



THE CITY OF  
**BERKLEY**

Adopted Budget  
FY 17-18



**BERKLEY**  
where you want to be



City of Berkley  
FY 2017-2018  
Budget

City Council

Phil O'Dwyer, Mayor  
Steven W. Baker, Mayor Pro Tem  
Jack Blanchard, Councilmember  
Colleen Graveline, Councilmember  
Alan H. Kideckel, Councilmember  
Eileen Steadman, Councilmember  
Dan Terbrack, Councilmember

City Manager

Matthew Baumgarten  
Darchelle Strickland Love – Deputy City Manager

Department Heads

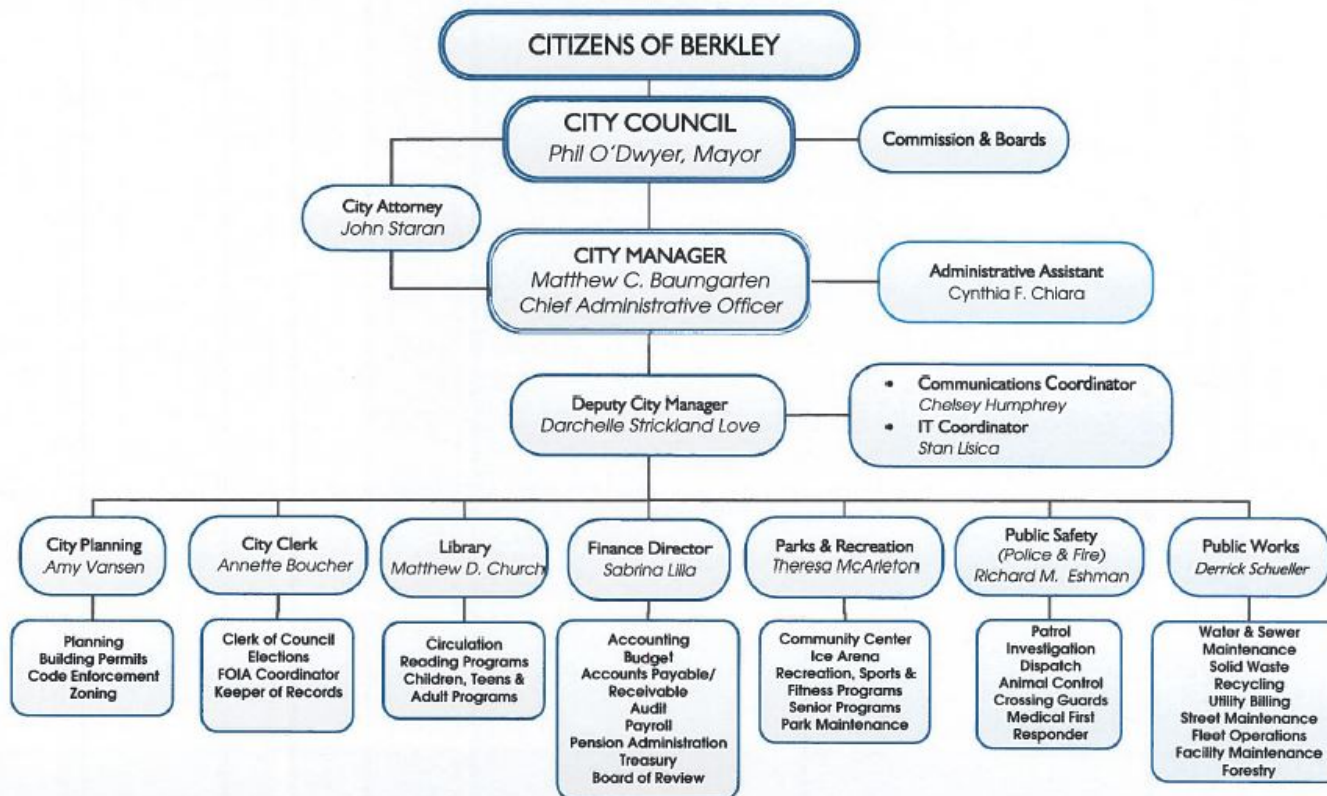
Phommady Boucher – City Clerk  
Matthew Church – Library Director  
Richard Eshman – Public Safety Director  
Sabrina Lilla – Finance Director  
Theresa McArleton – Parks and Recreation Director  
Derrick Schueller – Public Works Director  
Amy Vansen, AICP – City Planner

Staff Accountants

Laurie Fielder and Susan Reddin

# City of Berkley Organizational Chart

City of Berkley



Adopted 5/17/16  
Rev. 10/21/16



# City Of Berkley Fiscal Year 2017/18 Adopted Budget Executive Summary

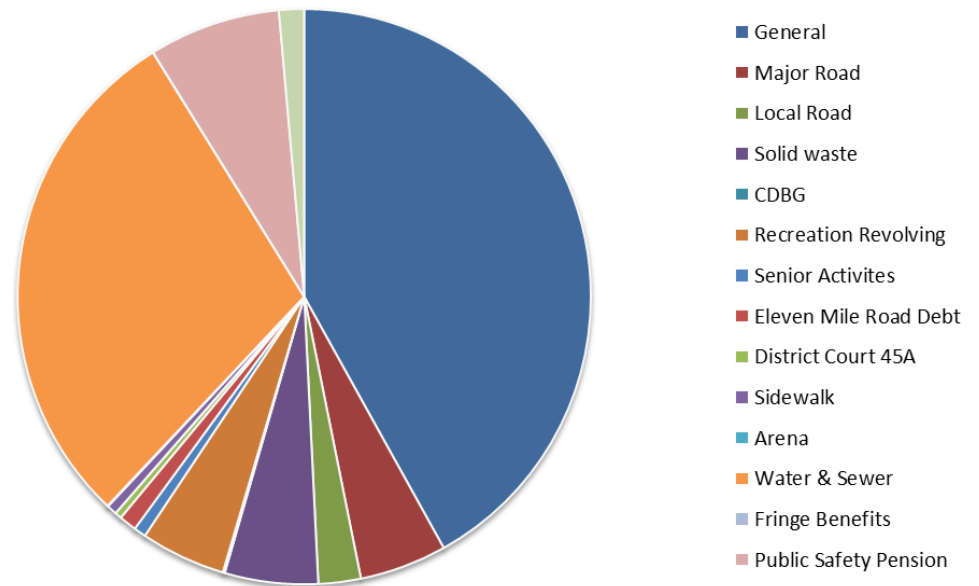
*"The budget is not just a collection of numbers, but an expression of our values and aspirations."*

-Jacob "Jack" Lew, 76th United States Secretary of the Treasury

The City of Berkley's adopted budget for FY 2017-2018 provides for a full range of City services in the face of growing financial difficulties. I would summarize this budget as a maintenance budget as we make a concerted effort towards investments in city capital needs and service provision. In total the adopted budget for Fiscal Year (FY) 2017-2018 includes \$26,532,207 in expenditures across fifteen separate funds. Compared to the previous fiscal year, FY 2016/17, this budget reflects a 1.3% decrease in spending with no anticipated usage of the Fund Balance.

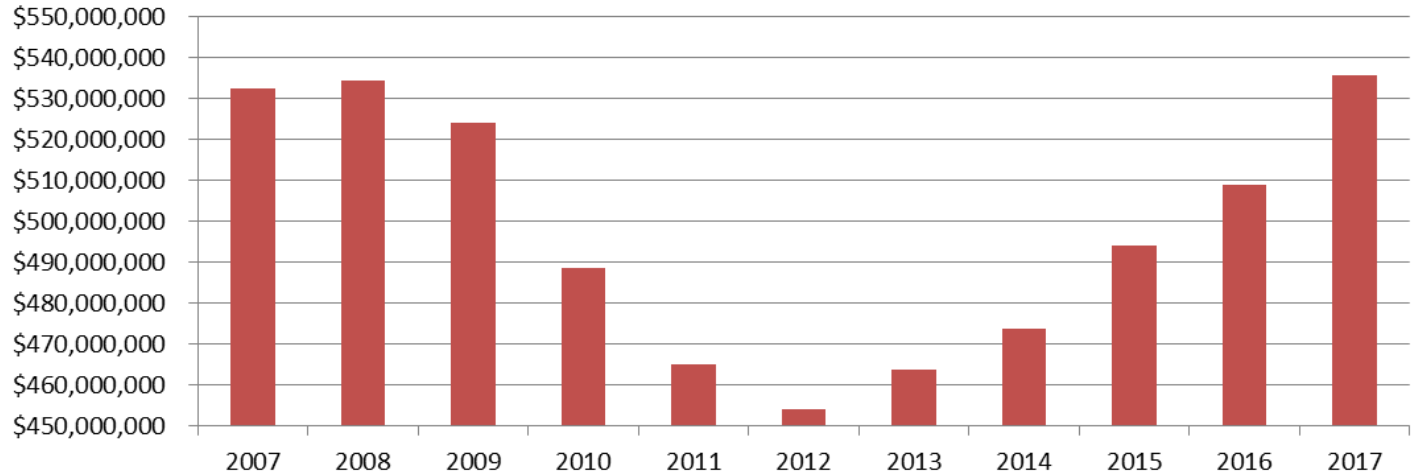
Total Budget by Fund Type		
Fund	Total Expenditure	Percentage of Total Budget
General	\$ 11,123,130	41.92%
Major Road	\$ 1,303,765	4.91%
Local Road	\$ 631,909	2.38%
Solid waste	\$ 1,393,589	5.25%
CDBG	\$ 28,914	0.11%
Recreation Revolving	\$ 1,270,957	4.79%
Senior Activites	\$ 181,460	0.68%
Eleven Mile Road Debt	\$ 263,250	0.99%
District Court 45A	\$ 100,000	0.38%
Sidewalk	\$ 150,000	0.57%
Arena	\$ 10,300	0.04%
Water & Sewer	\$ 7,729,608	29.13%
Fringe Benefits	\$ 2,500	0.01%
Public Safety Pension	\$ 1,967,606	7.42%
Downtown Development	\$ 375,219	1.41%
<b>Total Budget- Fiscal Year 2017/18</b>	<b>\$ 26,532,207</b>	

**Total FY 2017/18 Expenditures by Fund**



Although taxable and state equalized values continue to grow since 2013, the City has only now regained the taxable value it lost in the “Great Recession” and subsequent housing crisis. While we are grateful to be discussing rises in taxable values, our recovery from the crisis was slowed greatly by two state laws; Proposal A of 1994 and the Headlee Amendment to the Michigan Constitution. A broader discussion on the interaction of these two laws is included in the budget document.

## Taxable Values: 2007 - 2017



### HIGHLIGHTS FROM FISCAL YEAR 2016-2017

A discussion of where we are going appropriately begins with where we have been. As City staff ends fiscal year 2016/17 there are many accomplishments and highlights that should be noted:

- State mandated replacement of the 911 dispatch system has been completed. Redesign of the dispatch center is now in process and expected to be completed in the 2017/18 budget year.
- Engineering for sidewalk and Street light replacement along Twelve Mile Road has been completed. The project is expected to be completed in conjunction with the repaving of the road by the Road Commission of Oakland County in 2020.
- Architectural plans for the repair and rehabilitation of City Hall have been mostly completed with some carry over expected into FY 2017/18.
- Engineering and construction work on Harvard from Woodward to Cass has begun and will continue through summer of 2017 and should be completed by fall of this year. This project includes full reconstruction and replacement of all water mains, road, and sidewalks.
- Drainage installation at Merchant/Oxford Park has been completed.
- Design and Vendor Selection for resurfacing and long line adjustments on Coolidge (Eleven Mile to Twelve Mile Roads) has been completed. Construction is expected to take place late summer 2017.
- Development of new water & sewer rate was completed through Plante Moran. New structure will address capital needs and align costs with usage.
- Retirees were migrated to a Medicare Advantage BCBS plan in March 2017 decreasing the City’s overall healthcare costs by 6% from the prior year.
- Constitutional revenue sharing from the State of Michigan rose slightly although the statutory portion continues to stagnate.

## **ADMINISTRATIVE GOALS FOR UPCOMING BUDGET YEAR**

When preparing the budget for City Council approval, administrative staff worked with department heads within the framework of specific goals as outlined below:

<b>Goal</b>	<b>Focus Area</b>	<b>Strategy</b>
Invest in previously deferred capital improvements and maintenance in a sustainable manner	Infrastructure	Implement water main replacement schedule to decrease, over time, the number of water breaks and service interruptions
		Expand the scope of the annual combined sewer lining project to ensure maximum capacity in rain events
		Develop a five year work plan to address neighborhood streets with poorest PASAR ratings
	Buildings & Facilities	Implement the recommendations of the 2017 Citizen Advisory Committee
		Examine possible uses for former ice arena building
		Finalize plans to address workflow, energy usage and wasted space at City Hall & Historic Fire Hall
	Equipment & Services	Fund a strategic equipment replacement schedule
Explore new methods of expanding popular services		
Improve City's ability to strategically combat future fiscal challenges	Implement best practices in municipal budgeting	Expand from a single year budget to a two year to better predict challenges
		Evaluate the purpose and appropriate level of fund balance in each of the City's funds
	Provide better information to residents on the City's finances	Develop user friendly budget document through use of visual aids and removing industry specific language
		Expand opportunities for resident review over life of the budget
		Improve presentation by consolidating similar funds and offering more complete picture of City's revenues and expenditures
Preserve Berkley's Special Qualities	Valuable City Services	Audit department staffing levels
		Implement performance measures for providing services in an efficient manner
		Fund professional development opportunities for both staff and volunteers
	Neighborhood Safety & Well Being	Provide new opportunities for outreach, collaboration, and engagement with residents and businesses that promote safety awareness.
		Empower Public Safety Officers through relevant, cutting-edge trainings that promote diverse skillsets and professionalism
	Beautiful Neighborhoods	Ensure community standards are upheld through efficient, effective enforcement
		Utilize existing programs and resources that aid homeowners in making improvements to their homes and neighborhood.
	Engaged Citizenry	Continue to improve communication so that residents receive reliable, timely information regarding various City issues.
		Expand opportunities to collaborate with community stakeholders such as schools, neighborhoods organizations, and civic groups.

## ONGOING PROJCT & INITIATIVES

- The City Council convened a Citizen Advisory Committee comprised of fifteen residents to review structural deficiencies in City owned facilities and infrastructure and recommend an appropriate course of action to address funding repairs.
- Continued road maintenance on major and local streets.
- Park improvements at Merchant & Oxford Towers are ongoing based on the Recreation five year plan. Recreation staff submitted a grant application for the redevelopment of these parks after a lengthy design process which included numerous listening session with the public
- Building improvements at City Hall, Public Works and Public Safety Building continue to require annual funding
- After 42 years of service the City's Ice Arena is no longer functional. Alternative uses for the building are being utilized with others being examined.
- Implementation of the project to install a left turn signal at 11 Mile and Coolidge has been assumed by the Road Commission of Oakland County. This project is coordinated amongst the Cities of Berkley, Huntington Woods, and Oak Park who all own a portion of the intersection
- Reconstruction of Harvard Road from Woodward to Cass will be completed by Fall of 2017. A project of this scale is needed in other sections of Berkley where both the water main and road surface are in poor condition.

## PROPERTY VALUES

Citywide, total taxable property values have increased by 5.26%. This includes both real property and personal property. Real property describes land and things that are attached to the land, which is why land is sometimes called real estate or realty. Personal property is all property that isn't real property which includes possessions that are movable and owned by someone. Examples include; office furniture, business equipment, business vehicles, business goods. The largest category in Berkley is residential real property values which increased by 5.79%. Total commercial property values increased by 1.18% and total industrial values rose by less than one percent at .80%.

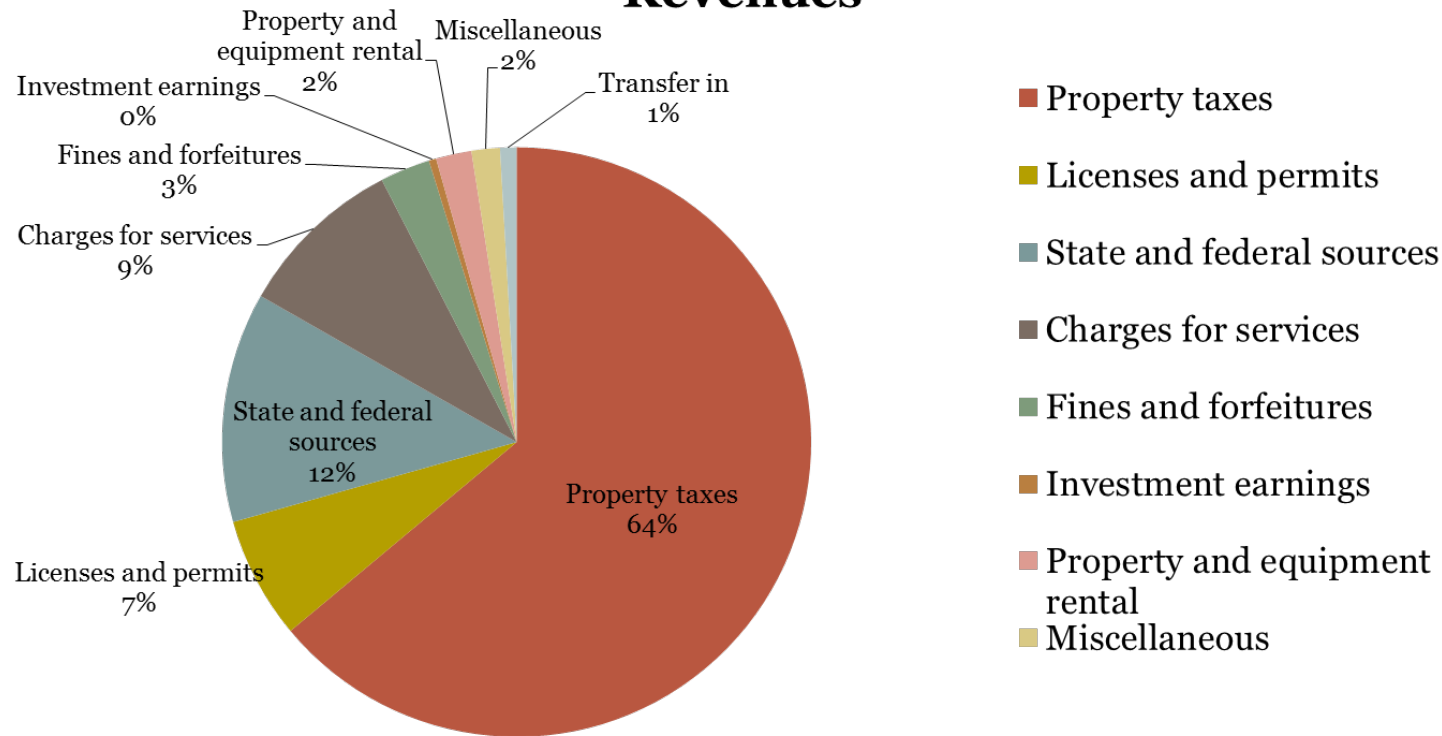
2017	Commercial		Industrial		Residential		Total	
	Real	Personal	Real	Personal	Real	Personal	Real	Personal
Parcel Count	414	566	9	2	6769	4	7192	572
Assessed Values By Class	\$ 59,575,050	\$ 6,674,960	\$ 929,200	\$ 72,110	\$ 609,523,970	\$ 6,224,950	\$ 670,028,220	\$ 12,972,020
Equalized Values By Class	\$ 59,575,050	\$ 6,674,960	\$ 929,200	\$ 72,110	\$ 609,523,970	\$ 6,224,950	\$ 670,028,220	\$ 12,972,020
<b>Taxable Value</b>	<b>\$ 51,766,210</b>	<b>\$ 6,674,960</b>	<b>\$ 817,790</b>	<b>\$ 72,110</b>	<b>\$ 470,165,800</b>	<b>\$ 6,224,950</b>	<b>\$ 522,749,800</b>	<b>\$ 12,972,020</b>
<b>Percent Change From 2016</b>	<b>1.35%</b>	<b>-0.17%</b>	<b>2.81%</b>	<b>-17.50%</b>	<b>5.70%</b>	<b>13.63%</b>	<b>5.25%</b>	<b>5.88%</b>

Total taxable values (combined real and personal property) are presented below.

	Property Type			
	Commercial	Industrial	Residential	Total
Parcel Count	980	11	6,773	7,764
Assessed Value	\$ 66,250,010	\$ 1,001,310	\$ 615,748,920	\$ 683,000,240
State Equalized Value	\$ 66,250,010	\$ 1,001,310	\$ 615,748,920	\$ 683,000,240
<b>Taxable Value</b>	<b>\$ 58,441,170</b>	<b>\$ 889,900</b>	<b>\$ 476,390,750</b>	<b>\$ 535,721,820</b>
<b>Percent Change from 2016</b>	<b>1.18%</b>	<b>0.80%</b>	<b>5.79%</b>	<b>5.26%</b>

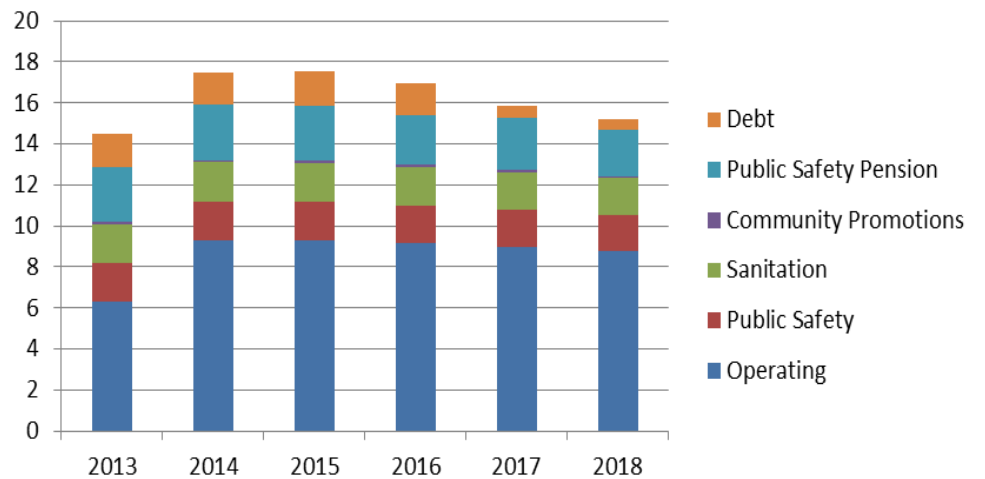
## GENERAL FUND REVENUES

### Revenues



### PROPERTY TAX REVENUE

The City's single largest source of revenue is generated through property taxes paid on real and personal property which is projected to yield \$7,111,259 or 64% of the projected revenue in FY 2017/18. The City of Berkeley levies six separate millages to create the total millage rate. This year that rate has been reduced to a five year low of 15.1746. As mentioned above, both property values and tax revenues were at their lowest in FY 2012/13 but have rebounded as the residential real property values have increased. The rebound is great for the City but, due to revenue limitations of the Headlee Amendment discussed later, the City has seen pace expenditures (the cost of operating a city) rise far faster than the revenues needed to meet those costs. For example, in 2013 the voters approved a 3 mill increase to the total rate. As of this budget year, a property owner pays only .6829 mills more than they were in 2012 when the voters approved a 3 mill operating levy.





A full ten year breakdown of all City only millage rates by type and total can be found below:

Fiscal Year	Operating	Public Safety	Sanitation	Community Promotions	Public Safety Pension	Debt	Total
2008	6.3101	1.8927	1.8927	0.0939	1.6359	1.1479	<b>12.9732</b>
2009	6.3101	1.8927	1.8927	0.094	1.6471	1.1591	<b>12.9957</b>
2010	6.3101	1.8927	1.8927	0.095	1.6922	1.1952	<b>13.0779</b>
2011	6.3101	1.8927	1.8927	0.1023	2.4762	1.3916	<b>14.0656</b>
2012	6.3101	1.8927	1.8927	0.1075	2.5479	1.5481	<b>14.2990</b>
2013	6.3101	1.8927	1.8927	0.1101	2.643	1.6431	<b>14.4917</b>
2014	9.3101	1.8927	1.8927	0.1078	2.7435	1.5606	<b>17.5074</b>
2015	9.2831	1.8872	1.8872	0.1055	2.712	1.6704	<b>17.5454</b>
2016	9.1456	1.8592	1.8592	0.1012	2.429	1.5849	<b>16.9791</b>
2017	8.9818	1.8259	1.8259	0.0982	2.5445	0.5452	<b>15.8215</b>
2018	8.759	1.7806	1.7806	0.0933	2.2684	0.4927	<b>15.1746</b>

Overall, the General Fund will see only a 1.08% increase in tax revenues for fiscal year 2017/18 despite a 5.26% increase in taxable value. As stated earlier, this limited increase is due to the combination of impacts traced to both Proposal A of 1994 and the Headlee Amendment. In total this yields an increase of \$76,127 over last year's revenue projections. A ten year history of all city levies (not just General Fund) revenue losses and gains are charted below.

Fiscal Year	Total Taxable Value	Total Millage Rate	Projected Revenue	Revenue Increase/ (decrease)	Percent Change
2008	\$ 532,414,600	12.9732	\$ 7,665,402	-	-
2009	\$ 534,407,938	12.9957	\$ 7,788,425	\$ 123,023.00	1.60%
2010	\$ 524,179,820	13.0779	\$ 7,692,971	\$ (95,454.00)	-1.23%
2011	\$ 488,650,310	14.0656	\$ 7,765,387	\$ 72,416.00	0.94%
2012	\$ 465,101,570	14.2990	\$ 7,522,328	\$ (243,059.00)	-3.13%
2013	\$ 454,037,820	14.4917	\$ 7,470,715	\$ (51,613.00)	-0.69%
2014	\$ 463,919,680	17.5074	\$ 9,042,351	\$ 1,571,636.00	21.04%
2015	\$ 473,817,278	17.5454	\$ 9,231,605	\$ 189,254.00	2.09%
2016	\$ 494,027,840	16.9791	\$ 9,279,449	\$ 47,844.00	0.52%
2017	\$ 508,946,490	15.8215	\$ 7,923,037	\$(1,356,411.70)	-14.62%
2018	\$ 535,721,820	15.1746	\$ 8,007,162	\$ 84,124.70	1.06%

DDA tax revenues are projected to increase from \$237,319 to \$286,680, or 17.2%. The DDA is anticipating a \$31,000 personal property reimbursement from the State of Michigan.

## STATE AND FEDERAL SOURCES

State and Federal sources are the second largest revenue category. This includes the State of Michigan's state shared revenues program. The current iteration of the state shared revenue program, CVTRS, has been in place for a few years now. The guidelines for participation in this program emphasize the financial transparency and are supported by the City of Berkley. The City has developed and maintained a Community Dashboard and a Citizens Financial Guide that includes the city's unfunded accrued liabilities plan. Participation in the CVTRS program allows the city to receive two portions of revenue, constitutional and statutory, which make up the total annual allocation from the State.

Fiscal Year	Constitutional Payments	Statutory Payments	Total Payments	Percent Change
2006/07	\$ 1,046,865	\$ 379,007	\$ 1,425,872	
2007/08	\$ 1,068,340	\$ 349,877	\$ 1,418,217	-0.54%
2008/09	\$ 1,010,368	\$ 350,131	\$ 1,360,499	-4.24%
2009/10	\$ 986,539	\$ 223,488	\$ 1,210,027	-12.44%
2010/11	\$ 1,009,951	\$ 200,076	\$ 1,210,027	0.00%
2011/12	\$ 1,074,986	\$ 151,608	\$ 1,226,594	1.35%
2012/13	\$ 1,097,243	\$ 162,438	\$ 1,259,681	2.63%
2013/14	\$ 1,123,055	\$ 170,182	\$ 1,293,237	2.59%
2014/15	\$ 1,140,613	\$ 175,461	\$ 1,316,074	1.74%
2015/16	\$ 1,139,518	\$ 175,461	\$ 1,314,979	-0.08%
2016/17	\$ 1,197,781	\$ 175,461	\$ 1,373,242	4.24%
2017/18	\$ 1,212,610	\$ 175,461	\$ 1,388,071	1.07%

## OTHER REVENUE HIGHLIGHTS



Road Funding is projected to increase by \$137,567 (or 12.26%) due to the rise in gas and weight taxes that support the Major and Local Street Funds for the second year in a row due to new state legislation passed in November 2016 that raises gas taxes and permit fees across the state. An annual revenue increase is contingent upon gas tax receipts, paid for by gas and highway users, in order to fulfill the state estimated revenue amounts for 2017/18. Major and Local tax revenue sources are restricted. The City appropriated \$350,000 in operating transfers from the General Fund to the Major Street Fund in 2017 to pay for the Coolidge Hwy. longline striping project, Harvard reconstruction and a new turn signal at 11 Mile and Coolidge Hwy. There are no anticipated transfers in FY 2017/18.

State Road Funding		
Fund	FY 2016/17	FY 2017/18
Major Streets	\$ 813,549	\$ 924,010
Local Streets	\$ 308,204	\$ 335,310
<b>Total</b>	<b>\$ 1,121,753</b>	<b>\$ 1,259,320</b>



Water & Sewer rates and funding will be restructured in this budget year. Plante & Moran performed a W&S rate study in FY 17 which recommended reworking the rate structure to better align usage with system costs. There is an ongoing debate on water structures happening across various utility providers concerning variable vs. fixed charges rate structures. The rate includes a capital rate component which targets \$2.2 million annually for equipment and infrastructure project costs in both the water and sewer systems. As mentioned above, the project to rebuild Harvard Rd. includes a complete replacement of the water main as well. This project could be a template for a sustainable water main replacement program but the impact on the rates will be studied annually to ensure that it does not become burdensome for residents or businesses. As a member of the Southeast Oakland County Water Authority (SOCWA) our rates are tracked and compared to our fellow local communities. Berkley's water and sewer remains one of the lowest in the fourteen member authority.

SOCWA Rate Study		
Rank	Municipality	Quarterly Bill*
1	Royal Oak	\$ 532.55
2	Huntington Woods	\$ 499.00
3	Lathrup Village	\$ 476.39
4	Clawson	\$ 448.48
5	Birmingham	\$ 425.08
6	Southfield	\$ 406.80
	AVERAGE	\$ 403.33
7	Pleasant Ridge	\$ 397.81
	NEW BERKLEY RATE	\$ 378.97
8	Beverly Hills	\$ 370.00
9	Berkley (FY 16/17)	\$ 279.46
10	Bingham Farms	\$ 197.77
*Assumes 4,000 Units Used		

## **CONCLUSION**

The Adopted Comprehensive Budget for FY 2017/2018 represents a prudent financial strategy that allows the City to sustain its fiscal health while investing in, not just services, but the quality of life of our citizenry. After all expenditure and revenue adjustments have been implemented, financial projections indicate that the General Fund balance will not be relied upon for this fiscal year and will remain healthy (above 20%) through the end of FY 2018/2019. It is also very important to note that the General Fund will not have to rely on the fund balances to cover expenses, however, across all operating funds, there will be a reliance on fund balance in both FY 2017/18 and 2018/19.

This budget does not include lay-offs, pay cuts or benefit reductions for current employees. We will continue monitoring federal health care provisions to determine its impact on future budgets. Wage increases will be afforded to employees who are progressing through the salary step process as required by their respective labor contracts.

Through close monitoring and assessing of municipal operations, we have been able to successfully control and manage the city's budgetary needs. Additionally, by studying the city's organizational proficiencies and by planning and prioritizing capital needs, the city can better foresee and mitigate potential economic complications. The priority is to maintain a stable budget, allow spending for current contractual obligations, appropriate for key capital projects and equipment and address other critical needs with the appropriate due diligence and urgency.

Thank you

A handwritten signature in black ink, appearing to read 'Matthew Baumgarten', with a stylized, cursive script.

Matthew Baumgarten  
Berkeley City Manager

**CITY OF BERKLEY  
SUMMARY BUDGET BY FUND FY 2017/18  
ALL FUNDS**

	101	202	203	226	266	275	311	470
	General Fund	Major Street Fund	Local Street Fund	Solid Waste Fund	45A District Ct. Berkley Building Fund	CDBG Fund	11 Mile Road Bonds	Sidewalk Fund
<b>Revenues</b>								
Property taxes	\$ 7,111,259	\$ -	\$ -	\$ 939,608	\$ -	\$ -	\$ 258,700	\$ -
Licenses and permits	744,600	-	-	-	-	-	-	-
Charges for services	1,022,186	35,019	5,000	353,760	-	-	-	-
State & Federal Revenue Sources	1,403,805	924,010	335,310	5,000	-	28,914	4,300	-
Fines and forfeitures	305,500	300	3,000	-	-	-	-	-
Investment earnings	45,000	8,000	5,000	5,200	4,000	-	250	-
Property and equipment rental	217,390	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	150,000
Contributions/Donations	45,890	-	-	-	-	-	-	-
Miscellaneous	127,500	500	1,000	4,400	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 11,023,130</b>	<b>\$ 967,829</b>	<b>\$ 349,310</b>	<b>\$ 1,307,968</b>	<b>\$ 4,000</b>	<b>\$ 28,914</b>	<b>\$ 263,250</b>	<b>\$ 150,000</b>
<b>Expenditures</b>								
Salaries and Fringe Benefits	\$ 7,623,602	\$ 119,630	\$ 117,274	\$ 215,924	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	370,140	64,300	64,300	14,625	-	-	-	-
Contractual Services	1,154,750	461,835	379,835	1,078,040	-	28,914	-	-
Insurance	196,640	-	-	-	-	-	-	-
Utilities	119,500	108,000	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	263,250	-
Other Charges	485,401	400,000	70,500	85,000	-	-	-	-
Capital Outlay	853,097	-	-	-	-	-	-	150,000
	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 10,803,130</b>	<b>\$ 1,153,765</b>	<b>\$ 631,909</b>	<b>\$ 1,393,589</b>	<b>\$ -</b>	<b>\$ 28,914</b>	<b>\$ 263,250</b>	<b>\$ 150,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>220,000</b>	<b>(185,936)</b>	<b>(282,599)</b>	<b>(85,621)</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>								
Operating transfers in	100,000	-	150,000	-	-	-	-	-
Operating transfers out	(320,000)	(150,000)	-	-	(100,000)	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ (220,000)</b>	<b>\$ (150,000)</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (335,936)</b>	<b>\$ (132,599)</b>	<b>\$ (85,621)</b>	<b>\$ (96,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year Unaudited</b>	<b>\$ 3,780,767</b>	<b>\$ 1,002,840</b>	<b>\$ 902,216</b>	<b>\$ 440,183</b>	<b>\$ 711,701</b>	<b>\$ 25,800</b>	<b>\$ 56,519</b>	<b>\$ -</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ 3,780,767</b>	<b>\$ 666,904</b>	<b>\$ 769,617</b>	<b>\$ 354,562</b>	<b>\$ 615,701</b>	<b>\$ 25,800</b>	<b>\$ 56,519</b>	<b>\$ -</b>

**CITY OF BERKLEY  
SUMMARY BUDGET BY FUND FY 2017/18  
ALL FUNDS**

	546 Arena Fund	592 Water & Sewer Fund	614 Recreation Revolving Fund	615 Senior Activities Fund	690 Fringe Benefits Fund	732 PSO Pension Fund	814 DDA Fund	TOTAL OF ALL FUNDS
<b>Revenues</b>								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743,054.00	\$ 233,491	\$ 9,286,112
Licenses and permits	-	-	-	-	-	-	-	744,600
Charges for services	-	6,426,480	494,000	16,200	-	-	-	8,352,645
State & Federal Revenue Sources	-	1,920	180,000	22,880	-	-	31,160	2,937,299
Fines and forfeitures	-	118,000	-	-	-	-	-	426,800
Investment earnings	300	15,000	3,500	1,300	2,500	1,000,000	2,029	1,092,079
Property and equipment rental	10,000	34,000	-	-	-	-	-	261,390
Special Assessments	-	-	-	-	-	-	-	150,000
Contributions/Donations	-	-	29,000	52,820	-	-	20,000	147,710
Miscellaneous	-	27,500	-	-	-	-	-	160,900
	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 10,300</b>	<b>\$ 6,622,900</b>	<b>\$ 706,500</b>	<b>\$ 93,200</b>	<b>\$ 2,500</b>	<b>\$ 1,743,054</b>	<b>\$ 286,680</b>	<b>\$ 23,559,535</b>
<b>Expenditures</b>								
Salaries and Fringe Benefits	\$ -	\$ 1,063,016	\$ 495,022	\$ 50,325	\$ 2,500	\$ 1,772,636	\$ 8,457	\$ 11,468,386
Materials and Supplies	-	57,750	79,835	7,700	-	-	1,290	659,940
Contractual Services	-	4,145,590	227,140	14,075	-	187,245	231,057	7,908,481
Insurance	-	10,590	10,635	3,360	-	7,725	-	228,950
Utilities	10,300	7,000	21,500	-	-	-	-	266,300
Debt Service	-	533,770	-	-	-	-	-	797,020
Other Charges	-	18,200	41,500	6,000	-	-	14,415	1,121,016
Capital Outlay	-	1,893,692	395,325	-	-	-	120,000	3,412,114
	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 10,300</b>	<b>\$ 7,729,608</b>	<b>\$ 1,270,957</b>	<b>\$ 81,460</b>	<b>\$ 2,500</b>	<b>\$ 1,967,606</b>	<b>\$ 375,219</b>	<b>\$ 25,862,207</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(1,106,708)</b>	<b>(564,457)</b>	<b>11,740</b>	<b>-</b>	<b>(224,552)</b>	<b>(88,539)</b>	<b>(2,302,672)</b>
<b>Other Financing Sources (Uses)</b>								
Operating transfers in	-	-	420,000	-	-	-	-	670,000
Operating transfers out	-	-	-	(100,000)	-	-	-	(670,000)
	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,000</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (1,106,708)</b>	<b>\$ (144,457)</b>	<b>\$ (88,260)</b>	<b>\$ -</b>	<b>\$ (224,552)</b>	<b>\$ (88,539)</b>	<b>\$ (2,302,672)</b>
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year Unaudited</b>	<b>\$ (53,252)</b>	<b>\$ 13,712,932</b>	<b>\$ 444,128</b>	<b>\$ 262,509</b>	<b>\$ -</b>	<b>\$ 17,652,845</b>	<b>\$ 197,160</b>	<b>\$ 39,136,348</b>
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year-Unaudited</b>	<b>\$ (53,252)</b>	<b>\$ 12,606,224</b>	<b>\$ 299,671</b>	<b>\$ 174,249</b>	<b>\$ -</b>	<b>\$ 17,428,293</b>	<b>\$ 108,621</b>	<b>\$ 36,833,676</b>

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## Full Time Equivalent (FTE) Summary

Department	Budgeted 2017-18	Actual 2016-17	Actual 2015-16	Actual 2014-15	Actual 2013-14
<b>FULL TIME Equivalent Positions</b>					
City Manager	3.00	2.60	1.60	1.60	1.60
Communications	1.00	1.00	1.00	1.00	1.00
Information Technology	1.00	0.75	0.75	0.75	0.75
City Clerk/Elections	2.00	1.60	1.60	1.60	1.60
Finance	3.00	1.15	1.15	1.15	1.15
Treasury	1.00	1.05	1.05	1.05	1.05
Public Safety	34.00	34.00	33.00	32.00	30.00
Building	2.00	1.95	0.95	0.95	0.95
Public Works	12.00	1.55	1.54	1.56	1.52
Garage	1.00	0.60	0.56	0.49	0.49
Parks & Recreation	0	3.50	4.20	4.20	4.20
Public Safety Pension	0	0.15	0.15	0.15	0.15
Major Streets	0	2.30	2.30	2.33	2.36
Local Streets	0	1.89	1.99	2.02	2.06
Solid Waste	0	2.21	2.21	2.17	2.17
Recreation Youth/Senior	5.00	.55	0.50	0.50	0.50
Arena	0	.95	1.30	1.30	1.30
Library	4.00	3.95	2.95	2.95	2.95
Water/Sewer	1.00	7.22	7.17	7.19	7.17
Public Works – DDA	0	0.03	.34	0.04	0.03
44 <sup>th</sup> District Court – Berkley Division	0	0	0	6.00	6.00
Total Full Time Equivalent Positions	70	69	66	71	69

Beginning in Fiscal year 2018, employees are budgeted in their “home” department. An internal service – labor charge is allocated to non-General Fund funds for General Fund employees administrative costs (i.e. City Manager, Finance, Treasury) and an internal service – DPW charge for the time Department of Public Works employees work in the Major and Local Streets, Solid Waste, and Water and Sewer Funds.

## Budget Overview



### Fund Structure

The City of Berkeley accounts for its various activities in several different funds, in order to demonstrate accountability for how we have spent certain resources – separate funds allow us to show the particular expenditures for which specific revenue was used. There are seven types of funds: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Trust and Agency Funds, and Component Units.

General Fund – The General fund is the primary operating fund that generates revenue to cover general operating expenses. It accounts for all financial resources used to provide general governmental services, other than those specifically assigned to another fund.

### Special Revenue Fund

Major and Local Street Funds – The Major and Local Street Funds account for the distributed state gas and weight tax revenues and right of way distributions that are restricted for use on the streets and street right of ways.

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

Community Development Grant Block (CDBG) Fund – The Federal government awards federal funds to the City to assist economically disadvantaged areas within the community and those citizens who are also economically disadvantaged.

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



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

Downtown Development Authority – 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. In addition, the fund captures taxes from the other governmental entities which levy taxes (except the Zoo Authority and DIA).

#### Debt Service

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 three (3) years remaining before the debt expires.

#### Capital Project Funds

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

Court Building Fund – In March 2006, the Berkley City Council approved an ordinance under Michigan Compiled Law section 141.261 which allows for a specific fine to be levied by the District Court on a civil infraction. The funds derived from these fines are to be utilized to provide for the renovation or expansion of the Berkley District Court facility including furniture, fixtures and necessary equipment. Beginning July 1, 2015, the 45-A District Court was consolidated with the City of Royal Oak's 44<sup>th</sup> District Court. Upon the dissolution of the 45-A District Court, the capital improvement funds are permissible to be transferred to the General Fund to be used pursuant to MCLA 141.262.

Sidewalk Fund - The Sidewalk Fund will manage any special assessment sidewalk projects within the City. All future special assessment revenue will be collected here to offset the construction expenses of the sidewalk project. Engineering costs related to the project are budgeted in the Major and Local Street Funds

#### Enterprise Funds

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

## **Fund Structure (continued)**

Arena Fund – The Arena Fund accounts for all activities in the city ice arena including, hockey, learn to skate programming, cross ice, concession and room rental activities. During fiscal year 2017, the ice arena incurred multiple equipment failures which ultimately were determined to be non-repairable. The arena's ice was forced to cancel all ice related activities. The arena is expected to fully close after the August parks and recreation summer programs are complete.

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.

### **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. This fund accounts for the financing of the City's liability for employee compensated absences and associated liability costs due to a severance payment to employees leaving service of the City.

### **Trust and Agency**

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 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.

## General Fund Overview - Revenue

General Fund 2018 budgeted operating revenue is \$11,123,130 compared with 2017 budgeted revenue of \$10,640,080. The increase is primarily due to an increase in property tax revenue and an increase in licenses and permit fee revenue. In addition, the current year displays a new revenue source for internal support services provided by General Fund departments and staff to City's other funds.

### Property Taxes

Property taxes are the City's largest source of General Fund revenue (64%). The City's max allowable levy per charter is 10.0000 operating mills and 3.000 dedicated public safety mills. However, the maximum allowed by charter has been permanently reduced or "rolled back" due to MCL 211.34d or more commonly known as "Headlee." For tax year 2017 (fiscal year 2018), the City's tax year 2016 millages were "rolled back" by a headlee reduction fraction of .9752. In comparison the prior year's reduction was .9821. Due to headlee, the maximum the City can legally levy (without an additional approval by voters) is 8.7591 operating mills (includes the 2012 extra voted mills) and 1.7806 public safety mills. This is a loss of 2.4603 mills.

In addition to the operating and public safety levies, the General Fund levies for Public Safety Public Act 345 of 1937 and Public Promotion Public Act 359 of 1925. Public Act 345 is a voted (1965) pre-Headlee debt and can be lowered or raised to meet public safety legacy costs. Public Act 359 allows a city the power to levy up to \$50,000 for advertising and promotion of the community.

Total property tax revenue (all General Fund levies, interest and penalties on taxes, tax administration fee, and reduction for DDA capture) increased by 1%. There are several factors that account for the 1% increase in property taxes. Total taxable value of the City increased by 5.3%. The majority of the increase is due to a transfer in ownership of property and new builds throughout the City. Existing homeowners increase in taxable value is limited to the lesser of the rate of inflation or 5%. For fiscal year 2018, the State Tax Commission has determined the rate of inflation to be 0.09%. The rate of inflation is one of the lowest in history. For example, a home with a taxable value of \$75,000 in fiscal year 2016 will have a taxable value of \$75,675 ( $\$75,000 \times 1.009$ ) in fiscal year 2018. In addition to the low rate of inflation, the City's tax revenue is further restricted due to the Headlee reduction factor. The Headlee reduction factor reduces the millage when the annual growth on existing property is greater than the rate of inflation, resulting in a "rollback". Due to the Headlee reduction factor and low rate of inflation, the City will not see an increase in tax revenue of 5.3% to match the increase in taxable value; the City is expected to experience an increase in its operating and public safety tax revenue of only 2.7% or \$149,425. The City's Public Safety legacy costs decreased from the prior year reducing the expenditures and therefore reducing the corresponding debt tax levy.

In addition to the General Fund levies as mentioned above, the City also levies for sanitation/rubbish services and for debt. The revenue for these levies are recorded in the Sanitation Fund and the 11 Mile Road Debt Fund. The 11 Mile Road Debt levy was decreased for fiscal year 2018 due to the decrease in the principal and interest expense for upcoming fiscal year. The debt matures in fiscal year 2021 and therefore fiscal year 2021 will be the last year the City will levy for the debt.

The tax year 2017 (fiscal year 2018) tax rates are detailed below. Total City mills levied have decreased from 15.8215 in FY 17 to 15.1746 in FY 18. This is a decrease of .6469 or 4%. An existing home owner will see a slight decrease in their tax bill between tax year 2016 and tax year 2017.

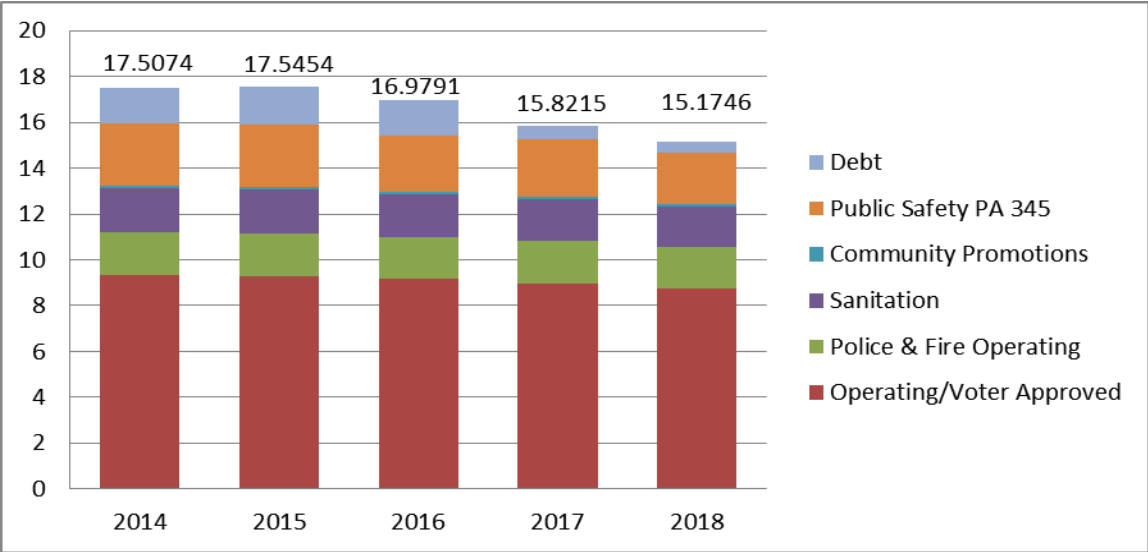
<b>Tax Rates per \$1,000 Taxable Assessed Value</b>			
General Fund Purpose:	Tax Rate 2016-17	Tax Rate 2017-18	Estimated Levy 2017-18*
City Operating	6.0876	5.9366	\$ 3,133,339
City Operating - Voter Approved	2.8942	2.8224	1,489,670
Police & Fire Operating	1.8259	1.7806	939,807
Community Promotion	0.0982	0.0933	49,236
Public Act 345	2.5445	2.2684	1,195,549
<b>Total General Fund Levy</b>	<b>13.4504</b>	<b>12.9013</b>	<b>\$ 6,807,601</b>
<b>Special Revenue and Debt:</b>			
Sanitation	1.8259	1.7806	\$ 939,807
11 Mile Road Debt	0.5452	0.4927	259,754
<b>Total Special Revenue/Debt Levy</b>	<b>2.3711</b>	<b>2.2733</b>	<b>\$ 1,199,561</b>
<b>Total</b>	<b>15.8215</b>	<b>15.1746</b>	<b>\$ 8,007,161</b>
Downtown Development Authority	1.9217	1.9217	\$ 39,735
*Net estimated TIF capture			

A home owner with a taxable value of \$75,000 (assessed value \$150,000) in tax year 2016 will have a 0.09% increase in taxable value in tax year 2017 (new taxable value \$75,675). With a 4% decrease in mills and only a 0.09% increase in taxable value, homeowners will see a decrease in the City portion of their tax bill. The average taxable value resulted in a decrease in the City (only) tax bill of \$39. It is important to remember that the City collects on behalf of the Schools, County, and State as well and their tax rates are not incorporated into the numbers displayed below. See example on next page.

Average Home Owners Tax Levy				
\$	150,000	Average Home Value		
\$	75,000	Average Home TV - 2016		
\$	75,675	Average Home TV - 2017 (.9% Inflation Rate)		
Tax Rates per \$1,000 Taxable Assessed Value (TV)				
General Fund Purpose:	Tax Rate 2016-17	Tax Rate 2017-18	2016 Tax Levy (City Only)	2017 Tax Levy (City Only)
City Operating	6.0876	5.9366	\$ 457	\$ 449
City Operating - Voter Approved	2.8942	2.8224	217	214
Police & Fire Operating	1.8259	1.7806	137	135
Community Promotion	0.0982	0.0933	7	7
Public Act 345	2.5445	2.2684	191	172
Sanitation	1.8259	1.7806	137	135
11 Mile Road Debt	0.5452	0.4927	41	37
<b>Total</b>	<b>15.8215</b>	<b>15.1746</b>	<b>\$ 1,187</b>	<b>\$ 1,148</b>

The City’s tax levy has decreased over the last five years by 2.3328 or 13% from 17.5074 in Fiscal Year 2014 to 15.1746 in FY 2018. The decrease is a result of the aforementioned Headlee Rollback Factor, in addition, two debt levies were removed from the tax levy as the debt was retired over the last two fiscal years.

An average home in the City of Berkley has an assessed value of \$150,000 with a taxable value of \$75,000. In Fiscal Year 2015, the average taxpayer would have paid \$1,313 in City taxes; however, in Fiscal year 2018, that same taxpayer (excluding any rates of inflation), will pay \$1,138 for an annual savings of \$175



For every dollar a homeowner, business owner, and/or property owner pays in taxes, the City only receives **\$0.38** to support City services such as: public safety, public works, library services, parks and recreation, elections, and the staff who make sure buildings and homes are constructed safely.



County = \$0.13    OIS/OCC = 0.13    School/State Ed = 0.35    Total City = \$0.38  
 HCMA/Zoo/DIA = \$0.01

\*OIS – Intermediate School District and OCC – Oakland Community College

(Note, above reflects City’s FY 2018 proposed rates and FY 2017 rates for other governmental entities)

State Shared Revenue

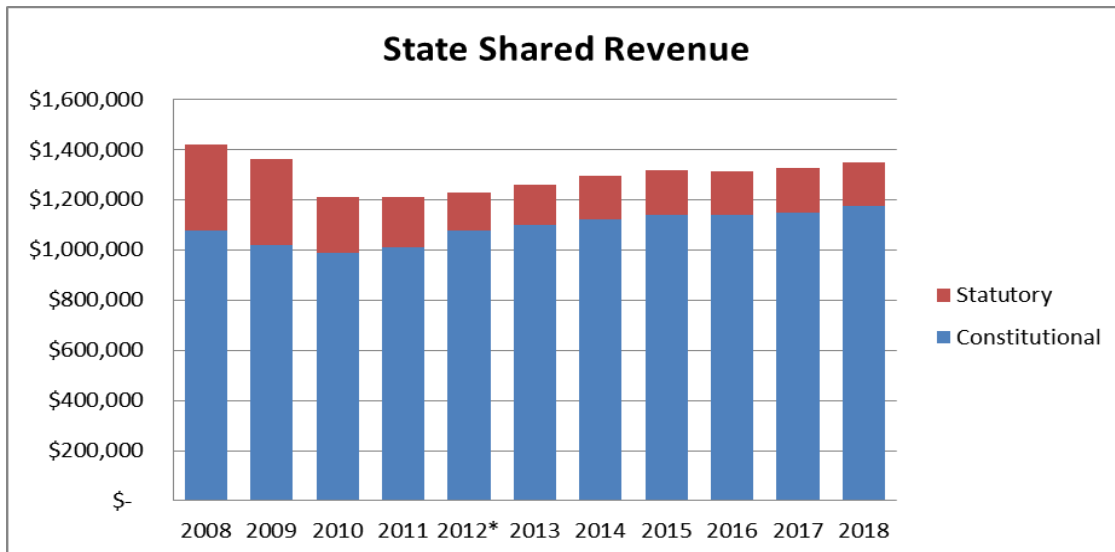
The City’s second largest source of revenue (12%) is State Shared Revenue. These revenues are sales taxes collected by State government and then transferred back to local Cities, Villages and Townships under a sharing arrangement with the State of Michigan. There are two types of state shared revenues – constitutional revenues and statutory revenues. Constitutional revenue sharing is established by the State of Michigan Constitution and cannot be changed by legislation. The Constitution provides that the State pay to the cities, villages and townships 15% of the State’s original 4% sales tax. The additional 2% sales tax (bringing the total sales tax to 6%) that was subsequently added is not part of the constitutional formula.

The statutory portion of revenue sharing has changed several times in recent years. The original statutory formula called for 21.3% of the original 4% sales tax to be distributed to local units; however, the State of Michigan began reducing this amount in the early 2000’s. Recently, the funding has stabilized, but at a fraction of the former amount received. In the last

several years, the State has also established new reporting requirements the local units must meet in order to “earn” their statutory revenue sharing which has been renamed the “Cities, Village, and Township Revenue Sharing” (CVTRS).

The City is expected to see a slight increase in State Shared Revenue in Fiscal Year 2018. Fiscal year 2017 budget revenue was \$1,314,979 (\$175,461 Constitutional and \$1,175,319 Statutory) per the State’s website, the City is expected to receive \$1,350,780 in FY 18 for an increase of \$35,801 or 2.7%. Fiscal Year 2018 revenue is still lower than 10 years ago and significantly lower than the 20 year high received in fiscal year 2000.

	2000	2008	2018
Constitutional	\$ 1,149,670	\$ 1,079,094	\$ 1,175,319
Statutory	800,693	342,783	175,461
<b>Total</b>	<b>\$ 1,950,363</b>	<b>\$ 1,421,877</b>	<b>\$ 1,350,780</b>



- Move from Statutory to EVIP then to CVTRS

**Charges for Services**

Charges for Services represent 9.2% of General Fund Revenues. It is estimated that the City will earn \$1,022,186 in FY 2017-18. The revenues in this category consist of fees charged to the user for services provided by the City of Berkley. Overall, Charges for Service – Revenues will increase between fiscal year 2016-17 projected and 2017-18 by approx. \$410,000 or 67%.

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 2017/18 are estimated at \$373,000.

**Dispatch Services:** In prior years, the City has had 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. The contract with the City of Pleasant Ridge has expired and was not renewed for fiscal year 2018. The City expects a decrease in dispatch services revenue of approx. \$39,300 from \$101,300 in fiscal year 2017 to \$62,000 in fiscal year 2018.

**Animal Control Services:** The City contracts with the City of Royal Oak for Animal Control. Our full time animal control officer splits 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 2017/18 revenues are estimated at \$43,500.

**Grass & Weed Cutting:** The city will cut grass & weeds that are determined to be too long by the Code Enforcement officer(s). The City invoices residents that violate the City codes. Charges are based upon \$.028/square foot cut plus a 20% administrative charge to the tax payer owning the parcel where service is provided. Failure to pay allows the City to place the billing as a delinquent special assessment on the next tax billing. Estimated revenues for 2017/18 are \$3,000.

**Gas Sales:** Berkley provides gasoline/diesel products to the Berkley School District and the City of Huntington Woods Police and Public Works departments. Berkley invoices Huntington Woods and the Berkley School District monthly based on number of gallons used including an administration fee. Berkley records the administration fee as revenue only. Estimated administration fees for 2017/18 are \$3,290.

**Library Services:** This is revenue received for rental of video materials and the use of the library photocopier. It is estimated that the City will receive \$20,700 in fiscal year 2017/18.

**Garbage Bags:** This revenue source is received from the sale of garbage bags at the Department of Public Works. It is estimated that the City will receive \$12,000 in fiscal year 2017/18.

**Public Safety Services:** The Department of Public Safety provides the following services for various fee amounts. Those services are Offender Registration, Accident Report Fees, Preliminary Breath Tests, Audio/Video Duplication Fees and OWI 2<sup>nd</sup> /3<sup>rd</sup> Arrest. It is estimated that the City will receive \$24,500 for these services in fiscal year 2017/18.

**Community Development:** The Building Department will receive miscellaneous permit fees, site plan review fees and sign permit fees throughout the fiscal year. It is estimated that the City will receive \$12,000 in fiscal year 2017/18.

**Other:** There are various other services that the City receives revenue for. It is estimated that the City will receive \$1,300 in fiscal year 2017/18 for other miscellaneous charges for services.



**Internal Services – Labor:** The services provided by employees that are traditionally charged to the General Fund (Treasury, Finance, City Manager, etc.) oftentimes significantly benefit other funds. As a result, it is a fairly common practice to charge administrative fees to the other funds. Administrative fees can take many forms such as interfund allocations, chargebacks, etc. In previous years, these costs have been included in personnel costs in each fund. Per the recommendation of Plante & Moran, the City’s auditors, the City has concluded to budget each employee 100% in the department for which they are housed. For example, the Finance Director’s time was split amongst 5 funds. In fiscal year 2018, the finance director and accountant’s salaries and fringe benefits are budgeted 100% in the General Fund’s Finance department and an internal services – labor charge has been expensed in the other funds (Sanitation, Water and Sewer, DDA and Public Safety Pension Fund) for finance services provided (accounts payable, payroll, bank recs, budgeting services).

### **Licenses and Permits**

Licenses and permits account for \$744,600 or 6.7% of the General Fund revenues. The City is anticipating an increase in license and permit revenue as the City continues to experience an increase in home sales and new home construction. The number of new builds has grown from 26 in FY 2014, 32 in FY 15 to 46 in FY16. The City requires various licenses or permits to be obtained to perform certain tasks within the City limits. The City of Berkley’s largest source of permit revenue comes from building permits. A Building permit is required in order to perform construction work within city limits. The City of Berkley’s largest source of license fees is landlord licenses. Rental homes are required to be inspected every two years and approximately 20% of the housing stock in the City is a rental property.

### **Fines and Forfeitures**

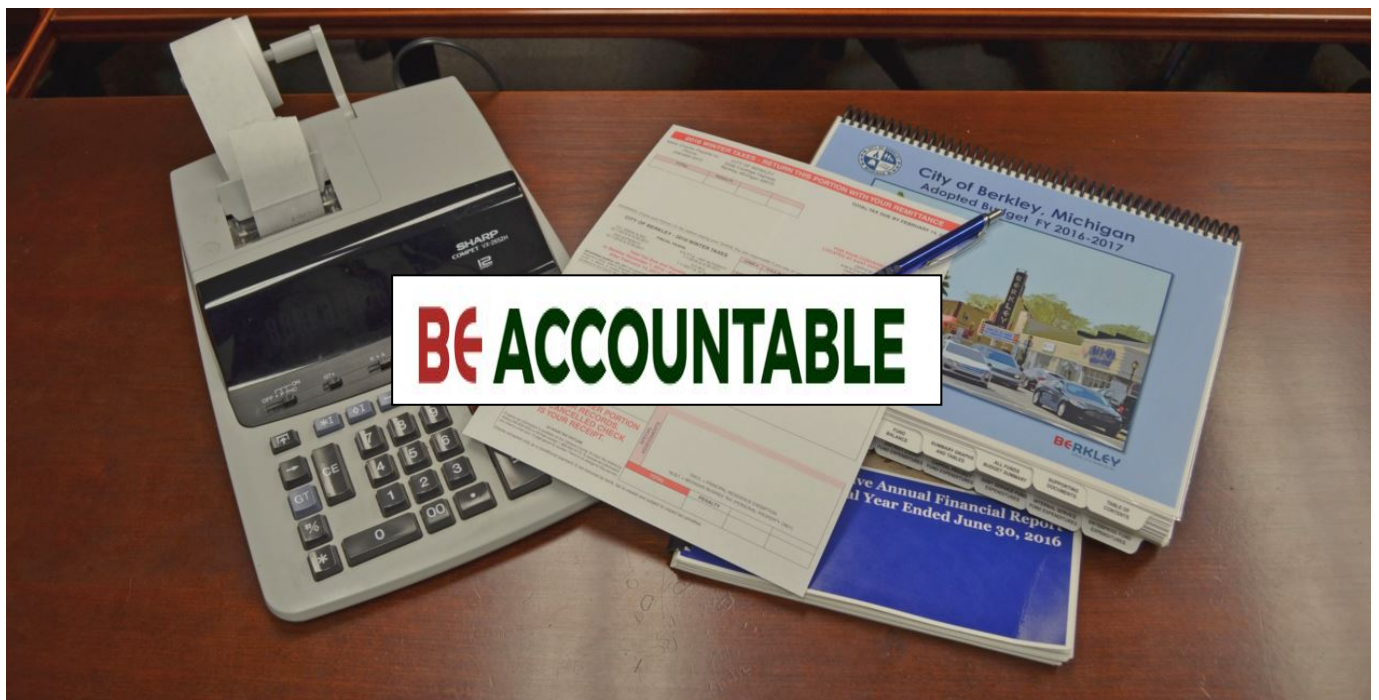
Fines and Forfeitures represent 2.6 % of General Fund revenues with an estimated revenue stream of \$305,500 for FY 2017-18. Fiscal year 2018 is expected to see a decrease of 7% from FY 2016-17 projected Fines and Forfeits of \$328,500. The chief reason for this revenue decrease is due to the district court merger with the City of Royal Oak. The merger took effect on 6/1/2015. The City of Berkley will only be receiving 1/3 of fines and fees generated from traffic violations and no probation or civil fine revenues.

### **Property & Equipment Rental**

Property & equipment rental revenue makes up 2% of all General Fund revenue in fiscal year 2017/18. This amounts to an estimated \$217,390. 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.

**Other General Fund Revenue**

The remainder of revenue that makes up the General Fund is derived from miscellaneous sources including: investment earnings, federal and state grants, contributions and donations, insurance reimbursements, and transfers-in.

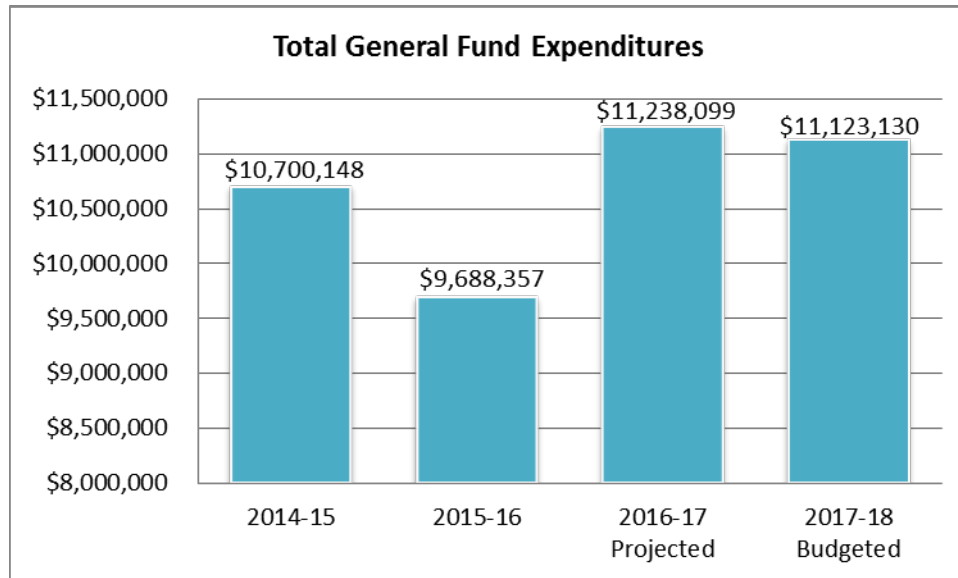


## **General Fund Overview - Expenditures**

The total amount appropriated in FY 2017-18 for General Fund expenditures is \$11,123,130 including operating transfers out. This amount represents 41.9% of total expenditures for the City of Berkeley. Fiscal year 2018 is a balanced budget without the need to utilize the City's General Fund fund balance reserve.

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

General Fund expenditures decreased 1% from the projected FY 2016-17 to FY 2017-18 recommended. This decrease is due to the City moving the Parks and Recreation department out of the General Fund and into the Recreation Revolving Fund. The FY 2018 expenditures for the Parks and Recreation department are \$552,884. The department is responsible for providing leisure services and maintaining park facilities. Programs aimed at community recreation and fitness are available, for residents of all ages, at the Community Center and various park locations that include baseball fields, playgrounds, and tennis courts. In the prior years, the Parks and Recreation department expenditures accounted for the overhead costs of the parks and recreation programs and community center such as: the director, recreation manager, other parks and rec staff not directly tied to a specific program, liability and vehicle insurance, custodial services, building and equipment maintenance, vehicles, and land and building improvements. The entire parks department is supported by the City's operating levy, other non-restricted revenues, and specific program revenues recorded in the Recreation Revolving Fund. In prior years, it has been difficult to identify the cost of the full parks and recreation department given it has been recorded in the General Fund and the Recreation Revolving Fund. The moving of the General Fund expenditures into the Recreation Revolving Fund better allows the City and users of the financial statements to quickly see the true cost of the parks department as a whole.



### **Salaries & Fringe Benefits**

Salaries & Fringe Benefits make up the largest amount of General Fund expenditures capturing 68.3% (\$7,623,602) of the entire \$11,123,130 General Fund operating budget for FY 2017-18. This amount includes active employees as well as retiree health care costs and the City's Other Post Employment Benefit annual required contribution (ARC) to a third party Trustee. This is a \$244,333 or 3.2% increase in cost over fiscal year 2016/17. It is important to note that a portion of the increase is due to internal service staff being 100% budgeted in the department for which they work and an internal service – labor charge included as revenue in FY 2018.

The City's (all funds), budgeted salaries for full and part-time employees' salaries increased 4% or approximately \$198,000. This increase is due to an increase in wages per the negotiated union contracts. The City has three collective bargaining agreements; Public Safety Command Officers Association, Public Safety Officers Association, and AFSCME. Full time employees not covered under a collective bargaining agreement are part of the City's MERIT System of Human Resource Management. The City also experienced salary savings in FY 2017 due to a five months vacancy in the finance director position.

Health care benefit costs cover both active and retired employees. Health care premiums increased approximately 1% effective 7/1/2017 for active employees. This is a significantly lower percentage increase than was expected as the City was expecting no less than a 9 percent increase based on industry standards. Total health, dental, life, and optical insurance for all funds decreased approx. \$129,000 or 6% from \$2,201,000 to \$2,072,000.

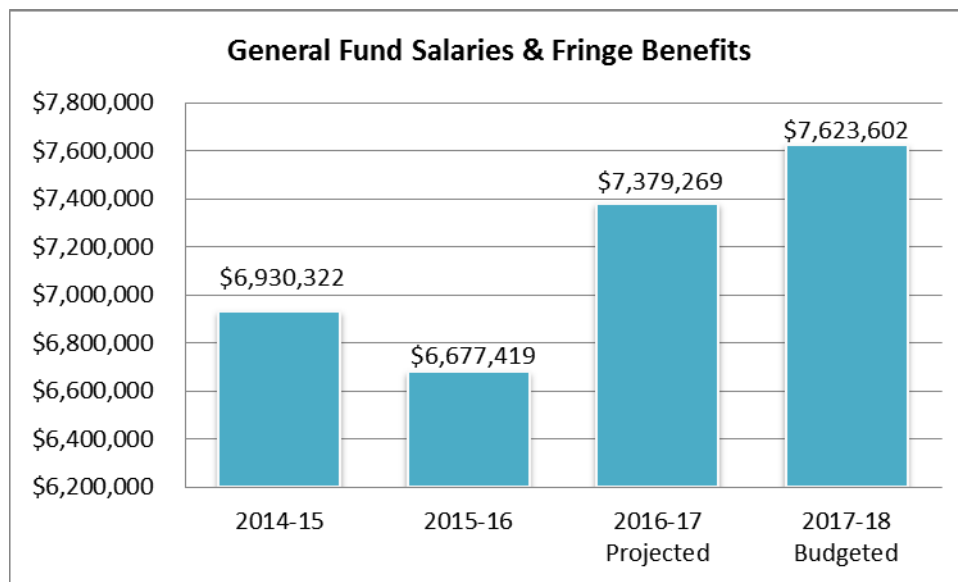
Retiree health care within the General Fund amounts to \$925,000 compared to \$1,166,000 in the FY 2017. This cost has decreased by \$241,000 or 20%. This cost decrease is due to the retiree post 65 plans moving to a BCBS – Medicare Advantage plan. Post 65 retirees were moved to the BCBS – Medicare Advantage plan on March 1, 2017.

The City is self-insured for dental and vision insurance. A conservative estimate has been budgeted based on four years of historical claims.

Other costs included in the health care expense are the City's contribution to the health care savings accounts. Employees hired after a specific date (as defined by union contract or MERIT System) are required to participate in the City's health care savings account. Per City contracts, employees are required to contribute \$50 per pay with a City dollar per dollar match not to exceed \$100 per month.

The City's annual required contribution (ARC) for its two pension systems have increased from the FY 2017. The Public Safety Retirement System's ARC increased 4% from \$713,669 to \$743,054. The City's MERS plan, which covers MERIT and DPW employees, included an increase to the ARC of 12% or \$82,000 (\$652,600 in FY 2017 to \$734,600 in FY 2018).

The City also has an Other Post Employment Benefit (OPEB) Trust established with MERS. The most recent OPEB actuarial valuation was issued November 2014 with an annual ARC of \$2.5 million. Currently there are no legal requirements to fund an OPEB trust. In prior years the City has remitted approximately 9%-10% of the ARC to be held in trust with MERS. As of 6/30/2016, the plan was 8% funded. The City does not have a contribution budgeted in fiscal year 2018. The City is in the process of collecting data for an updated actuarial valuation.

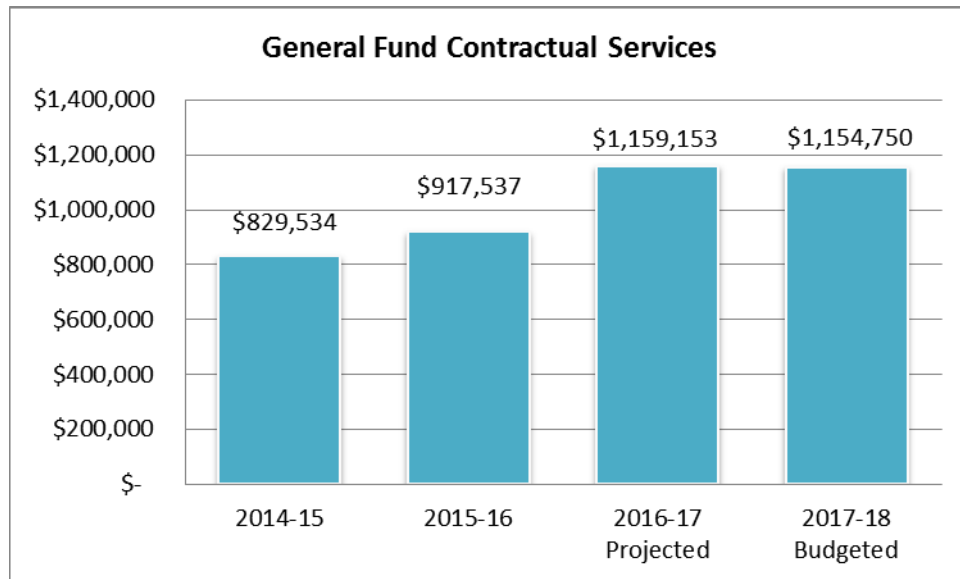


**Contractual Services**

Contractual Services makes up 10.4% of General Fund Expenditures in FY 2017-18. The amount budgeted is \$1,154,750. Some types of expenses paid under Contractual Services are:

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

Expenses are increasing due to the general consumer’s price index costs for goods and services. The City is continuing to appropriate for three elections in 2017-18. There has been a steady increase in cost for the contractual inspectors due to the increase in building, plumbing, mechanical and electrical permits.

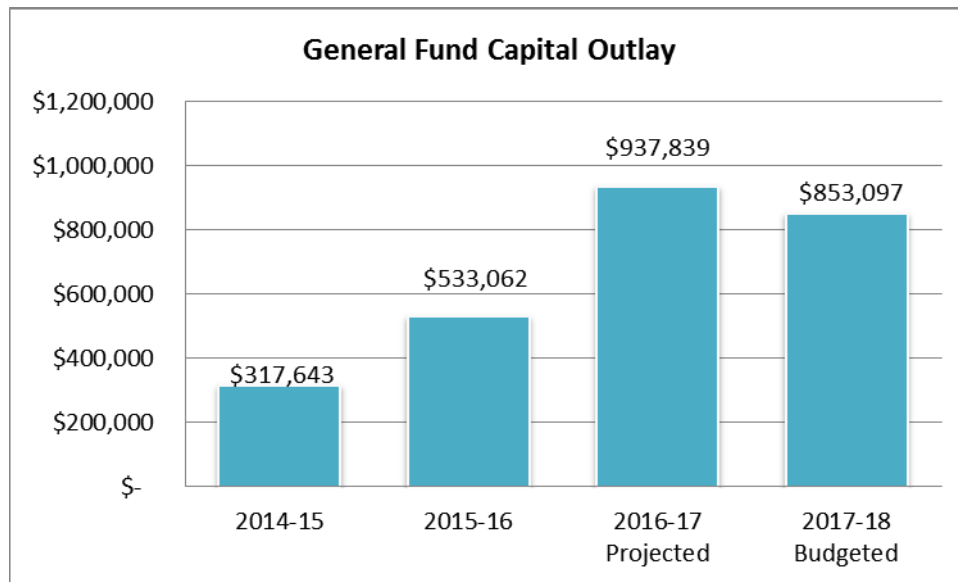


### **Capital Outlay**

Capital outlay represents 8% of fiscal year 2018 General Fund expenditures with \$853,097 budgeted. This is a slight decrease from fiscal year 2017 with approx. \$938,000 projected.

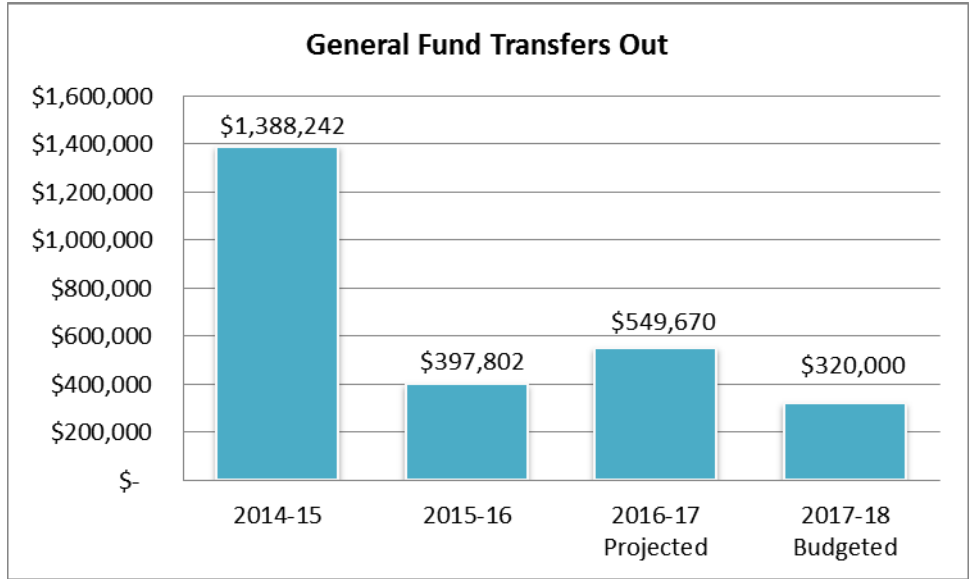
Major General Fund capital outlay projects for FY 2018 include the following:

Department	Description	Amount
Public Safety	3 Police Cars	\$112,500
	Car Computers	30,000
	Fire Hall Rehab	20,000
DPW	Equipment	348,000
City Hall	Wayfinding	75,000
I.T.	Phone System	50,000



### **Transfers Out**

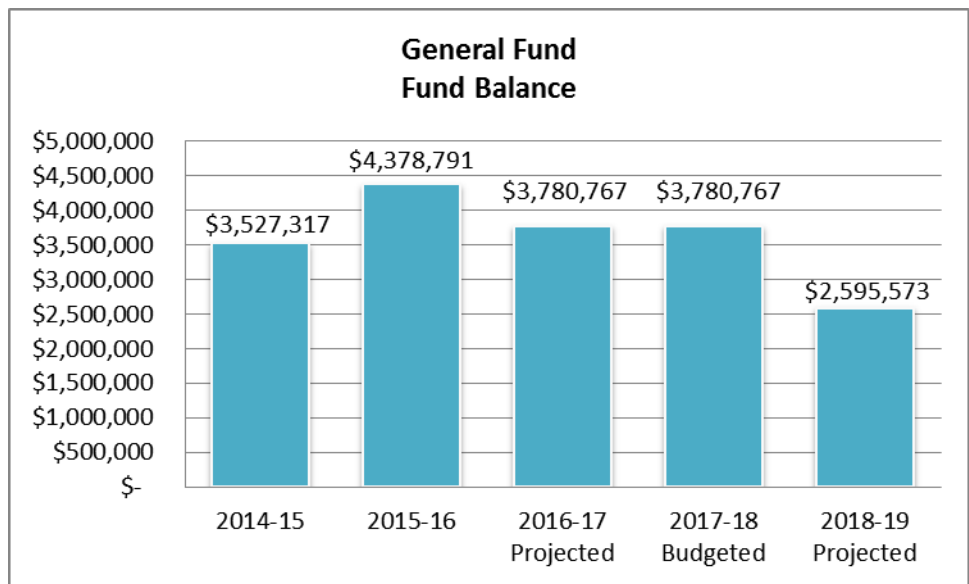
Transfer out appropriation for fiscal year 2018 within the General Fund is \$320,000 or 2.9% of the total General Fund operating budget. The transfer is to support the Recreation Revolving Fund's operations due to the City moving the Parks and Recreation department out of the General Fund and into the Recreation Revolving Fund. The City anticipates future transfers will be needed to support Parks and Recreation services. Budgeted transfers in FY 2018 are significantly less than in FY 2017. The City reviewed fund balances of all funds to determine a level needed to function and cover the unforeseen emergency. In addition, the City strived to maintain a 10-20% fund balance to current year expenditure ratio in all special revenue funds not only in FY 2018 but also into FY 2019.



**Fund Balance**

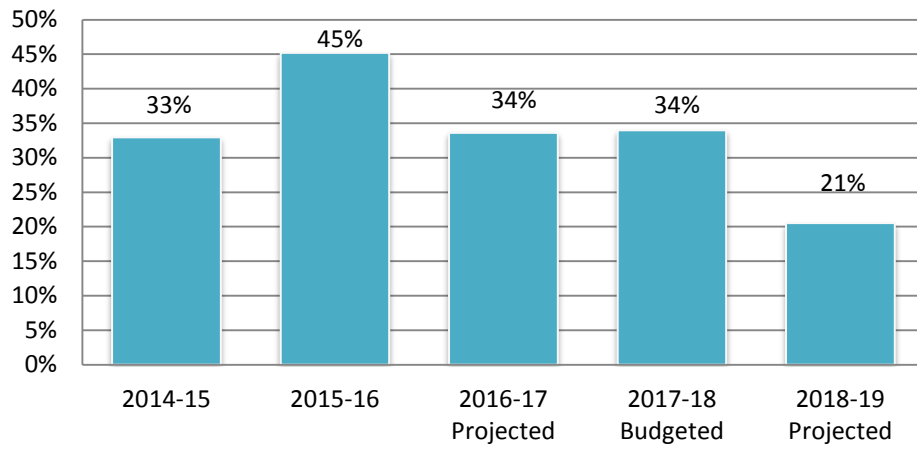
The General Fund has a balanced budget for FY 2017/18 with no expected use of fund balance. Fiscal year 2019 is expected to use \$1,185,194 of the accumulated fund balance. The primary driver of the decrease is a projected purchase of a \$950,000 fire ladder.

The City has a minimum fund balance policy whereby the City strives to maintain fund balance greater than 15% of anticipated expenditures to ensure the General Fund is adequately funded in case of an unforeseen emergency. This minimum threshold is in addition to any amounts committed or assigned for multi-year or large capital purchases. Even with the budgeted decrease noted above, the General Fund is projecting to continue to maintain a fund balance over the 15% minimum.





### General Fund Fund Balance %



**CITY OF BERKLEY, MICHIGAN  
GENERAL FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED BUDGET FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-16	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property taxes	\$ 6,682,272	\$ 6,820,065	\$ 6,872,347	\$ 7,035,132	\$ 7,111,259	\$ 7,266,924
Licenses and permits	433,166	537,454	595,932	666,600	744,600	716,150
State & Federal Revenue Sources	1,370,077	1,387,182	1,395,427	1,404,939	1,403,805	1,406,780
Charges for services	555,198	603,342	593,293	611,835	1,022,186	1,023,167
Fines and forfeitures	919,744	939,975	495,666	328,500	305,500	296,500
Investment earnings	19,180	30,633	34,337	35,658	45,000	45,000
Property and equipment rental	267,760	262,027	192,460	205,333	217,390	217,390
Miscellaneous	265,946	367,987	328,660	248,583	173,390	175,300
Total revenues	10,513,343	10,948,665	10,508,122	10,536,580	11,023,130	11,147,211
<b>Expenditures</b>						
City Council	10,843	12,949	16,511	18,428	16,122	16,122
City Manager	187,085	200,802	174,320	304,044	314,231	322,809
Elections/City Clerk	142,334	145,827	148,045	215,304	211,790	219,306
Finance	255,220	283,682	286,415	334,475	464,334	462,216
City Attorney	73,662	91,010	160,887	103,600	122,800	89,800
Treasury	93,792	97,289	100,009	100,070	89,067	90,805
City Hall	210,760	196,852	197,764	355,041	375,130	273,095
Court Operations	620,331	574,427	-	-	-	-
Community Promotion	51,074	40,125	40,286	67,885	64,990	64,990
Public Safety Administration	168,003	170,505	170,969	182,461	192,924	225,808
Dispatchers	282,706	309,238	312,796	465,281	305,802	315,791
Animal Control	79,741	68,170	67,761	74,625	73,600	75,027
Public Safety Operations	3,645,939	3,790,665	3,507,750	4,182,841	4,221,991	5,215,564
Building Department	254,687	282,046	309,040	441,041	444,750	444,247
Public Works	311,259	284,474	475,055	397,989	858,000	908,376
Public Works Garage	167,554	193,483	197,060	216,389	242,985	286,705
Public Works Street Programs	203,232	269,864	243,639	185,513	200,288	207,000
Parks & Recreation	674,865	416,752	423,618	517,412	-	-
Library	673,969	725,626	703,084	729,792	732,372	748,611
Communications	88,067	73,577	174,601	107,495	118,004	118,133
Information Technology	112,454	77,383	69,342	154,666	187,437	132,604
Planning	48,603	65,181	68,323	62,994	62,859	133,786
Community Development	61,485	74,384	73,512	79,537	79,654	80,908
Benefits- MERS Retirees	670,108	738,390	703,137	718,604	949,000	980,702
PSO Pension System	620,677	703,619	666,629	672,942	475,000	495,000
Total expenditures	9,708,450	9,886,320	9,290,553	10,688,429	10,803,130	11,907,405

	Actual 2013-2014	Actual 2014-2015	Actual 2015-16	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	804,893	1,062,345	1,217,569	(151,849)	220,000	(760,194)
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	638,996	666,949	31,691	103,500	100,000	-
Operating transfers out	(1,415,387)	(1,388,242)	(397,802)	(549,670)	(320,000)	(425,000)
Total other financing sources (uses)	(776,391)	(721,293)	(366,111)	(446,170)	(220,000)	(425,000)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures     Other Financing Sources (Uses)</b>	28,502	341,052	851,458	(598,019)	-	(1,185,194)
<b>Fund Balance Adjustment</b>		(347)				
<b>Fund Balance (Reserved &amp; Unreserved) - Beginning of Year</b>	3,155,735	3,184,237	3,527,328	4,378,786	3,780,767	3,780,767
<b>Fund Balance (Reserved &amp; Unreserved) - End of Year</b>	<u>\$ 3,184,237</u>	<u>\$ 3,524,942</u>	<u>\$ 4,378,786</u>	<u>\$ 3,780,767</u>	<u>\$ 3,780,767</u>	<u>\$ 2,595,573</u>

**Note: 2013/14 and 2014/15 Fund Balances includes  
District Court Fund balance rolled into General Fund**

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
101-001-401-000	PROPERTY TAXES	5,093,962	5,206,915	5,335,266	3,096,704	3,180,845	3,215,355
101-001-401-010	PROPERTY TAXES OPER VOTED	0	0	0	1,472,233	1,512,255	1,528,660
101-001-401-020	PROPERTY TAXES POLICE/FIRE	0	0	0	928,792	954,055	964,400
101-001-401-101	PROPERTY TAXES COMMUNITY PROMOTION	48,919	49,096	49,045	49,918	50,000	50,000
101-001-401-732	PROP TAXES PUBLIC SAFETY PA 345	1,245,860	1,262,629	1,178,026	1,294,342	1,215,404	1,307,609
101-001-401-815	PROPERTY TAXES - DDA CAPTURE	0	0	0	(104,958)	(105,000)	(105,000)
101-001-401-900	PROPERTY TAXES - CHARGEBACKS	0	0	0	(9,474)	(5,000)	(5,000)
101-001-425-000	PRE DENIAL DISTRIBUTIONS	2,729	5,604	4,178	6,000	5,000	5,000
101-001-445-000	INTEREST AND PENALTIES ON TAXES	91,198	88,924	79,562	84,400	80,000	80,000
101-001-445-001	INTEREST ON TAXES-FINAL SETTLEMENT	0	0	22	0	0	0
101-001-447-000	TAX ADMINISTRATION FEE	199,604	206,897	226,249	217,175	223,700	225,900
	PROPERTY TAXES	<u>6,682,272</u>	<u>6,820,065</u>	<u>6,872,348</u>	<u>7,035,132</u>	<u>7,111,259</u>	<u>7,266,924</u>
LICENSES AND PERMITS							
101-001-476-000	VACANT PROPERTY INSPECTIONS	6,800	6,580	6,870	6,600	4,000	3,000
101-001-477-000	LANDLORD LICENSES	99,880	113,202	91,495	113,000	128,000	100,000
101-001-478-000	BUILDING PERMITS	171,666	216,259	279,373	303,250	340,000	340,000
101-001-479-000	ELECTRICAL PERMITS	51,066	61,257	61,228	73,800	74,000	74,000
101-001-480-000	HEATING PERMITS	26,287	33,377	34,065	34,100	40,000	40,000
101-001-481-000	PLUMBING PERMITS	47,430	77,239	90,951	94,600	110,000	110,000
101-001-482-000	BUSINESS LICENSE INSPECTION	5,000	4,525	6,425	16,500	27,000	27,000
101-001-483-000	LIQUOR LICENSE PROPERTY INSPECTION	2,330	2,400	2,175	2,200	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
LICENSES AND PERMITS							
101-001-490-000	ANIMAL LICENSES	9,257	8,885	9,408	8,900	8,900	8,500
101-001-495-000	FILM PERMITS	750	150	450	150	150	150
101-001-496-000	VALET PARKING PERMIT	0	200	0	0	0	0
101-001-499-000	SUNDRY LICENSES	12,700	13,380	13,492	13,500	12,550	13,500
	LICENSES AND PERMITS	<u>433,166</u>	<u>537,454</u>	<u>595,932</u>	<u>666,600</u>	<u>744,600</u>	<u>716,150</u>
FEDERAL AND STATE GRANTS							
101-001-501-000	FEDERAL SOURCES/GRANTS	0	0	2,583	0	0	0
101-001-539-000	STATE GRANTS	0	0	17,697	8,000	0	0
101-001-539-001	DRUNK DRIVING CASEFLOW	9,301	8,809	0	0	0	0
101-001-539-003	FEDERAL GRANT - VESTS	3,378	383	0	5,500	425	3,400
101-001-539-265	DISTRICT COURT STANDARDIZATION	45,724	41,914	0	0	0	0
101-001-539-738	STATE LIBRARY GRANT	8,112	8,817	9,312	9,724	8,800	8,800
101-001-675-108	DISPATCH TRAINING	0	2,699	2,761	2,800	2,800	2,800
	FEDERAL AND STATE GRANTS	<u>66,515</u>	<u>62,622</u>	<u>32,353</u>	<u>26,024</u>	<u>12,025</u>	<u>15,000</u>
STATE SHARED REVENUE							
101-001-543-000	STATE LIQUOR LICENSES	10,325	11,185	22,523	12,100	11,000	11,000
101-001-549-010	STATE REIMBURSEMENTS - PPT	0	0	28,333	33,945	30,000	30,000
101-001-574-000	STATE CONSTITUTIONAL SALES TAX	1,123,055	1,140,613	1,139,518	1,157,409	1,175,319	1,175,319
101-001-574-001	STATE STATUTORY SALES TAX	170,182	175,461	175,461	175,461	175,461	175,461
	STATE SHARED REVENUE	<u>1,303,562</u>	<u>1,327,259</u>	<u>1,365,835</u>	<u>1,378,915</u>	<u>1,391,780</u>	<u>1,391,780</u>
CHARGES FOR SERVICES							
101-001-617-000	COMMUNITY DEVELOPMENT	10,865	9,170	13,870	11,300	12,000	12,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
101-001-627-000	OFFENDER REGISTRATION FEE	700	650	600	650	600	600
101-001-628-000	ACCIDENT REPORT FEE	3,442	3,906	2,934	3,665	3,400	3,400
101-001-628-001	PRELIMINARY BREATH TEST FEE	12,295	16,795	14,665	16,000	12,000	12,000
101-001-628-002	AUDIO OR VIDEO DUPLICATION FEES	2,809	4,385	4,003	4,000	4,500	4,000
101-001-628-003	OWI 2ND/3RD ARREST	1,895	3,278	2,967	3,000	4,000	4,000
101-001-629-004	GARBAGE BAG SALES	12,815	14,205	12,105	12,000	12,000	12,000
101-001-630-000	LIBRARY SERVICES	20,002	32,401	19,197	20,700	20,700	20,700
101-001-630-001	LIBRARY-CREDIT CARD FEES	0	0	0	0	300	300
101-001-633-000	ACCESS OAKLAND	794	1,001	1,395	850	1,000	1,000
101-001-637-100	INTERNALSERVICES - LABOR	0	0	0	0	466,900	466,900
101-001-640-000	DISPATCH SERVICES	101,455	102,252	100,762	101,247	62,020	62,021
101-001-641-000	ANIMAL CONTROL	43,845	43,961	42,625	42,797	43,476	44,346
101-001-644-000	GRASS AND WEED CUTTING	4,219	3,327	2,704	3,500	3,000	3,500
101-001-646-000	HUNTINGTON WOODS GAS SALES	4,451	3,002	2,800	3,015	2,815	2,900
101-001-646-001	BERKLEY SCHOOL DISTRICT GAS SALES	902	478	442	500	475	500
101-001-648-000	CASCADE SYSTEM MAINTENANCE	147	731	0	0	0	0
101-001-651-000	CABLE FRANCHISE FEES	334,562	363,800	372,222	388,611	373,000	373,000
	CHARGES FOR SERVICES	555,198	603,342	593,291	611,835	1,022,186	1,023,167
FINES AND FORFEITS							
101-001-654-000	BUILDING BOND FORFEITS	1,689	6,950	1,350	3,000	1,500	1,500
101-001-657-000	OVERDUE LIBRARY BOOKS	14,704	15,845	14,563	16,000	15,000	15,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FINES AND FORFEITS							
101-001-658-000	TRAFFIC FINES	767,145	791,622	449,239	275,000	260,000	250,000
101-001-659-000	PROBATION FINES	91,061	83,110	0	0	0	0
101-001-660-000	CIVIL FINES	24,604	19,894	0	0	0	0
101-001-661-000	TRAFFIC SCHOOL	660	60	0	0	0	0
101-001-663-000	RESTITUTION	0	0	265	2,500	0	0
101-001-688-000	LIBRARY PENAL FINES - COUNTY	19,881	22,494	30,249	32,000	29,000	30,000
	FINES AND FORFEITS	<u>919,744</u>	<u>939,975</u>	<u>495,666</u>	<u>328,500</u>	<u>305,500</u>	<u>296,500</u>
INVESTMENT EARNINGS							
101-001-664-000	INVESTMENT EARNINGS	19,180	30,633	34,337	35,658	45,000	45,000
	INVESTMENT EARNINGS	<u>19,180</u>	<u>30,633</u>	<u>34,337</u>	<u>35,658</u>	<u>45,000</u>	<u>45,000</u>
PROPERTY/EQUIPMENT RENTAL							
101-001-667-000	CELL TOWER	22,680	23,588	19,845	23,814	23,815	23,814
101-001-667-003	ADVERTISING	2,800	3,500	2,400	3,000	3,000	3,000
101-001-668-000	BACON HOUSE	8,550	7,020	11,129	10,776	10,775	10,776
101-001-669-000	EQUIPMENT RENTAL	233,730	227,919	159,087	167,743	179,800	179,800
	PROPERTY/EQUIPMENT RENTAL	<u>267,760</u>	<u>262,027</u>	<u>192,461</u>	<u>205,333</u>	<u>217,390</u>	<u>217,390</u>
CONTRIBUTION/DONATIONS							
101-001-675-005	CORPORATE DONATIONS	500	0	0	0	0	0
101-001-675-103	HONOR GUARD DONATIONS	6,986	5,780	7,308	710	5,000	5,000
101-001-675-104	PS ACTIVITY CONTRIBUTIONS (LIDS 4	27,753	21,918	16,497	15,500	15,500	15,500
101-001-675-107	PUBLIC SAFETY TRAINING	6,378	5,172	7,698	8,000	8,000	8,000
101-001-675-114	BERKLEY HOME SHOW	5,995	0	0	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
CONTRIBUTION/DONATIONS							
101-001-675-116	WOODWARD 5 GROUP	1,200	0	0	0	0	0
101-001-675-738	LIBRARY CONTRIBUTIONS	4,912	9,789	16,683	7,000	8,000	8,000
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	3,091	4,693	5,519	4,800	4,000	4,000
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	5,677	5,746	5,806	5,769	5,390	5,500
	CONTRIBUTION/DONATIONS	<u>62,492</u>	<u>53,098</u>	<u>59,511</u>	<u>41,779</u>	<u>45,890</u>	<u>46,000</u>
MISCELLANEOUS							
101-001-670-004	REIMBURSEMENT - HUNTINGTON WOODS	0	0	3,993	0	0	0
101-001-670-010	MEDICARE PART D REIMBURSEMENT	29,036	24,973	40,105	27,315	28,000	28,000
101-001-670-020	PSO PENSION REIMBURSEMENT	13,628	14,334	13,716	15,149	0	0
101-001-670-030	RETIREE HEALTH CARE REIMBURSEMENT	51,331	45,722	38,337	26,285	22,500	24,300
101-001-670-060	INSURANCE REIMBURSEMENTS	79,778	173,939	137,452	100,520	50,000	50,000
101-001-670-738	REIMBURSEMENT FOR LOST/DAMAGED BOOKS	1,664	1,502	1,494	1,735	1,600	1,600
101-001-671-000	SUNDRY REVENUE	3,935	16,290	8,445	10,400	9,000	9,000
101-001-671-310	PUBLIC SAFETY SUNDRY REVENUE	15,387	23,601	17,588	13,400	14,000	14,000
101-001-673-000	SALE OF FIXED ASSETS	5,380	7,869	2,160	8,500	0	0
101-001-673-310	PRISONER BOARD REIMB. FROM OTHER C	3,315	3,960	3,105	3,500	2,400	2,400
	MISCELLANEOUS	<u>203,454</u>	<u>312,190</u>	<u>266,395</u>	<u>206,804</u>	<u>127,500</u>	<u>129,300</u>
OTHER FINANCING SOURCES							
101-001-699-000	TRANSFERS IN	22,565	83,057	31,691	0	0	0
101-001-699-266	TRANSFER IN FROM COURT FUND	0	0	0	103,500	100,000	0
	OTHER FINANCING SOURCES	<u>22,565</u>	<u>83,057</u>	<u>31,691</u>	<u>103,500</u>	<u>100,000</u>	<u>0</u>
TOTAL ESTIMATED REVENUES		<u>10,535,908</u>	<u>11,031,722</u>	<u>10,539,820</u>	<u>10,640,080</u>	<u>11,123,130</u>	<u>11,147,211</u>



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		10,535,908	11,031,722	10,539,820	10,640,080	11,123,130	11,147,211
Dept 101-CITY COUNCIL							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-101-703-001	MAYOR	800	680	1,000	1,040	1,040	1,040
101-101-703-002	COUNCIL	3,515	2,880	4,140	4,680	4,680	4,680
101-101-715-000	FICA	321	272	393	438	438	438
101-101-725-000	WORKERS COMPENSATION	6	11	12	12	14	14
SALARIES AND FRINGE BENEFITS		4,642	3,843	5,545	6,170	6,172	6,172
CONTRACTUAL SERVICES							
101-101-864-000	MEETINGS & CONFERENCES	4,196	7,000	8,756	9,950	9,950	9,950
CONTRACTUAL SERVICES		4,196	7,000	8,756	9,950	9,950	9,950
INSURANCE							
101-101-914-000	LIABILITY INSURANCE	2,005	2,106	2,210	2,308	0	0
INSURANCE		2,005	2,106	2,210	2,308	0	0
TOTAL APPROPRIATIONS		10,843	12,949	16,511	18,428	16,122	16,122
NET OF REVENUES/APPROPRIATIONS - 101-CITY COUNCIL		(10,843)	(12,949)	(16,511)	(18,428)	(16,122)	(16,122)
Dept 172-CITY MANAGER							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-172-704-000	FULL TIME EMPLOYEES	62,682	63,927	24,148	57,493	223,657	224,893
101-172-705-000	DEPUTY CITY MANAGER	0	0	0	83,552	0	0
101-172-706-000	ADMINISTRATIVE STAFF	45,176	35,834	71,339	38,000	0	0
101-172-707-000	PART TIME EMPLOYEES	3,908	72	0	0	0	0
101-172-712-000	IN LIEU	0	0	0	0	7,971	8,608
101-172-715-000	FICA	9,034	8,240	7,395	14,462	17,719	17,863

BUDGET REPORT FOR CITY OF BERKLEY  
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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 172-CITY MANAGER							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-172-716-000	HDLO	30,447	30,916	20,736	37,842	43,038	45,721
101-172-717-000	CAR ALLOWANCE	6,000	6,000	1,500	0	0	0
101-172-717-001	RELOCATION INCENTIVE	0	0	0	10,000	0	0
101-172-718-000	RETIREMENT	21,774	23,709	22,716	35,077	0	4,372
101-172-718-172	ICMA	0	0	0	9,000	9,000	9,000
101-172-722-000	SICK LEAVE	674	2,082	0	0	0	0
101-172-725-000	WORKERS COMPENSATION	247	459	507	620	1,006	1,012
SALARIES AND FRINGE BENEFITS		<u>179,942</u>	<u>171,239</u>	<u>148,341</u>	<u>286,046</u>	<u>302,391</u>	<u>311,469</u>
MATERIALS AND SUPPLIES							
101-172-731-000	BOOKS/PERIODICALS	0	0	0	400	200	200
MATERIALS AND SUPPLIES		<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>	<u>200</u>	<u>200</u>
CONTRACTUAL SERVICES							
101-172-803-000	MEMBERSHIPS AND DUES	1,113	1,069	1,828	2,200	2,300	2,300
101-172-817-000	CONSULTANT	0	24,000	17,000	0	0	0
101-172-835-000	MEDICAL EXPENSES	0	0	245	0	0	0
101-172-853-000	TELEPHONE	0	0	913	1,920	1,440	1,440
101-172-864-000	MEETINGS & CONFERENCES	3,491	2,188	2,289	8,500	0	0
101-172-901-000	ADVERTISING	0	0	0	225	200	200
CONTRACTUAL SERVICES		<u>4,604</u>	<u>27,257</u>	<u>22,275</u>	<u>12,845</u>	<u>3,940</u>	<u>3,940</u>
INSURANCE							
101-172-914-000	LIABILITY INSURANCE	2,005	2,106	2,210	2,308	0	0
INSURANCE		<u>2,005</u>	<u>2,106</u>	<u>2,210</u>	<u>2,308</u>	<u>0</u>	<u>0</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 172-CITY MANAGER							
APPROPRIATIONS							
OTHER CHARGES							
101-172-960-000	PROFESSIONAL DEVELOPMENT	534	200	128	1,500	7,700	7,200
	OTHER CHARGES	<u>534</u>	<u>200</u>	<u>128</u>	<u>1,500</u>	<u>7,700</u>	<u>7,200</u>
CAPITAL OUTLAY							
101-172-981-000	FURNITURE	0	0	1,366	945	0	0
	CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>1,366</u>	<u>945</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>187,085</u>	<u>200,802</u>	<u>174,320</u>	<u>304,044</u>	<u>314,231</u>	<u>322,809</u>
	NET OF REVENUES/APPROPRIATIONS - 172-CITY MANAGER	<u>(187,085)</u>	<u>(200,802)</u>	<u>(174,320)</u>	<u>(304,044)</u>	<u>(314,231)</u>	<u>(322,809)</u>
Dept 191-ELECTIONS/CITY CLERK							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-191-704-000	FULL TIME EMPLOYEES	55,228	51,591	55,655	56,851	96,614	97,580
101-191-706-000	DEPUTY CLERK	21,282	22,048	22,592	22,940	0	0
101-191-707-000	PART TIME EMPLOYEES	457	44	0	1,007	1,027	1,037
101-191-709-000	OVERTIME	1,283	5,078	3,306	4,845	6,625	6,800
101-191-712-000	IN LIEU	30	5,835	2,252	8,474	2,657	2,869
101-191-715-000	FICA	5,947	6,409	6,348	7,200	8,180	8,284
101-191-716-000	HDLO	21,654	3,280	2,750	20,383	24,669	26,160
101-191-718-000	RETIREMENT	14,495	17,386	19,749	21,941	0	3,415
101-191-725-000	WORKERS COMPENSATION	183	326	337	342	435	439
	SALARIES AND FRINGE BENEFITS	<u>120,559</u>	<u>111,997</u>	<u>112,989</u>	<u>143,983</u>	<u>140,207</u>	<u>146,584</u>
MATERIALS AND SUPPLIES							
101-191-729-000	STATIONARY	4,394	1,877	3,906	4,000	4,000	4,000
101-191-730-000	POSTAGE	0	0	766	875	875	875
101-191-758-000	PROGRAM SUPPLIES	1,121	1,681	788	1,000	1,000	1,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 191-ELECTIONS/CITY CLERK							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
	MATERIALS AND SUPPLIES	5,515	3,558	5,460	5,875	5,875	5,875
CONTRACTUAL SERVICES							
101-191-803-000	MEMBERSHIPS AND DUES	380	400	420	430	430	430
101-191-817-000	CONSULTANT	3,023	2,487	3,133	4,700	5,050	5,050
101-191-818-000	CONTRACTUAL SERVICES	4,550	16,880	10,383	16,500	23,804	24,943
101-191-835-000	MEDICAL EXPENSES	245	0	0	0	0	0
101-191-853-000	TELEPHONE	0	0	549	600	720	720
101-191-864-000	MEETINGS & CONFERENCES	180	172	80	180	0	0
101-191-901-000	ADVERTISING	1,312	3,300	3,360	3,000	3,000	3,000
	CONTRACTUAL SERVICES	9,690	23,239	17,925	25,410	33,004	34,143
INSURANCE							
101-191-914-000	LIABILITY INSURANCE	1,002	1,053	1,105	1,154	0	0
	INSURANCE	1,002	1,053	1,105	1,154	0	0
OTHER CHARGES							
101-191-934-000	OFFICE EQUIPMENT MAINTENANCE	1,259	1,086	784	1,086	1,086	1,086
101-191-960-000	PROFESSIONAL DEVELOPMENT	2,501	2,628	2,759	3,180	3,360	3,360
	OTHER CHARGES	3,760	3,714	3,543	4,266	4,446	4,446
CAPITAL OUTLAY							
101-191-982-000	EQUIPMENT	1,808	1,796	6,423	33,998	2,075	2,075
101-191-983-000	OFFICE EQUIPMENT	0	470	0	0	0	0
101-191-986-000	COMPUTER SOFTWARE	0	0	600	618	26,183	26,183
	CAPITAL OUTLAY	1,808	2,266	7,023	34,616	28,258	28,258
TOTAL APPROPRIATIONS		142,334	145,827	148,045	215,304	211,790	219,306

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 191-ELECTIONS/CITY CLERK							
NET OF REVENUES/APPROPRIATIONS - 191-ELECTIONS/CITY C		(142,334)	(145,827)	(148,045)	(215,304)	(211,790)	(219,306)
Dept 201-FINANCE/PERSONNEL							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-201-703-000	BOARD OF REVIEW	890	840	890	1,100	2,600	2,600
101-201-704-000	FULL TIME EMPLOYEES	23,559	24,027	24,368	19,755	190,887	192,796
101-201-706-000	ACCOUNTANTS	43,482	44,346	43,267	46,142	0	0
101-201-712-000	IN LIEU	1,712	1,823	1,613	0	0	0
101-201-715-000	FICA	5,226	5,336	5,098	5,578	14,603	14,749
101-201-716-000	HDLO	11,687	11,700	11,912	26,457	47,935	51,115
101-201-718-000	RETIREMENT	12,884	15,349	16,158	15,444	4,588	9,957
101-201-725-000	WORKERS COMPENSATION	148	274	303	298	859	868
SALARIES AND FRINGE BENEFITS		99,588	103,695	103,609	114,774	261,472	272,085
MATERIALS AND SUPPLIES							
101-201-729-000	STATIONARY	461	226	1,480	1,600	1,500	1,500
101-201-730-000	POSTAGE	0	0	6,859	0	0	0
MATERIALS AND SUPPLIES		461	226	8,339	1,600	1,500	1,500
CONTRACTUAL SERVICES							
101-201-801-000	BANK CHARGES	3,209	6,166	3,549	6,050	4,355	4,500
101-201-803-000	MEMBERSHIPS AND DUES	1,055	570	500	1,075	985	1,000
101-201-807-000	AUDIT SERVICES	19,005	19,005	19,746	20,788	22,750	23,440
101-201-817-000	CONSULTANT	15,700	41,815	30,089	35,500	44,000	30,500
101-201-818-000	OAKLAND COUNTY ASSESSORS	107,541	107,598	107,801	112,690	112,750	112,750
101-201-818-050	CONTRACTUAL SERVICES - FD	0	0	0	21,850	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 201-FINANCE/PERSONNEL							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-201-824-000	LEGAL SERVICES	0	0	0	7,795	6,250	6,000
101-201-835-000	MEDICAL EXPENSES	0	0	0	245	0	0
101-201-853-000	TELEPHONE	0	0	471	600	720	720
101-201-864-000	MEETINGS & CONFERENCES	1,893	1,200	2,488	1,000	0	0
101-201-901-000	ADVERTISING	378	484	504	700	940	940
CONTRACTUAL SERVICES		<u>148,781</u>	<u>176,838</u>	<u>165,148</u>	<u>208,293</u>	<u>192,750</u>	<u>179,850</u>
INSURANCE							
101-201-914-000	LIABILITY INSURANCE	2,005	2,106	2,210	2,308	0	0
INSURANCE		<u>2,005</u>	<u>2,106</u>	<u>2,210</u>	<u>2,308</u>	<u>0</u>	<u>0</u>
OTHER CHARGES							
101-201-934-000	OFFICE EQUIPMENT MAINTENANCE	0	0	452	1,200	500	500
101-201-960-000	PROFESSIONAL DEVELOPMENT	185	817	424	0	2,500	2,500
OTHER CHARGES		<u>185</u>	<u>817</u>	<u>876</u>	<u>1,200</u>	<u>3,000</u>	<u>3,000</u>
CAPITAL OUTLAY							
101-201-983-000	OFFICE EQUIPMENT	4,200	0	849	900	0	0
101-201-986-000	COMPUTER SOFTWARE	0	0	5,384	5,400	5,612	5,781
CAPITAL OUTLAY		<u>4,200</u>	<u>0</u>	<u>6,233</u>	<u>6,300</u>	<u>5,612</u>	<u>5,781</u>
TOTAL APPROPRIATIONS		<u>255,220</u>	<u>283,682</u>	<u>286,415</u>	<u>334,475</u>	<u>464,334</u>	<u>462,216</u>
NET OF REVENUES/APPROPRIATIONS - 201-FINANCE/PERSONNEL		(255,220)	(283,682)	(286,415)	(334,475)	(464,334)	(462,216)
Dept 210-CITY ATTORNEY							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-210-824-000	LEGAL SERVICES - LABOR	12,172	30,935	100,837	25,000	50,000	25,000
101-210-825-000	CITY ATTORNEY	60,000	60,075	60,050	73,600	72,800	64,800

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 210-CITY ATTORNEY							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-210-826-000	LEGAL SERVICES - GENERAL LIABILITY	1,490	0	0	5,000	0	0
	CONTRACTUAL SERVICES	<u>73,662</u>	<u>91,010</u>	<u>160,887</u>	<u>103,600</u>	<u>122,800</u>	<u>89,800</u>
	TOTAL APPROPRIATIONS	<u>73,662</u>	<u>91,010</u>	<u>160,887</u>	<u>103,600</u>	<u>122,800</u>	<u>89,800</u>
NET OF REVENUES/APPROPRIATIONS - 210-CITY ATTORNEY		(73,662)	(91,010)	(160,887)	(103,600)	(122,800)	(89,800)
Dept 215-TREASURY							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-215-704-000	FULL TIME EMPLOYEES	18,848	19,222	17,749	11,600	52,210	52,733
101-215-705-000	DEPUTY TREASURER	31,475	32,100	32,737	33,399	0	0
101-215-706-000	DEPUTY CLERK	7,094	7,350	7,529	7,647	0	0
101-215-707-000	PART TIME EMPLOYEES	5,120	5,592	5,202	6,292	12,841	12,969
101-215-709-000	OVERTIME	207	336	456	510	0	0
101-215-712-000	IN LIEU	1,380	3,404	2,041	1,908	0	0
101-215-715-000	FICA	4,858	5,159	4,986	5,297	4,976	5,026
101-215-716-000	HDLO	9,412	6,278	8,041	9,415	9,270	9,767
101-215-718-000	RETIREMENT	10,906	13,246	14,435	13,668	4,588	5,047
101-215-725-000	WORKERS COMPENSATION	148	249	275	272	235	237
	SALARIES AND FRINGE BENEFITS	<u>89,448</u>	<u>92,936</u>	<u>93,451</u>	<u>90,008</u>	<u>84,120</u>	<u>85,779</u>
MATERIALS AND SUPPLIES							
101-215-729-000	STATIONARY	1,043	925	938	1,200	1,200	1,200
	MATERIALS AND SUPPLIES	<u>1,043</u>	<u>925</u>	<u>938</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
CONTRACTUAL SERVICES							
101-215-803-000	MEMBERSHIPS	200	305	305	400	350	350
101-215-814-000	DATA PROCESSING	1,349	1,351	0	0	0	0

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 215-TREASURY							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-215-818-050	CONTRACTUAL SERVICES - FD	0	0	0	4,000	0	0
	CONTRACTUAL SERVICES	<u>1,549</u>	<u>1,656</u>	<u>305</u>	<u>4,400</u>	<u>350</u>	<u>350</u>
INSURANCE							
101-215-914-000	LIABILITY INSURANCE	1,003	1,054	1,106	1,155	0	0
	INSURANCE	<u>1,003</u>	<u>1,054</u>	<u>1,106</u>	<u>1,155</u>	<u>0</u>	<u>0</u>
OTHER CHARGES							
101-215-960-000	PROFESSIONAL DEVELOPMENT	749	718	740	1,000	1,000	1,000
	OTHER CHARGES	<u>749</u>	<u>718</u>	<u>740</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
CAPITAL OUTLAY							
101-215-983-000	OFFICE EQUIPMENT	0	0	1,162	0	0	0
101-215-986-000	COMPUTER SOFTWARE	0	0	2,307	2,307	2,397	2,476
	CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>3,469</u>	<u>2,307</u>	<u>2,397</u>	<u>2,476</u>
	TOTAL APPROPRIATIONS	<u>93,792</u>	<u>97,289</u>	<u>100,009</u>	<u>100,070</u>	<u>89,067</u>	<u>90,805</u>
	NET OF REVENUES/APPROPRIATIONS - 215-TREASURY	<u>(93,792)</u>	<u>(97,289)</u>	<u>(100,009)</u>	<u>(100,070)</u>	<u>(89,067)</u>	<u>(90,805)</u>
Dept 265-CITY HALL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-265-728-000	OFFICE SUPPLIES	12,895	11,760	15,121	14,000	14,000	14,000
101-265-730-000	POSTAGE	11,504	15,531	17,932	22,500	23,750	20,000
101-265-776-000	MAINTENANCE SUPPLIES	3,259	3,547	3,555	3,500	2,500	2,500
	MATERIALS AND SUPPLIES	<u>27,658</u>	<u>30,838</u>	<u>36,608</u>	<u>40,000</u>	<u>40,250</u>	<u>36,500</u>
CONTRACTUAL SERVICES							
101-265-803-000	MEMBERSHIPS	0	3,335	2,920	3,155	300	300
101-265-811-000	CUSTODIAL SERVICES	7,287	7,980	7,980	8,480	7,980	7,980
101-265-818-000	CONTRACTUAL SERVICES	0	12,048	12,048	143,000	100,000	0



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Dept 265-CITY HALL							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-265-821-030	PLANNING/WAYFINDING	0	0	0	0	75,000	75,000
101-265-853-000	TELEPHONE	33,551	31,948	23,140	19,400	20,840	21,455
101-265-901-000	ADVERTISING	115	0	66	0	300	300
	CONTRACTUAL SERVICES	<u>40,953</u>	<u>55,311</u>	<u>46,154</u>	<u>174,035</u>	<u>204,420</u>	<u>105,035</u>
INSURANCE							
101-265-914-000	LIABILITY INSURANCE	6,378	6,700	7,031	7,342	34,740	35,780
101-265-915-000	LOSS EXPENSES	180	2,440	20,000	20,000	20,000	20,000
	INSURANCE	<u>6,558</u>	<u>9,140</u>	<u>27,031</u>	<u>27,342</u>	<u>54,740</u>	<u>55,780</u>
UTILITIES							
101-265-920-000	UTILITIES	30,314	30,117	34,034	32,500	32,500	32,500
	UTILITIES	<u>30,314</u>	<u>30,117</u>	<u>34,034</u>	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>
OTHER CHARGES							
101-265-921-000	PROPERTY TAXES	4,317	13,824	4,802	5,000	5,220	5,280
101-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPEN	2,764	672	3,263	4,500	5,000	5,000
101-265-923-000	CABLE FRANCHISE ADMIN FEE	22,009	16,787	22,643	32,384	0	0
101-265-931-000	BUILDING MAINTENANCE	24,659	26,674	13,121	26,680	23,000	23,000
101-265-946-000	OFFICE EQUIPMENT RENTAL	11,528	12,255	10,108	12,600	10,000	10,000
	OTHER CHARGES	<u>65,277</u>	<u>70,212</u>	<u>53,937</u>	<u>81,164</u>	<u>43,220</u>	<u>43,280</u>
CAPITAL OUTLAY							
101-265-976-000	BUILDING IMPROVEMENTS	40,000	0	0	0	0	0
101-265-981-000	FURNITURE	0	1,234	0	0	0	0
	CAPITAL OUTLAY	<u>40,000</u>	<u>1,234</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>210,760</u>	<u>196,852</u>	<u>197,764</u>	<u>355,041</u>	<u>375,130</u>	<u>273,095</u>

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Dept 265-CITY HALL							
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		(210,760)	(196,852)	(197,764)	(355,041)	(375,130)	(273,095)
Dept 284-COMMUNITY PROMOTION							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-284-758-000	PROGRAM SUPPLIES	0	0	19	250	0	0
MATERIALS AND SUPPLIES		<u>0</u>	<u>0</u>	<u>19</u>	<u>250</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
101-284-803-000	MEMBERSHIPS	0	0	0	14,685	14,685	14,685
101-284-814-000	COMPUTER PROCESSING/WEBSITE	5,332	5,376	4,950	6,100	5,700	5,700
101-284-818-000	CONTRACTUAL SERVICES	8,037	5,245	6,171	29,250	24,605	24,605
101-284-818-013	HOME SHOW - SCHOOL	4,720	0	0	0	0	0
101-284-864-000	MEETINGS & CONFERENCES	0	38	0	200	0	0
101-284-901-000	ADVERTISING	636	(549)	1,864	3,700	2,800	2,800
CONTRACTUAL SERVICES		<u>18,725</u>	<u>10,110</u>	<u>12,985</u>	<u>53,935</u>	<u>47,790</u>	<u>47,790</u>
OTHER CHARGES							
101-284-960-000	PROFESSIONAL DEVELOPMENT	14,056	14,186	14,285	0	1,200	1,200
101-284-996-000	BERKLEY BUZZ	18,293	15,829	12,997	13,700	16,000	16,000
OTHER CHARGES		<u>32,349</u>	<u>30,015</u>	<u>27,282</u>	<u>13,700</u>	<u>17,200</u>	<u>17,200</u>
TOTAL APPROPRIATIONS		<u>51,074</u>	<u>40,125</u>	<u>40,286</u>	<u>67,885</u>	<u>64,990</u>	<u>64,990</u>
NET OF REVENUES/APPROPRIATIONS - 284-COMMUNITY PROMOTI		(51,074)	(40,125)	(40,286)	(67,885)	(64,990)	(64,990)
Dept 302-PUBLIC SAFETY ADMINISTRATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-302-704-000	FULL TIME EMPLOYEES	64,941	66,231	66,489	66,236	134,608	135,955
101-302-706-000	SECRETARY	41,215	42,033	42,964	43,734	0	0
101-302-709-000	OVERTIME	1,588	1,755	348	1,836	1,873	1,854
101-302-715-000	FICA	4,216	4,310	4,277	4,447	4,870	4,915

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Dept 302-PUBLIC SAFETY ADMINISTRATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-302-716-000	HDLO	21,418	19,761	18,992	20,135	42,000	44,850
101-302-718-000	RETIREMENT	34,009	35,729	36,060	36,662	4,588	34,219
101-302-725-000	WORKERS COMPENSATION	236	418	463	447	2,740	2,770
	SALARIES AND FRINGE BENEFITS	<u>167,623</u>	<u>170,237</u>	<u>169,593</u>	<u>173,497</u>	<u>190,679</u>	<u>224,563</u>
MATERIALS AND SUPPLIES							
101-302-744-000	UNIFORMS	0	0	0	0	600	600
	MATERIALS AND SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>600</u>
CONTRACTUAL SERVICES							
101-302-803-000	MEMBERSHIPS	35	35	45	45	45	45
	CONTRACTUAL SERVICES	<u>35</u>	<u>35</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
OTHER CHARGES							
101-302-934-000	OFFICE EQUIPMENT MAINTENANCE	345	233	490	450	600	600
	OTHER CHARGES	<u>345</u>	<u>233</u>	<u>490</u>	<u>450</u>	<u>600</u>	<u>600</u>
CAPITAL OUTLAY							
101-302-981-000	FURNITURE	0	0	841	1,500	1,000	0
101-302-982-000	EQUIPMENT	0	0	0	6,969	0	0
	CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>841</u>	<u>8,469</u>	<u>1,000</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>168,003</u>	<u>170,505</u>	<u>170,969</u>	<u>182,461</u>	<u>192,924</u>	<u>225,808</u>
NET OF REVENUES/APPROPRIATIONS - 302-PUBLIC SAFETY AI		(168,003)	(170,505)	(170,969)	(182,461)	(192,924)	(225,808)
Dept 306-DISPATCHEES/SERVICE AIDES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-306-704-000	FULL TIME EMPLOYEES	0	0	0	0	163,881	165,520
101-306-706-000	DISPATCHEES	142,340	155,015	158,950	161,285	0	0
101-306-707-000	PART TIME EMPLOYEES	14,419	12,847	14,531	27,035	20,082	20,082

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Dept 306-DISPATCHERS/SERVICE AIDES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-306-709-000	OVERTIME	16,194	3,684	12,119	12,750	13,000	13,130
101-306-712-000	IN LIEU-HEALTH CARE BUY BACK	8,976	5,835	0	0	0	0
101-306-715-000	FICA	14,107	14,231	13,618	15,734	14,238	14,380
101-306-716-000	HDLO	27,625	44,970	47,827	51,089	55,436	59,112
101-306-718-000	RETIREMENT	30,804	37,047	41,002	42,674	9,176	13,450
101-306-720-000	LONGEVITY	1,352	0	0	0	0	0
101-306-722-000	SICK LEAVE	1,559	1,559	649	1,622	0	0
101-306-723-000	HOLIDAY / PERSONAL DAYS	0	7,276	0	8,033	8,033	8,114
101-306-725-000	WORKERS COMPENSATION	401	713	789	777	4,621	4,668
	SALARIES AND FRINGE BENEFITS	<u>257,777</u>	<u>283,177</u>	<u>289,485</u>	<u>320,999</u>	<u>288,467</u>	<u>298,456</u>
MATERIALS AND SUPPLIES							
101-306-744-000	UNIFORMS-CLEANING AND PURCHASES	1,345	2,038	1,677	3,000	3,000	3,000
101-306-758-000	PROGRAM SUPPLIES	514	803	269	800	800	800
	MATERIALS AND SUPPLIES	<u>1,859</u>	<u>2,841</u>	<u>1,946</u>	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>
CONTRACTUAL SERVICES							
101-306-803-000	MEMBERSHIPS	90	0	0	0	0	0
101-306-818-000	CONTRACTUAL SERVICES	0	90	84	100	100	100
101-306-835-000	DISPATCH MEDICAL EXPENSES	1,375	0	960	1,065	1,065	1,065
101-306-855-000	E-911 EQUIPMENT MAINTENANCE	13,717	13,717	13,717	13,717	0	0
	CONTRACTUAL SERVICES	<u>15,182</u>	<u>13,807</u>	<u>14,761</u>	<u>14,882</u>	<u>1,165</u>	<u>1,165</u>
OTHER CHARGES							
101-306-934-000	OFFICE EQUIPMENT MAINTENANCE	0	0	0	0	0	4,870

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Dept 306-DISPATCHERS/SERVICE AIDES							
APPROPRIATIONS							
OTHER CHARGES							
101-306-960-000	PROFESSIONAL DEVELOPMENT	3,990	5,012	6,356	10,600	7,500	7,500
	OTHER CHARGES	<u>3,990</u>	<u>5,012</u>	<u>6,356</u>	<u>10,600</u>	<u>7,500</u>	<u>12,370</u>
CAPITAL OUTLAY							
101-306-976-306	BUILDING IMPROVEMENTS-DISPATCH	258	2,242	0	20,000	0	0
101-306-982-000	EQUIPMENT	3,640	2,159	248	95,000	4,870	0
	CAPITAL OUTLAY	<u>3,898</u>	<u>4,401</u>	<u>248</u>	<u>115,000</u>	<u>4,870</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>282,706</u>	<u>309,238</u>	<u>312,796</u>	<u>465,281</u>	<u>305,802</u>	<u>315,791</u>
NET OF REVENUES/APPROPRIATIONS - 306-DISPATCHERS/SERV		(282,706)	(309,238)	(312,796)	(465,281)	(305,802)	(315,791)
Dept 307-ANIMAL CONTROL							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-307-704-000	FULL TIME EMPLOYEES	0	0	0	0	41,771	42,188
101-307-706-000	ANIMAL CONTROL OFFICER	35,151	39,510	40,425	39,100	0	0
101-307-707-000	PART TIME EMPLOYEES	0	694	533	4,635	4,728	4,728
101-307-709-000	OVERTIME	2,041	2,125	948	1,560	1,500	1,500
101-307-715-000	FICA	2,852	3,230	3,196	3,619	3,695	3,730
101-307-716-000	HDLO	6,408	7,157	6,804	6,991	7,997	8,494
101-307-718-000	RETIREMENT	6,939	9,344	10,369	10,462	4,588	5,047
101-307-725-000	WORKERS COMPENSATION	673	1,171	1,295	1,646	1,901	1,920
	SALARIES AND FRINGE BENEFITS	<u>54,064</u>	<u>63,231</u>	<u>63,570</u>	<u>68,013</u>	<u>66,180</u>	<u>67,607</u>
MATERIALS AND SUPPLIES							
101-307-744-000	UNIFORMS-CLEANING & PURCHASES	600	764	326	850	600	600
101-307-751-000	FUEL & OIL	3,963	2,417	1,402	1,995	2,600	2,600
101-307-758-000	PROGRAM SUPPLIES	667	346	499	600	600	600

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Dept 307-ANIMAL CONTROL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
	MATERIALS AND SUPPLIES	5,230	3,527	2,227	3,445	3,800	3,800
CONTRACTUAL SERVICES							
101-307-818-000	CONTRACTUAL SERVICES	896	808	369	852	1,500	1,500
101-307-853-000	TELEPHONE	675	509	780	600	720	720
	CONTRACTUAL SERVICES	1,571	1,317	1,149	1,452	2,220	2,220
OTHER CHARGES							
101-307-931-000	BUILDING MAINTENACE-ANIMAL CONTROI	462	0	352	815	500	500
101-307-939-000	VEHICLE MAINTENANCE	147	75	463	400	400	400
101-307-960-000	PROFESSIONAL DEVELOPMENT	0	20	0	500	500	500
	OTHER CHARGES	609	95	815	1,715	1,400	1,400
CAPITAL OUTLAY							
101-307-985-000	VEHICLES	18,267	0	0	0	0	0
	CAPITAL OUTLAY	18,267	0	0	0	0	0
	TOTAL APPROPRIATIONS	79,741	68,170	67,761	74,625	73,600	75,027
NET OF REVENUES/APPROPRIATIONS - 307-ANIMAL CONTROL		(79,741)	(68,170)	(67,761)	(74,625)	(73,600)	(75,027)
Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-310-704-000	FULL TIME EMPLOYEES	0	0	0	0	1,917,081	1,939,277
101-310-705-000	COMMANDING OFFICERS	602,999	621,483	579,810	613,138	0	0
101-310-706-000	PUBLIC SAFETY OFFICERS	1,029,300	1,054,837	1,037,382	1,181,776	0	0
101-310-707-000	CROSSING GUARDS	44,770	50,090	51,895	57,753	58,320	58,903
101-310-709-000	OVERTIME	153,162	138,038	124,391	163,825	125,000	125,000
101-310-709-001	DIFFERENTIAL PAY	6,033	5,801	4,902	4,905	6,000	6,000

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Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-310-709-003	DREAM CRUISE	12,590	14,421	17,607	0	0	0
101-310-712-000	IN LIEU	33,264	34,154	12,424	51,250	31,883	34,433
101-310-715-000	FICA	30,310	32,461	30,903	35,175	34,820	35,220
101-310-716-000	HDLO	344,480	389,756	401,484	434,049	482,923	514,575
101-310-718-000	RETIREMENT	754,527	700,992	635,250	688,181	743,054	787,637
101-310-720-000	LONGEVITY	9,188	(1,142)	0	0	0	0
101-310-722-000	SICK LEAVE	7,284	12,923	4,588	8,085	6,000	6,000
101-310-723-000	HOLIDAY / PERSONAL DAYS	69,942	70,917	65,213	76,915	76,475	76,476
101-310-725-000	WORKERS COMPENSATION	27,470	55,759	53,456	56,001	62,896	63,580
	SALARIES AND FRINGE BENEFITS	3,125,319	3,180,490	3,019,305	3,371,053	3,544,452	3,647,101
MATERIALS AND SUPPLIES							
101-310-728-000	OFFICE SUPPLIES	5,841	6,484	5,550	5,500	10,000	10,000
101-310-729-000	STATIONARY	2,348	5,125	2,625	4,500	0	0
101-310-731-000	BOOKS / PERIODICALS	683	572	529	500	500	500
101-310-741-000	AMMUNITION	1,680	3,366	1,550	1,600	1,600	1,600
101-310-741-001	AMMUNITION - TRAINING	0	0	4,907	5,867	6,675	6,675
101-310-743-000	CHEMICALS	0	200	199	200	250	250
101-310-744-000	UNIFORMS-CLEANING & PURCHASES	43,229	55,846	36,132	43,500	34,836	40,000
101-310-744-001	HONOR GUARD UNIFORMS	3,078	5,427	718	5,175	3,000	3,000
101-310-744-002	FIRE GEAR	0	0	10,684	12,000	12,084	15,876
101-310-751-000	FUEL & OIL	48,326	39,357	31,202	39,500	35,000	35,000

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Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-310-753-000	PRISONER BOARD	8,663	9,591	8,824	9,500	8,000	8,000
101-310-758-000	PROGRAM SUPPLIES	3,055	3,134	2,440	5,000	5,000	5,000
101-310-758-003	LIDS FOR KIDS	6,660	7,137	6,546	5,500	5,500	5,500
101-310-758-006	FIRE OPEN HOUSE	2,632	2,715	3,769	4,010	4,500	4,500
101-310-758-008	ANNUAL PUBLIC SAFETY GOLF OUTING	14,675	13,191	6,155	15,000	15,000	15,000
101-310-759-000	PHOTO SUPPLIES	26	200	120	200	0	0
101-310-776-000	MAINTENANCE SUPPLIES	1,748	1,981	1,300	2,000	2,000	2,000
101-310-778-000	EQUIPMENT SUPPLIES	1,287	2,045	2,372	2,000	2,000	2,000
101-310-780-000	VEHICLE EQUIPMENT	501	836	981	1,000	1,000	1,000
101-310-781-000	VEHICLE SUPPLIES	299	313	260	500	500	500
	MATERIALS AND SUPPLIES	144,731	157,520	126,863	163,052	147,445	156,401
CONTRACTUAL SERVICES							
101-310-803-000	MEMBERSHIPS	5,652	4,576	6,603	8,650	8,725	8,725
101-310-811-000	CUSTODIAL	13,500	13,426	13,500	13,500	13,500	13,500
101-310-814-000	DATA PROCESSING	27,363	27,623	37,113	31,438	29,517	29,517
101-310-818-000	CONTRACTUAL SERVICES	2,059	1,116	6,732	3,800	6,500	6,500
101-310-818-012	BLOOD DRAWS	5,130	5,274	3,815	6,000	6,000	6,000
101-310-825-000	CASCADE SYSTEM MAINTENANCE	196	975	0	300	300	300
101-310-835-000	PUBLIC SAFETY MEDICAL EXPENSES	6,805	512	5,207	3,035	1,185	1,185
101-310-851-000	RADIO MAINTENANCE	0	2,029	0	1,000	1,000	1,000
101-310-853-000	TELEPHONE	7,769	7,336	5,250	5,175	5,175	5,175



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Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-310-901-000	ADVERTISING	158	674	81	500	500	500
CONTRACTUAL SERVICES		<u>68,632</u>	<u>63,541</u>	<u>78,301</u>	<u>73,398</u>	<u>72,402</u>	<u>72,402</u>
INSURANCE							
101-310-913-000	VEHICLE INSURANCE	16,522	16,165	16,070	16,730	15,180	15,635
101-310-914-000	LIABILITY INSURANCE	83,334	87,479	91,802	93,910	92,710	95,490
INSURANCE		<u>99,856</u>	<u>103,644</u>	<u>107,872</u>	<u>110,640</u>	<u>107,890</u>	<u>111,125</u>
UTILITIES							
101-310-920-000	UTILITIES	40,970	40,281	32,230	48,000	48,000	48,000
UTILITIES		<u>40,970</u>	<u>40,281</u>	<u>32,230</u>	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>
OTHER CHARGES							
101-310-931-000	BUILDING MAINTENANCE	18,668	19,756	27,925	21,500	22,000	22,000
101-310-933-000	EQUIPMENT MAINTENANCE	3,716	6,384	6,879	9,000	9,000	9,000
101-310-939-000	VEHICLE MAINTENANCE	18,248	8,554	8,577	12,500	12,500	12,500
101-310-939-001	FIRE TRUCK MAINTENANCE	26,049	9,930	8,271	15,000	18,000	18,000
101-310-960-000	PROFESSIONAL DEVELOPMENT	13,614	13,887	22,497	26,850	27,772	26,272
101-310-961-000	PUBLIC SAFETY 301-302 TRAINING FUN	3,587	8,120	7,473	8,000	8,000	8,000
101-310-962-000	PUBLIC SAFETY FIRE/MEDICAL TRAININ	0	0	3,723	7,200	8,000	4,500
101-310-963-000	HONOR GUARD TRAINING	2,454	1,785	0	1,500	1,500	1,500
OTHER CHARGES		<u>86,336</u>	<u>68,416</u>	<u>85,345</u>	<u>101,550</u>	<u>106,772</u>	<u>101,772</u>
CAPITAL OUTLAY							
101-310-976-000	BUILDING IMPROVEMENTS	0	47,781	19,680	28,363	23,200	28,000
101-310-979-000	FIRE EQUIPMENT	5,650	5,999	2,187	6,000	7,000	5,000
101-310-981-000	FURNITURE	5,625	7,094	0	0	3,610	3,000

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Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
CAPITAL OUTLAY							
101-310-982-000	EQUIPMENT	2,400	56,527	5,894	122,143	9,920	11,263
101-310-983-000	OFFICE EQUIPMENT	0	468	2,500	1,000	1,000	1,000
101-310-984-000	RADIO EQUIPMENT	5,955	1,001	4,894	6,000	6,000	6,000
101-310-985-000	VEHICLES	60,465	57,903	22,679	114,442	112,500	74,000
101-310-985-001	CAR COMPUTERS	0	0	0	35,000	30,000	0
101-310-991-001	FIRE TRUCK	0	0	0	0	0	950,000
101-310-991-005	SCBA EQUIPMENT	0	0	0	2,200	1,800	500
CAPITAL OUTLAY		<u>80,095</u>	<u>176,773</u>	<u>57,834</u>	<u>315,148</u>	<u>195,030</u>	<u>1,078,763</u>
TOTAL APPROPRIATIONS		<u>3,645,939</u>	<u>3,790,665</u>	<u>3,507,750</u>	<u>4,182,841</u>	<u>4,221,991</u>	<u>5,215,564</u>
NET OF REVENUES/APPROPRIATIONS - 310-PUBLIC SAFETY OF		<u>(3,645,939)</u>	<u>(3,790,665)</u>	<u>(3,507,750)</u>	<u>(4,182,841)</u>	<u>(4,221,991)</u>	<u>(5,215,564)</u>
Dept 371-BUILDING DEPARTMENT							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-371-704-000	FULL TIME EMPLOYEES	0	0	0	0	70,457	71,162
101-371-706-000	BUILDING CLERKS	34,407	30,745	36,399	65,859	0	0
101-371-707-000	PART TIME EMPLOYEES	19,429	18,550	19,681	1,420	0	0
101-371-712-000	IN LIEU	0	0	0	5,905	6,376	6,887
101-371-715-000	FICA	4,109	3,763	4,281	5,147	5,878	5,971
101-371-716-000	HDLO	16,064	14,411	16,108	16,980	20,726	21,919
101-371-718-000	RETIREMENT	6,606	7,212	9,062	16,497	0	2,491
101-371-725-000	WORKERS COMPENSATION	834	1,608	1,776	1,525	6,454	6,457
SALARIES AND FRINGE BENEFITS		<u>81,449</u>	<u>76,289</u>	<u>87,307</u>	<u>113,333</u>	<u>109,891</u>	<u>114,887</u>

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Dept 371-BUILDING DEPARTMENT							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-371-731-000	BOOKS / PERIODICALS	312	215	585	800	0	0
101-371-758-000	PROGRAM SUPPLIES	784	510	173	800	1,600	1,600
	MATERIALS AND SUPPLIES	<u>1,096</u>	<u>725</u>	<u>758</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
CONTRACTUAL SERVICES							
101-371-803-000	MEMBERSHIPS	125	125	135	450	200	200
101-371-818-000	CONTRACTUAL SERVICES	0	0	13,171	12,444	12,444	7,000
101-371-822-001	INSPECTIONS - BUILDING	51,860	56,725	66,770	118,275	120,000	120,000
101-371-822-002	HOUSE INSPECTIONS-RENTALS	24,080	24,270	27,005	32,000	32,000	32,000
101-371-822-003	CONTRACTUAL INSPECTIONS	83,922	112,807	100,558	141,750	156,000	156,000
101-371-822-004	NUISANCE CUTS	3,632	3,195	1,910	3,000	3,000	3,000
101-371-822-006	BUSINESS LICENSE INSPECTION-ALL	1,340	540	2,260	4,500	4,000	4,000
101-371-822-007	LIQUOR LICENSE	1,070	1,260	1,190	1,200	0	0
101-371-822-008	VACANT HOUSING INSPECTION	2,620	1,765	2,070	2,000	1,400	1,400
101-371-822-009	FIRE INSPECTIONS	0	0	0	200	0	0
101-371-835-000	MEDICAL EXPENSES	0	510	0	0	0	0
101-371-853-000	TELEPHONE	0	0	120	240	360	360
101-371-901-000	ADVERTISING	2,492	2,701	3,118	2,500	2,500	2,500
	CONTRACTUAL SERVICES	<u>171,141</u>	<u>203,898</u>	<u>218,307</u>	<u>318,559</u>	<u>331,904</u>	<u>326,460</u>
INSURANCE							
101-371-914-000	LIABILITY INSURANCE	386	931	426	445	0	0
	INSURANCE	<u>386</u>	<u>931</u>	<u>426</u>	<u>445</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY							

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Dept 371-BUILDING DEPARTMENT							
APPROPRIATIONS							
CAPITAL OUTLAY							
101-371-981-000	FURNITURE	0	117	0	0	0	0
101-371-983-000	OFFICE EQUIPMENT	615	99	942	800	0	0
101-371-986-000	COMPUTER SOFTWARE	0	0	1,300	6,304	1,355	1,300
CAPITAL OUTLAY		615	216	2,242	7,104	1,355	1,300
TOTAL APPROPRIATIONS		254,687	282,059	309,040	441,041	444,750	444,247
NET OF REVENUES/APPROPRIATIONS - 371-BUILDING DEPARTM		(254,687)	(282,059)	(309,040)	(441,041)	(444,750)	(444,247)
Dept 441-PUBLIC WORKS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-441-704-000	FULL TIME EMPLOYEES	3,766	3,841	3,899	3,996	182,500	184,325
101-441-705-000	LABORERS	49,001	55,847	66,393	61,908	401,825	400,780
101-441-706-000	CLERK	2,028	1,883	1,943	1,959	0	0
101-441-706-441	DPW LABOR - DIRECT ALLOCATION	0	0	0	0	(359,470)	(364,630)
101-441-707-000	PART TIME EMPLOYEES	2,222	4,511	4,282	6,425	4,800	4,900
101-441-709-000	OVERTIME	3,642	2,554	8,919	15,000	15,000	16,000
101-441-709-003	DREAM CRUISE	9,164	8,496	14,093	0	0	0
101-441-712-000	IN LIEU	308	360	247	547	12,753	13,773
101-441-715-000	FICA	5,377	5,928	7,624	6,731	47,956	48,572
101-441-715-441	DPW FICA - DIRECT ALLOCATION	0	0	0	0	(27,500)	(27,895)
101-441-716-000	HDLO	24,289	29,004	28,956	28,606	186,927	199,549
101-441-716-441	DPW HDLO - DIRECT ALLOCATION	0	0	0	0	(125,805)	(138,550)
101-441-718-000	RETIREMENT	19,014	22,761	27,078	29,066	180,305	191,773

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Dept 441-PUBLIC WORKS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-441-718-441	DPW RETIREMENT - DIRECT ALLOCATION	0	0	0	0	(159,630)	(174,650)
101-441-720-000	LONGEVITY	79	0	0	0	0	0
101-441-722-000	SICK LEAVE	158	100	46	111	0	0
101-441-725-000	WORKERS COMPENSATION	195	285	366	348	32,089	32,834
101-441-725-441	DPW WC - DIRECT ALLOCATION	0	0	0	0	(26,530)	(26,910)
	SALARIES AND FRINGE BENEFITS	<u>119,243</u>	<u>135,570</u>	<u>163,846</u>	<u>154,697</u>	<u>365,220</u>	<u>359,871</u>
MATERIALS AND SUPPLIES							
101-441-728-000	OFFICE SUPPLIES	889	800	702	800	1,300	1,300
101-441-744-000	UNIFORMS	1,994	1,606	1,843	1,850	1,900	1,900
101-441-751-000	FUEL & OIL	36,652	27,983	20,475	28,655	28,330	29,000
101-441-758-000	PROGRAM SUPPLIES	16,139	16,704	15,364	2,940	16,440	16,440
101-441-776-000	MAINTENANCE SUPPLIES	744	970	1,086	1,000	1,025	1,050
101-441-787-000	TOOLS	807	573	1,017	1,000	1,050	1,100
	MATERIALS AND SUPPLIES	<u>57,225</u>	<u>48,636</u>	<u>40,487</u>	<u>36,245</u>	<u>50,045</u>	<u>50,790</u>
CONTRACTUAL SERVICES							
101-441-803-000	MEMBERSHIPS	10	403	486	500	1,300	1,350
101-441-811-000	CUSTODIAL SERVICES	3,210	3,210	3,210	3,210	3,210	3,210
101-441-818-000	CONTRACTUAL SERVICES	840	840	840	840	840	840
101-441-835-000	MEDICAL EXPENSES	576	634	430	800	800	825
101-441-853-000	TELEPHONE	11,469	11,906	7,870	6,100	5,200	5,300
101-441-864-000	MEETINGS & CONFERENCES	470	61	129	200	0	0

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Dept 441-PUBLIC WORKS							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
	CONTRACTUAL SERVICES	16,575	17,054	12,965	11,650	11,350	11,525
INSURANCE							
101-441-913-000	VEHICLE INSURANCE	12,516	12,245	12,173	12,711	12,290	12,660
101-441-914-000	LIABILITY INSURANCE	3,758	6,448	9,013	13,571	4,895	5,040
101-441-914-001	LIABILITY INSURANCE-STORAGE TANK	0	0	0	0	3,500	4,025
	INSURANCE	<u>16,274</u>	<u>18,693</u>	<u>21,186</u>	<u>26,282</u>	<u>20,685</u>	<u>21,725</u>
UTILITIES							
101-441-920-000	UTILITIES	15,801	13,955	11,451	12,935	14,000	14,500
	UTILITIES	<u>15,801</u>	<u>13,955</u>	<u>11,451</u>	<u>12,935</u>	<u>14,000</u>	<u>14,500</u>
OTHER CHARGES							
101-441-931-000	BUILDING MAINTENANCE	4,240	6,940	5,718	7,040	8,060	8,300
101-441-940-000	EQUIPMENT RENTAL	0	0	0	0	500	500
101-441-940-001	EQUIPMENT RENTAL - VENDOR	0	0	0	500	0	0
101-441-946-000	OFFICE EQUIPMENT RENTAL	107	157	48	140	140	140
101-441-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	0	1,500	1,500
	OTHER CHARGES	<u>4,347</u>	<u>7,097</u>	<u>5,766</u>	<u>7,680</u>	<u>10,200</u>	<u>10,440</u>
CAPITAL OUTLAY							
101-441-976-000	BUILDING IMPROVEMENTS	9,803	15,430	5,443	56,000	50,000	110,000
101-441-982-000	EQUIPMENT	0	26,827	8,840	92,000	6,000	39,000
101-441-984-000	RADIO EQUIPMENT	4,933	1,212	100	500	500	525
101-441-985-000	VEHICLES	67,058	0	204,971	0	330,000	290,000
	CAPITAL OUTLAY	<u>81,794</u>	<u>43,469</u>	<u>219,354</u>	<u>148,500</u>	<u>386,500</u>	<u>439,525</u>
	TOTAL APPROPRIATIONS	<u>311,259</u>	<u>284,474</u>	<u>475,055</u>	<u>397,989</u>	<u>858,000</u>	<u>908,376</u>

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Dept 441-PUBLIC WORKS							
NET OF REVENUES/APPROPRIATIONS - 441-PUBLIC WORKS		(311,259)	(284,474)	(475,055)	(397,989)	(858,000)	(908,376)
Dept 442-PUBLIC WORKS GARAGE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-442-704-000	FULL TIME EMPLOYEES	3,766	3,841	3,899	3,996	52,025	52,545
101-442-706-000	MECHANIC	39,060	45,682	46,368	54,022	0	0
101-442-709-000	OVERTIME	939	6,079	11,644	23,000	7,000	7,100
101-442-715-000	FICA	3,346	4,252	4,734	6,200	4,515	4,565
101-442-716-000	HDLO	9,277	10,373	10,203	12,397	20,500	21,900
101-442-718-000	RETIREMENT	12,906	16,490	16,976	18,500	23,110	25,220
101-442-722-000	SICK LEAVE	0	12	5	11	0	0
101-442-725-000	WORKERS COMPENSATION	434	742	921	991	1,760	1,775
101-442-727-100	INTERNAL SERVICES - LABOR	0	0	0	(25,778)	0	0
SALARIES AND FRINGE BENEFITS		69,728	87,471	94,750	93,339	108,910	113,105
MATERIALS AND SUPPLIES							
101-442-744-000	UNIFORMS	482	354	509	550	550	550
101-442-781-000	VEHICLE SUPPLIES	69,064	75,240	60,957	60,000	70,000	70,000
101-442-787-000	TOOLS	3,263	3,448	3,464	3,500	3,500	3,600
MATERIALS AND SUPPLIES		72,809	79,042	64,930	64,050	74,050	74,150
OTHER CHARGES							
101-442-939-000	VEHICLE MAINTENANCE	10,114	5,650	19,672	12,000	12,000	12,400
101-442-939-002	VEHICLE MAINTENANCE - PSO	14,370	21,212	17,337	15,000	20,000	20,500
101-442-960-000	PROFESSIONAL DEVELOPMENT	533	108	373	500	525	550
OTHER CHARGES		25,017	26,970	37,382	27,500	32,525	33,450
CAPITAL OUTLAY							

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Dept 442-PUBLIC WORKS GARAGE							
APPROPRIATIONS							
CAPITAL OUTLAY							
101-442-982-000	EQUIPMENT	0	0	0	31,500	27,500	66,000
	CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,500</u>	<u>27,500</u>	<u>66,000</u>
	TOTAL APPROPRIATIONS	<u>167,554</u>	<u>193,483</u>	<u>197,062</u>	<u>216,389</u>	<u>242,985</u>	<u>286,705</u>
NET OF REVENUES/APPROPRIATIONS - 442-PUBLIC WORKS GAF		(167,554)	(193,483)	(197,062)	(216,389)	(242,985)	(286,705)
Dept 446-PUBLIC WORKS STREET PROGRAMS							
APPROPRIATIONS							
OTHER CHARGES							
101-446-922-000	STREET LIGHTING	203,232	269,864	243,639	185,513	200,288	207,000
	OTHER CHARGES	<u>203,232</u>	<u>269,864</u>	<u>243,639</u>	<u>185,513</u>	<u>200,288</u>	<u>207,000</u>
	TOTAL APPROPRIATIONS	<u>203,232</u>	<u>269,864</u>	<u>243,639</u>	<u>185,513</u>	<u>200,288</u>	<u>207,000</u>
NET OF REVENUES/APPROPRIATIONS - 446-PUBLIC WORKS STF		(203,232)	(269,864)	(243,639)	(185,513)	(200,288)	(207,000)
Dept 691-PARKS & RECREATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-691-704-000	FULL TIME EMPLOYEES	33,672	31,294	35,606	54,048	0	0
101-691-705-000	DEPUTY DIRECTOR PARKS & REC	47,686	48,590	15,406	0	0	0
101-691-706-000	PARKS & REC STAFF	87,284	96,956	94,516	104,628	0	0
101-691-707-000	PART TIME EMPLOYEES	14,024	14,203	15,164	19,458	0	0
101-691-709-000	OVERTIME	314	0	0	2,080	0	0
101-691-712-000	IN LIEU	7,075	8,752	2,815	11,362	0	0
101-691-715-000	FICA	14,430	15,171	12,429	14,327	0	0
101-691-716-000	HDLO	42,118	42,284	36,926	45,572	0	0
101-691-718-000	RETIREMENT	32,480	39,716	36,073	38,907	0	0
101-691-724-000	UNEMPLOYMENT COMPENSATION	0	868	0	0	0	0



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Dept 691-PARKS & RECREATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-691-725-000	WORKERS COMPENSATION	4,839	8,311	9,860	9,423	0	0
	SALARIES AND FRINGE BENEFITS	<u>283,922</u>	<u>306,145</u>	<u>258,795</u>	<u>299,805</u>	<u>0</u>	<u>0</u>
MATERIALS AND SUPPLIES							
101-691-728-000	OFFICE SUPPLIES	658	661	302	1,000	0	0
101-691-729-000	STATIONARY	803	112	444	700	0	0
101-691-744-000	UNIFORMS	709	628	795	800	0	0
101-691-750-000	PLAYGROUND/ATHLETIC	2,066	3,412	3,246	4,500	0	0
101-691-751-000	FUEL & OIL	4,318	3,723	2,370	2,585	0	0
101-691-758-000	PROGRAM SUPPLIES	3,112	1,780	3,488	3,200	0	0
101-691-758-001	SENIOR SUPPLIES	225	954	378	1,000	0	0
101-691-776-000	MAINTENANCE SUPPLIES	2,132	3,093	2,851	3,000	0	0
101-691-778-000	EQUIPMENT SUPPLIES	5,923	3,967	5,236	5,000	0	0
101-691-783-000	SEED PLANT	499	1,121	475	750	0	0
101-691-787-000	TOOLS	524	152	125	250	0	0
	MATERIALS AND SUPPLIES	<u>20,969</u>	<u>19,603</u>	<u>19,710</u>	<u>22,785</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
101-691-803-000	MEMBERSHIPS	1,538	1,478	1,374	1,675	0	0
101-691-811-000	CUSTODIAL SERVICES	8,700	9,498	9,657	10,740	0	0
101-691-818-000	CONTRACTUAL SERVICES	17,653	19,039	31,530	9,500	0	0
101-691-835-000	MEDICAL EXPENSES	64	576	504	500	0	0
101-691-853-000	TELEPHONE	5,954	6,114	3,526	3,520	0	0
101-691-864-000	MEETINGS & CONFERENCES	1,036	1,322	2,414	2,500	0	0

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 691-PARKS & RECREATION							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-691-901-000	ADVERTISING	958	373	1,173	1,500	0	0
CONTRACTUAL SERVICES		<u>35,903</u>	<u>38,400</u>	<u>50,178</u>	<u>29,935</u>	<u>0</u>	<u>0</u>
INSURANCE							
101-691-914-000	LIABILITY INSURANCE	3,376	3,547	3,722	3,887	0	0
INSURANCE		<u>3,376</u>	<u>3,547</u>	<u>3,722</u>	<u>3,887</u>	<u>0</u>	<u>0</u>
UTILITIES							
101-691-920-000	UTILITIES	21,399	20,164	19,538	23,000	0	0
UTILITIES		<u>21,399</u>	<u>20,164</u>	<u>19,538</u>	<u>23,000</u>	<u>0</u>	<u>0</u>
OTHER CHARGES							
101-691-931-000	BUILDING MAINTENANCE	3,466	3,795	2,450	4,000	0	0
101-691-933-000	EQUIPMENT MAINTENANCE	13,771	12,930	15,630	23,000	0	0
101-691-939-000	VEHICLE MAINTENANCE	7,579	534	4,657	4,000	0	0
101-691-946-000	OFFICE EQUIPMENT RENTAL	2,221	2,073	0	4,000	0	0
101-691-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	500	0	0
OTHER CHARGES		<u>27,037</u>	<u>19,332</u>	<u>22,737</u>	<u>35,500</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY							
101-691-970-000	LAND PURCHASE	245,000	5,303	0	0	0	0
101-691-974-000	LAND IMPROVEMENTS	22,641	909	41,280	80,000	0	0
101-691-976-000	BUILDING IMPROVEMENTS	0	0	0	21,500	0	0
101-691-981-000	FURNITURE	4,564	675	0	1,000	0	0
101-691-982-000	EQUIPMENT	10,054	2,674	7,658	0	0	0
CAPITAL OUTLAY		<u>282,259</u>	<u>9,561</u>	<u>48,938</u>	<u>102,500</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>674,865</u>	<u>416,752</u>	<u>423,618</u>	<u>517,412</u>	<u>0</u>	<u>0</u>

BUDGET REPORT FOR CITY OF BERKLEY  
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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 691-PARKS & RECREATION NET OF REVENUES/APPROPRIATIONS - 691-PARKS & RECREATI		(674,865)	(416,752)	(423,618)	(517,412)	0	0
Dept 738-LIBRARY APPROPRIATIONS SALARIES AND FRINGE BENEFITS							
101-738-704-000	FULL TIME EMPLOYEES	77,923	76,822	77,986	79,931	204,309	206,352
101-738-705-000	PART-TIME LIBRARIANS	121,091	121,609	123,064	130,329	0	0
101-738-706-000	LIBRARY STAFF	72,870	74,320	76,084	77,327	0	0
101-738-707-000	PART TIME EMPLOYEES	67,098	69,639	72,146	73,257	163,260	164,810
101-738-712-000	IN LIEU	5,477	5,835	2,252	9,762	6,376	6,887
101-738-715-000	FICA	26,806	26,848	27,033	28,359	28,275	28,550
101-738-716-000	HDLO	29,827	32,760	29,667	38,012	52,153	55,333
101-738-718-000	RETIREMENT	51,705	59,626	60,417	54,298	18,352	24,559
101-738-720-000	LONGEVITY	4,957	1,869	1,869	1,952	2,088	2,109
101-738-722-000	SICK LEAVE	1,510	1,510	628	1,653	2,000	2,000
101-738-724-000	UNEMPLOYMENT	164	773	0	0	0	0
101-738-725-000	WORKERS COMPENSATION	472	817	907	960	1,169	1,181
SALARIES AND FRINGE BENEFITS		459,900	472,428	472,053	495,840	477,982	491,781
MATERIALS AND SUPPLIES							
101-738-728-000	OFFICE SUPPLIES	1,473	5,396	5,230	5,460	5,500	5,500
101-738-730-000	POSTAGE	0	40	18	65	25	25
101-738-731-000	BOOKS / PERIODICALS	9,862	7,556	6,601	7,800	7,800	7,800
101-738-731-001	DOWNLOADABLE CONTENT	0	8,462	8,945	9,000	9,100	9,300
101-738-758-000	PROGRAM SUPPLIES	998	720	989	1,000	1,000	1,000
101-738-758-005	PROGRAM SUPPLIES-CONTRIBUTIONS - I	6,027	7,230	12,254	7,500	8,000	8,000

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 738-LIBRARY							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-738-776-000	MAINTENANCE SUPPLIES	2,411	2,604	2,461	2,500	2,500	2,500
	MATERIALS AND SUPPLIES	<u>20,771</u>	<u>32,008</u>	<u>36,498</u>	<u>33,325</u>	<u>33,925</u>	<u>34,125</u>
CONTRACTUAL SERVICES							
101-738-801-000	BANK CHARGES	0	0	5	1,200	300	300
101-738-803-000	MEMBERSHIPS	236	709	709	735	755	755
101-738-811-000	CUSTODIAL SERVICES	13,650	12,705	12,800	14,520	13,500	13,500
101-738-818-000	CONTRACTUAL SERVICES	0	1,134	1,123	600	600	600
101-738-828-000	LIBRARY COOP	57,947	54,168	48,239	50,000	50,200	52,065
101-738-835-000	MEDICAL EXPENSES	195	0	0	450	0	0
101-738-853-000	TELEPHONE	1,872	1,956	1,512	1,985	2,735	2,735
101-738-864-000	MEETINGS & CONFERENCES	681	1,315	1,455	1,500	0	0
101-738-902-000	BOOK BINDING	200	0	0	0	0	0
101-738-904-000	PRINTING	333	149	150	150	150	150
	CONTRACTUAL SERVICES	<u>75,114</u>	<u>72,136</u>	<u>65,993</u>	<u>71,140</u>	<u>68,240</u>	<u>70,105</u>
INSURANCE							
101-738-914-000	LIABILITY INSURANCE	7,589	7,973	8,367	8,737	8,825	9,100
	INSURANCE	<u>7,589</u>	<u>7,973</u>	<u>8,367</u>	<u>8,737</u>	<u>8,825</u>	<u>9,100</u>
UTILITIES							
101-738-920-000	UTILITIES	28,620	26,862	24,138	27,000	25,000	25,000
	UTILITIES	<u>28,620</u>	<u>26,862</u>	<u>24,138</u>	<u>27,000</u>	<u>25,000</u>	<u>25,000</u>
OTHER CHARGES							
101-738-931-000	BUILDING MAINTENANCE	17,863	49,432	16,850	14,850	14,000	14,000
101-738-934-000	OFFICE EQUIPMENT MAINTENANCE	1,248	1,051	1,014	2,000	3,500	3,500

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 738-LIBRARY							
APPROPRIATIONS							
OTHER CHARGES							
101-738-946-000	OFFICE EQUIPMENT RENTAL	410	0	0	0	0	0
101-738-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	0	1,500	1,500
	OTHER CHARGES	<u>19,521</u>	<u>50,483</u>	<u>17,864</u>	<u>16,850</u>	<u>19,000</u>	<u>19,000</u>
CAPITAL OUTLAY							
101-738-976-000	BUILDING IMPROVEMENTS	0	0	11,056	8,000	28,900	15,000
101-738-976-001	PARKING LOT REPAIR	0	0	0	0	0	12,000
101-738-978-000	BOOKS	35,654	32,349	32,270	36,000	36,000	36,000
101-738-978-001	RENTED MATERIALS	19,337	16,840	14,092	20,000	20,000	20,000
101-738-978-002	BOOKS FROM DONATIONS	0	3,038	4,428	5,000	4,000	4,000
101-738-981-000	FURNITURE	0	499	0	900	3,500	0
101-738-983-000	OFFICE EQUIPMENT	7,463	11,010	16,325	7,000	7,000	12,500
	CAPITAL OUTLAY	<u>62,454</u>	<u>63,736</u>	<u>78,171</u>	<u>76,900</u>	<u>99,400</u>	<u>99,500</u>
	TOTAL APPROPRIATIONS	<u>673,969</u>	<u>725,626</u>	<u>703,084</u>	<u>729,792</u>	<u>732,372</u>	<u>748,611</u>
	NET OF REVENUES/APPROPRIATIONS - 738-LIBRARY	<u>(673,969)</u>	<u>(725,626)</u>	<u>(703,084)</u>	<u>(729,792)</u>	<u>(732,372)</u>	<u>(748,611)</u>
Dept 750-COMMUNICATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-750-704-000	FULL TIME EMPLOYEES	0	0	0	0	40,328	40,731
101-750-706-000	COMMUNICATIONS COORDINATOR	41,565	38,817	31,304	39,689	0	0
101-750-707-000	PART TIME EMPLOYEE	0	325	0	364	0	0
101-750-709-000	OVERTIME	478	107	0	1,590	1,620	1,636
101-750-715-000	FICA	3,259	2,978	2,387	3,186	3,209	3,241
101-750-716-000	HDLO	7,207	6,230	6,119	13,570	17,871	19,064

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Dept 750-COMMUNICATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-750-718-000	RETIREMENT	8,080	8,481	7,734	10,122	0	1,583
101-750-722-000	SICK LEAVE	558	0	0	0	0	0
101-750-725-000	WORKERS COMPENSATION	110	197	213	192	181	183
	SALARIES AND FRINGE BENEFITS	<u>61,257</u>	<u>57,135</u>	<u>47,757</u>	<u>68,713</u>	<u>63,209</u>	<u>66,438</u>
MATERIALS AND SUPPLIES							
101-750-758-000	PROGRAM SUPPLIES	544	309	0	500	850	500
	MATERIALS AND SUPPLIES	<u>544</u>	<u>309</u>	<u>0</u>	<u>500</u>	<u>850</u>	<u>500</u>
CONTRACTUAL SERVICES							
101-750-803-000	MEMBERSHIPS	100	2,050	2,070	2,070	2,070	2,070
101-750-815-000	CABLE PRODUCTION	0	975	17,190	17,655	19,305	19,305
101-750-818-000	CONTRACTUAL SERVICES	0	10,000	5,000	0	1,400	1,400
101-750-835-000	MEDICAL EXPENSES	0	0	245	0	0	0
101-750-853-000	TELEPHONE	0	0	0	500	720	720
101-750-864-000	MEETINGS & CONFERENCES	0	0	0	500	0	0
	CONTRACTUAL SERVICES	<u>100</u>	<u>13,025</u>	<u>24,505</u>	<u>20,725</u>	<u>23,495</u>	<u>23,495</u>
INSURANCE							
101-750-914-000	LIABILITY INSURANCE	2,394	2,515	2,639	2,757	0	0
	INSURANCE	<u>2,394</u>	<u>2,515</u>	<u>2,639</u>	<u>2,757</u>	<u>0</u>	<u>0</u>
OTHER CHARGES							
101-750-923-000	CABLE FRANCHISE ADMIN FEE	0	0	0	0	24,000	24,000
101-750-933-000	EQUIPMENT MAINTENANCE	640	593	67	500	500	500
101-750-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	300	700	700
	OTHER CHARGES	<u>640</u>	<u>593</u>	<u>67</u>	<u>800</u>	<u>25,200</u>	<u>25,200</u>

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Dept 750-COMMUNICATIONS							
APPROPRIATIONS							
CAPITAL OUTLAY							
101-750-983-000	OFFICE EQUIPMENT	23,132	0	94,486	14,000	350	0
101-750-984-002	TELECOMMUNICATIONS EQUIPMENT	0	0	5,147	0	4,500	2,500
101-750-986-000	COMPUTER SOFTWARE	0	0	0	0	400	0
CAPITAL OUTLAY		<u>23,132</u>	<u>0</u>	<u>99,633</u>	<u>14,000</u>	<u>5,250</u>	<u>2,500</u>
TOTAL APPROPRIATIONS		<u>88,067</u>	<u>73,577</u>	<u>174,601</u>	<u>107,495</u>	<u>118,004</u>	<u>118,133</u>
NET OF REVENUES/APPROPRIATIONS - 750-COMMUNICATIONS		(88,067)	(73,577)	(174,601)	(107,495)	(118,004)	(118,133)
Dept 755-INFORMATION TECHNOLOGY							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-755-704-000	FULL TIME EMPLOYEES	0	0	0	0	54,121	54,662
101-755-706-000	INFO TECH COORDINATOR	31,722	38,394	39,138	39,948	0	0
101-755-709-000	OVERTIME	0	166	0	1,750	1,560	1,576
101-755-715-000	FICA	2,421	2,943	2,987	3,190	4,260	4,302
101-755-716-000	HDLO	8,217	4,752	5,595	5,574	9,282	9,779
101-755-718-000	RETIREMENT	6,104	8,656	9,670	10,224	0	1,969
101-755-725-000	WORKERS COMPENSATION	86	146	162	160	244	246
SALARIES AND FRINGE BENEFITS		<u>48,550</u>	<u>55,057</u>	<u>57,552</u>	<u>60,846</u>	<u>69,467</u>	<u>72,534</u>
MATERIALS AND SUPPLIES							
101-755-731-000	BOOKS / PERIODICALS	74	0	0	100	0	0
101-755-778-000	EQUIPMENT SUPPLIES	137	270	0	0	0	0
MATERIALS AND SUPPLIES		<u>211</u>	<u>270</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
101-755-818-000	CONTRACTUAL SERVICES	4,600	4,600	2,771	15,500	18,000	12,100
101-755-835-000	MEDICAL EXPENSES	245	0	0	0	0	0

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Dept 755-INFORMATION TECHNOLOGY							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
101-755-853-000	TELEPHONE	80	0	446	1,720	1,320	1,320
101-755-864-000	MEETINGS & CONFERENCES	0	74	763	750	0	0
	CONTRACTUAL SERVICES	<u>4,925</u>	<u>4,674</u>	<u>3,980</u>	<u>17,970</u>	<u>19,320</u>	<u>13,420</u>
OTHER CHARGES							
101-755-933-000	EQUIPMENT MAINTENANCE	4,171	1,765	0	0	0	0
101-755-960-000	PROFESSIONAL DEVELOPMENT	0	50	100	1,200	2,450	2,450
	OTHER CHARGES	<u>4,171</u>	<u>1,815</u>	<u>100</u>	<u>1,200</u>	<u>2,450</u>	<u>2,450</u>
CAPITAL OUTLAY							
101-755-976-000	BUILDING IMPROVEMENTS	574	0	0	0	0	0
101-755-983-000	OFFICE EQUIPMENT	35,020	2,709	2,660	55,300	70,000	33,000
101-755-986-000	COMPUTER SOFTWARE	19,003	12,858	5,050	19,250	26,200	11,200
	CAPITAL OUTLAY	<u>54,597</u>	<u>15,567</u>	<u>7,710</u>	<u>74,550</u>	<u>96,200</u>	<u>44,200</u>
	TOTAL APPROPRIATIONS	<u>112,454</u>	<u>77,383</u>	<u>69,342</u>	<u>154,666</u>	<u>187,437</u>	<u>132,604</u>
NET OF REVENUES/APPROPRIATIONS - 755-INFORMATION TECH		(112,454)	(77,383)	(69,342)	(154,666)	(187,437)	(132,604)
Dept 801-PLANNNING							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-801-704-000	FULL TIME EMPLOYEES	35,463	42,390	41,942	42,617	43,454	43,888
101-801-715-000	FICA	2,713	3,243	3,209	3,260	3,324	3,357
101-801-716-000	HDLO	97	97	97	97	97	97
101-801-718-000	RETIREMENT	6,820	9,513	10,363	10,450	4,588	5,047
101-801-725-000	WORKERS COMPENSATION	88	156	173	170	196	197
	SALARIES AND FRINGE BENEFITS	<u>45,181</u>	<u>55,399</u>	<u>55,784</u>	<u>56,594</u>	<u>51,659</u>	<u>52,586</u>
MATERIALS AND SUPPLIES							



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Dept 801-PLANNING							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
101-801-758-000	PROGRAM SUPPLIES	222	265	523	600	3,000	3,000
	MATERIALS AND SUPPLIES	<u>222</u>	<u>265</u>	<u>523</u>	<u>600</u>	<u>3,000</u>	<u>3,000</u>
CONTRACTUAL SERVICES							
101-801-803-000	MEMBERSHIPS	395	405	405	500	500	500
101-801-817-000	CONSULTANT	1,000	0	4,263	2,600	0	0
101-801-818-000	CONTRACTUAL SERVICES	0	7,952	6,220	0	0	70,000
101-801-821-000	ENGINEER	0	0	0	0	5,000	5,000
101-801-853-000	TELEPHONE	0	0	533	1,200	1,200	1,200
	CONTRACTUAL SERVICES	<u>1,395</u>	<u>8,357</u>	<u>11,421</u>	<u>4,300</u>	<u>6,700</u>	<u>76,700</u>
OTHER CHARGES							
101-801-960-000	PROFESSIONAL DEVELOPMENT	1,805	1,040	595	1,500	1,500	1,500
	OTHER CHARGES	<u>1,805</u>	<u>1,040</u>	<u>595</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
CAPITAL OUTLAY							
101-801-981-000	FURNITURE	0	120	0	0	0	0
	CAPITAL OUTLAY	<u>0</u>	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>48,603</u>	<u>65,181</u>	<u>68,323</u>	<u>62,994</u>	<u>62,859</u>	<u>133,786</u>
NET OF REVENUES/APPROPRIATIONS - 801-PLANNING		(48,603)	(65,181)	(68,323)	(62,994)	(62,859)	(133,786)
Dept 821-COMMUNITY DEVELOPMENT							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-821-707-000	PT CODE ENFORCEMENT	48,452	58,197	57,926	62,007	63,247	63,880
101-821-715-000	FICA	3,707	4,452	4,431	4,614	4,744	4,887
101-821-716-000	HDLO	161	135	97	227	97	97
101-821-718-000	RETIREMENT	5,417	6,163	7,067	7,417	4,588	5,047

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Dept 821-COMMUNITY DEVELOPMENT							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-821-725-000	WORKERS COMPENSATION	78	227	251	248	1,948	1,967
	SALARIES AND FRINGE BENEFITS	<u>57,815</u>	<u>69,174</u>	<u>69,772</u>	<u>74,513</u>	<u>74,624</u>	<u>75,878</u>
MATERIALS AND SUPPLIES							
101-821-744-000	UNIFORMS	205	204	81	400	400	400
101-821-751-000	FUEL & OIL	1,560	1,676	1,614	1,595	1,600	1,600
	MATERIALS AND SUPPLIES	<u>1,765</u>	<u>1,880</u>	<u>1,695</u>	<u>1,995</u>	<u>2,000</u>	<u>2,000</u>
CONTRACTUAL SERVICES							
101-821-803-000	MEMBERSHIPS	0	80	190	305	305	305
101-821-853-000	TELEPHONE	368	369	371	1,224	1,225	1,225
101-821-864-000	MEETINGS & CONFERENCES	0	20	0	100	100	100
	CONTRACTUAL SERVICES	<u>368</u>	<u>469</u>	<u>561</u>	<u>1,629</u>	<u>1,630</u>	<u>1,630</u>
OTHER CHARGES							
101-821-939-000	VEHICLE MAINTENANCE	1,537	2,561	1,484	1,400	1,400	1,400
	OTHER CHARGES	<u>1,537</u>	<u>2,561</u>	<u>1,484</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
CAPITAL OUTLAY							
101-821-981-000	FURNITURE	0	300	0	0	0	0
	CAPITAL OUTLAY	<u>0</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>61,485</u>	<u>74,384</u>	<u>73,512</u>	<u>79,537</u>	<u>79,654</u>	<u>80,908</u>
NET OF REVENUES/APPROPRIATIONS - 821-COMMUNITY DEVELC		(61,485)	(74,384)	(73,512)	(79,537)	(79,654)	(80,908)
Dept 954-BENEFITS-MERS RETIREES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-954-716-000	HDLO	558,605	627,352	588,182	605,000	450,000	462,000
101-954-716-718	HDLO GASB 45 CONTRIBUTION	103,838	103,838	109,104	109,104	27,408	0
101-954-718-001	PENSION EXPENSE - GENERAL GOVERNME	0	0	0	0	466,092	512,702

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 954-BENEFITS-MERS RETIREES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
	SALARIES AND FRINGE BENEFITS	662,443	731,190	697,286	714,104	943,500	974,702
CONTRACTUAL SERVICES							
101-954-864-000	MEETINGS & CONFERENCES	865	400	936	1,000	1,000	1,000
	CONTRACTUAL SERVICES	865	400	936	1,000	1,000	1,000
INSURANCE							
101-954-916-000	MEDICARE DRUG SUBSIDY PROGRAM-ADV	6,800	6,800	4,915	3,500	4,500	5,000
	INSURANCE	6,800	6,800	4,915	3,500	4,500	5,000
	TOTAL APPROPRIATIONS	670,108	738,390	703,137	718,604	949,000	980,702
NET OF REVENUES/APPROPRIATIONS - 954-BENEFITS-MERS RE		(670,108)	(738,390)	(703,137)	(718,604)	(949,000)	(980,702)
Dept 955-PSO PENSION SYSTEM							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
101-955-704-000	FULL TIME EMPLOYEES	4,712	4,805	4,437	5,000	0	0
101-955-706-000	ACCOUNTANTS	4,832	4,928	4,808	5,127	0	0
101-955-712-000	IN LIEU	342	365	323	391	0	0
101-955-715-000	FICA	751	768	727	805	0	0
101-955-716-000	HDLO	514,823	597,169	555,916	561,000	475,000	495,000
101-955-716-718	HDLO GASB 45 CONTRIBUTION	93,362	93,362	98,096	98,096	0	0
101-955-718-000	RETIREMENT	1,834	2,185	2,281	2,483	0	0
101-955-725-000	WORKERS COMPENSATION	21	37	41	40	0	0
	SALARIES AND FRINGE BENEFITS	620,677	703,619	666,629	672,942	475,000	495,000
	TOTAL APPROPRIATIONS	620,677	703,619	666,629	672,942	475,000	495,000
NET OF REVENUES/APPROPRIATIONS - 955-PSO PENSION SYSI		(620,677)	(703,619)	(666,629)	(672,942)	(475,000)	(495,000)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
101-966-999-000	TRANSFERS OUT	1,415,387	1,388,242	397,802	19,670	0	0
101-966-999-202	TRANSFERS OUT TO MAJOR STREET	0	0	0	350,000	0	0
101-966-999-203	TRANSFERS OUT TO LOCAL STREET	0	0	0	100,000	0	0
101-966-999-470	TRANSFERS OUT TO SIDEWALKS	0	0	0	80,000	0	0
101-966-999-614	TRANSFERS OUT TO REC REVOLVING	0	0	0	0	320,000	425,000
	OTHER FINANCING USES	1,415,387	1,388,242	397,802	549,670	320,000	425,000
	TOTAL APPROPRIATIONS	1,415,387	1,388,242	397,802	549,670	320,000	425,000
	NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING	(1,415,387)	(1,388,242)	(397,802)	(549,670)	(320,000)	(425,000)
	ESTIMATED REVENUES - FUND 101	10,535,908	11,031,722	10,539,820	10,640,080	11,123,130	11,147,211
	APPROPRIATIONS - FUND 101	10,503,506	10,700,148	9,688,357	11,238,099	11,123,130	12,332,405
	NET OF REVENUES/APPROPRIATIONS - FUND 101	32,402	331,574	851,463	(598,019)	0	(1,185,194)
	BEGINNING FUND BALANCE	3,163,689	3,196,090	3,527,328	4,378,786	3,780,767	3,780,767
	FUND BALANCE ADJUSTMENTS	0	(347)	0	0	0	0
	ENDING FUND BALANCE	3,163,689	3,527,317	4,378,791	3,780,767	3,780,767	2,595,573

## **SPECIAL REVENUE FUNDS – OVERVIEW**

Special Revenue Funds account for specific revenues that are legally restricted to expenditures for specific purposes. Berkeley has six special revenue funds for which we account for separately. Also provided in this section is a discrete component unit from the Downtown Development Authority.

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

The City's Special Revenue operating funds are the Major Street Fund, Local Street Fund, Solid Waste Fund, Community Development Block Grant Fund, Recreation Revolving Fund, and Senior Recreation Activities Fund. The discrete component unit is the Downtown Development Authority (DDA).



## Major Street Fund

The Major Street Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

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

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

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

- Gas and Weight Taxes, \$884,010 (91.3%)
- Metro Act, \$40,000 (4.10%)
- Summer/Winter Maintenance and Salt, \$30,019 (3.2%)
- Tree Program Sales, \$5,000 (.5%)
- Other Revenues, \$800 (.10%)
- Investment Income \$8,000 (.8%)

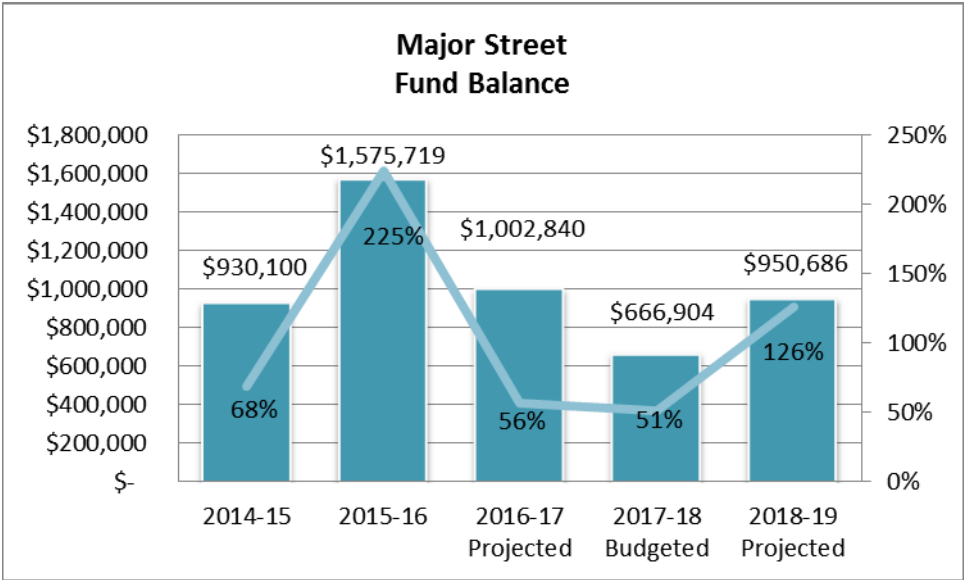
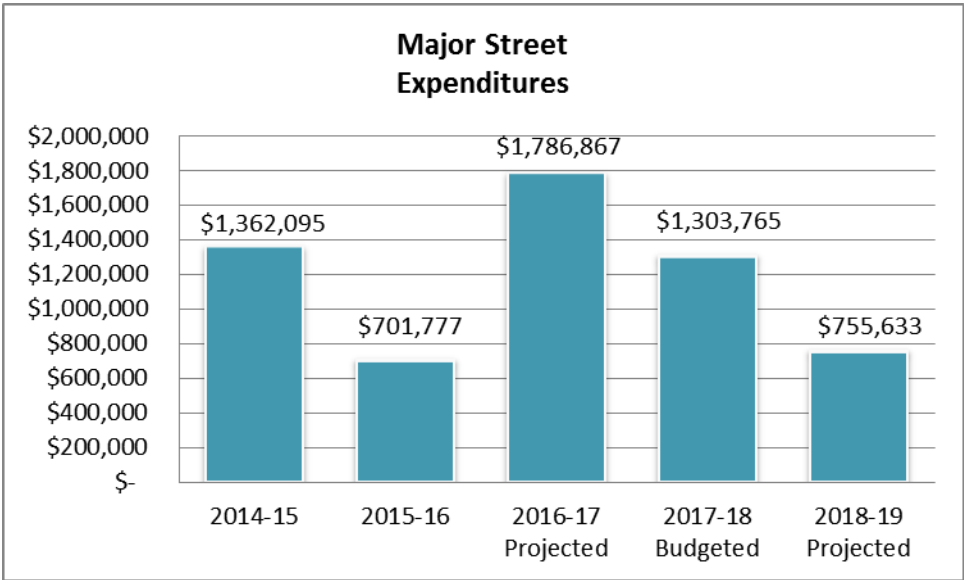
Gas and Weight Taxes are derived from a total pool of gas tax dollars accumulated by the State of Michigan and distributed by the State of Michigan to local units of government. The distribution is made based upon population and miles of Major Roads within the local unit.

It is expected that gas tax revenues will see a major increase in 2017/18. Due to new state legislation passed in November 2015, gas taxes and permit fees across the state are being raised.

It is anticipated that Metro Authority dollars will be approx. \$40,000 for fiscal year 2017/18. The City received \$46,877 in Metro right-of-way dollars in 2015/16 and \$34,742 in Metro right-of-way dollars in 2014/15. The City expects to receive FY 2017 Metro Act funds in late May or early June.

Major Street program expenditures effectively maintain the city's major road needs by developing a funding source for a comprehensive road maintenance and replacement plan. In addition the fund strives to extend the service life of the road network by continuing the Pavement Maintenance Program with a focus on a "mix of fixes", including Spray Patch and crack sealing.

Major Street expenditures in Fiscal Year 2018 include the continuation of the engineering and construction of the Harvard Road and water main project. This project is expected to be complete by late summer/early fall of 2017. The City is working with a contractor to continue to clean up trees in the right of ways.



**CITY OF BERKLEY, MICHIGAN  
FUND 202 - MAJOR STREETS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Licenses and Permits	500	-	500	-	-	-
Federal and State Grants	711,979	739,176	1,185,414	813,549	924,010	994,685
Charges for Services	60,052	31,232	53,938	42,440	35,019	35,430
Fines and forfeitures	-	-	300	300	300	300
Investment earnings	3,450	5,499	6,771	7,700	8,000	8,500
Miscellaneous	2,326	2,310	472	-	500	500
Total revenues	<u>778,307</u>	<u>778,217</u>	<u>1,247,395</u>	<u>863,989</u>	<u>967,829</u>	<u>1,039,415</u>
<b>Expenditures</b>						
Street Maintenance	185,298	828,424	239,562	1,152,415	777,770	181,910
Street Sweeping	48,535	46,293	33,485	39,665	47,090	47,665
Street Trees	98,502	67,350	67,060	159,568	125,091	129,039
Catch Basins	17,655	18,140	20,353	21,626	19,810	20,340
Grass and Weeds	25,775	30,795	23,237	31,775	26,155	26,958
Street Signs	61,524	52,836	52,558	89,067	67,685	71,313
Winter Maintenance	138,971	110,419	68,797	81,669	86,229	124,428
Street Administration	48,833	51,378	39,279	53,374	3,935	3,980
Total expenditures	<u>625,093</u>	<u>1,205,635</u>	<u>544,331</u>	<u>1,629,159</u>	<u>1,153,765</u>	<u>605,633</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	153,214	(427,418)	703,064	(765,170)	(185,936)	433,782
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	122,100	534,520	100,000	350,000	-	-
Operating transfers out	(152,513)	(156,460)	(157,446)	(157,709)	(150,000)	(150,000)
Total other financing sources (uses)	<u>(30,413)</u>	<u>378,060</u>	<u>(57,446)</u>	<u>192,291</u>	<u>(150,000)</u>	<u>(150,000)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	122,801	(49,358)	645,618	(572,879)	(335,936)	283,782
<b>Fund Balance - Beginning of Year</b>	<u>856,658</u>	<u>\$ 979,459</u>	<u>930,101</u>	<u>1,575,719</u>	<u>1,002,840</u>	<u>666,904</u>
<b>Fund Balance - End of Year</b>	<u>\$ 979,459</u>	<u>\$ 930,101</u>	<u>\$ 1,575,719</u>	<u>\$ 1,002,840</u>	<u>\$ 666,904</u>	<u>\$ 950,686</u>



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
LICENSES AND PERMITS							
202-001-497-000	RIGHT-OF-WAY PERMIT	500	0	500	0	0	0
	LICENSES AND PERMITS	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL AND STATE GRANTS							
202-001-546-000	ACT 51 GRANT	651,704	626,035	660,742	771,280	884,010	954,685
202-001-547-000	BUILD MICHIGAN GRANT	21,292	21,284	21,274	21,270	0	0
202-001-548-000	METRO ACT	38,983	34,742	46,877	21,000	40,000	40,000
202-001-549-000	STATE REIMBURSEMENTS	0	57,115	456,520	0	0	0
	FEDERAL AND STATE GRANTS	<u>711,979</u>	<u>739,176</u>	<u>1,185,413</u>	<u>813,550</u>	<u>924,010</u>	<u>994,685</u>
CHARGES FOR SERVICES							
202-001-640-000	SUMMER MAINTENANCE	826	0	0	0	950	950
202-001-641-000	WINTER MAINTENANCE	17,676	4,828	16,265	5,440	10,219	10,630
202-001-642-000	SALT	37,127	24,246	30,542	25,000	18,850	18,850
202-001-645-000	TREE PROGRAM SALES	4,423	2,157	7,131	12,000	5,000	5,000
	CHARGES FOR SERVICES	<u>60,052</u>	<u>31,231</u>	<u>53,938</u>	<u>42,440</u>	<u>35,019</u>	<u>35,430</u>
FINES AND FORFEITS							
202-001-654-000	BUILDING BOND FORFEITS	0	0	300	300	300	300
	FINES AND FORFEITS	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
INVESTMENT EARNINGS							
202-001-664-000	INVESTMENT EARNINGS	3,450	5,499	6,771	7,700	8,000	8,500
	INVESTMENT EARNINGS	<u>3,450</u>	<u>5,499</u>	<u>6,771</u>	<u>7,700</u>	<u>8,000</u>	<u>8,500</u>
MISCELLANEOUS							
202-001-671-000	SUNDRY REVENUE	2,325	2,310	473	0	500	500
	MISCELLANEOUS	<u>2,325</u>	<u>2,310</u>	<u>473</u>	<u>0</u>	<u>500</u>	<u>500</u>
OTHER FINANCING SOURCES							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
OTHER FINANCING SOURCES							
202-001-699-000	TRANSFERS IN	122,100	534,520	100,000	0	0	0
202-001-699-101	TRANSFER IN FROM GENERAL FUND	0	0	0	350,000	0	0
OTHER FINANCING SOURCES		<u>122,100</u>	<u>534,520</u>	<u>100,000</u>	<u>350,000</u>	<u>0</u>	<u>0</u>
TOTAL ESTIMATED REVENUES		<u>900,406</u>	<u>1,312,736</u>	<u>1,347,395</u>	<u>1,213,990</u>	<u>967,829</u>	<u>1,039,415</u>
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		<u>900,406</u>	<u>1,312,736</u>	<u>1,347,395</u>	<u>1,213,990</u>	<u>967,829</u>	<u>1,039,415</u>
Dept 464-STREET MAINTENANCE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-464-704-000	FULL TIME EMPLOYEES	12,804	13,058	13,256	13,587	0	0
202-464-706-000	LABORERS	21,499	15,050	12,939	16,501	12,300	12,300
202-464-707-000	PART TIME EMPLOYEES	1,516	912	843	1,000	800	800
202-464-709-000	OVERTIME	1,619	1,031	1,667	1,000	1,000	1,100
202-464-712-000	IN LIEU	0	110	170	680	0	0
202-464-715-000	FICA	2,872	2,302	2,201	2,300	1,400	1,400
202-464-716-000	HDLO	9,757	10,001	9,144	10,020	4,305	4,675
202-464-718-000	RETIREMENT	8,988	7,717	7,496	8,033	5,460	5,905
202-464-720-000	LONGEVITY	153	0	0	0	0	0
202-464-722-000	SICK LEAVE	88	56	22	55	0	0
202-464-725-000	WORKERS COMPENSATION	1,008	1,338	1,967	2,117	905	905
SALARIES AND FRINGE BENEFITS		<u>60,304</u>	<u>51,575</u>	<u>49,705</u>	<u>55,293</u>	<u>26,170</u>	<u>27,085</u>
MATERIALS AND SUPPLIES							
202-464-744-000	UNIFORMS	971	524	544	800	600	625
202-464-758-000	PROGRAM SUPPLIES	2,916	1,628	2,854	6,800	3,000	3,100

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 464-STREET MAINTENANCE							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
202-464-782-000	ROAD SUPPLIES	10,604	9,702	4,344	5,000	5,000	5,100
	MATERIALS AND SUPPLIES	<u>14,491</u>	<u>11,854</u>	<u>7,742</u>	<u>12,600</u>	<u>8,600</u>	<u>8,825</u>
CONTRACTUAL SERVICES							
202-464-818-000	CONTRACTUAL SERVICES	90,368	95,474	102,819	100,000	95,000	98,000
202-464-821-010	ENGINEERING	10,981	110,516	48,034	200,000	242,000	42,000
	CONTRACTUAL SERVICES	<u>101,349</u>	<u>205,990</u>	<u>150,853</u>	<u>300,000</u>	<u>337,000</u>	<u>140,000</u>
OTHER CHARGES							
202-464-940-000	EQUIPMENT RENTAL	9,154	6,201	4,890	7,022	6,000	6,000
202-464-940-001	EQUIPMENT RENTAL - VENDOR	0	0	693	0	0	0
	OTHER CHARGES	<u>9,154</u>	<u>6,201</u>	<u>5,583</u>	<u>7,022</u>	<u>6,000</u>	<u>6,000</u>
CAPITAL OUTLAY							
202-464-974-002	STREETScape IMPROVEMENTS	0	0	243	0	0	0
202-464-975-100	CONSTRUCTION - MAJOR STREETS	0	552,804	25,436	777,500	400,000	0
	CAPITAL OUTLAY	<u>0</u>	<u>552,804</u>	<u>25,679</u>	<u>777,500</u>	<u>400,000</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>185,298</u>	<u>828,424</u>	<u>239,562</u>	<u>1,152,415</u>	<u>777,770</u>	<u>181,910</u>
NET OF REVENUES/APPROPRIATIONS - 464-STREET MAINTENAN		(185,298)	(828,424)	(239,562)	(1,152,415)	(777,770)	(181,910)
Dept 466-STREET SWEEPING							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-466-706-000	LABORERS	7,946	7,217	6,919	10,519	7,500	7,500
202-466-709-000	OVERTIME	378	955	277	1,020	500	550
202-466-715-000	FICA	634	622	546	600	615	615
202-466-716-000	HDLO	2,132	2,349	2,357	2,127	2,625	2,850
202-466-718-000	RETIREMENT	2,528	2,558	2,414	4,012	3,300	3,600

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 466-STREET SWEEPING							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-466-722-000	SICK LEAVE	19	11	4	10	0	0
202-466-725-000	WORKERS COMPENSATION	210	371	391	377	550	550
	SALARIES AND FRINGE BENEFITS	<u>13,847</u>	<u>14,083</u>	<u>12,908</u>	<u>18,665</u>	<u>15,090</u>	<u>15,665</u>
CONTRACTUAL SERVICES							
202-466-818-000	CONTRACTUAL SERVICES	9,797	11,000	1,800	3,000	11,000	11,000
	CONTRACTUAL SERVICES	<u>9,797</u>	<u>11,000</u>	<u>1,800</u>	<u>3,000</u>	<u>11,000</u>	<u>11,000</u>
OTHER CHARGES							
202-466-940-000	EQUIPMENT RENTAL	24,891	21,210	18,777	18,000	21,000	21,000
	OTHER CHARGES	<u>24,891</u>	<u>21,210</u>	<u>18,777</u>	<u>18,000</u>	<u>21,000</u>	<u>21,000</u>
	TOTAL APPROPRIATIONS	<u>48,535</u>	<u>46,293</u>	<u>33,485</u>	<u>39,665</u>	<u>47,090</u>	<u>47,665</u>
NET OF REVENUES/APPROPRIATIONS - 466-STREET SWEEPING		(48,535)	(46,293)	(33,485)	(39,665)	(47,090)	(47,665)
Dept 468-STREET TREES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-468-706-000	LABORERS	5,082	8,746	4,907	5,000	5,000	5,000
202-468-707-000	PART TIME EMPLOYEES	25	137	185	197	200	210
202-468-709-000	OVERTIME	1,257	2,137	1,249	2,040	2,000	2,100
202-468-712-000	IN LIEU	0	25	38	97	0	0
202-468-715-000	FICA	492	845	488	916	551	559
202-468-716-000	HDLO	3,351	3,691	3,584	3,480	1,750	1,900
202-468-718-000	RETIREMENT	1,930	3,445	1,824	3,788	2,220	2,400
202-468-720-000	LONGEVITY	36	0	0	0	0	0
202-468-722-000	SICK LEAVE	34	21	16	22	0	0
202-468-725-000	WORKERS COMPENSATION	374	249	760	778	370	370

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 468-STREET TREES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
	SALARIES AND FRINGE BENEFITS	12,581	19,296	13,051	16,318	12,091	12,539
MATERIALS AND SUPPLIES							
202-468-758-000	PROGRAM SUPPLIES	13,000	13,492	6,408	14,250	15,000	15,500
	MATERIALS AND SUPPLIES	13,000	13,492	6,408	14,250	15,000	15,500
CONTRACTUAL SERVICES							
202-468-818-000	CONTRACTUAL SERVICES	70,736	24,763	42,918	127,000	95,000	98,000
	CONTRACTUAL SERVICES	70,736	24,763	42,918	127,000	95,000	98,000
OTHER CHARGES							
202-468-940-000	EQUIPMENT RENTAL	2,185	9,799	4,683	2,000	3,000	3,000
	OTHER CHARGES	2,185	9,799	4,683	2,000	3,000	3,000
	TOTAL APPROPRIATIONS	98,502	67,350	67,060	159,568	125,091	129,039
NET OF REVENUES/APPROPRIATIONS - 468-STREET TREES		(98,502)	(67,350)	(67,060)	(159,568)	(125,091)	(129,039)
Dept 469-CATCH BASINS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-469-706-000	LABORERS	4,376	2,599	3,457	3,922	3,500	3,500
202-469-707-000	PART TIME EMPLOYEES	0	38	48	0	0	0
202-469-709-000	OVERTIME	0	0	563	0	0	0
202-469-712-000	IN LIEU	0	4	7	17	0	0
202-469-715-000	FICA	340	205	313	305	270	270
202-469-716-000	HDLO	1,465	1,572	1,595	1,616	1,225	1,330
202-469-718-000	RETIREMENT	1,327	877	1,223	1,441	1,555	1,680
202-469-720-000	LONGEVITY	3	0	0	0	0	0
202-469-722-000	SICK LEAVE	70	47	19	44	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 469-CATCH BASINS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-469-725-000	WORKERS COMPENSATION	123	214	244	258	260	260
	SALARIES AND FRINGE BENEFITS	<u>7,704</u>	<u>5,556</u>	<u>7,469</u>	<u>7,603</u>	<u>6,810</u>	<u>7,040</u>
MATERIALS AND SUPPLIES							
202-469-758-000	PROGRAM SUPPLIES	4,164	3,143	4,322	5,000	5,000	5,200
	MATERIALS AND SUPPLIES	<u>4,164</u>	<u>3,143</u>	<u>4,322</u>	<u>5,000</u>	<u>5,000</u>	<u>5,200</u>
CONTRACTUAL SERVICES							
202-469-818-000	CONTRACTUAL SERVICES	0	1,500	1,400	1,500	1,500	1,600
	CONTRACTUAL SERVICES	<u>0</u>	<u>1,500</u>	<u>1,400</u>	<u>1,500</u>	<u>1,500</u>	<u>1,600</u>
OTHER CHARGES							
202-469-940-000	EQUIPMENT RENTAL	5,787	7,941	7,162	7,523	6,500	6,500
	OTHER CHARGES	<u>5,787</u>	<u>7,941</u>	<u>7,162</u>	<u>7,523</u>	<u>6,500</u>	<u>6,500</u>
	TOTAL APPROPRIATIONS	<u>17,655</u>	<u>18,140</u>	<u>20,353</u>	<u>21,626</u>	<u>19,810</u>	<u>20,340</u>
NET OF REVENUES/APPROPRIATIONS - 469-CATCH BASINS		(17,655)	(18,140)	(20,353)	(21,626)	(19,810)	(20,340)
Dept 471-GRASS AND WEEDS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-471-706-000	LABORERS	8,282	8,971	6,030	7,000	7,500	7,500
202-471-707-000	PART TIME EMPLOYEES	573	459	1,028	3,211	3,000	3,100
202-471-709-000	OVERTIME	384	96	0	200	0	0
202-471-712-000	IN LIEU	0	241	373	1,550	0	0
202-471-715-000	FICA	737	746	567	920	650	658
202-471-716-000	HDLO	7,643	6,682	4,603	6,000	2,625	2,850
202-471-718-000	RETIREMENT	2,764	3,060	2,099	3,753	3,330	3,600
202-471-720-000	LONGEVITY	413	0	0	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 471-GRASS AND WEEDS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-471-722-000	SICK LEAVE	2	2	1	7	0	0
202-471-725-000	WORKERS COMPENSATION	694	615	1,070	1,134	550	550
	SALARIES AND FRINGE BENEFITS	<u>21,492</u>	<u>20,872</u>	<u>15,771</u>	<u>23,775</u>	<u>17,655</u>	<u>18,258</u>
MATERIALS AND SUPPLIES							
202-471-758-000	PROGRAM SUPPLIES	976	648	1,151	1,000	1,000	1,100
	MATERIALS AND SUPPLIES	<u>976</u>	<u>648</u>	<u>1,151</u>	<u>1,000</u>	<u>1,000</u>	<u>1,100</u>
CONTRACTUAL SERVICES							
202-471-818-000	CONTRACTUAL SERVICES	276	787	917	2,000	2,000	2,100
	CONTRACTUAL SERVICES	<u>276</u>	<u>787</u>	<u>917</u>	<u>2,000</u>	<u>2,000</u>	<u>2,100</u>
OTHER CHARGES							
202-471-940-000	EQUIPMENT RENTAL	3,031	8,488	5,398	5,000	5,500	5,500
	OTHER CHARGES	<u>3,031</u>	<u>8,488</u>	<u>5,398</u>	<u>5,000</u>	<u>5,500</u>	<u>5,500</u>
	TOTAL APPROPRIATIONS	<u>25,775</u>	<u>30,795</u>	<u>23,237</u>	<u>31,775</u>	<u>26,155</u>	<u>26,958</u>
NET OF REVENUES/APPROPRIATIONS - 471-GRASS AND WEEDS		(25,775)	(30,795)	(23,237)	(31,775)	(26,155)	(26,958)
Dept 475-STREET SIGNS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-475-706-000	LABORERS	4,798	1,686	3,451	4,200	3,300	3,300
202-475-707-000	PART TIME EMPLOYEES	38	97	492	600	500	600
202-475-709-000	OVERTIME	245	815	869	2,200	1,500	1,600
202-475-712-000	IN LIEU	0	13	20	90	0	0
202-475-715-000	FICA	392	200	369	550	405	413
202-475-716-000	HDLO	1,219	1,283	1,145	1,303	1,155	1,255
202-475-718-000	RETIREMENT	1,541	734	1,288	2,076	1,465	1,585

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 475-STREET SIGNS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-475-720-000	LONGEVITY	23	0	0	0	0	0
202-475-722-000	SICK LEAVE	14	8	3	15	0	0
202-475-725-000	WORKERS COMPENSATION	92	160	183	233	260	260
SALARIES AND FRINGE BENEFITS		8,362	4,996	7,820	11,267	8,585	9,013
MATERIALS AND SUPPLIES							
202-475-758-000	PROGRAM SUPPLIES	12,088	4,298	10,221	28,500	4,700	4,800
MATERIALS AND SUPPLIES		12,088	4,298	10,221	28,500	4,700	4,800
CONTRACTUAL SERVICES							
202-475-803-000	MEMBERSHIPS	2,150	2,150	2,200	2,300	2,400	2,500
202-475-818-000	CONTRACTUAL SERVICES	11,632	9,567	9,522	12,000	9,000	11,000
CONTRACTUAL SERVICES		13,782	11,717	11,722	14,300	11,400	13,500
OTHER CHARGES							
202-475-933-000	EQUIPMENT MAINTENANCE	23,970	30,765	20,818	32,000	41,000	42,000
202-475-940-000	EQUIPMENT RENTAL	3,322	1,060	1,977	3,000	2,000	2,000
OTHER CHARGES		27,292	31,825	22,795	35,000	43,000	44,000
TOTAL APPROPRIATIONS		61,524	52,836	52,558	89,067	67,685	71,313
NET OF REVENUES/APPROPRIATIONS - 475-STREET SIGNS		(61,524)	(52,836)	(52,558)	(89,067)	(67,685)	(71,313)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-478-706-000	LABORERS	18,469	9,152	5,814	9,316	11,000	12,000
202-478-707-000	PART TIME EMPLOYEES	0	0	0	100	0	0
202-478-709-000	OVERTIME	20,959	14,128	7,788	9,000	11,000	11,500
202-478-712-000	IN LIEU	0	35	53	240	0	0



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 478-WINTER MAINTENANCE APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-478-715-000	FICA	3,022	1,785	1,046	1,430	1,683	1,798
202-478-716-000	HDLO	3,711	4,339	3,974	3,933	3,850	4,560
202-478-718-000	RETIREMENT	11,740	3,480	2,256	3,938	4,886	5,760
202-478-720-000	LONGEVITY	48	0	0	0	0	0
202-478-722-000	SICK LEAVE	42	30	22	32	0	0
202-478-725-000	WORKERS COMPENSATION	355	180	640	680	810	810
SALARIES AND FRINGE BENEFITS		<u>58,346</u>	<u>33,129</u>	<u>21,593</u>	<u>28,669</u>	<u>33,229</u>	<u>36,428</u>
MATERIALS AND SUPPLIES							
202-478-758-000	PROGRAM SUPPLIES	33,484	38,047	33,551	32,000	30,000	65,000
MATERIALS AND SUPPLIES		<u>33,484</u>	<u>38,047</u>	<u>33,551</u>	<u>32,000</u>	<u>30,000</u>	<u>65,000</u>
OTHER CHARGES							
202-478-940-000	EQUIPMENT RENTAL	47,141	39,243	13,653	21,000	23,000	23,000
OTHER CHARGES		<u>47,141</u>	<u>39,243</u>	<u>13,653</u>	<u>21,000</u>	<u>23,000</u>	<u>23,000</u>
TOTAL APPROPRIATIONS		<u>138,971</u>	<u>110,419</u>	<u>68,797</u>	<u>81,669</u>	<u>86,229</u>	<u>124,428</u>
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(138,971)	(110,419)	(68,797)	(81,669)	(86,229)	(124,428)
Dept 483-STREET ADMINISTRATION APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-483-704-172	CITY MANAGER	10,969	11,187	4,226	10,061	0	0
202-483-704-201	FINANCE DIRECTOR	11,309	11,533	10,649	8,071	0	0
202-483-706-000	LABORERS	2,954	3,013	3,085	3,135	0	0
202-483-706-201	FINANCE STAFF	7,731	7,884	7,692	8,203	0	0
202-483-709-000	OVERTIME	0	22	0	0	0	0
202-483-712-000	IN LIEU	1,315	1,342	999	1,299	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 202 MAJOR STREET

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 483-STREET ADMINISTRATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
202-483-715-000	FICA	2,620	2,693	2,028	2,663	0	0
202-483-716-000	HDLO	4,380	4,591	2,973	7,300	0	0
202-483-718-000	RETIREMENT	6,365	7,551	6,113	5,002	0	0
202-483-722-000	SICK LEAVE	118	364	0	118	0	0
202-483-725-000	WORKERS COMPENSATION	42	168	186	89	0	0
	SALARIES AND FRINGE BENEFITS	<u>47,803</u>	<u>50,348</u>	<u>37,951</u>	<u>45,941</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
202-483-807-000	AUDIT SERVICES	1,030	1,030	1,328	1,332	3,935	3,980
202-483-818-050	CONTRACTUAL SERVICES - FD	0	0	0	6,100	0	0
	CONTRACTUAL SERVICES	<u>1,030</u>	<u>1,030</u>	<u>1,328</u>	<u>7,432</u>	<u>3,935</u>	<u>3,980</u>
	TOTAL APPROPRIATIONS	<u>48,833</u>	<u>51,378</u>	<u>39,279</u>	<u>53,373</u>	<u>3,935</u>	<u>3,980</u>
NET OF REVENUES/APPROPRIATIONS - 483-STREET ADMINISTF		<u>(48,833)</u>	<u>(51,378)</u>	<u>(39,279)</u>	<u>(53,373)</u>	<u>(3,935)</u>	<u>(3,980)</u>
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
202-966-999-000	TRANSFERS OUT	152,513	156,460	157,446	157,709	150,000	150,000
	OTHER FINANCING USES	<u>152,513</u>	<u>156,460</u>	<u>157,446</u>	<u>157,709</u>	<u>150,000</u>	<u>150,000</u>
	TOTAL APPROPRIATIONS	<u>152,513</u>	<u>156,460</u>	<u>157,446</u>	<u>157,709</u>	<u>150,000</u>	<u>150,000</u>
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		<u>(152,513)</u>	<u>(156,460)</u>	<u>(157,446)</u>	<u>(157,709)</u>	<u>(150,000)</u>	<u>(150,000)</u>
ESTIMATED REVENUES - FUND 202		900,406	1,312,736	1,347,395	1,213,990	967,829	1,039,415
APPROPRIATIONS - FUND 202		777,606	1,362,095	701,777	1,786,867	1,303,765	755,633
NET OF REVENUES/APPROPRIATIONS - FUND 202		122,800	(49,359)	645,618	(572,877)	(335,936)	283,782
	BEGINNING FUND BALANCE	856,658	979,459	930,101	1,575,717	1,002,840	666,904
	ENDING FUND BALANCE	979,458	930,100	1,575,719	1,002,840	666,904	950,686

## Local Street Fund

The Local Street Fund is required by State law to account for gas and weight tax revenues received from the State of Michigan.

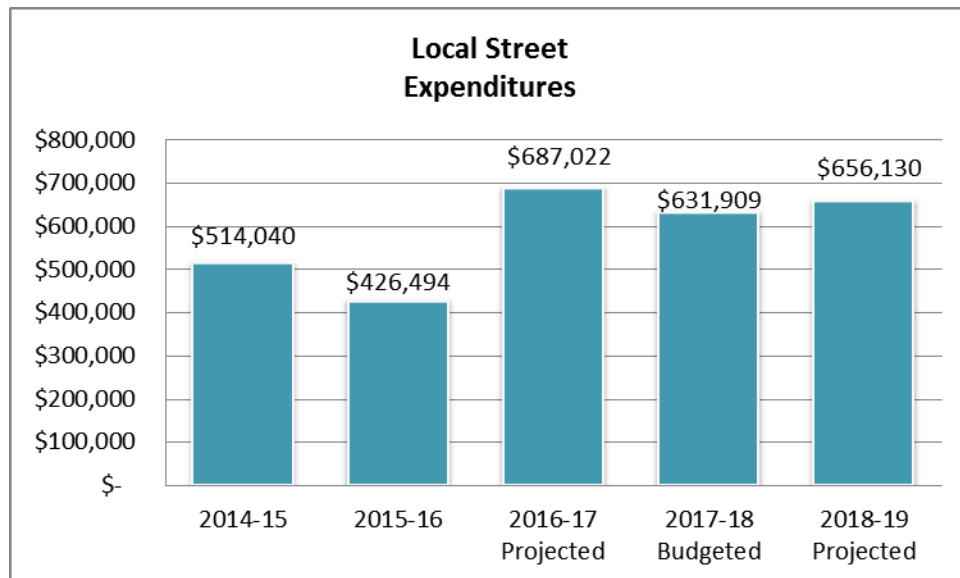
This fund also accounts for all expenditures related to local street work such as street construction, improvements and repair, right-of way maintenance and non-motorized improvements such as sidewalk work and signage adjacent to Local Street arteries as required by State law.

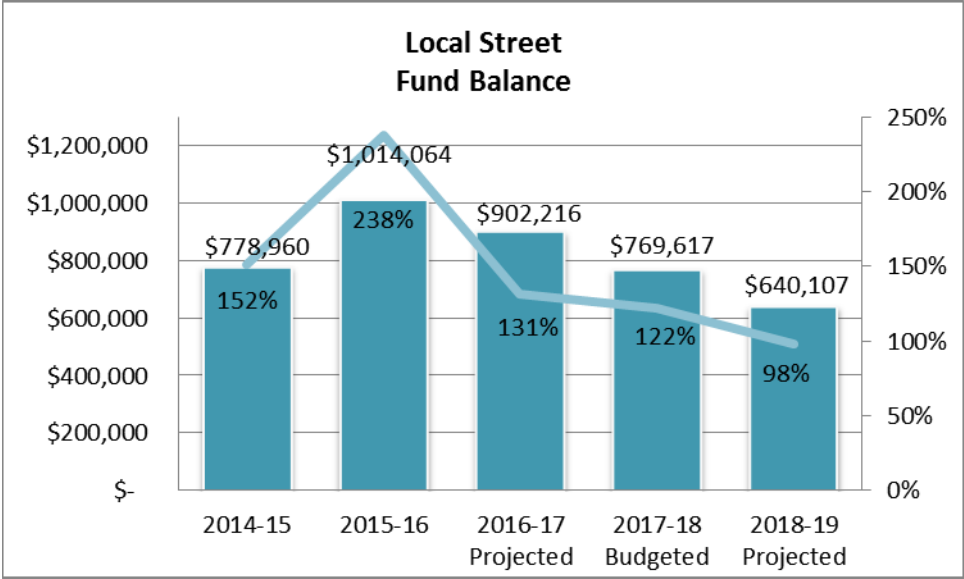
The City of Berkley has 35.95 miles of local streets as determined by the State of Michigan.

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

- Gas and Weight Taxes \$335,310 (67.2%)
- Salt and Tree Program Sales \$5,000 (1.0%)
- Investment Earnings \$5,000 (1.0%)
- Operating transfer-In (from Major Street Fund) \$150,000 (30.0%)
- Other \$4,000 (.8%)

The Major Street Fund is transferring-in 17% of their gas tax revenues or \$150,000 to Local Street Fund to maintain expenses within this operating fund.





**CITY OF BERKLEY, MICHIGAN  
FUND 203 - LOCAL STREETS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Licenses and Permits	-	-	-	-	-	-
Federal and State Grants	254,783	266,237	296,399	308,204	335,310	362,120
Charges for Services	4,423	-	1,740	5,000	5,000	5,000
Fines and forfeitures	-	390	2,410	502	3,000	3,000
Investment earnings	2,758	3,810	4,595	3,968	5,000	5,500
Miscellaneous	7,729	19,925	994	500	1,000	1,000
Total revenues	<u>269,693</u>	<u>290,362</u>	<u>306,138</u>	<u>318,174</u>	<u>349,310</u>	<u>376,620</u>
<b>Expenditures</b>						
Street Maintenance	202,658	201,174	177,287	245,052	227,310	240,258
Street Sweeping	49,605	50,632	33,717	46,549	48,813	49,328
Street Trees	112,961	70,314	67,008	163,227	201,423	208,435
Roadside Clean Up	10	-	-	-	-	-
Catch Basins	20,215	17,818	19,394	20,310	21,417	21,937
Grass and Weeds	24,846	30,238	22,710	27,608	23,255	23,857
Street Signs	29,934	17,228	25,036	82,055	23,485	24,221
Winter Maintenance	136,966	109,980	67,995	85,531	82,271	84,114
Street Administration	15,954	16,659	11,900	16,118	3,935	3,980
Total expenditures	<u>593,149</u>	<u>514,043</u>	<u>425,047</u>	<u>686,450</u>	<u>631,909</u>	<u>656,130</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(323,456)	(223,681)	(118,909)	(368,276)	(282,599)	(279,510)
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	389,845	307,912	355,463	257,000	150,000	150,000
Operating transfers out	(3,704)	-	(1,447)	(572)	-	-
Total other financing sources (uses)	<u>386,141</u>	<u>307,912</u>	<u>354,016</u>	<u>256,428</u>	<u>150,000</u>	<u>150,000</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	62,685	84,231	235,107	(111,848)	(132,599)	(129,510)
<b>Fund Balance - Beginning of Year</b>	<u>632,041</u>	<u>\$ 694,726</u>	<u>778,957</u>	<u>1,014,064</u>	<u>902,216</u>	<u>769,617</u>
<b>Fund Balance - End of Year</b>	<u>\$ 694,726</u>	<u>\$ 778,957</u>	<u>\$ 1,014,064</u>	<u>\$ 902,216</u>	<u>\$ 769,617</u>	<u>\$ 640,107</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 203 LOCAL STREETS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FEDERAL AND STATE GRANTS							
203-001-546-000	ACT 51 GRANT	246,722	237,053	250,275	297,726	335,310	362,120
203-001-547-000	BUILD MICHIGAN GRANT	8,061	8,059	8,058	10,478	0	0
203-001-549-000	STATE REIMBURSEMENTS	0	21,125	38,066	0	0	0
	FEDERAL AND STATE GRANTS	<u>254,783</u>	<u>266,237</u>	<u>296,399</u>	<u>308,204</u>	<u>335,310</u>	<u>362,120</u>
CHARGES FOR SERVICES							
203-001-645-000	TREE PROGRAM SALES	4,423	0	1,740	5,000	5,000	5,000
	CHARGES FOR SERVICES	<u>4,423</u>	<u>0</u>	<u>1,740</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
FINES AND FORFEITS							
203-001-654-000	BUILDING BOND FORFEITS	0	390	2,412	500	3,000	3,000
	FINES AND FORFEITS	<u>0</u>	<u>390</u>	<u>2,412</u>	<u>500</u>	<u>3,000</u>	<u>3,000</u>
INVESTMENT EARNINGS							
203-001-664-000	INVESTMENT EARNINGS	2,758	3,810	4,595	3,968	5,000	5,500
	INVESTMENT EARNINGS	<u>2,758</u>	<u>3,810</u>	<u>4,595</u>	<u>3,968</u>	<u>5,000</u>	<u>5,500</u>
MISCELLANEOUS							
203-001-671-000	SUNDRY REVENUE	7,729	19,925	992	500	1,000	1,000
	MISCELLANEOUS	<u>7,729</u>	<u>19,925</u>	<u>992</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>
OTHER FINANCING SOURCES							
203-001-699-000	TRANSFERS IN	389,845	307,912	355,463	0	0	0
203-001-699-101	TRANSFER IN FROM GENERAL FUND	0	0	0	100,000	0	0
203-001-699-202	TRANSFERS IN FROM MAJOR STREETS	0	0	0	157,000	150,000	150,000
	OTHER FINANCING SOURCES	<u>389,845</u>	<u>307,912</u>	<u>355,463</u>	<u>257,000</u>	<u>150,000</u>	<u>150,000</u>
	TOTAL ESTIMATED REVENUES	<u>659,538</u>	<u>598,274</u>	<u>661,601</u>	<u>575,172</u>	<u>499,310</u>	<u>526,620</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>659,538</u>	<u>598,274</u>	<u>661,601</u>	<u>575,172</u>	<u>499,310</u>	<u>526,620</u>
Dept 464-STREET MAINTENANCE							
APPROPRIATIONS							

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GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 464-STREET MAINTENANCE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-464-704-000	FULL TIME EMPLOYEES	12,804	13,058	13,256	13,587	0	0
203-464-706-000	LABORERS	21,283	14,735	12,933	16,735	10,780	10,780
203-464-707-000	PART TIME EMPLOYEES	1,516	912	843	1,144	800	800
203-464-709-000	OVERTIME	1,603	1,031	1,592	1,122	1,000	1,100
203-464-712-000	IN LIEU	0	111	172	413	0	0
203-464-715-000	FICA	2,855	2,278	2,195	2,529	1,285	1,293
203-464-716-000	HDLO	9,923	10,219	9,247	9,769	3,760	4,085
203-464-718-000	RETIREMENT	8,916	7,610	7,493	8,962	4,785	5,175
203-464-720-000	LONGEVITY	156	0	0	0	0	0
203-464-722-000	SICK LEAVE	89	56	22	55	0	0
203-464-725-000	WORKERS COMPENSATION	1,059	1,338	1,967	2,117	800	800
	SALARIES AND FRINGE BENEFITS	<u>60,204</u>	<u>51,348</u>	<u>49,720</u>	<u>56,433</u>	<u>23,210</u>	<u>24,033</u>
MATERIALS AND SUPPLIES							
203-464-744-000	UNIFORMS	478	444	581	600	600	625
203-464-758-000	PROGRAM SUPPLIES	1,400	1,168	2,173	2,000	1,500	1,500
203-464-782-000	ROAD SUPPLIES	9,767	9,702	4,344	5,000	5,000	5,100
	MATERIALS AND SUPPLIES	<u>11,645</u>	<u>11,314</u>	<u>7,098</u>	<u>7,600</u>	<u>7,100</u>	<u>7,225</u>
CONTRACTUAL SERVICES							
203-464-818-000	CONTRACTUAL SERVICES	109,354	125,399	113,621	125,000	125,000	128,000
203-464-821-010	ENGINEERING	12,310	6,912	1,265	49,000	66,000	75,000
	CONTRACTUAL SERVICES	<u>121,664</u>	<u>132,311</u>	<u>114,886</u>	<u>174,000</u>	<u>191,000</u>	<u>203,000</u>
OTHER CHARGES							

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Dept 464-STREET MAINTENANCE							
APPROPRIATIONS							
OTHER CHARGES							
203-464-940-000	EQUIPMENT RENTAL	9,145	6,201	4,890	7,019	6,000	6,000
203-464-940-001	EQUIPMENT RENTAL - VENDOR	0	0	693	0	0	0
	OTHER CHARGES	<u>9,145</u>	<u>6,201</u>	<u>5,583</u>	<u>7,019</u>	<u>6,000</u>	<u>6,000</u>
	TOTAL APPROPRIATIONS	<u>202,658</u>	<u>201,174</u>	<u>177,287</u>	<u>245,052</u>	<u>227,310</u>	<u>240,258</u>
NET OF REVENUES/APPROPRIATIONS - 464-STREET MAINTENAN		(202,658)	(201,174)	(177,287)	(245,052)	(227,310)	(240,258)
Dept 466-STREET SWEEPING							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-466-706-000	LABORERS	7,897	8,327	7,209	8,000	7,800	7,800
203-466-709-000	OVERTIME	298	451	96	300	600	600
203-466-715-000	FICA	625	669	555	873	643	643
203-466-716-000	HDLO	2,142	2,355	2,363	2,196	2,730	2,965
203-466-718-000	RETIREMENT	2,489	2,866	2,515	4,076	3,465	3,745
203-466-722-000	SICK LEAVE	19	16	6	16	0	0
203-466-725-000	WORKERS COMPENSATION	234	371	391	377	575	575
	SALARIES AND FRINGE BENEFITS	<u>13,704</u>	<u>15,055</u>	<u>13,135</u>	<u>15,838</u>	<u>15,813</u>	<u>16,328</u>
CONTRACTUAL SERVICES							
203-466-818-000	CONTRACTUAL SERVICES	11,010	14,367	1,800	8,000	12,000	12,000
	CONTRACTUAL SERVICES	<u>11,010</u>	<u>14,367</u>	<u>1,800</u>	<u>8,000</u>	<u>12,000</u>	<u>12,000</u>
OTHER CHARGES							
203-466-940-000	EQUIPMENT RENTAL	24,891	21,210	18,782	22,711	21,000	21,000
	OTHER CHARGES	<u>24,891</u>	<u>21,210</u>	<u>18,782</u>	<u>22,711</u>	<u>21,000</u>	<u>21,000</u>
	TOTAL APPROPRIATIONS	<u>49,605</u>	<u>50,632</u>	<u>33,717</u>	<u>46,549</u>	<u>48,813</u>	<u>49,328</u>
NET OF REVENUES/APPROPRIATIONS - 466-STREET SWEEPING		(49,605)	(50,632)	(33,717)	(46,549)	(48,813)	(49,328)



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Dept 468-STREET TREES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-468-706-000	LABORERS	5,076	8,778	4,840	6,000	6,200	6,200
203-468-707-000	PART TIME EMPLOYEES	25	137	185	198	200	200
203-468-709-000	OVERTIME	1,466	2,137	1,249	2,244	2,000	2,100
203-468-712-000	IN LIEU	0	24	38	98	0	0
203-468-715-000	FICA	507	847	483	948	643	650
203-468-716-000	HDLO	3,335	3,700	3,577	3,482	2,170	2,355
203-468-718-000	RETIREMENT	1,991	3,455	1,800	3,612	2,755	2,975
203-468-720-000	LONGEVITY	36	0	0	0	0	0
203-468-722-000	SICK LEAVE	103	(49)	15	21	0	0
203-468-725-000	WORKERS COMPENSATION	426	249	760	778	455	455
SALARIES AND FRINGE BENEFITS		<u>12,965</u>	<u>19,278</u>	<u>12,947</u>	<u>17,381</u>	<u>14,423</u>	<u>14,935</u>
MATERIALS AND SUPPLIES							
203-468-758-000	PROGRAM SUPPLIES	13,698	17,057	6,334	14,250	15,000	15,500
MATERIALS AND SUPPLIES		<u>13,698</u>	<u>17,057</u>	<u>6,334</u>	<u>14,250</u>	<u>15,000</u>	<u>15,500</u>
CONTRACTUAL SERVICES							
203-468-818-000	CONTRACTUAL SERVICES	84,113	24,638	43,044	125,000	169,000	175,000
CONTRACTUAL SERVICES		<u>84,113</u>	<u>24,638</u>	<u>43,044</u>	<u>125,000</u>	<u>169,000</u>	<u>175,000</u>
OTHER CHARGES							
203-468-940-000	EQUIPMENT RENTAL	2,185	9,341	4,683	6,596	3,000	3,000
OTHER CHARGES		<u>2,185</u>	<u>9,341</u>	<u>4,683</u>	<u>6,596</u>	<u>3,000</u>	<u>3,000</u>
TOTAL APPROPRIATIONS		<u>112,961</u>	<u>70,314</u>	<u>67,008</u>	<u>163,227</u>	<u>201,423</u>	<u>208,435</u>
NET OF REVENUES/APPROPRIATIONS - 468-STREET TREES		<u>(112,961)</u>	<u>(70,314)</u>	<u>(67,008)</u>	<u>(163,227)</u>	<u>(201,423)</u>	<u>(208,435)</u>
Dept 469-CATCH BASINS							

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Dept 469-CATCH BASINS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-469-706-000	LABORERS	4,361	2,586	3,455	3,918	3,300	3,300
203-469-707-000	PART TIME EMPLOYEES	0	0	48	49	0	0
203-469-709-000	OVERTIME	0	0	563	0	0	0
203-469-712-000	IN LIEU	0	4	7	17	0	0
203-469-715-000	FICA	340	201	313	308	252	252
203-469-716-000	HDLO	1,459	1,579	1,600	1,621	1,155	1,255
203-469-718-000	RETIREMENT	1,326	873	1,222	1,440	1,465	1,585
203-469-720-000	LONGEVITY	3	0	0	0	0	0
203-469-722-000	SICK LEAVE	0	116	19	44	0	0
203-469-725-000	WORKERS COMPENSATION	129	214	244	258	245	245
SALARIES AND FRINGE BENEFITS		<u>7,618</u>	<u>5,573</u>	<u>7,471</u>	<u>7,655</u>	<u>6,417</u>	<u>6,637</u>
MATERIALS AND SUPPLIES							
203-469-758-000	PROGRAM SUPPLIES	6,810	3,143	4,761	4,000	7,000	7,200
MATERIALS AND SUPPLIES		<u>6,810</u>	<u>3,143</u>	<u>4,761</u>	<u>4,000</u>	<u>7,000</u>	<u>7,200</u>
CONTRACTUAL SERVICES							
203-469-818-000	CONTRACTUAL SERVICES	0	1,158	0	1,500	1,500	1,600
CONTRACTUAL SERVICES		<u>0</u>	<u>1,158</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,600</u>
OTHER CHARGES							
203-469-940-000	EQUIPMENT RENTAL	5,787	7,941	7,162	7,155	6,500	6,500
OTHER CHARGES		<u>5,787</u>	<u>7,941</u>	<u>7,162</u>	<u>7,155</u>	<u>6,500</u>	<u>6,500</u>
TOTAL APPROPRIATIONS		<u>20,215</u>	<u>17,815</u>	<u>19,394</u>	<u>20,310</u>	<u>21,417</u>	<u>21,937</u>
NET OF REVENUES/APPROPRIATIONS - 469-CATCH BASINS		<u>(20,215)</u>	<u>(17,815)</u>	<u>(19,394)</u>	<u>(20,310)</u>	<u>(21,417)</u>	<u>(21,937)</u>
Dept 470-ROADSIDE CLEAN UP							

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Dept 470-ROADSIDE CLEAN UP							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-470-706-000	LABORERS	10	0	0	0	0	0
	SALARIES AND FRINGE BENEFITS	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 470-ROADSIDE CLEAN U		(10)	0	0	0	0	0
Dept 471-GRASS AND WEEDS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-471-706-000	LABORERS	8,245	8,978	6,157	7,000	7,500	7,500
203-471-707-000	PART TIME EMPLOYEES	617	459	1,028	2,080	2,000	2,100
203-471-709-000	OVERTIME	384	90	466	536	300	300
203-471-712-000	IN LIEU	0	245	379	864	0	0
203-471-715-000	FICA	707	746	613	1,380	750	757
203-471-716-000	HDLO	7,708	6,714	4,604	4,560	2,625	2,850
203-471-718-000	RETIREMENT	2,754	3,059	2,143	5,347	3,330	3,600
203-471-720-000	LONGEVITY	421	0	0	0	0	0
203-471-722-000	SICK LEAVE	2	2	1	7	0	0
203-471-725-000	WORKERS COMPENSATION	432	615	1,070	1,134	550	550
	SALARIES AND FRINGE BENEFITS	<u>21,270</u>	<u>20,908</u>	<u>16,461</u>	<u>22,908</u>	<u>17,055</u>	<u>17,657</u>
MATERIALS AND SUPPLIES							
203-471-758-000	PROGRAM SUPPLIES	545	522	851	700	700	700
	MATERIALS AND SUPPLIES	<u>545</u>	<u>522</u>	<u>851</u>	<u>700</u>	<u>700</u>	<u>700</u>
OTHER CHARGES							
203-471-940-000	EQUIPMENT RENTAL	3,031	8,808	5,398	4,000	5,500	5,500
	OTHER CHARGES	<u>3,031</u>	<u>8,808</u>	<u>5,398</u>	<u>4,000</u>	<u>5,500</u>	<u>5,500</u>

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Dept 471-GRASS AND WEEDS							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	24,846	30,238	22,710	27,608	23,255	23,857
NET OF REVENUES/APPROPRIATIONS - 471-GRASS AND WEEDS		(24,846)	(30,238)	(22,710)	(27,608)	(23,255)	(23,857)
Dept 475-STREET SIGNS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-475-706-000	LABORERS	4,782	1,687	3,453	3,500	3,300	3,300
203-475-707-000	PART TIME EMPLOYEES	38	97	492	505	500	600
203-475-709-000	OVERTIME	228	654	702	2,500	1,500	1,600
203-475-712-000	IN LIEU	0	13	21	47	0	0
203-475-715-000	FICA	389	188	357	347	405	421
203-475-716-000	HDLO	1,228	1,286	1,146	1,308	1,155	1,255
203-475-718-000	RETIREMENT	1,530	680	1,289	1,800	1,465	1,585
203-475-720-000	LONGEVITY	23	0	0	0	0	0
203-475-722-000	SICK LEAVE	14	8	3	15	0	0
203-475-725-000	WORKERS COMPENSATION	100	160	183	233	260	260
	SALARIES AND FRINGE BENEFITS	8,332	4,773	7,646	10,255	8,585	9,021
MATERIALS AND SUPPLIES							
203-475-758-000	PROGRAM SUPPLIES	14,170	6,862	11,821	63,000	7,000	7,200
	MATERIALS AND SUPPLIES	14,170	6,862	11,821	63,000	7,000	7,200
CONTRACTUAL SERVICES							
203-475-803-000	MEMBERSHIPS	2,150	2,150	2,200	2,300	2,400	2,400
	CONTRACTUAL SERVICES	2,150	2,150	2,200	2,300	2,400	2,400
OTHER CHARGES							
203-475-933-000	EQUIPMENT MAINTENANCE	1,960	2,383	1,392	3,500	3,500	3,600
203-475-940-000	EQUIPMENT RENTAL	3,322	1,060	1,977	3,000	2,000	2,000

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Dept 475-STREET SIGNS							
APPROPRIATIONS							
OTHER CHARGES							
	OTHER CHARGES	5,282	3,443	3,369	6,500	5,500	5,600
	TOTAL APPROPRIATIONS	29,934	17,228	25,036	82,055	23,485	24,221
NET OF REVENUES/APPROPRIATIONS - 475-STREET SIGNS		(29,934)	(17,228)	(25,036)	(82,055)	(23,485)	(24,221)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-478-706-000	LABORERS	16,863	8,809	5,105	11,040	10,250	10,250
203-478-709-000	OVERTIME	20,688	13,933	7,820	7,650	11,000	11,500
203-478-712-000	IN LIEU	0	34	53	132	0	0
203-478-715-000	FICA	2,878	1,743	994	1,442	1,626	1,664
203-478-716-000	HDLO	5,487	4,568	4,210	4,063	3,590	3,895
203-478-718-000	RETIREMENT	11,172	3,324	2,009	4,056	4,550	4,550
203-478-720-000	LONGEVITY	48	0	0	0	0	0
203-478-722-000	SICK LEAVE	41	30	23	31	0	0
203-478-725-000	WORKERS COMPENSATION	625	180	640	680	755	755
	SALARIES AND FRINGE BENEFITS	57,802	32,621	20,854	29,094	31,771	32,614
MATERIALS AND SUPPLIES							
203-478-758-000	PROGRAM SUPPLIES	32,057	38,137	33,470	30,000	27,500	28,500
	MATERIALS AND SUPPLIES	32,057	38,137	33,470	30,000	27,500	28,500
OTHER CHARGES							
203-478-940-000	EQUIPMENT RENTAL	47,107	39,222	13,671	26,437	23,000	23,000
	OTHER CHARGES	47,107	39,222	13,671	26,437	23,000	23,000
	TOTAL APPROPRIATIONS	136,966	109,980	67,995	85,531	82,271	84,114
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(136,966)	(109,980)	(67,995)	(85,531)	(82,271)	(84,114)

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Dept 483-STREET ADMINISTRATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
203-483-704-172	CITY MANAGER	4,701	4,794	1,811	4,312	0	0
203-483-704-201	FINANCE DIRECTOR	2,827	2,883	2,662	2,100	0	0
203-483-706-000	LABORERS	739	753	771	784	0	0
203-483-706-201	FINANCE STAFF	1,933	1,971	1,923	2,051	0	0
203-483-709-000	OVERTIME	0	5	0	0	0	0
203-483-712-000	IN LIEU	329	335	250	224	0	0
203-483-715-000	FICA	806	831	564	779	0	0
203-483-716-000	HDLO	1,565	1,565	915	1,606	0	0
203-483-718-000	RETIREMENT	1,973	2,336	1,676	1,319	0	0
203-483-722-000	SICK LEAVE	51	156	0	0	0	0
203-483-725-000	WORKERS COMPENSATION	0	0	0	89	0	0
	SALARIES AND FRINGE BENEFITS	<u>14,924</u>	<u>15,629</u>	<u>10,572</u>	<u>13,264</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
203-483-807-000	AUDIT SERVICES	1,030	1,030	1,328	1,332	3,935	3,980
203-483-818-050	CONTRACTUAL SERVICES - FD	0	0	0	1,522	0	0
	CONTRACTUAL SERVICES	<u>1,030</u>	<u>1,030</u>	<u>1,328</u>	<u>2,854</u>	<u>3,935</u>	<u>3,980</u>
	TOTAL APPROPRIATIONS	<u>15,954</u>	<u>16,659</u>	<u>11,900</u>	<u>16,118</u>	<u>3,935</u>	<u>3,980</u>
NET OF REVENUES/APPROPRIATIONS - 483-STREET ADMINISTF		(15,954)	(16,659)	(11,900)	(16,118)	(3,935)	(3,980)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
203-966-999-000	TRANSFERS OUT	3,704	0	1,447	572	0	0
	OTHER FINANCING USES	<u>3,704</u>	<u>0</u>	<u>1,447</u>	<u>572</u>	<u>0</u>	<u>0</u>

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Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	3,704	0	1,447	572	0	0
	NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING	(3,704)	0	(1,447)	(572)	0	0
ESTIMATED REVENUES - FUND 203							
APPROPRIATIONS - FUND 203							
	NET OF REVENUES/APPROPRIATIONS - FUND 203	659,538	598,274	661,601	575,172	499,310	526,620
		596,853	514,040	426,494	687,022	631,909	656,130
		62,685	84,234	235,107	(111,850)	(132,599)	(129,510)
	BEGINNING FUND BALANCE	632,041	694,726	778,957	1,014,066	902,216	769,617
	ENDING FUND BALANCE	694,726	778,960	1,014,064	902,216	769,617	640,107

## Solid Waste Fund

The Solid Waste Fund accounts for the entire City Solid Waste Program. Revenue of \$1,307,968 is anticipated to be collected through various solid waste revenue streams during fiscal year 2017-18. Services provided by the City include:

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

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

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

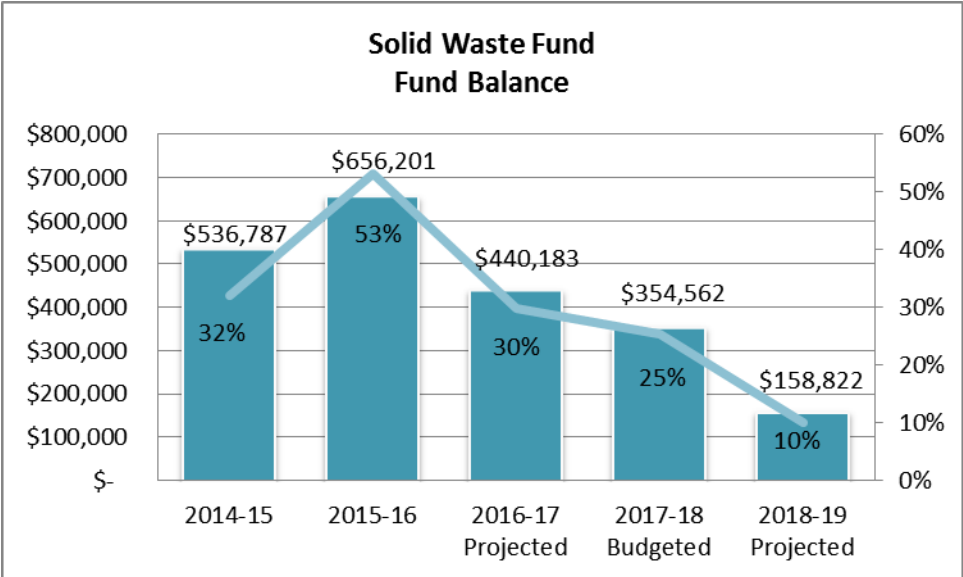
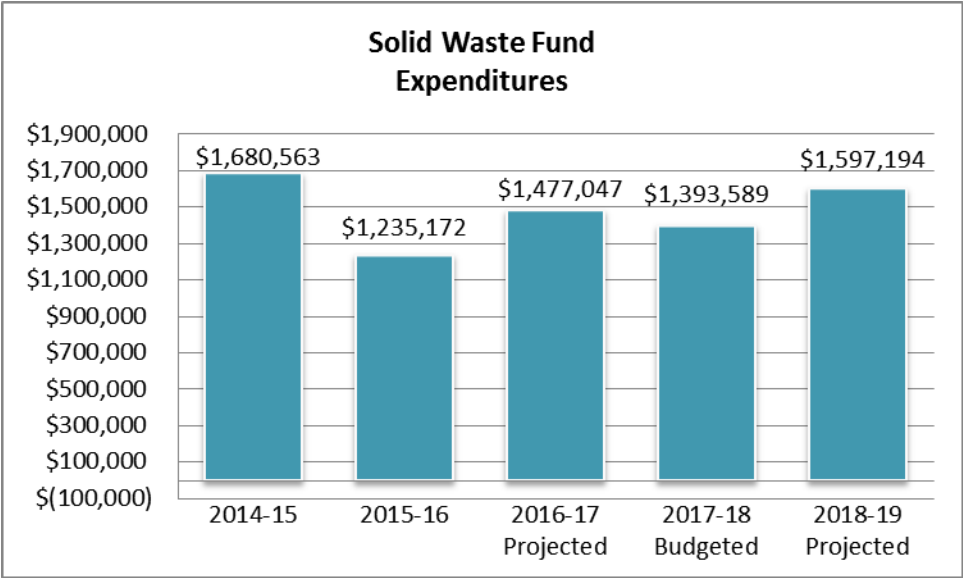
- Property Taxes \$939,608 (71.9%)
- Charges for Services, \$353,760 (27.0%)
- Investment Earnings, \$5,200 (.4%)
- Other Revenues, \$9,400 (0.7%)

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

They are as follows:

- A residential solid waste charge of \$10.75 (up from \$8.75) is placed on each water bill per quarter. This revenue is utilized to fund residential solid waste pickup and recycling costs. It is important to note the solid waste charge per quarter remained unchanged from Fiscal Year 2006 through 2016 while the City experienced increasing costs to provide solid waste services. The current year proposed rate increase is to ensure the fund is self-supporting and no General Fund contribution is needed.
- Commercial solid waste charge of \$30 per month is invoiced to pay for the cost of commercial solid waste pickup.
- Special solid waste charges. This is specifically yard waste sticker sales, recycle bin, curb carts, used oil and garbage bag sales.





**CITY OF BERKLEY, MICHIGAN  
FUND 226 - SOLID WASTE**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property Taxes	861,660	878,945	904,001	913,942	939,608	956,783
Federal and State Grants	-	-	-	-	5,000	5,000
Charges for Services	261,048	269,073	271,289	319,619	353,760	429,571
Fines and forfeitures	20,598	18,498	17,849	19,411	-	-
Investment earnings	3,532	2,912	4,054	3,657	5,200	5,600
Miscellaneous	4,667	309,165	107,392	4,400	4,400	4,500
Total revenues	1,151,505	1,478,593	1,304,585	1,261,029	1,307,968	1,401,454
<b>Expenditures</b>						
Solid Waste Services	1,182,192	1,680,564	1,233,456	1,476,359	1,393,589	1,597,194
Total expenditures	1,182,192	1,680,564	1,233,456	1,476,359	1,393,589	1,597,194
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(30,687)	(201,971)	71,129	(215,330)	(85,621)	(195,740)
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	80,000	69,368	50,000	-	-	-
Operating transfers out	(5,065)	-	(1,715)	(688)	-	-
Total other financing sources (uses)	74,935	69,368	48,285	(688)	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	44,248	(132,603)	119,414	(216,018)	(85,621)	(195,740)
<b>Fund Balance - Beginning of Year</b>	625,142	\$ 669,390	536,787	656,201	440,183	354,562
<b>Fund Balance - End of Year</b>	\$ 669,390	\$ 536,787	\$ 656,201	\$ 440,183	\$ 354,562	\$ 158,822

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 226 SOLID WASTE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
226-001-401-000	PROPERTY TAXES	861,660	878,945	904,001	928,792	954,055	971,230
226-001-401-815	PROPERTY TAXES - DDA CAPTURE	0	0	0	(14,247)	(14,247)	(14,247)
226-001-401-900	PROPERTY TAXES - CHARGEBACKS	0	0	0	(603)	(200)	(200)
	PROPERTY TAXES	861,660	878,945	904,001	913,942	939,608	956,783
STATE SHARED REVENUE							
226-001-549-010	STATE REIMBURSEMENTS - PPT	0	0	0	0	5,000	5,000
	STATE SHARED REVENUE	0	0	0	0	5,000	5,000
CHARGES FOR SERVICES							
226-001-629-001	RESIDENTIAL TRASH	173,211	177,315	185,011	225,014	276,600	379,547
226-001-629-002	COMMERCIAL TRASH	26,220	24,451	24,216	24,480	30,960	33,024
226-001-629-003	SPECIAL TRASH	61,144	67,152	62,062	70,000	46,200	17,000
226-001-629-005	SALE OF USED OIL	473	155	0	125	0	0
	CHARGES FOR SERVICES	261,048	269,073	271,289	319,619	353,760	429,571
FINES AND FORFEITS							
226-001-657-000	TAX LIENS	20,598	18,498	17,849	19,411	0	0
	FINES AND FORFEITS	20,598	18,498	17,849	19,411	0	0
INVESTMENT EARNINGS							
226-001-664-000	INVESTMENT EARNINGS	3,532	2,912	4,056	3,655	5,200	5,600
	INVESTMENT EARNINGS	3,532	2,912	4,056	3,655	5,200	5,600
MISCELLANEOUS							
226-001-670-060	INSURANCE REIMBURSEMENTS	0	304,628	103,007	0	0	0
226-001-671-000	SUNDRY REVENUE	4,667	4,537	4,384	4,400	4,400	4,500
	MISCELLANEOUS	4,667	309,165	107,391	4,400	4,400	4,500
OTHER FINANCING SOURCES							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 226 SOLID WASTE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
OTHER FINANCING SOURCES							
226-001-699-000	TRANSFERS IN	80,000	69,368	50,000	0	0	0
	OTHER FINANCING SOURCES	<u>80,000</u>	<u>69,368</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL ESTIMATED REVENUES	<u>1,231,505</u>	<u>1,547,961</u>	<u>1,354,586</u>	<u>1,261,027</u>	<u>1,307,968</u>	<u>1,401,454</u>
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		<u>1,231,505</u>	<u>1,547,961</u>	<u>1,354,586</u>	<u>1,261,027</u>	<u>1,307,968</u>	<u>1,401,454</u>
Dept 528-SOLID WASTE SERVICES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
226-528-704-172	CITY MANAGER	5,223	5,327	2,012	4,791	0	0
226-528-704-201	FINANCE DIRECTOR	4,712	4,805	4,437	3,500	0	0
226-528-704-441	DPW DIRECTOR	18,830	19,203	19,494	19,980	0	0
226-528-706-000	LABORERS	49,312	64,811	51,846	54,705	49,400	49,400
226-528-706-201	FINANCE STAFF	14,494	14,782	14,423	15,350	0	0
226-528-706-215	TREASURER'S STAFF	8,390	8,613	8,801	8,962	0	0
226-528-706-371	BUILDING STAFF	1,811	1,618	1,916	1,946	0	0
226-528-706-738	LIBRARY STAFF	1,937	1,975	2,021	2,055	0	0
226-528-707-000	PART TIME EMPLOYEES	2,119	1,240	1,273	1,561	1,600	1,600
226-528-709-000	OVERTIME	6,520	28,675	7,948	11,620	8,000	8,000
226-528-712-000	IN LIEU	1,888	2,999	1,716	2,759	0	0
226-528-715-000	FICA	8,829	11,783	8,844	9,521	4,789	4,789
226-528-716-000	HDLO	29,985	29,172	26,795	28,527	17,290	18,770
226-528-718-000	RETIREMENT	26,077	38,882	30,086	30,945	21,945	23,710
226-528-720-000	LONGEVITY	368	98	98	103	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 226 SOLID WASTE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 528-SOLID WASTE SERVICES							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
226-528-722-000	SICK LEAVE	343	409	142	242	0	0
226-528-725-000	WORKERS COMPENSATION	378	292	492	7,858	4,000	4,000
226-528-727-100	INTERNAL SERVICES - LABOR	0	0	0	0	108,900	108,900
	SALARIES AND FRINGE BENEFITS	<u>181,216</u>	<u>234,684</u>	<u>182,344</u>	<u>204,425</u>	<u>215,924</u>	<u>219,169</u>
MATERIALS AND SUPPLIES							
226-528-744-000	UNIFORMS	550	561	604	600	625	650
226-528-758-000	PROGRAM SUPPLIES	2,019	2,543	2,553	4,000	14,000	14,000
	MATERIALS AND SUPPLIES	<u>2,569</u>	<u>3,104</u>	<u>3,157</u>	<u>4,600</u>	<u>14,625</u>	<u>14,650</u>
CONTRACTUAL SERVICES							
226-528-807-000	AUDIT SERVICES	2,055	2,055	2,259	2,266	2,440	2,520
226-528-818-000	CONTRACTUAL SERVICES	850	10,614	1,219	380	400	425
226-528-818-001	RUBBISH COLLECTION	640,692	844,841	634,066	646,487	664,000	683,730
226-528-818-003	TRASH DISPOSAL	226,772	425,715	285,132	365,612	376,200	386,700
226-528-818-004	BRUSH DISPOSAL	44,143	26,214	33,609	40,380	35,000	35,000
226-528-818-050	CONTRACTUAL SERVICES - FD	0	0	0	2,537	0	0
	CONTRACTUAL SERVICES	<u>914,512</u>	<u>1,309,439</u>	<u>956,285</u>	<u>1,057,662</u>	<u>1,078,040</u>	<u>1,108,375</u>
OTHER CHARGES							
226-528-939-000	VEHICLE MAINTENANCE	6,735	11,861	13,488	12,000	10,000	10,000
226-528-940-000	EQUIPMENT RENTAL	77,160	121,475	78,183	77,672	75,000	75,000
	OTHER CHARGES	<u>83,895</u>	<u>133,336</u>	<u>91,671</u>	<u>89,672</u>	<u>85,000</u>	<u>85,000</u>
CAPITAL OUTLAY							
226-528-985-000	VEHICLE	0	0	0	120,000	0	170,000
	CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>	<u>0</u>	<u>170,000</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 226 SOLID WASTE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 528-SOLID WASTE SERVICES							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	1,182,192	1,680,563	1,233,457	1,476,359	1,393,589	1,597,194
NET OF REVENUES/APPROPRIATIONS - 528-SOLID WASTE SERV		(1,182,192)	(1,680,563)	(1,233,457)	(1,476,359)	(1,393,589)	(1,597,194)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
226-966-999-000	TRANSFERS OUT	5,065	0	1,715	688	0	0
	OTHER FINANCING USES	5,065	0	1,715	688	0	0
	TOTAL APPROPRIATIONS	5,065	0	1,715	688	0	0
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		(5,065)	0	(1,715)	(688)	0	0
ESTIMATED REVENUES - FUND 226		1,231,505	1,547,961	1,354,586	1,261,027	1,307,968	1,401,454
APPROPRIATIONS - FUND 226		1,187,257	1,680,563	1,235,172	1,477,047	1,393,589	1,597,194
NET OF REVENUES/APPROPRIATIONS - FUND 226		44,248	(132,602)	119,414	(216,020)	(85,621)	(195,740)
	BEGINNING FUND BALANCE	625,142	669,390	536,787	656,203	440,183	354,562
	ENDING FUND BALANCE	669,390	536,788	656,201	440,183	354,562	158,822

# Community Development Block Grant Fund



**CITY OF BERKLEY, MICHIGAN  
FUND 275 - CDBG**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Federal and State Grants	17,500	58,898	3,725	87,077	28,914	28,914
Miscellaneous - Contributions	11,900	6,355	-	-	-	-
Total revenues	<u>29,400</u>	<u>65,253</u>	<u>3,725</u>	<u>87,077</u>	<u>28,914</u>	<u>28,914</u>
<b>Expenditures</b>						
Public Improvement	45,801	52,255	5,401	87,077	28,914	28,914
Total expenditures	<u>45,801</u>	<u>52,255</u>	<u>5,401</u>	<u>87,077</u>	<u>28,914</u>	<u>28,914</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(16,401)	12,998	(1,676)	-	-	-
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(873)	-	-	-	-	-
Total other financing sources (uses)	<u>(873)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under)     Expenditures Other Financing Sources (Uses)</b>	(17,274)	12,998	(1,676)	-	-	-
<b>Fund Balance - Beginning of Year</b>	<u>31,751</u>	<u>\$ 14,477</u>	<u>27,476</u>	<u>25,800</u>	<u>25,800</u>	<u>25,800</u>
<b>Fund Balance - End of Year</b>	<u>\$ 14,477</u>	<u>\$ 27,475</u>	<u>\$ 25,800</u>	<u>\$ 25,800</u>	<u>\$ 25,800</u>	<u>\$ 25,800</u>



BUDGET REPORT FOR CITY OF BERKLEY

Fund: 275 CDBG

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FEDERAL AND STATE GRANTS							
275-001-501-000	FEDERAL GRANT ARRA EECBG	0	(282)	0	0	0	0
275-001-530-011	CDBG PROGRAM REVENUE - 10/11	1,239	3,086	0	0	0	0
275-001-530-012	CDBG PROGRAM REVENUE - 11/12	7,241	18,975	0	0	0	0
275-001-530-013	CDBG PROGRAM REVENUE - 12/13	6,499	0	0	0	0	0
275-001-530-014	CDBG PROGRAM REVENUE - 13/14	2,521	35,714	0	0	0	0
275-001-530-015	CDBG PROGRAM REVENUE - 14/15	0	1,405	3,725	31,607	0	0
275-001-530-016	CDBG PROGRAM REVENUE - 15/16	0	0	0	27,235	0	0
275-001-530-017	CDBG PROGRAM REVENUE - 16/17	0	0	0	28,235	0	0
275-001-530-018	CDGB PROGRAM REVENUE - 17/18	0	0	0	0	28,914	28,914
FEDERAL AND STATE GRANTS		17,500	58,898	3,725	87,077	28,914	28,914
CONTRIBUTION/DONATIONS							
275-001-675-000	CONTRIBUTIONS	11,900	6,355	0	0	0	0
CONTRIBUTION/DONATIONS		11,900	6,355	0	0	0	0
TOTAL ESTIMATED REVENUES		29,400	65,253	3,725	87,077	28,914	28,914
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		29,400	65,253	3,725	87,077	28,914	28,914
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
275-940-818-021	CDBG EXPENSES 11/12 - SIDEWALK RAM	0	17,358	0	0	0	0
275-940-818-023	CDBG EXPENSES 11/12 - YARD SERVICE	3,000	0	0	0	0	0
275-940-818-025	CDBG EXPENSES 12/13 - YARD SERVICE	6,550	0	0	0	0	0
275-940-818-026	CDBG EXPENSES 11/12 - SIDEWALK RAM	19,092	0	0	0	0	0
275-940-818-027	CDBG EXPENSES 13/14 - LARGE PRINT	5,409	3,600	0	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 275 CDBG

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
275-940-818-028	CDBG EXPENSES 14/15 - SIDEWALK RAM	0	28,514	0	28,469	0	0
275-940-818-030	CDBG EXPENSES 14/15 - LARGE PRINT	0	1,645	3,370	0	0	0
275-940-818-031	CDBG EXPENSES 14/15 - YARD SERVICE	0	862	2,030	3,138	0	0
275-940-818-032	CDBG EXPENSES 15/16 - SIDEWALKS	0	0	0	21,864	0	0
275-940-818-033	CDBG EXPENSES 15/16 - YARD SERVICE	0	0	0	5,371	0	0
275-940-818-034	CDBG EXPENSES - 16/17 SIDEWALKS	0	0	0	21,865	0	0
275-940-818-035	CDBG EXPENSES - 16/17 - YARD SERV	0	0	0	3,370	0	0
275-940-818-036	CDBG EXPENSES 16/17 - LARGE PRINT	0	0	0	3,000	0	0
275-940-818-037	CDBG EXPENSES 17/18 - SIDEWALKS	0	0	0	0	22,340	22,340
275-940-818-038	CDBG EXPENSES 17/18 YARD SERVICES	0	0	0	0	3,287	3,287
275-940-818-039	CDBG EXPENSES 17/18 - LARGE PRINT	0	0	0	0	3,287	3,287
	CONTRACTUAL SERVICES	<u>34,051</u>	<u>51,979</u>	<u>5,400</u>	<u>87,077</u>	<u>28,914</u>	<u>28,914</u>
CAPITAL OUTLAY							
275-940-974-000	LAND IMPROVEMENTS	11,750	276	0	0	0	0
	CAPITAL OUTLAY	<u>11,750</u>	<u>276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>45,801</u>	<u>52,255</u>	<u>5,400</u>	<u>87,077</u>	<u>28,914</u>	<u>28,914</u>
	NET OF REVENUES/APPROPRIATIONS - 940-PUBLIC IMPROVEME	<u>(45,801)</u>	<u>(52,255)</u>	<u>(5,400)</u>	<u>(87,077)</u>	<u>(28,914)</u>	<u>(28,914)</u>
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
275-966-999-000	TRANSFERS OUT	873	0	0	0	0	0
	OTHER FINANCING USES	<u>873</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>873</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 275 CDBG

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 966-OTHER FINANCING USES							
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		(873)	0	0	0	0	0
ESTIMATED REVENUES - FUND 275		29,400	65,253	3,725	87,077	28,914	28,914
APPROPRIATIONS - FUND 275		46,674	52,255	5,400	87,077	28,914	28,914
NET OF REVENUES/APPROPRIATIONS - FUND 275		(17,274)	12,998	(1,675)	0	0	0
BEGINNING FUND BALANCE		31,751	14,477	27,476	25,800	25,800	25,800
ENDING FUND BALANCE		14,477	27,475	25,801	25,800	25,800	25,800

## Recreation Revolving Fund



The Recreation Revolving Fund receives revenues and disperses expenses for all programs offered by the department, excluding senior citizen activities. Department programs include: exercise and fitness classes, youth and adult activities such as athletic leagues and camps and special events. In prior years, administration costs, such as the Parks and Recreation Director, administrative and office assistants, maintenance staff, Community Center building and equipment maintenance (including supplies, utilities, and custodial services), and vehicle and liability insurance were recorded in the General Fund's Park and Recreation Department. In order to better match revenues and expenses, all Parks and Recreation expenditures (except those Senior Activities) have been moved from the General Fund to the Recreation Revolving Fund. A General Fund subsidy will be needed each year to help support the Parks and Recreation services. The City is anticipating \$1,126,500 of revenue to be received by the Recreation Revolving Fund for FY 2017-18, which represents. A breakdown of fees charged for recreational services is as follows:

- Program Charges, \$494,000 (43.8%)
- State Grants, \$180,000 (16%)
- Investment Earnings, \$3,500 (0.3%)
- Contributions/Donations, \$29,000 (2.6%)
- Other Financing Sources, \$420,000 (37.3%)

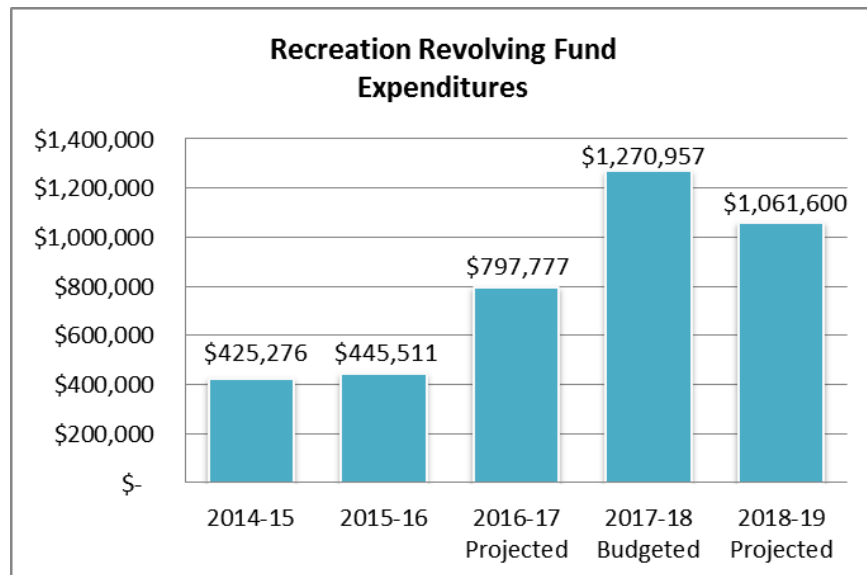
The Recreation Revolving Fund accounts for and provides over 25 recreational programs at various times during the fiscal year. The largest program is the Summer/Fall camp programs.

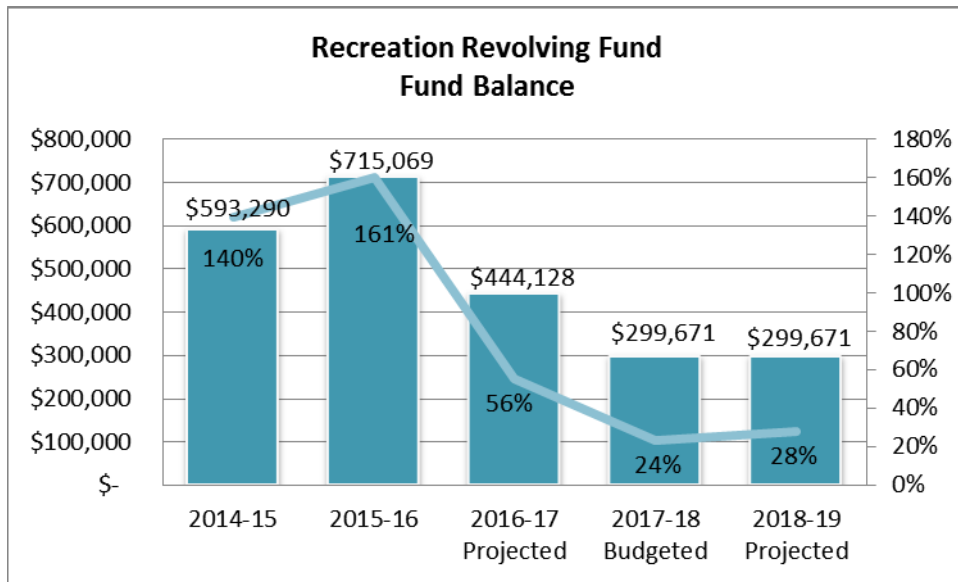
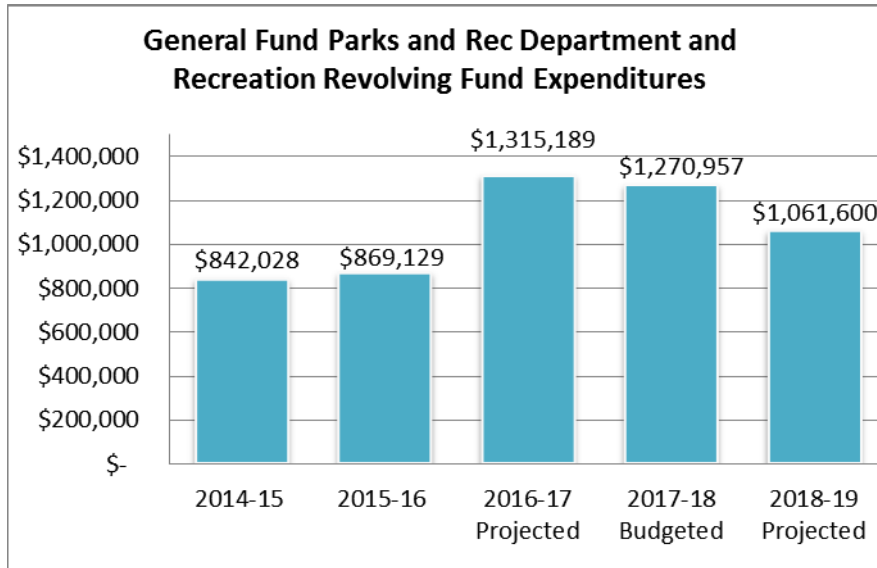
Recreation Revolving Fund revenues from program charges, contributions/donations, and investment earnings for 2017/18 are estimated to remain consistent with FY 2017. The City provides a cost effective recreational program for residents who have children and do not have any other supervisory options while they are not at home. This option is very cost effective as compared to private sector. The program offers a wide variety of activities for all age group participants. All recreation programs within this operating fund are appropriated for based upon the number of participants, rate charges and a historical look back of past revenues received. Investment income is based upon average cash balance and a 0.55% rate of return.

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

The Senior Activities Fund and General Fund are budgeted to transfer funds into the Recreation Revolving Fund to assist in supporting the funds operations. Each year the Senior Activities Fund continues to add to its Fund Balance; however, it is important to note that administration costs of parks and recreation staff and Community Center costs have not historically been charged to the Senior Activities Fund. The City’s senior center is housed in the Community Center and parks and recreation administrators dedicate a portion of their time to senior activities. The City has concluded the Senior Activities Fund’s contribution to the Recreation Revolving Fund is to support the portion of past years’ senior activities, Community Center building and equipment maintenance as well as a portion of the Parks and Recreation staff’s overhead costs. The Senior Activities Fund Fund Balance is at a level reasonable to continue to fund operations.

Parks and Recreation administration costs moved from the General Fund to the Recreation Revolving Fund amounted to \$566,487 in FY 2018. As stated previously, “administration” costs include four full time parks and recreation employees, office and equipment supplies, custodial costs, vehicle and liability insurance, Community Center utilities, building and equipment maintenance, and vehicles. These costs all assist in the Recreation Revolving Fund operations and therefore to match revenues to the cost of operations, all parks and rec costs have been moved to one fund.





**CITY OF BERKLEY, MICHIGAN  
FUND 614 - RECREATION REVOLVING**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Federal and State Grants	-	-	-	-	180,000	-
Charges for Services	418,887	448,646	530,839	493,935	494,000	504,000
Investment earnings	1,939	2,914	3,331	2,912	3,500	3,600
Property/Equipment Rental	-	20	1,125	-	-	-
Contributions/Donations	27,255	27,404	31,492	29,775	29,000	29,000
Miscellaneous	1,475	304	500	210	-	-
<b>Total revenues</b>	<b>449,556</b>	<b>479,288</b>	<b>567,287</b>	<b>526,832</b>	<b>706,500</b>	<b>536,600</b>
<b>Expenditures</b>						
Administration	-	-	-	-	556,487	555,625
Youth Camp	84,312	107,880	133,795	147,138	156,031	159,531
Cap Program Grant	156	-	-	-	-	-
Youth Dance	8,312	8,328	6,119	8,312	7,108	7,108
Pillo Pollo	1,807	1,407	936	1,620	1,369	1,369
Girls Teen B Ball	2,645	2,152	1,982	2,400	2,400	2,400
Girls Volleyball	3,155	3,386	2,853	3,300	3,300	3,300
Boys Teen B ball	3,646	2,245	3,088	4,000	4,000	4,000
Womens Softball	1,622	1,715	2,281	3,000	2,800	2,800
Mens Softball	1,723	1,134	-	3,000	-	-
Adult Kickball	1,999	491	-	3,000	-	-
Tennis Contract	-	-	-	17,000	6,000	6,000
Coed Softball	2,314	1,695	353	3,000	-	-
Community Center	15,748	14,960	17,170	17,913	17,915	17,915
Outdoor Concession	229	335	229	-	-	-
Amusement Park Tickets	780	965	1,629	-	-	-
Dream Cruise	58,204	70,646	69,007	108,170	118,712	90,712
Summerfest/Winterfest	8,876	10,035	8,390	10,000	11,000	11,500
Miscellaneous Programs	105,387	87,588	138,656	140,768	383,835	199,340
<b>Total expenditures</b>	<b>300,915</b>	<b>314,962</b>	<b>386,488</b>	<b>472,621</b>	<b>1,270,957</b>	<b>1,061,600</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>148,641</b>	<b>164,326</b>	<b>180,799</b>	<b>54,211</b>	<b>(564,457)</b>	<b>(525,000)</b>

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	489	-	-	420,000	525,000
Operating transfers out	(74,588)	(110,314)	(59,023)	(325,156)	-	-
Total other financing sources (uses)	(74,588)	(109,825)	(59,023)	(325,156)	420,000	525,000
<b>Excess (Deficiency) of Revenues Over (Under)</b>						
<b>Expenditures Other Financing Sources (Uses)</b>	74,053	54,501	121,776	(270,945)	(144,457)	-
<b>Fund Balance - Beginning of Year</b>	464,735	\$ 538,789	593,293	715,073	444,128	299,671
<b>Fund Balance - End of Year</b>	\$ 538,788	\$ 593,290	\$ 715,069	\$ 444,128	\$ 299,671	\$ 299,671



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FEDERAL AND STATE GRANTS							
614-001-539-000	STATE GRANTS	0	0	0	0	180,000	0
FEDERAL AND STATE GRANTS		0	0	0	0	180,000	0
CHARGES FOR SERVICES							
614-001-626-112	YOUTH CAMP	162,789	217,307	298,358	240,000	260,000	270,000
614-001-626-316	YOUTH DANCE	13,319	11,282	8,232	9,000	9,000	9,000
614-001-626-318	PILLO POLLO	2,810	1,950	1,255	2,000	1,500	1,500
614-001-626-319	GRADE SCHOOL SOCCER	241	24	0	60	0	0
614-001-626-324	GIRLS B-BALL	293	0	0	0	0	0
614-001-626-411	GIRLS B-BALL CLINIC	3,528	2,232	2,592	3,000	3,000	3,000
614-001-626-412	GIRL'S VOLLEYBALL CAMP	4,340	4,208	1,373	4,300	4,000	4,000
614-001-626-416	BOYS B-BALL CLINIC	5,084	2,666	4,149	5,000	5,000	5,000
614-001-626-502	WOMENS SOFTBALL	4,508	5,850	5,750	6,500	5,500	5,500
614-001-626-503	WOMENS VOLLEYBALL	0	0	72	0	0	0
614-001-626-605	MEN'S SOFTBALL	2,440	600	0	4,140	0	0
614-001-626-802	ADULT KICKBALL	2,690	0	0	2,035	0	0
614-001-626-803	TENNIS CONTRACT	2,598	3,804	7,543	21,000	8,000	8,000
614-001-626-806	CO-ED SOFTBALL	3,210	540	0	5,200	0	0
614-001-626-901	COMMUNITY CENTER USE	31,657	24,683	29,254	29,000	29,000	29,000
614-001-626-912	CONCESSIONS	1,200	1,270	1,700	1,500	1,500	1,500
614-001-626-913	DISCOUNT AMUSEMENT PARK TICKETS	1,052	1,389	1,377	450	500	500
614-001-626-915	DREAM CRUISE	102,031	93,171	92,225	80,000	85,000	85,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
614-001-626-925	SUMMER/WINTERFEST FEES	4,945	6,661	2,975	7,500	7,000	7,000
614-001-626-950	MISCELLANEOUS PROGRAMS	70,152	71,009	73,984	73,250	75,000	75,000
	CHARGES FOR SERVICES	<u>418,887</u>	<u>448,646</u>	<u>530,839</u>	<u>493,935</u>	<u>494,000</u>	<u>504,000</u>
INVESTMENT EARNINGS							
614-001-664-000	INVESTMENT EARNINGS	1,939	2,914	3,331	2,912	3,500	3,600
	INVESTMENT EARNINGS	<u>1,939</u>	<u>2,914</u>	<u>3,331</u>	<u>2,912</u>	<u>3,500</u>	<u>3,600</u>
PROPERTY/EQUIPMENT RENTAL							
614-001-667-003	ADVERTISING	0	20	1,125	0	0	0
	PROPERTY/EQUIPMENT RENTAL	<u>0</u>	<u>20</u>	<u>1,125</u>	<u>0</u>	<u>0</u>	<u>0</u>
CONTRIBUTION/DONATIONS							
614-001-675-000	CONTRIBUTIONS	0	500	0	0	0	0
614-001-675-001	COMMUNITY CENTER	115	54	0	0	0	0
614-001-675-002	MARQUEE	820	750	2,500	2,000	500	500
614-001-675-003	PARK RENTALS	1,320	1,100	3,992	2,775	3,500	3,500
614-001-675-005	CORPORATE DONATIONS	25,000	25,000	25,000	25,000	25,000	25,000
	CONTRIBUTION/DONATIONS	<u>27,255</u>	<u>27,404</u>	<u>31,492</u>	<u>29,775</u>	<u>29,000</u>	<u>29,000</u>
MISCELLANEOUS							
614-001-670-002	REIMBURSEMENTS - BERKLEY SCHOOLS	1,230	0	0	0	0	0
614-001-670-060	INSURANCE REIMBURSEMENTS	65	60	235	0	0	0
614-001-671-000	SUNDRY REVENUE	180	244	265	210	0	0
	MISCELLANEOUS	<u>1,475</u>	<u>304</u>	<u>500</u>	<u>210</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES							
614-001-699-000	TRANSFERS IN	0	489	0	0	0	0
614-001-699-101	TRANSFER IN FROM GENERAL FUND	0	0	0	0	320,000	425,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
OTHER FINANCING SOURCES							
614-001-699-615	TRANSFER IN FORM SENIOR ACTIVITIES	0	0	0	0	100,000	100,000
	OTHER FINANCING SOURCES	0	489	0	0	420,000	525,000
	TOTAL ESTIMATED REVENUES	449,556	479,777	567,287	526,832	1,126,500	1,061,600
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		449,556	479,777	567,287	526,832	1,126,500	1,061,600
Dept 105-PARKS AND REC ADMINISTRATION							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-105-704-000	FULL TIME EMPLOYEES	0	0	0	0	233,731	236,068
614-105-707-000	PART TIME EMPLOYEES	0	0	0	0	19,458	19,458
614-105-709-000	OVERTIME	0	0	0	0	1,500	1,500
614-105-712-000	IN LIEU	0	0	0	0	7,971	8,608
614-105-715-000	FICA	0	0	0	0	20,093	20,534
614-105-716-000	HDLO	0	0	0	0	58,586	62,264
614-105-718-000	RETIREMENT	0	0	0	0	9,176	15,445
614-105-725-000	WORKERS COMPENSATION	0	0	0	0	5,072	5,123
	SALARIES AND FRINGE BENEFITS	0	0	0	0	355,587	369,000
MATERIALS AND SUPPLIES							
614-105-728-000	OFFICE SUPPLIES	0	0	0	0	1,000	1,500
614-105-729-000	STATIONARY	0	0	0	0	700	700
614-105-744-000	UNIFORMS	0	0	0	0	1,000	1,000
614-105-750-000	PLAYGROUND/ATHLETIC	0	0	0	0	4,000	4,000
614-105-751-000	FUEL & OIL	0	0	0	0	2,585	2,585
614-105-758-000	PROGRAM SUPPLIES	0	0	0	0	3,500	3,500

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 105-PARKS AND REC ADMINISTRATION							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-105-776-000	MAINTENANCE SUPPLIES	0	0	0	0	3,000	3,000
614-105-778-000	EQUIPMENT SUPPLIES	0	0	0	0	5,000	5,000
614-105-783-000	SEED PLANT	0	0	0	0	750	750
614-105-787-000	TOOLS	0	0	0	0	200	200
	MATERIALS AND SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,735</u>	<u>22,235</u>
CONTRACTUAL SERVICES							
614-105-803-000	MEMBERSHIPS AND DUES	0	0	0	0	1,675	1,675
614-105-811-000	CUSTODIAL SERVICES	0	0	0	0	10,740	10,740
614-105-818-000	CONTRACTUAL SERVICES	0	0	0	0	15,400	12,400
614-105-901-000	ADVERTISING	0	0	0	0	1,500	1,500
	CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,315</u>	<u>26,315</u>
INSURANCE							
614-105-913-000	VEHICLE INSURANCE	0	0	0	0	2,310	2,380
614-105-914-000	LIABILITY INSURANCE	0	0	0	0	3,515	3,620
	INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,825</u>	<u>6,000</u>
UTILITIES							
614-105-920-000	UTILITIES	0	0	0	0	21,500	22,500
	UTILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,500</u>	<u>22,500</u>
OTHER CHARGES							
614-105-931-000	BUILDING MAINTENANCE	0	0	0	0	4,000	6,000
614-105-933-000	EQUIPMENT MAINTENANCE	0	0	0	0	23,000	23,000
614-105-939-000	VEHICLE MAINTENANCE	0	0	0	0	4,000	4,000
614-105-946-000	OFFICE EQUIPMENT RENTAL	0	0	0	0	3,000	3,500

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 105-PARKS AND REC ADMINISTRATION							
APPROPRIATIONS							
OTHER CHARGES							
614-105-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	0	3,200	4,200
	OTHER CHARGES	0	0	0	0	37,200	40,700
CAPITAL OUTLAY							
614-105-974-000	LAND IMPROVEMENTS	0	0	0	0	34,325	62,875
614-105-976-000	BUILDING IMPROVEMENTS	0	0	0	0	10,000	0
614-105-981-000	FURNITURE	0	0	0	0	4,000	4,000
614-105-985-000	VEHICLES	0	0	0	0	35,000	0
614-105-986-000	COMPUTER SOFTWARE	0	0	0	0	2,000	2,000
	CAPITAL OUTLAY	0	0	0	0	85,325	68,875
	TOTAL APPROPRIATIONS	0	0	0	0	556,487	555,625
NET OF REVENUES/APPROPRIATIONS - 105-PARKS AND REC AL		0	0	0	0	(556,487)	(555,625)
Dept 112-YOUTH CAMP							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-112-707-000	PART TIME EMPLOYEES	46,168	60,466	76,118	84,360	86,881	86,881
614-112-709-000	OVERTIME	1,287	11	7	0	0	0
614-112-715-000	FICA	3,645	4,627	5,823	6,454	6,650	6,650
	SALARIES AND FRINGE BENEFITS	51,100	65,104	81,948	90,814	93,531	93,531
MATERIALS AND SUPPLIES							
614-112-758-000	PROGRAM SUPPLIES	1,487	2,124	2,251	4,000	7,500	8,000
	MATERIALS AND SUPPLIES	1,487	2,124	2,251	4,000	7,500	8,000
CONTRACTUAL SERVICES							
614-112-818-000	CONTRACTUAL SERVICES	31,725	40,652	49,421	52,000	55,000	58,000
614-112-835-000	MEDICAL EXPENSES	0	0	40	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 112-YOUTH CAMP							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
614-112-853-000	TELEPHONE	0	0	135	324	0	0
	CONTRACTUAL SERVICES	31,725	40,652	49,596	52,324	55,000	58,000
	TOTAL APPROPRIATIONS	84,312	107,880	133,795	147,138	156,031	159,531
NET OF REVENUES/APPROPRIATIONS - 112-YOUTH CAMP		(84,312)	(107,880)	(133,795)	(147,138)	(156,031)	(159,531)
Dept 116-CAP PROGRAM GRANT							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-116-707-000	PART TIME EMPLOYEES	145	0	0	0	0	0
614-116-715-000	FICA	11	0	0	0	0	0
	SALARIES AND FRINGE BENEFITS	156	0	0	0	0	0
	TOTAL APPROPRIATIONS	156	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 116-CAP PROGRAM GRAN		(156)	0	0	0	0	0
Dept 316-YOUTH DANCE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-316-707-000	PART TIME EMPLOYEES	0	82	0	104	100	100
614-316-715-000	FICA	0	6	0	8	8	8
	SALARIES AND FRINGE BENEFITS	0	88	0	112	108	108
MATERIALS AND SUPPLIES							
614-316-758-000	PROGRAM SUPPLIES	0	0	0	200	0	0
	MATERIALS AND SUPPLIES	0	0	0	200	0	0
CONTRACTUAL SERVICES							
614-316-818-000	CONTRACTUAL SERVICES	8,312	8,240	6,119	8,000	7,000	7,000
	CONTRACTUAL SERVICES	8,312	8,240	6,119	8,000	7,000	7,000
	TOTAL APPROPRIATIONS	8,312	8,328	6,119	8,312	7,108	7,108
NET OF REVENUES/APPROPRIATIONS - 316-YOUTH DANCE		(8,312)	(8,328)	(6,119)	(8,312)	(7,108)	(7,108)

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 318-PILLO POLLO							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-318-707-000	PART TIME EMPLOYEES	1,360	1,006	510	1,040	900	900
614-318-715-000	FICA	104	77	39	80	69	69
	SALARIES AND FRINGE BENEFITS	<u>1,464</u>	<u>1,083</u>	<u>549</u>	<u>1,120</u>	<u>969</u>	<u>969</u>
MATERIALS AND SUPPLIES							
614-318-758-000	PROGRAM SUPPLIES	343	324	387	500	400	400
	MATERIALS AND SUPPLIES	<u>343</u>	<u>324</u>	<u>387</u>	<u>500</u>	<u>400</u>	<u>400</u>
	TOTAL APPROPRIATIONS	<u>1,807</u>	<u>1,407</u>	<u>936</u>	<u>1,620</u>	<u>1,369</u>	<u>1,369</u>
	NET OF REVENUES/APPROPRIATIONS - 318-PILLO POLLO	<u>(1,807)</u>	<u>(1,407)</u>	<u>(936)</u>	<u>(1,620)</u>	<u>(1,369)</u>	<u>(1,369)</u>
Dept 411-GIRL'S TEEN B BALL CLINIC							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-411-758-000	PROGRAM SUPPLIES	350	918	511	700	700	700
	MATERIALS AND SUPPLIES	<u>350</u>	<u>918</u>	<u>511</u>	<u>700</u>	<u>700</u>	<u>700</u>
CONTRACTUAL SERVICES							
614-411-818-000	CONTRACTUAL SERVICES	2,295	1,234	1,471	1,700	1,700	1,700
	CONTRACTUAL SERVICES	<u>2,295</u>	<u>1,234</u>	<u>1,471</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>
	TOTAL APPROPRIATIONS	<u>2,645</u>	<u>2,152</u>	<u>1,982</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
	NET OF REVENUES/APPROPRIATIONS - 411-GIRL'S TEEN B BA	<u>(2,645)</u>	<u>(2,152)</u>	<u>(1,982)</u>	<u>(2,400)</u>	<u>(2,400)</u>	<u>(2,400)</u>
Dept 412-GIRL'S VOLLEYBALL CAMP							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-412-758-000	PROGRAM SUPPLIES	420	551	0	700	700	700
	MATERIALS AND SUPPLIES	<u>420</u>	<u>551</u>	<u>0</u>	<u>700</u>	<u>700</u>	<u>700</u>
CONTRACTUAL SERVICES							
614-412-818-000	CONTRACTUAL SERVICES	2,735	2,835	2,853	2,600	2,600	2,600
	CONTRACTUAL SERVICES	<u>2,735</u>	<u>2,835</u>	<u>2,853</u>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>
	TOTAL APPROPRIATIONS	<u>3,155</u>	<u>3,386</u>	<u>2,853</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 412-GIRL'S VOLLEYBALL CAMP							
NET OF REVENUES/APPROPRIATIONS - 412-GIRL'S VOLLEYBAL		(3,155)	(3,386)	(2,853)	(3,300)	(3,300)	(3,300)
Dept 416-BOYS TEEN B BALL CLINIC							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-416-758-000	PROGRAM SUPPLIES	363	0	431	500	500	500
MATERIALS AND SUPPLIES		363	0	431	500	500	500
CONTRACTUAL SERVICES							
614-416-818-000	CONTRACTUAL SERVICES	3,283	2,245	2,657	3,500	3,500	3,500
CONTRACTUAL SERVICES		3,283	2,245	2,657	3,500	3,500	3,500
TOTAL APPROPRIATIONS		3,646	2,245	3,088	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 416-BOYS TEEN B BALI		(3,646)	(2,245)	(3,088)	(4,000)	(4,000)	(4,000)
Dept 502-WOMEN'S SOFTBALL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-502-758-000	PROGRAM SUPPLIES	272	560	1,336	1,500	1,300	1,300
MATERIALS AND SUPPLIES		272	560	1,336	1,500	1,300	1,300
CONTRACTUAL SERVICES							
614-502-818-000	CONTRACTUAL SERVICES	1,350	1,155	945	1,500	1,500	1,500
CONTRACTUAL SERVICES		1,350	1,155	945	1,500	1,500	1,500
TOTAL APPROPRIATIONS		1,622	1,715	2,281	3,000	2,800	2,800
NET OF REVENUES/APPROPRIATIONS - 502-WOMEN'S SOFTBALI		(1,622)	(1,715)	(2,281)	(3,000)	(2,800)	(2,800)
Dept 605-MEN'S SOFTBALL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-605-758-000	PROGRAM SUPPLIES	913	1,059	0	1,500	0	0
MATERIALS AND SUPPLIES		913	1,059	0	1,500	0	0
CONTRACTUAL SERVICES							
614-605-818-000	CONTRACTUAL SERVICES	810	75	0	1,500	0	0
CONTRACTUAL SERVICES		810	75	0	1,500	0	0



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 605-MEN'S SOFTBALL							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	1,723	1,134	0	3,000	0	0
NET OF REVENUES/APPROPRIATIONS - 605-MEN'S SOFTBALL		(1,723)	(1,134)	0	(3,000)	0	0
Dept 802-ADULT KICKBALL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-802-758-000	PROGRAM SUPPLIES	394	416	0	1,500	0	0
MATERIALS AND SUPPLIES		394	416	0	1,500	0	0
CONTRACTUAL SERVICES							
614-802-818-000	CONTRACTUAL SERVICES	1,605	75	0	1,500	0	0
CONTRACTUAL SERVICES		1,605	75	0	1,500	0	0
TOTAL APPROPRIATIONS		1,999	491	0	3,000	0	0
NET OF REVENUES/APPROPRIATIONS - 802-ADULT KICKBALL		(1,999)	(491)	0	(3,000)	0	0
Dept 803-TENNIS CONTRACT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
614-803-818-000	CONTRACTUAL SERVICES	0	0	0	17,000	6,000	6,000
CONTRACTUAL SERVICES		0	0	0	17,000	6,000	6,000
TOTAL APPROPRIATIONS		0	0	0	17,000	6,000	6,000
NET OF REVENUES/APPROPRIATIONS - 803-TENNIS CONTRACT		0	0	0	(17,000)	(6,000)	(6,000)
Dept 806-COED SOFTBALL							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-806-758-000	PROGRAM SUPPLIES	1,114	0	353	1,500	0	0
MATERIALS AND SUPPLIES		1,114	0	353	1,500	0	0
CONTRACTUAL SERVICES							
614-806-818-000	CONTRACTUAL SERVICES	1,200	1,695	0	1,500	0	0
CONTRACTUAL SERVICES		1,200	1,695	0	1,500	0	0
TOTAL APPROPRIATIONS		2,314	1,695	353	3,000	0	0
NET OF REVENUES/APPROPRIATIONS - 806-COED SOFTBALL		(2,314)	(1,695)	(353)	(3,000)	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 901-COMMUNITY CENTER USE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-901-707-000	PART TIME EMPLOYEES	14,697	13,842	15,950	16,640	16,640	16,640
614-901-715-000	FICA	1,051	1,118	1,220	1,273	1,275	1,275
	SALARIES AND FRINGE BENEFITS	<u>15,748</u>	<u>14,960</u>	<u>17,170</u>	<u>17,913</u>	<u>17,915</u>	<u>17,915</u>
	TOTAL APPROPRIATIONS	<u>15,748</u>	<u>14,960</u>	<u>17,170</u>	<u>17,913</u>	<u>17,915</u>	<u>17,915</u>
NET OF REVENUES/APPROPRIATIONS - 901-COMMUNITY CENTEF		<u>(15,748)</u>	<u>(14,960)</u>	<u>(17,170)</u>	<u>(17,913)</u>	<u>(17,915)</u>	<u>(17,915)</u>
Dept 912-OUTDOOR CONCESSION STAND							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-912-758-000	PROGRAM SUPPLIES	0	75	0	0	0	0
	MATERIALS AND SUPPLIES	<u>0</u>	<u>75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES							
614-912-818-000	CONTRACTUAL SERVICES	229	260	229	0	0	0
	CONTRACTUAL SERVICES	<u>229</u>	<u>260</u>	<u>229</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>229</u>	<u>335</u>	<u>229</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 912-OUTDOOR CONCESSI		<u>(229)</u>	<u>(335)</u>	<u>(229)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 913-AMUSEMENT PARK TICKET SALES							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
614-913-818-000	CONTRACTUAL SERVICES	780	965	1,629	0	0	0
	CONTRACTUAL SERVICES	<u>780</u>	<u>965</u>	<u>1,629</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>780</u>	<u>965</u>	<u>1,629</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 913-AMUSEMENT PARK I		<u>(780)</u>	<u>(965)</u>	<u>(1,629)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 915-DREAM CRUISE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-915-709-003	DREAM CRUISE	44	0	0	31,855	25,000	25,000
614-915-715-000	FICA	0	0	0	0	1,912	1,912

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 915-DREAM CRUISE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
	SALARIES AND FRINGE BENEFITS	44	0	0	31,855	26,912	26,912
MATERIALS AND SUPPLIES							
614-915-758-000	PROGRAM SUPPLIES	10,622	8,877	12,475	12,000	37,500	7,500
	MATERIALS AND SUPPLIES	10,622	8,877	12,475	12,000	37,500	7,500
CONTRACTUAL SERVICES							
614-915-818-000	CONTRACTUAL SERVICES	47,538	58,009	51,663	60,000	50,000	52,000
	CONTRACTUAL SERVICES	47,538	58,009	51,663	60,000	50,000	52,000
OTHER CHARGES							
614-915-940-000	EQUIPMENT RENTAL	0	3,760	4,869	4,315	4,300	4,300
	OTHER CHARGES	0	3,760	4,869	4,315	4,300	4,300
	TOTAL APPROPRIATIONS	58,204	70,646	69,007	108,170	118,712	90,712
	NET OF REVENUES/APPROPRIATIONS - 915-DREAM CRUISE	(58,204)	(70,646)	(69,007)	(108,170)	(118,712)	(90,712)
Dept 925-SUMMERFEST/WINTERFEST							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
614-925-758-000	PROGRAM SUPPLIES	933	951	1,115	2,000	2,000	2,500
	MATERIALS AND SUPPLIES	933	951	1,115	2,000	2,000	2,500
CONTRACTUAL SERVICES							
614-925-818-000	CONTRACTUAL SERVICES	7,943	9,084	7,275	8,000	9,000	9,000
	CONTRACTUAL SERVICES	7,943	9,084	7,275	8,000	9,000	9,000
	TOTAL APPROPRIATIONS	8,876	10,035	8,390	10,000	11,000	11,500
	NET OF REVENUES/APPROPRIATIONS - 925-SUMMERFEST/WINTE	(8,876)	(10,035)	(8,390)	(10,000)	(11,000)	(11,500)
Dept 950-MISCELLANEOUS PROGRAMS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-950-704-000	FULL TIME EMPLOYEES	0	0	1,688	3,603	0	0
614-950-706-000	STAFF	18,663	19,034	20,503	21,932	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 950-MISCELLANEOUS PROGRAMS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
614-950-707-000	PART TIME EMPLOYEES	3,090	1,668	1,941	3,120	0	0
614-950-715-000	FICA	1,604	1,584	1,845	2,192	0	0
614-950-716-000	HDLO	3,428	3,451	3,779	4,411	0	0
614-950-718-000	RETIREMENT	3,587	4,273	5,483	6,261	0	0
SALARIES AND FRINGE BENEFITS		<u>30,372</u>	<u>30,010</u>	<u>35,239</u>	<u>41,519</u>	<u>0</u>	<u>0</u>
MATERIALS AND SUPPLIES							
614-950-750-000	PLAYGROUND SUPPLY	0	0	5,903	0	6,000	6,000
614-950-758-000	PROGRAM SUPPLIES	0	65	0	1,000	1,500	1,500
MATERIALS AND SUPPLIES		<u>0</u>	<u>65</u>	<u>5,903</u>	<u>1,000</u>	<u>7,500</u>	<u>7,500</u>
CONTRACTUAL SERVICES							
614-950-801-000	BANK CHARGES	6,544	7,943	10,545	10,250	8,200	8,475
614-950-807-000	AUDIT SERVICES	2,210	2,210	2,414	2,421	2,605	2,690
614-950-818-000	CONTRACTUAL SERVICES	37,660	44,633	50,300	45,000	50,000	50,000
614-950-853-000	TELEPHONE	0	0	347	372	720	720
CONTRACTUAL SERVICES		<u>46,414</u>	<u>54,786</u>	<u>63,606</u>	<u>58,043</u>	<u>61,525</u>	<u>61,885</u>
INSURANCE							
614-950-914-000	LIABILITY INSURANCE	440	462	485	506	4,810	4,955
INSURANCE		<u>440</u>	<u>462</u>	<u>485</u>	<u>506</u>	<u>4,810</u>	<u>4,955</u>
CAPITAL OUTLAY							
614-950-974-000	LAND IMPROVEMENTS	22,841	2,265	33,423	39,700	310,000	125,000
614-950-982-000	EQUIPMENT	5,320	0	0	0	0	0
CAPITAL OUTLAY		<u>28,161</u>	<u>2,265</u>	<u>33,423</u>	<u>39,700</u>	<u>310,000</u>	<u>125,000</u>
TOTAL APPROPRIATIONS		<u>105,387</u>	<u>87,588</u>	<u>138,656</u>	<u>140,768</u>	<u>383,835</u>	<u>199,340</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 614 RECREATION REVOLVING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 950-MISCELLANEOUS PROGRAMS							
NET OF REVENUES/APPROPRIATIONS - 950-MISCELLANEOUS PF		(105,387)	(87,588)	(138,656)	(140,768)	(383,835)	(199,340)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
614-966-965-101	TRANSFERS OUT	74,588	110,314	59,023	156	0	0
OTHER FINANCING USES		<u>74,588</u>	<u>110,314</u>	<u>59,023</u>	<u>156</u>	<u>0</u>	<u>0</u>
UNCLASSIFIED							
614-966-999-546	TRANSFERS OUT TO ICE ARENA	0	0	0	325,000	0	0
UNCLASSIFIED		<u>0</u>	<u>0</u>	<u>0</u>	<u>325,000</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>74,588</u>	<u>110,314</u>	<u>59,023</u>	<u>325,156</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		<u>(74,588)</u>	<u>(110,314)</u>	<u>(59,023)</u>	<u>(325,156)</u>	<u>0</u>	<u>0</u>
ESTIMATED REVENUES - FUND 614		449,556	479,777	567,287	526,832	1,126,500	1,061,600
APPROPRIATIONS - FUND 614		375,503	425,276	445,511	797,777	1,270,957	1,061,600
NET OF REVENUES/APPROPRIATIONS - FUND 614		74,053	54,501	121,776	(270,945)	(144,457)	0
BEGINNING FUND BALANCE		464,735	538,789	593,293	715,073	444,128	299,671
ENDING FUND BALANCE		538,788	593,290	715,069	444,128	299,671	299,671

## Senior Activities Fund

The Senior Activities Fund receives revenues and disperses expenses for all programs offered to Berkley's senior population. Programs, paid for by grant funds and donations, include an educational series, medical and other health events, day trips and travel excursions.

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

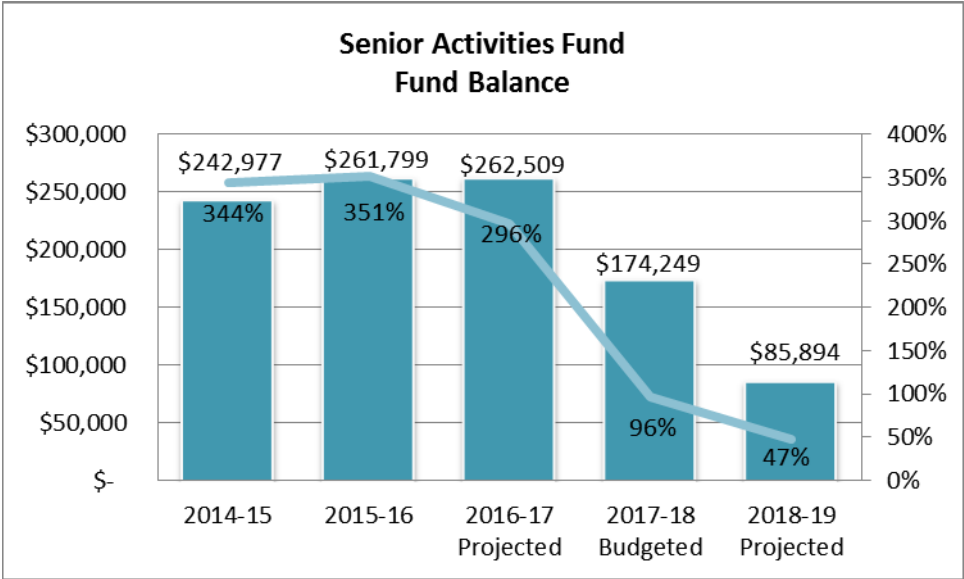
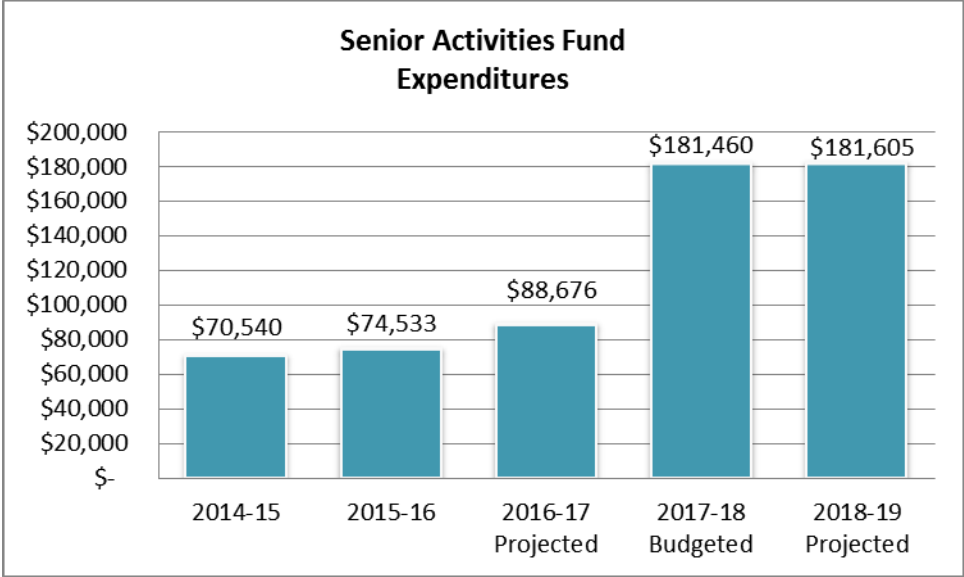
- Grant Revenues, \$22,880 (24.5%)
- Senior Charges for Services, \$16,200 (17.4%)
- Investment Earnings, \$1,300 (1.4%)
- Contributions/Donations, \$52,820 (56.7%)
- 

Grant revenues and contributions/donations 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. Charges for services are based upon a historical look back over the last three fiscal years with current participation factored into the final appropriation numbers.

Investment income is based upon an average monthly cash balance with a 0.55% rate of return for fiscal year 2017/18.

The Senior Activities Fund expenditures cover the costs for senior programs and senior transportation.

As mentioned above in the Recreation Revolving Fund, in Fiscal Year 2018, the Senior Activities Fund is budgeted to transfer funds into the Recreation Revolving Fund to assist in supporting the funds operations. The City has concluded the Senior Activities Fund's contribution to the Recreation Revolving Fund is to support the portion of past years' senior activities, Community Center building and equipment maintenance as well as a portion of the Parks and Recreation staff's overhead costs. The Senior Activities Fund Fund Balance is at a level reasonable to continue to fund operations.



**CITY OF BERKLEY, MICHIGAN  
FUND 615 - SENIOR ACTIVITIES**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Licenses and Permits	-	-	-	-	-	-
Federal and State Grants	33,187	22,324	33,566	22,880	22,880	22,880
Charges for Services	33,337	17,864	16,151	17,200	16,200	16,200
Investment earnings	906	1,288	1,340	1,275	1,300	1,350
Contributions/Donations	48,646	44,325	41,472	47,656	52,820	52,820
Miscellaneous	1,335	1,019	827	375	-	-
Total revenues	117,411	86,820	93,356	89,386	93,200	93,250
<b>Expenditures</b>						
Senior Citizen Programs	41,825	32,318	35,681	39,718	36,531	36,616
Senior Newsletter	1,092	1,112	1,053	1,200	1,500	1,500
Van Transportation Program	40,164	37,110	37,799	47,758	43,429	43,489
Total expenditures	83,081	70,540	74,533	88,676	81,460	81,605
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	34,330	16,280	18,823	710	11,740	11,645
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(100,000)	(100,000)
Total other financing sources (uses)	-	-	-	-	(100,000)	(100,000)
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	34,330	16,280	18,823	710	(88,260)	(88,355)
<b>Fund Balance - Beginning of Year</b>	192,364	\$ 226,697	242,976	261,799	262,509	174,249
<b>Fund Balance - End of Year</b>	\$ 226,694	\$ 242,977	\$ 261,799	\$ 262,509	\$ 174,249	\$ 85,894



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 615 SENIOR ACTIVITIES

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FEDERAL AND STATE GRANTS							
615-001-540-000	SMART GRANT	33,187	22,324	33,566	22,880	22,880	22,880
FEDERAL AND STATE GRANTS		33,187	22,324	33,566	22,880	22,880	22,880
CHARGES FOR SERVICES							
615-001-642-000	SENIOR NEWSLETTER	1,619	1,016	1,198	1,200	1,200	1,200
615-001-643-000	INDEPENDENCE FOR LIFE	24	0	0	0	0	0
615-001-651-000	SENIOR PROGRAMS	31,694	16,848	14,953	16,000	15,000	15,000
CHARGES FOR SERVICES		33,337	17,864	16,151	17,200	16,200	16,200
INVESTMENT EARNINGS							
615-001-664-000	INVESTMENT EARNINGS	906	1,288	1,340	1,275	1,300	1,350
INVESTMENT EARNINGS		906	1,288	1,340	1,275	1,300	1,350
CONTRIBUTION/DONATIONS							
615-001-675-000	CONTRIBUTIONS	1,400	1,264	950	950	0	0
615-001-675-001	SENIOR BUS - MUNICIPAL CREDITS	14,706	11,030	14,706	14,706	14,706	14,706
615-001-675-002	INDEPENDENCE FOR LIFE	32,540	31,950	25,782	32,000	38,114	38,114
615-001-675-003	RED HAT SOCIETY	0	81	34	0	0	0
CONTRIBUTION/DONATIONS		48,646	44,325	41,472	47,656	52,820	52,820
MISCELLANEOUS							
615-001-670-060	INSURANCE REIMBURSEMENTS	412	527	487	0	0	0
615-001-671-000	SUNDRY REVENUE	923	492	340	375	0	0
MISCELLANEOUS		1,335	1,019	827	375	0	0
TOTAL ESTIMATED REVENUES		117,411	86,820	93,356	89,386	93,200	93,250
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		117,411	86,820	93,356	89,386	93,200	93,250
Dept 110-SENIOR CITIZEN PROGRAMS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 615 SENIOR ACTIVITIES

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 110-SENIOR CITIZEN PROGRAMS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
615-110-707-000	PART-TIME EMPLOYEES	11,370	13,580	14,540	14,645	14,646	14,646
615-110-715-000	FICA	870	1,039	1,112	1,120	1,120	1,120
	SALARIES AND FRINGE BENEFITS	<u>12,240</u>	<u>14,619</u>	<u>15,652</u>	<u>15,765</u>	<u>15,766</u>	<u>15,766</u>
MATERIALS AND SUPPLIES							
615-110-758-000	PROGRAM SUPPLIES	409	128	311	400	1,500	1,500
615-110-781-000	VEHICLE SUPPLIES	1,093	1,516	1,043	1,500	1,500	1,500
	MATERIALS AND SUPPLIES	<u>1,502</u>	<u>1,644</u>	<u>1,354</u>	<u>1,900</u>	<u>3,000</u>	<u>3,000</u>
CONTRACTUAL SERVICES							
615-110-807-000	AUDIT SERVICES	1,336	1,336	1,458	1,462	1,575	1,630
615-110-818-000	CONTRACTUAL SERVICES	23,750	9,846	9,687	13,000	11,000	11,000
	CONTRACTUAL SERVICES	<u>25,086</u>	<u>11,182</u>	<u>11,145</u>	<u>14,462</u>	<u>12,575</u>	<u>12,630</u>
INSURANCE							
615-110-913-000	VEH EQ INSURANCE	948	928	923	964	580	595
615-110-914-000	LIABILITY INSURANCE	1,413	1,485	1,558	1,627	610	625
	INSURANCE	<u>2,361</u>	<u>2,413</u>	<u>2,481</u>	<u>2,591</u>	<u>1,190</u>	<u>1,220</u>
OTHER CHARGES							
615-110-939-000	VEHICLE MAINTENANCE	636	2,460	5,049	5,000	4,000	4,000
	OTHER CHARGES	<u>636</u>	<u>2,460</u>	<u>5,049</u>	<u>5,000</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL APPROPRIATIONS	<u>41,825</u>	<u>32,318</u>	<u>35,681</u>	<u>39,718</u>	<u>36,531</u>	<u>36,616</u>
NET OF REVENUES/APPROPRIATIONS - 110-SENIOR CITIZEN P		(41,825)	(32,318)	(35,681)	(39,718)	(36,531)	(36,616)
Dept 111-SENIOR NEWSLETTER							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
615-111-904-000	PRINTING	1,092	1,112	1,053	1,200	1,500	1,500
	CONTRACTUAL SERVICES	<u>1,092</u>	<u>1,112</u>	<u>1,053</u>	<u>1,200</u>	<u>1,500</u>	<u>1,500</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 615 SENIOR ACTIVITIES

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 111-SENIOR NEWSLETTER							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	1,092	1,112	1,053	1,200	1,500	1,500
NET OF REVENUES/APPROPRIATIONS - 111-SENIOR NEWSLETTE		(1,092)	(1,112)	(1,053)	(1,200)	(1,500)	(1,500)
Dept 113-VAN TRANSPORTATION PROGRAM							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
615-113-707-000	PART-TIME EMPLOYEES	29,518	26,994	25,987	35,864	32,103	32,103
615-113-715-000	FICA	2,257	2,067	1,988	2,744	2,456	2,456
SALARIES AND FRINGE BENEFITS		31,775	29,061	27,975	38,608	34,559	34,559
MATERIALS AND SUPPLIES							
615-113-751-000	FUEL&LUBE	6,425	5,380	3,960	4,770	4,700	4,700
MATERIALS AND SUPPLIES		6,425	5,380	3,960	4,770	4,700	4,700
CONTRACTUAL SERVICES							
615-113-818-000	CONTRACTUAL SERVICES	40	0	0	0	0	0
615-113-835-000	MEDICAL EXPENSES	416	64	225	0	0	0
615-113-853-000	TELEPHONE	0	0	48	324	0	0
CONTRACTUAL SERVICES		456	64	273	324	0	0
INSURANCE							
615-113-913-000	VEH EQ INSURANCE	1,508	1,558	1,969	2,056	2,170	2,230
INSURANCE		1,508	1,558	1,969	2,056	2,170	2,230
OTHER CHARGES							
615-113-939-000	VEHICLE MAINTENANCE	0	1,047	3,622	2,000	2,000	2,000
OTHER CHARGES		0	1,047	3,622	2,000	2,000	2,000
TOTAL APPROPRIATIONS		40,164	37,110	37,799	47,758	43,429	43,489
NET OF REVENUES/APPROPRIATIONS - 113-VAN TRANSPORTATI		(40,164)	(37,110)	(37,799)	(47,758)	(43,429)	(43,489)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
615-966-999-614	TRANSFERS OUT TO REC REVOLVING	0	0	0	0	100,000	100,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 615 SENIOR ACTIVITIES

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
	OTHER FINANCING USES	0	0	0	0	100,000	100,000
	TOTAL APPROPRIATIONS	0	0	0	0	100,000	100,000
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		0	0	0	0	(100,000)	(100,000)
ESTIMATED REVENUES - FUND 615		117,411	86,820	93,356	89,386	93,200	93,250
APPROPRIATIONS - FUND 615		83,081	70,540	74,533	88,676	181,460	181,605
NET OF REVENUES/APPROPRIATIONS - FUND 615		34,330	16,280	18,823	710	(88,260)	(88,355)
	BEGINNING FUND BALANCE	192,364	226,697	242,976	261,799	262,509	174,249
	ENDING FUND BALANCE	226,694	242,977	261,799	262,509	174,249	85,894

## **Downtown Development Authority**

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

The general area of the DDA can be described as incorporating all property along both sides of Twelve Mile Road from Coolidge Highway to Greenfield and both sides of Coolidge Highway from Twelve Mile to Eleven Mile.

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

The \$2.00/thousand tax rate that has been levied has been rolled back due to the Headlee tax limitation constitutional amendment to \$1.9217/thousand property tax value. The DDA \$1.9217 levy generates \$54,825 in gross taxable revenue. However, the DDA tax capture limits the DDA revenues for operation leaving \$39,735 in property tax revenue for DDA operations for fiscal year 2017/18.

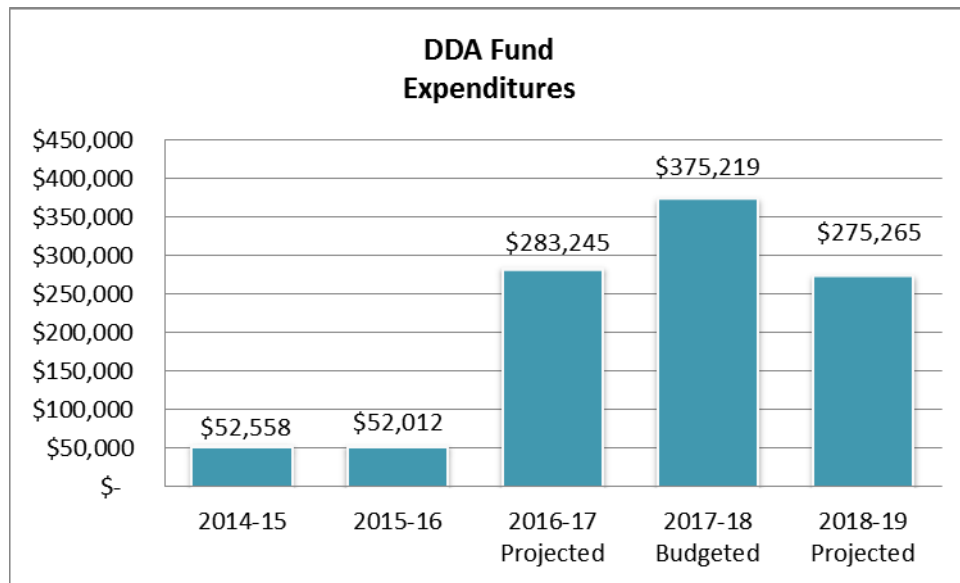
In addition to the \$2.00/thousand tax rate, the Berkley DDA captures property taxes from all taxing units with the exception of the State School levy, the Zoo Authority, the Detroit Institute of Arts and the Non-Homestead School tax levies. The City of Berkley is the largest taxing unit the DDA captures taxes from. Base year taxable value was established in 1994 with two Oakland County Equalization adjustments. Base year tax value is combined real and personal taxable value of \$20,676,910. Estimated capture value of the DDA district is \$8.4 million

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

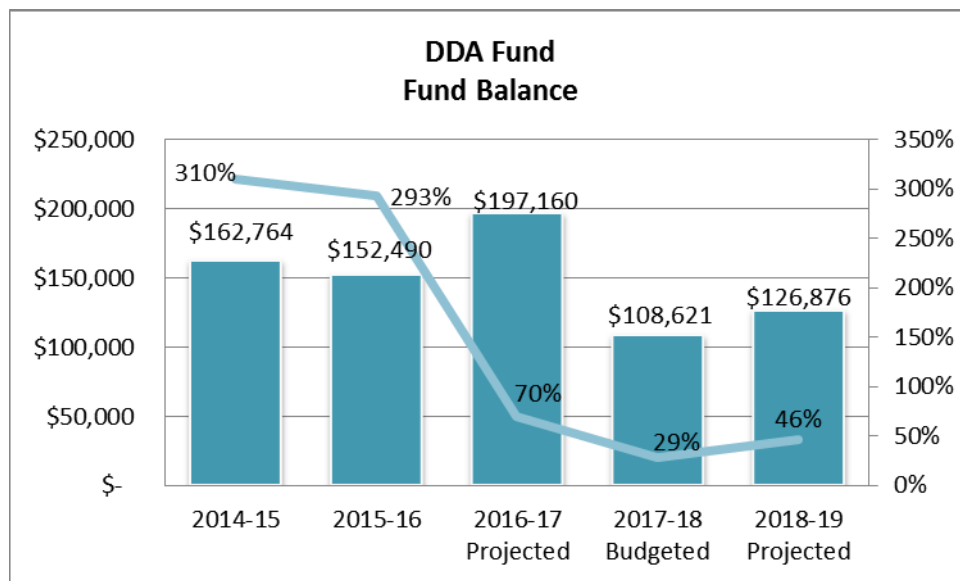
- Tax Revenues, \$2.00/thousand tax value, \$39,735 (13.9%)
- Tax Revenues – Capture, \$193,756 (67.5%)
- State Reimbursement – PPT, \$31,160 (10.9%)
- Investment Earnings, \$2,029 (.7%)
- Contributions/Donations, \$20,000 (7.0%)

Investment income is based upon an average monthly cash balance with a 0.55% rate of return for fiscal year 2017/18.

In FY 2017-18, the Downtown Development Authority has budgeted \$205,630 for streetscape and design expenditures including, but not limited to, a façade grant program, Design Guidelines, Coolidge lighting program, wayfinding signage, and expanded summer flower baskets and plantings. In addition, it has budgeted for several DDA sponsored activities including the Hometown Holiday & Lights, the Ladies Night Out events, and the Berkley StreetArt Fest. The DDA continues to support community-sponsored events such as Art Bash, Oakland County Irish Fest, and the downtown summer concert series.



**Note: FY 2014-15 and FY 2015-16 only includes Fund 814 DDA expenditures. FY 2016-17, 2017-18, and 2018-19 include a combined DDA Fund of the previous DDA and DDA-TIF Funds (814 and 815)**



**CITY OF BERKLEY, MICHIGAN  
FUND 814 - DDA**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property Taxes	39,386	39,678	39,648	233,491	233,491	233,491
State Shared Revenue	-	-	-	-	31,160	33,000
Investment earnings	890	983	890	2,028	2,029	2,029
Miscellaneous	-	1,100	1,200	1,800	20,000	25,000
<b>Total revenues</b>	<b>40,276</b>	<b>41,761</b>	<b>41,738</b>	<b>237,319</b>	<b>286,680</b>	<b>293,520</b>
<b>Expenditures</b>						
Administration	-	-	-	27,628	52,506	54,506
City Hall	-	-	-	2,500	2,500	2,500
Operations	2,987	3,046	3,540	4,145	10,145	10,145
Special Events	19,276	28,812	36,334	42,785	56,285	55,835
Appearance	24,280	20,700	12,138	-	-	-
Marketing and Advertising	-	-	-	37,454	39,454	40,000
Streetscape and Design	-	-	-	48,728	105,630	63,580
Business Development	-	-	-	26,600	8,699	8,699
Public Improvement	-	-	-	93,405	100,000	40,000
<b>Total expenditures</b>	<b>46,543</b>	<b>52,558</b>	<b>52,012</b>	<b>283,245</b>	<b>375,219</b>	<b>275,265</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,267)</b>	<b>(10,797)</b>	<b>(10,274)</b>	<b>(45,926)</b>	<b>(88,539)</b>	<b>18,255</b>
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	-	-	90,596	-	-
Operating transfers out	(77,267)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(77,267)</b>	<b>-</b>	<b>-</b>	<b>90,596</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	<b>(83,534)</b>	<b>(10,797)</b>	<b>(10,274)</b>	<b>44,670</b>	<b>(88,539)</b>	<b>18,255</b>
<b>Fund Balance - Beginning of Year</b>	<b>257,095</b>	<b>\$ 173,561</b>	<b>162,764</b>	<b>152,490</b>	<b>197,160</b>	<b>108,621</b>
<b>Fund Balance - End of Year</b>	<b>\$ 173,561</b>	<b>\$ 162,764</b>	<b>\$ 152,490</b>	<b>\$ 197,160</b>	<b>\$ 108,621</b>	<b>\$ 126,876</b>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
814-001-401-000	PROPERTY TAXES	39,386	39,678	39,647	39,735	39,735	39,735
814-001-401-001	PROPERTY TAX CAPTURE - DDA	0	0	0	193,756	193,756	193,756
	PROPERTY TAXES	<u>39,386</u>	<u>39,678</u>	<u>39,647</u>	<u>233,491</u>	<u>233,491</u>	<u>233,491</u>
STATE SHARED REVENUE							
814-001-549-010	STATE REIMBURSEMENTS - PPT	0	0	0	0	31,160	33,000
	STATE SHARED REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,160</u>	<u>33,000</u>
INVESTMENT EARNINGS							
814-001-664-000	INVESTMENT EARNINGS	890	983	890	2,027	2,029	2,029
	INVESTMENT EARNINGS	<u>890</u>	<u>983</u>	<u>890</u>	<u>2,027</u>	<u>2,029</u>	<u>2,029</u>
CONTRIBUTION/DONATIONS							
814-001-675-005	CORPORATE DONATIONS	0	1,100	1,200	1,800	0	0
814-001-675-814	EVENT SPONSORSHIPS	0	0	0	0	20,000	25,000
	CONTRIBUTION/DONATIONS	<u>0</u>	<u>1,100</u>	<u>1,200</u>	<u>1,800</u>	<u>20,000</u>	<u>25,000</u>
OTHER FINANCING SOURCES							
814-001-699-815	TRANSFER IN FROM 815 DDA	0	0	0	90,596	0	0
	OTHER FINANCING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,596</u>	<u>0</u>	<u>0</u>
	TOTAL ESTIMATED REVENUES	<u>40,276</u>	<u>41,761</u>	<u>41,737</u>	<u>327,914</u>	<u>286,680</u>	<u>293,520</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>40,276</u>	<u>41,761</u>	<u>41,737</u>	<u>327,914</u>	<u>286,680</u>	<u>293,520</u>
Dept 175-DDA ADMINISTRATION							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
814-175-728-000	OFFICE SUPPLIES	0	0	0	1,020	1,290	1,290
	MATERIALS AND SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,020</u>	<u>1,290</u>	<u>1,290</u>
CONTRACTUAL SERVICES							
814-175-818-000	CONTRACTUAL SERVICES	0	0	0	20,000	48,000	50,000
	CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>48,000</u>	<u>50,000</u>



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 175-DDA ADMINISTRATION							
APPROPRIATIONS							
OTHER CHARGES							
814-175-814-001	WEBSITE	0	0	0	608	216	216
814-175-817-008	BOARD STRATEGIC PLANNING	0	0	0	5,000	1,500	1,500
814-175-960-000	PROFESSIONAL DEVELOPMENT	0	0	0	1,000	1,500	1,500
	OTHER CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,608</u>	<u>3,216</u>	<u>3,216</u>
	TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,628</u>	<u>52,506</u>	<u>54,506</u>
NET OF REVENUES/APPROPRIATIONS - 175-DDA ADMINISTRATI		0	0	0	(27,628)	(52,506)	(54,506)
Dept 265-CITY HALL							
APPROPRIATIONS							
OTHER CHARGES							
814-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPEN	0	0	0	2,500	2,500	2,500
	OTHER CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		0	0	0	(2,500)	(2,500)	(2,500)
Dept 822-DDA OPERATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
814-822-727-100	INTERNAL SERVICES - LABOR	0	0	0	0	6,000	6,000
	SALARIES AND FRINGE BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>
CONTRACTUAL SERVICES							
814-822-807-000	AUDIT SERVICES	1,577	1,577	1,740	1,745	1,745	1,745
814-822-818-000	SERVICES	1,410	1,469	1,800	2,400	2,400	2,400
	CONTRACTUAL SERVICES	<u>2,987</u>	<u>3,046</u>	<u>3,540</u>	<u>4,145</u>	<u>4,145</u>	<u>4,145</u>
	TOTAL APPROPRIATIONS	<u>2,987</u>	<u>3,046</u>	<u>3,540</u>	<u>4,145</u>	<u>10,145</u>	<u>10,145</u>
NET OF REVENUES/APPROPRIATIONS - 822-DDA OPERATIONS		(2,987)	(3,046)	(3,540)	(4,145)	(10,145)	(10,145)
Dept 824-SPECIAL EVENTS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 824-SPECIAL EVENTS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
814-824-706-000	DPW WORKERS	1,644	592	565	1,317	1,317	1,317
814-824-712-000	IN LIEU	0	5	8	17	17	17
814-824-715-000	FICA	127	46	44	102	102	102
814-824-716-000	HDLO	1,238	640	597	529	529	529
814-824-718-000	RETIREMENT	498	200	197	484	484	484
814-824-722-000	SICK LEAVE	14	8	4	8	8	8
	SALARIES AND FRINGE BENEFITS	<u>3,521</u>	<u>1,491</u>	<u>1,415</u>	<u>2,457</u>	<u>2,457</u>	<u>2,457</u>
CONTRACTUAL SERVICES							
814-824-817-004	DDA - EVENTS	14,005	22,696	31,919	0	0	0
814-824-817-005	DDA - MEDIA	1,750	4,625	3,000	0	0	0
814-824-817-009	HOMETOWN HOLIDAY EVENT	0	0	0	4,000	4,000	4,000
814-824-817-010	LADIES NIGHT OUT	0	0	0	5,000	5,000	5,000
814-824-817-011	DOWNTOWN SUMMER CONCERTS	0	0	0	1,200	1,200	750
814-824-817-012	ART BASH	0	0	0	500	500	500
814-824-817-013	STREET ART FEST	0	0	0	0	500	500
814-824-817-014	OAKLAND COUNTY IRISH FEST	0	0	0	628	628	10,628
814-824-817-015	HOLIDAY LIGHTS	0	0	0	23,000	26,000	26,000
814-824-818-000	CONTRACTUAL SERVICES	0	0	0	6,000	6,000	6,000
	CONTRACTUAL SERVICES	<u>15,755</u>	<u>27,321</u>	<u>34,919</u>	<u>40,328</u>	<u>43,828</u>	<u>53,378</u>
	TOTAL APPROPRIATIONS	<u>19,276</u>	<u>28,812</u>	<u>36,334</u>	<u>42,785</u>	<u>46,285</u>	<u>55,835</u>
	NET OF REVENUES/APPROPRIATIONS - 824-SPECIAL EVENTS	(19,276)	(28,812)	(36,334)	(42,785)	(46,285)	(55,835)

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 825-APPEARANCE							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
814-825-830-001	STREET MAINTENANCE	24,280	20,700	12,138	0	0	0
	CONTRACTUAL SERVICES	<u>24,280</u>	<u>20,700</u>	<u>12,138</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>24,280</u>	<u>20,700</u>	<u>12,138</u>	<u>0</u>	<u>0</u>	<u>0</u>
	NET OF REVENUES/APPROPRIATIONS - 825-APPEARANCE	<u>(24,280)</u>	<u>(20,700)</u>	<u>(12,138)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 826-MARKETING AND ADVERTISING							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
814-826-818-000	CONTRACTUAL SERVICES	0	0	0	3,000	0	0
814-826-901-000	ADVERTISING	0	0	0	34,454	34,454	35,000
	CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,454</u>	<u>34,454</u>	<u>35,000</u>
OTHER CHARGES							
814-826-901-001	GENERAL MARKETING	0	0	0	0	5,000	5,000
	OTHER CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
	TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,454</u>	<u>39,454</u>	<u>40,000</u>
	NET OF REVENUES/APPROPRIATIONS - 826-MARKETING AND AI	<u>0</u>	<u>0</u>	<u>0</u>	<u>(37,454)</u>	<u>(39,454)</u>	<u>(40,000)</u>
Dept 829-STREETScape & DESIGN							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
814-829-758-010	BANNERS	0	0	0	0	2,500	5,000
814-829-818-000	CONTRACTUAL SERVICES	0	0	0	14,370	0	0
814-829-818-200	FLOWER BASKET PROGRAM	0	0	0	28,130	28,130	31,080
814-829-818-201	PUBLIC ART/PLACEMAKING	0	0	0	2,228	15,000	7,500
814-829-818-202	DESIGN GUIDELINES	0	0	0	0	50,000	0
	CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,728</u>	<u>95,630</u>	<u>43,580</u>
CAPITAL OUTLAY							
814-829-974-001	FACADE GRANT INCENTIVE PROGRAM	0	0	0	4,000	20,000	20,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 829-STREETScape & DESIGN							
APPROPRIATIONS							
CAPITAL OUTLAY							
	CAPITAL OUTLAY	0	0	0	4,000	20,000	20,000
	TOTAL APPROPRIATIONS	0	0	0	48,728	115,630	63,580
NET OF REVENUES/APPROPRIATIONS - 829-STREETScape & DE		0	0	0	(48,728)	(115,630)	(63,580)
Dept 830-BUSINESS DEVELOPMENT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
814-830-818-203	MARKET ANALYSIS	0	0	0	25,000	0	0
814-830-818-204	BUSINESS RECRUITMENT	0	0	0	0	5,000	5,000
	CONTRACTUAL SERVICES	0	0	0	25,000	5,000	5,000
OTHER CHARGES							
814-830-814-002	BUSINESS DATABASE CRM	0	0	0	1,500	299	299
814-830-960-100	BUSINESS SUPPORT/TRAINING	0	0	0	0	3,000	3,000
814-830-960-110	QUARTERLY MERCHANT MEETINGS	0	0	0	100	400	400
	OTHER CHARGES	0	0	0	1,600	3,699	3,699
	TOTAL APPROPRIATIONS	0	0	0	26,600	8,699	8,699
NET OF REVENUES/APPROPRIATIONS - 830-BUSINESS DEVELOPE		0	0	0	(26,600)	(8,699)	(8,699)
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
814-940-821-001	ENGINEERING - ROBINA PROJECT	0	0	0	11,796	0	0
	CONTRACTUAL SERVICES	0	0	0	11,796	0	0
CAPITAL OUTLAY							
814-940-974-002	STREETScape IMPROVEMENTS	0	0	0	0	60,000	0
814-940-974-005	WAYFINDING	0	0	0	13,500	40,000	40,000
814-940-974-006	BANNERS POLE REPLACEMENT	0	0	0	23,000	0	0
814-940-976-738	BUILDING IMPROVEMENTS - LIBRARY	0	0	0	45,109	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 814 DDA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CAPITAL OUTLAY							
	CAPITAL OUTLAY	0	0	0	81,609	100,000	40,000
	TOTAL APPROPRIATIONS	0	0	0	93,405	100,000	40,000
NET OF REVENUES/APPROPRIATIONS - 940-PUBLIC IMPROVEME		0	0	0	(93,405)	(100,000)	(40,000)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
	814-966-999-000 TRANSFERS OUT	77,267	0	0	0	0	0
	OTHER FINANCING USES	77,267	0	0	0	0	0
	TOTAL APPROPRIATIONS	77,267	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		(77,267)	0	0	0	0	0
ESTIMATED REVENUES - FUND 814		40,276	41,761	41,737	327,914	286,680	293,520
APPROPRIATIONS - FUND 814		123,810	52,558	52,012	283,245	375,219	275,265
NET OF REVENUES/APPROPRIATIONS - FUND 814		(83,534)	(10,797)	(10,275)	44,669	(88,539)	18,255
	BEGINNING FUND BALANCE	257,095	173,561	162,765	152,491	197,160	108,621
	ENDING FUND BALANCE	173,561	162,764	152,490	197,160	108,621	126,876

**CITY OF BERKLEY, MICHIGAN  
FUND 815 - DDA-TIF**

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property Taxes	208,127	188,854	199,017	-	-	-
State Shared Revenues	-	25,683	46,161	-	-	-
Investment Earnings	759	1,113	819	-	-	-
Total revenues	<u>208,886</u>	<u>215,650</u>	<u>245,997</u>	-	-	-
<b>Expenditures</b>						
City Hall	16,389	1,737	8	-	-	-
Public Improvement	78,666	21,132	43,936	-	-	-
Total expenditures	<u>95,055</u>	<u>22,869</u>	<u>43,944</u>	-	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	113,831	192,781	202,053	-	-	-
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	77,267	-	3,404	-	-	-
Operating transfers out	(188,340)	(205,020)	(210,400)	(90,596)	-	-
Total other financing sources (uses)	<u>(111,073)</u>	<u>(205,020)</u>	<u>(206,996)</u>	<u>(90,596)</u>	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures Other Financing Sources (Uses)</b>	2,758	(12,239)	(4,943)	(90,596)	-	-
<b>Fund Balance - Beginning of Year</b>	<u>105,020</u>	<u>\$ 107,778</u>	<u>95,539</u>	<u>90,596</u>	-	-
<b>Fund Balance - End of Year</b>	<u>\$ 107,778</u>	<u>\$ 95,539</u>	<u>\$ 90,596</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 815 DDA-TIF

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
815-001-401-000	PROPERTY TAXES	208,127	188,854	199,017	0	0	0
	PROPERTY TAXES	<u>208,127</u>	<u>188,854</u>	<u>199,017</u>	<u>0</u>	<u>0</u>	<u>0</u>
STATE SHARED REVENUE							
815-001-549-010	STATE REIMBURSEMENTS - PPT	0	25,683	46,161	0	0	0
	STATE SHARED REVENUE	<u>0</u>	<u>25,683</u>	<u>46,161</u>	<u>0</u>	<u>0</u>	<u>0</u>
INVESTMENT EARNINGS							
815-001-664-000	INVESTMENT EARNINGS	759	1,114	818	0	0	0
	INVESTMENT EARNINGS	<u>759</u>	<u>1,114</u>	<u>818</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES							
815-001-699-000	TRANSFERS IN	77,267	0	3,404	0	0	0
	OTHER FINANCING SOURCES	<u>77,267</u>	<u>0</u>	<u>3,404</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL ESTIMATED REVENUES	<u>286,153</u>	<u>215,651</u>	<u>249,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>286,153</u>	<u>215,651</u>	<u>249,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 265-CITY HALL							
APPROPRIATIONS							
OTHER CHARGES							
815-265-921-100	TRIBUNAL/BOARD OF REVIEW TAX EXPEM	16,389	1,737	8	0	0	0
	OTHER CHARGES	<u>16,389</u>	<u>1,737</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>16,389</u>	<u>1,737</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>
	NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL	<u>(16,389)</u>	<u>(1,737)</u>	<u>(8)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
815-940-821-001	ENGINEERING - ROBINA PROJECT	0	0	12,100	0	0	0
815-940-821-030	PLANNING - LSL	0	10,016	1,270	0	0	0
	CONTRACTUAL SERVICES	<u>0</u>	<u>10,016</u>	<u>13,370</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY							

BUDGET REPORT FOR CITY OF BERKLEY

Fund: 815 DDA-TIF

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CAPITAL OUTLAY							
815-940-974-003	SIDEWALK REPAIR	1,400	0	15,616	0	0	0
815-940-976-738	BUILDING IMPROVEMENTS - LIBRARY	77,266	11,116	14,950	0	0	0
CAPITAL OUTLAY		<u>78,666</u>	<u>11,116</u>	<u>30,566</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>78,666</u>	<u>21,132</u>	<u>43,936</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 940-PUBLIC IMPROVEME		<u>(78,666)</u>	<u>(21,132)</u>	<u>(43,936)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
815-966-965-302	TRANSFER OUT	188,340	205,020	210,400	0	0	0
815-966-965-814	TRANSFER OUT TO 814 DDA	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,596</u>	<u>0</u>	<u>0</u>
OTHER FINANCING USES		<u>188,340</u>	<u>205,020</u>	<u>210,400</u>	<u>90,596</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATIONS		<u>188,340</u>	<u>205,020</u>	<u>210,400</u>	<u>90,596</u>	<u>0</u>	<u>0</u>
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		<u>(188,340)</u>	<u>(205,020)</u>	<u>(210,400)</u>	<u>(90,596)</u>	<u>0</u>	<u>0</u>
ESTIMATED REVENUES - FUND 815		286,153	215,651	249,400	0	0	0
APPROPRIATIONS - FUND 815		283,395	227,889	254,344	90,596	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 815		2,758	(12,238)	(4,944)	(90,596)	0	0
BEGINNING FUND BALANCE		105,020	107,777	95,540	90,596	0	0
ENDING FUND BALANCE		107,778	95,539	90,596	0	0	0
ESTIMATED REVENUES - ALL FUNDS		3,714,245	4,348,233	4,319,087	4,081,398	4,310,401	4,444,773
APPROPRIATIONS - ALL FUNDS		3,474,179	4,385,216	3,195,243	5,298,307	5,185,813	4,556,341
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		240,066	(36,983)	1,123,844	(1,216,909)	(875,412)	(111,568)
BEGINNING FUND BALANCE - ALL FUNDS		3,164,805	3,404,877	3,367,895	4,491,746	3,274,837	2,399,425
ENDING FUND BALANCE - ALL FUNDS		3,404,871	3,367,894	4,491,739	3,274,837	2,399,425	2,287,857



## Debt Service Fund

The City of Berkley currently has one debt fund outstanding that the City levies a tax to defray the cost of the bond issue.

### **Road Bonds - Current:**

In November 2005, the City of Berkley voters passed unlimited tax levies to defray the cost of three bond proposals that would rehabilitate the most severely damaged major and local streets in the City. Bonds were sold in April 2006 in three different issues. The Twelve Mile Road bond debt issue and The Major and Local Road debt issue, with payments beginning in July 2006 and now paid in full. The Eleven Mile Road bond debt issue is for a 15 year period beginning in July 2006, maturing in 2021. The remaining debt issue is as follows:

- \$1,050,000 for Eleven Mile Road
- Fiscal Year 2018 principal payment \$225,000, interest \$37,500

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.

**CITY OF BERKLEY, MICHIGAN  
FUND 311 - 11 MILE ROAD BONDS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property taxes	\$ 225,363	\$ 240,504	\$ 257,088	\$ 273,005	\$ 258,700	\$ 274,200
Investment earnings	115	174	242	167	250	250
State Shared Revenue - PPT	-	-	2,503	5,535	4,300	4,300
<b>Total revenues</b>	<u>225,478</u>	<u>240,678</u>	<u>259,833</u>	<u>278,707</u>	<u>263,250</u>	<u>278,750</u>
<b>Expenditures</b>						
Debt service	219,313	237,406	254,787	272,194	263,250	278,750
<b>Total expenditures</b>	<u>219,313</u>	<u>237,406</u>	<u>254,787</u>	<u>272,194</u>	<u>263,250</u>	<u>278,750</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	6,165	3,272	5,046	6,513	-	-
<b>Other Financing Sources</b>						
Operating transfers in	-	-	18,030	-	-	-
Operating transfers out	-	-	-	-	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>18,030</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	6,165	3,272	23,076	6,513	-	-
<b>Fund Balance, Beginning of Year</b>	<u>17,493</u>	<u>23,658</u>	<u>26,930</u>	<u>50,006</u>	<u>56,519</u>	<u>56,519</u>
<b>Fund Balance, End of Year</b>	<u>\$ 23,658</u>	<u>\$ 26,930</u>	<u>\$ 50,006</u>	<u>\$ 56,519</u>	<u>\$ 56,519</u>	<u>\$ 56,519</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 311 11 MILE ROAD BONDS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
311-001-401-000	PROPERTY TAXES	225,363	240,504	257,088	277,305	264,000	279,500
311-001-401-815	PROPERTY TAXES - DDA CAPTURE	0	0	0	(4,300)	(4,300)	(4,300)
311-001-401-900	PROPERTY TAXES - CHARGEBACKS	0	0	0	0	(1,000)	(1,000)
	PROPERTY TAXES	225,363	240,504	257,088	273,005	258,700	274,200
STATE SHARED REVENUE							
311-001-549-010	STATE REIMBURSEMENTS - PPT	0	0	2,503	5,535	4,300	4,300
	STATE SHARED REVENUE	0	0	2,503	5,535	4,300	4,300
INVESTMENT EARNINGS							
311-001-664-000	INVESTMENT EARNINGS	115	174	243	166	250	250
	INVESTMENT EARNINGS	115	174	243	166	250	250
OTHER FINANCING SOURCES							
311-001-699-000	TRANSFERS IN	0	0	18,030	0	0	0
	OTHER FINANCING SOURCES	0	0	18,030	0	0	0
	TOTAL ESTIMATED REVENUES	225,478	240,678	277,864	278,706	263,250	278,750
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	225,478	240,678	277,864	278,706	263,250	278,750
Dept 938-CAPITAL PROJECT							
APPROPRIATIONS							
DEBT SERVICE							
311-938-993-000	PRINCIPAL	150,000	175,000	200,000	225,000	225,000	250,000
311-938-995-000	INTEREST	69,313	62,406	54,788	46,444	37,500	28,000
311-938-997-000	PAYING AGENT FEES	0	0	0	750	750	750
	DEBT SERVICE	219,313	237,406	254,788	272,194	263,250	278,750
	TOTAL APPROPRIATIONS	219,313	237,406	254,788	272,194	263,250	278,750
	NET OF REVENUES/APPROPRIATIONS - 938-CAPITAL PROJECT	(219,313)	(237,406)	(254,788)	(272,194)	(263,250)	(278,750)
	ESTIMATED REVENUES - FUND 311	225,478	240,678	277,864	278,706	263,250	278,750
	APPROPRIATIONS - FUND 311	219,313	237,406	254,788	272,194	263,250	278,750

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 311 11 MILE ROAD BONDS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 311		6,165	3,272	23,076	6,512	0	0
BEGINNING FUND BALANCE		17,493	23,658	26,930	50,007	56,519	56,519
ENDING FUND BALANCE		23,658	26,930	50,006	56,519	56,519	56,519

## **CAPITAL PROJECT FUNDS – OVERVIEW**

Capital Project Funds are described as financial resources used for the acquisition or construction of major capital projects. These operating funds are utilized for those expenses that are non-recurring in nature over a long period of time.

The City in most instances will utilize cash on hand or anticipated revenues from the fiscal year the capital expenditure will be made. However, in some instances the City will borrow funds through the sale of bonds or bank financing to finance capital projects.

The City currently has only two active Capital Project Funds that the City utilizes. The Court Building Fund was reclassified from a special revenue fund to a Capital Project Fund in fiscal year 2010/11 due to Government Accounting Standards Board accounting Statement 54. This Capital Project Fund is the Court Building Fund. The Sidewalk Fund was a new fund in 2016/17.

## **District Court Building Fund**

In March 2006, the Berkley City Council approved an ordinance under Michigan Compiled Law section 141.261 which allows for a specific fine to be levied by the District Court on a civil infraction. The funds derived from these fines are to be utilized to provide for the renovation or expansion of the Berkley District Court facility including furniture, fixtures and necessary equipment. Beginning July 1, 2015, the 45-A District Court was consolidated with the City of Royal Oak's 44<sup>th</sup> District Court. Upon the dissolution of the 45-A District Court, the capital improvement funds are permissible to be transferred to the General Fund to be used pursuant to MCLA 141.262.

**CITY OF BERKLEY, MICHIGAN  
FUND 266 - COURT BUILDING FUND**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Fines and Forfeits	-	-	21,532	10,600	-	-
Federal Sources	-	-	-	-	-	-
Investment earnings	2,821	4,020	4,159	4,009	4,000	4,000
Miscellaneous	92,682	85,537	-	-	-	-
Total revenues	95,503	89,557	25,691	14,609	4,000	4,000
<b>Expenditures</b>						
Capital outlay	11,585	1,586	-	-	-	-
Debt service	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total expenditures	11,585	1,586	-	-	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	83,918	87,971	25,691	14,609	4,000	4,000
<b>Other Financing Sources (Uses)</b>						
Bond Proceeds						
Operating transfers in	-	-	-	103,500	100,000	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	103,500	100,000	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	83,918	87,971	25,691	(88,891)	(96,000)	4,000
<b>Fund Balance, Beginning of Year</b>	603,012	686,930	774,901	800,592	711,701	615,701
<b>Fund Balance (Deficit), End of Year</b>	686,930	774,901	800,592	711,701	615,701	619,701

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 266 COURT BUILDING FUND

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FINES AND FORFEITS							
266-001-655-000	FINES AND FORFEITS	92,682	85,537	21,532	10,600	0	0
	FINES AND FORFEITS	<u>92,682</u>	<u>85,537</u>	<u>21,532</u>	<u>10,600</u>	<u>0</u>	<u>0</u>
INVESTMENT EARNINGS							
266-001-664-000	INVESTMENT EARNINGS	2,821	4,020	4,159	4,009	4,000	4,000
	INVESTMENT EARNINGS	<u>2,821</u>	<u>4,020</u>	<u>4,159</u>	<u>4,009</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL ESTIMATED REVENUES	<u>95,503</u>	<u>89,557</u>	<u>25,691</u>	<u>14,609</u>	<u>4,000</u>	<u>4,000</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>95,503</u>	<u>89,557</u>	<u>25,691</u>	<u>14,609</u>	<u>4,000</u>	<u>4,000</u>
Dept 136-DISTRICT COURT							
APPROPRIATIONS							
CAPITAL OUTLAY							
266-136-976-000	BUILDING IMPROVEMENTS	11,585	1,586	0	0	0	0
	CAPITAL OUTLAY	<u>11,585</u>	<u>1,586</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>11,585</u>	<u>1,586</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	NET OF REVENUES/APPROPRIATIONS - 136-DISTRICT COURT	<u>(11,585)</u>	<u>(1,586)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
UNCLASSIFIED							
266-966-999-101	TRANSFERS OUT TO GENERAL FUND	0	0	0	103,500	100,000	0
	UNCLASSIFIED	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,500</u>	<u>100,000</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,500</u>	<u>100,000</u>	<u>0</u>
	NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING	<u>0</u>	<u>0</u>	<u>0</u>	<u>(103,500)</u>	<u>(100,000)</u>	<u>0</u>
	ESTIMATED REVENUES - FUND 266	95,503	89,557	25,691	14,609	4,000	4,000
	APPROPRIATIONS - FUND 266	11,585	1,586	0	103,500	100,000	0
	NET OF REVENUES/APPROPRIATIONS - FUND 266	83,918	87,971	25,691	(88,891)	(96,000)	4,000
	BEGINNING FUND BALANCE	603,012	686,930	774,901	800,592	711,701	615,701
	ENDING FUND BALANCE	686,930	774,901	800,592	711,701	615,701	619,701



## **Sidewalk Fund**

The Sidewalk Fund will manage any special assessment sidewalk projects within the City. All future special assessment revenue will be collected here to offset the construction expenses of the sidewalk project. Engineering costs related to the project are budgeted in the Major and Local Street Funds.

**CITY OF BERKLEY, MICHIGAN  
FUND 470 - SIDEWALKS**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Federal Sources	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other Financing Sources-Special Assessment	-	-	-	-	150,000	150,000
Total revenues	-	-	-	-	150,000	150,000
<b>Expenditures</b>						
Capital outlay	-	-	-	-	150,000	150,000
Miscellaneous	-	-	-	80,000	-	-
Total expenditures	-	-	-	80,000	150,000	150,000
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-	(80,000)	-	-
<b>Other Financing Sources (Uses)</b>						
Bond Proceeds						
Operating transfers in	-	-	-	80,000	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	80,000	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Sources</b>	-	-	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-		
<b>Fund Balance (Deficit), End of Year</b>	-	-	-	-	-	-

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 470 SIDEWALKS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
OTHER FINANCING SOURCES							
470-001-676-000	SPECIAL ASSESSMENT REVENUE	0	0	0	0	150,000	150,000
470-001-699-101	TRANSFERS IN FROM GENERAL FUND	0	0	0	80,000	0	0
	OTHER FINANCING SOURCES	0	0	0	80,000	150,000	150,000
	TOTAL ESTIMATED REVENUES	0	0	0	80,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 001-REVENUES		0	0	0	80,000	150,000	150,000
Dept 938-CAPITAL PROJECT							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
470-938-821-000	ENGINEER	0	0	0	80,000	0	0
	CONTRACTUAL SERVICES	0	0	0	80,000	0	0
CAPITAL OUTLAY							
470-938-975-001	CONSTRUCTION - SIDEWALKS	0	0	0	0	150,000	150,000
	CAPITAL OUTLAY	0	0	0	0	150,000	150,000
	TOTAL APPROPRIATIONS	0	0	0	80,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 938-CAPITAL PROJECT		0	0	0	(80,000)	(150,000)	(150,000)
ESTIMATED REVENUES - FUND 470		0	0	0	80,000	150,000	150,000
APPROPRIATIONS - FUND 470		0	0	0	80,000	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - FUND 470		0	0	0	0	0	0
	BEGINNING FUND BALANCE	0	0	0	0	0	0
	ENDING FUND BALANCE	0	0	0	0	0	0
ESTIMATED REVENUES - ALL FUNDS		95,503	89,557	25,691	94,609	154,000	154,000
APPROPRIATIONS - ALL FUNDS		11,585	1,586	0	183,500	250,000	150,000
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		83,918	87,971	25,691	(88,891)	(96,000)	4,000
BEGINNING FUND BALANCE - ALL FUNDS		603,012	686,930	774,901	800,592	711,701	615,701
ENDING FUND BALANCE - ALL FUNDS		686,930	774,901	800,592	711,701	615,701	619,701

## **ENTERPRISE FUNDS EXPENDITURES – Overview**

The Ice Arena Fund and Water and Sewer Fund are the City's two Enterprise Funds. An Enterprise Fund has operations where the costs of providing goods or services are financed or recovered through user fees.

Enterprise Funds are appropriated for and transactions are accounted for on a full accrual basis of accounting.

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

**CITY OF BERKLEY, MICHIGAN  
FUND 546 - ARENA**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Charges for services	\$ 339,332	\$ 313,539	\$ 303,246	\$ 7,095	\$ -	\$ -
Investment earnings	395	396	607	457	300	-
Property and Equipment Rental	23,444	12,064	13,000	-	10,000	-
Miscellaneous	6,029	16,306	3,282	10,825	-	-
<b>Total revenues</b>	<b>369,200</b>	<b>342,305</b>	<b>320,135</b>	<b>18,377</b>	<b>10,300</b>	<b>-</b>
<b>Expenses</b>						
Arena - General	384,251	392,220	378,172	366,255	10,300	-
Concession Stand	-	3,263	3,953	-	-	-
Figure Skating	3,717	5,192	4,844	-	-	-
<b>Total expenses</b>	<b>387,968</b>	<b>400,675</b>	<b>386,969</b>	<b>366,255</b>	<b>10,300</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(18,768)</b>	<b>(58,370.00)</b>	<b>(66,834)</b>	<b>(347,878)</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>						
Operating transfers in	51,000	147,781.00	32,954	325,305		
Operating transfers out	(842)	-	(155)	(280)		
<b>Total other financing uses</b>	<b>50,158</b>	<b>147,781.00</b>	<b>32,799</b>	<b>325,025</b>	<b>-</b>	<b>-</b>
<b>Net Earnings (Loss) and Other Financing Uses</b>	<b>31,390</b>	<b>89,411.00</b>	<b>(34,035)</b>	<b>(22,853)</b>	<b>-</b>	<b>-</b>
		(215,159)				
<b>Retained Earnings, Beginning of Year</b>	<b>97,994</b>	<b>129,384</b>	<b>3,636</b>	<b>(30,399)</b>	<b>(53,252)</b>	<b>(53,252)</b>
<b>Retained Earnings, End of Year</b>	<b>\$ 129,384</b>	<b>\$ 3,636</b>	<b>\$ (30,399)</b>	<b>\$ (53,252)</b>	<b>\$ (53,252)</b>	<b>\$ (53,252)</b>

## **Ice Arena Fund**

The Ice Arena was a full-service facility offering indoor ice skating for local hockey teams, learn-to-skate classes and other opportunities for advanced skating skill development. Youth and adult hockey programs were offered in conjunction with various hockey associations with reserved ice available for private rentals during the evenings and early morning hours. The Arena Fund was one of two enterprise operating funds of the City. Revenues as well as expenditures were 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).

After 42 years of continuous operation, the City of Berkley made the difficult decision to cancel all ice arena activities scheduled for the remainder of the 2016/2017 winter season due to a coolant leak under the building.

Over the years, there have been mechanical issues at the arena directly related to the age of the equipment. City leaders have made the proper budget allocations to cover arena expenses, factoring in costs for major repairs, some equipment replacement and preventive maintenance. In spite of the most aggressive efforts, it was not enough to prevent the final closure of the arena.

During fiscal year 2016/17, the parks and recreation department became creative in order to best utilize the ice arena building. The department created a teen center for after school hours, walking track, indoor baseball practice facility and summer camp shelter. The aforementioned programs do not generate revenue (with the exception of the indoor baseball practice facility and summer camp) and the costs to maintain the building and the utilities far outweigh the benefits of remaining open. The arena is expected to officially close and end all activities in the building at the end of August 2017.

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 546 ARENA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
CHARGES FOR SERVICES							
546-001-651-001	LEARN TO SKATE PROGRAM	4,715	11,053	10,701	0	0	0
546-001-651-002	RENT-MAIN ICE	333,729	297,787	288,945	1,995	0	0
546-001-651-003	RENT-STUDIO ICE	833	4,700	3,600	5,100	0	0
546-001-651-004	SKATING CLUB	0	(1)	0	0	0	0
546-001-651-007	SUNDRY RENT	55	0	0	0	0	0
CHARGES FOR SERVICES		339,332	313,539	303,246	7,095	0	0
INVESTMENT EARNINGS							
546-001-664-000	INVESTMENT EARNINGS	395	396	607	457	300	0
INVESTMENT EARNINGS		395	396	607	457	300	0
PROPERTY/EQUIPMENT RENTAL							
546-001-667-001	PRO SHOP RENT	1,533	(450)	0	0	0	0
546-001-667-003	ADVERTISING	3,950	842	0	0	0	0
546-001-667-004	ROOM RENTAL	16,171	11,215	13,000	0	10,000	0
546-001-667-005	CONCESSION SPACE RENTAL	1,790	457	0	0	0	0
PROPERTY/EQUIPMENT RENTAL		23,444	12,064	13,000	0	10,000	0
CONTRIBUTION/DONATIONS							
546-001-675-000	CONTRIBUTIONS	1,620	0	0	0	0	0
CONTRIBUTION/DONATIONS		1,620	0	0	0	0	0
MISCELLANEOUS							
546-001-670-000	REIMBURSEMENTS	2,000	1,333	2,000	0	0	0
546-001-670-060	INSURANCE REIMBURSEMENTS	1,758	14,673	1,282	555	0	0
546-001-671-000	SUNDRY REVENUE	651	25	0	9,920	0	0
546-001-673-000	SALE OF FIXED ASSETS	0	275	0	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 546 ARENA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
MISCELLANEOUS							
	MISCELLANEOUS	4,409	16,306	3,282	10,475	0	0
OTHER FINANCING SOURCES							
546-001-699-000	TRANSFERS IN	51,000	140,974	27,000	0	0	0
546-001-699-614	TRANSFERS IN FROM REC REVOLVING	0	0	0	325,000	0	0
546-001-967-001	CONCESSION STAND	0	6,807	5,954	305	0	0
	OTHER FINANCING SOURCES	51,000	147,781	32,954	325,305	0	0
UNCLASSIFIED							
546-001-674-013	TEEN CENTER REVENUE	0	0	0	350	0	0
	UNCLASSIFIED	0	0	0	350	0	0
	TOTAL ESTIMATED REVENUES	420,200	490,086	353,089	343,682	10,300	0
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	420,200	490,086	353,089	343,682	10,300	0
Dept 697-ARENA - GENERAL							
APPROPRIATIONS							
OTHER FINANCING USES							
546-697-969-000	LOSS ON ASSET DISPOSAL	0	7,712	0	0	0	0
546-697-969-001	RECEIVABLE WRITE OFF	0	200	0	0	0	0
	OTHER FINANCING USES	0	7,912	0	0	0	0
SALARIES AND FRINGE BENEFITS							
546-697-704-000	FULL TIME EMPLOYEES	33,671	31,291	17,042	14,413	0	0
546-697-705-000	RECREATION MANAGER	2,510	2,558	811	0	0	0
546-697-706-000	STAFF	5,083	25,555	19,165	31,455	0	0
546-697-707-000	PART TIME EMPLOYEES	62,552	47,980	52,529	39,000	0	0
546-697-709-000	OVERTIME	1,197	0	0	2,040	0	0
546-697-712-000	IN LIEU	685	4,376	0	0	0	0



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 546 ARENA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 697-ARENA - GENERAL							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
546-697-715-000	FICA	8,052	8,488	6,821	10,062	0	0
546-697-716-000	HDLO	11,896	15,643	7,905	10,530	0	0
546-697-718-000	RETIREMENT	7,957	13,358	9,146	11,247	0	0
546-697-718-005	RETIREMENT - NET PENSION LIABILITY	0	14,402	52,176	14,500	0	0
546-697-724-000	UNEMPLOYMENT	0	7,304	52	1,800	0	0
546-697-725-000	WORKERS COMPENSATION	875	934	1,882	1,516	0	0
	SALARIES AND FRINGE BENEFITS	134,478	171,889	167,529	136,563	0	0
MATERIALS AND SUPPLIES							
546-697-728-000	OFFICE SUPPLIES	390	123	51	400	0	0
546-697-744-000	UNIFORMS	659	902	0	0	0	0
546-697-751-000	FUEL & LUBE	5,430	4,024	3,806	2,000	0	0
546-697-776-000	MAINTENANCE SUPPLIES	3,925	1,665	2,617	2,000	0	0
546-697-777-000	CUSTODIAL SUPPLIES	2,908	1,075	681	2,000	0	0
546-697-778-000	EQUIPMENT SUPPLIES	4,759	1,308	3,331	3,820	0	0
546-697-787-000	TOOLS	0	0	0	300	0	0
	MATERIALS AND SUPPLIES	18,071	9,097	10,486	10,520	0	0
CONTRACTUAL SERVICES							
546-697-807-000	AUDIT SERVICES	2,041	2,041	2,245	2,252	0	0
546-697-818-000	CONTRACTUAL SERVICES	229	230	1,376	1,200	0	0
546-697-835-000	MEDICAL EXPENSES	245	0	0	180	0	0
546-697-853-000	TELEPHONE	530	826	413	936	0	0
546-697-901-000	ADVERTISEMENT	887	828	539	1,000	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 546 ARENA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 697-ARENA - GENERAL							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
	CONTRACTUAL SERVICES	3,932	3,925	4,573	5,568	0	0
INSURANCE							
546-697-914-000	LIABILITY INSURANCE	4,789	5,031	5,280	5,514	0	0
	INSURANCE	4,789	5,031	5,280	5,514	0	0
UTILITIES							
546-697-920-000	UTILITIES	119,790	103,276	95,141	80,000	10,300	0
	UTILITIES	119,790	103,276	95,141	80,000	10,300	0
OTHER CHARGES							
546-697-931-000	BUILDING MAINTENANCE	6,869	3,987	9,503	13,000	0	0
546-697-933-000	EQUIPMENT MAINTENANCE	27,600	23,991	58,719	86,125	0	0
	OTHER CHARGES	34,469	27,978	68,222	99,125	0	0
CAPITAL OUTLAY							
546-697-968-000	DEPRECIATION	64,709	52,931	26,401	26,425	0	0
546-697-976-000	BUILDING IMPROVEMENTS	4,013	10,182	0	2,000	0	0
546-697-986-000	COMPUTER SOFTWARE	0	0	540	540	0	0
	CAPITAL OUTLAY	68,722	63,113	26,941	28,965	0	0
	TOTAL APPROPRIATIONS	384,251	392,221	378,172	366,255	10,300	0
NET OF REVENUES/APPROPRIATIONS - 697-ARENA - GENERAL		(384,251)	(392,221)	(378,172)	(366,255)	(10,300)	0
Dept 698-CONCESSION STAND							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
546-698-707-000	PART TIME EMPLOYEES	0	422	1,368	0	0	0
546-698-715-000	FICA	0	32	105	0	0	0
	SALARIES AND FRINGE BENEFITS	0	454	1,473	0	0	0
MATERIALS AND SUPPLIES							
546-698-758-000	PROGRAM SUPPLIES	0	2,809	2,479	0	0	0

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 546 ARENA

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 698-CONCESSION STAND							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
	MATERIALS AND SUPPLIES	0	2,809	2,479	0	0	0
	TOTAL APPROPRIATIONS	0	3,263	3,952	0	0	0
NET OF REVENUES/APPROPRIATIONS - 698-CONCESSION STAND		0	(3,263)	(3,952)	0	0	0
Dept 700-FIGURE SKATING LESSONS							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
546-700-758-000	PROGRAM SUPPLIES	868	919	113	0	0	0
	MATERIALS AND SUPPLIES	868	919	113	0	0	0
CONTRACTUAL SERVICES							
546-700-818-000	CONTRACTUAL SERVICES	2,849	4,273	4,732	0	0	0
	CONTRACTUAL SERVICES	2,849	4,273	4,732	0	0	0
	TOTAL APPROPRIATIONS	3,717	5,192	4,845	0	0	0
NET OF REVENUES/APPROPRIATIONS - 700-FIGURE SKATING I		(3,717)	(5,192)	(4,845)	0	0	0
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
546-966-965-000	TRANSFERS	842	0	155	280	0	0
	OTHER FINANCING USES	842	0	155	280	0	0
	TOTAL APPROPRIATIONS	842	0	155	280	0	0
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		(842)	0	(155)	(280)	0	0
ESTIMATED REVENUES - FUND 546		420,200	490,086	353,089	343,682	10,300	0
APPROPRIATIONS - FUND 546		388,810	400,676	387,124	366,535	10,300	0
NET OF REVENUES/APPROPRIATIONS - FUND 546		31,390	89,410	(34,035)	(22,853)	0	0
	BEGINNING FUND BALANCE	97,994	129,384	3,636	(30,399)	(53,252)	(53,252)
	FUND BALANCE ADJUSTMENTS	0	(215,159)	0	0	0	0
	ENDING FUND BALANCE	129,384	3,635	(30,399)	(53,252)	(53,252)	(53,252)

## Water and Sewer Fund

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 and division; the second division is the storm sewer division.

This enterprise fund provides 27.3% of all City revenues and is expected to generate \$6,622,900 in FY 2017-18 for the Water & Sewer Fund. 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 - \$3,487,800 (52.6%)
- Ready to Serve – Charge based upon meter size - \$625,900 (9.4%)
- Storm water charge – Spread debt and drain commission storm water charges - \$2,255,780 (34.1%)
- Non-Residential User Charge – Commercial/Industrial pass through charge - \$57,000 (.9%)

An analysis of all other revenues received and accounted for in the Water & Sewer Fund accounts for 3% of total revenue and includes: late fees, investment earnings, equipment rental, miscellaneous and contribution revenues, and state grants.

During FY 2017, the City engaged the accounting firm of Plante & Moran to perform a Water and Sewer Rate Study. In order to best charge the users of the system for their share of the costs, the study reevaluated which costs are to be funded by the per-unit costs and which would be funded by the fixed charges. As a result, the proposed rates for fiscal year 2018 include decreases to the fixed charges and an offsetting increase to the variable rates. The study also eliminates the quarterly billing charge of \$3.11 and instead these costs will be included in the consumption and fixed rates.

Revenues are projected to increase from the prior year partly due to an increase in wholesale water/sewer treatment costs and partly due to the City incorporating a capital improvement component to the rates.

- The City of Detroit has moved to a fixed cost for water usage and sewer treatment versus a variable actual usage charge for water and sewer effective 7/1/2014. This gives the City of Detroit a more stable revenue stream for water and sewer maintenance. This change has increased costs to local municipalities who purchase City of Detroit water and sewer services. Further, there will be an annual look back based upon actual

water usage to determine if the fixed charge is a fair charge to each participating municipality.

- Wholesale storm charges have also been increased by the Oakland County Drain Commissioner. This also drives up water/sewer revenues in this operating fund. The City of Berkley then passes on these wholesale costs on to our customers.
- Expected capital improvements are approximately \$2.2 million for FY 18 and 19. The level incorporated into the water and sewer rates would allow the City to perform improvements on approximately a half mile of lines each year.
- Overall, an average City of Berkley water/sewer customer will see a 8.6% or \$62.11 increase in annual water/sewer costs for fiscal year 2017/18. This is based upon 1,500 cubic feet per quarter water usage rate and a 5/8ths water meter.
- A comparison of quarterly water/sewer charges for all South Oakland County Water Authority Communities (SOCWA) based upon a consumption of 4,000 per quarter water usage and a 5/8ths water meter is as follows:

	Community	Quarterly Charge 7/1/2016	2016/17 Rank
1.	Royal Oak	\$532.55	(1)
2.	Huntington Woods	\$499.00	(2)
3.	Lathrup Village	\$476.39	(3)
4.	Clawson	\$448.48	(4)
5.	Birmingham	\$425.08	(5)
6.	Southfield	\$406.80	(6)
7.	Pleasant Ridge	\$397.81	(7)
8.	<b>Berkley (Proposed)</b>	\$378.97	(8)
9.	Beverly Hills	\$370.00	(9)
10.	<b>Berkley 2016/17</b>	<b>\$282.24</b>	<b>(9)</b>
11.	Bingham Farms	\$197.77	(10)

Source: SOCWA July 2016 Study

**Water and Sewer Rate Calculation Methodology:**

Consumption revenues are developed using a three year water average usage and pays for wholesale clean water that is delivered to the City from the South Oakland County Water Authority or SOCWA. This rate pays for water and sanitary sewer charges.

Ready to Serve defrays the costs not paid for by a specific water rate charge. The City will calculate the balance of costs less miscellaneous revenues and spread those net costs

against all water meters in town by meter type. This charge pays for City costs that are constant and would not change based on the amount of water consumed.

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

Late Fees are calculated based upon historical averages.

Investment earnings are based upon an average cash balance per month at a .55% interest earnings rate. In addition actual interest earned on certificates of deposit is also included in the interest earnings projections.

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

Significant expenditures include:

- Bulk water SOCWA \$905,000 (11.7%)
- Bulk sewage Oakland County Water Resource Commission \$1,041,000 (13.5%)
- Storm flow \$1,677,000 (21.7%)
- Salaries and fringes \$1,063,016 (13.8%)
- Vehicle and equipment purchases \$539,000 (7.0%)
- Sewer lining \$300,000 (3.9%)
- Construction and Engineering costs (Harvard Road reconstruction, SAW grant construction commitment) \$1,338,000 (17.3%)
- Debt service (principal and interest) \$533,770 (6.9%)
- Other \$332,822 (4.2%)

**CITY OF BERKLEY, MICHIGAN  
FUND 592 - WATER AND SEWER**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Charges for services	\$ 4,915,125	\$ 5,038,986	\$ 5,285,199	\$ 5,353,163	\$ 6,426,480	\$ 7,086,400
Fines and forfeitures	614,077	585,889	595,900	613,565	118,000	118,000
Investment earnings	4,094	9,701	13,063	10,266	15,000	15,000
Property and Equipment Rental	36,193	65,107	37,063	52,721	34,000	34,000
Miscellaneous	26,931	39,735	41,766	28,116	27,500	27,500
Federal/State Grants	-	86,292	237,582	233,116	1,920	1,920
Total revenues	<u>5,596,420</u>	<u>5,825,710</u>	<u>6,210,573</u>	<u>6,290,947</u>	<u>6,622,900</u>	<u>7,282,820</u>
<b>Expenses</b>						
Water and Sewer Service	2,932,786	3,191,172	3,508,583	4,463,309	5,155,912	4,931,840
Storm Sewer System	1,635,257	1,683,241	1,705,621	1,714,212	2,273,696	2,302,256
Public Improvement	-	-	-	250,000	300,000	300,000
Total expenses	<u>4,568,043</u>	<u>4,874,413</u>	<u>5,214,204</u>	<u>6,427,521</u>	<u>7,729,608</u>	<u>7,534,096</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,028,377	951,297	996,369	(136,574)	(1,106,708)	(251,276)
<b>Other Financing Uses</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	(535,391)	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(535,391)</u>	<u>-</u>	<u>-</u>
<b>Net Earnings (Loss) and Other Financing Uses</b>	1,028,377	951,297	996,369	(671,965)	(1,106,708)	(251,276)
<b>Retained Earnings, Beginning of Year</b>	12,742,479	13,770,856	13,388,524	14,384,897	13,712,932	12,606,224
<b>Retained Earnings, End of Year</b>	<u>\$ 13,770,856</u>	<u>\$ 13,388,524</u>	<u>\$ 14,384,893</u>	<u>\$ 13,712,932</u>	<u>\$ 12,606,224</u>	<u>\$ 12,354,948</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
FEDERAL AND STATE GRANTS							
592-001-539-000	STATE GRANTS	0	86,292	237,581	233,116	1,920	1,920
FEDERAL AND STATE GRANTS		0	86,292	237,581	233,116	1,920	1,920
CHARGES FOR SERVICES							
592-001-642-000	WATER SALES	1,541,038	1,563,600	1,774,187	1,779,702	3,487,800	3,986,550
592-001-642-001	NONRESIDENTIAL SURCHARGE	91,398	91,679	54,425	50,993	57,000	60,000
592-001-642-002	FIXED WATER CHARGE	1,284,832	1,311,196	1,367,227	1,436,135	625,900	715,400
592-001-642-003	STORM UTILITY CHARGE	1,920,567	1,995,526	2,015,855	2,008,509	2,255,780	2,324,450
592-001-642-004	BILLING CHARGE	77,290	76,985	73,505	77,824	0	0
CHARGES FOR SERVICES		4,915,125	5,038,986	5,285,199	5,353,163	6,426,480	7,086,400
FINES AND FORFEITS							
592-001-654-000	BUILDING BOND FORFEITS	0	0	892	3,000	0	0
592-001-656-000	LATE FEES	113,202	118,720	117,268	117,363	118,000	118,000
592-001-657-000	TAX LIENS	500,875	467,169	477,741	479,662	0	0
592-001-657-001	WATER - ROLL TO TAX FEE	0	0	0	13,540	0	0
FINES AND FORFEITS		614,077	585,889	595,901	613,565	118,000	118,000
INVESTMENT EARNINGS							
592-001-664-000	INVESTMENT EARNINGS	4,094	9,701	13,063	10,266	15,000	15,000
INVESTMENT EARNINGS		4,094	9,701	13,063	10,266	15,000	15,000
PROPERTY/EQUIPMENT RENTAL							
592-001-668-000	EQUIPMENT RENTAL	36,193	65,107	37,069	0	34,000	34,000
592-001-669-000	EQUIPMENT RENTAL	0	0	0	52,721	0	0
PROPERTY/EQUIPMENT RENTAL		36,193	65,107	37,069	52,721	34,000	34,000
MISCELLANEOUS							
592-001-670-010	MEDICARE PART D REIMBURSEMENT	8,658	11,903	9,790	11,500	5,000	5,000



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
MISCELLANEOUS							
592-001-670-060	INSURANCE REIMBURSEMENTS	11,124	8,385	10,064	5,110	5,000	5,000
592-001-671-000	SUNDRY REVENUE	2,301	13,783	20,243	9,006	15,000	15,000
592-001-673-000	SALE OF FIXED ASSETS	4,848	5,664	1,669	2,500	2,500	2,500
	MISCELLANEOUS	<u>26,931</u>	<u>39,735</u>	<u>41,766</u>	<u>28,116</u>	<u>27,500</u>	<u>27,500</u>
	TOTAL ESTIMATED REVENUES	<u>5,596,420</u>	<u>5,825,710</u>	<u>6,210,579</u>	<u>6,290,947</u>	<u>6,622,900</u>	<u>7,282,820</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>5,596,420</u>	<u>5,825,710</u>	<u>6,210,579</u>	<u>6,290,947</u>	<u>6,622,900</u>	<u>7,282,820</u>
Dept 536-WATER & SEWER SERVICE							
APPROPRIATIONS							
OTHER FINANCING USES							
592-536-969-000	LOSS ON ASSET DISPOSAL	0	9,903	0	0	0	0
	OTHER FINANCING USES	<u>0</u>	<u>9,903</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SALARIES AND FRINGE BENEFITS							
592-536-704-000	FULL TIME EMPLOYEES	23,349	23,812	24,173	24,775	42,000	42,420
592-536-704-172	CITY MANAGER	20,894	21,309	8,050	19,164	0	0
592-536-704-201	FINANCE DIRECTOR	28,271	28,833	26,624	10,275	0	0
592-536-705-000	DPW FOREMAN	39,905	40,703	41,430	42,350	0	0
592-536-706-000	LABORERS	173,265	174,759	198,631	176,429	180,840	185,000
592-536-706-191	CLERK/TREASURER STAFF	3,547	3,674	3,764	3,823	0	0
592-536-706-201	FINANCE STAFF	24,158	24,637	24,038	25,634	0	0
592-536-706-215	TREASURER'S STAFF	12,106	12,346	12,592	12,846	0	0
592-536-706-755	IT COORDINATOR	10,574	12,798	13,046	13,316	0	0
592-536-707-000	PART TIME EMPLOYEES	19,448	20,313	20,891	22,933	20,000	20,000
592-536-709-000	OVERTIME	32,464	33,532	26,177	34,700	35,000	35,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 536-WATER & SEWER SERVICE							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
592-536-712-000	IN LIEU	5,756	6,832	4,264	6,553	0	0
592-536-715-000	FICA	30,185	30,918	30,837	31,490	21,255	22,605
592-536-716-000	HDLO	99,810	92,539	89,537	93,170	84,935	90,660
592-536-716-001	HDLO RETIREES	55,175	65,735	54,891	54,773	45,000	50,000
592-536-716-718	HDLO GASB 45 CONTRIBUTION	36,661	68,561	58,935	34,000	0	0
592-536-718-000	RETIREMENT	89,772	96,899	104,288	100,665	98,990	109,160
592-536-718-005	RETIREMENT - NET PENSION LIABILITY	0	24,269	113,188	25,000	125,000	125,000
592-536-720-000	LONGEVITY	149	0	0	0	0	0
592-536-721-000	ANNUAL LEAVE	0	1,671	2,151	705	0	0
592-536-722-000	SICK LEAVE	12,586	(131)	6,484	1,385	0	0
592-536-725-000	WORKERS COMP	6,638	7,299	12,446	12,840	15,070	15,425
592-536-727-100	INTERNAL SERVICES - LABOR	0	0	0	0	332,000	332,000
	SALARIES AND FRINGE BENEFITS	<u>724,713</u>	<u>791,308</u>	<u>876,437</u>	<u>746,826</u>	<u>1,000,090</u>	<u>1,027,270</u>
MATERIALS AND SUPPLIES							
592-536-728-000	OFFICE SUPPLIES	459	500	401	500	500	500
592-536-729-000	STATIONARY	4,744	4,661	4,756	5,000	5,000	5,100
592-536-730-000	POSTAGE	11,328	11,859	12,730	13,200	14,000	14,260
592-536-744-000	UNIFORMS	2,401	2,749	3,199	3,200	3,750	3,750
592-536-751-000	FUEL & LUBE	30,436	22,785	16,765	24,140	25,000	26,000
592-536-758-000	PROGRAM SUPPLIES	72,754	107,305	47,395	6,500	6,500	6,500
592-536-787-000	TOOLS	3,425	3,035	2,074	3,000	3,000	3,100

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 536-WATER & SEWER SERVICE							
APPROPRIATIONS							
MATERIALS AND SUPPLIES							
	MATERIALS AND SUPPLIES	125,547	152,894	87,320	55,540	57,750	59,210
CONTRACTUAL SERVICES							
592-536-807-000	AUDIT SERVICES	4,008	4,008	5,218	5,233	5,635	5,810
592-536-811-000	CUSTODIAL	3,234	3,210	3,210	3,235	3,210	3,210
592-536-817-000	CONSULTANT	2,729	379	675	3,000	3,000	3,000
592-536-818-000	CONTRACTUAL SERVICES	9,870	9,492	19,542	272,166	38,800	40,000
592-536-818-050	CONTRACTUAL SERVICES - FD	0	0	0	15,225	0	0
592-536-821-000	ENGINEER	6,132	22,028	2,814	152,000	358,000	280,000
592-536-822-000	CROSS CONNECTIONS	250	0	4,974	20,000	21,000	30,000
592-536-830-000	DPW CONTRACTUAL	15,338	21,831	33,937	22,000	31,000	32,000
592-536-835-000	MEDICAL EXPENSES	1,787	1,493	752	800	825	850
592-536-853-000	TELEPHONE	125	112	74	520	120	120
592-536-864-000	MEETINGS & CONFERENCES	2,656	3,432	3,563	3,950	4,000	4,100
592-536-926-000	BULK WATER	673,666	655,738	845,056	804,856	905,000	941,600
592-536-927-000	BULK SEWAGE	765,750	893,253	916,296	961,608	1,041,000	1,056,000
592-536-928-000	NONRESIDENTAIL SURCHARGE	86,626	81,093	55,542	55,311	57,000	60,000
	CONTRACTUAL SERVICES	1,572,171	1,696,069	1,891,653	2,319,904	2,468,590	2,456,690
INSURANCE							
592-536-913-000	VEHICLE INSURANCE	6,069	5,938	5,903	6,165	5,785	5,955
592-536-914-000	LIABILITY INSURANCE	4,644	4,878	5,119	5,345	4,805	4,950
	INSURANCE	10,713	10,816	11,022	11,510	10,590	10,905
UTILITIES							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 536-WATER & SEWER SERVICE							
APPROPRIATIONS							
UTILITIES							
592-536-920-000	UTILITIES	6,673	8,240	5,587	8,520	7,000	7,000
	UTILITIES	<u>6,673</u>	<u>8,240</u>	<u>5,587</u>	<u>8,520</u>	<u>7,000</u>	<u>7,000</u>
OTHER CHARGES							
592-536-939-000	VEHICLE MAINTENANCE	10,218	3,928	15,041	13,000	13,000	14,000
592-536-940-001	EQUIPMENT RENTAL - VENDOR	0	0	1,645	4,500	1,000	1,000
592-536-946-000	OFFICE EQUIPMENT RENTAL	3,800	4,535	4,390	4,240	4,200	4,240
	OTHER CHARGES	<u>14,018</u>	<u>8,463</u>	<u>21,076</u>	<u>21,740</u>	<u>18,200</u>	<u>19,240</u>
CAPITAL OUTLAY							
592-536-968-000	DEPRECIATION	336,276	373,348	420,015	400,000	0	0
592-536-975-000	CONSTRUCTION	0	0	0	225,819	980,000	830,000
592-536-976-000	BUILDING IMPROVEMENTS	2,726	0	213	84,000	8,000	60,000
592-536-982-000	CONCRETE REPAIR	0	0	0	50,000	55,000	55,000
592-536-982-592	EQUIPMENT	0	10,272	73,053	208,500	239,500	245,000
592-536-984-000	RADIO EQUIPMENT	5,000	2,541	100	500	500	525
592-536-985-000	VEHICLE	380	0	0	320,000	300,000	150,000
592-536-986-000	COMPUTER SOFTWARE	3,255	5,190	7,253	10,450	10,692	11,000
	CAPITAL OUTLAY	<u>347,637</u>	<u>391,351</u>	<u>500,634</u>	<u>1,299,269</u>	<u>1,593,692</u>	<u>1,351,525</u>
DEBT SERVICE							
592-536-993-000	INTEREST EXPENSE	131,314	122,128	114,854	0	0	0
	DEBT SERVICE	<u>131,314</u>	<u>122,128</u>	<u>114,854</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL APPROPRIATIONS	<u>2,932,786</u>	<u>3,191,172</u>	<u>3,508,583</u>	<u>4,463,309</u>	<u>5,155,912</u>	<u>4,931,840</u>
NET OF REVENUES/APPROPRIATIONS - 536-WATER & SEWER SE		<u>(2,932,786)</u>	<u>(3,191,172)</u>	<u>(3,508,583)</u>	<u>(4,463,309)</u>	<u>(5,155,912)</u>	<u>(4,931,840)</u>
Dept 537-STORM SEWER SYSTEM							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 537-STORM SEWER SYSTEM							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
592-537-706-000	LABORERS	25,760	26,356	37,836	30,981	30,000	30,000
592-537-709-000	OVERTIME	1,309	6,169	5,276	5,363	4,000	4,000
592-537-712-000	IN LIEU	0	149	230	346	0	0
592-537-715-000	FICA	2,086	2,501	3,323	2,493	2,601	2,601
592-537-716-000	HDLO	13,820	13,157	12,562	11,655	10,500	11,400
592-537-718-000	RETIREMENT	8,315	10,525	13,730	11,382	13,325	14,400
592-537-720-000	LONGEVITY	140	0	0	0	0	0
592-537-722-000	SICK LEAVE	74	44	174	40	0	0
592-537-725-000	WORKERS COMP	389	656	706	662	2,500	2,500
	SALARIES AND FRINGE BENEFITS	<u>51,893</u>	<u>59,557</u>	<u>73,837</u>	<u>62,922</u>	<u>62,926</u>	<u>64,901</u>
CONTRACTUAL SERVICES							
592-537-927-000	STORM FLOW	1,576,663	1,623,682	1,631,788	1,651,290	1,677,000	1,705,000
592-537-927-100	DRAIN MAINTENANCE	6,701	0	0	0	0	0
	CONTRACTUAL SERVICES	<u>1,583,364</u>	<u>1,623,682</u>	<u>1,631,788</u>	<u>1,651,290</u>	<u>1,677,000</u>	<u>1,705,000</u>
DEBT SERVICE							
592-537-992-000	INTEREST EXPENSE	0	0	0	0	81,375	70,495
592-537-993-000	DEBT PRINCIPAL	0	0	0	0	452,395	461,860
	DEBT SERVICE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>533,770</u>	<u>532,355</u>
	TOTAL APPROPRIATIONS	<u>1,635,257</u>	<u>1,683,239</u>	<u>1,705,625</u>	<u>1,714,212</u>	<u>2,273,696</u>	<u>2,302,256</u>
NET OF REVENUES/APPROPRIATIONS - 537-STORM SEWER SYST		(1,635,257)	(1,683,239)	(1,705,625)	(1,714,212)	(2,273,696)	(2,302,256)
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CAPITAL OUTLAY							
592-940-974-000	IMPROVEMENTS-SEWER	0	0	0	250,000	300,000	300,000

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 592 WATER AND SEWER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 940-PUBLIC IMPROVEMENT							
APPROPRIATIONS							
CAPITAL OUTLAY							
	CAPITAL OUTLAY	0	0	0	250,000	300,000	300,000
	TOTAL APPROPRIATIONS	0	0	0	250,000	300,000	300,000
NET OF REVENUES/APPROPRIATIONS - 940-PUBLIC IMPROVEME		0	0	0	(250,000)	(300,000)	(300,000)
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
	592-966-965-000 TRANSFERS	0	0	0	535,391	0	0
	OTHER FINANCING USES	0	0	0	535,391	0	0
	TOTAL APPROPRIATIONS	0	0	0	535,391	0	0
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		0	0	0	(535,391)	0	0
ESTIMATED REVENUES - FUND 592		5,596,420	5,825,710	6,210,579	6,290,947	6,622,900	7,282,820
APPROPRIATIONS - FUND 592		4,568,043	4,874,411	5,214,208	6,962,912	7,729,608	7,534,096
NET OF REVENUES/APPROPRIATIONS - FUND 592		1,028,377	951,299	996,371	(671,965)	(1,106,708)	(251,276)
	BEGINNING FUND BALANCE	12,742,479	13,770,854	13,388,522	14,384,897	13,712,932	12,606,224
	FUND BALANCE ADJUSTMENTS	0	(1,333,629)	0	0	0	0
	ENDING FUND BALANCE	13,770,856	13,388,524	14,384,893	13,712,932	12,606,224	12,354,948
ESTIMATED REVENUES - ALL FUNDS		6,016,620	6,315,796	6,563,668	6,634,629	6,633,200	7,282,820
APPROPRIATIONS - ALL FUNDS		4,956,853	5,275,087	5,601,332	7,329,447	7,739,908	7,534,096
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,059,767	1,040,709	962,336	(694,818)	(1,106,708)	(251,276)
BEGINNING FUND BALANCE - ALL FUNDS		12,840,473	13,900,238	13,392,158	14,354,498	13,659,680	12,552,972
FUND BALANCE ADJUSTMENTS - ALL FUNDS		0	(1,548,788)	0	0	0	0
ENDING FUND BALANCE - ALL FUNDS		13,900,240	13,392,159	14,354,494	13,659,680	12,552,972	12,301,696

## **Internal Service Fund - 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.

The Internal Service Fund has a cash reserve and corresponding liability in Fiscal Year 2018 to adequately cover the City's leave accrual balances. No transfers in from the City's other funds is necessary for FY 2018.

**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, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Investment income	\$ 2,364	\$ 3,616	\$ 1,273	\$ 2,878	\$ 2,500	\$ 2,500
Total Revenues	2,364	3,616	1,273	2,878	2,500	2,500
<b>Expenditures</b>						
Long Term Fringe Benefits	208,404	(51,447)	54,857	24,953	2,500	2,500
Total expenditures	208,404	(51,447)	54,857	24,953	2,500	2,500
<b>Other Financing Sources</b>						
Operating transfers in	206,040		53,584	22,075	-	-
Operating transfers out	-	(55,063)				
Total other financing sources	206,040	(55,063)	53,584	22,075	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - Beginning of year</b>	-	-	-	-	-	-
<b>Fund Balance - End of year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 690 FRINGE BENEFITS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
INVESTMENT EARNINGS							
690-001-664-000	INVESTMENT EARNINGS	2,364	3,616	1,273	2,878	2,500	2,500
	INVESTMENT EARNINGS	<u>2,364</u>	<u>3,616</u>	<u>1,273</u>	<u>2,878</u>	<u>2,500</u>	<u>2,500</u>
OTHER FINANCING SOURCES							
690-001-699-000	TRANSFERS IN	206,040	0	53,584	22,075	0	0
	OTHER FINANCING SOURCES	<u>206,040</u>	<u>0</u>	<u>53,584</u>	<u>22,075</u>	<u>0</u>	<u>0</u>
	TOTAL ESTIMATED REVENUES	<u>208,404</u>	<u>3,616</u>	<u>54,857</u>	<u>24,953</u>	<u>2,500</u>	<u>2,500</u>
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	<u>208,404</u>	<u>3,616</u>	<u>54,857</u>	<u>24,953</u>	<u>2,500</u>	<u>2,500</u>
Dept 100-LONG TERM FRINGE BENEFITS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
690-100-715-000	FICA	5,739	1,371	5,227	3,323	0	0
690-100-716-000	HDLO	51	5	51	0	0	0
690-100-718-000	RETIREMENT	7,741	1,665	9,446	1,095	0	0
690-100-721-000	ANNUAL LEAVE	36,737	19,590	1,025	6,746	2,500	2,500
690-100-721-001	EARNED LEAVE - PSO	(1,181)	(10,317)	1,170	0	0	0
690-100-722-000	SICK LEAVE	149,824	(79,225)	29,352	10,129	0	0
690-100-722-001	SICK LEAVE BUYBACK	(12,519)	5,696	(4,879)	465	0	0
690-100-723-000	HOLIDAY LEAVE BUY BACK	9,887	7,333	18,163	3,195	0	0
690-100-726-000	COMPENSATED ABSENCES	12,124	2,435	(4,696)	0	0	0
	SALARIES AND FRINGE BENEFITS	<u>208,403</u>	<u>(51,447)</u>	<u>54,859</u>	<u>24,953</u>	<u>2,500</u>	<u>2,500</u>
	TOTAL APPROPRIATIONS	<u>208,403</u>	<u>(51,447)</u>	<u>54,859</u>	<u>24,953</u>	<u>2,500</u>	<u>2,500</u>
	NET OF REVENUES/APPROPRIATIONS - 100-LONG TERM FRINGE	<u>(208,403)</u>	<u>51,447</u>	<u>(54,859)</u>	<u>(24,953)</u>	<u>(2,500)</u>	<u>(2,500)</u>
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 690 FRINGE BENEFITS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 966-OTHER FINANCING USES							
APPROPRIATIONS							
OTHER FINANCING USES							
690-966-999-000	TRANSFERS OUT	0	55,063	0	0	0	0
	OTHER FINANCING USES	0	55,063	0	0	0	0
	TOTAL APPROPRIATIONS	0	55,063	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 966-OTHER FINANCING		0	(55,063)	0	0	0	0
ESTIMATED REVENUES - FUND 690		208,404	3,616	54,857	24,953	2,500	2,500
APPROPRIATIONS - FUND 690		208,403	3,616	54,859	24,953	2,500	2,500
NET OF REVENUES/APPROPRIATIONS - FUND 690		1	0	(2)	0	0	0
	BEGINNING FUND BALANCE	0	0	0	0	0	0
	ENDING FUND BALANCE	1	0	(2)	0	0	0

## **Trust and Agency Fund - Overview**

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 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.

**CITY OF BERKLEY, MICHIGAN  
PUBLIC SAFETY PENSION SYSTEM**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
RECOMMENDED FOR THE YEAR ENDING JUNE 30, 2018

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017	Recommended 2017-2018	Recommended 2018-2019
<b>Revenues</b>						
Property Taxes	\$ 780,105	\$ 726,568	\$ 660,531	\$ 713,669	\$ 743,054	\$ 787,637
Investment Earnings	2,881,903	486,868	24,921	1,290,759	1,000,000	1,000,000
Miscellaneous	90,169	4,008	42,938	250	-	-
Total revenues	<u>3,752,177</u>	<u>1,217,444</u>	<u>728,390</u>	<u>2,004,678</u>	<u>1,743,054</u>	<u>1,787,637</u>
<b>Expenses</b>						
Salaries and Fringe Benefits	1,652,017	1,696,584	1,718,055	1,747,495	1,772,636	1,772,636
Contractual Services	160,171	154,223	146,284	197,908	187,245	187,470
Liability Insurance	6,500	7,100	7,475	7,300	7,725	7,725
Total expenses	<u>1,818,688</u>	<u>1,857,907</u>	<u>1,871,814</u>	<u>1,952,703</u>	<u>1,967,606</u>	<u>1,967,831</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,933,489	(640,463)	(1,143,424)	51,975	(224,552)	(180,194)
<b>Other Financing Uses</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Earnings (Loss) and Other Financing Uses</b>	1,933,489	(640,463)	(1,143,424)	51,975	(224,552)	(180,194)
<b>Retained Earnings, Beginning of Year</b>	17,450,772	19,384,262	18,743,799	17,600,870	17,652,845	17,428,293
<b>Fund Balance Adjustment</b>			495			
<b>Retained Earnings, End of Year</b>	<u>\$ 19,384,262</u>	<u>\$ 18,743,799</u>	<u>\$ 17,600,870</u>	<u>\$ 17,652,845</u>	<u>\$ 17,428,293</u>	<u>\$ 17,248,099</u>

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 732 PUBLIC SAFETY PENSION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 001-REVENUES							
ESTIMATED REVENUES							
PROPERTY TAXES							
732-001-401-732	PROP TAXES PUBLIC SAFETY PA 345	0	0	660,531	713,669	743,054	787,637
	PROPERTY TAXES	0	0	660,531	713,669	743,054	787,637
INVESTMENT EARNINGS							
732-001-664-000	INVESTMENT EARNINGS	0	0	24,921	1,290,759	1,000,000	1,000,000
	INVESTMENT EARNINGS	0	0	24,921	1,290,759	1,000,000	1,000,000
CONTRIBUTION/DONATIONS							
732-001-675-732	EMPLOYEE CONTRIBUTIONS	0	0	41,366	0	0	0
	CONTRIBUTION/DONATIONS	0	0	41,366	0	0	0
MISCELLANEOUS							
732-001-670-020	PSO PENSION REIMBURSEMENT	0	0	1,571	250	0	0
	MISCELLANEOUS	0	0	1,571	250	0	0
	TOTAL ESTIMATED REVENUES	0	0	728,389	2,004,678	1,743,054	1,787,637
	NET OF REVENUES/APPROPRIATIONS - 001-REVENUES	0	0	728,389	2,004,678	1,743,054	1,787,637
Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
SALARIES AND FRINGE BENEFITS							
732-310-706-100	ADMIN PAYROLL	0	0	13,716	15,149	0	0
732-310-706-310	PSO RETIREES	0	0	1,704,339	1,732,346	1,752,636	1,752,636
732-310-727-100	INTERNAL SERVICES - LABOR	0	0	0	0	20,000	20,000
	SALARIES AND FRINGE BENEFITS	0	0	1,718,055	1,747,495	1,772,636	1,772,636
CONTRACTUAL SERVICES							
732-310-803-000	MEMBERSHIPS AND DUES	0	0	100	100	0	0
732-310-807-000	AUDIT SERVICES	0	0	6,799	6,819	7,345	7,570
732-310-817-000	CONSULTANT	0	0	123,121	165,449	152,750	152,750
732-310-818-000	CONTRACTUAL SERVICES	0	0	14,689	15,940	22,150	22,150

BUDGET REPORT FOR CITY OF BERKLEY  
Fund: 732 PUBLIC SAFETY PENSION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 PROJECTED ACTIVITY	2017-18 RECOMMENDED BUDGET	2018-19 RECOMMENDED BUDGET
Dept 310-PUBLIC SAFETY OPERATIONS							
APPROPRIATIONS							
CONTRACTUAL SERVICES							
732-310-826-000	LEGAL SERVICES - GENERAL LIABILITY	0	0	1,575	5,000	5,000	5,000
732-310-864-000	MEETINGS & CONFERENCES	0	0	0	4,600	0	0
	CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>146,284</u>	<u>197,908</u>	<u>187,245</u>	<u>187,470</u>
INSURANCE							
732-310-914-000	LIABILITY INSURANCE	<u>0</u>	<u>0</u>	<u>7,475</u>	<u>7,300</u>	<u>7,725</u>	<u>7,725</u>
	INSURANCE	<u>0</u>	<u>0</u>	<u>7,475</u>	<u>7,300</u>	<u>7,725</u>	<u>7,725</u>
	TOTAL APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>1,871,814</u>	<u>1,952,703</u>	<u>1,967,606</u>	<u>1,967,831</u>
NET OF REVENUES/APPROPRIATIONS - 310-PUBLIC SAFETY OF		<u>0</u>	<u>0</u>	<u>(1,871,814)</u>	<u>(1,952,703)</u>	<u>(1,967,606)</u>	<u>(1,967,831)</u>
ESTIMATED REVENUES - FUND 732		0	0	728,389	2,004,678	1,743,054	1,787,637
APPROPRIATIONS - FUND 732		0	0	1,871,814	1,952,703	1,967,606	1,967,831
NET OF REVENUES/APPROPRIATIONS - FUND 732		0	0	(1,143,425)	51,975	(224,552)	(180,194)
BEGINNING FUND BALANCE		17,450,772	19,384,262	18,743,799	17,600,870	17,652,845	17,428,293
FUND BALANCE ADJUSTMENTS		1,933,490	(640,463)	496	0	0	0
ENDING FUND BALANCE		19,384,262	18,743,799	17,600,870	17,652,845	17,428,293	17,248,099

## CAPITAL IMPROVEMENT PLAN

Michigan Compiled Law (MCL) section 125.39 - Municipal planning commission; public works; powers of council; failure to act; requires that whenever the (Planning) Commission shall have adopted the master plan of the municipality or of 1 or more major sections or districts thereof no street, square, park, or other public way, ground, or open space, or public building or structure, shall be constructed or authorized in the municipality or in such planned section and district until the location, character, and extent thereof shall have been submitted to and approved by the (Planning) Commission. The Commission shall annually prepare such a program for the ensuing 6 years, which program shall show those public structures and improvements, in the general order of their priority, which in the commission's judgment will be needed or desirable and can be undertaken within the 6-year period.

Overall, the 2017/18, seven year CIP as presented has \$18,455,750 of proposed projects within the City. The 2017/18 CIP anticipates that \$3,369,525 in projects will be appropriated for by the City Council for fiscal year 2017/18. Projects include \$354,325 for various park rehabilitation and recreation building repairs. The majority of the rehab and updates (\$325,000) are planned at Merchant/Oxford Park. The City plans to receive \$180,000 in grant funds to help offset the cost. The Library and Municipal Building section of the Plan has \$97,000 for stacking chairs and tables, carpet and wayfinding. The Plan has \$2.7 million dollars for various infrastructure improvements throughout the City. This includes the anticipated Harvard (between Woodward and Cass) water main and road reconstruction project (\$1.6 million) as well as routine repair and maintenance of various City streets and sewage lines.

The CIP is anticipating building maintenance and repair of the Public Safety building for an estimated cost of \$23,200 and spending \$100,000 within the Downtown Development Authority for Coolidge (Catalpa to Edgewood) Lighting, streetscape improvements and wayfinding projects.

The CIP plan in the prior year included \$44,507,100 for the seven year period of 2016/17 through 2022/23. During the current year budget process, each department head reviewed the items included in the prior year CIP plan to determine if the projects were attainable, realistic, and if a funding source was available. Items not meeting the aforementioned criteria were removed.

The City is in the process of completing approximately \$1.5 million of CIP projects in the current (2016/17) fiscal year.

Please note that not all Planning, DPW, Recreation and DDA projects are included on the attached CIP program. Only those projects that have an estimated cost, estimated construction

start date and a funding source are included in the attached CIP funding plan. This CIP will be amended at least annually to include those projects currently not listed and also add new projects as they are developed. The plan will also be amended in the future to reflect those projects that are either completed or will not be performed.



**City of Berkley**  
Capital Improvement Program  
2017-2018

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN									
Improvement Project		Funding Source	2017/18	2018/19	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
<b>Recreation</b>									
<b>Merchants Park:</b>									
Utility Infrastructure	614-105-974-000	Rec Revolving Fund	\$2,875						
Signage	614-105-974-000	Rec Revolving Fund	\$8,000						
Water Fountain	614-105-974-000	Rec Revolving Fund	\$3,450						
Light Poles		Grants/Recreation Revolving/Water Fund				\$46,000			
Lights		General Fund/Grants/Recreation Revolving				\$20,000			
Poles for Netting		General Fund/Grants/Recreation Revolving/Water				\$4,600			
Benches/Netting/Drinking Fountain		General Fund/Grants/Recreation Revolving/Water				\$30,000			
<b>Oxford Open Space - Merchants Park:</b>									
Walking Trails	614-950-974-000	State Grants/Recreation Revolving Fund		\$40,000					
Storage Facility	614-950-974-000	General Fund/State Grants/Recreation Revolving				\$20,000			
Restroom Facilities	614-950-974-000	State Grants/Recreation Revolving Fund	\$190,000						
Restroom Facilities - Engineering	614-950-974-000	Rec Revolving Fund	\$20,000						
Playground Equipment	614-950-974-000	Rec Revolving Fund		\$70,000	\$100,000				
Picnic Tables and Umbrellas	614-950-974-000	Rec Revolving Fund		\$15,000					
Splash Pad	614-950-974-000	State Grants/Recreation Revolving Fund	\$100,000						
Parking Lot Construction (Street Spaces)									
<b>Angell Park:</b>									
Basketball Courts repaired/replaced		General Fund/Grants/Recreation Revolving Fund				\$17,250			
Refurbish Tennis Courts		General Fund/Grants/Recreation Revolving Fund				\$115,000			
Ballfield Surface Material		General Fund				\$5,000			
<b>Kiwanis Tot Lot:</b>									
Install Playground Equipment		Rec Revolving Fund					\$60,000		
Drainage		Rec Revolving Fund					\$5,000		
Landscaping		General Fund/Grants/Recreation Revolving Fund				\$10,000			
ADA Path		General Fund/Grants/Recreation Revolving Fund				\$23,000			
<b>Lazenby Field:</b>									
Landscaping	614-105-974-000	Rec Revolving Fund		\$10,000					
Drainage	614-105-974-000	Rec Revolving Fund		\$35,000					
Utility Infrastructure	614-105-974-000	Rec Revolving Fund		\$2,875					
Light Poles		General Fund/Grants/CDBG/Recreation Revolving				\$46,000			
Lights		General Fund/Grants/CDBG/Recreation Revolving				\$20,000			
Poles for Netting		General Fund/Grants/CDBG/Recreation Revolving				\$4,600			
Netting		General Fund/Grants/CDBG/Recreation Revolving				\$30,000			
Ballfield Surface Material		General Fund/Grants/CDBG/Recreation Revolving				\$5,000			
<b>Oxford Towers:</b>									
Community Garden Installation		General Fund/Grants/Recreation Revolving Fund			\$8,000				
Tennis Courts repaired/replaced		General Fund/Grants/Recreation Revolving Fund				\$115,000			
Park Reconfiguration		Rec Revolving Fund							\$60,000

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN									
Improvement Project		Funding Source	2017/18	2018/19	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
<b>Jaycee Park:</b>									
Remodel for Accessibility-with engineering costs		Rec Revolving Fund			\$5,300				
Play Structure-with engineering costs		Rec Revolving Fund				\$100,000			
Landscaping		General Fund/Grants/Recreation Revolving Fund				\$40,000			
ADA Path		General Fund			\$28,750				
Pavilion Repair/Restore		General Fund/Grants/Recreation Revolving Fund				\$15,000			
Bathroom		General Fund/Recreation Revolving Fund			\$80,000				
<b>Community Park:</b>									
Drainage		General Fund/Recreation Revolving Fund						\$30,000	
Landscaping		General Fund/Recreation Revolving Fund						\$40,000	
ADA Path		General Fund/Recreation Revolving Fund						\$28,750	
Light Poles		General Fund/Grants/Recreation Revolving Fund			\$46,000				
Lights		General Fund/Grants/Recreation Revolving Fund			\$20,000				
Ballfield Surface Material	614-105-974-000	General Fund/Recreation Revolving Fund	\$15,000						
Poles for Netting		General Fund/Grants/Recreation Revolving Fund			\$4,600				
Netting		General Fund/Grants/Recreation Revolving Fund					\$90,000		
Sprinkler System Repair		General Fund/Grants/Recreation Revolving Fund						\$11,500	
<b>Community Center:</b>									
Parking Lot Patching	614-105-974-000	Rec Revolving Fund	\$5,000						
Fence Repair	614-105-974-000	General Fund/Recreation Revolving Fund		\$15,000					
Repair Sliding Doors	614-105-974-000	Rec Revolving Fund	\$10,000						
<b>Pattengill Park</b>									
Ballfield Surface Material		General Fund/Recreation Revolving Fund				\$5,000			
<b>Other</b>									
New - Lineal Park - Coolidge Between 12 Mile and		General Fund/Recreation Revolving Fund						\$50,000	
<b>Total for Recreation</b>			<b>\$354,325</b>	<b>\$187,875</b>	<b>\$518,850</b>	<b>\$445,250</b>	<b>\$155,000</b>	<b>\$160,250</b>	<b>\$60,000</b>
<b>Library</b>									
HVAC (1998)		General Fund/DDA Tax Increment Capture Fund				\$220,000			
Repair and Sealcoat Parking Lot	101-738-976-001	General Fund/DDA Tax Increment Capture Fund		\$12,000			\$75,000		
Repaint Exterior		General Fund/DDA Tax Increment Capture Fund			\$8,000				
Replace stacking chairs and tables	101-738-976-000	General Fund	\$16,000						
Recarpet meeting room	101-738-976-000	General Fund	\$6,000						
Renovate and expand story room	101-738-976-000	General Fund/Donated Funds		\$15,000					
<b>Total for Library</b>			<b>\$22,000</b>	<b>\$27,000</b>	<b>\$8,000</b>	<b>\$320,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN									
Improvement Project		Funding Source	2017/18	2018/19	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
<b>Municipal Building</b>									
Parking Lot Improvement (Rosemont)		General Fund/Grants						\$150,000	
Wayfinding	101-265-821-030	General Fund/DDA Tax Increment Capture Fund	\$75,000	\$75,000					
<b>Total for Municipal Building</b>			<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>
<b>DPW</b>									
Harvard Water Main and Road Reconstruction (Woodward to Cass)-Const. Engineering	592-536-821-000/202-464-821-010	Water & Sewer Fund/Major Street Fund	\$300,000						
Harvard Water Main and Road Reconstruction (Woodward to Cass)-Construction	592-536-975-000/202-464-975-100	Water & Sewer Fund/Major Street Fund	\$1,300,000						
City Wide Road & WM Improvements - Planning & Estimates	592-536-821-000, 202/203-464-821-010	Water & Sewer Fund /Major & Local Street Fund	\$25,000	\$12,000					
Water Main (Includes Engineering)	592-536-975-000, 592-536-821-000	Water & Sewer Fund	\$100,000	\$950,000	\$950,000	\$950,000	\$950,000	\$950,000	\$950,000
Water Main Asset Management Plan (MDEQ Req'ment)	592-536-821-000	Water & Sewer Fund	\$60,000						
Cuts	592-536-982-000	Water & Sewer Fund	\$55,000	\$55,000	\$55,000	\$60,000	\$65,000	\$65,000	\$65,000
City Wide Concrete Patches (Includes Engineering)	202/203-464-818-000, 202/203-464-821-010	Major & Local Street Funds	\$105,000	\$120,000	\$135,000	\$135,000	\$145,000	\$145,000	\$155,000
Spray Patch/Crack Sealing/Overband (Includes Engineering)	202/203-464-818-000, 202/203-464-821-010	Major & Local Street Funds	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000	\$122,000
Seal Coat Stamped Concrete Sidewalks		DDA					\$25,000		
Sidewalk Ramps - ADA (Includes Engineering)	202/203-464-818-000, 202/203-464-821-010	Major & Local Street Funds/CDBG	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
RCOC Tri-Party Match-County Roads Maintenance		Major Street Fund/Tri-Party							
WM Cross Connection Control Services	592-536-822-000	Water & Sewer Fund	\$21,000	\$30,000	\$30,000	\$40,000	\$40,000	\$50,000	\$50,000
Sewer Mainline Relining	592-536-940-974	Water & Sewer Fund	\$300,000	\$300,000	\$350,000	\$350,000	\$400,000	\$400,000	\$400,000
SAW Grant Construction Commitment (Estimate)	592-536-821-000, 592-536-975-000	Water & Sewer Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
ArcGIS Software Programs & Assistance (Engineering)	592-536-821-000	Water & Sewer Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Sidewalk Replacement Program (Estimate)	470-938-975-001	SAD	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000		
Sidewalk Replacement Program (Estimate) - Engineering	202/203-464-821-010	Major & Local Street Funds	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
RCOC 12 Mile Resurfacing (Greenfield to Coolidge)		Major Street Fund			\$300,000				
Utility Rate & ERU Stormwater Study	592-536-821-000	Water & Sewer Fund		\$25,000					
Replace Outdated Electric & Emergency Lighting - DPW		Water & Sewer Fund			\$60,000				
Office HVAC & Conference Room Conversion - DPW	592-536-821-000, 592-536-976-000	Water & Sewer Fund		\$80,000					
Secure Location for IT & Radio Equipment- DPW	101-441-976-000	General Fund		\$10,000					
Glass Block Window Replacement - DPW		General Fund/Water			\$5,000			\$5,000	

CITY OF BERKLEY CAPITAL IMPROVEMENT PLAN									
Improvement Project		Funding Source	2017/18	2018/19	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Salt Dome Replacement - DPW	101-441-976-000	General Fund/Grants		\$100,000					
Fuel Management System & Automated Gates (2) - DPW	101-441-976-000	General Fund	\$45,000						
Underground Fuel Tank Replacement - DPW		General Fund/Water & Sewer Fund			\$150,000				
Roof Repairs/Improvements - DPW	592-536-976-000	Water & Sewer Fund	\$8,000			\$150,000		\$8,000	
Steel Flagpole Replacement - DPW	101-441-976-000	General Fund	\$5,000						
Office Area Generator - DPW		General Fund/Water & Sewer Fund			\$15,000				
Perimeter Wall Repairs-DPW		General Fund/Water & Sewer Fund			\$8,000				
House Demolition, Yard Expansion and Wall Work - DPW		General Fund/Water & Sewer Fund			\$50,000				
<b>Total for Public Works</b>			<b>\$2,795,000</b>	<b>\$2,153,000</b>	<b>\$2,579,000</b>	<b>\$2,156,000</b>	<b>\$2,096,000</b>	<b>\$1,894,000</b>	<b>\$1,891,000</b>
<b>Public Safety</b>									
Firearms Range		General Fund						\$75,000	
Security Door-2nd Floor Conference Room	101-310-976-000	General Fund	\$3,000						
Public Safety Building Improvements	101-310-976-000	General Fund	\$20,200						
Firehall Extension West Bay	101-310-976-000	General Fund		\$20,000					
<b>Total for Public Safety</b>			<b>\$23,200</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>
<b>Downtown Development Authority</b>									
Coolidge Lighting- Catalpa to Edgewood		DDA Tax Increment Capture Fund	\$50,000						
Streetscape (Sidewalk) Improvement		DDA Tax Increment Capture Fund	\$10,000						
Wayfinding		DDA Tax Increment Capture Fund	\$40,000	\$40,000					
<b>Total Downtown Development Authority</b>			<b>\$100,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>			<b>\$3,369,525</b>	<b>\$2,502,875</b>	<b>\$3,105,850</b>	<b>\$2,921,250</b>	<b>\$2,476,000</b>	<b>\$2,129,250</b>	<b>\$1,951,000</b>
<b>Total Estimated Capital Improvement Plan Costs</b>									<b>\$18,455,750</b>

**City of Berkley**  
Capital Equipment Replacement Program  
2017-2018

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>Account Number</b>	<b>REPLACEMENT CYCLE</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Public Works</b>									
Van (2008) #1		10 Year Replacement Cycle			\$40,000				
¾ Ton Pickup 4WD w/plow (1999) #3	101-441-985-000	10 Year Replacement Cycle	\$40,000						
¾ Ton Pickup (2014) #4		10 Year Replacement Cycle						\$40,000	
Escape Hybrid (2010) #5	592-536-985-000	10 Year Replacement Cycle		\$35,000					
1 Ton Stake Pickup (2014) #6		10 Year Replacement Cycle						\$50,000	
Walk-in Utility Van (2012) #7		10 Year Replacement Cycle							\$165,000
¾ Ton Pickup (2002) #8	101-441-985-000	10 Year Replacement Cycle		\$40,000					
¾ Ton Pickup (2000) #9	101-441-985-000	10 Year Replacement Cycle	\$40,000						
1 Ton Pickup 4WD w/plow (2010) #10		10 Year Replacement Cycle			\$45,000				
3 Yd Dump Pickup (2008) # 15		10 Year Replacement Cycle				\$60,000			
Portable Cement Mixer Trailer (1981) #16	592-536-982-592	15 Year Replacement Cycle	\$10,000						
Front End Loader (2007) #17	592-536-985-000	7 Year Replacement Cycle	\$200,000						
1 Ton Dump Truck (1995) #23	592-536-985-000	10 Year Replacement Cycle		\$50,000					
Mini Excavator w/ Attachments (New) #26	592-536-985-000	15 Year Replacement Cycle	\$100,000						
Toolcat Tractor (2012) #27		10 Year Replacement Cycle					\$85,000		
Rubber Tire Backhoe (2010) #28		15 Year Replacement Cycle				\$150,000			
Riding Mower 52" (2006) #32		10 Year Replacement Cycle			\$20,000				
Riding Mower 61" (2005) #33		10 Year Replacement Cycle			\$20,000				
Plate Compactor (1988) #35	101-441-982-000	20 Year Replacement Cycle		\$3,000					
Dump Truck w/plow spreader (1998) #36		20 Year Replacement Cycle			\$225,000				
Combination Sewer Cleaner (2017) # 38		5 Year Replacement Cycle					\$350,000		
Dump Truck w/snow plow (2000) #39		20 Year Replacement Cycle				\$225,000			
Dump Truck w/snow plow (2010) #40		20 Year Replacement Cycle						\$225,000	
Dump Truck w/snow plow (2009) #41		20 Year Replacement Cycle					\$250,000		
Dump Truck w/snow plow (1987) #43	101-441-985-000	20 Year Replacement Cycle	\$250,000						
1 Ton 4WD Pickup w/Crane (1986) #45	592-536-985-000	15 Year Replacement Cycle		\$65,000					
John Deere 48" Mower (1998 ) #46	101-441-982-000	10 Year Replacement Cycle		\$20,000					
Dump Truck w/Plow Spreader (1997) #48	101-441-985-000	20 Year Replacement Cycle		\$250,000					
John Deere Gator (1998) #50/ Toolcat		20 Year Replacement Cycle			\$80,000				
Sewer Truck and Camera (2014) #53		10 Year Replacement Cycle						\$250,000	
Arrow Board (1999) #56		20 Year Replacement Cycle				\$10,000			
Arrow Board (1999) #62	592-536-982-592	20 Year Replacement Cycle		\$10,000					
Arrow Board (1999) # 63		20 Year Replacement Cycle			\$10,000				
Message Board (New) # 64		20 Year Replacement Cycle					\$18,000		
Landscape Trailer (2006) # 65		15 Year Replacement Cycle				\$7,000			
Landscape Trailer (2008) #66		15 Year Replacement Cycle						\$7,000	
Equipment Trailer (New) #67	592-536-982-592	15 Year Replacement Cycle	\$15,000						

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>Account Number</b>	<b>REPLACEMENT CYCLE</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
Rear Load Garbage Truck (2001) # 71-Used		No Replacement Cycle				\$150,000			
Rear Load Garbage Truck (1990) # 72-Used	226-528-985-000	No Replacement Cycle		\$170,000					
Paint Line Machine (1998) # 90		10 Year Replacement Cycle			\$10,000				
Permanent Standby Generator (2009) #96		20 Year Replacement Cycle							\$55,000
Shop Air Compressor (1950) #97		No Replacement Cycle				\$8,000			
Bucket Truck (New)		10 Year Replacement Cycle			\$175,000				
Box Snow Plow for Backhoes (New)	101-441-982-000	15 Year Replacement Cycle		\$8,000					
Two Post Equipment Hoist (2008)		15 Year Replacement Cycle						\$65,000	
Portable Truck Hoist (New)	101-442-982-000	10 Year Replacement Cycle		\$60,000					
Inground Equipment Hoist (1950)		30 Year Replacement Cycle							\$50,000
Enclosed Storage Containers (Used)	101-441-982-000	20 Year Replacement Cycle	\$6,000				\$3,000		
Office Copier/Scanner (2013) - DPW	101-441-982-000	5 Year Replacement Cycle		\$8,000					\$9,000
Office Letter Folding/Envelope Machine (2013) - DPW	592-536-982-592	5 Year Replacement Cycle		\$8,000					
Shop Wash Station-South Door (Year Unknown)	101-442-982-000	10 Year Replacement Cycle	\$3,500						
Transmission Fluid Exchanger (2016)		5 Year Replacement Cycle						\$5,000	
Coolant Fluid Exchanger (2017)		5 Year Replacement Cycle						\$3,000	
Hydraulic Line Crimping Tool and Supplies (New)	101-442-982-000	No Replacement Cycle	\$18,000						
Tire Changer	101-442-982-000	10 Year Replacement Cycle	\$6,000						
Handheld Meter Reader	592-536-982-592	5 Year Replacement Cycle	\$10,000			\$10,000			
Tire Balancer	101-442-982-000	10 Year Replacement Cycle		\$6,000					
Brake Machine		10 Year Replacement Cycle			\$12,000				
Scanner/Software/TPMS-Mechanic	101-442-787-000	5 Year Replacement Cycle	\$2,000	\$2,000	\$2,000	\$2,000	\$12,000	\$2,000	\$2,000
CCTV/ESRI/CMMS Software Maintenance	592-536-986-000	No Replacement Cycle	\$9,000	\$9,000	\$10,000	\$10,000	\$11,000	\$11,000	\$11,000
Sensus Flexnet M-2 Support	592-536-986-000	No Replacement Cycle	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800
Service and Curb Stop Installs/Replacements	592-536-982-592	No Replacement Cycle	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500
Gate Valve Replacements	592-536-982-592	No Replacement Cycle	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Hydrant Replacements	592-536-982-592	No Replacement Cycle	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Water Meter Replacements (Residential and Commercial)	592-536-982-592	20 Year Replacement Cycle	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
Sewer Manholes/Inlets Replacements	592-536-982-592	No Replacement Cycle	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Nozzles, Hoses and Cutters for Vactor	592-536-982-592	5 Year Replacement Cycle	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Trash Pumps and Utility Locators	592-536-982-592	5 Year Replacement Cycle	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Sewer Gas Detector, Tripod, Harness and Fans	592-536-982-592	5 Year Replacement Cycle		\$4,000		\$4,000		\$4,000	
Security Camera Upgrades - DPW		10 Year Replacement Cycle			\$15,000				
Radio Read Meter Improvements-Phase II (Residential)	592-536-982-592	20 Year Replacement Cycle		\$30,000	\$40,000	\$50,000	\$60,000	\$70,000	\$80,000
<b>Total for Public Works</b>			<b>\$905,800</b>	<b>\$974,300</b>	<b>\$900,300</b>	<b>\$882,300</b>	<b>\$985,300</b>	<b>\$928,300</b>	<b>\$568,300</b>



**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>Account Number</b>	<b>REPLACEMENT CYCLE</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Library</b>									
Public Copy Machine	101-738-983-000	5 Year Replacement Cycle		\$4,500				\$4,500	
Alarm System Upgrade	101-738-983-000	10 Year Replacement Cycle	\$3,500					\$3,500	
Replace Network Printer		5 Year Replacement Cycle			\$2,500				\$2,500
Reupholster 11 Lounge Chairs		15 Year Replacement Cycle							
<b>Total for Library</b>			<b>\$3,500</b>	<b>\$4,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$2,500</b>
<b>Municipal Building</b>									
Copier - Lease	101-265-946-000	3 Year Replacement Cycle	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
City Hall Security Cameras		No Replacement Cycle			\$15,000				
<b>Total for Municipal Building</b>			<b>\$7,200</b>	<b>\$7,200</b>	<b>\$22,200</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,200</b>	<b>\$7,200</b>
<b>City Clerk</b>									
Additional Voting Booths	101-191-983-000	No Replacement Cycle	\$550	\$550	\$600	\$600	\$650	\$650	\$700
Additional laptops with equipment	101-191-983-000	No Replacement Cycle	\$1,250	\$1,250	\$1,300	\$1,300	\$1,350	\$1,350	\$1,400
Agenda and Records Management Software	101-191-986-000	No Replacement Cycle	\$20,000						
<b>Total for City Clerk</b>			<b>\$21,800</b>	<b>\$1,800</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,100</b>
<b>Parks and Recreation</b>									
Zero Turn Lawn Mower		6 Year Replacement Cycle			\$11,000				
2000 John Deere 4x2 Gator #50		15 Year Replacement Cycle			\$13,000				
2010 Ford Explorer		5 Year Replacement Cycle				\$30,000			
John Deere Tractor #30		No Replacement Cycle			\$50,000				
Copier		No Replacement Cycle			\$5,800				
Toolcat 5600 F-Series with Attachments		No Replacement Cycle				\$75,000			
Ford Econoline Van		No Replacement Cycle			\$30,000				
Pick up 3/4 Ton Chevy #79	101-691-985-000	5 Year Replacement Cycle	\$35,000						
<b>Total for Parks and Recreation</b>			<b>\$35,000</b>	<b>\$0</b>	<b>\$109,800</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF BERKLEY - CAPITAL EQUIPMENT REPLACEMENT PLAN**

<b>EQUIPMENT</b>	<b>Account Number</b>	<b>REPLACEMENT CYCLE</b>	<b>2017/2018</b>	<b>2018/2019</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>
<b>Public Safety</b>									
Fire Ladder Truck (1995)	101-310-991-001	25 Year Replacement Cycle		\$950,000					
Patrol Cars (Total of 7)	101-310-985-000	2 Year Replacement Cycle	\$112,500	\$74,000	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
Animal Control Vehicle (2009)	101-307-985-000	4 Year Replacement Cycle		\$35,000			\$45,000		
Car Computers	101-310-985-001	5 Year Replacement Cycle	\$30,000				\$16,000	\$16,000	
Replace Broken Interview Recording System - DB		5 Year Replacement Cycle					\$6,000		
Dispatch Radio/Phone Recording System	101-306-982-000	5 Year Replacement Cycle	\$4,870					\$5,000	
SCBA Replacement							\$130,000		
<b>Total for Public Safety</b>			<b>\$152,370</b>	<b>\$1,059,000</b>	<b>\$96,000</b>	<b>\$96,000</b>	<b>\$293,000</b>	<b>\$117,000</b>	<b>\$96,000</b>
<b>WBRK Equipment</b>									
Video Camera Digital		7 Year Replacement Cycle						\$6,000	
Apple G5 Editing Computer - System B		5 Year Replacement Cycle				\$7,000			
Camera Replacement - Council Chambers		7 Year Replacement Cycle							\$17,500
Camera Upgrade - Council Chambers	101-750-984-002		\$4,500						
Digital Camera Upgrade	11-750-983-000			\$2,500					
<b>Total for WBRK</b>			<b>\$4,500</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$17,500</b>
<b>Computers/Software</b>									
DPW Computers	101-755-983-000	5 Year Replacement Cycle		\$ 7,000					\$ 7,000
City Hall Computers		5 Year Replacement Cycle		\$ 10,000	\$ 10,000				\$ 15,000
Recreation Computers (9)		5 Year Replacement Cycle			\$ 7,000				
Public Safety Computers (12)	101-755-983-000	3/4 Year Replacement Cycle		\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
Library Computers	101-755-983-000	5 Year Replacement Cycle		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Printers (Treasury, Finance, Building, Clerk & Comm Center)		7 Year Replacement Cycle						\$ 7,250	
Tablets for City Council (7)	101-755-983-000	5 Year Replacement Cycle	\$ 8,000					\$ 8,000	
Tablets for Directors (8)	101-755-983-000	5 Year Replacement Cycle	\$ 12,000					\$ 12,000	
Phone System	101-755-983-000	7 Year Replacement Cycle	\$ 50,000						
<b>Total for Computers</b>			<b>\$ 70,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 8,000</b>	<b>\$ 16,000</b>	<b>\$ 43,250</b>	<b>\$ 30,000</b>
<b>GRAND TOTAL</b>			<b>\$1,200,170</b>	<b>\$2,082,300</b>	<b>\$1,165,700</b>	<b>\$1,107,400</b>	<b>\$1,303,500</b>	<b>\$1,111,750</b>	<b>\$723,600</b>
									<b>\$8,694,420</b>