge in fiscal year 2013/14.



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-302-704-000	PUBLIC SAFETY DIRECTOR	\$85,995	\$86,001	\$86,001
101-302-706-000	SECRETARY	40,880	41,212	41,212
101-302-709-000	OVERTIME	1,044	925	1,800
101-302-712-000	IN LIEU	71	137	0
101-302-715-000	FICA	4,471	4,481	4,546
101-302-716-000	HDLO	29,585	31,115	24,150
101-302-718-000	RETIREMENT	26,924	40,155	40,610
101-302-725-000	WORKERS COMPENSATION	321	324	245
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$189,291</b>	<b>\$204,350</b>	<b>\$198,564</b>
<b>MATERIALS AND SUPPLIES</b>				
101-302-744-000	UNIFORMS	\$840	\$512	\$600
<b>MATERIALS AND SUPPLIES</b>		<b>\$840</b>	<b>\$512</b>	<b>\$600</b>
<b>CONTRACTUAL SERVICES</b>				
101-302-803-000	MEMBERSHIPS	\$200	\$35	\$100
101-302-818-000	CONTRACTUAL SERVICES	2,014	0	0
<b>CONTRACTUAL SERVICES</b>		<b>\$2,214</b>	<b>\$35</b>	<b>\$100</b>
<b>OTHER CHARGES</b>				
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	\$0	\$525	\$600
<b>OTHER CHARGES</b>		<b>\$0</b>	<b>\$525</b>	<b>\$600</b>
<b>CAPITAL OUTLAY</b>				
101-302-981-000	FURNITURE	\$1,500	\$0	\$0
<b>CAPITAL OUTLAY</b>		<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES - PUBLIC SAFETY ADMINISTRATION</b>		<b>\$193,845</b>	<b>\$205,422</b>	<b>\$199,864</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$271,570	\$272,064	\$263,201
MATERIALS AND SUPPLIES	1,263	2,138	2,300
CONTRACTUAL SERVICES	13,276	17,039	17,039
OTHER CHARGES	0	0	0
CAPITAL OUTLAY	2,600	81,567	1,000
<b>TOTAL</b>	<b>\$288,709</b>	<b>\$372,808</b>	<b>\$283,540</b>

STAFFING	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Dispatcher	4	4.00	4	4.00
<b>Full Time Total</b>	<b>4</b>	<b>4.00</b>	<b>4</b>	<b>4.00</b>
<b>Part Time</b>				
Dispatcher	1	0.67	1	0.67
<b>Part Time Total</b>	<b>1</b>	<b>0.67</b>	<b>1</b>	<b>0.67</b>
<b>TOTAL</b>	<b>5</b>	<b>4.67</b>	<b>5</b>	<b>4.67</b>

**EXPENDITURE HIGHLIGHTS**

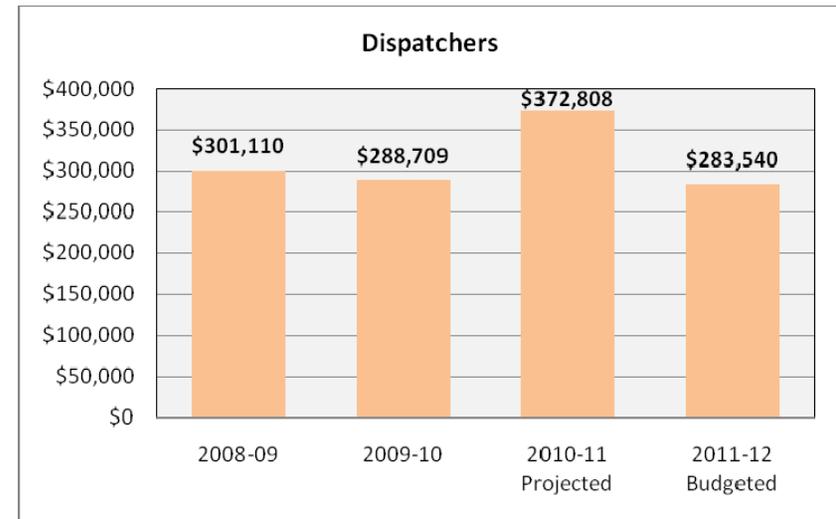
- Provides salary & fringe benefits for four dispatchers.
- Provides salary & fringe benefits to one part-time dispatcher
- E-911 Equipment Maintenance

**PROGRAM DESCRIPTION**

The Dispatch Services division of the 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 2011-2012 OBJECTIVES**

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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-306-706-000	DISPATCHERS	\$151,821	\$153,217	\$151,982
101-306-707-000	PART TIME EMPLOYEES	4,588	14,418	19,303
101-306-709-000	OVERTIME	34,262	15,210	14,008
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	7,403	8,934	6,820
101-306-715-000	FICA	15,646	14,976	14,940
101-306-716-000	HDLO	31,397	31,311	24,040
101-306-718-000	RETIREMENT	21,993	29,535	29,646
101-306-720-000	LONGEVITY	3,986	3,986	1,993
101-306-725-000	WORKERS COMPENSATION	474	477	469
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$271,570</b>	<b>\$272,064</b>	<b>\$263,201</b>
<b>MATERIALS AND SUPPLIES</b>				
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	\$900	\$1,579	\$1,800
101-306-758-000	PROGRAM SUPPLIES	363	559	500
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,263</b>	<b>\$2,138</b>	<b>\$2,300</b>
<b>CONTRACTUAL SERVICES</b>				
101-306-835-000	DISPATCH MEDICAL EXPENSES	\$1,265	\$1,025	\$1,025
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	12,011	16,014	16,014
<b>CONTRACTUAL SERVICES</b>		<b>\$13,276</b>	<b>\$17,039</b>	<b>\$17,039</b>
<b>CAPITAL OUTLAY</b>				
101-306-982-000	EQUIPMENT	\$2,600	\$81,567	\$1,000
<b>CAPITAL OUTLAY</b>		<b>\$2,600</b>	<b>\$81,567</b>	<b>\$1,000</b>
<b>TOTAL EXPENSES - DISPATCH</b>		<b>\$288,709</b>	<b>\$372,808</b>	<b>\$283,540</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$58,886	\$60,589	\$62,869
MATERIALS AND SUPPLIES	4,763	5,987	7,388
CONTRACTUAL SERVICES	3,117	3,215	2,800
OTHER CHARGES	1,255	1,169	1,600
CAPITAL OUTLAY	0	0	0
<b>TOTAL</b>	<b>\$68,021</b>	<b>\$70,960</b>	<b>\$74,657</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Animal Control Officer	1	1.0	1	1.0
<b>TOTAL</b>	<b>1</b>	<b>1.0</b>	<b>1</b>	<b>1.0</b>

**EXPENDITURE HIGHLIGHTS**

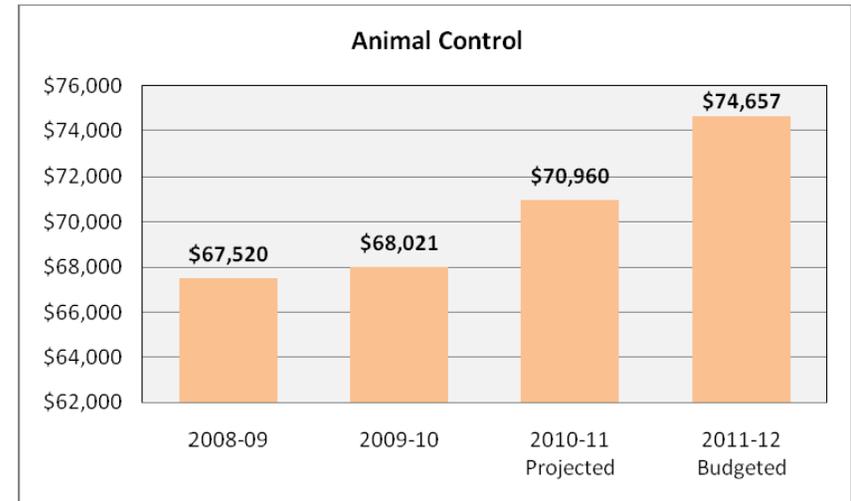
- Provides Salary & Fringe Benefits for Animal Control officer.
- Provides animal control related training.

**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 2011-2012 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-307-706-000	ANIMAL CONTROL OFFICER	\$38,735	\$38,738	\$38,738
101-307-707-000	PART TIME EMPLOYEES	777	1,825	4,368
101-307-709-000	OVERTIME	2,182	1,555	2,100
101-307-712-000	IN LIEU	19	37	0
101-307-715-000	FICA	3,185	3,225	3,460
101-307-716-000	HDLO	7,209	7,408	6,188
101-307-718-000	RETIREMENT	6,172	7,139	7,347
101-307-725-000	WORKERS COMPENSATION	607	662	668
<b>SALARIES AND FRINGE BENEFITS</b>		\$58,886	\$60,589	\$62,869
<b>MATERIALS AND SUPPLIES</b>				
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	\$570	\$518	\$600
101-307-751-000	FUEL & OIL	3,277	4,678	5,988
101-307-758-000	PROGRAM SUPPLIES	916	791	800
<b>MATERIALS AND SUPPLIES</b>		\$4,763	\$5,987	\$7,388
<b>CONTRACTUAL SERVICES</b>				
101-307-818-000	CONTRACTUAL SERVICES	\$2,166	\$1,826	\$2,000
101-307-835-000	ANIMAL CONTROL MEDICAL EXPENSES	0	600	0
101-307-853-000	TELEPHONE	951	789	800
<b>CONTRACTUAL SERVICES</b>		\$3,117	\$3,215	\$2,800
<b>OTHER CHARGES</b>				
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROL	\$597	\$457	\$500
101-307-939-000	VEHICLE MAINTENANCE	658	712	800
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	0	300
<b>OTHER CHARGES</b>		\$1,255	\$1,169	\$1,600
<b>TOTAL EXPENSES - ANIMAL CONTROL</b>		\$68,021	\$70,960	\$74,657



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$2,847,840	3,095,379	\$3,041,502
MATERIALS AND SUPPLIES	131,966	120,820	147,442
CONTRACTUAL SERVICES	66,851	63,552	69,638
INSURANCE	94,337	85,311	89,377
UTILITIES	49,019	47,054	47,500
OTHER CHARGES	101,155	66,422	77,890
CAPITAL OUTLAY	132,528	55,498	73,350
DEBT SERVICE	115,740	78,717	78,717
<b>TOTAL</b>	<b>\$3,539,436</b>	<b>\$3,612,753</b>	<b>\$3,625,416</b>

<b>STAFFING</b>	<b>10-11</b>		<b>11-12</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
Sworn Officers	27	27.00	26	26.00
<b>Full Time Total</b>	<b>27</b>	<b>27.00</b>	<b>26</b>	<b>26.00</b>
<b>Part Time</b>				
Crossing Guards	9	3.08	9	3.12
<b>Part Time Total</b>	<b>9</b>	<b>3.08</b>	<b>9</b>	<b>3.12</b>
<b>TOTAL</b>	<b>36</b>	<b>30.08</b>	<b>35</b>	<b>29.12</b>

**EXPENDITURE HIGHLIGHTS**

- Provides salary & fringe benefits for a detective & uniform officers.
- Provides for two contracted operation positions within the Command Union.
- Final installment loan payment for a Fire Truck.
- Purchase of 2 new, marked Police vehicles.
- 5.5% increase in retirement contribution to the pension system due to the decline in the stock market and portfolio values incurred in prior fiscal years.

**PROGRAM DESCRIPTION**

The Operations Division of the Berkeley Public Safety Department includes:

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

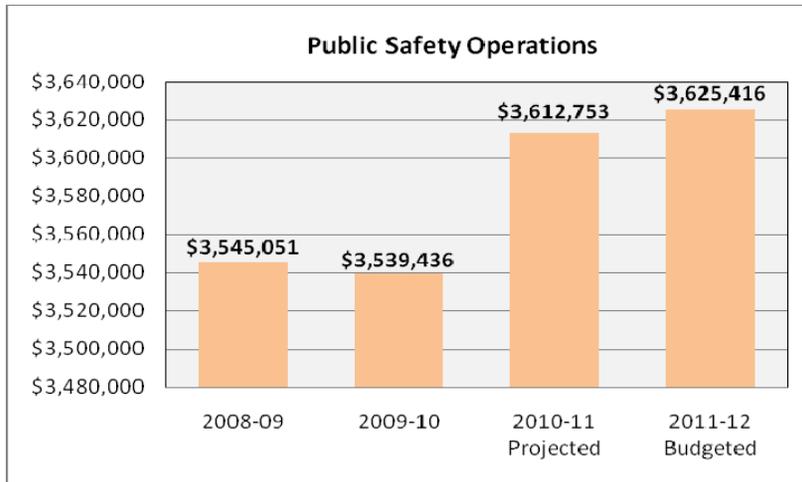
Currently, the Department has 18 Public Safety Officers appropriated for and 1 Public Safety Officer not appropriated. Staffing includes 1 lieutenant, 5 Sergeants and 1 Deputy Chief. One of the five Sergeant positions is a contract officer as well as the Deputy Chief. All sworn officers are trained and certified in both police and fire services with the exception of the Sergeant contract officer. That contractor is the second dispatcher, handles prisoners and responds to fire calls only. Approximately 95% of all department responses and activities are police-related. When a fire call is received, officers respond directly to the scene with their fire gear; an officer working in the station brings one of the fire trucks to the scene. Officers also act as first responders for emergency calls in the field.

**MAJOR 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-310-705-000	COMMANDING OFFICERS	\$564,634	\$550,101	\$562,445
101-310-706-000	PUBLIC SAFETY OFFICERS	1,029,634	1,048,089	1,059,292
101-310-707-000	CROSSING GUARDS	39,198	45,244	47,952
101-310-709-000	OVERTIME	132,748	93,745	103,000
101-310-709-001	DIFFERENTIAL PAY	6,994	7,290	5,000
101-310-709-002	BIKE PATROL	185	0	2,000
101-310-709-003	DREAM CRUISE	13,011	11,863	14,000
101-310-712-000	IN LIEU	404	1,271	0
101-310-715-000	FICA	26,130	29,941	28,470
101-310-716-000	HDLO	452,907	458,083	345,025
101-310-718-000	RETIREMENT	431,190	708,736	747,825
101-310-720-000	LONGEVITY	37,207	32,862	12,894
101-310-722-000	SICK LEAVE	7,032	23,747	21,700
101-310-723-000	HOLIDAY / PERSONAL DAYS	76,152	57,199	64,562
101-310-724-000	UNEMPLOYMENT	710	0	0
101-310-725-000	WORKERS COMPENSATION	29,704	27,208	27,337
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$2,847,840</b>	<b>\$3,095,379</b>	<b>\$3,041,502</b>
<b>MATERIALS AND SUPPLIES</b>				
101-310-728-000	OFFICE SUPPLIES	\$6,176	\$7,125	\$5,600
101-310-729-000	STATIONARY	5,150	4,037	4,000
101-310-731-000	BOOKS / PERIODICALS	545	495	500
101-310-741-000	AMMUNITION	998	600	1,500
101-310-743-000	CHEMICALS	396	200	200
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	32,567	26,811	31,000
101-310-751-000	FUEL & OIL	47,529	52,880	77,942
101-310-753-000	PRISONER BOARD	7,822	8,579	7,000

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>MATERIALS AND SUPPLIES CONTINUED</b>				
101-310-758-000	PROGRAM SUPPLIES	7,444	5,539	8,000
101-310-758-003	LIDS FOR KIDS	15,663	6,500	3,500
101-310-758-006	FIRE OPEN HOUSE	2,670	3,739	2,500
101-310-759-000	PHOTO SUPPLIES	200	200	200
101-310-776-000	MAINTENANCE SUPPLIES	1,130	915	1,500
101-310-778-000	EQUIPMENT SUPPLIES	1,929	2,309	2,000
101-310-780-000	VEHICLE EQUIPMENT	0	391	1,000
101-310-781-000	VEHICLE SUPPLIES	1,747	500	1,000
<b>MATERIALS AND SUPPLIES</b>		\$131,966	\$120,820	\$147,442
<b>CONTRACTUAL SERVICES</b>				
101-310-803-000	MEMBERSHIPS	\$4,520	\$2,170	\$4,945
101-310-811-000	CUSTODIAL	14,311	13,625	14,500
101-310-814-000	DATA PROCESSING	23,703	27,235	27,978
101-310-818-000	CONTRACTUAL SERVICES	4,000	2,947	4,260
101-310-818-012	BLOOD DRAWS	4,250	3,375	4,000
101-310-825-000	CASCADE SYSTEM MAINTENANCE	944	944	1,000
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	1,950	1,305	1,305
101-310-851-000	RADIO MAINTENANCE	3,228	1,530	1,000
101-310-853-000	TELEPHONE	9,925	10,167	10,050
101-310-864-000	MEETINGS & CONFERENCES	20	20	100
101-310-901-000	ADVERTISING	0	234	500
<b>CONTRACTUAL SERVICES</b>		\$66,851	\$63,552	\$69,638
<b>INSURANCE</b>				
101-310-913-000	VEHICLE INSURANCE	\$11,004	\$10,502	\$12,697
101-310-914-000	LIABILITY INSURANCE	83,333	74,809	76,680
<b>INSURANCE</b>		\$94,337	\$85,311	\$89,377

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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>UTILITIES</b>				
101-310-920-000	UTILITIES	\$49,019	\$47,054	\$47,500
<b>UTILITIES</b>		\$49,019	\$47,054	\$47,500
<b>OTHER CHARGES</b>				
101-310-931-000	BUILDING MAINTENANCE	\$20,813	\$23,962	\$30,000
101-310-933-000	EQUIPMENT MAINTENANCE	5,153	7,205	9,000
101-310-934-000	OFFICE EQUIPMENT MAINTENANCE	211	0	0
101-310-935-000	MOTORCYCLE LEASE	1,890	1,890	1,890
101-310-939-000	VEHICLE MAINTENANCE	42,563	13,208	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	10,000	9,000	9,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	15,745	7,450	7,500
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUNDS	4,780	3,707	8,000
<b>OTHER CHARGES</b>		\$101,155	\$66,422	\$77,890
<b>CAPITAL OUTLAY</b>				
101-310-976-000	BUILDING IMPROVEMENTS	\$8,745	\$0	\$5,000
101-310-979-000	FIRE EQUIPMENT	4,170	4,601	6,000
101-310-982-000	EQUIPMENT	0	0	4,850
101-310-983-000	OFFICE EQUIPMENT	6,500	822	1,000
101-310-984-000	RADIO EQUIPMENT	5,318	2,591	6,500
101-310-985-000	VEHICLES	69,295	47,484	50,000
101-310-985-001	CAR COMPUTERS	38,500	0	0
<b>CAPITAL OUTLAY</b>		\$132,528	\$55,498	\$73,350

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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>DEBT SERVICE</b>				
101-310-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$37,023	\$0	\$0
101-310-993-001	FIRE TRUCK - INSTALLMENT LOAN	78,211	78,211	78,211
101-310-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	506	506	506
<b>DEBT SERVICE</b>		<u>\$115,740</u>	<u>\$78,717</u>	<u>\$78,717</u>
<b>TOTAL EXPENSES - PUBLIC SAFETY OPERATIONS</b>		<u><b>\$3,539,436</b></u>	<u><b>\$3,612,753</b></u>	<u><b>\$3,625,416</b></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$120,909	\$82,210	\$74,425
MATERIALS AND SUPPLIES	0	350	400
CONTRACTUAL SERVICES	101,193	94,790	80,100
OTHER CHARGES	0	0	200
CAPITAL OUTLAY	1,215	1,215	1,500
<b>TOTAL</b>	<b>\$223,317</b>	<b>\$178,565</b>	<b>\$156,625</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Building Clerk	1	0.95	1	0.95
<b>Full Time Total</b>	<b>1</b>	<b>0.95</b>	<b>1</b>	<b>0.95</b>
<b>Part Time</b>				
Building Clerk	1	0.40	1	0.48
<b>Part Time Total</b>	<b>1</b>	<b>0.40</b>	<b>1</b>	<b>0.48</b>
<b>TOTAL</b>	<b>2</b>	<b>1.35</b>	<b>2</b>	<b>1.43</b>

**EXPENDITURE HIGHLIGHTS**

- Provides Salary and 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.

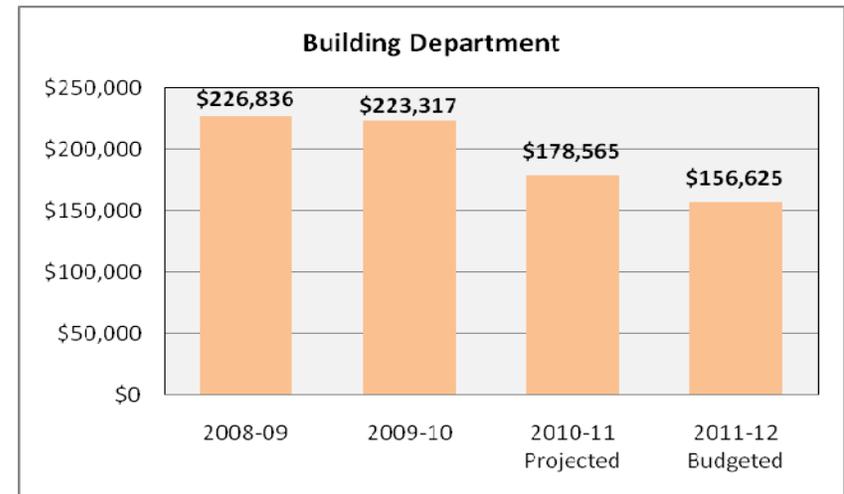
**PROGRAM DESCRIPTION**

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.
- Oversee the vacant housing inspection program

**MAJOR 2011-2012 OBJECTIVES**

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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-371-706-000	BUILDING CLERKS	\$68,599	\$42,780	\$34,864
101-371-707-000	PART TIME EMPLOYEES	0	7,699	14,000
101-371-712-000	IN LIEU	95	176	0
101-371-715-000	FICA	5,261	3,875	3,738
101-371-716-000	HDLO	35,940	22,062	15,471
101-371-718-000	RETIREMENT	10,843	5,477	6,227
101-371-725-000	WORKERS COMPENSATION	171	141	125
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$120,909</b>	<b>\$82,210</b>	<b>\$74,425</b>
<b>MATERIALS AND SUPPLIES</b>				
101-371-731-000	BOOKS / PERIODICALS	\$0	\$350	\$400
<b>MATERIALS AND SUPPLIES</b>		<b>\$0</b>	<b>\$350</b>	<b>\$400</b>
<b>CONTRACTUAL SERVICES</b>				
101-371-803-000	MEMBERSHIPS	\$100	\$100	\$100
101-371-822-001	INSPECTIONS TEST-BUILDING	27,170	23,250	22,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	20,610	19,770	19,500
101-371-822-003	CONTRACTUAL INSPECTIONS	38,261	33,576	22,000
101-371-822-004	GRASS/WEED	9,075	11,490	10,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,380	1,310	1,200
101-371-822-007	LIQUOR LICENSE	1,350	1,000	1,400
101-371-822-008	VACANT HOUSING INSPECTION	100	1,540	1,500
101-371-901-000	ADVERTISING	3,147	2,754	2,400
<b>CONTRACTUAL SERVICES</b>		<b>\$101,193</b>	<b>\$94,790</b>	<b>\$80,100</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-371-960-000	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$200
<b>OTHER CHARGES</b>		\$0	\$0	\$200
<b>CAPITAL OUTLAY</b>				
101-371-986-000	COMPUTER SOFTWARE	\$1,215	\$1,215	\$1,500
<b>CAPITAL OUTLAY</b>		\$1,215	\$1,215	\$1,500
	<b>TOTAL EXPENSES - BUILDING DEPARTMENT</b>	<b>\$223,317</b>	<b>\$178,565</b>	<b>\$156,625</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$117,693	\$115,751	\$108,916
MATERIALS AND SUPPLIES	43,535	31,335	41,100
CONTRACTUAL SERVICES	12,603	14,014	16,060
INSURANCE	18,161	17,023	14,139
UTILITIES	14,090	14,238	16,000
OTHER CHARGES	5,060	4,456	4,700
CAPITAL OUTLAY	47,746	1,455	1,500
DEBT SERVICE	1,343	109	109
<b>TOTAL</b>	<b>\$260,231</b>	<b>\$198,381</b>	<b>\$202,524</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Director	1	0.05	1	0.05
Clerk II	1	0.05	1	0.05
Equipment Operator III	2	0.09	2	0.09
Equipment Operator II	3	0.64	2	0.13
Equipment Operator I	4	0.63	3	0.93
Laborer	0	0.00	2	0.20
Foreman	1	0.10	1	0.10
<b>Full Time Total</b>	<b>12</b>	<b>1.56</b>	<b>12</b>	<b>1.51</b>
<b>Part Time</b>				
	0	0.00	0	0.00
<b>Part Time Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL</b>	<b>12</b>	<b>1.56</b>	<b>12</b>	<b>1.55</b>

**EXPENDITURE HIGHLIGHTS**

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

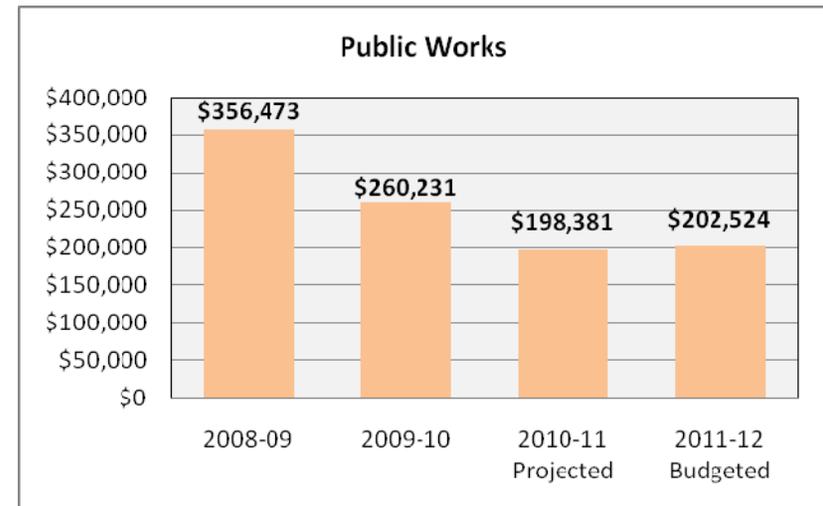
**PROGRAM DESCRIPTION**

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

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

**MAJOR 2011-2012 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-441-704-000	PUBLIC WORKS DIRECTOR	\$5,686	\$3,830	\$3,830
101-441-705-000	LABORERS	65,345	56,197	53,480
101-441-706-000	CLERK	2,034	1,918	1,918
101-441-707-000	PART TIME EMPLOYEES	2,347	0	0
101-441-709-000	OVERTIME	2,155	2,849	3,600
101-441-712-000	IN LIEU	22	106	0
101-441-715-000	FICA	6,027	5,038	4,810
101-441-716-000	HDLO	21,004	24,521	20,182
101-441-718-000	RETIREMENT	10,346	19,004	19,302
101-441-720-000	LONGEVITY	957	708	49
101-441-722-000	SICK LEAVE	100	242	0
101-441-724-000	UNEMPLOYMENT	249	0	490
101-441-725-000	WORKERS COMPENSATION	1,421	1,338	1,255
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$117,693</b>	<b>\$115,751</b>	<b>\$108,916</b>
<b>MATERIALS AND SUPPLIES</b>				
101-441-728-000	OFFICE SUPPLIES	\$827	\$1,067	\$800
101-441-744-000	UNIFORMS	1,541	1,467	1,800
101-441-751-000	FUEL & OIL	22,063	24,484	32,500
101-441-758-000	PROGRAM SUPPLIES	17,322	2,816	3,000
101-441-776-000	MAINTENANCE SUPPLIES	1,013	762	2,000
101-441-787-000	TOOLS	769	739	1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$43,535</b>	<b>\$31,335</b>	<b>\$41,100</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-441-803-000	MEMBERSHIPS	\$1,205	\$1,075	\$1,500
101-441-811-000	CUSTODIAL SERVICES	1,982	3,210	4,210
101-441-818-000	CONTRACTUAL SERVICES	840	945	1,000
101-441-835-000	MEDICAL EXPENSES	585	400	600
101-441-851-000	RADIO MAINTENANCE	184	481	500
101-441-853-000	TELEPHONE	7,580	7,853	8,000
101-441-864-000	MEETINGS & CONFERENCES	227	50	250
<b>CONTRACTUAL SERVICES</b>		<b>\$12,603</b>	<b>\$14,014</b>	<b>\$16,060</b>
<b>INSURANCE</b>				
101-441-913-000	VEHICLE INSURANCE	\$12,697	\$12,118	\$9,109
101-441-914-000	LIABILITY INSURANCE	5,464	4,905	5,030
<b>INSURANCE</b>		<b>\$18,161</b>	<b>\$17,023</b>	<b>\$14,139</b>
<b>UTILITIES</b>				
101-441-920-000	UTILITIES	\$14,090	\$14,238	\$16,000
<b>UTILITIES</b>		<b>\$14,090</b>	<b>\$14,238</b>	<b>\$16,000</b>
<b>OTHER CHARGES</b>				
101-441-931-000	BUILDING MAINTENANCE	\$4,072	\$4,074	\$3,700
101-441-946-000	OFFICE EQUIPMENT RENTAL	488	382	1,000
101-441-960-000	PROFESSIONAL DEVELOPMENT	500	0	0
<b>OTHER CHARGES</b>		<b>\$5,060</b>	<b>\$4,456</b>	<b>\$4,700</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-441-976-000	BUILDING IMPROVEMENTS	\$310	\$1,455	\$1,500
101-441-982-000	EQUIPMENT	19,092	0	0
101-441-985-000	VEHICLES	28,344	0	0
	<b>CAPITAL OUTLAY</b>	<u>\$47,746</u>	<u>\$1,455</u>	<u>\$1,500</u>
<b>DEBT SERVICE</b>				
101-441-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$1,234	\$0	\$0
101-441-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	109	109	109
	<b>DEBT SERVICE</b>	<u>\$1,343</u>	<u>\$109</u>	<u>\$109</u>
	<b>TOTAL EXPENSES - PUBLIC WORKS</b>	<u><u>\$260,231</u></u>	<u><u>\$198,381</u></u>	<u><u>\$202,524</u></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$42,052	\$32,640	\$15,499
MATERIALS AND SUPPLIES	42,371	48,096	41,900
OTHER CHARGES	7,685	15,115	22,500
CAPITAL OUTLAY	1,319	3,989	0
<b>TOTAL</b>	<b>\$93,427</b>	<b>\$99,840</b>	<b>\$79,899</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Public Works Director	1	0.05	1	0.05
Mechanic	1	0.10	1	0.10
<b>TOTAL</b>	<b>2</b>	<b>0.15</b>	<b>2</b>	<b>0.15</b>

**EXPENDITURE HIGHLIGHTS**

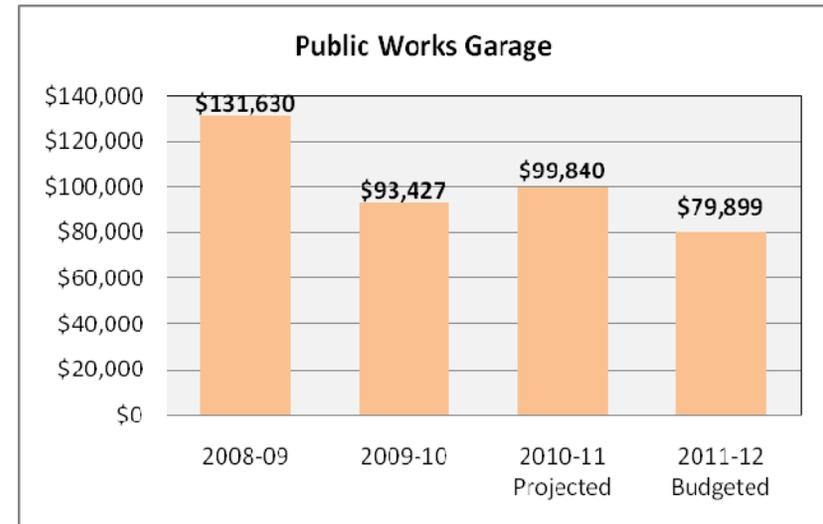
- Salary and fringe benefits for one full time mechanic and the Director of the Department.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 OBJECTIVES**

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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-442-704-000	PUBLIC WORKS DIRECTOR	\$5,685	\$3,830	\$3,830
101-442-706-000	MECHANIC	23,051	20,769	4,945
101-442-709-000	OVERTIME	0	0	750
101-442-712-000	IN LIEU	5	6	0
101-442-715-000	FICA	2,199	1,883	911
101-442-716-000	HDLO	3,385	2,025	2,299
101-442-718-000	RETIREMENT	7,198	3,959	2,595
101-442-725-000	WORKERS COMPENSATION	529	168	169
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$42,052</b>	<b>\$32,640</b>	<b>\$15,499</b>
<b>MATERIALS AND SUPPLIES</b>				
101-442-744-000	UNIFORMS	\$336	\$370	\$400
101-442-781-000	VEHICLE SUPPLIES	39,721	43,888	40,000
101-442-787-000	TOOLS	2,314	3,838	1,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$42,371</b>	<b>\$48,096</b>	<b>\$41,900</b>
<b>OTHER CHARGES</b>				
101-442-939-000	VEHICLE MAINTENANCE	\$7,191	\$5,208	\$12,000
101-442-939-002	VEHICLE MAINTENANCE - PSO	0	9,627	10,000
101-442-960-000	PROFESSIONAL DEVELOPMENT	494	280	500
<b>OTHER CHARGES</b>		<b>\$7,685</b>	<b>\$15,115</b>	<b>\$22,500</b>
<b>CAPITAL OUTLAY</b>				
101-442-982-000	EQUIPMENT	\$1,319	\$3,989	\$0
<b>CAPITAL OUTLAY</b>		<b>\$1,319</b>	<b>\$3,989</b>	<b>\$0</b>
<b>TOTAL EXPENSES - PUBLIC WORKS GARAGE</b>		<b>\$93,427</b>	<b>\$99,840</b>	<b>\$79,899</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
STREET LIGHTING	\$180,259	\$183,201	\$191,500
<b>TOTAL</b>	<b>\$180,259</b>	<b>\$183,201</b>	<b>\$191,500</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

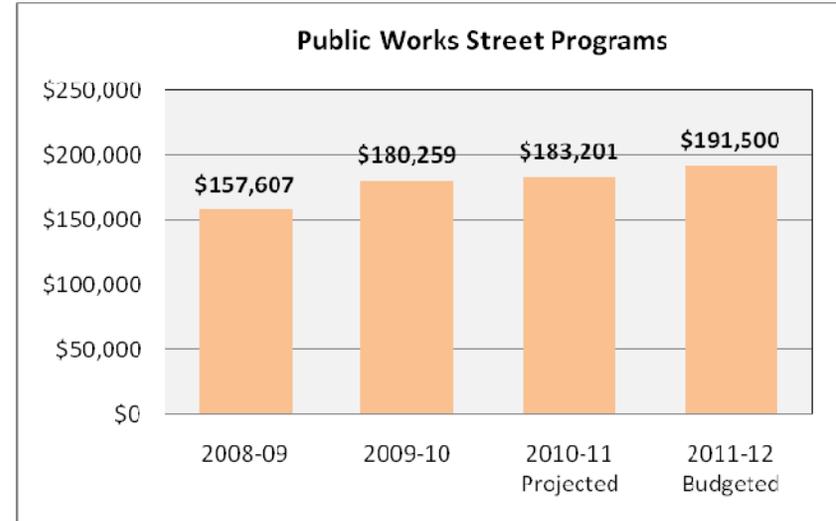
- Appropriate for the payment of the monthly electric and depreciation billings for the City Street and parking lot lighting system.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-446-922-000	STREET LIGHTING	\$180,259	\$183,201	\$191,500
<b>OTHER CHARGES</b>		\$180,259	\$183,201	\$191,500
	<b>TOTAL EXPENSES - PUBLIC WORKS STREET LIGHTING</b>	<b>\$180,259</b>	<b>\$183,201</b>	<b>\$191,500</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$332,792	\$260,591	\$272,279
MATERIALS AND SUPPLIES	17,261	17,690	23,860
CONTRACTUAL SERVICES	32,496	23,540	25,040
INSURANCE	4,831	4,337	4,446
UTILITIES	29,680	20,606	23,000
OTHER CHARGES	24,885	22,530	25,600
CAPITAL OUTLAY	44,793	8,405	25,600
DEBT SERVICE	6,177	1,241	1,241
<b>TOTAL</b>	<b>\$492,915</b>	<b>\$358,940</b>	<b>\$401,066</b>

<b>STAFFING</b>	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Director	1	0.95	1	0.95
Recreation Manager	1	0.50	1	0.50
Secretary	0	0.00	0	0.00
Recreation Leader	1	0.50	1	0.50
Recreation Maintenance Leader	1	1.00	1	1.00
<b>Full Time Total</b>	<b>4</b>	<b>2.95</b>	<b>4</b>	<b>2.95</b>
<b>Part Time</b>				
	6	2.44	6	2.44
<b>Part Time Total</b>	<b>6</b>	<b>2.44</b>	<b>6</b>	<b>2.44</b>
<b>TOTAL</b>	<b>10</b>	<b>5.39</b>	<b>10</b>	<b>5.39</b>

**EXPENDITURE HIGHLIGHTS**

- Provides salary and fringe benefits for the Recreation Director (Contracted), Recreation Manager and Recreation Leader
- Community Center improvements

- Recreation Administration building maintenance expenses
- Part-time salaries to maintain ball fields
- Part-time office staff

**PROGRAM DESCRIPTION**

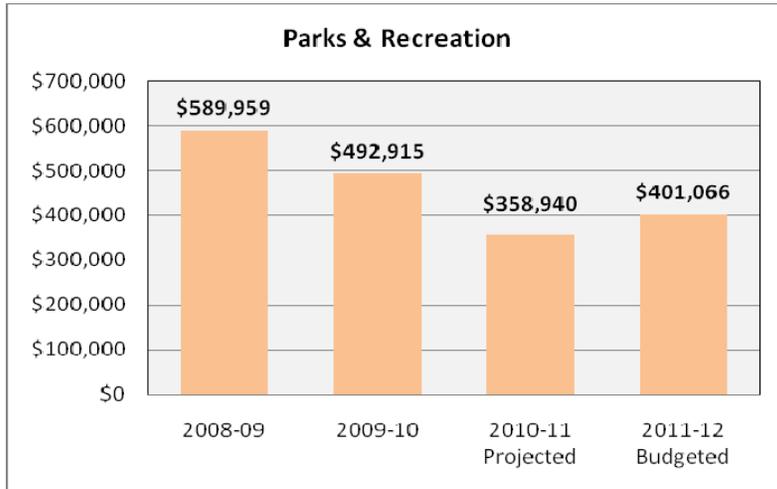
The Recreation Department is responsible for leisure facilities and services within the community including parks, ball fields, playgrounds, tennis and horseshoe courts and the Community Center, as well as programs for residents of all ages. These efforts are coordinated by a staff of three full-time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

**MAJOR 2011-2012 OBJECTIVES**

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



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



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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-691-704-000	PARKS & REC DIRECTOR	\$70,195	\$51,708	\$70,200
101-691-705-000	PARKS & REC MANAGER	28,130	30,627	30,641
101-691-706-000	PARKS & REC STAFF	74,844	55,073	55,073
101-691-707-000	PART TIME EMPLOYEES	36,794	47,593	51,142
101-691-709-000	OVERTIME	1,769	1,856	2,500
101-691-712-000	IN LIEU	144	236	0
101-691-715-000	FICA	16,954	14,637	16,031
101-691-716-000	HDLO	62,952	33,761	26,136
101-691-718-000	RETIREMENT	27,733	15,186	15,310
101-691-720-000	LONGEVITY	6,993	4,235	0
101-691-722-000	SICK LEAVE	847	0	0
101-691-724-000	UNEMPLOYMENT COMPENSATION	19	427	0
101-691-725-000	WORKERS COMPENSATION	5,418	5,252	5,246
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$332,792</b>	<b>\$260,591</b>	<b>\$272,279</b>
<b>MATERIALS AND SUPPLIES</b>				
101-691-728-000	OFFICE SUPPLIES	\$649	\$671	\$700
101-691-729-000	STATIONARY	395	344	800
101-691-744-000	UNIFORMS	800	867	800
101-691-750-000	PLAYGROUND/ATHLETIC	2,979	3,414	3,500
101-691-751-000	FUEL & OIL	3,081	4,411	5,310
101-691-758-000	PROGRAM SUPPLIES	1,241	1,258	2,700
101-691-758-001	SENIOR SUPPLIES	1,020	1,136	1,300
101-691-776-000	MAINTENANCE SUPPLIES	1,912	1,454	2,000
101-691-778-000	EQUIPMENT SUPPLIES	4,936	3,869	6,000
101-691-783-000	SEED PLANT	0	37	500
101-691-787-000	TOOLS	248	229	250
<b>MATERIALS AND SUPPLIES</b>		<b>\$17,261</b>	<b>\$17,690</b>	<b>\$23,860</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-691-803-000	MEMBERSHIPS	\$1,028	\$1,608	\$1,625
101-691-811-000	CUSTODIAL SERVICES	11,048	9,205	9,700
101-691-818-000	CONTRACTUAL SERVICES	11,035	5,281	3,815
101-691-853-000	TELEPHONE	5,680	4,380	5,500
101-691-864-000	MEETINGS & CONFERENCES	1,057	1,168	1,500
101-691-901-000	ADVERTISING	1,977	1,223	2,000
101-691-904-000	PRINTING	671	675	900
<b>CONTRACTUAL SERVICES</b>		<b>\$32,496</b>	<b>\$23,540</b>	<b>\$25,040</b>
<b>INSURANCE</b>				
101-691-914-000	LIABILITY INSURANCE	\$4,831	\$4,337	\$4,446
<b>INSURANCE</b>		<b>\$4,831</b>	<b>\$4,337</b>	<b>\$4,446</b>
<b>UTILITIES</b>				
101-691-920-000	UTILITIES	\$29,680	\$20,606	\$23,000
<b>UTILITIES</b>		<b>\$29,680</b>	<b>\$20,606</b>	<b>\$23,000</b>
<b>OTHER CHARGES</b>				
101-691-931-000	BUILDING MAINTENANCE	\$3,884	\$4,050	\$4,000
101-691-933-000	EQUIPMENT MAINTENANCE	14,951	13,538	16,000
101-691-939-000	VEHICLE MAINTENANCE	1,998	1,930	2,000
<b>101-691-946-000</b>	<b>OFFICE EQUIPMENT RENTAL</b>	<b>4,052</b>	<b>3,012</b>	<b>3,600</b>
<b>OTHER CHARGES</b>		<b>\$24,885</b>	<b>\$22,530</b>	<b>\$25,600</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-691-974-000	LAND IMPROVEMENTS	\$0	\$2,000	\$0
101-691-976-000	BUILDING IMPROVEMENTS	15,860	4,534	25,000
101-691-981-000	FURNITURE	0	400	0
101-691-982-000	EQUIPMENT	5,834	1,471	600
101-691-985-000	VEHICLES	23,099	0	0
<b>CAPITAL OUTLAY</b>		<u>\$44,793</u>	<u>\$8,405</u>	<u>\$25,600</u>
<b>DEBT SERVICE</b>				
101-691-993-000	95 ENERGY BONDS PRINCIPAL & INTEREST	\$4,936	\$0	\$0
101-691-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	1,241	1,241	1,241
<b>DEBT SERVICE</b>		<u>\$6,177</u>	<u>\$1,241</u>	<u>\$1,241</u>
<b>TOTAL EXPENSES - PARKS AND RECREATION</b>		<u><b>\$492,915</b></u>	<u><b>\$358,940</b></u>	<u><b>\$401,066</b></u>

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

	<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$468,961	\$458,693	\$449,862
MATERIALS AND SUPPLIES	22,145	22,438	22,700
CONTRACTUAL SERVICES	74,985	65,951	78,300
INSURANCE	8,752	7,857	8,053
UTILITIES	25,328	26,732	30,000
OTHER CHARGES	11,976	12,971	16,300
CAPITAL OUTLAY	100,243	78,264	76,500
DEBT SERVICE	13,465	384	384
<b>TOTAL</b>	<b>\$725,855</b>	<b>\$673,290</b>	<b>\$682,099</b>

	<b>10-11</b>		<b>11-12</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>STAFFING</b>				
<b>Full Time</b>				
Library Director	1	1.00	1	1.00
Library Secretary	1	0.95	1	0.95
Supervisory Clerk	1	1.00	1	1.00
<b>Full Time Total</b>	<b>3</b>	<b>2.95</b>	<b>3</b>	<b>2.95</b>
<b>Part Time</b>				
Librarians	8	2.85	8	3.47
Desk Assistants	7	2.76	7	2.31
Pages	3	0.96	3	0.77
<b>Part Time</b>	<b>18</b>	<b>6.57</b>	<b>18</b>	<b>6.55</b>
<b>TOTAL</b>	<b>21</b>	<b>9.52</b>	<b>21</b>	<b>9.50</b>

**EXPENDITURE HIGHLIGHTS**

- \$67,500 worth of new materials, including books, DVDs, CD books and music CDs.

- Program staff of 3 full time and 18 part-time individuals.
- Replace eight staff computers

**PROGRAM DESCRIPTION**

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

Library facts:

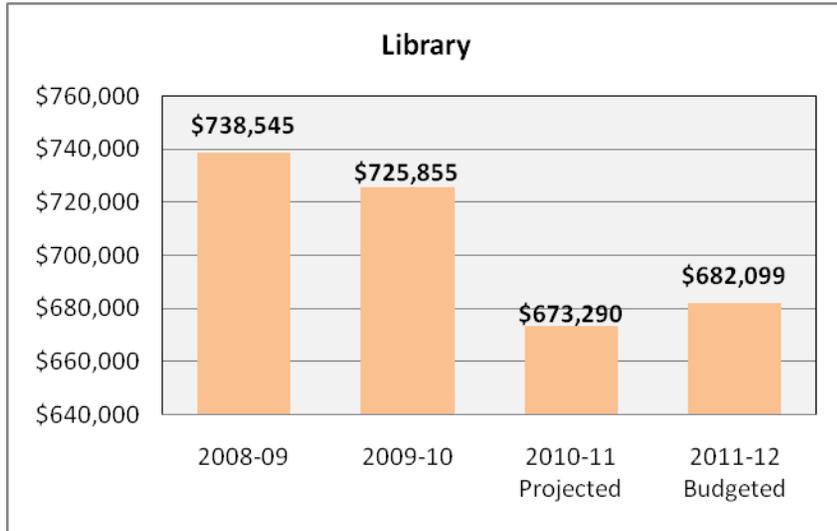
- 500-1000 people visit the library each day
- 17 public access computers
- Approximately 20,000 public Internet sessions last fiscal year
- Restoration of the library's summer Saturday hours is one of our most frequent service requests

**MAJOR 2011-2012 OBJECTIVES**

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



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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-738-704-000	LIBRARY DIRECTOR	\$75,315	\$75,319	\$75,321
101-738-705-000	PART-TIME LIBRARIANS	127,894	124,172	126,787
101-738-706-000	LIBRARY STAFF	74,737	73,106	72,865
101-738-707-000	CLERKS & PAGES	82,031	72,477	65,068
101-738-709-000	OVERTIME	0	0	100
101-738-712-000	IN LIEU	5,100	6,124	4,813
101-738-715-000	FICA	29,095	27,834	27,271
101-738-716-000	HDLO	16,544	16,488	13,606
101-738-718-000	RETIREMENT	44,972	50,000	51,969
101-738-720-000	LONGEVITY	11,361	11,168	5,584
101-738-722-000	SICK LEAVE	1,376	1,480	5,945
101-738-725-000	WORKERS COMPENSATION	536	525	533
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$468,961</b>	<b>\$458,693</b>	<b>\$449,862</b>
<b>MATERIALS AND SUPPLIES</b>				
101-738-728-000	OFFICE SUPPLIES	\$1,143	\$1,076	\$1,200
101-738-729-000	STATIONARY	660	525	700
101-738-730-000	POSTAGE	132	153	300
101-738-731-000	BOOKS / PERIODICALS	10,475	10,979	10,000
101-738-758-000	PROGRAM SUPPLIES	997	978	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	6,233	6,227	7,000
101-738-776-000	MAINTENANCE SUPPLIES	2,505	2,500	2,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$22,145</b>	<b>\$22,438</b>	<b>\$22,700</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
101-738-803-000	MEMBERSHIPS	\$365	\$365	\$400
101-738-811-000	CUSTODIAL SERVICES	14,666	12,600	13,600
101-738-828-000	LIBRARY COOP	57,262	50,772	61,500
101-738-853-000	TELEPHONE	1,487	1,325	1,500
101-738-864-000	MEETINGS & CONFERENCES	981	819	1,000
101-738-902-000	BOOK BINDING	224	70	300
<b>CONTRACTUAL SERVICES</b>		<b>\$74,985</b>	<b>\$65,951</b>	<b>\$78,300</b>
<b>INSURANCE</b>				
101-738-914-000	LIABILITY INSURANCE	\$8,752	\$7,857	\$8,053
<b>INSURANCE</b>		<b>\$8,752</b>	<b>\$7,857</b>	<b>\$8,053</b>
<b>UTILITIES</b>				
101-738-920-000	UTILITIES	\$25,328	\$26,732	\$30,000
<b>UTILITIES</b>		<b>\$25,328</b>	<b>\$26,732</b>	<b>\$30,000</b>
<b>OTHER CHARGES</b>				
101-738-931-000	BUILDING MAINTENANCE	\$10,623	\$11,302	\$13,800
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	800	1,107	1,500
101-738-946-000	OFFICE EQUIPMENT RENTAL	553	562	1,000
<b>OTHER CHARGES</b>		<b>\$11,976</b>	<b>\$12,971</b>	<b>\$16,300</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-738-976-000	BUILDING IMPROVEMENTS	\$15,700	\$2,125	\$0
101-738-978-000	BOOKS	52,107	47,883	36,000
101-738-978-001	RENTED MATERIALS	18,590	15,074	20,000
101-738-978-002	BOOKS FROM DONATIONS	7,281	7,957	11,500
101-738-983-000	OFFICE EQUIPMENT	6,565	5,225	9,000
<b>CAPITAL OUTLAY</b>		<b>\$100,243</b>	<b>\$78,264</b>	<b>\$76,500</b>
<b>DEBT SERVICE</b>				
101-738-993-000	PRINCIPAL & INTEREST	\$13,081	\$0	\$0
101-738-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	384	384	384
<b>DEBT SERVICE</b>		<b>\$13,465</b>	<b>\$384</b>	<b>\$384</b>
<b>TOTAL EXPENSES - LIBRARY</b>		<b>\$725,855</b>	<b>\$673,290</b>	<b>\$682,099</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$59,943	\$61,207	\$60,588
MATERIALS AND SUPPLIES	1,593	1,590	2,000
CONTRACTUAL SERVICES	100	100	3,100
INSURANCE	3,748	3,365	3,449
OTHER CHARGES	920	1,620	2,500
CAPITAL OUTLAY	5,213	3,650	10,450
<b>TOTAL</b>	<b>\$71,517</b>	<b>\$71,532</b>	<b>\$82,087</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
Communications Coordinator	1	1.00	1	1.00
<b>Full Time Total</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>1.00</b>
<b>Part Time</b>				
Intern	1	0.03	1	0.02
<b>Part Time Total</b>	<b>1</b>	<b>0.03</b>	<b>1</b>	<b>0.02</b>
<b>TOTAL</b>	<b>2</b>	<b>1.03</b>	<b>2</b>	<b>1.02</b>

**EXPENDITURE HIGHLIGHTS**

- Provides salary & fringe benefits for Communications Coordinator.
- Provides salary for one part-time intern.
- Replacing camera stabilizer and editing computer.

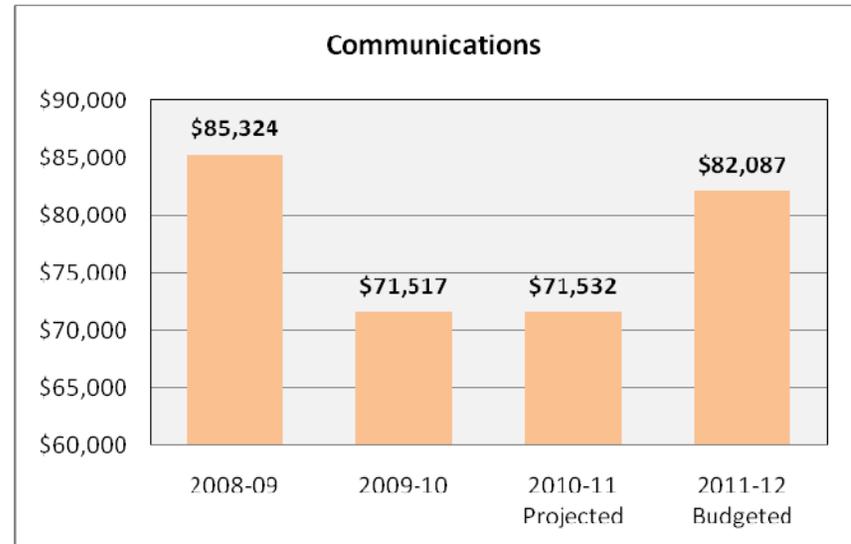
**PROGRAM DESCRIPTION**

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 2011-2012 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-750-706-000	COMMUNICATIONS COORDINATOR	\$41,559	\$41,562	\$41,562
101-750-707-000	INTERNS	367	163	343
101-750-709-000	OVERTIME	479	358	1,500
101-750-712-000	IN LIEU	19	37	0
101-750-715-000	FICA	3,278	3,260	3,321
101-750-716-000	HDLO	7,562	7,762	6,046
101-750-718-000	RETIREMENT	6,553	7,428	7,690
101-750-722-000	SICK LEAVE	0	513	0
101-750-725-000	WORKERS COMPENSATION	126	124	126
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$59,943</b>	<b>\$61,207</b>	<b>\$60,588</b>
<b>MATERIALS AND SUPPLIES</b>				
101-750-758-000	PROGRAM SUPPLIES	\$1,593	\$1,590	\$2,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,593</b>	<b>\$1,590</b>	<b>\$2,000</b>
<b>CONTRACTUAL SERVICES</b>				
101-750-803-000	MEMBERSHIPS	\$100	\$100	\$100
101-750-818-000	CONTRACTUAL SERVICES	0	0	3,000
<b>CONTRACTUAL SERVICES</b>		<b>\$100</b>	<b>\$100</b>	<b>\$3,100</b>
<b>INSURANCE</b>				
101-750-914-000	LIABILITY INSURANCE	\$3,748	\$3,365	\$3,449
<b>INSURANCE</b>		<b>\$3,748</b>	<b>\$3,365</b>	<b>\$3,449</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
101-750-933-000	EQUIPMENT MAINTENANCE	\$920	\$1,600	\$2,000
101-750-960-000	PROFESSIONAL DEVELOPMENT	0	20	500
<b>OTHER CHARGES</b>		<u>\$920</u>	<u>\$1,620</u>	<u>\$2,500</u>
<b>CAPITAL OUTLAY</b>				
101-750-983-000	OFFICE EQUIPMENT	\$5,213	\$3,650	\$10,450
<b>CAPITAL OUTLAY</b>		<u>\$5,213</u>	<u>\$3,650</u>	<u>\$10,450</u>
<b>TOTAL EXPENSES - COMMUNICATIONS</b>		<u><b>\$71,517</b></u>	<u><b>\$71,532</b></u>	<u><b>\$82,087</b></u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$53,301	\$56,847	\$50,398
MATERIALS AND SUPPLIES	294	367	300
CONTRACTUAL SERVICES	887	135	680
OTHER CHARGES	12,640	9,530	10,500
CAPITAL OUTLAY	21,593	16,844	11,879
<b>TOTAL</b>	<b>\$88,715</b>	<b>\$83,623</b>	<b>\$73,757</b>

STAFFING	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Info Tech Coordinator	1	0.75	1	0.75
<b>TOTAL</b>	<b>1</b>	<b>0.75</b>	<b>1</b>	<b>0.75</b>

**EXPENDITURE HIGHLIGHTS**

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

**PROGRAM DESCRIPTION**

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

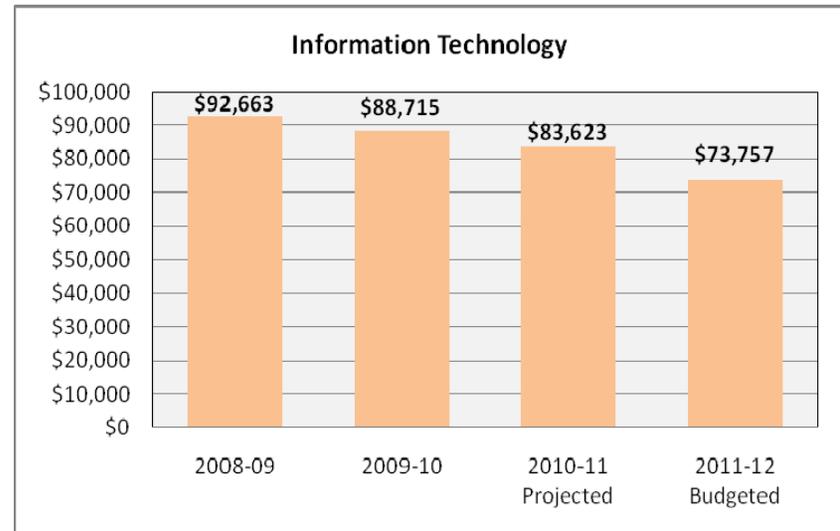
Responsibilities include:

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

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

**MAJOR 2011-2012 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-755-706-000	INFO TECH COORDINATOR	\$34,997	\$34,999	\$35,000
101-755-712-000	IN LIEU	14	27	0
101-755-715-000	FICA	3,062	3,054	2,758
101-755-716-000	HDLO	5,776	7,582	5,254
101-755-718-000	RETIREMENT	5,493	6,202	6,251
101-755-720-000	LONGEVITY	3,487	3,487	1,046
101-755-722-000	SICK LEAVE	385	1,408	0
101-755-725-000	WORKERS COMPENSATION	87	88	89
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$53,301</b>	<b>\$56,847</b>	<b>\$50,398</b>
<b>MATERIALS AND SUPPLIES</b>				
101-755-778-000	EQUIPMENT SUPPLIES	\$294	\$267	\$300
<b>MATERIALS AND SUPPLIES</b>		<b>\$294</b>	<b>\$267</b>	<b>\$300</b>
<b>CONTRACTUAL SERVICES</b>				
101-755-803-000	MEMBERSHIPS	\$150	\$115	\$180
101-755-864-000	MEETINGS & CONFERENCES	737	20	500
<b>CONTRACTUAL SERVICES</b>		<b>\$887</b>	<b>\$135</b>	<b>\$680</b>
<b>OTHER CHARGES</b>				
101-755-933-000	EQUIPMENT MAINTENANCE	\$11,745	\$9,530	\$10,000
101-755-960-000	PROFESSIONAL DEVELOPMENT	895	0	500
<b>OTHER CHARGES</b>		<b>\$12,640</b>	<b>\$9,530</b>	<b>\$10,500</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
101-755-983-000	OFFICE EQUIPMENT	\$14,264	\$7,928	\$4,500
101-755-986-000	COMPUTER SOFTWARE	7,329	8,916	7,379
<b>CAPITAL OUTLAY</b>		<u>\$21,593</u>	<u>\$16,844</u>	<u>\$11,879</u>
<b>TOTAL EXPENSES - INFORMATION TECHNOLOGY</b>		<u><b>\$88,715</b></u>	<u><b>\$83,623</b></u>	<u><b>\$73,757</b></u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$41,029	\$43,286	\$50,594
MATERIALS AND SUPPLIES	109	163	300
CONTRACTUAL SERVICES	1,370	2,580	1,450
OTHER CHARGES	2,506	3,480	2,000
<b>TOTAL</b>	<b>\$45,014</b>	<b>\$49,509</b>	<b>\$54,344</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Part Time</b>				
City Planner	1	0.65	1	0.65
<b>TOTAL</b>	<b>1</b>	<b>0.65</b>	<b>1</b>	<b>0.65</b>

**EXPENDITURE HIGHLIGHTS**

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

**PROGRAM DESCRIPTION**

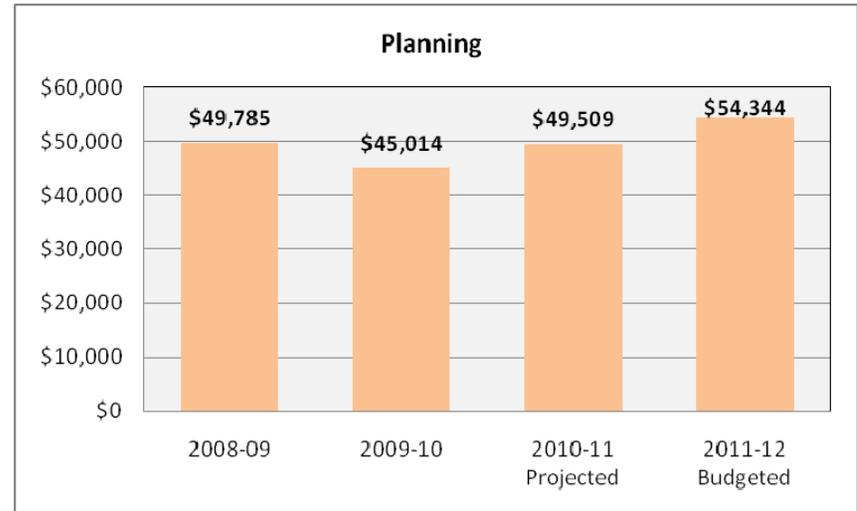
The City Planner plays an important role in the City's goal of maintaining property values and redeveloping the City. The City Planner tasks include the following:

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

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

**MAJOR 2011-2012 OBJECTIVES**

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-801-704-000	PLANNER	\$33,356	\$34,368	\$40,143
101-801-715-000	FICA	2,552	2,629	3,071
101-801-716-000	HDLO	97	98	108
101-801-718-000	RETIREMENT	4,936	6,090	7,170
101-801-725-000	WORKERS COMPENSATION	88	101	102
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$41,029</b>	<b>\$43,286</b>	<b>\$50,594</b>
<b>MATERIALS AND SUPPLIES</b>				
101-801-731-000	BOOKS / PERIODICALS	\$53	\$53	\$100
101-801-758-000	PROGRAM SUPPLIES	56	110	200
<b>MATERIALS AND SUPPLIES</b>		<b>\$109</b>	<b>\$163</b>	<b>\$300</b>
<b>CONTRACTUAL SERVICES</b>				
101-801-803-000	MEMBERSHIPS	\$370	\$380	\$450
101-801-817-000	CONSULTANT	0	1,000	1,000
101-801-818-000	CONTRACTUAL SERVICES	1,000	1,200	0
<b>CONTRACTUAL SERVICES</b>		<b>\$1,370</b>	<b>\$2,580</b>	<b>\$1,450</b>
<b>OTHER CHARGES</b>				
101-801-960-000	PROFESSIONAL DEVELOPMENT	\$2,506	\$3,480	\$2,000
<b>OTHER CHARGES</b>		<b>\$2,506</b>	<b>\$3,480</b>	<b>\$2,000</b>
<b>TOTAL EXPENSES - PLANNING</b>		<b>\$45,014</b>	<b>\$49,509</b>	<b>\$54,344</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$58,728	\$38,396	\$37,386
MATERIALS AND SUPPLIES	1,197	1,545	2,400
CONTRACTUAL SERVICES	40	497	600
OTHER CHARGES	928	1,000	1,000
CAPITAL OUTLAY	4,306	0	0
<b>TOTAL</b>	<b>\$65,199</b>	<b>\$41,438</b>	<b>\$41,386</b>

STAFFING	10-11		11-12	
	No	FTE	No	FTE
<b>Part Time</b>				
Code Enforcement Officer	1	0.72	1	0.72
<b>TOTAL</b>	<b>1</b>	<b>0.72</b>	<b>1</b>	<b>0.72</b>

**EXPENDITURE HIGHLIGHTS**

- Provides salary for 1 Part Time Code Enforcement Officer.

**PROGRAM DESCRIPTION**

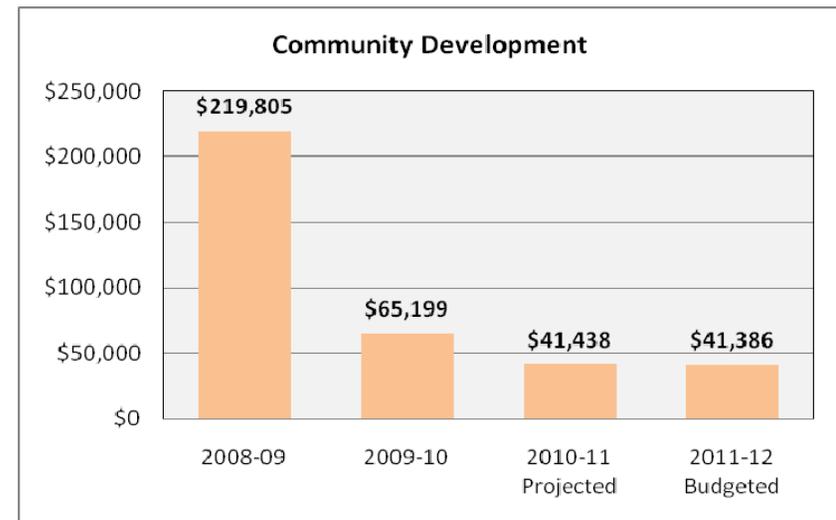
The Code Enforcement division is charged with ensuring that properties are maintained in compliance with the laws adopted by the City Council. One part time code enforcement officers (total 35 hours per week) patrol the City and respond to complaints on a variety of topics including:

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

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

**MAJOR 2011-2012 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
101-821-707-000	PT CODE ENFORCEMENT	\$47,316	\$30,329	\$29,488
101-821-715-000	FICA	3,620	2,320	2,256
101-821-716-000	HDLO	186	161	162
101-821-718-000	RETIREMENT	7,131	5,374	5,267
101-821-725-000	WORKERS COMPENSATION	475	212	213
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$58,728</b>	<b>\$38,396</b>	<b>\$37,386</b>
<b>MATERIALS AND SUPPLIES</b>				
101-821-744-000	UNIFORMS	\$133	\$200	\$200
101-821-751-000	FUEL & OIL	1,064	1,345	2,200
<b>MATERIALS AND SUPPLIES</b>		<b>\$1,197</b>	<b>\$1,545</b>	<b>\$2,400</b>
<b>CONTRACTUAL SERVICES</b>				
101-821-803-000	MEMBERSHIPS	\$40	\$50	\$50
101-821-853-000	TELEPHONE	0	407	500
101-821-864-000	MEETINGS & CONFERENCES	0	40	50
<b>CONTRACTUAL SERVICES</b>		<b>\$40</b>	<b>\$497</b>	<b>\$600</b>
<b>OTHER CHARGES</b>				
101-821-939-000	VEHICLE MAINTENANCE	\$928	\$1,000	\$1,000
<b>OTHER CHARGES</b>		<b>\$928</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>CAPITAL OUTLAY</b>				
101-821-971-000	DEMO & CONSTRUCTION	\$4,000	\$0	\$0
101-821-974-000	LAND IMPROVEMENTS	306	0	0
<b>CAPITAL OUTLAY</b>		<b>\$4,306</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENSES -COMMUNITY DEVELOPMENT</b>		<b>\$65,199</b>	<b>\$41,438</b>	<b>\$41,386</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET	
<b>EXPENDITURES</b>				
SALARIES AND FRINGE BENEFITS	\$737,737	\$559,218	\$510,185	
CONTRACTUAL SERVICES	0	456	500	
INSURANCE	4,600	4,600	4,600	
<b>TOTAL</b>	<b>\$742,337</b>	<b>\$564,274</b>	<b>\$515,285</b>	
<b>STAFFING</b>				
	2011 No FTE		2012 No FTE	
<b>Part Time</b>				
Code Enforcement Officer	0	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**EXPENDITURE HIGHLIGHTS**

- To appropriate and account for the 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 \$460,185.
- To appropriate and account for the third party administrator costs associated with the Medicare Part D reimbursement program.
- Appropriated \$50,000 for the ARC payment towards the GASB 45 contribution for Merit System and Public Works employees and retirees. This is the fourth year of appropriation.

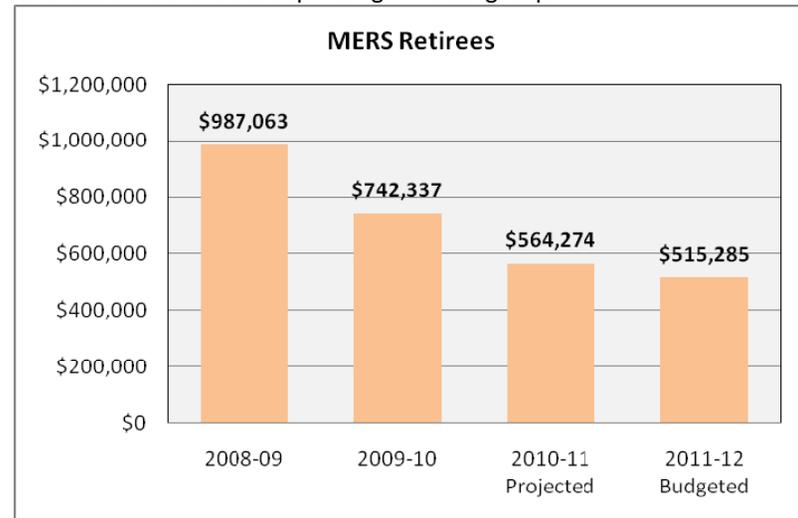
**PROGRAM DESCRIPTION**

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

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

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

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-954-716-000	HDLO	\$487,098	\$514,218	\$460,185
101-954-716-718	HDLO GASB 45 CONTRIBUTION	250,639	45,000	50,000
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$737,737</u>	<u>\$559,218</u>	<u>\$510,185</u>
<b>CONTRACTUAL SERVICES</b>				
101-954-864-000	MEETINGS & CONFERENCES	\$0	\$456	\$500
<b>CONTRACTUAL SERVICES</b>		<u>\$0</u>	<u>\$456</u>	<u>\$500</u>
<b>INSURANCE</b>				
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADVISORS	\$4,600	\$4,600	\$4,600
<b>INSURANCE</b>		<u>\$4,600</u>	<u>\$4,600</u>	<u>\$4,600</u>
<b>TOTAL EXPENSES – MERS RETIREE</b>		<u><b>\$742,337</b></u>	<u><b>\$564,274</b></u>	<u><b>\$515,285</b></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$591,694	\$544,586	\$440,823
CONTRACTUAL SERVICES	28,346	20,614	26,765
INSURANCE	6,275	6,125	6,300
<b>TOTAL</b>	<b>\$626,315</b>	<b>\$571,325</b>	<b>\$473,888</b>

STAFFING	10-11		11-12	
	No	FTE	No	FTE
TREASURER	1	0.05	1	0.05
ACCOUNTANTS	2	0.10	2	0.10
<b>TOTAL</b>	<b>3</b>	<b>0.15</b>	<b>3</b>	<b>0.15</b>

**EXPENDITURE HIGHLIGHTS**

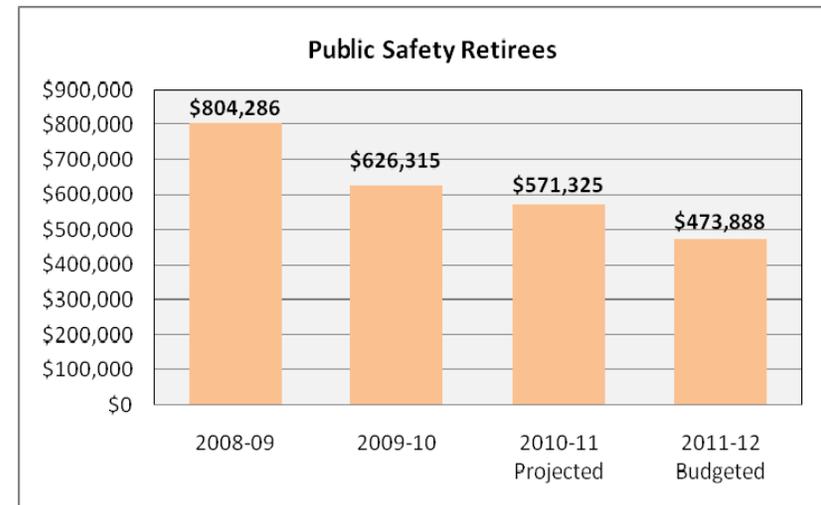
- To appropriate and account for the health care and other fringe benefits due to Public Safety Officer retirees. Estimated total cost of health and fringe benefit costs for Public Safety Officer retirees amounts to \$378,193.
- To appropriate and account for the pension board actuarial, liability, staff and legal services.
- Appropriated \$50,000 of the ARC payment towards the GASB 45 health care contribution for the fiscal year in accordance with Actuarial Assumptions. This is the third year payment.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 OBJECTIVES**

- None



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
101-955-704-000	FINANCE DIRECTOR/TREASURER	\$4,712	\$4,711	\$4,712
101-955-706-000	ACCOUNTANTS	4,832	4,729	4,831
101-955-712-000	IN LIEU	349	671	582
101-955-715-000	FICA	778	780	775
101-955-716-000	HDLO	399,080	486,999	378,193
101-955-716-718	HDLO GASB 45 CONTRIBUTION	180,411	45,000	50,000
101-955-718-000	RETIREMENT	1,509	1,672	1,705
101-955-725-000	WORKERS COMPENSATION	23	24	25
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$591,694</b>	<b>\$544,586</b>	<b>\$440,823</b>
<b>CONTRACTUAL SERVICES</b>				
101-955-803-000	MEMBERSHIPS	\$50	\$50	\$50
101-955-807-000	AUDIT SERVICES	6,000	6,504	6,615
101-955-817-000	CONSULTANT	10,235	10,393	10,600
101-955-824-000	LEGAL SERVICES	10,825	750	5,000
101-955-864-000	MEETINGS & CONFERENCES	1,236	2,917	4,500
<b>CONTRACTUAL SERVICES</b>		<b>\$28,346</b>	<b>\$20,614</b>	<b>\$26,765</b>
<b>INSURANCE</b>				
101-955-914-000	LIABILITY INSURANCE	\$6,275	\$6,125	\$6,300
<b>INSURANCE</b>		<b>\$6,275</b>	<b>\$6,125</b>	<b>\$6,300</b>
<b>TOTAL EXPENSES - PSO PENSION SYSTEM</b>		<b>\$626,315</b>	<b>\$571,325</b>	<b>\$473,888</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
OTHER FINANCING USES	\$767,829	\$639,538	\$641,417
<b>TOTAL</b>	<b>\$767,728</b>	<b>\$639,538</b>	<b>\$641,417</b>

**STAFFING**  
None

**EXPENDITURE HIGHLIGHTS**

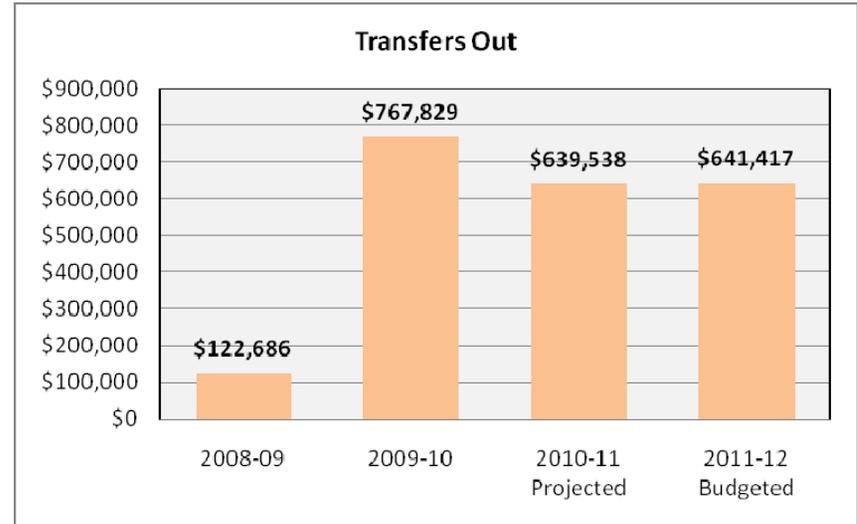
- Operating Transfers Out:
  - 2011/12 Compensated Absence Liability - \$38,850
  - 2011/12 District Court Transfer of \$602,567
- Eliminated the transfer to the self insurance fund due to the implementation of GASB 54.

**PROGRAM DESCRIPTION**

- None

**MAJOR 2011-2012 OBJECTIVES**

- None



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
101-966-999-000	TRANSFERS OUT	\$767,829	\$639,538	\$641,417
	<b>OTHER FINANCING USES</b>	\$767,829	\$639,538	\$641,417
	<b>TOTAL EXPENSES - PARKS AND RECREATION</b>	<b>\$767,829</b>	<b>\$639,538</b>	<b>\$641,417</b>

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## **SPECIAL REVENUE FUND EXPENDITURES**

**Fiscal Year 2011-2012**

**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 eight special revenue funds for which we account for separately. Also provided in this section are two discrete component units from the Downtown Development Authority. (Operating and Tax Capture Funds)

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

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

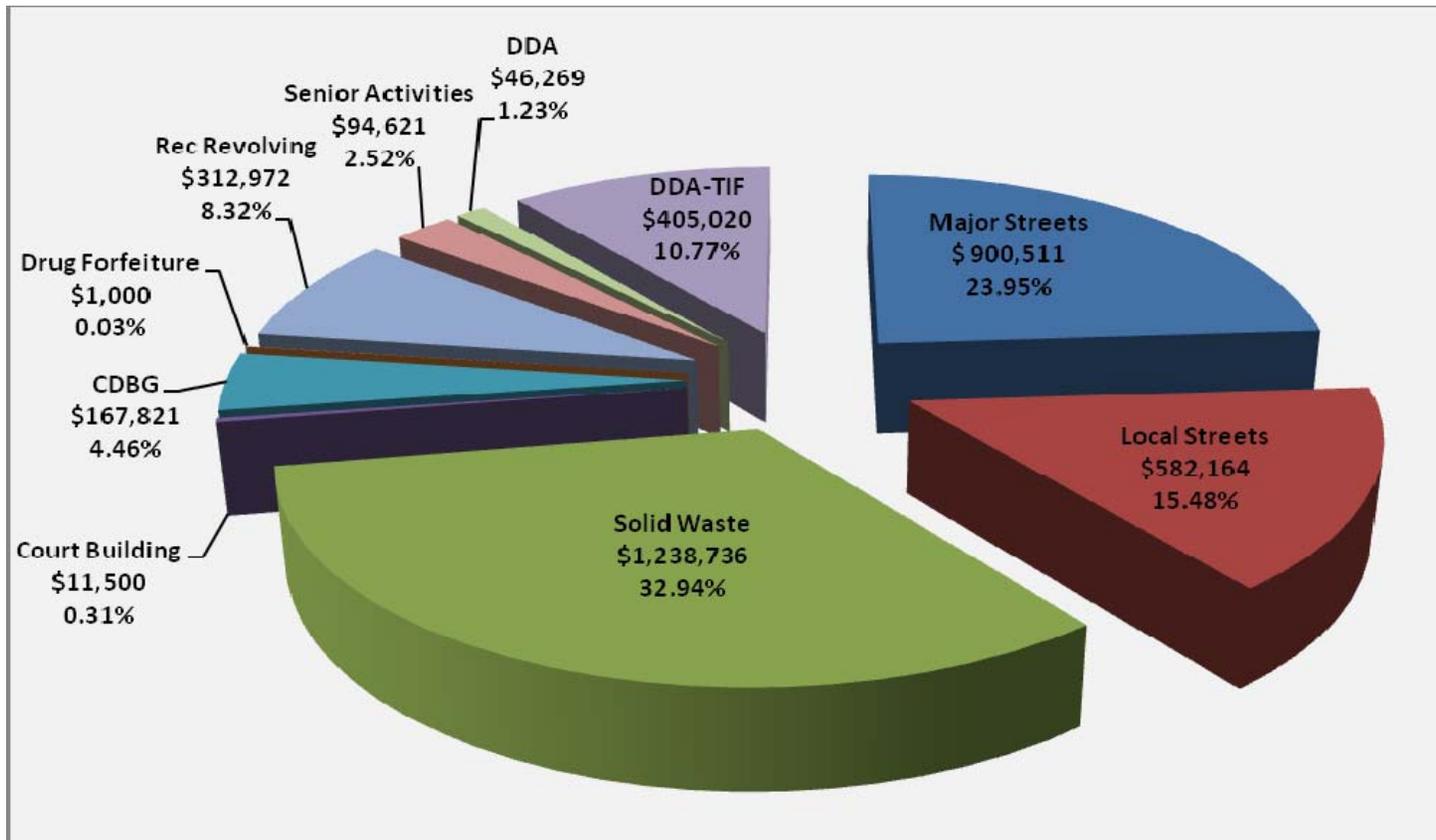
Detailed information regarding all Special Revenue Funds is provided later in this publication.



# City of Berkeley

## Special Revenue Expenditures - \$3,760,614

### FY 2011-2012



**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, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Requested 2011-2012
<b>Revenues</b>					
Property taxes	\$1,236,450	\$1,237,435	\$1,277,092	\$1,191,993	\$1,129,523
Charges for services	775,779	457,260	927,983	697,953	691,881
Federal Sources	-	255,040	-	-	-
State-Shared Revenues & Grants	955,241	975,022	651,604	916,595	996,839
Fines and forfeitures	54,749	94,381	105,025	88,696	87,350
Investment earnings	190,057	83,996	23,239	22,428	16,523
Miscellaneous	253,000	278,743	196,938	16,906	8,700
Other Financing Sources	-	-	-	-	-
Total revenues	<u>3,465,276</u>	<u>3,381,877</u>	<u>3,181,881</u>	<u>2,934,571</u>	<u>2,930,816</u>
<b>Expenditures</b>					
General government	\$1,130,328	\$1,166,743	\$1,358,047	\$1,880,207	\$1,626,698
Public works	1,097,136	1,152,819	1,158,285	1,202,813	1,238,114
Health and welfare	246,563	152,541	90,704	150,817	254,186
Recreation and culture	266,073	279,835	247,435	347,147	296,749
Debt service	-	-	-	-	-
Capital Outlay	(51)	-	-	-	-
Total expenditures	<u>2,740,049</u>	<u>2,751,938</u>	<u>2,854,471</u>	<u>3,580,984</u>	<u>3,415,747</u>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	235,146	152,193	150,742	145,121	142,258
Operating transfers out	(284,044)	(432,178)	(399,385)	(281,838)	(344,867)
Total other financing sources (uses)	<u>(48,898)</u>	<u>(279,985)</u>	<u>(248,643)</u>	<u>(136,717)</u>	<u>(202,609)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	676,329	349,954	78,767	(783,130)	(687,540)
<b>Fund Balance - Beginning of Year</b>	3,453,290	4,129,629	4,479,583	4,558,350	3,775,220
<b>Fund Balance - End of Year</b>	<u>\$4,129,619</u>	<u>\$4,479,583</u>	<u>\$4,558,350</u>	<u>\$3,775,220</u>	<u>\$3,087,680</u>

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

	2009-10	2010-11	2011-12
	ACTIVITY	PROJECTED ACTIVITY	ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$161,408	\$194,206	\$219,765
MATERIALS AND SUPPLIES	46,353	56,028	70,900
CONTRACTUAL SERVICES	385,123	368,759	355,205
OTHER CHARGES	102,783	118,109	111,700
CAPITAL OUTLAY	0	65,500	0
OTHER FINANCING USES	151,057	142,760	142,941
<b>TOTAL</b>	<b>\$846,724</b>	<b>\$945,362</b>	<b>\$900,511</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
City Manager	1	0.02	1	0.105
Director of Public Works	1	0.17	1	0.17
Clerk II	1	0.05	1	0.08
Finance Director	1	0.07	1	0.12
Accountants	2	0.10	2	0.16
Foreman	1	0.07	1	0.07
Equip Operator III	2	0.10	2	0.09
Equip Operator II	3	0.49	3	0.47
Equip Operator I	4	1.04	4	1.02
Mechanic	1	0.15	1	0.15
<b>Full Time Total</b>	<b>17</b>	<b>2.26</b>	<b>17</b>	<b>2.44</b>
<b>Part Time</b>				
	1	0.34	1	0.34
<b>Part Time Total</b>	<b>1</b>	<b>0.34</b>	<b>1</b>	<b>0.34</b>
<b>TOTAL</b>	<b>18</b>	<b>2.60</b>	<b>18</b>	<b>2.78</b>

**EXPENDITURE HIGHLIGHTS**

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

- Concrete street repair program.

**PROGRAM DESCRIPTION**

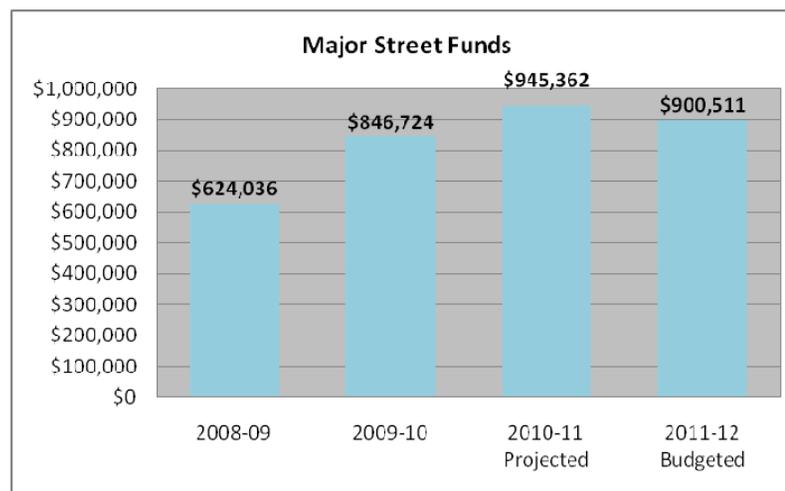
The City receives Major Streets Fund revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. This revenue, which is received monthly, supports the maintenance of streets and the associated right-of-ways designated as Major Streets.

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

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

**MAJOR 2011-2012 OBJECTIVES**

- Work with the other SOCWA and SOCRRA member communities to form a consortium for the bidding of annual Pavement Marking Services Contracts.
- Update the 2005 PASER Road Condition Survey to identify future Capital Improvement projects.
- Complete the Griffith Street at 12 Mile reconstruction project.



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-464-704-000	PUBLIC WORKS DIRECTOR	\$11,536	\$10,240	\$13,021
202-464-706-000	LABORERS	11,265	14,988	14,760
202-464-707-000	PART TIME EMPLOYEES	730	1,087	4,500
202-464-709-000	OVERTIME	315	100	500
202-464-712-000	IN LIEU	7	27	0
202-464-715-000	FICA	1,845	2,023	2,516
202-464-716-000	HDLO	5,417	7,261	7,455
202-464-718-000	RETIREMENT	4,145	6,410	6,663
202-464-720-000	LONGEVITY	140	629	105
202-464-722-000	SICK LEAVE	2	169	0
202-464-725-000	WORKERS COMPENSATION	940	1,094	1,155
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$36,342</b>	<b>\$44,028</b>	<b>\$50,675</b>
<b>MATERIALS AND SUPPLIES</b>				
202-464-744-000	UNIFORMS	\$301	\$329	\$400
202-464-758-000	PROGRAM SUPPLIES	5,274	3,154	7,500
202-464-782-000	ROAD SUPPLIES	2,433	2,445	3,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$8,008</b>	<b>\$5,928</b>	<b>\$10,900</b>
<b>CONTRACTUAL SERVICES</b>				
202-464-818-000	CONTRACTUAL SERVICES	\$297,753	\$251,888	\$215,000
202-464-821-010	ENGINEERING	26,203	37,540	39,200
<b>CONTRACTUAL SERVICES</b>		<b>\$323,956</b>	<b>\$289,428</b>	<b>\$254,200</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
202-464-940-000	EQUIPMENT RENTAL	\$8,538	\$8,130	\$8,500
<b>OTHER CHARGES</b>		<u>\$8,538</u>	<u>\$8,130</u>	<u>\$8,500</u>
<b>CAPITAL OUTLAY</b>				
202-464-974-020	CONSTRUCTION - 12 MILE RD	\$0	\$65,500	\$0
<b>CAPITAL OUTLAY</b>		<u>\$0</u>	<u>\$65,500</u>	<u>\$0</u>
<b>TOTAL EXPENSES - STREET MAINTENANCE</b>		<u><b>\$376,844</b></u>	<u><b>\$413,014</b></u>	<u><b>\$324,275</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-466-706-000	LABORERS	\$10,007	\$9,617	\$12,190
202-466-709-000	OVERTIME	407	500	300
202-466-712-000	IN LIEU	6	28	0
202-466-715-000	FICA	799	776	955
202-466-716-000	HDLO	5,470	5,751	4,469
202-466-718-000	RETIREMENT	1,173	3,018	4,091
202-466-725-000	WORKERS COMPENSATION	235	241	735
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$18,097</u>	<u>\$19,931</u>	<u>\$22,740</u>
<b>CONTRACTUAL SERVICES</b>				
202-466-818-000	CONTRACTUAL SERVICES	\$11,996	\$10,735	\$10,750
<b>CONTRACTUAL SERVICES</b>		<u>\$11,996</u>	<u>\$10,735</u>	<u>\$10,750</u>
<b>OTHER CHARGES</b>				
202-466-940-000	EQUIPMENT RENTAL	\$38,348	\$41,461	\$39,000
<b>OTHER CHARGES</b>		<u>\$38,348</u>	<u>\$41,461</u>	<u>\$39,000</u>
<b>TOTAL EXPENSES - STREET SWEEPING</b>		<u><u>\$68,441</u></u>	<u><u>\$72,127</u></u>	<u><u>\$72,490</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-468-706-000	LABORERS	\$10,583	\$8,750	\$8,476
202-468-707-000	PART TIME EMPLOYEES	239	474	0
202-468-709-000	OVERTIME	343	640	500
202-468-712-000	IN LIEU	4	16	0
202-468-715-000	FICA	854	756	688
202-468-716-000	HDLO	3,205	3,350	2,734
202-468-718-000	RETIREMENT	1,377	2,860	2,845
202-468-720-000	LONGEVITY	13	27	12
202-468-725-000	WORKERS COMPENSATION	161	316	315
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$16,779</b>	<b>\$17,189</b>	<b>\$15,570</b>
<b>MATERIALS AND SUPPLIES</b>				
202-468-758-000	PROGRAM SUPPLIES	\$3,661	\$4,000	\$12,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$3,661</b>	<b>\$4,000</b>	<b>\$12,500</b>
<b>CONTRACTUAL SERVICES</b>				
202-468-818-000	CONTRACTUAL SERVICES	\$35,638	\$49,000	\$66,900
<b>CONTRACTUAL SERVICES</b>		<b>\$35,638</b>	<b>\$49,000</b>	<b>\$66,900</b>
<b>OTHER CHARGES</b>				
202-468-940-000	EQUIPMENT RENTAL	\$6,515	\$7,075	\$7,500
<b>OTHER CHARGES</b>		<b>\$6,515</b>	<b>\$7,075</b>	<b>\$7,500</b>
<b>TOTAL EXPENSES - STREET TREES</b>		<b>\$62,593</b>	<b>\$77,264</b>	<b>\$102,470</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-469-706-000	LABORERS	\$4,055	\$2,474	\$3,477
202-469-712-000	IN LIEU	2	7	0
202-469-715-000	FICA	311	190	266
202-469-716-000	HDLO	1,605	1,506	1,203
202-469-718-000	RETIREMENT	986	754	1,167
202-469-720-000	LONGEVITY	12	0	1
202-469-725-000	WORKERS COMPENSATION	119	118	126
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$7,090</u>	<u>\$5,049</u>	<u>\$6,240</u>
<b>MATERIALS AND SUPPLIES</b>				
202-469-758-000	PROGRAM SUPPLIES	\$4,046	\$4,000	\$4,500
<b>MATERIALS AND SUPPLIES</b>		<u>\$4,046</u>	<u>\$4,000</u>	<u>\$4,500</u>
<b>CONTRACTUAL SERVICES</b>				
202-469-818-000	CONTRACTUAL SERVICES	\$896	\$1,000	\$1,000
<b>CONTRACTUAL SERVICES</b>		<u>\$896</u>	<u>\$1,000</u>	<u>\$1,000</u>
<b>OTHER CHARGES</b>				
202-469-940-000	EQUIPMENT RENTAL	\$4,059	\$3,819	\$4,000
<b>OTHER CHARGES</b>		<u>\$4,059</u>	<u>\$3,819</u>	<u>\$4,000</u>
<b>TOTAL EXPENSES - CATCH BASINS</b>		<u><u>\$16,091</u></u>	<u><u>\$13,868</u></u>	<u><u>\$15,740</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-471-706-000	LABORERS	\$22,153	\$20,950	\$22,328
202-471-707-000	PART TIME EMPLOYEES	1,120	2,532	1,850
202-471-712-000	IN LIEU	9	39	0
202-471-715-000	FICA	1,841	1,860	1,881
202-471-716-000	HDLO	8,231	8,266	7,971
202-471-718-000	RETIREMENT	4,946	6,381	7,493
202-471-720-000	LONGEVITY	800	788	414
202-471-725-000	WORKERS COMPENSATION	486	493	476
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$39,586</b>	<b>\$41,309</b>	<b>\$42,413</b>
<b>MATERIALS AND SUPPLIES</b>				
202-471-758-000	PROGRAM SUPPLIES	\$409	\$600	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$409</b>	<b>\$600</b>	<b>\$1,000</b>
<b>CONTRACTUAL SERVICES</b>				
202-471-818-000	CONTRACTUAL SERVICES	\$585	\$800	\$1,000
<b>CONTRACTUAL SERVICES</b>		<b>\$585</b>	<b>\$800</b>	<b>\$1,000</b>
<b>OTHER CHARGES</b>				
202-471-940-000	EQUIPMENT RENTAL	\$10,927	\$11,675	\$10,000
<b>OTHER CHARGES</b>		<b>\$10,927</b>	<b>\$11,675</b>	<b>\$10,000</b>
<b>TOTAL EXPENSES - GRASS AND WEEDS</b>		<b>\$51,507</b>	<b>\$54,384</b>	<b>\$54,413</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
202-475-706-000	LABORERS	\$1,307	\$1,035	\$1,698
202-475-707-000	PART TIME EMPLOYEES	7	2	0
202-475-709-000	OVERTIME	52	0	200
202-475-712-000	IN LIEU	1	3	0
202-475-715-000	FICA	113	84	147
202-475-716-000	HDLO	1,074	784	621
202-475-718-000	RETIREMENT	300	315	570
202-475-720-000	LONGEVITY	112	52	22
202-475-722-000	SICK LEAVE	4	0	0
202-475-725-000	WORKERS COMPENSATION	109	95	80
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$3,079</u>	<u>\$2,370</u>	<u>\$3,338</u>
<b>MATERIALS AND SUPPLIES</b>				
202-475-758-000	PROGRAM SUPPLIES	\$2,023	\$1,500	\$7,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$2,023</u>	<u>\$1,500</u>	<u>\$7,000</u>
<b>CONTRACTUAL SERVICES</b>				
202-475-803-000	MEMBERSHIPS	\$4,200	\$2,100	\$2,250
202-475-818-000	CONTRACTUAL SERVICES	6,852	13,892	18,000
<b>CONTRACTUAL SERVICES</b>		<u>\$11,052</u>	<u>\$15,992</u>	<u>\$20,250</u>
<b>OTHER CHARGES</b>				
202-475-933-000	EQUIPMENT MAINTENANCE	\$23,169	\$25,000	\$25,000
202-475-940-000	EQUIPMENT RENTAL	124	171	200
<b>OTHER CHARGES</b>		<u>\$23,293</u>	<u>\$25,171</u>	<u>\$25,200</u>
<b>TOTAL EXPENSES - STREET SIGNS</b>		<u><u>\$39,447</u></u>	<u><u>\$45,033</u></u>	<u><u>\$55,788</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-478-706-000	LABORERS	\$8,710	\$17,495	\$13,102
202-478-709-000	OVERTIME	2,715	8,101	7,500
202-478-712-000	IN LIEU	2	18	0
202-478-715-000	FICA	898	1,966	1,579
202-478-716-000	HDLO	2,603	5,229	4,222
202-478-718-000	RETIREMENT	2,381	7,797	4,397
202-478-720-000	LONGEVITY	283	85	41
202-478-722-000	SICK LEAVE	25	0	0
202-478-725-000	WORKERS COMPENSATION	513	756	760
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$18,130</u>	<u>\$41,447</u>	<u>\$31,601</u>
<b>MATERIALS AND SUPPLIES</b>				
202-478-758-000	PROGRAM SUPPLIES	\$28,206	\$40,000	\$35,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$28,206</u>	<u>\$40,000</u>	<u>\$35,000</u>
<b>OTHER CHARGES</b>				
202-478-940-000	EQUIPMENT RENTAL	\$11,103	\$20,778	\$17,500
<b>OTHER CHARGES</b>		<u>\$11,103</u>	<u>\$20,778</u>	<u>\$17,500</u>
<b>TOTAL EXPENSES - WINTER MAINTENANCE</b>		<u><b>\$57,439</b></u>	<u><b>\$102,225</b></u>	<u><b>\$84,101</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
202-483-704-172	CITY MANAGER	\$2,100	\$2,089	\$10,969
202-483-704-201	FINANCE DIRECTOR	7,067	7,067	11,308
202-483-706-000	LABORERS	1,919	1,918	3,069
202-483-706-201	FINANCE STAFF	4,830	4,728	7,730
202-483-712-000	IN LIEU	505	861	1,163
202-483-715-000	FICA	1,275	1,275	2,631
202-483-716-000	HDLO	1,992	2,091	3,974
202-483-718-000	RETIREMENT	2,457	2,800	5,907
202-483-718-172	ICMA	43	0	0
202-483-722-000	SICK LEAVE	0	0	152
202-483-724-000	UNEMPLOYMENT	0	0	230
202-483-725-000	WORKERS COMPENSATION	117	54	55
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$22,305</b>	<b>\$22,883</b>	<b>\$47,188</b>
<b>CONTRACTUAL SERVICES</b>				
202-483-807-000	AUDIT SERVICES	\$1,000	\$1,804	\$1,105
<b>CONTRACTUAL SERVICES</b>		<b>\$1,000</b>	<b>\$1,804</b>	<b>\$1,105</b>
<b>TOTAL EXPENSES - STREET ADMINISTRATION</b>		<b>\$23,305</b>	<b>\$24,687</b>	<b>\$48,293</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
202-966-999-000	TRANSFERS OUT	\$151,057	\$142,760	\$142,941
<b>OTHER FINANCING USES</b>		\$151,057	\$142,760	\$142,941
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$151,057</b>	<b>\$142,760</b>	<b>\$142,941</b>
<b>TOTAL EXPENSES - MAJOR STREET FUND</b>		<b>\$846,724</b>	<b>\$945,362</b>	<b>\$900,511</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$178,406	\$216,682	\$190,809
MATERIALS AND SUPPLIES	43,218	46,281	73,125
CONTRACTUAL SERVICES	80,940	178,342	227,105
OTHER CHARGES	82,489	98,665	90,700
OTHER FINANCING USES	5,817	312	42
<b>TOTAL</b>	<b>\$390,870</b>	<b>\$540,282</b>	<b>\$582,164</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
City Manager	1	0.13	1	0.045
Director of Public Works	1	0.17	1	0.17
Clerk II	1	0.05	1	0.02
Finance Director	1	0.07	1	0.03
Accountants	2	0.10	2	0.04
Foreman	1	0.07	1	0.07
Equip Operator III	2	0.12	2	0.11
Equip Operator II	3	0.49	3	0.49
Equip Operator I	4	1.05	4	1.03
Mechanic	1	0.15	1	0.15
<b>Full Time Total</b>	<b>17</b>	<b>2.40</b>	<b>17</b>	<b>2.16</b>
<b>Part Time</b>				
	1	0.34	1	0.34
<b>Part Time Total</b>	<b>1</b>	<b>0.34</b>	<b>1</b>	<b>0.34</b>
<b>TOTAL</b>	<b>18</b>	<b>2.74</b>	<b>18</b>	<b>2.50</b>

**EXPENDITURE HIGHLIGHTS**

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

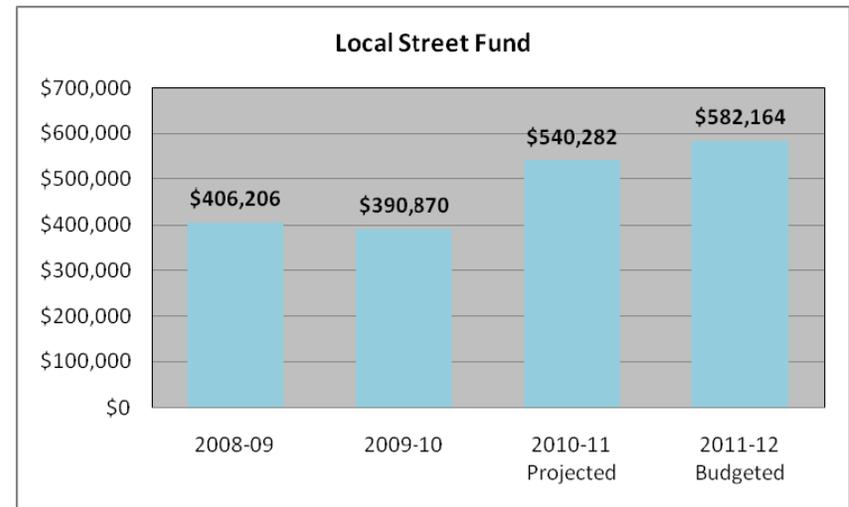
- Provides for traffic signal maintenance.
- Replacement of Traffic Control Signs on Coolidge.

**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 2011-2012 OBJECTIVES**

- Continue work on local city streets.
- Repair to Robina street sidewalk plaza.
- Complete the Robina street reconstruction at 12 Mile.
- Continue Joint and Crack Seal program.



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-464-704-000	PUBLIC WORKS DIRECTOR	\$11,536	\$13,021	\$13,021
203-464-706-000	LABORERS	11,125	16,413	15,129
203-464-707-000	PART TIME EMPLOYEES	745	1,091	4,500
203-464-709-000	OVERTIME	104	0	515
203-464-712-000	IN LIEU	7	25	0
203-464-715-000	FICA	1,820	2,385	2,545
203-464-716-000	HDLO	5,005	7,405	7,648
203-464-718-000	RETIREMENT	4,105	7,307	6,787
203-464-720-000	LONGEVITY	140	631	106
203-464-722-000	SICK LEAVE	2	169	0
203-464-725-000	WORKERS COMPENSATION	940	1,094	1,155
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$35,529</b>	<b>\$49,541</b>	<b>\$51,406</b>
<b>MATERIALS AND SUPPLIES</b>				
203-464-744-000	UNIFORMS	\$301	\$329	\$300
203-464-758-000	PROGRAM SUPPLIES	723	1,007	2,000
203-464-782-000	ROAD SUPPLIES	2,433	2,445	3,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$3,457</b>	<b>\$3,781</b>	<b>\$5,800</b>
<b>CONTRACTUAL SERVICES</b>				
203-464-818-000	CONTRACTUAL SERVICES	\$20,571	\$86,851	\$110,000
203-464-821-010	ENGINEERING	5,626	8,823	17,000
<b>CONTRACTUAL SERVICES</b>		<b>\$26,197</b>	<b>\$95,674</b>	<b>\$127,000</b>
<b>OTHER CHARGES</b>				
203-464-940-000	EQUIPMENT RENTAL	\$8,429	\$9,000	\$8,500
<b>OTHER CHARGES</b>		<b>\$8,429</b>	<b>\$9,000</b>	<b>\$8,500</b>
<b>TOTAL EXPENSES - STREET MAINTENANCE</b>		<b>\$73,612</b>	<b>\$157,996</b>	<b>\$192,706</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-466-706-000	LABORERS	\$10,145	\$9,663	\$12,226
203-466-709-000	OVERTIME	243	0	0
203-466-712-000	IN LIEU	6	28	0
203-466-715-000	FICA	796	741	935
203-466-716-000	HDLO	5,452	5,744	4,482
203-466-718-000	RETIREMENT	1,164	2,943	4,103
203-466-725-000	WORKERS COMPENSATION	235	0	735
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$18,041</b>	<b>\$19,119</b>	<b>\$22,481</b>
<b>CONTRACTUAL SERVICES</b>				
203-466-818-000	CONTRACTUAL SERVICES	\$12,985	\$11,734	\$13,000
<b>CONTRACTUAL SERVICES</b>		<b>\$12,985</b>	<b>\$11,734</b>	<b>\$13,000</b>
<b>OTHER CHARGES</b>				
203-466-940-000	EQUIPMENT RENTAL	\$38,392	\$41,435	\$41,000
<b>OTHER CHARGES</b>		<b>\$38,392</b>	<b>\$41,435</b>	<b>\$41,000</b>
<b>TOTAL EXPENSES - STREET SWEEPING</b>		<b>\$69,418</b>	<b>\$72,288</b>	<b>\$76,481</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-468-706-000	LABORERS	\$10,990	\$8,946	\$8,538
203-468-707-000	PART TIME EMPLOYEES	254	600	0
203-468-709-000	OVERTIME	684	625	600
203-468-712-000	IN LIEU	4	16	0
203-468-715-000	FICA	914	781	700
203-468-716-000	HDLO	3,299	3,341	2,745
203-468-718-000	RETIREMENT	1,511	2,915	2,865
203-468-720-000	LONGEVITY	42	26	12
203-468-722-000	SICK LEAVE	4	0	0
203-468-725-000	WORKERS COMPENSATION	161	316	315
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$17,863</b>	<b>\$17,566</b>	<b>\$15,775</b>
<b>MATERIALS AND SUPPLIES</b>				
203-468-758-000	PROGRAM SUPPLIES	\$5,217	\$3,000	\$15,625
<b>MATERIALS AND SUPPLIES</b>		<b>\$5,217</b>	<b>\$3,000</b>	<b>\$15,625</b>
<b>CONTRACTUAL SERVICES</b>				
203-468-818-000	CONTRACTUAL SERVICES	\$39,688	\$67,000	\$82,250
<b>CONTRACTUAL SERVICES</b>		<b>\$39,688</b>	<b>\$67,000</b>	<b>\$82,250</b>
<b>OTHER CHARGES</b>				
203-468-940-000	EQUIPMENT RENTAL	\$6,804	\$7,254	\$8,000
<b>OTHER CHARGES</b>		<b>\$6,804</b>	<b>\$7,254</b>	<b>\$8,000</b>
<b>TOTAL EXPENSES - STREET TREES</b>		<b>\$69,572</b>	<b>\$94,820</b>	<b>\$121,650</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-469-706-000	LABORERS	\$4,060	\$2,474	\$3,473
203-469-712-000	IN LIEU	2	7	0
203-469-715-000	FICA	311	189	266
203-469-716-000	HDLO	1,577	1,504	1,204
203-469-718-000	RETIREMENT	977	754	1,166
203-469-720-000	LONGEVITY	1	0	1
203-469-725-000	WORKERS COMPENSATION	119	118	126
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$7,047</b>	<b>\$5,046</b>	<b>\$6,236</b>
<b>MATERIALS AND SUPPLIES</b>				
203-469-758-000	PROGRAM SUPPLIES	\$4,263	\$4,000	\$4,200
<b>MATERIALS AND SUPPLIES</b>		<b>\$4,263</b>	<b>\$4,000</b>	<b>\$4,200</b>
<b>CONTRACTUAL SERVICES</b>				
203-469-818-000	CONTRACTUAL SERVICES	\$1,070	\$750	\$1,500
<b>CONTRACTUAL SERVICES</b>		<b>\$1,070</b>	<b>\$750</b>	<b>\$1,500</b>
<b>OTHER CHARGES</b>				
203-469-940-000	EQUIPMENT RENTAL	\$4,133	\$3,819	\$3,500
<b>OTHER CHARGES</b>		<b>\$4,133</b>	<b>\$3,819</b>	<b>\$3,500</b>
<b>TOTAL EXPENSES - CATCH BASINS</b>		<b>\$16,513</b>	<b>\$13,615</b>	<b>\$15,436</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-471-706-000	LABORERS	\$22,407	\$21,289	\$22,583
203-471-707-000	PART TIME EMPLOYEES	1,111	2,550	1,850
203-471-709-000	OVERTIME	0	0	500
203-471-712-000	IN LIEU	9	39	0
203-471-715-000	FICA	1,860	1,888	1,940
203-471-716-000	HDLO	8,322	8,369	8,054
203-471-718-000	RETIREMENT	5,021	6,485	7,579
203-471-720-000	LONGEVITY	812	802	421
203-471-725-000	WORKERS COMPENSATION	486	493	408
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$40,028</b>	<b>\$41,915</b>	<b>\$43,335</b>
<b>MATERIALS AND SUPPLIES</b>				
203-471-758-000	PROGRAM SUPPLIES	\$52	\$500	\$500
<b>MATERIALS AND SUPPLIES</b>		<b>\$52</b>	<b>\$500</b>	<b>\$500</b>
<b>OTHER CHARGES</b>				
203-471-940-000	EQUIPMENT RENTAL	\$10,955	\$11,833	\$10,000
<b>OTHER CHARGES</b>		<b>\$10,955</b>	<b>\$11,833</b>	<b>\$10,000</b>
<b>TOTAL EXPENSES - GRASS AND WEEDS</b>		<b>\$51,035</b>	<b>\$54,248</b>	<b>\$53,835</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
203-475-706-000	LABORERS	\$1,099	\$1,040	\$1,692
203-475-707-000	PART TIME EMPLOYEES	7	2	0
203-475-709-000	OVERTIME	421	0	0
203-475-712-000	IN LIEU	1	3	0
203-475-715-000	FICA	126	84	131
203-475-716-000	HDLO	1,036	779	622
203-475-718-000	RETIREMENT	340	317	568
203-475-720-000	LONGEVITY	113	53	22
203-475-722-000	SICK LEAVE	4	0	0
203-475-725-000	WORKERS COMPENSATION	109	90	80
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$3,256</b>	<b>\$2,368</b>	<b>\$3,115</b>
<b>MATERIALS AND SUPPLIES</b>				
203-475-758-000	PROGRAM SUPPLIES	\$2,023	\$5,000	\$12,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,023</b>	<b>\$5,000</b>	<b>\$12,000</b>
<b>CONTRACTUAL SERVICES</b>				
203-475-803-000	MEMBRSHIPS	\$0	\$2,100	\$2,250
<b>CONTRACTUAL SERVICES</b>		<b>\$0</b>	<b>\$2,100</b>	<b>\$2,250</b>
<b>OTHER CHARGES</b>				
203-475-933-000	EQUIPMENT MAINTENANCE	\$2,524	\$4,250	\$2,300
203-475-940-000	EQUIPMENT RENTAL	59	94	200
<b>OTHER CHARGES</b>		<b>\$2,583</b>	<b>\$4,344</b>	<b>\$2,500</b>
<b>TOTAL EXPENSES - STREET SIGNS</b>		<b>\$7,862</b>	<b>\$13,812</b>	<b>\$19,865</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-478-706-000	LABORERS	\$8,689	\$17,316	\$14,275
203-478-709-000	OVERTIME	2,671	8,087	7,500
203-478-712-000	IN LIEU	2	20	0
203-478-715-000	FICA	893	1,951	1,669
203-478-716-000	HDLO	2,580	5,545	4,640
203-478-718-000	RETIREMENT	2,362	7,738	4,791
203-478-720-000	LONGEVITY	282	85	41
203-478-722-000	SICK LEAVE	25	0	0
203-478-725-000	WORKERS COMPENSATION	513	756	760
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$18,017</u>	<u>\$41,498</u>	<u>\$33,676</u>
<b>MATERIALS AND SUPPLIES</b>				
203-478-758-000	PROGRAM SUPPLIES	\$28,206	\$30,000	\$35,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$28,206</u>	<u>\$30,000</u>	<u>\$35,000</u>
<b>OTHER CHARGES</b>				
203-478-940-000	EQUIPMENT RENTAL	\$11,193	\$20,980	\$17,200
<b>OTHER CHARGES</b>		<u>\$11,193</u>	<u>\$20,980</u>	<u>\$17,200</u>
<b>TOTAL EXPENSES - WINTER MAINTENANCE</b>		<u><u>\$57,416</u></u>	<u><u>\$92,478</u></u>	<u><u>\$85,876</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
203-483-704-172	CITY MANAGER	\$13,647	\$13,580	\$4,701
203-483-704-201	FINANCE DIRECTOR	7,066	7,067	2,827
203-483-706-000	LABORERS	1,918	1,918	767
203-483-706-201	FINANCE STAFF	4,831	4,729	1,932
203-483-712-000	IN LIEU	511	872	291
203-483-715-000	FICA	2,137	2,155	810
203-483-716-000	HDLO	4,280	4,418	1,315
203-483-718-000	RETIREMENT	3,958	4,836	1,827
203-483-718-172	ICMA	277	0	0
203-483-722-000	SICK LEAVE	0	0	65
203-483-724-000	UNEMPLOYMENT	0	0	195
203-483-725-000	WORKERS COMPENSATION	0	54	55
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$38,625</u>	<u>\$39,629</u>	<u>\$14,785</u>
<b>CONTRACTUAL SERVICES</b>				
203-483-807-000	AUDIT SERVICES	\$1,000	\$1,084	\$1,105
<b>CONTRACTUAL SERVICES</b>		<u>\$1,000</u>	<u>\$1,084</u>	<u>\$1,105</u>
<b>TOTAL EXPENSES - STREET ADMINISTRATION</b>		<u><u>\$39,625</u></u>	<u><u>\$40,713</u></u>	<u><u>\$15,890</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
203-966-999-000	TRANSFERS OUT	\$5,817	\$312	\$425
<b>OTHER FINANCING USES</b>		\$5,817	\$312	\$425
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$5,817</b>	<b>\$312</b>	<b>\$425</b>
<b>TOTAL EXPENSES - LOCAL STREET FUND</b>		<b>\$390,870</b>	<b>\$540,282</b>	<b>\$582,164</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$159,778	\$207,604	\$195,359
MATERIALS AND SUPPLIES	10,268	13,194	17,500
CONTRACTUAL SERVICES	907,379	893,460	939,755
OTHER CHARGES	80,860	83,955	85,500
CAPITAL OUTLAY	0	4,600	0
OTHER FINANCING USES	4,852	457	622
<b>TOTAL</b>	<b>\$1,163,137</b>	<b>\$1,203,270</b>	<b>\$1,238,736</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
City Manager	1	0.05	1	0.05
Director of Public Works	1	0.25	1	0.25
Clerk II	1	0.25	1	0.25
Finance Director	1	0.05	1	0.05
Accountants	2	0.30	2	0.30
Deputy Clerk	1	0.10	1	0.10
Deputy Treasurer	1	0.10	1	0.10
Library Secretary	1	0.05	1	0.05
Building Clerk	1	0.05	1	0.05
Foreman	1	0.06	1	0.06
Equipment Operator III	2	0.17	2	0.17
Mechanic	1	0.10	1	0.10
Equipment Operator II	3	0.32	3	0.32
Equipment Operator I	4	0.44	4	0.43
<b>TOTAL</b>	<b>21</b>	<b>2.29</b>	<b>21</b>	<b>2.28</b>
Part Time Total	1	0.46	1	0.46
<b>TOTAL</b>	<b>18</b>	<b>2.75</b>	<b>18</b>	<b>2.75</b>

**EXPENDITURE HIGHLIGHTS**

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

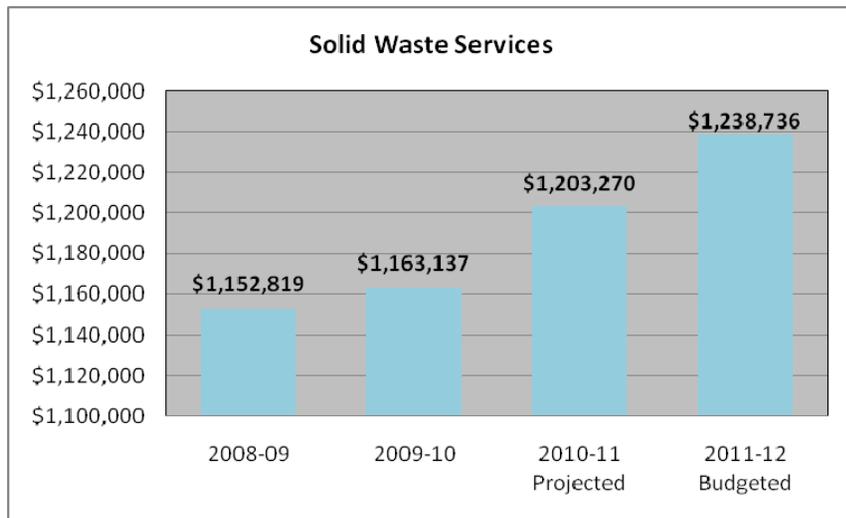
**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 OBJECTIVES**

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

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
226-528-704-172	CITY MANAGER	\$5,249	\$5,223	\$5,223
226-528-704-201	FINANCE DIRECTOR	4,710	4,711	4,712
226-528-704-441	DPW DIRECTOR	19,148	19,149	19,149
226-528-706-000	LABORERS	52,730	63,837	56,510
226-528-706-201	FINANCE STAFF	14,491	14,183	14,493
226-528-706-215	TREASURER'S STAFF	259	8,444	8,444
226-528-706-371	BUILDING STAFF	56	1,835	1,835
226-528-706-738	LIBRARY STAFF	59	1,936	1,936
226-528-707-000	PART TIME EMPLOYEES	2,370	8,100	8,880
226-528-709-000	OVERTIME	4,150	1,596	5,000
226-528-712-000	IN LIEU	478	2,851	1,163
226-528-715-000	FICA	8,154	10,181	8,875
226-528-716-000	HDLO	28,605	32,597	29,465
226-528-718-000	RETIREMENT	17,307	29,559	26,895
226-528-718-172	ICMA	106	0	0
226-528-720-000	LONGEVITY	960	995	318
226-528-722-000	SICK LEAVE	48	223	151
226-528-725-000	WORKERS COMPENSATION	898	2,184	2,310
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$159,778</b>	<b>\$207,604</b>	<b>\$195,359</b>
<b>MATERIALS AND SUPPLIES</b>				
226-528-744-000	UNIFORMS	\$283	\$304	\$500
226-528-751-000	FUEL&LUB	4,457	6,769	12,000
226-528-758-000	PROGRAM SUPPLIES	5,528	6,121	5,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$10,268</b>	<b>\$13,194</b>	<b>\$17,500</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
226-528-807-000	AUDIT SERVICES	\$2,000	\$2,168	\$2,205
226-528-818-000	CONTRACTUAL SERVICES	672	672	1,500
226-528-818-001	RUBBISH COLLECTION	126,583	136,700	141,000
226-528-818-003	TRASH DISPOSAL	669,587	683,548	699,800
226-528-818-004	BRUSH DISPOSAL	43,973	44,817	45,250
226-528-818-005	LEAF DISPOSAL	64,380	25,555	50,000
226-528-851-000	RADIO MAINTENANCE	184	0	0
<b>CONTRACTUAL SERVICES</b>		<u>\$907,379</u>	<u>\$893,460</u>	<u>\$939,755</u>
<b>OTHER CHARGES</b>				
226-528-939-000	VEHICLE MAINTENANCE	\$6,199	\$7,056	\$7,500
226-528-940-000	EQUIPMENT RENTAL	74,661	76,899	78,000
<b>OTHER CHARGES</b>		<u>\$80,860</u>	<u>\$83,955</u>	<u>\$85,500</u>
<b>CAPITAL OUTLAY</b>				
226-528-982-000	EQUIPMENT	\$0	\$4,600	\$0
<b>CAPITAL OUTLAY</b>		<u>\$0</u>	<u>\$4,600</u>	<u>\$0</u>
<b>OTHER FINANCING USES</b>				
226-966-999-000	TRANSFERS OUT	\$4,852	\$457	\$622
<b>OTHER FINANCING USES</b>		<u>\$4,852</u>	<u>\$457</u>	<u>\$622</u>
<b>TOTAL EXPENSES – SOLID WASTE FUND</b>		<u><b>\$1,163,637</b></u>	<u><b>\$1,203,270</b></u>	<u><b>\$1,238,736</b></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$0	\$0	\$0
OTHER CHARGES	2,293	0	0
CAPITAL OUTLAY	9,362	0	11,500
<b>TOTAL</b>	<b>\$11,655</b>	<b>\$0</b>	<b>\$11,500</b>

**STAFFING**

Not Applicable

**EXPENDITURE HIGHLIGHTS**

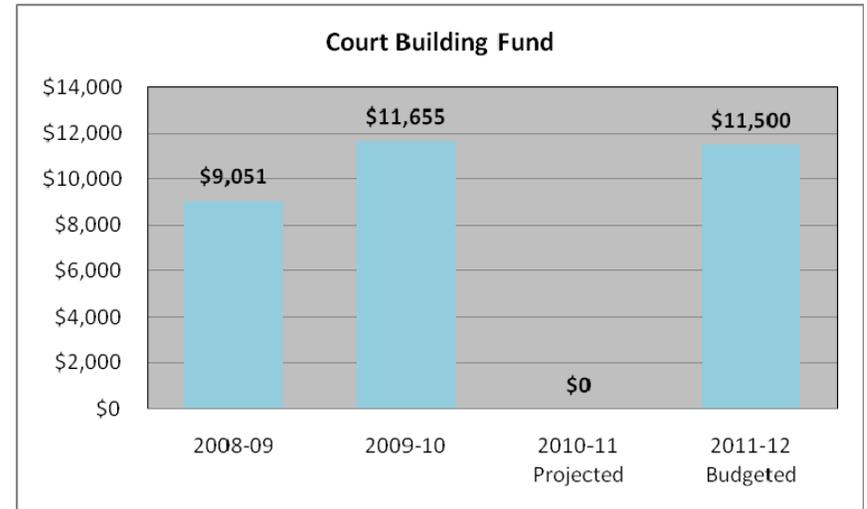
None

**PROGRAM DESCRIPTION**

Fines are levied on appropriate circumstances by the District Court Judge based upon a local ordinance established by the 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 2011-2012 OBJECTIVES**

- Paint exterior of Court Building.
- Purchase new awning for Court entry way.



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER CHARGES</b>				
266-136-931-000	BUILDING MAINTENANCE	\$2,293	\$0	\$0
	<b>OTHER CHARGES</b>	<u>\$2,293</u>	<u>\$0</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
266-136-976-000	BUILDING IMPROVEMENTS	\$9,362	\$0	\$11,500
	<b>CAPITAL OUTLAY</b>	<u>\$9,362</u>	<u>\$0</u>	<u>\$11,500</u>
	<b>TOTAL EXPENSES - DISTRICT COURT BUILDING FUND</b>	<u><u>\$11,655</u></u>	<u><u>\$0</u></u>	<u><u>\$11,500</u></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$0	\$0	\$0
CONTRACTUAL SERVICES	1,183	54,047	0
OTHER CHARGES	0	3,048	0
CAPITAL OUTLAY	0	8,705	69,980
OTHER FINANCING USES	0	1,000	8,256
<b>TOTAL</b>	<b>\$8,870</b>	<b>\$66,800</b>	<b>\$167,821</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

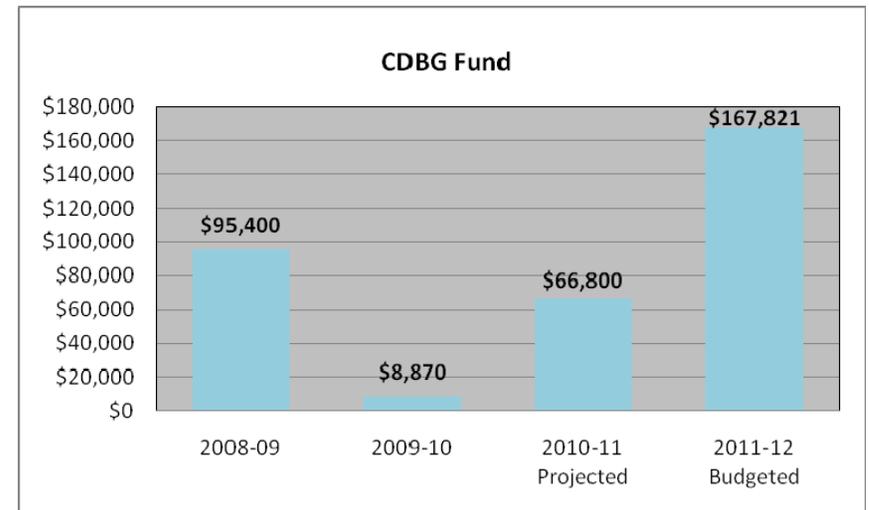
- Senior Yard Service Program - \$25,910
- Sidewalk Ramps - \$54,419
- Planning - \$9,256
- Energy Improvement Grant - \$69,980

**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 Berkeley 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>				
275-940-818-000	CONTRACTUAL SERVICES	\$1,103	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$1,103</u>	<u>\$0</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
275-940-818-010	CDBG EXPENSES 07/08	\$9	\$0	\$0
275-940-818-014	CDBG EXPENSES 08/09	2,146	22,277	0
275-940-818-017	CDBG EXPENSES 09/10	5,612	9,815	34,234
275-940-818-018	CDBG EXPENSES 10/11 ANGELL PARK TENNIS	0	21,955	0
275-940-818-020	CDBG EXPENSES 10/11 YARD SERVICES	0	0	11,570
275-940-818-021	CDBG EXPENSES 11/12 - SIDEWALK RAMPS	0	0	23,141
275-940-818-022	CDBG EXPENSES 11/12 - PLANNING	0	0	9,256
275-940-818-023	CDBG EXPENSES 11/12 - YARD SERVICES	0	0	11,384
<b>CAPITAL OUTLAY</b>		<u>\$7,767</u>	<u>\$54,047</u>	<u>\$89,585</u>
<b>OTHER CHARGES</b>				
275-940-921-000	PROPERTY TAXES	\$0	\$3,048	\$0
<b>OTHER CHARGES</b>		<u>\$0</u>	<u>\$3,048</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
275-940-976-307	ENERGY IMPROVEMENT GRANT	\$0	\$8,705	\$69,980
<b>CAPITAL OUTLAY</b>		<u>\$0</u>	<u>\$8,705</u>	<u>\$69,980</u>
<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>		<u><u>\$8,870</u></u>	<u><u>\$65,800</u></u>	<u><u>\$159,565</u></u>

**FUND 275: CDBG**  
**DEPT 966: OTHER FINANCING USES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
275-966-999-000	TRANSFERS OUT	\$0	\$1,000	\$8,256
<b>OTHER FINANCING USES</b>		\$0	\$1,000	\$8,256
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$1,000</b>	<b>\$8,256</b>
<b>TOTAL EXPESNES - CDBG</b>		<b>\$8,870</b>	<b>\$66,800</b>	<b>\$167,821</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CAPITAL OUTLAY	\$3,865	\$2,062	\$1,000
<b>TOTAL</b>	<b>\$3,865</b>	<b>\$2,062</b>	<b>\$1,000</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

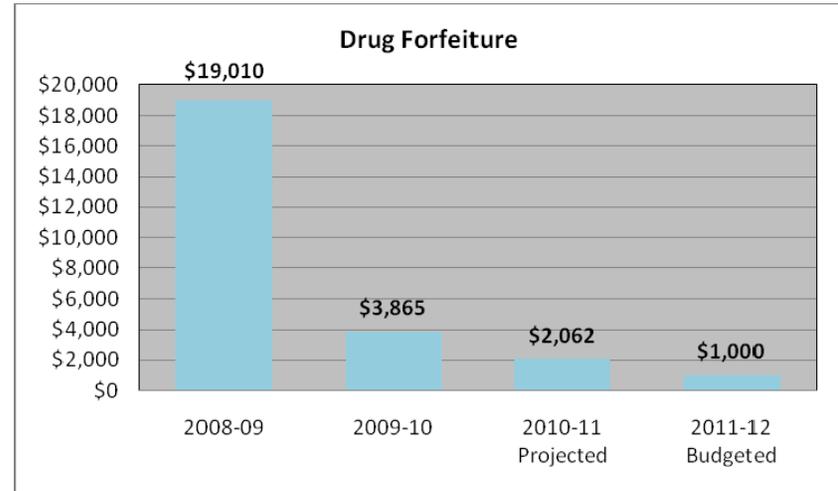
- Camera and Binoculars

**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 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
295-174-982-000	EQUIPMENT	\$3,865	\$2,062	\$1,000
<b>CAPITAL OUTLAY</b>		<u>\$3,865</u>	<u>\$2,062</u>	<u>\$1,000</u>
	<b>TOTAL EXPENSES - DRUG FORFEITURE</b>	<u><b>\$3,865</b></u>	<u><b>\$2,062</b></u>	<u><b>\$1,000</b></u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$93,306	\$97,015	\$93,114
MATERIALS & SUPPLIES	20,702	22,848	30,300
CONTRACTUAL SERVICES	132,610	129,277	147,570
CAPITAL OUTLAY	749	673	695
INSURANCE	93,701	31,164	16,223
DEBT SERVICE	0	97,264	25,000
OTHER FINANCING USES	68	70	0
<b>TOTAL</b>	<b>\$341,136</b>	<b>\$378,311</b>	<b>\$312,972</b>

<b>STAFFING</b>	<b>10-11</b>		<b>11-12</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
<b>Full Time</b>				
Recreation Leader	1	0.50	1	0.50
<b>Full Time Total</b>	<b>1</b>	<b>0.50</b>	<b>1</b>	<b>0.50</b>
<b>Part Time</b>				
Young Adult	13	2.35	18	2.21
Pillo Pollo/Grade School Dance	5	0.05	5	0.05
Community Center	4	0.91	8	0.92
Parent Tot	1	0.12	2	0.12
Indoor Soccer	0	0.00	3	0.05
Outdoor Concession	2	0.24	2	0.24
<b>Part Time Total</b>	<b>24</b>	<b>3.67</b>	<b>36</b>	<b>3.59</b>
<b>TOTAL</b>	<b>25</b>	<b>4.17</b>	<b>37</b>	<b>4.09</b>

**PROGRAM DESCRIPTION**

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

**EXPENDITURE HIGHLIGHTS**

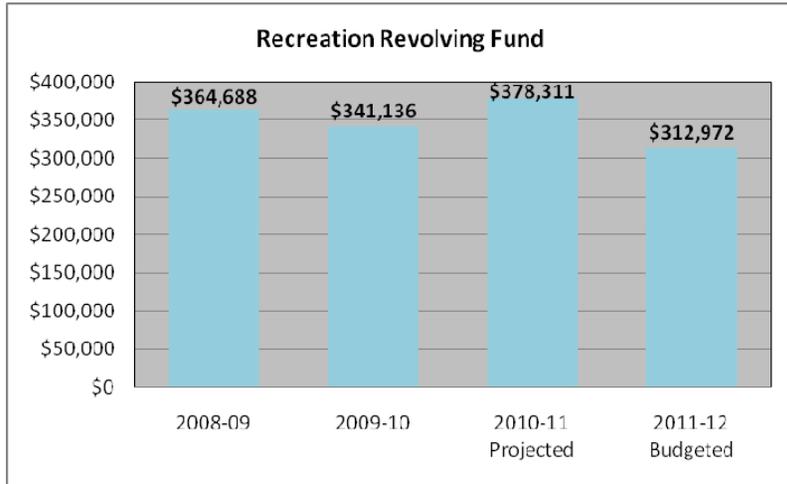
- Provides for 50% of Recreation Leaders salary & fringe benefits.
- Provides salary's for 36 part-time employees working for various Recreation programs.
- Expenditures are legally restricted for specific purposes from specific revenues.

**MAJOR 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-112-707-000	PART TIME EMPLOYEES	\$41,917	\$43,386	\$37,878
614-112-709-000	OVERTIME	18	0	0
614-112-715-000	FICA	3,208	3,319	2,898
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$45,143</u>	<u>\$46,705</u>	<u>\$40,776</u>
<b>MATERIALS AND SUPPLIES</b>				
614-112-758-000	PROGRAM SUPPLIES	\$485	\$2,515	\$3,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$485</u>	<u>\$2,515</u>	<u>\$3,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-112-818-000	CONTRACTUAL SERVICES	\$15,558	\$16,152	\$18,000
614-112-864-000	MEETINGS & CONFERENCES	435	435	0
<b>CONTRACTUAL SERVICES</b>		<u>\$15,993</u>	<u>\$16,587</u>	<u>\$18,000</u>
<b>TOTAL EXPENSES - YOUNG ADULT/BUS TRAVEL</b>		<u><u>\$61,621</u></u>	<u><u>\$65,807</u></u>	<u><u>\$61,776</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-316-707-000	PART TIME EMPLOYEES	\$71	\$71	\$100
614-316-715-000	FICA	5	5	8
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$76</u>	<u>\$76</u>	<u>\$108</u>
<b>MATERIALS AND SUPPLIES</b>				
614-316-758-000	PROGRAM SUPPLIES	\$0	\$100	\$200
<b>MATERIALS AND SUPPLIES</b>		<u>\$0</u>	<u>\$100</u>	<u>\$200</u>
<b>CONTRACTUAL SERVICES</b>				
614-316-818-000	CONTRACTUAL SERVICES	\$5,260	\$6,925	\$6,000
<b>CONTRACTUAL SERVICES</b>		<u>\$5,260</u>	<u>\$6,925</u>	<u>\$6,000</u>
<b>TOTAL EXPENSES - GRADE SCHOOL DANCE</b>		<u><u>\$5,336</u></u>	<u><u>\$7,101</u></u>	<u><u>\$6,308</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-318-707-000	PART TIME EMPLOYEES	\$675	\$810	\$800
614-318-715-000	FICA	52	62	62
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$727</u>	<u>\$872</u>	<u>\$862</u>
<b>MATERIALS AND SUPPLIES</b>				
614-318-758-000	PROGRAM SUPPLIES	\$328	\$286	\$350
<b>MATERIALS AND SUPPLIES</b>		<u>\$328</u>	<u>\$286</u>	<u>\$350</u>
<b>TOTAL EXPENSES - PILLO POLLO</b>		<u><u>\$1,055</u></u>	<u><u>\$1,158</u></u>	<u><u>\$1,212</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-411-758-000	PROGRAM SUPPLIES	\$168	\$168	\$200
<b>MATERIALS AND SUPPLIES</b>		<u>\$168</u>	<u>\$168</u>	<u>\$200</u>
<b>CONTRACTUAL SERVICES</b>				
614-411-818-000	CONTRACTUAL SERVICES	\$0	\$1,247	\$1,300
<b>CONTRACTUAL SERVICES</b>		<u>\$0</u>	<u>\$1,247</u>	<u>\$1,300</u>
<b>TOTAL EXPENSES - GIRL'S TEEN B BALL CLINIC</b>		<u><b>\$168</b></u>	<u><b>\$1,415</b></u>	<u><b>\$1,500</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-412-758-000	PROGRAM SUPPLIES	\$8	\$360	\$400
	MATERIALS AND SUPPLIES	\$8	\$360	\$400
<b>CONTRACTUAL SERVICES</b>				
614-412-818-000	CONTRACTUAL SERVICES	\$1,592	\$1,744	\$1,800
	CONTRACTUAL SERVICES	\$1,592	\$1,744	\$1,800
<b>TOTAL EXPENSES - GIRL'S VOLLEYBALL CAMP</b>		<b>\$1,600</b>	<b>\$2,104</b>	<b>\$2,200</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-416-758-000	PROGRAM SUPPLIES	\$330	\$330	\$350
<b>MATERIALS AND SUPPLIES</b>		<u>\$330</u>	<u>\$330</u>	<u>\$350</u>
<b>CONTRACTUAL SERVICES</b>				
614-416-818-000		\$1,646	\$1,646	\$1,700
<b>CONTRACTUAL SERVICES</b>		<u>\$1,646</u>	<u>\$1,646</u>	<u>\$1,700</u>
<b>TOTAL EXPENSES - BOYS TEEN B BALL CLINIC</b>		<u><b>\$1,976</b></u>	<u><b>\$1,976</b></u>	<u><b>\$2,050</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-502-758-000	PROGRAM SUPPLIES	\$432	\$755	\$1,700
<b>MATERIALS AND SUPPLIES</b>		<u>\$432</u>	<u>\$755</u>	<u>\$1,700</u>
<b>CONTRACTUAL SERVICES</b>				
614-502-818-000	CONTRACTUAL SERVICES	\$1,435	\$1,607	\$1,800
<b>CONTRACTUAL SERVICES</b>		<u>\$1,435</u>	<u>\$1,607</u>	<u>\$1,800</u>
<b>TOTAL EXPENSES - WOMENS SOFTBALL</b>		<u><u>\$1,867</u></u>	<u><u>\$2,362</u></u>	<u><u>\$3,500</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-605-758-000	PROGRAM SUPPLIES	\$1,035	\$1,035	\$1,700
<b>MATERIALS AND SUPPLIES</b>		<u>\$1,035</u>	<u>\$1,035</u>	<u>\$1,700</u>
<b>CONTRACTUAL SERVICES</b>				
614-605-818-000	CONTRACTUAL SERVICES	\$1,227	\$1,149	\$1,800
<b>CONTRACTUAL SERVICES</b>		<u>\$1,227</u>	<u>\$1,149</u>	<u>\$1,800</u>
<b>TOTAL EXPENSES - FRIDAY NIGHT SOFTBALL</b>		<u><b>\$2,262</b></u>	<u><b>\$2,184</b></u>	<u><b>\$3,500</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-802-758-000	PROGRAM SUPPLIES	\$1,639	\$1,101	\$2,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$1,639</u>	<u>\$1,101</u>	<u>\$2,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-802-818-000	CONTRACTUAL SERVICES	\$1,773	\$2,082	\$2,500
<b>CONTRACTUAL SERVICES</b>		<u>\$1,773</u>	<u>\$2,082</u>	<u>\$2,500</u>
<b>TOTAL EXPENSES - ADULT KICKBALL</b>		<u><b>\$3,412</b></u>	<u><b>\$3,183</b></u>	<u><b>\$4,500</b></u>

**FUND 614: RECREATION REVOLVING  
DEPT 803: TENNIS CONTRACT**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
614-803-818-000	CONTRACTUAL SERVICES	\$0	\$0	\$7,500
<b>CONTRACTUAL SERVICES</b>		\$0	\$0	\$7,500
<b>TOTAL EXPENSES - TENNIS CONTRACT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-806-758-000	PROGRAM SUPPLIES	\$1,474	\$1,404	\$1,700
<b>MATERIALS AND SUPPLIES</b>		<u>\$1,474</u>	<u>\$1,404</u>	<u>\$1,700</u>
<b>CONTRACTUAL SERVICES</b>				
614-806-818-000	CONTRACTUAL SERVICES	\$2,953	\$3,247	\$1,800
<b>CONTRACTUAL SERVICES</b>		<u>\$2,953</u>	<u>\$3,247</u>	<u>\$1,800</u>
<b>TOTAL EXPENSES - CO-ED SOFTBALL</b>		<u><b>\$4,427</b></u>	<u><b>\$4,651</b></u>	<u><b>\$3,500</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-901-707-000	PART TIME EMPLOYEES	\$13,056	\$14,358	\$19,000
614-901-715-000	FICA	999	1,098	1,454
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$14,055</u>	<u>\$15,456</u>	<u>\$20,454</u>
<b>TOTAL EXPENSES - COMMUNITY CENTER USE</b>		<u><b>\$14,055</b></u>	<u><b>\$15,456</b></u>	<u><b>\$20,454</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-912-707-000	PART TIME EMPLOYEES	\$3,698	\$3,762	\$4,000
614-912-715-000	FICA	283	288	306
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$3,981</u>	<u>\$4,050</u>	<u>\$4,306</u>
<b>MATERIALS AND SUPPLIES</b>				
614-912-758-000	PROGRAM SUPPLIES	\$4,425	\$4,651	\$4,700
<b>MATERIALS AND SUPPLIES</b>		<u>\$4,425</u>	<u>\$4,651</u>	<u>\$4,700</u>
<b>TOTAL EXPENSES - OUTDOOR CONCESSION STAND</b>		<u><b>\$8,406</b></u>	<u><b>\$8,701</b></u>	<u><b>\$9,006</b></u>

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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<hr/>				
<b>CONTRACTUAL SERVICES</b>				
614-913-818-000	CONTRACTUAL SERVICES	\$12,785	\$12,695	\$13,000
<b>CONTRACTUAL SERVICES</b>		\$12,785	\$12,695	\$13,000
	<b>TOTAL EXPENSES - AMUSEMENT PARK TICKET SALES</b>	<b>\$12,785</b>	<b>\$12,695</b>	<b>\$13,000</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
614-915-758-000	PROGRAM SUPPLIES	\$9,895	\$9,904	\$13,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$9,895</u>	<u>\$9,904</u>	<u>\$13,000</u>
<b>CONTRACTUAL SERVICES</b>				
614-915-818-000	CONTRACTUAL SERVICES	\$54,054	\$50,604	\$54,000
<b>CONTRACTUAL SERVICES</b>		<u>\$54,054</u>	<u>\$50,604</u>	<u>\$54,000</u>
<b>DEBT SERVICE</b>				
614-915-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	\$68	\$70	\$70
<b>DEBT SERVICE</b>		<u>\$68</u>	<u>\$70</u>	<u>\$70</u>
<b>TOTAL EXPENSES - DREAM CRUISE</b>		<u><u>\$64,017</u></u>	<u><u>\$60,578</u></u>	<u><u>\$67,070</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
614-950-706-000	STAFF	\$18,660	\$18,662	\$18,662
614-950-707-000	PART TIME EMPLOYEES	2,232	2,592	3,000
614-950-712-000	IN LIEU	10	18	0
614-950-715-000	FICA	1,599	1,626	1,657
614-950-716-000	HDLO	3,873	3,652	2,955
614-950-718-000	RETIREMENT	2,950	3,306	334
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$29,324</b>	<b>\$29,856</b>	<b>\$26,608</b>
<b>MATERIALS AND SUPPLIES</b>				
614-950-758-000	PROGRAM SUPPLIES	\$483	\$239	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$483</b>	<b>\$239</b>	<b>\$1,000</b>
<b>CONTRACTUAL SERVICES</b>				
614-950-801-000	BANK CHARGES	\$3,942	\$3,402	\$4,000
614-950-807-000	AUDIT SERVICES	2,150	2,330	2,370
614-950-818-000	CONTRACTUAL SERVICES	27,800	24,012	30,000
<b>CONTRACTUAL SERVICES</b>		<b>\$33,892</b>	<b>\$29,744</b>	<b>\$36,370</b>
<b>INSURANCE</b>				
614-950-914-000	LIABILITY INSURANCE	\$749	\$673	\$695
<b>INSURANCE</b>		<b>\$749</b>	<b>\$673</b>	<b>\$695</b>
<b>CAPITAL OUTLAY</b>				
614-950-974-000	LAND IMPROVEMENTS	\$0	\$63,275	\$25,000
614-950-982-000	EQUIPMENT	0	33,989	0
<b>CAPITAL OUTLAY</b>		<b>\$0</b>	<b>\$97,264</b>	<b>\$25,000</b>
<b>TOTAL EXPENSES - MISCELLANEOUS PROGRAMS</b>		<b>\$64,448</b>	<b>\$157,776</b>	<b>\$89,673</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
614-966-965-101	TRANSFERS OUT	\$93,701	\$31,164	\$16,223
<b>OTHER FINANCING USES</b>		\$93,701	\$31,164	\$16,223
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$93,701</b>	<b>\$31,164</b>	<b>\$16,223</b>
<b>TOTAL EXPENSES - RECREATION REVOLVING FUND</b>		<b>\$341,136</b>	<b>\$378,311</b>	<b>\$312,972</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$51,173	\$52,008	\$57,970
MATERIALS & SUPPLIES	6,844	8,233	10,040
CONTRACTUAL SERVICES	16,957	17,920	21,358
INSURANCE	5,390	4,999	3,753
OTHER CHARGES	1,470	1,857	1,500
OTHER FINANCING USES	0	0	0
<b>TOTAL</b>	<b>\$81,834</b>	<b>\$85,017</b>	<b>\$94,621</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Part Time</b>				
Senior Citizen Program	2	0.79	5	0.79
Van Drivers	2	0.77	2	0.77
Van Dispatchers	2	0.77	2	0.77
<b>Part Time Total</b>	<b>6</b>	<b>2.33</b>	<b>9</b>	<b>2.33</b>
<b>TOTAL</b>	<b>6</b>	<b>2.33</b>	<b>9</b>	<b>2.33</b>

**EXPENDITURE HIGHLIGHTS**

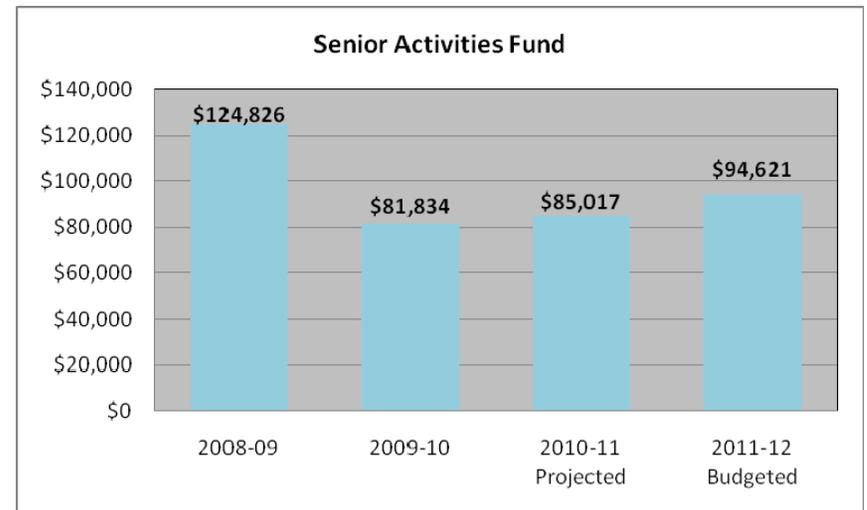
- Provides Salaries for part-time workers in the Senior Citizen Program.
- Provides for fuel expenses for bus programs.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 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 Berkeley 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**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
615-110-707-000	PART-TIME EMPLOYEES	\$17,398	\$18,053	\$20,250
615-110-715-000	FICA	1,331	1,381	1,549
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$18,729</u>	<u>\$19,434</u>	<u>\$21,799</u>
<b>MATERIALS AND SUPPLIES</b>				
615-110-758-000	PROGRAM SUPPLIES	\$240	\$191	\$500
615-110-781-000	VEHICLE SUPPLIES	598	426	500
<b>MATERIALS AND SUPPLIES</b>		<u>\$838</u>	<u>\$617</u>	<u>\$1,000</u>
<b>CONTRACTUAL SERVICES</b>				
615-110-807-000	AUDIT SERVICES	\$1,300	\$1,409	\$1,433
615-110-818-000	CONTRACTUAL SERVICES	13,679	14,650	18,000
<b>CONTRACTUAL SERVICES</b>		<u>\$14,979</u>	<u>\$16,059</u>	<u>\$19,433</u>
<b>INSURANCE</b>				
615-110-913-000	VEH EQ INSURANCE	\$1,411	\$1,347	\$695
615-110-914-000	LIABILITY INSURANCE	2,568	2,305	2,363
<b>INSURANCE</b>		<u>\$3,979</u>	<u>\$3,652</u>	<u>\$3,058</u>
<b>OTHER CHARGES</b>				
615-110-939-000	VEHICLE MAINTENANCE	\$496	\$617	\$500
<b>OTHER CHARGES</b>		<u>\$496</u>	<u>\$617</u>	<u>\$500</u>
<b>TOTAL EXPENSES - SENIOR CITIZEN PROGRAMS</b>		<u><u>\$39,021</u></u>	<u><u>\$40,379</u></u>	<u><u>\$45,790</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
615-111-904-000	PRINTING	\$1,953	\$1,836	\$1,900
<b>CONTRACTUAL SERVICES</b>		\$1,953	\$1,836	\$1,900
<b>TOTAL EXPENSES - SENIOR NEWSLETTER</b>		<b>\$1,953</b>	<b>\$1,836</b>	<b>\$1,900</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>SALARIES AND FRINGE BENEFITS</b>				
615-113-707-000	PART-TIME EMPLOYEES	\$30,138	\$30,259	\$33,600
615-113-715-000	FICA	2,306	2,315	2,571
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$32,444</u>	<u>\$32,574</u>	<u>\$36,171</u>
<b>MATERIALS AND SUPPLIES</b>				
615-113-751-000	FUEL&LUBE	\$6,006	\$7,616	\$9,040
<b>MATERIALS AND SUPPLIES</b>		<u>\$6,006</u>	<u>\$7,616</u>	<u>\$9,040</u>
<b>CONTRACTUAL SERVICES</b>				
615-113-818-000	CONTRACTUAL SERVICES	\$25	\$25	\$25
<b>CONTRACTUAL SERVICES</b>		<u>\$25</u>	<u>\$25</u>	<u>\$25</u>
<b>INSURANCE</b>				
615-113-913-000	VEH EQ INSURANCE	\$1,411	\$1,347	\$695
<b>INSURANCE</b>		<u>\$1,411</u>	<u>\$1,347</u>	<u>\$695</u>
<b>OTHER CHARGES</b>				
615-113-939-000	VEHICLE MAINTENANCE	\$974	\$1,240	\$1,000
<b>OTHER CHARGES</b>		<u>\$974</u>	<u>\$1,240</u>	<u>\$1,000</u>
<b>TOTAL EXPENSES - VAN TRANSPORTATION PROGRAM</b>		<u><u>\$40,860</u></u>	<u><u>\$42,802</u></u>	<u><u>\$46,931</u></u>
<b>TOTAL EXPENSES - SENIOR ACTIVITIES FUND</b>		<u><u>\$81,834</u></u>	<u><u>\$85,017</u></u>	<u><u>\$94,621</u></u>



**677: LOSS  
DEPT: SUMMARY**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
INSURANCE	\$179,950	\$0	\$0
OTHER FINANCING USES	0	105,645	0
<b>TOTAL</b>	<b>\$179,950</b>	<b>\$105,645</b>	<b>\$0</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

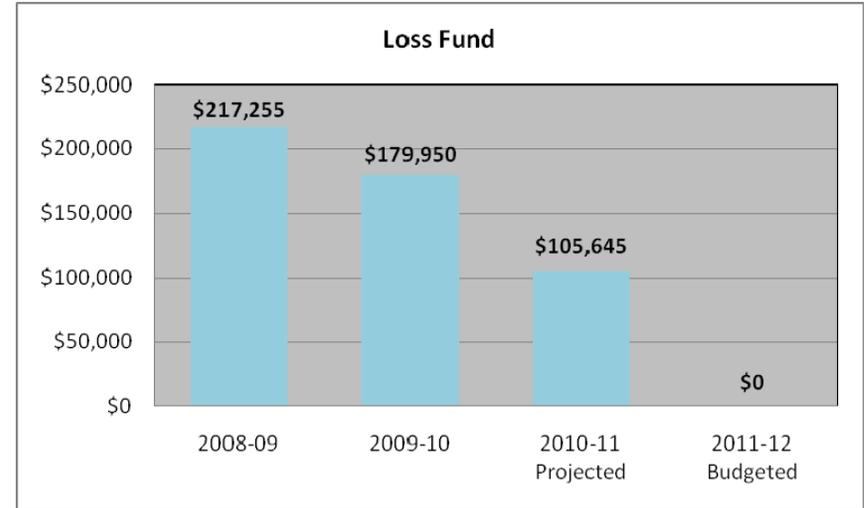
- This fund was eliminated in the 2010/11 fiscal year due to the implementation of GASB Statement 54.

**PROGRAM DESCRIPTION**

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

**MAJOR 2011-2012 OBJECTIVES**

None



**FUND: 677 LOSS  
DEPT 868: INSURANCE**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>INSURANCE</b>				
677-868-913-000	VEHICLE INSURANCE	\$28,216	\$0	\$0
677-868-914-000	LIABILITY INSURANCE	147,797	0	0
677-868-915-000	LOSS EXPENSES	3,937	0	0
<b>INSURANCE</b>		<u>\$179,950</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES - INSURANCE</b>		<u><b>\$179,950</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>

**FUND: 677 LOSS**  
**DEPT 966: OTHER FINANCING USES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
677-966-999-000	TRANSFERS OUT	\$0	\$105,645	\$0
<b>OTHER FINANCING USES</b>		\$0	\$105,645	\$0
<b>TOTAL EXPESNES - OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$105,645</b>	<b>\$0</b>
<b>TOTAL EXPESNES - LOSS FUND</b>		<b>\$179,950</b>	<b>\$105,645</b>	<b>\$0</b>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES AND FRINGE BENEFITS	\$109	\$2,545	\$1,719
MATERIALS AND SUPPLIES	0	0	2,550
CONTRACTUAL SERVICES	20,677	18,029	38,500
CAPITAL OUTLAY	0	0	0
OTHER FINANCING USES	1,178	500	3,500
<b>TOTAL</b>	<b>\$21,964</b>	<b>\$21,074</b>	<b>\$46,269</b>

**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.
- Maintain and enhance DDA website and annual maintenance fees.
- Provide for the rental of a Trolley for promotional events.
- Appropriated for a farmers market program including a consultant.

**PROGRAM DESCRIPTION**

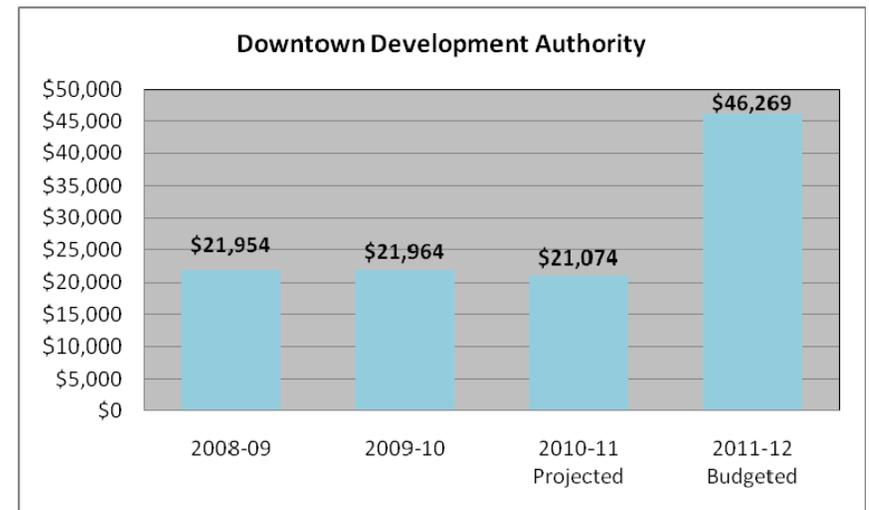
An ordinance was created in 1993 by the City Council creating the City of Berkeley Downtown Development Authority (DDA). The Berkeley DDA was given all the powers and duties prescribed for a downtown development authority pursuant to PA 197 of 1975 as amended. The DDA seeks to attack problems of urban 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 2011-2012 OBJECTIVES**

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
814-822-730-000	POSTAGE	\$0	\$0	\$50
814-822-731-000	BOOKS / PERIODICALS	0	0	500
814-822-758-000	PROGRAM SUPPLIES	0	0	2,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$0</u>	<u>\$0</u>	<u>\$2,550</u>
<b>CONTRACTUAL SERVICES</b>				
814-822-803-000	MEMBERSHIPS AND DUES	\$0	\$0	\$300
814-822-807-000	AUDIT SERVICES	1,300	1,500	1,500
814-822-818-000	SERVICES	1,440	1,440	2,500
814-822-824-000	LEGAL SERVICES	240	250	2,500
814-822-864-000	MEETINGS & CONFERENCES	0	0	1,500
<b>CONTRACTUAL SERVICES</b>		<u>\$2,980</u>	<u>\$3,190</u>	<u>\$8,300</u>
<b>TOTAL EXPENSES - DDA OPERATIONS</b>		<u><b>\$2,980</b></u>	<u><b>\$3,190</b></u>	<u><b>\$10,850</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
814-824-706-000	DPW WORKERS	\$1	\$1,744	\$1,400
814-824-715-000	FICA	34	135	110
814-824-716-000	HDLO	0	108	107
814-824-718-000	RETIREMENT	74	558	102
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$109</b>	<b>\$2,545</b>	<b>\$1,719</b>
<b>CONTRACTUAL SERVICES</b>				
814-824-814-000	WEB SITE MAINTENANCE	\$0	\$2,730	\$2,000
814-824-817-004	DDA - EVENTS	0	1,180	2,700
814-824-817-005	DDA - MEDIA	0	3,575	4,000
814-824-818-000	CONTRACTUAL SERVICES	10,432	0	0
814-824-829-000	TROLLEY	1,700	1,700	2,000
814-824-901-000	ADVERTISING	0	0	2,500
<b>CONTRACTUAL SERVICES</b>		<b>\$12,132</b>	<b>\$9,185</b>	<b>\$13,200</b>
<b>TOTAL EXPENSES - SPECIAL EVENTS</b>		<b>\$12,241</b>	<b>\$11,730</b>	<b>\$14,919</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>				
814-826-814-000	WEBSITE	\$84	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		\$84	\$0	\$0
<b>TOTAL EXPENSES - PUBLICITY NEWSLETTER</b>		<b>\$84</b>	<b>\$0</b>	<b>\$0</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
814-827-817-003	BANNERS	\$5,481	\$5,544	\$7,000
814-827-817-006	FARMERS MARKET - CONSULTANT	0	0	5,000
814-827-817-007	FARMERS MARKET - PROGRAM EXPENSES	0	110	5,000
<b>CONTRACTUAL SERVICES</b>		<u>\$5,481</u>	<u>\$5,654</u>	<u>\$17,000</u>
<b>TOTAL EXPENSES - MARKET DEVELOPMENT</b>		<u><b>\$5,481</b></u>	<u><b>\$5,654</b></u>	<u><b>\$17,000</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
814-966-999-000	TRANSFERS OUT	\$1,178	\$500	\$3,500
<b>OTHER FINANCING USES</b>		\$1,178	\$500	\$3,500
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u>\$1,178</u>	<u>\$500</u>	<u>\$3,500</u>
<b>TOTAL EXPENSES - DDA</b>		<u>\$21,964</u>	<u>\$21,074</u>	<u>\$46,269</u>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
MATERIALS & SUPPLIES	\$4,972	\$13,312	\$6,500
CONTRACTUAL SERVICES	56,099	83,687	12,000
CAPITAL OUTLAY	0	418,000	213,620
OTHER FINANCING USES	142,780	0	172,900
<b>TOTAL</b>	<b>\$203,851</b>	<b>\$514,999</b>	<b>\$405,020</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

- Maintain 12 Mile and Coolidge Intersection.
- Appropriate for a streetscape federal grant match for Coolidge Highway.
- Complete the reconstruction of the City owned parking lot South of 12 Mile between Robina and Griffith.
- Maintain landscaping on 12 Mile Road.
- Appropriate for the annual debt payment for the completed intersection project.

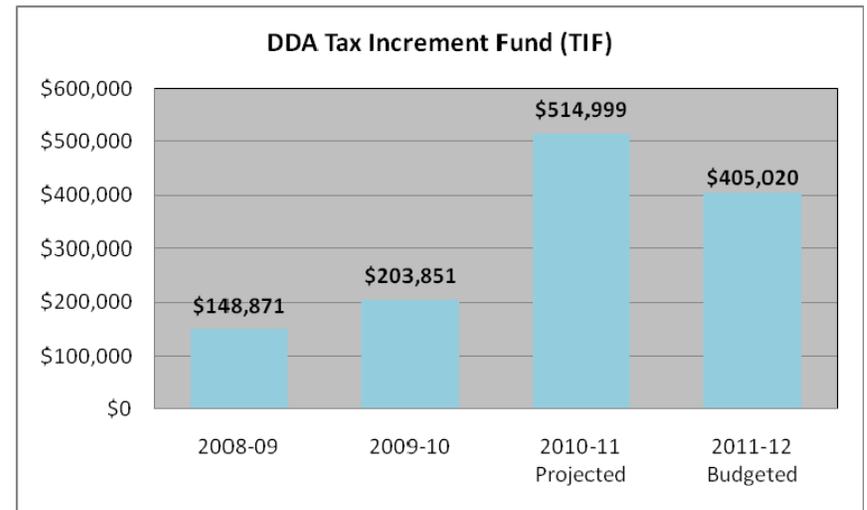
**PROGRAM DESCRIPTION**

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 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
815-464-818-000	CONTRACTUAL SERVICES - INTERSECTION	\$453	\$12,000	\$12,000
<b>CONTRACTUAL SERVICES</b>		\$453	\$12,000	\$12,000
<b>TOTAL EXPENSES - STREET MAINTENANCE</b>		<b>\$453</b>	<b>\$12,000</b>	<b>\$12,000</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES</b>				
815-940-758-000	PROGRAM SUPPLIES	\$4,972	\$13,312	\$6,500
<b>MATERIALS AND SUPPLIES</b>		<u>\$4,972</u>	<u>\$13,312</u>	<u>\$6,500</u>
<b>CONTRACTUAL SERVICES</b>				
815-940-821-000	ENGINEER	\$55,043	\$10,050	\$0
815-940-821-010	ENGINEERING - 12 MILE RD	0	4,275	0
815-940-821-025	ENGINEERING 12 MILE PARKING LOT	0	51,637	0
815-940-821-030	PLANNING	603	5,725	0
<b>CONTRACTUAL SERVICES</b>		<u>\$55,646</u>	<u>\$71,687</u>	<u>\$0</u>
<b>CAPITAL OUTLAY</b>				
815-940-974-000	PARKING LOT	\$0	\$418,000	\$13,620
815-940-974-002	STREETSCAPE IMPROVEMENTS	0	0	200,000
<b>CAPITAL OUTLAY</b>		<u>\$0</u>	<u>\$418,000</u>	<u>\$213,620</u>
<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>		<u><b>\$60,618</b></u>	<u><b>\$502,999</b></u>	<u><b>\$220,120</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<hr/>				
<b>OTHER FINANCING USES</b>				
815-966-965-302	TRANSFER OUT	\$142,780	\$0	\$172,900
<b>OTHER FINANCING USES</b>		<u>\$142,780</u>	<u>\$0</u>	<u>\$172,900</u>
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u><b>\$142,780</b></u>	<u><b>\$0</b></u>	<u><b>\$172,900</b></u>
<b>TOTAL EXPENSES - DDA TIF FUND</b>		<u><b>\$203,851</b></u>	<u><b>\$514,999</b></u>	<u><b>\$405,020</b></u>

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## **ENTERPRISE FUND EXPENDITURES**

**Fiscal Year 2011/2012**

**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.

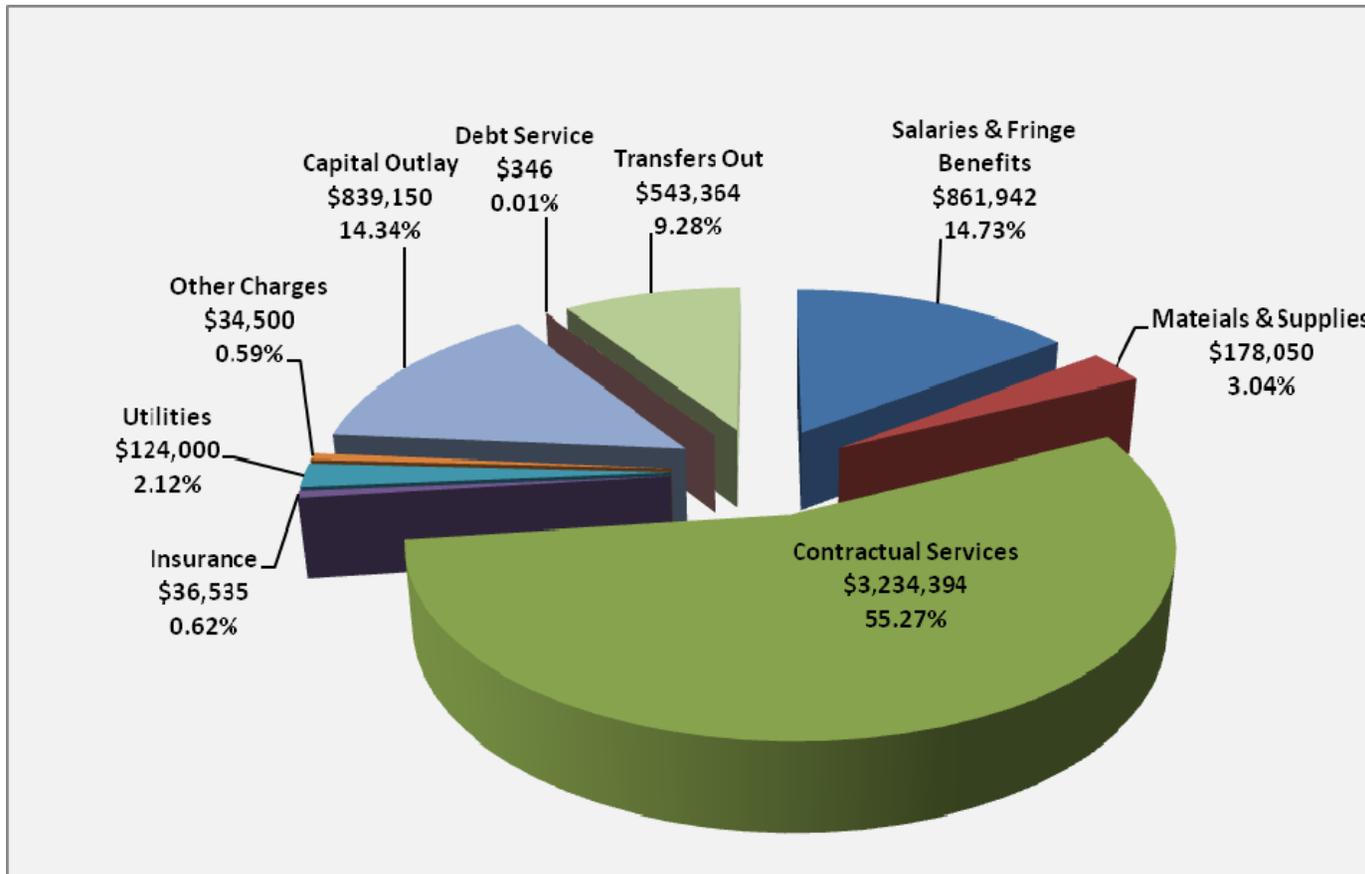
Detailed information regarding all Enterprise Funds is provided later in this publication.



# City of Berkeley

## Enterprise Fund Expenditures - \$5,852,281

### FY 2011-2012





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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Requested 2011-2012
<b>Revenues</b>					
Charges for services	\$ 4,125,330	\$ 4,224,842	\$ 4,403,573	\$ 4,658,423	\$ 5,104,944
Fines and forfeitures	474,387	528,388	504,283	526,269	534,354
Investment earnings	43,708	34,805	36,507	55,440	47,400
Property and Equipment Rental	32,892	10,562	1,785	2,495	1,264
Miscellaneous	34,409	(460)	14,523	16,698	17,900
Reappropriation	-	-			
<b>Total revenues</b>	<b>4,710,726</b>	<b>4,798,137</b>	<b>4,960,671</b>	<b>5,259,325</b>	<b>5,705,862</b>
<b>Expenses</b>					
Arena operations	460,136	460,252	487,605	386,126	401,716
Water and sewer operations	3,376,291	3,673,289	3,872,980	4,509,842	4,907,201
Contingency					
<b>Total expenses</b>	<b>3,836,427</b>	<b>4,133,541</b>	<b>4,360,585</b>	<b>4,895,968</b>	<b>5,308,917</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>874,299</b>	<b>664,596</b>	<b>600,086</b>	<b>363,357</b>	<b>396,945</b>
<b>Other Financing Uses</b>					
Operating transfers in	-	98,622	117,752	35,677	-
Operating transfers out	(28,356)	(8,737)	-	(340)	(543,364)
<b>Total other financing uses</b>	<b>(28,356)</b>	<b>89,885</b>	<b>117,752</b>	<b>35,337</b>	<b>(543,364)</b>
<b>Net Earnings (Loss) and Other Financing Uses</b>	<b>845,943</b>	<b>754,481</b>	<b>717,838</b>	<b>398,694</b>	<b>(146,419)</b>
<b>Retained Earnings, Beginning of Year</b>	<b>7,784,383</b>	<b>8,630,326</b>	<b>9,384,807</b>	<b>10,102,645</b>	<b>10,501,339</b>
<b>Retained Earnings, End of Year</b>	<b>\$ 8,630,326</b>	<b>\$ 9,384,807</b>	<b>\$ 10,102,645</b>	<b>\$ 10,501,339</b>	<b>\$ 10,354,920</b>

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**FUND: 546 ARENA  
DEPT: SUMMARY**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$179,756	\$172,664	\$150,953
MATERIALS AND SUPPLIES	36,721	17,027	25,050
CONTRACTUAL SERVICES	8,597	3,473	3,787
INSURANCE	6,554	5,639	5,780
DEBT SERVICE	54,893	346	346
OTHER CHARGES	19,350	20,341	27,000
UTILITIES	101,397	102,406	115,000
CAPITAL OUTLAY	78,894	64,230	73,800
OTHER FINANCING USES	1,443	340	463
<b>TOTAL</b>	<b>\$487,605</b>	<b>\$386,466</b>	<b>\$402,179</b>

	10-11		11-12	
	No	FTE	No	FTE
<b>STAFFING</b>				
<b>Full Time</b>				
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
<b>Full Time Total</b>	<b>3</b>	<b>1.55</b>	<b>3</b>	<b>1.55</b>
<b>Part Time</b>				
Rink Attendants	6	0.72	6	0.91
Concession Attendant	2	0.39	5	0.36
Office Assistant	1	0.38	1	0.39
Skating Instructors	8	0.35	0	0.00
Skating Director	1	0.14	0	0.00
Supervisors	3	1.01	4	0.94
<b>Part Time Total</b>	<b>21</b>	<b>2.99</b>	<b>16</b>	<b>2.60</b>
<b>TOTAL</b>	<b>24</b>	<b>4.54</b>	<b>19</b>	<b>4.15</b>

**EXPENDITURE HIGHLIGHTS**

- Annual building maintenance including painting, concrete repair to studio floor, exhaust fans and zamboni entrance.
- Staffing has been set to meet the needs of a new customer base.

**PROGRAM DESCRIPTION**

The Arena fund is used solely for the City's Ice Arena's revenues and expenditures. The Arena expenditures have gradually been decreasing over the past four years. This is due to the reduction in groups purchasing ice time and the elimination of a full figure skating group at the Arena.

The two largest expenditure categories in the Arena Fund are the Salaries and Fringe Benefits and the Utilities accounts. Salaries & Fringe Benefits make up 38% of all expenditures with a total of \$150,953, where the Utilities represents 29%, with a total of \$115,000.

The Ice Arena, through the new main tenant, 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 at March end. 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.

Discussions will be held with the main tenant to determine if a spring league is feasible for fiscal year 2011/12.

**MAJOR 2011-2012 OBJECTIVES**

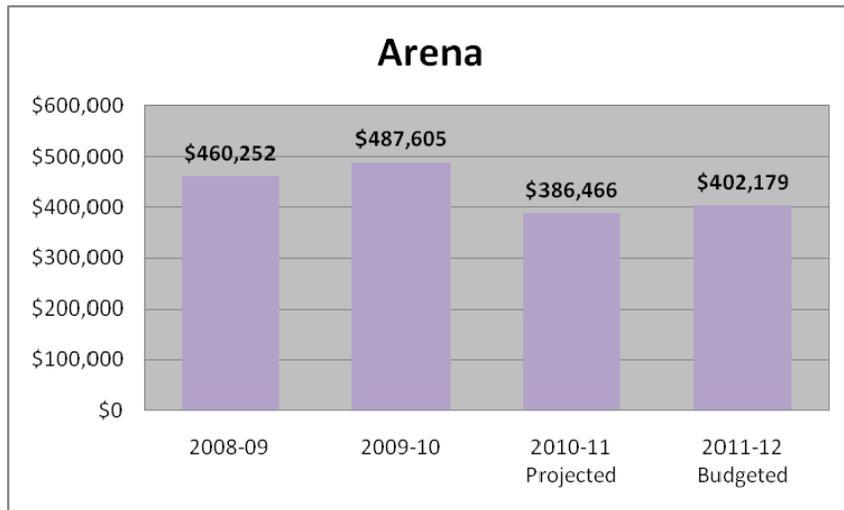
- Integrate the use of Maximum Solutions software into the everyday business of the arena by training select staff in its application.
- Train staff on skills in dealing with difficult customers in an effort to create a more welcoming environment.
- Retain current arena sponsors and add four new sponsors by September 1, 2011.



**FUND: 546 ARENA  
DEPT: SUMMARY**

**MAJOR 2011-2012 OBJECTIVES CONTINUED:**

- 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**

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-697-704-000	RECREATION DIRECTOR	\$3,694	\$2,721	\$3,695
546-697-705-000	SUPERVISORS	28,128	30,626	30,641
546-697-706-000	STAFF	32,261	32,264	32,264
546-697-707-000	PART TIME EMPLOYEES	43,449	43,960	36,552
546-697-712-000	IN LIEU	66	127	0
546-697-715-000	FICA	8,210	8,420	7,892
546-697-716-000	HDLO	24,880	26,638	20,189
546-697-718-000	RETIREMENT	10,131	11,144	11,235
546-697-720-000	LONGEVITY	368	223	0
546-697-722-000	SICK LEAVE	45	149	0
546-697-724-000	UNEMPLOYMENT	0	0	856
546-697-725-000	WORKERS COMPENSATION	1,014	1,221	1,170
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$152,246</b>	<b>4157,493</b>	<b>\$144,494</b>
<b>MATERIALS AND SUPPLIES</b>				
546-697-728-000	OFFICE SUPPLIES	\$407	\$74	\$400
546-697-729-000	STATIONARY	0	0	150
546-697-730-000	POSTAGE	3	0	0
546-697-744-000	UNIFORMS	690	436	500
546-697-751-000	FUEL & LUBE	7,277	5,513	7,000
546-697-776-000	MAINTENANCE SUPPLIES	3,226	2,800	4,000
546-697-777-000	CUSTODIAL SUPPLIES	2,105	2,387	4,000
546-697-778-000	EQUIPMENT SUPPLIES	1,204	1,345	2,500
<b>MATERIALS AND SUPPLIES</b>		<b>\$14,912</b>	<b>\$12,555</b>	<b>\$18,550</b>

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

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>				
546-697-807-000	AUDIT SERVICES	\$2,150	\$2,150	\$2,187
546-697-853-000	TELEPHONE	337	335	350
546-697-864-000	MEETINGS & CONFERENCES	0	0	250
546-697-901-000	ADVERTISEMENT	982	988	1,000
<b>CONTRACTUAL SERVICES</b>		<u>\$3,469</u>	<u>\$3,473</u>	<u>\$3,787</u>
<b>INSURANCE</b>				
546-697-914-000	LIABILITY INSURANCE	\$6,554	\$5,639	\$5,780
<b>INSURANCE</b>		<u>\$6,554</u>	<u>\$5,639</u>	<u>\$5,780</u>
<b>UTILITIES</b>				
546-697-920-000	UTILITIES	\$101,397	\$102,406	\$115,000
<b>UTILITIES</b>		<u>\$101,397</u>	<u>\$102,406</u>	<u>\$115,000</u>
<b>OTHER CHARGES</b>				
546-697-931-000	BUILDING MAINTENANCE	\$2,574	\$2,804	\$3,000
546-697-933-000	EQUIPMENT MAINTENANCE	16,776	17,537	24,000
<b>OTHER CHARGES</b>		<u>\$19,350</u>	<u>\$20,341</u>	<u>\$27,000</u>
<b>CAPITAL OUTLAY</b>				
546-697-968-000	DEPRECIATION	\$64,091	\$63,100	\$65,000
546-697-976-000	BUILDING IMPROVEMENTS	14,803	1,130	7,800
546-697-982-000	EQUIPMENT	0	0	1,000
		<u>\$78,894</u>	<u>\$64,230</u>	<u>\$73,800</u>

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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>OTHER FINANCING USES</b>				
546-697-969-000	LOSS ON ASSET DISPOSAL	\$1,443	\$0	\$0
<b>OTHER FINANCING USES</b>		<u>\$1,443</u>	<u>\$0</u>	<u>\$0</u>
<b>DEBT SERVICE</b>				
546-697-991-000	95 ENERGY BONDS PRINC. & INTEREST	\$54,548	\$0	\$0
546-697-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	345	346	346
<b>DEBT SERVICE</b>		<u>\$54,893</u>	<u>\$346</u>	<u>\$346</u>
<b>TOTAL EXPENSES - ARENA GENERAL</b>		<u><u>\$433,158</u></u>	<u><u>\$366,483</u></u>	<u><u>\$388,757</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-698-707-000	PART TIME EMPLOYEES	\$5,648	\$3,610	\$6,000
546-698-715-000	FICA	432	276	459
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$6,080</u>	<u>\$3,886</u>	<u>\$6,459</u>
<b>MATERIALS AND SUPPLIES</b>				
546-698-758-000	PROGRAM SUPPLIES	\$5,297	\$3,336	\$5,500
<b>MATERIALS AND SUPPLIES</b>		<u>\$5,297</u>	<u>\$3,336</u>	<u>\$5,500</u>
<b>TOTAL EXPENSES - CONCESSION STAND</b>		<u><b>\$11,377</b></u>	<u><b>\$7,222</b></u>	<u><b>\$11,959</b></u>

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

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-700-707-000	PART TIME EMPLOYEES	\$16,605	\$10,483	\$0
546-700-715-000	FICA	1,257	802	0
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$17,862</u>	<u>\$11,285</u>	<u>\$0</u>
<b>MATERIALS AND SUPPLIES</b>				
546-700-758-000	PROGRAM SUPPLIES	\$810	\$556	\$0
<b>MATERIALS AND SUPPLIES</b>		<u>\$810</u>	<u>\$556</u>	<u>\$0</u>
<b>TOTAL EXPENSES - FIGURE SKATING LESSONS</b>		<u><b>\$18,672</b></u>	<u><b>\$11,841</b></u>	<u><b>\$0</b></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
546-701-707-000	PART TIME EMPLOYEES	\$3,461	\$0	\$0
546-701-715-000	FICA	107	0	0
<b>SALARIES AND FRINGE BENEFITS</b>		<u>\$3,568</u>	<u>\$0</u>	<u>\$0</u>
<b>MATERIALS AND SUPPLIES</b>				
546-701-758-000	PROGRAM SUPPLIES	\$15,702	\$580	\$1,000
<b>MATERIALS AND SUPPLIES</b>		<u>\$15,702</u>	<u>\$580</u>	<u>\$1,000</u>
<b>CONTRACTUAL SERVICES</b>				
546-701-818-000	CONTRACTUAL SERVICES	\$5,128	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$5,128</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES - ICE SHOW</b>		<u><u>\$24,398</u></u>	<u><u>\$580</u></u>	<u><u>\$1,000</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
546-966-965-000	TRANSFERS	\$0	\$340	\$463
<b>OTHER FINANCING USES</b>		\$0	\$340	\$463
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<b>\$0</b>	<b>\$340</b>	<b>\$463</b>
<b>TOTAL EXPENSES - ARENA FUND</b>		<b>\$487,605</b>	<b>\$386,466</b>	<b>\$402,179</b>

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**FUND: 592 WATER AND SEWER  
DEPT: WATER & SEWER SERVICE**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$775,413	\$786,385	\$710,989
MATERIALS AND SUPPLIES	76,395	63,089	153,000
CONTRACTUAL SERVICES	2,529,274	3,137,657	3,230,607
OTHER FINANCING USES	0	0	542,901
CAPITAL OUTLAY	294,308	373,183	765,350
DEBT SERVICE	173,813	128,990	0
INSURANCE	8,581	7,799	30,755
UTILITIES	6,871	7,002	9,000
OTHER CHARGES	8,325	5,737	7,500
<b>TOTAL</b>	<b>\$3,872,980</b>	<b>\$4,509,842</b>	<b>\$5,450,102</b>

**STAFFING**

**Full Time**

	10-11		11-12	
	No	FTE	No	FTE
City Manager	1	0.20	1	<b>0.20</b>
Director of Public Works	1	0.30	1	<b>0.31</b>
Clerk II	1	0.60	1	<b>0.60</b>
Finance Director	1	0.30	1	<b>0.30</b>
Accountant	2	0.50	2	<b>0.50</b>
Deputy Treasurer	1	0.25	1	<b>0.25</b>
Deputy City Clerk	1	0.10	1	<b>0.10</b>
IT Coordinator	1	0.25	1	<b>0.25</b>
Foreman	1	0.70	1	<b>0.70</b>
Equipment Operator III	2	1.52	2	1.54
Equipment Operator II	3	1.52	3	1.54
Equipment Operator I	4	0.37	4	0.25
Laborer	0	0.00	1	0.19
Mechanic III	1	0.50	1	0.50
<b>Full Time Total</b>	<b>20</b>	<b>7.11</b>	<b>20</b>	<b>7.23</b>

**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	2	0.38	2	0.41
<b>Part Time Total</b>	<b>4</b>	<b>1.14</b>	<b>4</b>	<b>1.19</b>
<b>TOTAL</b>	<b>24</b>	<b>8.25</b>	<b>24</b>	<b>8.42</b>

**EXPENDITURE HIGHLIGHTS**

- 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 - \$542,901 payment for 2011/12.

**PROGRAM DESCRIPTION**

The Water and Sewer Fund is the second largest overall fund after the General Fund, with expenditures of \$5,450,102 for FY 2011-12. 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:

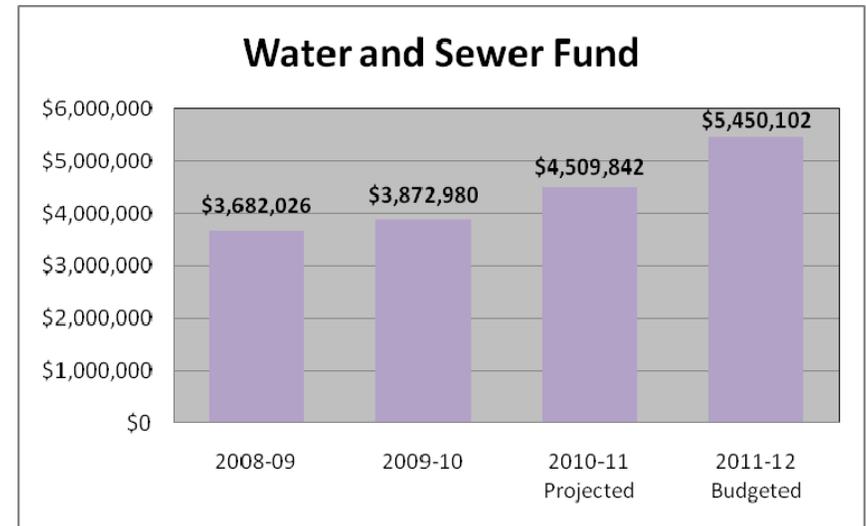
- Sewer Main Cleaning & Maintenance.
- Water Billing, Meter Reading & Replacement.
- Water Main Maintenance & Replacement.



**FUND: 592 WATER AND SEWER  
DEPT: WATER & SEWER SERVICE**

**MAJOR 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
592-536-704-000	DPW DIRECTOR	\$19,289	\$23,745	\$23,745
592-536-704-172	CITY MANAGER	20,996	20,893	20,893
592-536-704-201	FINANCE DIRECTOR	28,267	28,267	28,269
592-536-706-000	LABORERS	201,669	227,455	209,341
592-536-706-191	CLERK/TREASURER STAFF	3,446	3,602	3,602
592-536-706-201	FINANCE STAFF	24,153	23,640	24,155
592-536-706-215	TREASURER'S STAFF	12,104	12,105	12,105
592-536-706-755	IT COORDINATOR	11,665	11,666	11,667
592-536-707-000	PART TIME EMPLOYEES	26,247	25,109	26,376
592-536-709-000	OVERTIME	9,398	12,672	12,500
592-536-712-000	IN LIEU	3,711	6,620	3,198
592-536-715-000	FICA	28,261	30,795	28,665
592-536-716-000	HDLO	77,194	92,391	79,760
592-536-716-001	HDLO RETIREES	84,232	82,013	48,841
592-536-716-718	HDLO GASB 45 CONTRIBUTION	68,629	33,600	33,600
592-536-718-000	RETIREMENT	61,632	88,731	82,364
592-536-718-172	ICMA	426	0	0
592-536-720-000	LONGEVITY	3,960	5,400	362
592-536-721-000	ANNUAL LEAVE	3,261	0	745
592-536-722-000	SICK LEAVE	3,519	4,262	1,856
592-536-724-000	UNEMPLOYMENT	0	0	595
592-536-725-000	WORKERS COMP	6,327	7,376	7,360
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$698,386</b>	<b>\$740,342</b>	<b>\$659,999</b>
<b>MATERIALS AND SUPPLIES</b>				
592-536-728-000	OFFICE SUPPLIES	\$646	\$494	\$500
592-536-729-000	STATIONARY	2,997	3,146	3,200

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>MATERIALS AND SUPPLIES CONTINUED</b>				
592-536-730-000	POSTAGE	11,516	11,272	12,700
592-536-744-000	UNIFORMS	1,692	1,732	1,500
592-536-751-000	FUEL & LUBE	14,215	18,955	21,600
592-536-758-000	PROGRAM SUPPLIES	43,696	26,991	110,000
592-536-787-000	TOOLS	1,258	479	3,000
<b>MATERIALS AND SUPPLIES</b>		<b>\$76,020</b>	<b>\$63,069</b>	<b>\$152,500</b>
<b>CONTRACTUAL SERVICES</b>				
592-536-807-000	AUDIT SERVICES	\$3,900	\$4,227	\$4,299
592-536-811-000	CUSTODIAL	1,982	3,075	4,210
592-536-817-000	CONSULTANT	1,695	2,539	3,000
592-536-818-000	CONTRACTUAL SERVICES	4,681	4,674	5,500
592-536-821-000	ENGINEER	135	0	10,000
592-536-822-000	CROSS CONNECTIONS	0	0	750
592-536-830-000	DPW CONTRACTUAL	0	13,470	30,000
592-536-835-000	MEDICAL EXPENSES	25	600	600
592-536-851-000	RADIO MAINTENANCE	70	434	500
592-536-853-000	TELEPHONE	129	107	200
592-536-864-000	MEETINGS & CONFERENCES	1,092	1,579	2,500
<b>CONTRACTUAL SERVICES</b>		<b>\$13,709</b>	<b>\$30,705</b>	<b>\$61,559</b>
<b>INSURANCE</b>				
592-536-913-000	VEHICLE INSURANCE	\$1,693	\$1,616	\$4,416
592-536-914-000	LIABILITY INSURANCE	6,888	6,183	6,339
592-536-915-000	LOSS EXPENSES	0	0	20,000
<b>INSURANCE</b>		<b>\$8,581</b>	<b>\$7,799</b>	<b>\$30,755</b>
<b>UTILITIES</b>				
592-536-920-000	UTILITIES	\$6,871	\$7,002	\$9,000
<b>UTILITIES</b>		<b>\$6,871</b>	<b>\$7,002</b>	<b>\$9,000</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
592-536-926-000	BULK WATER	\$645,523	\$672,192	\$714,472
592-536-927-000	BULK SEWAGE	658,322	811,855	810,895
592-536-928-000	NONRESIDENTIAL SURCHARGE	67,837	73,033	71,951
<b>CONTRACTUAL SERVICES</b>		<u>\$1,371,682</u>	<u>\$1,557,080</u>	<u>\$1,597,318</u>
<b>OTHER CHARGES</b>				
592-536-939-000	VEHICLE MAINTENANCE	\$3,054	\$1,872	\$3,500
592-536-946-000	OFFICE EQUIPMENT RENTAL	5,271	3,865	4,000
<b>OTHER CHARGES</b>		<u>\$8,325</u>	<u>\$5,737</u>	<u>\$7,500</u>
<b>CAPITAL OUTLAY</b>				
592-536-968-000	DEPRECIATION	\$284,638	\$363,067	\$365,000
592-536-974-030	12 MILE & COOLIDGE BI PASS PROJECT	101	0	0
592-536-976-000	BUILDING IMPROVEMENTS	1,723	0	9,450
592-536-982-000	CONCRETE REPAIR	1,500	0	40,000
592-536-982-592	EQUIPMENT	2,372	6,275	7,000
592-536-985-000	VEHICLE	205	0	140,000
592-536-986-000	COMPUTER SOFTWARE	3,769	3,841	3,900
<b>CAPITAL OUTLAY</b>		<u>\$294,308</u>	<u>\$373,183</u>	<u>\$565,350</u>
<b>DEBT SERVICE</b>				
592-536-993-000	ACCRUED INTEREST	\$173,813	\$128,990	\$0
<b>DEBT SERVICE</b>		<u>\$173,813</u>	<u>\$128,990</u>	<u>\$0</u>
<b>TOTAL EXPENSES - WATER &amp; SEWER SERVICE</b>		<u><u>\$2,651,695</u></u>	<u><u>\$2,913,907</u></u>	<u><u>\$3,083,981</u></u>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
592-537-704-000	DPW DIRECTOR	\$3,712	\$0	\$0
592-537-705-000	FOREMAN	13,974	0	0
592-537-706-000	LABORERS	28,982	22,291	28,349
592-537-709-000	OVERTIME	1,199	1,443	1,100
592-537-712-000	IN LIEU	13	56	0
592-537-715-000	FICA	3,804	1,820	2,256
592-537-716-000	HDLO	13,383	12,750	9,326
592-537-718-000	RETIREMENT	9,564	7,229	9,514
592-537-720-000	LONGEVITY	1,540	80	40
592-537-721-000	ANNUAL LEAVE	120	0	0
592-537-722-000	SICK LEAVE	176	0	0
592-537-725-000	WORKERS COMP	560	374	405
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$77,027</b>	<b>\$46,043</b>	<b>\$50,990</b>
<b>MATERIALS AND SUPPLIES</b>				
592-537-758-000	PROGRAM SUPPLIES	\$375	\$20	\$500
<b>MATERIALS AND SUPPLIES</b>		<b>\$375</b>	<b>\$20</b>	<b>\$500</b>
<b>CONTRACTUAL SERVICES</b>				
592-537-927-000	STORM FLOW	\$1,133,601	\$1,349,634	\$1,571,730
592-537-927-100	DRAIN MAINTENANCE	10,282	200,238	0
<b>CONTRACTUAL SERVICES</b>		<b>\$1,143,883</b>	<b>\$1,549,872</b>	<b>\$1,571,730</b>
<b>TOTAL EXPENSES - STORM SEWER SYSTEM</b>		<b>\$1,221,285</b>	<b>\$1,595,935</b>	<b>\$1,623,220</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
592-940-974-000	IMPROVEMENTS-WATER	\$0	\$0	\$200,000
<b>CAPITAL OUTLAY</b>		\$0	\$0	\$200,000
	<b>TOTAL EXPENSES - PUBLIC IMPROVEMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>

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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<hr/>				
<b>OTHER FINANCING USES</b>				
592-966-965-000	TRANSFERS	\$0	\$0	\$542,901
<b>OTHER FINANCING USES</b>		\$0	\$0	\$542,901
Totals for Dept 966-OTHER FINANCING USES		<u>\$0</u>	<u>\$0</u>	<u>\$542,901</u>
<b>TOTAL EXPENSES - WATER AND SEWER FUND</b>		<u><b>\$3,872,980</b></u>	<u><b>\$4,509,842</b></u>	<u><b>\$5,450,102</b></u>

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## **INTERNAL SERVICE FUND EXPENDITURES**

**Fiscal Year 2011/2012**

**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, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Requested 2011-2012
<b>Revenues</b>					
Investment income	\$43,859	\$11,818	\$3,607	\$3,712	\$2,502
Total Revenues	43,859	11,818	3,607	3,712	2,502
<b>Expenditures</b>					
FICA	7,175	14,919	673	5,006	4,381
Retirement	2,790	5,294	486	3,404	972.00
HDLO	-	31	82	32	-
Annual leave	44,895	66,115	25,289	(9,070)	11,730
Earned Leave - PSO	-	-	-	8,810	5,734
Sick leave	39,376	19,876	30,493	47,326	24,648
Sick leave buyback	(11,581)	(4,915)	4,803	(16,701)	1,355
Holiday Leave buyback	2,428	11,611	4,006	(6,427)	(6,427)
Compensated absences	11,485	1,554	1,342	2,177	2,099
Total expenditures	96,568	114,485	67,174	34,557	44,492
<b>Other Financing Sources</b>					
Operating transfers in	52,708	102,667	67,691	30,845	41,990
Operating transfers out			(1,759)		
Total other financing sources	52,708	102,667	65,932	30,845	41,990
<b>Net Change in Fund Balance</b>	(1)	-	2,365	-	-
<b>Fund Balance - Beginning of year</b>	-	(1)	(1)	2,364	2,364
<b>Fund Balance - End of year</b>	\$(1)	\$(1)	\$2,364	\$2,364	\$2,364



**FUND 690: FRINGE BENEFITS**  
**DEPT: 100**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$67,174	\$34,557	\$44,492
OTHER FINANCING USES	1,759	0	0
<b>TOTAL</b>	<b>\$68,933</b>	<b>\$34,557</b>	<b>\$44,492</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

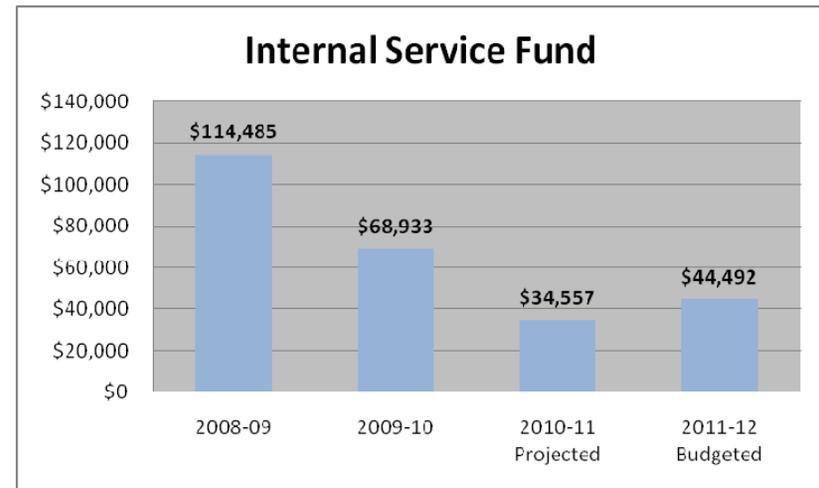
None

**PROGRAM DESCRIPTION**

The Fringe Benefit Fund appropriates and accounts for the payment of severance and other final payouts that are due to an employee upon retirement as outlined in their collective bargaining agreement or the Merit System of Personnel Management. Types of payment include but are not limited to annual leave payment, sick leave payment and holiday leave payment on eligible accrued employee leave balances.

**MAJOR 2011-2012 OBJECTIVES**

- To defray those accrued personal leave costs that arise when an employee retires or leaves the City.
- To defray the increase in liability value of employee leave time accruals.



**FUND: 690 FRINGE BENEFITS**  
**DEPT: 100 LONG TERM FRINGE BENEFITS**

		<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
		<b>ACTIVITY</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
			<b>ACTIVITY</b>	<b>BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
690-100-715-000	FICA	\$673	\$5,006	\$4,381
690-100-716-000	HDLO	82	32	0
690-100-718-000	RETIREMENT	486	3,404	972
690-100-721-000	ANNUAL LEAVE	25,289	(9,070)	11,730
690-100-721-001	EARNED LEAVE - PSO	0	8,810	5,734
690-100-722-000	SICK LEAVE	30,493	47,326	24,648
690-100-722-001	SICK LEAVE BUYBACK	4,803	(16,701)	1,355
690-100-723-000	HOLIDAY LEAVE BUY BACK	4,006	(6,427)	(6,427)
690-100-726-000	COMPENSATED ABSENCES	1,342	2,177	2,099
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$67,174</b>	<b>\$34,557</b>	<b>\$44,492</b>
<b>TOTAL EXPENSES - LONG TERM FRINGE BENEFITS</b>		<b>\$67,174</b>	<b>\$34,557</b>	<b>\$44,492</b>

**FUND: 690 FRINGE BENEFITS**  
**DEPT: 966 OTHER FINANCING USES**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>OTHER FINANCING USES</b>				
690-966-999-000	TRANSFERS OUT	\$1,759	\$0	\$0
<b>OTHER FINANCING USES</b>		\$1,759	\$0	\$0
<b>TOTAL EXPENSES - OTHER FINANCING USES</b>		<u>\$1,759</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES - FRINGE BENEFITS FUND</b>		<u>\$68,933</u>	<u>\$34,557</u>	<u>\$44,492</u>



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**DEBT SERVICE FUND EXPENDITURES**  
Fiscal Year 2011/2012  
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 2011/12 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 2011/12, and the principal remaining after next fiscal year’s payment.

**\* Refinanced**



**CITY OF BERKLEY**  
 Schedule of Debt Payments  
 2011-12 Budget

FUND/DESCRIPTION	Original Debt	Maturity Date	Principal Remaining 6/30/2011	Principal Due in FY 2011/12	Interest Due in FY 2011/12	Total Payments FY 2011/12
<b>GOVERNEMENTAL ACTIVITIES</b>						
2006 General Obligation 12 Mile Road Bonds	\$850,000	2016	\$575,000	\$100,000	\$21,787	\$121,787
2006 General Obligation 11 Mile Road Bonds	\$2,500,000	2021	\$2,075,000	\$125,000	\$81,531	\$206,531
2006 General Obligation Other Road Bonds	\$2,625,000	2016	\$1,700,000	\$300,000	\$64,563	\$364,563
2002 Installment Purchase Agreement	\$1,260,000	2016	\$825,000	\$130,000	\$42,900	\$172,900
Telephone Installment Purchase Agreement	\$51,100	2012	\$11,250	\$11,250	\$302	\$11,552
<b>Contractual Obligations with Oakland County-</b>						
George W. Kuhn Bonds:						
2000-A	\$1,126,053	2022	\$687,400	\$55,106	\$17,185	\$72,291
2000-B	\$413,768	2008	\$0	\$0	\$0	\$0
2001-C	\$5,176,822	2024	\$3,647,393	\$240,892	\$91,185	\$332,077
2001-D	\$199,641	2024	\$96,840	\$6,298	\$2,421	\$8,719
2001-E	\$621,597	2012	\$26,766	\$26,766	\$1,231	\$27,997
2006-F	\$103,643	2026	\$74,799	\$4,478	\$1,215	\$5,694
2006-G	\$112,919	2028	\$98,204	\$5,118	\$1,596	\$6,714
2007-B&E Refinanced	\$784,710	2024	\$721,416	\$22,987	\$31,021	\$54,008
2008-H	\$491,662	2029	\$452,636	\$20,153	\$11,316	31,469
<b>Total Bond Obligations</b>	<b>\$16,900,915</b>		<b>\$10,991,704</b>	<b>\$1,048,048</b>	<b>\$368,253</b>	<b>\$1,416,302</b>

**CITY OF BERKLEY, MICHIGAN**  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Requested 2011-2012
<b>Revenues</b>					
Property taxes	\$599,458	\$606,794	\$610,369	\$666,259	\$702,577
Investment earnings	3,203	1,694	269	227	364
Total revenues	<u>602,661</u>	<u>608,488</u>	<u>610,638</u>	<u>666,486</u>	<u>702,941</u>
<b>Expenditures</b>					
Debt service	<u>700,143</u>	<u>732,136</u>	<u>776,237</u>	<u>812,431</u>	<u>1,408,681</u>
Total expenditures	700,143	732,136	776,237	812,431	1,408,681
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(97,482)	(123,648)	(165,599)	(145,945)	(705,740)
<b>Other Financing Sources</b>					
Operating transfers in	109,280	131,680	158,767	154,050	115,801
Operating transfers out	-	(28,269)	-	-	-
Total other financing sources	<u>109,280</u>	<u>103,411</u>	<u>158,767</u>	<u>154,050</u>	<u>715,801</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	11,798	(20,237)	(6,832)	8,105	10,061
<b>Fund Balance, Beginning of Year</b>	<u>29,088</u>	<u>40,886</u>	<u>20,649</u>	<u>13,817</u>	<u>21,922</u>
<b>Fund Balance, End of Year</b>	<u>\$40,886</u>	<u>\$20,649</u>	<u>\$13,817</u>	<u>\$21,922</u>	<u>\$31,983</u>

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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$142,870	\$148,100	\$172,900
<b>TOTAL</b>	<b>\$142,780</b>	<b>\$148,100</b>	<b>\$172,900</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

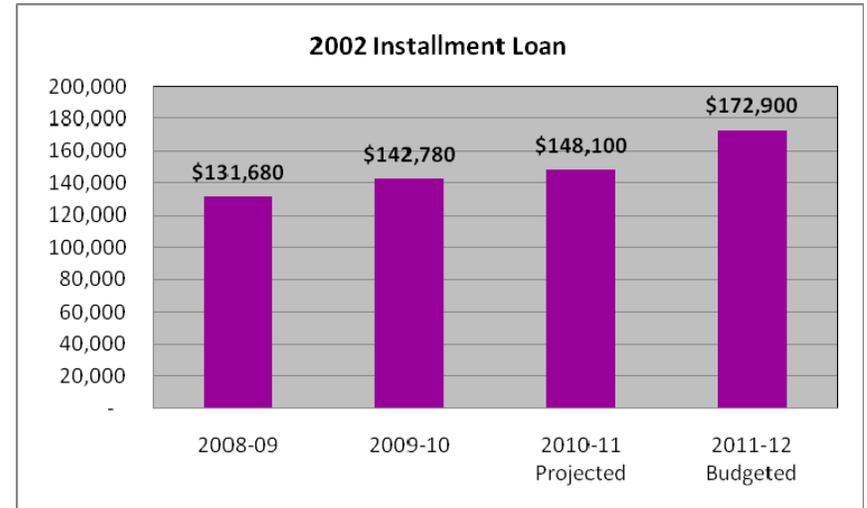
- The 2011/2012 debt payment is \$172,900 with 4 years remaining.
- Funding is derived from the 815 Downtown Development Authority Capture Fund.

**PROGRAM DESCRIPTION**

The Downtown Development Authority annually transfers funds to this Debt Service Fund to defray the cost of an installment loan that was utilized to fund sidewalk and streetscape improvements on Twelve Mile Road. The debt was issued in fiscal year 2003/04. Payments will continue until through April 2016.

**MAJOR 2011-2012 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 2011/12, 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTD BUDGET</b>
<b>DEBT SERVICE</b>				
302-938-993-000	PRINCIPAL	\$90,000	\$100,000	\$130,000
302-938-995-000	INTEREST	52,780	48,100	42,900
<b>DEBT SERVICE</b>		\$142,780	\$148,100	\$172,900
<b>TOTAL EXPENSES - 302 DEBT FUND</b>		<b>\$142,780</b>	<b>\$148,100</b>	<b>\$172,900</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$0	\$0	\$542,900
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$542,900</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

Berkley's 2011/2012 share of the Kuhn Drain annual debt payment is \$542,900 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

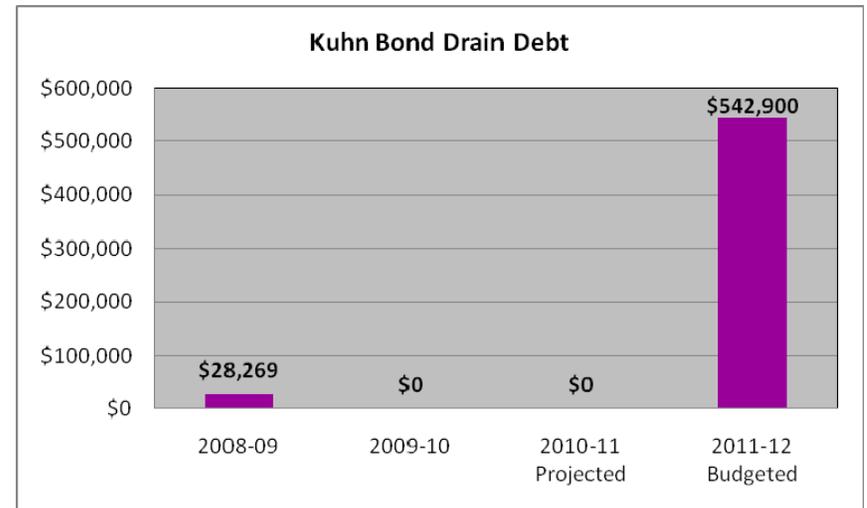
Drainage District's 14 municipalities that are part of the Southeastern Oakland County Sewage Disposal System.

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 2011-2012 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**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTD BUDGET</b>
<b>DEBT SERVICE</b>				
309-938-993-000	PRINCIPAL	\$0	\$0	\$384,632
309-938-995-000	INTEREST	0	0	158,268
<b>DEBT SERVICE</b>		\$0	\$0	\$542,900
<b>TOTAL EXPENSES - 309 DEBUT FUND</b>		<b>\$0</b>	<b>\$0</b>	<b>\$542,900</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$338,138	\$351,981	\$364,563
<b>TOTAL</b>	<b>\$338,138</b>	<b>\$351,981</b>	<b>\$364,563</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

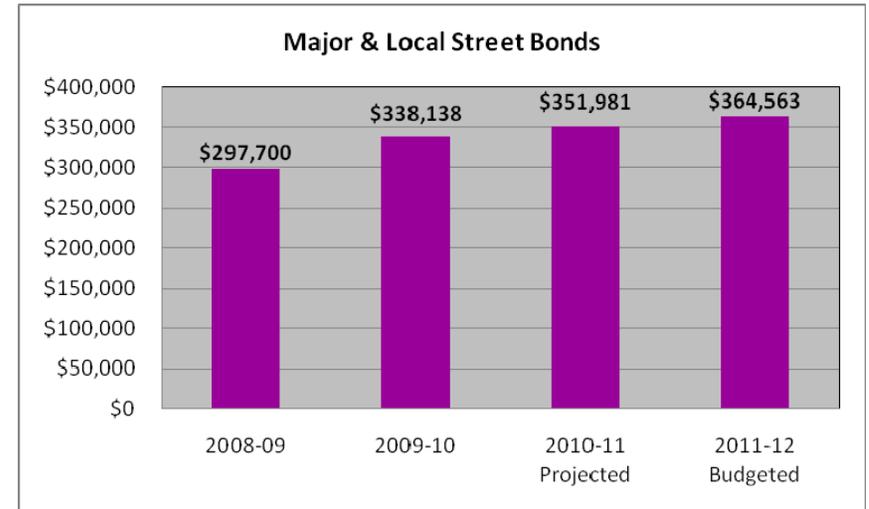
The annual debt payment for 2011/2012 amounts to \$364,563 with 4 years remaining.

**PROGRAM DESCRIPTION**

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually. This is an unlimited tax obligation levy not subject to the Headlee tax rate limitation.

**MAJOR 2011-2012 OBJECTIVES**

To defray the cost of a ten year annual debt payment due for Major and Local Road rehabilitation and improvements throughout the City exclusive of Twelve Mile Road and Eleven Mile Road improvements.



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTD BUDGET</b>
<b>DEBT SERVICE</b>				
310-938-993-000	PRINCIPAL	\$250,000	\$275,000	\$300,000
310-938-995-000	INTEREST	87,938	76,781	64,563
310-938-997-000	PAYING AGENT FEES	200	200	0
<b>DEBT SERVICE</b>		<b>\$338,138</b>	<b>\$351,981</b>	<b>\$364,563</b>
<b>TOTAL EXPENSES - 310 DEBT FUND</b>		<b>\$338,138</b>	<b>\$351,981</b>	<b>\$364,563</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$191,625	\$211,844	\$206,531
<b>TOTAL</b>	<b>\$191,625</b>	<b>\$211,844</b>	<b>\$206,531</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

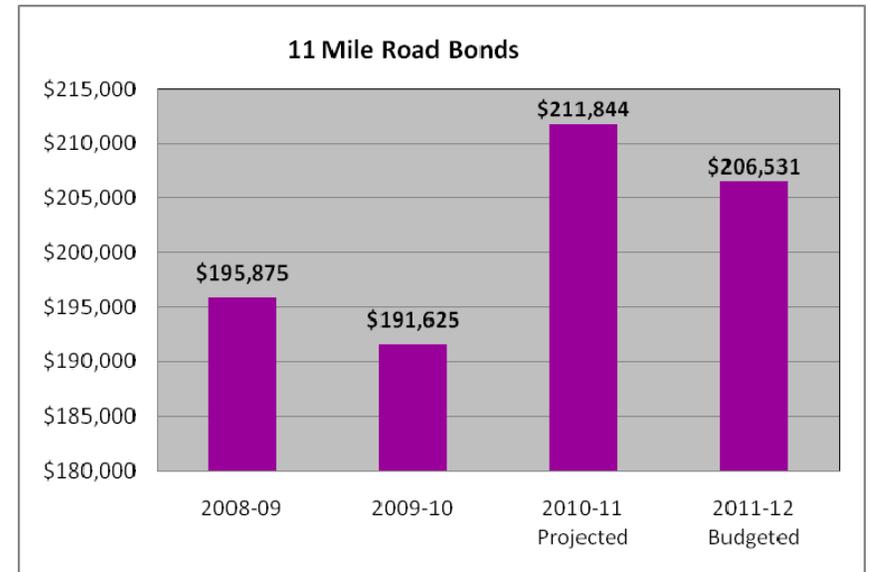
The annual debt payment for 2011/2012 amounts to \$206,531 with 9 years remaining.

**PROGRAM DESCRIPTION**

Pay the cost of a fifteen year annual debt payment due for the Eleven Mile Road rehabilitation improvements. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually. This is an unlimited tax obligation levy not subject to the Headlee tax limitation.

**MAJOR 2011-2012 OBJECTIVES**

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTD BUDGET</b>
<b>DEBT SERVICE</b>				
311-938-993-000	PRINCIPAL	\$100,000	\$125,000	\$125,000
311-938-995-000	INTEREST	91,625	86,844	81,531
<b>DEBT SERVICE</b>		\$191,625	\$211,844	\$206,531
<b>TOTAL EXPENSES - 311 DEBT FUND</b>		<b>\$191,625</b>	<b>\$211,844</b>	<b>\$206,531</b>



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

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
DEBT SERVICE	\$103,694	\$100,506	\$121,787
<b>TOTAL</b>	<b>\$103,694</b>	<b>\$100,506</b>	<b>\$121,787</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

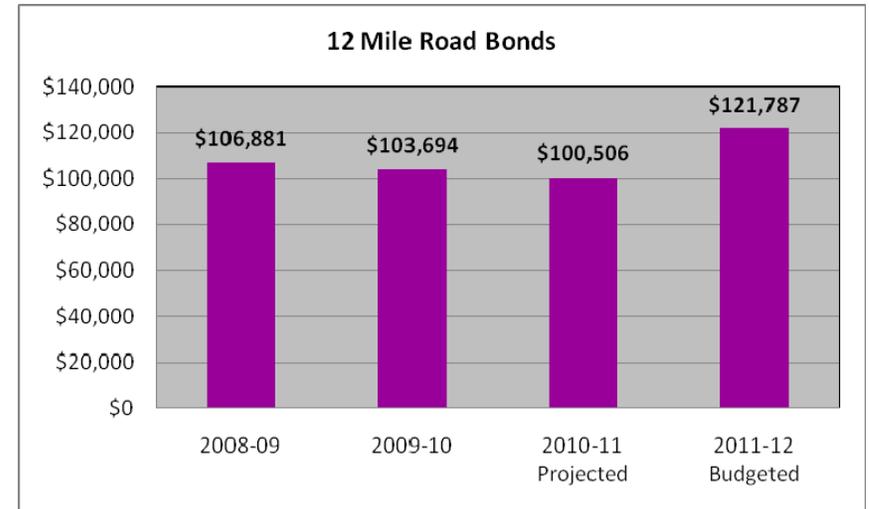
The annual debt payment for 2011-12 amounts to \$121,787 with 4 years remaining.

**PROGRAM DESCRIPTION**

This is a ten year debt issue that will come to completion after the end of the 2014/15 fiscal year. These funds are levied and are directly recorded in this Debt Service Fund to defray the cost of the annual debt issue payment. Funding is derived from an annual ad valorem tax levy approved by the voters in 2006 and the City Council annually. The levy is not subject to the Headlee tax limitation.

**MAJOR 2011-2012 OBJECTIVES**

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



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

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTD BUDGET</b>
<hr/>				
<b>DEBT SERVICE</b>				
312-938-993-000	PRINCIPAL	75,000	75,000	100,000
312-938-995-000	INTEREST	28,694	25,506	21,787
<b>DEBT SERVICE</b>		103,694	100,506	121,787
	<b>TOTAL EXPENSES - 312 DEBT FUND</b>	<b>103,694</b>	<b>100,506</b>	<b>121,787</b>
	<b>TOTAL EXPENSES - ALL DEBT FUNDS</b>	<b>776,237</b>	<b>812,431</b>	<b>1,408,681</b>

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**CAPITAL PROJECT FUND EXPENDITURES**  
Fiscal Year 2011/2012  
Adopted



## City of Berkley

### CAPITAL PROJECTS FUNDS EXPENDITURES-Overview

Capital Project Funds are described as financial resources used for the acquisition or construction of major capital projects. These operating funds are utilized for those expenses that are non-recurring in nature over a long period of time.

The City currently has four Capital Project Funds that have been utilized to construct various road and intersection repairs throughout the City. All four Capital Project Fund projects are substantially complete. Three of the four Funds have an appropriation for FY 2011-12.

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 done for a very small amount in fiscal year 2009/10.

In fiscal year 2010/11 the DDA and City Council agreed to appropriate the balance of proceeds to pay the annual debt obligation in fiscal year 2010/11.

Nothing has been appropriated within this fund for fiscal year 2011/12.

#### **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, in 2010/11, transferred \$5,000 to the debt fund to partially pay for the cost of the 2010/11 bond payment associated with this project. There is less than \$1,000 left in this construction fund.

#### **III. Eleven Mile Road Project**

The City sold \$2,500,000 of the \$5,975,000 bonds to defray the cost of the Eleven Mile road program and also received indirectly over \$2,400,000 in federal and state grants for this project.

The Eleven Mile Road project is a street reconstruction of Eleven mile road from Woodward Avenue to Greenfield. This project was performed over a two fiscal year period. The first phase of reconstruction of Eleven Mile was from Coolidge to Greenfield. This phase was substantially complete at the end of the 2007/08 fiscal year. The second phase of work was from Coolidge Road to Woodward Avenue. This work was substantially completed in fiscal year 2008/09.

Final engineering and punch list items are appropriated and paid for for in fiscal year 2010/11. In 2010/11, the balance of funds within this construction fund was transferred to the Water/Sewer Fund to pay for those costs that were paid by the Water/Sewer Fund originally. There are no appropriations in this fund for fiscal year 2011/12.



## 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 the balance of the cash within this construction fund was transferred to the 411 Eleven Mile Road construction fund to offset bond issue costs paid in the Eleven Mile Road construction Fund but should have been paid by the 12 Mile Road Construction Fund.

In fiscal year 2011/12, 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, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Recommended 2011-2012
<b>Revenues</b>					
Charges for services Federal Sources	\$-	\$-	\$-	\$-	\$-
Investment earnings	99,578	23,893	4,383	4,791	4,238
Miscellaneous	65,353	20,140	-	-	-
Total revenues	<u>64,931</u>	<u>44,033</u>	<u>4,383</u>	<u>4,791</u>	<u>4,238</u>
<b>Expenditures</b>					
Capital outlay	1,801,438	695,916	(2,564)	500	-
Debt service	-	-	3,603	-	-
Contingency	-	-	-	-	-
Total expenditures	<u>1,801,438</u>	<u>695,916</u>	<u>1,039</u>	<u>500</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Bond Proceeds	-	-	-	-	-
Operating transfers in	-	15,000	18,421	-	-
Operating transfers out	-	-	(15,987)	(154,050)	-
Total other financing sources (uses)	<u>-</u>	<u>15,000</u>	<u>2,434</u>	<u>(154,050)</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	(1,636,507)	(636,883)	5,778	(149,759)	4,238
<b>Fund Balance, Beginning of Year</b>	<u>2,675,387</u>	<u>1,038,880</u>	<u>401,997</u>	<u>407,775</u>	<u>258,016</u>
<b>Fund Balance (Deficit), End of Year</b>	<u>\$1,038,880</u>	<u>\$401,997</u>	<u>\$407,775</u>	<u>\$258,016</u>	<u>\$262,254</u>

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**FUND: 402 12 MILE INTERSECTION  
DEPT: CAPITAL PROJECT**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$0	\$0	\$0
CAPITAL OUTLAY	2,937	500	0
TRANSFERS OUT	0	\$149,050	0
<b>TOTAL</b>	<b>\$2,937</b>	<b>\$149,550</b>	<b>\$0</b>

**STAFFING**

None

**PROGRAM DESCRIPTION**

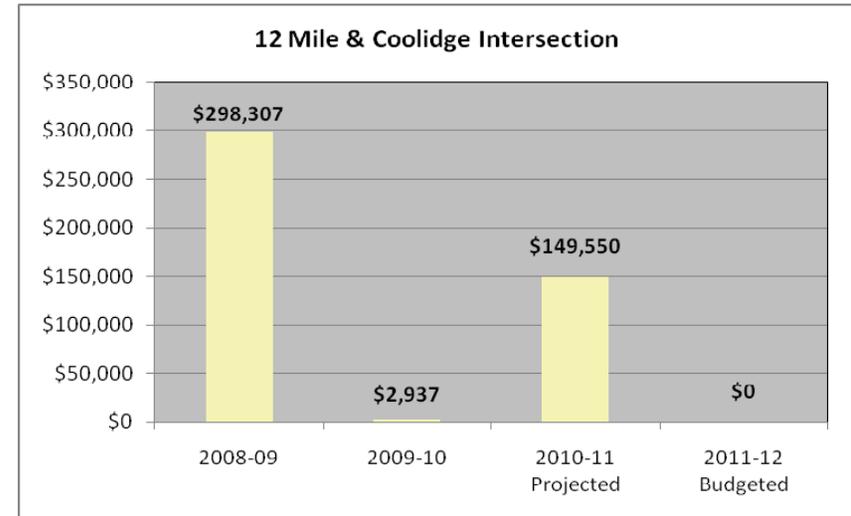
This construction fund is utilized to pay for those costs associated with the 12 Mile intersection construction and reconstruction project. All construction is complete at this time. The City Council and Downtown Development Authority are contemplating additional repairs.

**EXPENDITURE HIGHLIGHTS**

- Expenditures are completed.

**MAJOR 2011-2012 OBJECTIVES**

None



**FUND 402: 12 MILE INTERSECTION  
DEPT 938: CAPITAL PROJECT**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
402-938-975-100	CONSTRUCTION - MAJOR STREETS	\$2,937	\$500	\$0
<b>CAPITAL OUTLAY</b>		\$2,937	\$500	\$0
<b>OTHER FINANCING USES</b>				
402-938-999-000	TRANSFERS OUT - DDA	\$0	\$149,050	\$0
<b>OTHER FINANCING USES</b>		\$0	\$149,050	\$0
<b>TOTAL EXPENSES - 12 MILE INTERSECTION FUND</b>		<b>\$2,937</b>	<b>\$149,550</b>	<b>\$0</b>



**FUND 410: MAJOR AND LOCAL STREET PROJECTS  
DEPT: STREET CONSTRUCTION**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$0	\$0	\$0
CAPITAL OUTLAY	0	0	0
OTHER FINANCING USES	15,987	\$5,000	0
<b>TOTAL</b>	<b>\$15,987</b>	<b>\$5,000</b>	<b>\$0</b>

**STAFFING**

None

**PROGRAM DESCRIPTION**

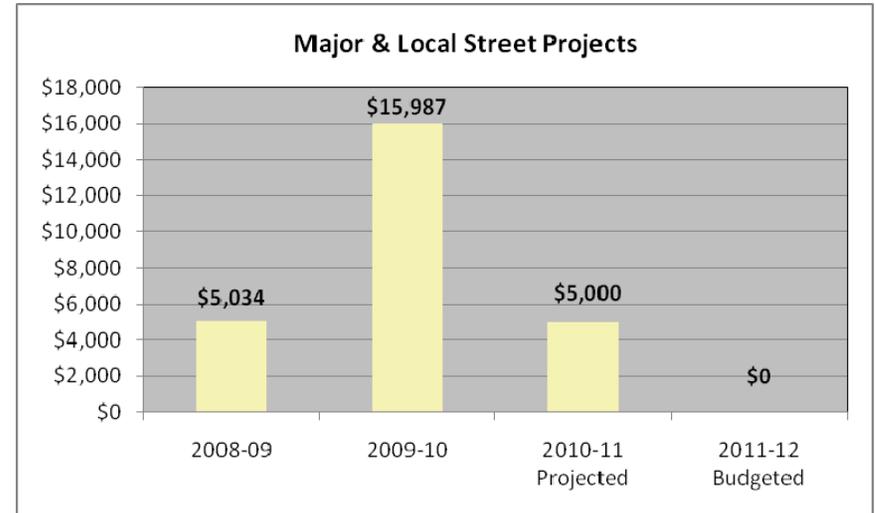
The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,625,000 for Major and Local Street rebuilding and refurbishment funding). Various major and local streets throughout the City were rehabilitated and the work was completed by the end of fiscal year 2007/08.

**EXPENDITURE HIGHLIGHTS**

- Expenditures are completed

**MAJOR 2011-2012 OBJECTIVES**

None



**FUND 410: MAJOR AND LOCAL STREET PROJECTS  
DEPT 451: STREET CONSTRUCTION**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>OTHER FINANCING USES</b>			
410-966-999-000      TRANSFERS OUT	\$15,987	\$5,000	\$0
<b>OTHER FINANCING USES</b>	<u>\$15,987</u>	<u>\$5,000</u>	<u>\$0</u>
<b>TOTAL EXPENSES - MAJOR &amp; LOCAL STREET PROJECT FUND</b>	<u><u>\$15,987</u></u>	<u><u>\$5,000</u></u>	<u><u>\$0</u></u>



**FUND 411: 11 MILE ROAD PROJECT  
DEPT: STREET CONSTRUCTION**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$(74,601)	\$0	\$0
CAPITAL OUTLAY	13,258	0	0
OTHER CHARGRES	31,782	0	0
<b>TOTAL</b>	<b>\$(29,561)</b>	<b>\$0</b>	<b>\$0</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

- The project is 100% complete.

**PROGRAM DESCRIPTION**

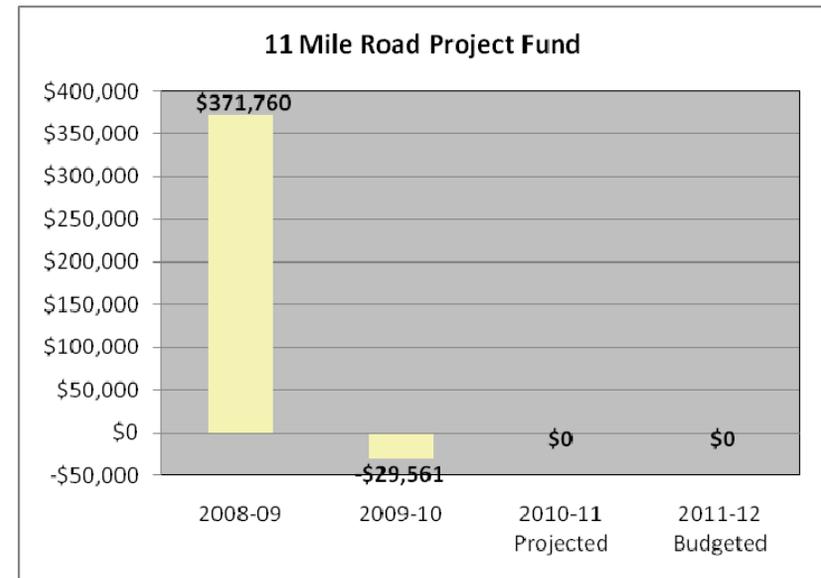
The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,500,000 for Eleven Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from the Federal Government in the amount of \$2,450,000 to assist in rebuilding Eleven Mile Road.

The Cities of Huntington Woods and Oak Park are also rebuilding Eleven Mile Road at the same time as Berkley. All figures in this budget reflect Berkley's share of the project only.

The project also includes rebuilding the water line that is under Eleven Mile Road. Those costs are appropriated for in the Water Sewer Fund of the City.

**MAJOR 2011-2012 OBJECTIVES**

None



**FUND 411: 11 MILE ROAD PROJECT  
DEPT 451: STREET CONSTRUCTION**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>CONTRACTUAL SERVICES</b>				
411-451-821-000	ENGINEER	<u>\$(74,601)</u>	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$(74,601)</u>	\$0	\$0
<b>OTHER CHARGES</b>				
411-451-922-000	STREET LIGHTING	<u>\$31,782</u>	\$0	\$0
<b>OTHER CHARGES</b>		<u>\$31,782</u>	\$0	\$0
<b>CAPITAL OUTLAY</b>				
411-451-975-000	CONSTRUCTION	<u>\$13,258</u>	\$0	\$0
<b>CAPITAL OUTLAY</b>		<u>\$13,258</u>	\$0	\$0
<b>TOTAL EXPENSES - 11 MILE ROAD PROJECT FUND</b>		<u><u>\$(29,561)</u></u>	<u>\$0</u>	<u>\$0</u>



**FUND 412: 12 MILE, TYLER & KENMORE  
DEPT: STREET CONSTRUCTION**

	2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<b>EXPENDITURES</b>			
CONTRACTUAL SERVICES	\$9,242	\$0	\$0
CAPITAL OUTLAY	0	0	0
OTHER FINANCING USES	0	0	0
<b>TOTAL</b>	<b>\$9,242</b>	<b>\$0</b>	<b>\$0</b>

**STAFFING**

None

**EXPENDITURE HIGHLIGHTS**

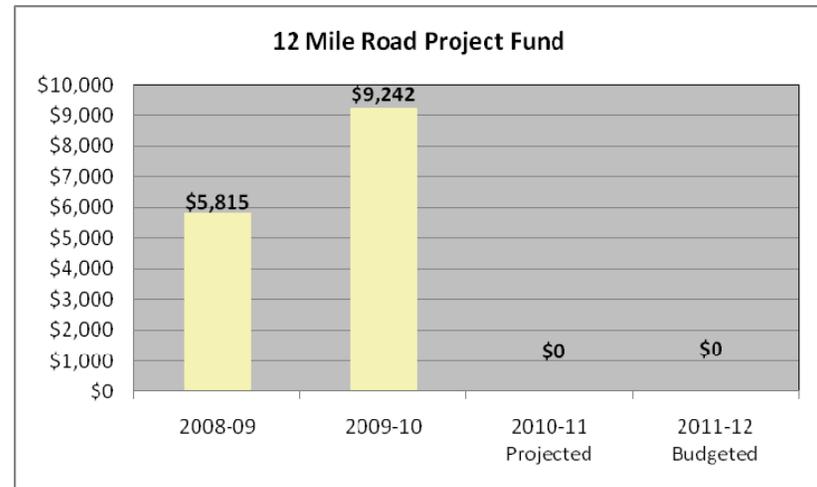
- Project completed in 2007/08.

**PROGRAM DESCRIPTION**

The City received approval from the voters in November 2005 to levy a tax to defray \$5,975,000 worth of bonds (\$2,500,000 for Eleven Mile Road Street rebuild funding). These proceeds were leveraged to also obtain funding from Oakland County in the amount of \$500,000 to assist in rebuilding Twelve Mile Road.

**MAJOR 2011-2012 OBJECTIVES**

None



**FUND 412: 12 MILE, TYLER & KENMORE  
DEPT 451: STREET CONSTRUCTION**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CONTRACTUAL SERVICES</b>				
412-451-821-000	ENGINEER	\$9,242	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		\$9,242	\$0	\$0
<b>TOTAL EXPENSES - 12 MILE ROAD PROJECT FUND</b>		<b>\$9,242</b>	<b>\$0</b>	<b>\$0</b>



**FUND 415: RECREATION CONSTRUCTION FUND  
DEPT: CONSTRUCTION**

	<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>			
MATERIALS AND SUPPLIES	\$2,784	\$0	\$0
CONTRACTUAL SERVICES	12,034	0	0
DEBT SERVICE	3,603	0	0
<b>TOTAL</b>	<b>\$18,421</b>	<b>\$0</b>	<b>\$0</b>

**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 2011-2012 OBJECTIVES**

None

**FUND 415: RECREATION CONSTRUCTION FUND  
DEPT 451: CONSTRUCTION**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>DEBT SERVICE</b>				
415-202-997-010	BOND ISSUE COSTS	\$3,603	\$0	\$0
<b>DEBT SERVICE</b>		<u>\$3,603</u>	<u>\$0</u>	<u>\$0</u>
<b>MATERIALS AND SUPPLIES</b>				
415-451-728-000	OFFICE SUPPLIES	\$2,784	\$0	\$0
<b>MATERIALS AND SUPPLIES</b>		<u>\$2,784</u>	<u>\$0</u>	<u>\$0</u>
<b>CONTRACTUAL SERVICES</b>				
415-451-821-000	ENGINEER	\$12,034	\$0	\$0
<b>CONTRACTUAL SERVICES</b>		<u>\$12,034</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES - RECREATION CONSTRUCTION FUND</b>		<u><b>\$18,421</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<b>TOTAL EXPENSES - CAPITAL PROJECT FUNDS</b>		<u><b>\$17,026</b></u>	<u><b>\$154,550</b></u>	<u><b>\$0</b></u>

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**DISTRICT COURT FUND EXPENDITURES**  
Fiscal Year 2011/2012  
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, 2012

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011	Requested 2011-2012
<b>Revenues</b>					
Miscellaneous	\$ -	\$ -	\$80	\$-	\$ -
<b>Expenditures</b>					
Court operations	721,320	715,935	642,097	597,969	601,844
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	721,317	715,937	654,324	598,500	602,567
Operating transfers out	-	-	(2,416)	(531)	(723)
Total other financing sources (uses)	721,317	715,937	651,908	597,969	601,844
<b>Net Change in Fund Balance</b>	(3)	2	9,891	-	-
<b>Fund Balance - Beginning of year</b>	(4,340)	(4,343)	(4,341)	5,550	5,550
<b>Fund Balance - End of year</b>	\$(4,343)	\$(4,341)	\$5,550	\$5,550	\$5,550

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**FUND: 265 COURT  
DEPT: DISTRICT COURT**

	2008-09 ACTIVITY	2009-10 PROJECTED ACTIVITY	2010-11 ADOPTED BUDGET
<b>EXPENDITURES</b>			
SALARIES & FRINGE BENEFITS	\$515,661	\$502,086	\$493,346
MATERIALS & SUPPLIES	23,536	21,190	22,350
CONTRACTUAL SERVICES	62,137	55,231	67,675
INSURANCE	4,135	3,726	3,877
UTILITIES	7,162	7,612	8,500
OTHER CHARGES	19,139	7,880	6,000
CAPITAL OUTLAY	2,779	100	0
DEBT SERVICE	7,548	144	96
OTHER FINANCING USES	2,416	531	723
<b>TOTAL</b>	<b>\$644.513</b>	<b>\$598,500</b>	<b>\$602,567</b>

**STAFFING**

	10-11		11-12	
	No	FTE	No	FTE
<b>Full Time</b>				
Judge	0	0.00	0	0.00
Magistrate/Court Admin	1	1.00	1	1.00
Probation Director	1	1.00	0	0.00
Probation Officer	1	1.00	1	1.00
Supervisor Civil Division	1	1.00	1	1.00
Deputy Court Clerk IV	1	1.00	1	1.00
Court Officer	1	1.00	0	0.00
Civil/Traffic Clerk	1	1.00	1	1.00
Traffic Clerk II	1	1.00	1	1.00
<b>Full Time Total</b>	<b>8</b>	<b>8.00</b>	<b>6</b>	<b>6.00</b>
<b>Part Time</b>				
Court Officer	0	0.00	1	1.00
Clerk	0	0.00	1	0.84
<b>Part Time Total</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>1.84</b>
<b>TOTAL</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.84</b>

**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.
- The Judge is a State of Michigan Employee and is not included in the FTE Count

**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.

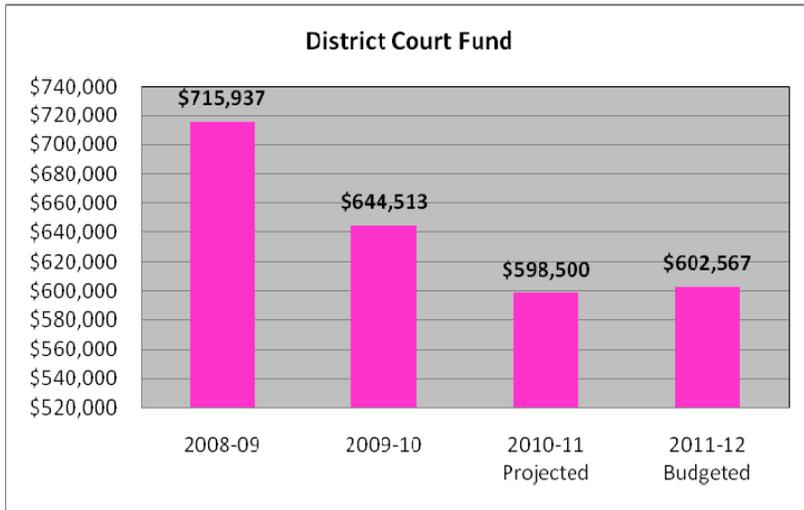
The City of Berkley, as a District Court funding unit, sets an annual appropriation by line item, for the operation of the District Court.

**MAJOR 2011-2012 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, probation and civil process.



**FUND: 265 COURT**  
**DEPT: DISTRICT COURT**



**FUND 265: COURT  
DEPT 136: DISTRICT COURT**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>SALARIES AND FRINGE BENEFITS</b>				
265-136-704-000	DISTRICT COURT JUDGE	\$45,900	\$46,357	\$46,357
265-136-705-000	COURT ADMINISTRATOR	76,331	66,459	61,388
265-136-706-000	DEPUTY CLERKS	159,194	201,200	236,959
265-136-706-001	PROBATION OFFICERS	62,373	16,320	0
265-136-707-000	TEMPORARY EMPLOYEES	2,753	0	0
265-136-712-000	IN LIEU	75	3,275	4,813
265-136-715-000	FICA	22,998	25,523	26,738
265-136-716-000	HDLO	121,999	71,135	65,066
265-136-718-000	RETIREMENT	23,136	41,514	42,990
265-136-724-000	UNEMPLOYMENT	0	30,303	8,195
265-136-725-000	WORKERS COMPENSATION	902	0	840
<b>SALARIES AND FRINGE BENEFITS</b>		<b>\$515,661</b>	<b>\$502,086</b>	<b>\$493,346</b>
<b>MATERIALS AND SUPPLIES</b>				
265-136-728-000	OFFICE SUPPLIES	\$3,000	\$12,801	\$13,500
265-136-729-000	STATIONARY	2,281	0	0
265-136-730-000	POSTAGE	5,189	5,290	6,500
265-136-731-000	BOOKS / PERIODICALS	2,935	3,099	1,500
265-136-744-000	UNIFORMS	0	0	600
265-136-758-000	PROGRAM SUPPLIES	10,131	0	0
265-136-776-000	MAINTENANCE SUPPLIES	0	0	250
<b>MATERIALS AND SUPPLIES</b>		<b>\$23,536</b>	<b>\$21,190</b>	<b>\$22,350</b>
<b>CONTRACTUAL SERVICES</b>				
265-136-803-000	MEMBERSHIPS & DUES	\$1,810	\$2,095	\$2,500
265-136-807-000	AUDIT SERVICES	4,300	4,300	4,375
265-136-811-000	CUSTODIAL	5,231	3,900	4,900

265-136-814-000	DATA PROCESSING	19,594	19,745	22,500
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**FUND 265: COURT  
DEPT 136: DISTRICT COURT**

		2009-10 ACTIVITY	2010-11 PROJECTED ACTIVITY	2011-12 ADOPTED BUDGET
<hr/>				
265-136-818-000	CONTRACTUAL SERVICES	5,011	\$0	\$0
265-136-824-000	LEGAL SERVICES	22,255	19,953	27,150
265-136-825-000	WITNESS JURY	685	403	1,500
265-136-835-000	MEDICAL EXPENSES	300	585	0
265-136-853-000	TELEPHONE	190	250	500
265-136-864-000	MEETINGS & CONFERENCES	2,761	4,000	4,250
	<b>CONTRACTUAL SERVICES</b>	<b>\$62,137</b>	<b>\$55,231</b>	<b>\$67,675</b>
	<b>INSURANCE</b>			
265-136-911-000	EMPLOYEE BONDS	\$139	\$139	\$200
265-136-914-000	LIABILITY INSURANCE	3,996	3,587	3,677
	<b>INSURANCE</b>	<b>\$4,135</b>	<b>\$3,726</b>	<b>\$3,877</b>
	<b>UTILITIES</b>			
265-136-920-000	UTILITIES	\$7,162	\$7,612	\$8,500
	<b>UTILITIES</b>	<b>\$7,162</b>	<b>\$7,612</b>	<b>\$8,500</b>
	<b>OTHER CHARGES</b>			
265-136-931-000	BUILDING MAINTENANCE	\$2,229	\$1,844	\$2,000
265-136-934-000	OFFICE EQUIPMENT MAINTENANCE	14,410	3,141	1,000
265-136-946-000	OFFICE EQUIPMENT RENTAL	2,320	2,895	3,000
265-136-960-000	PROFESSIONAL DEVELOPMENT	180	0	0
	<b>OTHER CHARGES</b>	<b>\$19,139</b>	<b>\$7,880</b>	<b>\$6,000</b>

**FUND 265: COURT  
DEPT 136: DISTRICT COURT**

		<b>2009-10 ACTIVITY</b>	<b>2010-11 PROJECTED ACTIVITY</b>	<b>2011-12 ADOPTED BUDGET</b>
<b>CAPITAL OUTLAY</b>				
265-136-978-000	BOOKS	\$0	\$100	\$0
265-136-983-000	OFFICE EQUIPMENT	2,779	0	0
<b>CAPITAL OUTLAY</b>		<u>\$2,779</u>	<u>\$100</u>	<u>\$0</u>
<b>DEBT SERVICE</b>				
265-136-991-000	95 ENERGY BONDS PRINC. & INTEREST	\$7,404	\$0	\$0
265-136-993-002	TELECOMMUNICATIONS - INSTALLMENT LOAN	144	144	96
<b>DEBT SERVICE</b>		<u>\$7,548</u>	<u>\$144</u>	<u>\$96</u>
<b>OTHER FINANCING USES</b>				
265-966-965-677	TRANSFER OUT	\$2,416	\$531	\$723
<b>OTHER FINANCING USES</b>		<u>\$2,416</u>	<u>\$531</u>	<u>\$723</u>
<b>TOTAL EXPENSES - DISTRICT COURT</b>		<u><u>\$644,513</u></u>	<u><u>\$598,500</u></u>	<u><u>\$602,567</u></u>



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## **CAPITAL EQUIPMENT REPLACEMENT PROGRAM**

**Fiscal Year 2011/12**

**Adopted**

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
<b>Public Works</b>								
GMC 2500 Van (2008) # 1	12 Year Replacement Cycle							
S-10 Pickup 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				
¾ 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	\$140,000						
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							
Trash Compactor (1989) # 70	No Replacement Cycle		\$100,000					
Trash Compactor (1990) # 72	No Replacement Cycle				\$100,000			
¾ Ton Pickup (1986) #45	No Replacement Cycle							
Portable Cement Mixer	No Replacement Cycle							
Wheeled Front end Loader (2007) # 17	15 Year Replacement Cycle							
Wheeled Backhoe (1996) # 18	No Replacement Cycle							
Wheeled Backhoe (2010) # 28	No Replacement Cycle					\$150,000		
Utility Tractor (1975) # 27	No Replacement Cycle							
Sewer Rodder (1996) # 34	No Replacement Cycle							
Portable Water Pump ( ) # 46	No Replacement Cycle							
Portable Water Pump ( ) # 47	No Replacement Cycle							
Salt Truck w/Snow Plow (1997) # 48	20 Year Replacement Cycle							
Portable Welder ( ) # 14	No Replacement Cycle							

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
¾ Ton Van with 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							
Two Post Equipment Hoist (2008)	15 Year Replacement Cycle							
Lift Gate for Pickup Truck	No Replacement Cycle							
Copier	5 Year Replacement Cycle		\$2,050	\$2,050	\$2,050	\$2,050	\$2,050	\$2,050
Tire & Brake Machine	No Replacement Cycle							
Handheld Meter Reader	No Replacement Cycle	\$7,000						
Water Meter Replacements	No Replacement Cycle		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Boring Machine for Water Taps	No Replacement Cycle							
<b>Total for Public Works</b>		<b>\$147,000</b>	<b>\$577,750</b>	<b>\$277,550</b>	<b>\$312,050</b>	<b>\$198,550</b>	<b>\$12,050</b>	<b>\$12,050</b>
<b>Library</b>								
Computer Replacement	5-7 Year Replacement Cycle	\$9,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Public Copy Machine	5 Year Replacement Cycle							
<b>Total for Library</b>		<b>\$9,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>City Hall</b>								
Telephone System (2006/07)	No Replacement Cycle					\$75,000		
Copiers & Postage Machine	No Replacement Cycle	\$12,000	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
Xerox Fax/Copier	No Replacement Cycle							
Air Conditioning Unit in Computer Room	No Replacement Cycle		\$17,000					
Copier - District Court	No Replacement Cycle	\$3,000	\$3,000	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500
File Cabinet - Court	No Replacement Cycle							
Refurbish Council Chambers	No Replacement Cycle							
<b>Total for City Hall</b>		<b>\$15,000</b>	<b>\$35,500</b>	<b>\$18,500</b>	<b>\$18,500</b>	<b>\$94,000</b>	<b>\$19,000</b>	<b>\$19,000</b>

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
<b>Parks and Recreation</b>								
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							
Zero Turn Lawn Mower			\$11,000					
Credit Card Swipe Keyboards		\$600						
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					
Computers								
Copier			\$3,000	\$3,000				
<b>Total for Parks and Recreation</b>		<b>\$600</b>	<b>\$119,000</b>	<b>\$3,000</b>	<b>\$30,000</b>	<b>\$69,000</b>	<b>\$30,000</b>	<b>\$0</b>
<b>Public Safety</b>								
Fire Truck-- Pumper (2007) Financed Over a five year Period	20 Year Replacement Cycle	\$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	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Youth Officer/Fire Marshal Van (1994)	12 Year Replacement Cycle							
Animal Control Vehicle (2003)	4 Year Replacement Cycle							
Lobby Furniture	No Replacement Cycle							
Fire Marshal Furniture	No Replacement Cycle							
Fire Equipment	No Replacement Cycle					\$7,000		
S.W.A.T. Equipment	No Replacement Cycle					\$9,000		
Radio Equipment	No Replacement Cycle					\$7,500		
Scanners/Printer – Dispatch	No Replacement Cycle							
Various Equipment Replacement	No Replacement Cycle							
<b>Total for Public Safety</b>		<b>\$128,212</b>	<b>\$80,000</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$108,500</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>WBRK Equipment</b>								
Video Equipment	7-10 Year Replacement Cycle		\$1,000					
Editing System	7-10 Year Replacement Cycle	\$10,000						
Playback System - Leightronix Mini	7-10 Year Replacement Cycle							
Automatic Playback System								

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>COMMENTS</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Edit System - A	5 Year Replacement Cycle							
Computer/Scala CG	5 Year Replacement Cycle							
Panasonic AG-MX70 A/V Mixer	7 Year Replacement Cycle			\$6,500				
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				
<b>Total for WBRK Equipment</b>		<b>\$10,000</b>	<b>\$1,000</b>	<b>\$13,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Computers</b>								
City Hall, Recreation and DPW Computers	5 Year Replacement Cycle							
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		\$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								
Convert to BS&A's .NET software								
<b>Total for Computers</b>		<b>\$0</b>	<b>\$950</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>		<b>\$309,812</b>	<b>\$821,200</b>	<b>\$405,550</b>	<b>\$459,550</b>	<b>\$477,050</b>	<b>\$153,050</b>	<b>\$128,050</b>

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## **CAPITAL IMPROVEMENT PROGRAM**

**Fiscal Year 2011/2012**

**Adopted**

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

<b>Improvement Project</b>	<b>Funding Source</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
<b>Recreation</b>								
<b>Merchants Park:</b>								
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		
<b>Angell Park:</b>								
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							\$100,000
<b>Kiwanis Tot Lot:</b>								
Install Playground Equipment	Grants, Local Funds, CDGB		\$50,000			\$60,000		
<b>Lazenby Field:</b>								
Sand Volleyball	Grants, Local Funds, CDGB				\$15,000			
Skate Park	Grants, Local Funds, CDGB			\$44,125				
Roller Hockey	Grants, Local Funds, CDGB				\$127,600			
<b>Oxford Towers:</b>								
Garden Area with Removing Horseshoe Area	Grants, Local Funds, CDGB			\$8,000				
<b>Jaycee Park:</b>								
Playground Equipment	Grants, Local Funds, CDGB					\$ 60,000		
Spray Park	Grants, Local Funds, CDGB					\$260,000		
Sand Volleyball	Grants, Local Funds, CDGB					\$ 15,000		
<b>Community Park:</b>								
Refurbish Tennis Courts	Local Funds	\$25,000						
<b>Community Center:</b>								
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			\$10,000		\$10,000		\$10,000

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

<b>Improvement Project</b>	<b>Funding Source</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Update 5 year Recreation Plan	Local Funding						\$30,000	
Relighting Community Fields 2 & 3	Grants, Local Funds, CDGB							
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						
<b>Ice Arena:</b>								
Miscellaneous Improvements	Arena Fund	\$7,800		\$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							
Batting Cages & Indoor Soccer Setup	Arena Fund		\$22,100					
Fire Supression System	Arena Fund		\$55,000			\$60,000		
<b>Total for Recreation</b>		\$57,800	\$410,600	\$357,625	\$411,787	\$608,000	\$90,000	\$155,000
<b>Library</b>								
Replace Tile in Lobby	Local Funding		\$20,000					
Interior Painting of Library	Local Funding							\$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			
<b>Total for Library</b>		\$ -	\$20,000	\$150,000	\$30,000	\$75,000	\$8,000	\$8,000
<b>City Hall</b>								
Landscaping of City Hall Grounds	Local Funding			\$20,000				
Security Door in City Manager's Office	Local Funding		\$5,000					
Parking Lot Improvement (Rosemont)	Local Funding					\$150,000		
Exterior Painting of City Hall & Court	Local Funding	\$8,500	\$16,500					
City Hall Entry Signs	Local Funding				\$15,000			
Interior Painting of City Hall	Local Funding		\$5,000					\$8,000
Door Awning - Court	Local Funding	\$3,000						
<b>Total for City Hall</b>		\$11,500	\$26,500	\$20,000	\$15,000	\$150,000	\$ -	\$8,000

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

<b>Improvement Project</b>	<b>Funding Source</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
<b>DPW</b>								
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	\$104,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Spot Repairs	Major and Local Street Funding	\$75,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Overhead Door Loop Detector System	Water/Sewer Funding	\$3,500						
Robina & Griffith Street	Major & Local Street Funding/Gas Taxes	\$75,000						
Security Camera Upgrade	Water/Sewer Funding						\$15,000	
Remove & Block Existing Windows	Water/Sewer Funding	\$3,200						
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	\$2,750						
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		\$270,000		\$270,000		\$270,000	
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				
Sidewalk Ramps - ADA	Major Street Funding, CDBG	\$29,000						
<b>Total for DPW</b>		<b>\$515,450</b>	<b>\$683,000</b>	<b>\$1,322,000</b>	<b>\$1,178,000</b>	<b>\$525,000</b>	<b>\$810,000</b>	<b>\$525,000</b>
<b>Public Safety</b>								
Dispatch Remodel E-911 Refurbishment	Local Funding							
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		
Move A/C Unit in Dispatch Area	Local Funding		\$10,000					
<b>Total for Public Safety</b>		<b>\$5,000</b>	<b>\$10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$70,000</b>	<b>\$30,000</b>	<b>\$15,000</b>
<b>Downtown Development Authority</b>								
Streetscape:								
Wakefield to Gardner	Tax Captures				\$1,200,000			
Greenfield to Gardner	Tax Captures					\$605,000		

**CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN**

<b>Improvement Project</b>	<b>Funding Source</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Wakefield to Coolidge	Tax Captures					\$216,000		
Coolidge Hwy	Tax Captures	\$200,000		\$50,000	\$175,000	\$200,000	\$250,000	
12 Mile Road Parking Lot	Tax Captures	\$16,430						
Twelve Mile Road Parking	Tax Captures							\$792,000
Parking Lot Improvements in DDA Area	Tax Captures		\$50,000					
Façade Grant Program	Grants/Tax Captures							
<b>Total for DDA</b>		<b>\$216,430</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$1,375,000</b>	<b>\$1,021,000</b>	<b>\$250,000</b>	<b>\$792,000</b>
<b>Other City Property</b>								
Screenwalls along 7 Municipal Parking Lots	Local Funding		\$24,000		\$24,000	\$24,000	\$240,000	\$24,000
Land Acquisition – 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		
Berkley Theatre Marquee Renovation	Local Funding		\$20,000					
<b>Total for Other City Property</b>		<b>\$ -</b>	<b>\$44,000</b>	<b>\$ -</b>	<b>\$133,000</b>	<b>\$174,000</b>	<b>\$240,000</b>	<b>\$174,000</b>
<b>GRAND TOTAL</b>		<b>\$806,180</b>	<b>\$1,244,100</b>	<b>\$1,899,625</b>	<b>\$3,142,787</b>	<b>\$2,623,000</b>	<b>\$1,428,000</b>	<b>\$1,677,000</b>

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## **GLOSSARY OF BUDGET TERMS**

Fiscal Year 2011/2012



## 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 Berkeley 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 Berkeley 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 Berkeley 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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