

**CITY OF BERKLEY PUBLIC NOTICE  
REGULAR CITY COUNCIL MEETING  
Monday, January 27, 2025  
7:00 P.M. – City Hall  
248-658-3300**

**CALL 40<sup>th</sup> COUNCIL TO ORDER  
APPROVAL OF AGENDA  
MAYOR-LED MOMENT OF REFLECTION  
PLEDGE OF ALLEGIANCE  
PUBLIC COMMENT  
ORDER OF BUSINESS**

***Consent Agenda***

1. **APPROVAL OF THE MINUTES**: Matter of [approving the minutes](#) of the 40th Regular City Council meeting on Monday, January 6, 2025.
2. **WARRANT**: Matter of [approving Warrant No.1406](#).
3. **MOTION NO. M-01-25**: Matter of [approving a motion to clarify](#) the October 7, 2024 actions relating to Community Field #1 authorizing the Community Field #1 Permit Fees and Terms as presented in the October 7, 2024 City Manager's Report.

***Regular Agenda***

1. **RECOGNITIONS/PRESENTATIONS**: Matter of receiving any recognitions or presentations from the Consent Agenda.
2. **PRESENTATION**: Matter of introducing Human Resources Director Jessica Stover.
3. **PRESENTATION**: Matter of receiving a presentation by Dr. Nat Pernick regarding the 2024 Voting Challenge.
4. **PRESENTATION**: Matter of [receiving a presentation](#) of the fiscal year 2024 audit by the finance department.
5. **PRESENTATION**: Matter of [receiving a presentation](#) of the fiscal year 2024 audit by the auditors.
6. **MOTION NO. M-02-25**: Matter of [adopting the City of Berkley](#) two-year organizational strategic framework.

**COMMUNICATIONS**

**ADJOURN**

Note: The City of Berkley will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon four working days' notice to the City. Individuals with disabilities requiring auxiliary aids or services should contact the City by writing or calling: Victoria Mitchell, ADA Contact, Berkley City Hall, 3338 Coolidge Highway, Berkley, MI 48072 (1-248-658-3310).

Note: Official minutes of City Council Meetings and supporting documents for Council packets are available for public review in the City Clerk's Office during normal working hours. Anyone wishing to submit correspondence for the meeting may send an email to [clerk@berkleymi.gov](mailto:clerk@berkleymi.gov) or call 248-658-3310 by 5 p.m. on the day of the meeting.

**THE REGULAR MEETING OF THE FORTIETH COUNCIL OF THE CITY OF BERKLEY, MICHIGAN WAS CALLED TO ORDER AT 7:00 P.M. ON MONDAY, JANUARY 6, 2025 IN COUNCIL CHAMBERS BY MAYOR DEAN**

**PRESENT:** Councilmember Steve Baker  
Councilmember Clarence Black (remote from Minnesota on military duty)  
Councilmember Dennis Hennen                      Councilmember Jessica Vilani  
Councilmember Gregory Patterson                Mayor Pro Tem Ross Gavin

**ABSENT:** Mayor Bridget Dean

**OTHER STAFF PRESENT:**

City Manager Crystal VanVleck  
City Attorney Dan Christ  
City Clerk Victoria Mitchell

**APPROVAL OF AGENDA**

Councilmember Baker moved to approve the agenda  
Seconded by Councilmember Patterson  
Ayes: Black, Gavin, Hennen, Patterson, Vilani and Baker  
Nays: None  
Absent: Dean  
Motion Approved.

**PUBLIC COMMENT**

Cinda Coon, Berkley, spoke regarding permit and rental fees and cleanliness of shared spaces.

**CONSENT AGENDA**

Councilmember Vilani moved to approve the following Consent Agenda  
Seconded by Councilmember Patterson

**APPROVAL OF THE MINUTES:** Matter of approving the minutes of the 40th Regular City Council meeting on Monday, December 16, 2024, Special City Council meeting on Wednesday, December 18, 2024, and City Council Special Work Session on Wednesday, December 18, 2024.

**PROCLAMATION NO. P-01-25:** Matter of receiving a Proclamation recognizing the 40<sup>th</sup> Anniversary of the Berkley Junior Women's Club.

**PROCLAMATION NO. P-02-25:** Matter of proclaiming February 2025 as Black History Month.

Ayes: Gavin, Hennen, Patterson, Vilani, Baker and Black  
Nays: None  
Absent: Dean  
Motion Approved.

**REGULAR AGENDA**

**PRESENTATION:** Matter of receiving a presentation from State Rep. Natalie Price.

Representative Price presented regarding the 2024-25 state budget:

- Revenue sharing
  - We passed a budget that gets money into the hands of our local leaders to support our hometown need - from public safety to infrastructure
  - \$75 million increase in revenue sharing for Michigan's local governments
  - \$75 million for a Public Safety and Violence Prevention Fund to meet every hometown's unique public safety needs
- School Aid
  - Frees up about \$600 million for school districts by reducing their contribution rate into the state's retirement system, putting money back into teachers' classrooms and teachers' paychecks where it belongs
  - \$200 million to continue providing breakfast and lunch for all students
  - \$87 million to school districts to improve literacy learning, creating a Committee for Literacy Achievement
  - \$4 million to support school district partnerships with the Michigan Education Justice Coalition, implementing research and tools for addressing racial disparities in education
- Higher Education
  - Improves the successful Michigan Achievement Scholarship to allow funding to the cost of living separate from tuition
  - Community College Guarantee allows high school and incoming college students in our district who graduated high school after 2023 to attend community college tuition-free
  - \$20 million increase in funding for the Tuition Incentive program, opening doors to higher education, training and credentials to more students
  - \$52 million for the Michigan Reconnect Program, providing scholarships to individuals 25 or older
- Affordability
  - House Dems lowered everyday costs for families making our communities more affordable
  - \$100 million to increase the affordable housing supply
  - \$5 million in ongoing support for Double Up Food Bucks, an increase of \$3 million from FY 2023-24, and extra funding for Meals on Wheels
  - Expands the Great Start Readiness Program, offering free preschool to more eligible families and closing early gaps in educational opportunity
- Public Health
  - This budget empowers Michigan's local leaders to protect their communities, ensuring all Michiganders live in health and safety
  - Addresses the nursing shortage with funds for a nursing school student loan repayment program
  - \$1.8 million in grants to community based organizations that provide programming on new extreme risk protection orders and safe storage laws
  - \$275,000 for mental health training in schools
- Transportation
  - Southeast Michigan needs a public transit system that matches its continuous growth - and this budget delivers the funding for us to get there
  - \$226.7 million toward local bus operations, investing in essential transportation services that make every day commutes happen
  - \$101 million increase for distribution to local road agencies
- Environment
  - Keeping our environment healthy keeps our communities healthy, so we delivered a budget to protect our natural resources
  - \$40.3 million to access available federal funding for lead service line replacement projects
  - \$25 million for local water infrastructure projects to match federal funding
  - \$30 million for electric vehicle charging stations and hydrogen fueling facilities to grow clean energy systems

- Labor and Economic Opportunity
  - House Dems included key investments in Michigan's business sector and workforce development, setting Michigan up to be a leader in innovation and job development
  - \$60 million for the new Michigan Innovation Fund to launch startups
  - \$45.5 million for workforce development and growth program grants across the state
  - Additional support for small and minority-owned businesses
  - A board to create requirements for retirement plans for all employers who do not currently provide a retirement plan for their employees
- Agriculture and Natural Resources
  - Protecting Michigan's agriculture industry and natural resources is imperative for the health of our state - this budget reflects that priority
  - \$3 million for a new farm to family program, supporting regenerative farming, agriculture supply chains and the promotion of Michigan food products
  - \$5 million from USDA for animal disease prevention and response, specifically addressing high pathogenic avian influenza (HPAI) in dairy cows and poultry
  - Creates the Land and Water Conservation Program to aid local governments in developing public recreation
- Health & Human/Veteran Services
  - From mental health care to child welfare, this budget helps support Michigan's most vulnerable communities
  - Expands Certified Community Behavioral Health Clinics to more counties, providing mental health services to an estimated 35,000 additional individuals
  - Increase of \$30.1 million to support child welfare program supports, including adoption subsidies, foster care payments and the Child Care Fund
  - \$2.5 million to continue providing housing for homeless veterans and their families

## **COMMUNICATIONS**

### **COUNCILMEMBER HENNEN**

- The Tree Board received a \$4,000 grant, which will allow for the planting of an additional 30 trees this year (a sizable increase from the usual 200 trees).
- The Tree Board's next meeting is Monday, January 27th at 7 PM.
- The Zoning Board of Appeals will meet on Monday, January 13th at 7 PM to discuss a case variance for a business on 12 Mile that wants a rear sign variance.
- He said that he hopes everyone had a happy and healthy holiday.

### **COUNCILMEMBER BAKER**

- The Historical Committee will meet Tuesday, January 14th at 7 PM. For more information on the Museum or Berkley history, visit [Berkleyhistory.com](http://Berkleyhistory.com).
- The Downtown Development Advisory Board meets Wednesday, January 8th at 8:15 AM. For more information on what the DDA is preparing for the upcoming year, visit [downtownberkley.com](http://downtownberkley.com).
- Shared a quote by Hillary DePiano: "*We all get the same 365 days; the only difference is what we do with them.*" He encouraged making each day something to be proud of and taking time for oneself.
- He said please hug someone you love. They need it more than you think they do.

### **COUNCILMEMBER VILANI**

- No updates from the Berkley Area Chamber given how recent the last meeting was.
- The Environmental Advisory Committee will meet January 16th at 6:30 PM on the second floor of the Public Safety Building.

### **COUNCILMEMBER PATTERSON**

- The Beautification Committee does not meet in January.
- The Planning Commission will meet on January 28th.

### **COUNCILMEMBER BLACK**

- He said the Committee on Engagement and Technology is looking for participation. He said that he

knows a lot of residents are online and have strong, powerful voices which is what the committee is looking for.

- Director Flora will be putting out opportunities for people to apply.
- Thanked Representative Price for her presentation, he said it warms his heart to see what the state is doing for veterans.
- Encouraged people to resist negativity and violence during the upcoming inauguration and to go into the new era of leadership on a positive and productive note.

**CITY MANAGER VANVLECK**

- No updates.

**CITY ATTORNEY DAN CHRIST**

- No updates.

**MAYOR PRO TEM GAVIN**

- The Parks and Recreation Advisory Committee will meet on February 13th at 7 PM in the Community Center.
- The Library Board will meet January 15th at 7 PM at the Library.
- Wished everyone a Happy New Year and said that he looks forward to a prosperous 2025.

***ADJOURNMENT:***

Councilmember Patterson moved to adjourn the Regular Meeting at 7:40 PM.

Seconded by Councilmember Vilani

Ayes: Patterson, Vilani, Baker, Black, Gavin and Hennen

Nays: None

Absent: Dean

Motion approved.

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Ross Gavin, Mayor Pro Tem

***ATTEST:***

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Victoria Mitchell, City Clerk



CITY OF BERKLEY  
 CHECK WARRANT  
 #1406  
 DECEMBER 2024

Check Date	Check #	Payee	Description	GL #	Amount
12/15/2024	77228	21ST CENTURY MEDIA - MICHIGAN	ADVERTISING	101-701-901-000	<b>149.42</b>
12/15/2024	77229	ADN ADMINISTRATORS, INC.	CONSULTANT	101-191-817-000	1,075.25
			CONSULTANT	101-191-817-000	1,035.00
					<b>2,110.25</b>
12/15/2024	77230	AI INCUBE INC (PARKNAV)	CONTRACTUAL SERVICES	101-701-818-000	<b>13,400.00</b>
12/15/2024	77231	AIELLI CONSTRUCTION COMPANY, INC.	CONSTRUCTION - ROAD PROJECT	443-901-975-000	9,450.00
			CONSTRUCTION	592-536-975-000	5,550.00
					<b>15,000.00</b>
12/15/2024	77232	AIRGAS USA, LLC	VEHICLE SUPPLIES	101-443-781-000	<b>55.60</b>
12/15/2024	77233	AIS CONSTRUCTION EQUIPMENT	VEHICLE SUPPLIES	101-443-781-000	<b>112.74</b>
12/15/2024	77234	AMAZON CAPITAL SERVICES	EQUIPMENT SUPPLIES	101-228-778-000	12.99
			EQUIPMENT SUPPLIES	101-228-778-000	10.88
			EQUIPMENT SUPPLIES	101-228-778-000	28.64
			EQUIPMENT SUPPLIES	101-228-778-000	44.24
			EQUIPMENT SUPPLIES	101-228-778-000	207.00
			OFFICE SUPPLIES	101-265-728-000	109.99
			OFFICE SUPPLIES	101-265-728-000	9.99

MAINTENANCE SUPPLIES - LIBRARY	101-267-776-271	4.99
MAINTENANCE SUPPLIES - LIBRARY	101-267-776-271	55.96
SUPPLIES	101-345-728-000	59.98
RANGE/TRAINING SUPPLIES	101-345-741-002	24.25
PRISONER BOARD	101-345-753-000	177.90
OFFICE SUPPLIES	101-441-728-000	25.49
OFFICE SUPPLIES	101-441-728-000	19.59
VEHICLE SUPPLIES	101-443-781-000	124.95
VEHICLE SUPPLIES	101-443-781-000	153.99
TOOLS	101-443-787-000	66.99
TOOLS	101-443-787-000	65.88
PROGRAM SUPPLIES	101-741-758-000	118.99
OFFICE SUPPLIES	592-536-728-000	25.48
OFFICE SUPPLIES	592-536-728-000	19.60
EQUIPMENT	592-536-982-592	251.70
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		<b>1,619.47</b>

12/15/2024	77235	VOID	** VOIDED **	** VOIDED **
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12/15/2024	77236	AMY ZURAWSKI	OPERATING SUPPLIES	101-191-732-000	<b>25.18</b>
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12/15/2024	77237	ANDREWS HOOPER PAVLIK PLC	AUDIT SERVICES	101-191-807-000	<b>10,000.00</b>
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12/15/2024	77238	AT&T	TELEPHONE	101-265-853-000	660.90
			TELEPHONE	101-265-853-000	160.44
			TELEPHONE	101-345-853-000	94.41
			TELEPHONE	101-345-853-000	422.21
			TELEPHONE	101-441-853-000	47.21
			TELEPHONE	101-441-853-000	76.00
			TELEPHONE	101-790-853-000	47.21
			TELEPHONE	101-790-853-000	76.00
			TELEPHONE	208-751-853-000	1.11
			TELEPHONE	208-751-853-000	94.41
			TELEPHONE	208-751-853-000	109.77
					<hr/>
					<b>1,789.67</b>

12/15/2024	77239	AT&T	CONTRACTUAL SERVICES	101-228-818-000	<b>195.24</b>
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12/15/2024	77240	At-Less Drain Cleaning	BSW24-0038 - PUT24-0138	101-000-283-000	<b>500.00</b>
12/15/2024	77241	B & H PHOTO & VIDEO	OFFICE EQUIPMENT	101-228-983-000	557.19
			OFFICE EQUIPMENT	101-228-983-000	647.44
					<b>1,204.63</b>
12/15/2024	77242	BENJAMIN KOLK	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	101-790-758-005	<b>300.00</b>
12/15/2024	77243	BERKLEY AREA CHAMBER OF COMMERCE	ADVERTISING/MARKETING	248-726-901-000	<b>765.00</b>
12/15/2024	77244	BERKLEY HOLIDAY COMMITTEE	DDA - EVENTS	248-724-817-004	<b>1,000.00</b>
12/15/2024	77245	BIG D LOCK CITY	MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	2.00
			BUILDING IMPROVEMENTS - CITY HALL	101-267-976-101	646.00
			BUILDING MAINTENANCE	101-345-931-000	255.00
					<b>903.00</b>
12/15/2024	77246	BILLINGS LAWN EQUIPMENT	VEHICLE SUPPLIES	101-443-781-000	<b>43.25</b>
12/15/2024	77247	Bison Plumbing Inc	BBP24-0053 - PUT24-0141	101-000-283-000	<b>5,000.00</b>
12/15/2024	77248	BREANNA YOUNG	CONTRACTUAL SERVICES	208-845-818-000	<b>1,622.60</b>
12/15/2024	77249	CAMELOT CLEANERS	PRISONER BOARD	101-345-753-000	<b>93.50</b>
12/15/2024	77250	CARDCONNECT	CONTRACTUAL SERVICES	208-751-818-000	<b>25.00</b>
12/15/2024	77251	CARLISLE / WORTMAN	CONSULTANT	101-701-817-000	375.00
			CONSULTANT	101-701-817-000	130.00
			CONTRACTUAL SERVICES	101-701-818-000	4,440.00
			CONTRACTUAL SERVICES	101-701-818-000	65.00
					<b>5,005.00</b>



					<b>5,010.00</b>
12/15/2024	77252	CASEY MILLER	CONTRACTUAL SERVICES	208-845-818-000	** VOIDED **
12/15/2024	77253	CDW GOVERNMENT, INC.	SOFTWARE MAINT AND SUBSCRIPTIONS	101-228-760-000	<b>1,300.80</b>
12/15/2024	77254	CHRISTOPHER WADE	BOOKLEY SEASON	248-724-758-001	<b>2,550.00</b>
12/15/2024	77255	CINTAS	MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	93.03
			BUILDING MAINTENANCE - CITY HALL	101-267-931-101	313.47
			MEDICAL SUPPLIES	101-345-758-011	73.40
			CUSTODIAL SERVICES	101-441-811-000	148.45
			CONTRACTUAL SERVICES	208-751-818-000	176.77
			CUSTODIAL	592-536-811-000	148.45
					<b>953.57</b>
12/15/2024	77256	CMV LANDSCAPE & EQUIPMENT COMPANY	CONTRACTUAL SERVICES	592-536-818-000	<b>550.00</b>
12/15/2024	77257	COMMPAR, LLC	VEHICLE SUPPLIES	101-443-781-000	<b>520.27</b>
12/15/2024	77258	CONSUMERS ENERGY COMPANY	ROW BONDS - UTILITY COMPANIES	101-000-283-020	<b>50,000.00</b>
12/15/2024	77259	CONTRACTORS CLOTHING CO.	UNIFORMS	101-441-744-000	<b>346.05</b>
12/15/2024	77260	CONTRACTORS CONNECTION	EQUIPMENT	592-536-982-592	<b>816.60</b>
12/15/2024	77261	CSI Chris's Sewer Inspections	BBP24-0049 - PUT24-0117	101-000-283-000	<b>5,000.00</b>
12/15/2024	77262	DEALER AUTO PARTS SALES	FUEL & OIL	101-441-751-000	298.80
			VEHICLE SUPPLIES	101-443-781-000	1,090.05
			VEHICLE SUPPLIES	101-443-781-000	6.50
					<b>1,395.35</b>

12/15/2024	77263	DETROIT DENTAL COMPANY PLLC	TAXES PAYABLE	703-000-225-000	<b>1,382.51</b>
12/15/2024	77264	DETROIT SALT COMPANY	PROGRAM SUPPLIES	202-478-758-000	4,269.04
			PROGRAM SUPPLIES	203-478-758-000	1,829.59
					<b>6,098.63</b>
12/15/2024	77265	DOUBLE HAUL SOLUTIONS	CONSULTANT	101-172-817-000	<b>2,600.00</b>
12/15/2024	77266	DURST LUMBER & ACE HARDWARE	BUILDING MAINTENANCE	101-345-931-000	13.99
			VEHICLE SUPPLIES	101-443-781-000	19.99
			VEHICLE SUPPLIES	101-443-781-000	12.76
			VEHICLE SUPPLIES	101-443-781-000	13.99
			EQUIPMENT SUPPLIES	208-751-778-000	34.50
			EQUIPMENT	592-536-982-592	61.98
			EQUIPMENT	592-536-982-592	134.11
			EQUIPMENT	592-536-982-592	47.99
			EQUIPMENT	592-536-982-592	21.94
			EQUIPMENT	592-536-982-592	4.99
			EQUIPMENT	592-536-982-592	50.97
			EQUIPMENT	592-536-982-592	33.98
					<b>451.19</b>
12/15/2024	77267	ELECTIONSOURCE	STATIONARY	101-215-729-000	<b>135.54</b>
12/15/2024	77268	ELIZABETH LERMA	BOOKLEY SEASON	248-724-758-001	<b>1,200.00</b>
12/15/2024	77269	Emergency drain and plumbing	BSW24-0037 - PUT24-0119	101-000-283-000	500.00
			BBP24-0050 - PUT24-0118	101-000-283-000	5,000.00
					<b>5,500.00</b>
12/15/2024	77270	ERC-LED, LLC	LAND IMPROVEMENTS	101-265-971-150	<b>4,170.00</b>
12/15/2024	77271	ETHAN C. HAAN	CONTRACTUAL SERVICES	101-191-818-000	<b>500.00</b>

12/15/2024	77272	Ethan Gurski	BBD24-0016 - PBRA24-0086	101-000-283-000	<b>500.00</b>
12/15/2024	77273	EVA MITCHELL	PART TIME EMPLOYEES	101-215-707-000	<b>195.00</b>
12/15/2024	77274	EVERDRY WATERPROOFING	BBA23-0223 - PB23-0418	101-000-283-000	<b>100.00</b>
12/15/2024	77275	FERGUSON WATERWORKS #3386	EQUIPMENT	592-536-982-592	<b>358.74</b>
12/15/2024	77276	FIRE DEFENSE EQUIPMENT COMPANY	MAINTENANCE SUPPLIES - DPW	101-267-776-441	27.00
			BUILDING MAINTENANCE - LIBRARY	101-267-931-271	709.67
					<b>736.67</b>
12/15/2024	77277	Foundation Systems of Michigan, Inc	BBA24-0061 - PBRA24-0051	101-000-283-000	<b>100.00</b>
12/15/2024	77278	FRONT LINE SERVICES, INC.	FIRE TRUCK MAINTENANCE	101-345-939-001	1,754.60
			FIRE TRUCK MAINTENANCE	101-345-939-001	480.00
			FIRE TRUCK MAINTENANCE	101-345-939-001	1,327.48
					<b>3,562.08</b>
12/15/2024	77279	FRONTLINE PUBLIC SAFETY SOLUTIONS	DATA PROCESSING	101-345-814-000	<b>1,050.00</b>
12/15/2024	77280	GALLAGHER BENEFIT SERVICES, INC.	CONSULTANT	101-172-817-000	<b>414.75</b>
12/15/2024	77281	Gregory Alan Hunt	BBP24-0046 - PUT24-0113	101-000-283-000	5,000.00
			BSW24-0035 - PUT24-0114	101-000-283-000	500.00
			BBP24-0048 - PUT24-0114	101-000-283-000	4,500.00
					<b>10,000.00</b>
12/15/2024	77282	GUNNERS METERS & PARTS INC.	EQUIPMENT	592-536-982-592	490.00
			EQUIPMENT	592-536-982-592	100.00
					<b>590.00</b>

12/15/2024	77283	H2O Plumbing	BBP24-0007 - PUT24-0011	101-000-283-000	<b>5,000.00</b>
12/15/2024	77284	HAFELI, STARAN, & CHRIST, P.C.	CITY ATTORNEY	101-266-825-000	<b>14,317.50</b>
12/15/2024	77285	HARDING LOEVNER	CONSULTANT	732-345-817-000	<b>4,325.62</b>
12/15/2024	77286	HARLEY WILLIAM NEUFER	BSW24-0031 - PUT24-0104	101-000-283-000	<b>500.00</b>
12/15/2024	77287	HOME DEPOT CREDIT SERVICES	PROGRAM SUPPLIES EQUIPMENT	101-441-758-000 592-536-982-592	998.10 314.87 <b>1,312.97</b>
12/15/2024	77288	HOOVER ELECTRIC INC	BBP24-0015 - PUT24-0028	101-000-283-000	<b>5,000.00</b>
12/15/2024	77289	HYDROCORP	CROSS CONNECTIONS	592-536-822-000	<b>1,769.00</b>
12/15/2024	77290	IIMC	MEMBERSHIPS AND DUES	101-215-803-000	<b>220.00</b>
12/15/2024	77291	IMAGE PRINTING	OFFICE SUPPLIES	208-751-728-000	<b>90.00</b>
12/15/2024	77292	INTEGRATED SUPPLY NETWORK	TOOLS TOOLS	101-443-787-000 101-443-787-000	312.10 150.26 <b>462.36</b>
12/15/2024	77293	INTERSTATE BILLING SERVICE	FUEL & OIL VEHICLE SUPPLIES VEHICLE SUPPLIES VEHICLE SUPPLIES	101-441-751-000 101-443-781-000 101-443-781-000 101-443-781-000	1,092.80 668.31 381.84 375.32 <b>2,518.27</b>

12/15/2024	77294	ISCG	BUILDING IMPROVEMENTS - CITY HALL	101-267-976-101	<b>1,381.00</b>
12/15/2024	77295	J.H. HART URBAN FORESTRY	CONTRACTUAL SERVICES	202-468-818-000	2,217.49
			CONTRACTUAL SERVICES	202-468-818-000	976.35
			CONTRACTUAL SERVICES	202-468-818-000	2,446.73
			CONTRACTUAL SERVICES	203-468-818-000	5,174.14
			CONTRACTUAL SERVICES	203-468-818-000	2,278.15
			CONTRACTUAL SERVICES	203-468-818-000	5,709.02
					<b>18,801.88</b>
12/15/2024	77296	JOHNSON CONTROLS, INC.	HEAT/COOLING	101-265-976-002	210,193.65
			HEAT/COOLING	101-265-976-002	106,739.13
			BUILDING MAINTENANCE - CITY HALL	101-267-931-101	1,609.14
			BUILDING MAINTENANCE - DPW	101-267-931-441	614.40
					<b>319,156.32</b>
12/15/2024	77297	KANOPY, INC.	DOWNLOADABLE CONTENT	101-790-731-001	<b>224.40</b>
12/15/2024	77298	KILBURN'S EQUIPMENT RENTAL, INC.	EQUIPMENT RENTAL - VENDOR	592-536-940-001	<b>498.60</b>
12/15/2024	77299	KJ ART	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	101-790-758-005	<b>212.50</b>
12/15/2024	77300	KONICA MINOLTA BUSINESS SOLUTIONS	OFFICE EQUIPMENT RENTAL	101-265-946-000	683.24
			OFFICE EQUIPMENT RENTAL	101-441-946-000	27.18
			OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	24.92
			OFFICE EQUIPMENT RENTAL	592-536-946-000	27.18
					<b>762.52</b>
12/15/2024	77301	LARRY'S WELDING SUPPLY	VEHICLE SUPPLIES	101-443-781-000	<b>62.65</b>
12/15/2024	77302	Levine & Sons Inc	BBP24-0029 - PUT24-0053	101-000-283-000	5,000.00
			BBP24-0042 - PUT24-0105	101-000-283-000	5,000.00
					<b>10,000.00</b>

12/15/2024	77303	LISA KEMPNER	BOOKLEY SEASON	248-724-758-001	<b>1,386.89</b>
12/15/2024	77304	LUNGHAMER FORD OF OWOSSO	VEHICLES	101-441-985-000	9,403.00
			VEHICLES	101-441-985-000	54,403.00
			EQUIPMENT	208-751-982-000	45,000.00
			VEHICLE	226-528-985-000	54,403.00
			VEHICLE	592-536-985-000	54,403.00
					<b>217,612.00</b>
12/15/2024	77305	MATTHEW GROSS	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY	101-790-758-005	<b>100.00</b>
12/15/2024	77306	METRO PUMP SERVICE	FUEL & OIL	101-441-751-000	<b>435.00</b>
12/15/2024	77307	MICHIGAN ASSOCIATION OF MAYORS	MEMBERSHIPS	101-741-803-000	<b>110.00</b>
12/15/2024	77308	MIDWEST TAPE	DOWNLOADABLE CONTENT	101-790-731-001	<b>434.61</b>
12/15/2024	77309	MiSDU	PAYROLL DEDUCTIONS	101-000-231-000	82.99
			PAYROLL DEDUCTIONS	101-000-231-000	542.76
					<b>625.75</b>
12/15/2024	77310	MISSION SQUARE RETIREMENT-303792	ICMA 457 W/H	101-000-232-002	2,147.41
			ICMA 457 W/H	101-000-232-002	238.56
			ICMA 457 W/H	101-000-232-002	51.76
					<b>2,437.73</b>
12/15/2024	77311	Mitchell L Congdon	BD24-0008 - PBD24-0007	101-000-283-000	<b>1,000.00</b>
12/15/2024	77312	MSTS RECEIVABLES LLC	PROGRAM SUPPLIES	101-441-758-000	<b>49.98</b>
12/15/2024	77313	NATIONWIDE RETIREMENT SOLUTIONS	NATIONWIDE 457 W/H	101-000-232-003	<b>7,062.60</b>

12/15/2024	77314	NEETU SHARMA	LANDLORD LICENSES	101-001-477-000	<b>180.00</b>
12/15/2024	77315	NELSON BROTHERS SEWER & PLUMBING	BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	215.00
			BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	450.00
					<b>665.00</b>
12/15/2024	77316	NYE UNIFORM	UNIFORMS-CLEANING AND PURCHASES	101-325-744-000	<b>336.50</b>
12/15/2024	77317	O'REILLY AUTOMOTIVE, INC.	VEHICLE SUPPLIES	101-443-781-000	<b>606.78</b>
12/15/2024	77318	OAKLAND COUNTY	BULK SEWAGE	592-536-927-000	94,052.07
			STORM FLOW	592-537-927-000	170,435.17
					<b>264,487.24</b>
12/15/2024	77319	OAKLAND COUNTY REGISTER OF DEEDS	EATON/OXFORD PARKING LOT	101-000-283-225	<b>30.00</b>
12/15/2024	77320	OAKLAND COUNTY REGISTER OF DEEDS	CONTRACTUAL SERVICES	592-536-818-000	<b>30.00</b>
12/15/2024	77321	OAKLAND COUNTY REGISTER OF DEEDS	CONTRACTUAL SERVICES	592-536-818-000	<b>30.00</b>
12/15/2024	77322	OAKLAND COUNTY REGISTER OF DEEDS	CONTRACTUAL SERVICES	592-536-818-000	<b>30.00</b>
12/15/2024	77323	OAKLAND COUNTY REGISTER OF DEEDS	CONTRACTUAL SERVICES	592-536-818-000	<b>30.00</b>
12/15/2024	77324	Oliver Construction, Inc.	BD24-0006 - PBD24-0004	101-000-283-000	1,000.00
			BBP24-0014 - PUT24-0026	101-000-283-000	5,000.00
			BD24-0012 - PBD24-0013	101-000-283-000	1,000.00
					<b>7,000.00</b>
12/15/2024	77325	ORKIN PEST CONTROL	BUILDING MAINTENANCE	101-345-931-000	<b>75.00</b>

12/15/2024	77326	P. A. MORRIS COMPANY	SECRETARIAL SERVICES	248-722-818-205	<b>150.00</b>
12/15/2024	77327	PITNEY BOWES GLOBAL FINANCIAL SERV.	OFFICE EQUIPMENT RENTAL	101-265-946-000	<b>799.14</b>
12/15/2024	77328	PITNEY BOWES INC.	OFFICE EQUIPMENT RENTAL	101-265-946-000	9.99
			POSTAGE-PRINTING-MAILING	592-536-730-000	77.12
					<b>87.11</b>
12/15/2024	77329	PRESIDIO NETWORKED SOLUTIONS GROUP	OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	267.54
			OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	536.69
			OFFICE EQUIPMENT	101-790-983-000	44.46
			OFFICE EQUIPMENT	101-790-983-000	6,750.00
					<b>7,598.69</b>
12/15/2024	77330	PRINT MASTERS PRINTING CO.	POSTAGE-PRINTING-MAILING	592-536-730-000	<b>2,799.85</b>
12/15/2024	77331	PRINTING SYSTEMS	OFFICE SUPPLIES	592-536-728-000	1,308.32
			STATIONARY	592-536-729-000	541.31
					<b>1,849.63</b>
12/15/2024	77332	PROVANTAGE LLC	OFFICE EQUIPMENT MAINTENANCE	101-325-934-000	<b>1,196.00</b>
12/15/2024	77333	QUANTUM SERVICES GROUP, LLC	CONTRACTUAL SERVICES	101-228-818-000	<b>1,448.00</b>
12/15/2024	77334	RAD HATTER MARKETING	CONTRACTUAL SERVICES	248-726-818-000	4,200.00
			CONTRACTUAL SERVICES	248-726-818-000	4,200.00
					<b>8,400.00</b>
12/15/2024	77335	RKA PETROLEUM COS, INC	INVENTORY - FUEL & OIL	101-000-110-002	1,628.87
			INVENTORY - FUEL & OIL	101-000-110-002	14,317.35
					<b>15,946.22</b>
12/15/2024	77336	ROAD COMMISSION OF OAKLAND CO	ROAD SUPPLIES	202-464-782-000	4,808.72



			ROAD SUPPLIES	203-464-782-000	2,060.88
					<b>6,869.60</b>
12/15/2024	77337	ROSE PEST SOLUTIONS	BUILDING MAINTENANCE - LIBRARY	101-267-931-271	<b>450.00</b>
12/15/2024	77338	ROYAL OAK FORD	FIRE TRUCK MAINTENANCE	101-345-939-001	<b>75.55</b>
12/15/2024	77339	S/E OAK. CTY WATER AUTHORITY	BULK WATER	592-536-926-000	<b>69,087.27</b>
12/15/2024	77340	SABO PR	CONTRACTUAL SERVICES	101-250-818-000	750.00
			CONTRACTUAL SERVICES	101-250-818-000	296.20
					<b>1,046.20</b>
12/15/2024	77341	SAK CONSTRUCTION LLC	IMPROVEMENTS-SEWER	592-902-971-150	11,445.00
			IMPROVEMENTS-SEWER	592-902-971-150	131,906.00
					<b>143,351.00</b>
12/15/2024	77342	SEHI COMPUTER PRODUCTS	OFFICE SUPPLIES	101-265-728-000	<b>242.46</b>
12/15/2024	77343	SHIFMAN FOURNIER	LEGAL SERVICES - LABOR	101-266-824-000	<b>2,852.00</b>
12/15/2024	77344	SMART	VEHICLE MAINTENANCE	211-752-939-000	<b>1,873.22</b>
12/15/2024	77345	SOCRRA	RUBBISH COLLECTION	226-528-818-001	34,383.52
			TRASH DISPOSAL	226-528-818-003	22,484.48
					<b>56,868.00</b>
12/15/2024	77346	SPECTRUM PRINTERS, INC.	STATIONARY	101-215-729-000	<b>238.64</b>
12/15/2024	77347	STAPLES	SUPPLIES	101-345-728-000	75.34
			OFFICE SUPPLIES	101-790-728-000	147.91
					<b>223.25</b>

12/15/2024	77348	T-MOBILE	DOWNLOADABLE CONTENT	101-790-731-001	<b>287.00</b>
12/15/2024	77349	THE KITCHEN INC.	PRISONER BOARD	101-345-753-000	<b>720.13</b>
12/15/2024	77350	THE ORIGINAL PRINT SHOPPE	BOOKLEY SEASON	248-724-758-001	2,852.30
			BOOKLEY SEASON	248-724-758-001	126.00
					<b>2,978.30</b>
12/15/2024	77351	Thornton & Grooms Inc	BSW24-0036 - PUT24-0115	101-000-283-000	500.00
			BSW24-0034 - PUT24-0111	101-000-283-000	500.00
					<b>1,000.00</b>
12/15/2024	77352	TRANSUNION RISK AND ALTERNATIVE	MEMBERSHIPS	101-345-803-000	<b>110.00</b>
12/15/2024	77353	TRUCK & TRAILER SPECIALTIES, INC.	VEHICLE SUPPLIES	101-443-781-000	<b>361.36</b>
12/15/2024	77354	UNIQUE MANAGEMENT SERVICES, INC.	CONTRACTUAL SERVICES	101-790-818-000	<b>46.60</b>
12/15/2024	77355	UNITED FACILITY SUPPLIES	MAINTENANCE SUPPLIES - DPW	101-267-776-441	<b>83.20</b>
12/15/2024	77356	US TREASURY	EQUIPMENT	101-345-982-000	<b>300.00</b>
12/15/2024	77357	VESCO OIL CORPORATION	FUEL & OIL	101-441-751-000	<b>132.50</b>
12/15/2024	77358	W.W. WILLIAMS	VEHICLE SUPPLIES	101-443-781-000	<b>214.23</b>
12/15/2024	77359	WEINGARTZ	VEHICLE SUPPLIES	101-443-781-000	<b>37.98</b>
12/15/2024	77360	WEX BANK	FUEL & OIL	101-441-751-000	<b>194.14</b>

12/15/2024	77361	WINDER POLICE EQUIPMENT	VEHICLE MAINTENANCE	101-345-939-000	1,924.30
			VEHICLES	101-345-985-000	1,235.00
					<b>3,159.30</b>
12/15/2024	77362	WINDSTREAM	CONTRACTUAL SERVICES	101-228-818-000	<b>737.75</b>
12/15/2024	77363	WOW! BUSINESS	CONTRACTUAL SERVICES	101-228-818-000	<b>851.98</b>
12/15/2024	77364	Zachary Konchan	BBA23-0216 - PB23-0404	101-000-283-000	<b>50.00</b>
12/23/2024	77365	CITY OF FERNDALE	ENGINEERING	202-464-821-010	7,447.92
			ENGINEERING	203-464-821-010	7,447.92
					<b>14,895.84</b>
12/23/2024	77366	DITCH WITCH SALES OF MICHIGAN	EQUIPMENT	592-536-982-592	<b>536.00</b>
12/30/2024	77367	27799 Woodward LLC	BF23-0006 - PB23-0134	101-000-283-000	<b>1,000.00</b>
12/30/2024	77368	27799 Woodward LLC	BSPEB22-0005	101-000-283-371	<b>207.50</b>
12/30/2024	77369	ALICIA PARRINELLO	CONTRACTUAL SERVICES - ACCOUNTING	101-191-818-060	<b>1,470.00</b>
12/30/2024	77370	AMAZON CAPITAL SERVICES	PROGRAM SUPPLIES	101-101-758-000	59.99
			PROGRAM SUPPLIES	101-172-758-000	49.71
			PROGRAM SUPPLIES	101-172-758-000	70.95
			OFFICE SUPPLIES	101-265-728-000	102.57
			MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	34.98
			UNIFORMS-CLEANING & PURCHASES	101-345-744-000	429.95
			FIRE EQUIPMENT	101-345-979-000	159.99
			VEHICLE SUPPLIES	101-443-781-000	46.80
			EQUIPMENT	592-536-982-592	37.99
					<b>992.93</b>

12/30/2024	77371	ANDREWS HOOPER PAVLIK PLC	AUDIT SERVICES	101-191-807-000	<b>5,000.00</b>
12/30/2024	77372	B-Dry System of Southeastern MI	BBB24-0014 - PRA24-0014	101-000-283-000	<b>75.00</b>
12/30/2024	77373	BIG D LOCK CITY	MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	6.00
			MAINTENANCE SUPPLIES - PARKS	208-267-776-208	20.00
			MAINTENANCE SUPPLIES - PARKS	208-267-776-208	18.00
					<b>44.00</b>
12/30/2024	77374	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	101-254-716-600	879.62
			HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	101-355-716-600	3,078.67
					<b>3,958.29</b>
12/30/2024	77375	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	101-254-716-600	15,345.50
			HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	101-355-716-600	12,890.22
					<b>28,235.72</b>
12/30/2024	77376	BRIGGSON, ERIC	WATER SALES	592-001-642-000	<b>261.85</b>
12/30/2024	77377	CINTAS	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	313.47
			BUILDING MAINTENANCE - CITY HALL	101-267-931-101	74.62
					<b>388.09</b>
12/30/2024	77378	COMMPAR, LLC	VEHICLE SUPPLIES	101-443-781-000	45.40
			VEHICLE SUPPLIES	101-443-781-000	129.10
					<b>174.50</b>
12/30/2024	77379	CONTRACTORS CLOTHING CO.	UNIFORMS	202-464-744-000	80.88
			UNIFORMS	202-464-744-000	89.99
			UNIFORMS	203-464-744-000	50.36
			UNIFORMS	203-464-744-000	53.99
			UNIFORMS	208-751-744-000	67.49
			UNIFORMS	226-528-744-000	45.25

			UNIFORMS	592-536-744-000	123.26
			UNIFORMS	592-536-744-000	124.17
			UNIFORMS	592-536-744-000	80.98
			UNIFORMS	592-537-744-000	124.48
					<b>840.85</b>
12/30/2024	77380	DEALER AUTO PARTS SALES	VEHICLE MAINTENANCE	211-755-939-000	<b>90.00</b>
12/30/2024	77381	DETROIT SALT COMPANY	PROGRAM SUPPLIES	202-478-758-000	1,821.85
			PROGRAM SUPPLIES	203-478-758-000	4,250.98
					<b>6,072.83</b>
12/30/2024	77382	DOUBLE HAUL SOLUTIONS	CONSULTANT	101-172-817-000	<b>2,600.00</b>
12/30/2024	77383	DURST LUMBER & ACE HARDWARE	MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	10.84
			PROGRAM SUPPLIES	208-751-758-000	53.57
			EQUIPMENT	592-536-982-592	89.94
			EQUIPMENT	592-536-982-592	20.89
			EQUIPMENT	592-536-982-592	56.94
			EQUIPMENT	592-536-982-592	23.98
			EQUIPMENT	592-536-982-592	70.95
					<b>327.11</b>
12/30/2024	77384	EJ USA, INC.	EQUIPMENT	592-536-982-592	<b>2,686.40</b>
12/30/2024	77385	ETHAN C. HAAN	CONTRACTUAL SERVICES	101-191-818-000	<b>1,000.00</b>
12/30/2024	77386	FIRST ADVANTAGE OCCUPATIONAL HEALTH	MEDICAL EXPENSES	592-536-835-000	<b>287.30</b>
12/30/2024	77387	FISHMAN STEWART PLLC	CITY ATTORNEY	101-266-825-000	<b>1,329.43</b>
12/30/2024	77388	FRANKS LANDSCAPING & SUPPLIES LLC.	FLOWER BASKET PROGRAM	248-729-818-200	<b>8,880.00</b>

12/30/2024	77389	GABRIEL ROEDER SMITH & COMPANY	CONTRACTUAL SERVICES	732-345-818-000	<b>18,000.00</b>
12/30/2024	77390	GORDON FOOD SERVICE INC.	PROGRAM SUPPLIES	211-752-758-000	<b>174.35</b>
12/30/2024	77391	GREAT LAKES WATER AUTHORITY	NONRESIDENTIAL SURCHARGE	592-536-928-000	<b>3,307.08</b>
12/30/2024	77392	H.D. EDWARDS & CO.	EQUIPMENT	592-536-982-592	<b>268.88</b>
12/30/2024	77393	HOME DEPOT CREDIT SERVICES	MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	99.98
			MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	734.94
					<b>834.92</b>
12/30/2024	77394	HUBBELL, ROTH & CLARK	BUILDING ESCROW-ENGINEERING REVIEW	101-000-283-371	650.00
			BUILDING ESCROW-ENGINEERING REVIEW	101-000-283-371	650.00
			BUILDING ESCROW-ENGINEERING REVIEW	101-000-283-371	650.00
			CONTRACTUAL SERVICES	101-701-818-000	154.57
			CONTRACTUAL SERVICES	101-701-818-000	2,200.45
					<b>4,305.02</b>
12/30/2024	77395	HUNT SIGN CO LTD	PROGRAM SUPPLIES	226-528-758-000	<b>130.00</b>
12/30/2024	77396	J.H. HART URBAN FORESTRY	CONTRACTUAL SERVICES	202-468-818-000	1,305.34
			CONTRACTUAL SERVICES	203-468-818-000	3,045.79
					<b>4,351.13</b>
12/30/2024	77397	JB Donaldson Co Inc	BBE23-0010 - PB23-0133	101-000-283-000	<b>800.00</b>
12/30/2024	77398	JB Donaldson Co Inc	BBE23-0009 - PB23-0135	101-000-283-000	<b>800.00</b>
12/30/2024	77399	JOHN E RESK	BBB23-0046 - PB23-0208	101-000-283-000	<b>75.00</b>
12/30/2024	77400	JOHNSON CONTROLS, INC.	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	3,380.01

			BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	131.78 ----- <b>3,737.21</b>
12/30/2024	77401	KONICA MINOLTA BUSINESS SOLUTIONS	OFFICE EQUIPMENT RENTAL	208-751-946-000	17.39
			OFFICE EQUIPMENT RENTAL	208-751-946-000	131.78 ----- <b>149.17</b>
12/30/2024	77402	LISA LITTELL	PUBLIC ART/PLACEMAKING	248-729-818-201	<b>817.00</b>
12/30/2024	77403	Majic Window Company	BBA24-0023 - PBR24-0015	101-000-283-000	<b>100.00</b>
12/30/2024	77404	Majic Window Company	BBA24-0008 - PBR24-0002	101-000-283-000	<b>100.00</b>
12/30/2024	77405	MCKENNA	INSPECTIONS - BUILDING	101-745-822-001	3,882.15
			HOUSE INSPECTIONS-RENTALS	101-745-822-002	1,107.75
			CONTRACTUAL INSPECTIONS	101-745-822-003	10,121.00 ----- <b>15,110.90</b>
12/30/2024	77406	METRO PUMP SERVICE	FUEL & OIL	101-441-751-000	<b>435.00</b>
12/30/2024	77407	MICHIGAN MUNICIPAL EXECUTIVES	MEMBERSHIPS AND DUES	101-172-803-000	200.00
			MEMBERSHIPS AND DUES	101-172-803-000	425.00 ----- <b>625.00</b>
12/30/2024	77408	MISDU	PAYROLL DEDUCTIONS	101-000-231-000	82.99
			PAYROLL DEDUCTIONS	101-000-231-000	542.76 ----- <b>625.75</b>
12/30/2024	77409	Morpho Carpentry	BBA24-0084 - PBRA24-0056	101-000-283-000	<b>100.00</b>
12/30/2024	77410	MTD CONSTRUCTION INC.	BUILDING IMPROVEMENTS - PARKS	208-267-976-208	<b>984.00</b>

12/30/2024	77411	NASSCO	PROFESSIONAL DEVELOPMENT	592-536-960-000	775.00
			PROFESSIONAL DEVELOPMENT	592-536-960-000	775.00
					<b>1,550.00</b>
12/30/2024	77412	NATIONWIDE RETIREMENT SOLUTIONS	NATIONWIDE 457 W/H	101-000-232-003	** VOIDED **
12/30/2024	77413	NELSON BROTHERS SEWER & PLUMBING	BUILDING MAINTENANCE - LIBRARY	101-267-931-271	<b>193.00</b>
12/30/2024	77414	NYE UNIFORM	UNIFORMS-CLEANING & PURCHASES	101-345-744-000	136.90
			UNIFORMS-CLEANING & PURCHASES	101-345-744-000	18.30
			UNIFORMS-CLEANING & PURCHASES	101-345-744-000	1,463.50
					<b>1,618.70</b>
12/30/2024	77415	OAKLAND COMMUNITY COLLEGE/CREST	PUBLIC SAFETY 302 TRAINING FUNDS	101-345-961-000	5,790.43
12/30/2024	77416	OCLC INC	LIBRARY COOP	101-790-828-000	391.11
12/30/2024	77417	ORKIN PEST CONTROL	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	60.00
			BUILDING MAINTENANCE - CITY HALL	101-267-931-101	60.00
			PEST CONTROL	248-729-818-207	425.00
					<b>545.00</b>
12/30/2024	77418	PITNEY BOWES INC.	OFFICE EQUIPMENT RENTAL	101-265-946-000	9.99
			POSTAGE-PRINTING-MAILING	592-536-730-000	72.80
					<b>82.79</b>
12/30/2024	77419	POMP'S TIRE SERVICE, INC.	FIRE TRUCK MAINTENANCE	101-345-939-001	584.00
			VEHICLE MAINTENANCE	101-443-939-000	2,425.73
					<b>3,009.73</b>
12/30/2024	77420	RKA PETROLEUM COS, INC	INVENTORY - FUEL & OIL	101-000-110-002	<b>1,392.75</b>
12/30/2024	77421	ROAD COMMISSION OF OAKLAND CO	EQUIPMENT MAINTENANCE	202-475-933-000	551.43



			EQUIPMENT MAINTENANCE	203-475-933-000	61.27
					<b>612.70</b>
12/30/2024	77422	ROYAL OAK FORD	VEHICLE SUPPLIES	101-443-781-000	<b>19.52</b>
12/30/2024	77423	SANTA JOE	PROGRAM SUPPLIES-CONTRIBUTIONS - LIBRARY DDA - EVENTS	101-790-758-005 248-724-817-004	150.00 150.00
					<b>300.00</b>
12/30/2024	77424	SEHI COMPUTER PRODUCTS	OFFICE SUPPLIES	101-790-728-000	<b>336.71</b>
12/30/2024	77425	SESAC	CONTRACTUAL SERVICES	208-751-818-000	<b>610.00</b>
12/30/2024	77426	SIGNS BY TOMORROW INC.	HISTORIC COMMITTEE	101-000-302-000	<b>249.10</b>
12/30/2024	77427	SOCRRA	RUBBISH COLLECTION TRASH DISPOSAL TRASH DISPOSAL	226-528-818-001 226-528-818-003 226-528-818-003	34,383.52 16,180.48 977.87
					<b>51,541.87</b>
12/30/2024	77428	SOUTHERN MICH DOG OBEDIENCE TRAIN.	CONTRACTUAL SERVICES	208-845-818-000	<b>756.00</b>
12/30/2024	77429	STATE OF MICHIGAN - DETROIT	CITY WITHHOLDING	101-000-235-000	<b>106.48</b>
12/30/2024	77430	SUBURBAN FORD OF TROY	VEHICLE MAINTENANCE	101-443-939-000	<b>695.20</b>
12/30/2024	77431	THE LIBRARY NETWORK	BOOKS / PERIODICALS BOOKS RENTED MATERIALS CDBG EXPENSES-PROGRAM YEAR 2023-2024	101-790-731-000 101-790-978-000 101-790-978-001 275-902-818-046	19.95 2,477.80 46.37 399.87
					<b>2,943.99</b>

12/30/2024	77432	Three Rivers Corporation	BBE22-0035 - PB22-0514	101-000-283-000	<b>800.00</b>
12/30/2024	77433	THREE RIVERS CORPORATION	BUILDING BONDS	101-000-283-000	<b>1,000.00</b>
12/30/2024	77434	TRUCK & TRAILER SPECIALTIES, INC.	VEHICLE SUPPLIES	101-443-781-000	<b>160.02</b>
12/30/2024	77435	UNITED FACILITY SUPPLIES	MAINTENANCE SUPPLIES - CITY HALL	101-267-776-101	325.58
			MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	331.53
			MAINTENANCE SUPPLIES - DPW	101-267-776-441	93.84
			MAINTENANCE SUPPLIES - PARKS	208-267-776-208	215.87
					<b>966.82</b>
12/30/2024	77436	UNIVERSAL AMBULANCE SERVICE	BLOOD DRAWS	101-345-818-012	<b>468.00</b>
12/30/2024	77437	UNIVERSAL PLUMBING SUPPLY	EQUIPMENT	592-536-982-592	<b>6.24</b>
12/30/2024	77438	VERNON LIBRARY SUPPLIES, INC.	OFFICE SUPPLIES	101-790-728-000	<b>56.15</b>
12/30/2024	77439	VIGILANTE SECURITY, INC.	BUILDING MAINTENANCE - LIBRARY	101-267-931-271	<b>312.00</b>
12/30/2024	77440	VIRTUAL ACADEMY	MCOLES MANDATED TRAINING	101-345-961-118	<b>2,100.00</b>
12/30/2024	77441	WEINGARTZ	VEHICLE SUPPLIES	101-443-781-000	<b>516.78</b>
12/30/2024	77442	WINDER POLICE EQUIPMENT	VEHICLE MAINTENANCE	101-345-939-000	1,697.50
			VEHICLE MAINTENANCE	101-345-939-000	1,697.50
					<b>3,395.00</b>
12/30/2024	77443	YARD GUYZ	CDBG EXPENSES-PROGRAM YEAR 2023-2024	275-902-818-046	975.00
			CDBG EXPENSES-PROGRAM YEAR 2023-2024	275-902-818-046	970.00
					<b>1,945.00</b>

TOTAL - ALL FUNDS

TOTAL OF 216 CHECKS (3 voided)

**1,611,744.41**

<b>DATE</b>	<b>VENDOR</b>	<b>AMOUNT</b>
12/2/2024	ALERUS - MERS	15,130.69
12/3/2024	DTE ENERGY	4,069.55
12/3/2024	DTE ENERGY	23.26
12/3/2024	DTE ENERGY	575.97
12/3/2024	DTE ENERGY	1,545.48
12/3/2024	DTE ENERGY	17.62
12/3/2024	DTE ENERGY	77.08
12/3/2024	DTE ENERGY	80.91
12/3/2024	DTE ENERGY	109.30
12/3/2024	DTE ENERGY	501.38
12/3/2024	DTE ENERGY	30.69
12/3/2024	DTE ENERGY	487.44
12/3/2024	DTE ENERGY	49.62
12/3/2024	DTE ENERGY	119.42
12/3/2024	CONSUMERS ENERGY	253.41
12/3/2024	CONSUMERS ENERGY	90.29
12/3/2024	CONSUMERS ENERGY	227.43
12/3/2024	CONSUMERS ENERGY	22.06
12/3/2024	CONSUMERS ENERGY	264.83
12/3/2024	CONSUMERS ENERGY	466.16
12/3/2024	IRS	
12/5/2024	UNION DUES	760.00
12/5/2024	UNION DUES	270.00
12/5/2024	UNION DUES	400.00
12/5/2024	UNION DUES	209.07
12/5/2024	IRS	54,418.06
12/5/2024	THE HARTFORD	357.75
12/5/2024	THE HARTFORD	4,791.03
12/5/2024	ALERUS - MERS	4,918.67
12/5/2024	ALERUS - MERS	1,433.53
12/5/2024	ALERUS - MERS	4,041.30
12/10/2024	1ST BANK CARD - CITY CREDIT CARD	21,131.10
12/11/2024	UNION DUES	400.00
12/11/2024	DTE ENERGY	20,473.32
12/12/2024	BCBS	98,837.00
12/13/2024	MISSION SQUARE	2,712.24
12/17/2024	DTE ENERGY	62.15
12/17/2024	DTE ENERGY	686.07
12/17/2024	PITNEY BOWES	4,000.00

12/18/2024	STATE OF MICHIGAN	7.15
12/18/2024	STATE OF MICHIGAN	21,581.96
12/18/2024	ALERUS - MERS	104,907.81
12/19/2024	MISSION SQUARE	3,495.42
12/19/2024	UNION DUES	760.00
12/19/2024	UNION DUES	400.00
12/19/2024	UNION DUES	185.76
12/19/2024	IRS	57,587.31
12/19/2024	IRS	26.82
12/19/2024	ALERUS - MERS	5,396.70
12/19/2024	ALERUS - MERS	1,248.52
12/19/2024	ALERUS - MERS	4,041.30
12/19/2024	ALERUS - MERS	7.01
12/20/2024	NATIONWIDE	5,909.54
12/20/2024	NATIONWIDE	1,538.39
12/31/2024	IRS	16,304.97
12/31/2024	THE HARTFORD	4,791.03
12/31/2024	THE HARTFORD	357.75
12/31/2024	ALERUS - MERS	16,996.61
	<b>TOTAL ACH PAYMENTS</b>	<b>\$ 489,587.93</b>

We hereby certify that the foregoing is a true and correct list of bills and that they have been approved by the City Council and this is the authority to issue checks in the amounts stated and charge them in the various accounts.

\_\_\_\_\_  
Bridget Dean, Mayor

\_\_\_\_\_  
Victoria Mitchell, City Clerk

January 27, 2025 City Council Meeting

Moved by Councilmember \_\_\_\_\_ and seconded by Councilmember \_\_\_\_\_ to approve a motion to clarify the October 7, 2024 actions relating to Community Field #1 authorizing the Community Field #1 Permit Fees and Terms as presented in the October 7, 2024 City Manager's Report.

Ayes:

Nays:

Motion:



# MEMORANDUM

To: Mayor Dean and City Council  
From: Nate Geinzer, Former Interim City Manager & Management Transition Consultant  
Date: January 27, 2025  
Subject: Approval of Motion Clarifying October 7, 2024 City Council Action Relating to Community Field #1

---

Madam Mayor and Members of City Council,

## Background

At the October 7, 2024 City Council Meeting, the City Council approved Motion #M-88-24 as follows:

*Matter of approving the creation of a new Community Field #1 Enterprise Fund, authorizing an interfund loan, and awarding a bid for Community Field #1 improvements to Worry Free Outdoor Services, Inc. in the amount of \$179,580.*

The intent of this motion was to reflect the actions/recommendations as outlined in the summary provided in the October 7, 2024 City Manager's Report, which included in part:

- *Create Community Field #1 Enterprise Fund (CF1EF).*
- *General Fund provides interfund loan to CF1EF in the amount of \$200,000 with five (5) year payback term at 4.5% (in line with current market rate).*
- *City issues five (5) year permit to Berkley Public Schools for use ~ March 1 through May 31 (option for extension i.e. playoffs).*
  - *Annual Permit Fee \$35,000 to Start*
  - *3% Annual Escalator*
  - *50% due prior to start of season. 50% due at end of season.*
- *City issues five (5) year permit to Berkley Dad's Club for use ~ June 1 through July 31 and ~ September 1 through October 31 and*
  - *Annual Permit Fee \$35,000 to Start*
  - *3% Annual Escalator*
  - *50% due prior to start of season #1. 50% due at start of season #2.*
- *City retains rights to issue permits to other users.*
- *City to develop new usage terms including deposit and fee schedule in the case of excessive damage by non-exclusive permit holders.*

- *City retains responsibility for maintenance along with a new revenue stream to support maintenance.*

## **Summary**

Although the intent of the October 7, 2024 motion was to reflect the full set of recommendations outlined in the City Manager’s Report, it did not specifically reference the permit fees and terms. The approved motion should have read:

*Authorize the City Manager to create the Community Field #1 Enterprise Fund and the execution of an interfund loan in the amount of \$200,000 from General Fund Cash Reserves for a term of five (5) years at 4.5%. Further authorize the award of bid for Community Field #1 Field Improvements to Worry Free Outdoor Services, Inc. in the amount of \$179,580 + 20% contingency for unforeseen conditions with project funding coming from the new Community Field #1 Enterprise Fund. **Further authorize and establish the Community Field #1 permit fees and terms as presented.***

To correct this oversight, it is recommended that the City Council approve a “housekeeping” motion to reflect fully the intended actions outlined in the October 7, 2024 City Manager Report relating to Community Field #1.

## **Recommendation**

Motion to clarify October 7, 2024’s actions relating to Community Field #1 authorizing the Community Field #1 Permit Fees and Terms as presented in the October 7, 2024 City Manager’s Report.

City of Berkeley  
Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2024

	General Fund	Major Streets Fund	(Formerly Major) Infrastructure Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenue</b>					
Property taxes	\$ 9,617,591	\$ -	\$ -	\$ 2,669,120	\$ 12,286,711
Special assessments	-	-	-	206,663	206,663
Intergovernmental:					
Federal grants	507,990	-	-	11,053	519,043
State-shared revenue and grants	2,267,891	1,384,803	-	647,686	4,300,380
Charges for services	1,124,652	12,087	-	1,337,650	2,474,389
Fines and forfeitures	150,730	-	-	-	150,730
Licenses and permits	799,261	-	-	96,952	896,213
Investment earnings	281,666	74,453	-	98,195	454,314
Other revenue:					
Franchise fees	184,507	-	-	-	184,507
Other miscellaneous income	696,850	25,849	-	22,213	744,912
<b>Total revenue</b>	<b>15,631,138</b>	<b>1,497,192</b>	<b>-</b>	<b>5,089,532</b>	<b>22,217,862</b>
<b>Expenditures</b>					
Current:					
General government	5,116,488	-	-	-	5,116,488
Public safety	5,953,179	-	-	-	5,953,179
Public works	1,144,634	1,177,443	-	2,742,271	5,064,348
Health and welfare	-	-	-	64,589	64,589
Recreation and culture	1,148,880	-	-	1,055,362	2,204,242
Capital outlay	546,587	1,764,384	-	2,301,390	4,612,361
<b>Total expenditures</b>	<b>13,909,768</b>	<b>2,941,827</b>	<b>-</b>	<b>6,163,612</b>	<b>23,015,207</b>
Excess (deficiency) of revenues over expenditures	1,721,370	(1,444,635)	-	(1,074,080)	(797,345)
<b>Other financing sources (uses)</b>					
Transfers in	290,258	-	-	1,184,074	1,474,332
Transfers out	(984,074)	(200,000)	-	(290,258)	(1,474,332)
Sale of capital assets	5,500	-	-	-	5,500
<b>Total other financing sources (uses)</b>	<b>(688,316)</b>	<b>(200,000)</b>	<b>-</b>	<b>893,816</b>	<b>5,500</b>
Net change in fund balances	1,033,054	(1,644,635)	-	(180,264)	(791,845)
Fund balance at beginning of year, as previously presented	4,068,030	3,565,424	1,201,041	1,892,330	10,726,825
Adjustment - changes from major fund to nonmajor fund	-	-	(1,201,041)	1,201,041	-
Adjustment - Restatement for correction of an error	-	(505,480)	-	(939,197)	(1,444,677)
Fund balance at beginning of year - restated	4,068,030	3,059,944	-	2,154,174	9,282,148
<b>Fund balance at end of year</b>	<b>\$ 5,101,084</b>	<b>\$ 1,415,309</b>	<b>\$ -</b>	<b>\$ 1,973,910</b>	<b>\$ 8,490,303</b>

See accompanying notes.



City of Berkley

Notes to Financial Statements

Year Ended June 30, 2024

**10. Joint Ventures (continued)**

**Southeastern Oakland County Resource Recovery Authority**

The City is a member of the Southeastern Oakland County Resource Recovery Authority (Resource Recovery Authority), which collects, processes, and disposes of the municipal solid waste, yard waste, and recyclables accumulated within the City. The Resource Recovery Authority provides services to 12 member municipalities in Oakland County. The City appoints one member of the joint venture’s governing board, which approves the annual budget. The participating communities provide funding for its operations. During the year ended June 30, 2024, the City expensed \$1,264,490 of payments made to the Resource Recovery Authority. The City has no explicit and measurable equity interests in the joint venture. Complete financial statements of the Southeastern Oakland County Resource Recovery Authority can be obtained from the administrative offices at 3910 W. Webster Road, Royal Oak, MI 48073.

**11. Accounting Changes**

During the year ended June 30, 2024, the City adopted GASB Statement No. 100, *Accounting Changes and Error Corrections* to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement prescribes the accounting and financial reporting for each type of accounting change and error corrections. This statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

*Change in Major Fund*

While the Infrastructure Fund (previously referred to as the Road Millage Fund) was presented as a major governmental fund in the City’s June 30, 2023 ACFR, the Infrastructure Fund has been presented as a non-major fund in the City’s June 30, 2024 ACFR.

**Error Corrections**

During the current year, it was determined that certain adjustments recorded during the City’s 2023 fiscal year were improperly recorded to the Solid Waste Fund and Water & Sewer Fund, resulting in understatements in the aforementioned funds of \$60,803 and \$1,006,428, respectively. These improper adjustments resulted in overstatements in the Major Streets Fund and Infrastructure Fund of \$505,480 and \$1,000,000, respectively. To correct these errors, the beginning fund balance for the aforementioned funds and both the Governmental Activities and Business-Type Activities Net Position have been adjusted as follows:

	<u>Governmental Activities</u>	<u>Major Streets Fund</u>	<u>Solid Waste Fund</u>	<u>Infrastructure Fund</u>
Beginning net position / fund balance, as previously reported	\$ 3,723,774	\$ 3,565,424	\$ 303,467	\$ 1,201,041
<b>Correction of an error</b>	(1,444,677)	(505,480)	60,803	(1,000,000)
Beginning net position, as restated	<u>\$ 2,279,097</u>	<u>\$ 3,059,944</u>	<u>\$ 364,270</u>	<u>\$ 201,041</u>

# City of Berkeley

## Notes to Financial Statements

Year Ended June 30, 2024

### 11. Accounting Changes (continued)

	<u>Business-Type Activities</u>	<u>Water &amp; Sewer Fund</u>
Beginning net position, as previously reported	\$ 19,193,190	\$ 19,193,190
Correction of an error	1,006,428	1,006,428
Beginning net position, as restated	\$ 20,199,618	\$ 20,199,618

### 12. Upcoming Accounting Pronouncements

In June 2022, the Governmental Accounting Standards Board issued Statement No. 101, *Compensated Absences*, which updates the recognition and measurement guidance for compensated absences as well as the disclosure requirements. This statement requires that the compensated absence liability be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settlement through noncash means. This statement is effective for the City’s financial statements beginning with the fiscal year ending June 30, 2025.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*, to provide users of government financial statements with essential information about risks related to vulnerabilities due to certain concentrations or constraints. As a result, an assessment will be required to determine whether a concentration or constraint makes the primary reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the vulnerability to the risk of a substantial impact. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City’s financial statements for the year ending June 30, 2025.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*, to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing accountability. This statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A) enhanced with detailed analyses that explains why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. Additionally, this statement requires additional disclosures and discussion of unusual or infrequent items, changes in the presentation of the statement of revenues, expenses, and changes in net position, major component unit information, budgetary comparison information, and financial trends information in the statistical section. The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the City’s financial statements for the year ending June 30, 2026.

City of Berkeley  
 Proprietary Funds  
 Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2024

	<b>Enterprise Fund</b>
	<b>Water and Sewer System</b>
<b>Operating revenue</b>	
Water and sewer charges	\$ 8,031,224
Property and equipment rental	13,225
Miscellaneous	238,508
<b>Total operating revenue</b>	<b>8,282,957</b>
<b>Operating expenses</b>	
Water and sewer operations	4,255,370
Depreciation	837,218
<b>Total operating expenses</b>	<b>5,092,588</b>
Operating income (loss)	3,190,369
<b>Nonoperating revenue (expenses)</b>	
Investment income	5,629
Interest expense	(4,028)
Sale of capital assets	181,620
<b>Total nonoperating revenue (expenses)</b>	<b>183,221</b>
Change in net position	3,373,590
Net position at beginning of year	19,193,190
Adjustment - Restatement for correction of an error	1,006,428
Net position at beginning of year - restated	20,199,618
<b>Net position at end of year</b>	<b>\$ 23,573,208</b>

*See accompanying notes.*

City of Berkeley  
Proprietary Funds  
Statement of Net Position

June 30, 2024

	<b>Enterprise Fund</b>
	<b>Water and Sewer System</b>
<b>Assets</b>	
Current assets:	
<b>Cash and investments</b>	\$ 73,544
Receivables – customer	3,277,500
Prepaid costs	11,681
<b>Total current assets</b>	<b>3,362,725</b>
Noncurrent assets:	
Capital assets:	
Assets not subject to depreciation	13,795
Assets subject to depreciation – net	22,828,881
<b>Total assets</b>	<b>26,205,401</b>
<b>Deferred outflows of resources</b>	
Deferred pension cost increases	304,606
Deferred OPEB cost increases	111,647
<b>Total deferred outflows of resources</b>	<b>416,253</b>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	434,348
Cash bonds and deposits	3,947
Accrued liabilities and other	25,451
Compensated absences	62,727
Current portion of long-term debt	39,666
<b>Total current liabilities</b>	<b>566,139</b>
Noncurrent liabilities:	
Net pension liability	1,559,517
Net OPEB liability	465,818
Long-term debt – net of current portion	143,575
<b>Total noncurrent liabilities</b>	<b>2,168,910</b>
<b>Total liabilities</b>	<b>2,735,049</b>
<b>Deferred inflows of resources</b>	
Deferred pension cost reductions	114,615
Deferred OPEB cost reductions	198,782
<b>Total deferred inflows of resources</b>	<b>313,397</b>
<b>Net position</b>	
Net investment in capital assets	22,590,635
Unrestricted	982,573
<b>Total net position</b>	<b>\$ 23,573,208</b>

See accompanying notes.

City of Berkeley

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds

Year Ended June 30, 2024

	Special Revenue Funds					Debt Service Fund	Capital Project Funds		Total Nonmajor Governmental Funds
	Local Streets	Community Development Block Grant	Seniors' Program	Recreation Revolving	Solid Waste Service	Eleven Mile Road Project Debt Service	Court Projects	Sidewalk	
Revenue:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,283,238	\$ 1,385,882	\$ -	\$ -	\$ 2,669,120
Special assessments	-	-	-	-	-	-	-	206,663	206,663
Intergovernmental:									
Federal grants	-	11,053	-	-	-	-	-	-	11,053
State-shared revenue and grants	514,868	-	22,007	94,000	7,826	8,985	-	-	647,686
Charges for services	-	-	63,708	443,765	830,177	-	-	-	1,337,650
Licenses and permits	96,952	-	-	-	-	-	-	-	96,952
Investment earnings	26,861	-	1,405	2,366	24,416	38,980	3,500	667	98,195
Other revenue	6,079	-	-	-	16,134	-	-	-	22,213
Total revenue	644,760	11,053	87,120	540,131	2,161,791	1,433,847	3,500	207,330	5,089,532
Expenditures:									
Current services:									
Public works	1,100,451	-	-	-	1,639,202	-	2,618	-	2,742,271
Health and welfare	-	4,535	60,054	-	-	-	-	-	64,589
Recreation and culture	-	-	-	1,055,362	-	-	-	-	1,055,362
Capital outlay	100,119	-	-	278,318	-	1,614,632	-	308,321	2,301,390
Total expenditures	1,200,570	4,535	60,054	1,333,680	1,639,202	1,614,632	2,618	308,321	6,163,612
Excess (deficiency) of revenues over expenditures	(555,810)	6,518	27,066	(793,549)	522,589	(180,785)	(2,618)	3,500	(1,074,080)
Other financing sources (uses):									
Transfers in	200,000	-	-	900,000	-	-	-	84,074	1,184,074
Transfers out	-	-	-	-	-	-	(10,048)	(280,210)	(290,258)
Total other financing sources (uses)	200,000	-	-	900,000	-	-	(10,048)	(280,210)	893,816
Net change in fund balance	(355,810)	6,518	27,066	106,451	522,589	(180,785)	(12,666)	(276,710)	(180,264)
Fund balance at beginning of year, as previously presented	1,054,427	10,442	28,942	188,759	303,467	-	12,666	276,710	1,892,330
Adjustment - changes from major fund to nonmajor fund	-	-	-	-	-	1,201,041	-	-	1,201,041
Adjustment - Restatement for correction of an error	-	-	-	-	60,803	(1,000,000)	-	-	(939,197)
Fund balance at beginning of year - restated	1,054,427	10,442	28,942	188,759	364,270	201,041	12,666	276,710	2,154,174
Fund balance at end of year	\$ 698,617	\$ 16,960	\$ 56,008	\$ 295,210	\$ 886,859	\$ 20,256	\$ -	\$ -	\$ 1,973,910

City of Berkley

Schedule of Changes in Net Pension Liability and Related Ratios  
Public Safety Pension Plan

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability:										
Service cost	\$ 605,667	\$ 522,246	\$ 558,625	\$ 539,011	\$ 502,638	\$ 476,281	\$ 427,320	\$ 387,896	\$ 369,308	\$ 348,830
Interest	1,962,349	1,892,986	1,847,947	1,805,389	1,752,414	1,724,836	1,711,781	1,683,319	1,646,655	1,623,409
Benefit changes	-	45,707	-	-	-	-	-	-	-	-
Differences between expected and actual experience	838,969	535,705	194,594	61,418	251,209	517,899	(231,761)	38,612	189,536	15,829
Change in assumptions	2,230,077	-	-	-	-	1,070,500	-	-	-	-
Benefit payments, including refunds	(2,058,931)	(2,035,977)	(1,843,155)	(1,772,154)	(1,763,153)	(1,768,878)	(1,752,501)	(1,742,208)	(1,703,842)	(1,678,258)
Net change in total pension liability	3,578,131	960,667	758,011	633,664	743,108	2,020,638	154,839	367,619	501,657	309,810
Total pension liability at beginning of year	28,760,185	27,799,518	27,041,507	26,407,843	25,664,735	23,644,097	23,489,258	23,121,639	22,619,982	22,310,172
Total pension liability at end of year	\$ 32,338,316	\$ 28,760,185	\$ 27,799,518	\$ 27,041,507	\$ 26,407,843	\$ 25,664,735	\$ 23,644,097	\$ 23,489,258	\$ 23,121,639	\$ 22,619,982
Plan fiduciary net position:										
Contributions – employer	\$ 1,325,000	\$ 1,315,000	\$ 1,303,500	\$ 1,204,528	\$ 1,013,557	\$ 774,630	\$ 743,241	\$ 713,669	\$ 660,531	\$ 726,568
Contributions – member	79,807	16,393	58,982	204,534	6,718	41,690	118,413	-	-	-
Net investment income (loss)	2,327,486	2,057,990	(3,448,733)	4,750,831	758,066	946,900	1,341,200	1,984,577	(55,465)	357,995
Administrative expenses	(2,058,931)	(89,594)	(78,809)	(80,192)	(68,702)	(65,541)	(62,621)	(51,027)	(44,152)	(46,951)
Benefit payments, including refunds	(145,353)	(2,035,977)	(1,843,155)	(1,772,154)	(1,763,153)	(1,768,878)	(1,752,501)	(1,742,208)	(1,703,842)	(1,678,258)
Other	(22,435)	640	1,030	-	-	3,293	-	-	-	183
Net change in plan fiduciary net position	1,505,574	1,264,452	(4,007,185)	4,307,547	(53,514)	(67,906)	387,732	905,011	(1,142,928)	(640,463)
Plan fiduciary net position at beginning of year	20,337,007	19,072,555	23,079,740	18,772,193	18,825,707	18,893,613	18,505,881	17,600,870	18,743,798	19,384,261
Plan fiduciary net position at end of year	\$ 21,842,581	\$ 20,337,007	\$ 19,072,555	\$ 23,079,740	\$ 18,772,193	\$ 18,825,707	\$ 18,893,613	\$ 18,505,881	\$ 17,600,870	\$ 18,743,798
City's net position liability – ending	\$ 10,495,735	\$ 8,423,178	\$ 8,726,963	\$ 3,961,767	\$ 7,635,650	\$ 6,839,028	\$ 4,750,484	\$ 4,983,377	\$ 5,520,769	\$ 3,876,184
Plan fiduciary net position as a percent of total pension liability	67.54%	70.71%	68.61%	85.35%	71.09%	73.35%	79.91%	78.78%	76.12%	82.86%
Covered payroll	\$ 2,379,069	\$ 2,538,091	\$ 2,422,387	\$ 2,241,392	\$ 2,218,820	\$ 2,085,703	\$ 1,960,564	\$ 1,915,375	\$ 1,770,387	\$ 1,923,665
City's net pension liability as a percent of covered payroll	441.17%	331.87%	360.26%	176.75%	344.13%	327.90%	242.30%	260.18%	311.84%	201.50%

City of Berkley

Schedule of Pension Contributions  
Public Safety Pension Plan

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,232,358	\$ 1,143,410	\$ 1,167,348	\$ 1,090,661	\$ 1,013,557	\$ 774,630	\$ 743,054	\$ 713,669	\$ 660,531	\$ 726,568
Contributions in relation to the actuarially determined contribution	1,325,000	1,315,000	1,303,500	1,203,500	1,013,557	774,630	743,241	713,669	660,531	726,568
Contribution excess	\$ 92,642	\$ 171,590	\$ 136,152	\$ 112,839	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ -
Covered payroll	\$ 2,379,069	\$ 2,538,091	\$ 2,422,387	\$ 2,241,392	\$ 2,218,820	\$ 2,085,703	\$ 1,960,564	\$ 1,915,375	\$ 1,770,387	\$ 1,923,665
Contributions as a percentage of covered payroll	55.69%	51.81%	53.81%	53.69%	45.68%	37.14%	37.91%	37.26%	37.31%	37.77%

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution amounts are calculated as of June 30 each year, which is 12 months prior to the beginning of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry-age normal
Amortization Method	Level percentage of pay
Remaining Amortization Period	12 years, closed
Asset Valuation Method	4-year smoothed fair value
Price Inflation	2.5%
Salary Increase	3.50% to 7.50% including wage inflation
Investment Rate of Return	7.00% net of investment and administrative expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee, Healthy Annuitant, and Disabled Annuitant Mortality Tables, adjusted for mortality improvements to 2025 using projection scale MP-2018 from 2006

City of Berkley

Schedule of Changes in Net Pension Liability and Related Ratios  
**Municipal Employees' Retirement System**

Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability:										
Service cost	\$ 286,397	\$ 311,674	\$ 300,191	\$ 279,973	\$ 253,811	\$ 232,498	\$ 224,700	\$ 250,936	\$ 231,896	\$ 313,028
Interest	1,700,000	1,669,502	1,655,367	1,589,513	1,600,556	1,623,192	1,612,480	1,599,114	1,602,510	1,588,656
Differences between expected and actual experience	37,542	423,373	238,479	(2,393)	171,132	(388,478)	50,262	63,274	(432,248)	-
Change in assumptions	164,354	-	763,167	723,288	621,435	-	-	-	868,163	-
Benefit payments, including refunds	(1,766,183)	(1,719,118)	(1,713,834)	(1,754,148)	(1,750,488)	(1,771,161)	(1,743,690)	(1,722,576)	(1,707,986)	(1,678,420)
Other changes	16,573	-	-	-	-	-	-	-	-	-
Net change in total pension liability	438,683	685,431	1,243,370	836,233	896,446	(303,949)	143,752	190,748	562,335	223,264
Total pension liability at beginning of year	24,416,767	23,731,336	22,487,966	21,651,733	20,755,287	21,059,236	20,915,484	20,724,736	20,162,401	19,939,137
Total pension liability at end of year	\$ 24,855,450	\$ 24,416,767	\$ 23,731,336	\$ 22,487,966	\$ 21,651,733	\$ 20,755,287	\$ 21,059,236	\$ 20,915,484	\$ 20,724,736	\$ 20,162,401
Plan fiduciary net position:										
Contributions - employer	\$ 2,324,687	\$ 1,333,495	\$ 1,390,129	\$ 1,090,006	\$ 1,232,770	\$ 437,618	\$ 907,736	\$ 528,385	\$ 546,145	\$ 574,412
Contributions - member	90,075	169,179	127,518	86,385	96,041	74,880	116,858	72,550	80,039	90,641
Net investment income (loss)	1,376,423	(1,422,503)	1,550,018	1,533,090	1,390,885	(429,097)	1,471,376	1,231,253	(176,950)	792,022
Administrative expenses	(28,658)	(25,137)	(19,521)	(22,351)	(23,897)	(22,404)	(23,315)	(24,362)	(26,595)	(28,852)
Benefit payments, including refunds	(1,766,183)	(1,719,118)	(1,713,834)	(1,754,148)	(1,750,488)	(1,771,161)	(1,743,690)	(1,722,576)	(1,707,986)	(1,678,420)
Net change in plan fiduciary net position	1,996,344	(1,664,084)	1,334,310	932,982	945,311	(1,710,164)	728,965	85,250	(1,285,347)	(250,197)
Plan fiduciary net position at beginning of year	11,982,166	13,646,250	12,311,940	11,378,958	10,433,647	12,143,811	11,414,846	11,329,596	12,614,943	12,865,140
Plan fiduciary net position at end of year	\$ 13,978,510	\$ 11,982,166	\$ 13,646,250	\$ 12,311,940	\$ 11,378,958	\$ 10,433,647	\$ 12,143,811	\$ 11,414,846	\$ 11,329,596	\$ 12,614,943
City's net pension liability - ending	\$ 10,876,940	\$ 12,434,601	\$ 10,085,086	\$ 10,176,026	\$ 10,272,775	\$ 10,321,640	\$ 8,915,425	\$ 9,500,638	\$ 9,395,140	\$ 7,547,458
Plan fiduciary net position as a percent of total pension liability	56.24%	49.07%	57.50%	54.75%	52.55%	50.27%	57.67%	54.58%	54.67%	62.57%
Covered payroll	\$ 2,220,182	\$ 2,408,210	\$ 2,502,987	\$ 2,376,127	\$ 2,101,331	\$ 1,918,830	\$ 2,001,189	\$ 2,014,906	\$ 1,679,482	\$ 1,679,482
City's net pension liability as a percent of covered payroll	489.91%	516.34%	402.92%	428.26%	488.87%	537.91%	445.51%	471.52%	559.41%	449.39%

Schedule is built prospectively upon implementation of GASB Statement No. 68.



City of Berkley

Schedule of Pension Contributions  
Municipal Employees' Retirement System

Last Ten Fiscal Years Ended June 30

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,108,140	\$ 1,150,332	\$ 1,390,129	\$ 1,119,653	\$ 960,613	\$ 424,931	\$ 640,280	\$ 528,385	\$ 546,145	\$ 574,412
Contributions in relation to the actuarially determined contribution	1,108,140	1,150,332	1,390,129	1,294,653	1,360,613	675,590	907,736	528,385	546,145	574,412
Contribution excess (deficiency)	\$ -	\$ -	\$ -	\$ 175,000	\$ 400,000	\$ 250,659	\$ 267,456	\$ -	\$ -	\$ -
Covered employee payroll	\$ 2,220,182	\$ 2,408,210	\$ 2,502,987	\$ 2,622,540	\$ 2,319,247	\$ 2,404,170	\$ 2,001,189	\$ 2,001,644	\$ 2,222,306	\$ 2,253,166
Contributions as a percentage of covered employee payroll	49.91%	47.77%	55.54%	49.37%	58.67%	28.10%	45.36%	26.40%	24.58%	25.49%

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution amounts are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry-age normal
Amortization Method	Level percentage of pay – closed
Remaining Amortization Period	20 years
Asset Valuation Method	10 year smoothed fair value
Inflation	2.50%
Salary Increase	3.00%
Investment Rate of Return	7.60%
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Blend of the Pub-2010 Juvenile Mortality Tables, the PubG-2010 Employee Mortality Tables, and the PubG-2010 Healthy Retiree Tables

City of Berkeley

Schedule of Changes in Net OPEB Liability and Related Ratios

Last Seven Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:							
Service cost	\$ 119,437	\$ 138,622	\$ 141,915	\$ 147,830	\$ 156,989	\$ 190,339	\$ 364,827
Interest	909,490	900,810	1,142,693	1,124,018	1,130,768	1,122,116	923,469
Differences between expected and actual experience	(1,420,451)	-	(4,482,016)	-	(1,894,582)	(198,240)	(1,014,834)
Change in assumptions	1,348,894	-	390,917	-	109,385	-	-
Benefit payments, including refunds	(855,043)	(937,577)	(888,684)	(1,074,498)	(1,028,555)	(878,125)	(1,036,188)
Net change in total OPEB liability	102,327	101,855	(3,695,175)	197,350	(1,525,995)	236,090	(762,726)
Total OPEB liability at beginning of year	14,359,955	14,258,100	17,953,275	17,755,925	19,281,920	19,045,830	19,808,556
Total OPEB liability at end of year	\$ 14,462,282	\$ 14,359,955	\$ 14,258,100	\$ 17,953,275	\$ 17,755,925	\$ 19,281,920	\$ 19,045,830
Plan fiduciary net position:							
Contributions – employer	\$ 748,991	\$ 816,786	\$ 738,812	\$ 1,253,876	\$ 1,032,759	\$ 1,135,210	\$ 1,041,123
Net investment income	714,804	486,265	(599,936)	1,575,924	121,322	137,994	350,035
Administrative expenses	-	-	(13,060)	(11,606)	-	-	-
Benefit payments, including refunds	(736,004)	(791,293)	(717,395)	(1,074,498)	(1,028,555)	(878,125)	(1,036,188)
Net change in plan fiduciary net position	727,791	511,758	(591,579)	1,743,696	125,526	395,079	354,970
Plan fiduciary net position at beginning of year	7,192,453	6,680,695	7,272,274	5,528,578	5,403,052	5,007,973	4,653,003
Plan fiduciary net position at end of year	\$ 7,920,244	\$ 7,192,453	\$ 6,680,695	\$ 7,272,274	\$ 5,528,578	\$ 5,403,052	\$ 5,007,973
Net OPEB liability - ending	\$ 6,542,038	\$ 7,167,502	\$ 7,577,405	\$ 10,681,001	\$ 12,227,347	\$ 13,878,868	\$ 14,037,857
Plan fiduciary net position as a percent of total OPEB liability	54.76%	50.09%	46.86%	40.51%	31.14%	28.02%	26.29%
Covered employee payroll	\$ 5,088,064	\$ 5,632,492	\$ 5,753,643	\$ 5,129,064	\$ 4,913,491	\$ 3,652,907	\$ 3,722,725
Net OPEB liability as a percent of covered employee payroll	128.58%	127.25%	131.70%	208.24%	248.85%	379.94%	377.09%

Schedule is built prospectively upon implementation of GASB Statement No. 75.

City of Berkeley

Notes to Financial Statements

Year Ended June 30, 2024

**6. Long-term Debt (continued)**

**Business-type Activities**

	<b>Interest Rate Ranges</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
General Obligation bonds – Direct borrowings and direct placements – contractual obligations with Oakland County, Michigan – George W. Kuhn Bonds:						
2001-C:						
Amount of issue – \$5,176,822 Maturing through 2024	2.50%	\$ 324,023	\$ -	\$ (324,023)	\$ -	\$ -
2001-D:						
Amount of issue – \$199,641 Maturing through 2024	2.50%	8,355	-	(8,355)	-	-
2000-B and 2001-E: Refinanced 2016						
Amount of issue – \$486,508 Maturing through 2024	2.00-2.50%	33,694	-	(33,694)	-	-
2005-F:						
Amount of issue – \$103,573 Maturing through 2026	1.625%	16,583	-	(5,438)	11,145	5,438
2006-G:						
Amount of issue – \$112,919 Maturing through 2028	1.625%	31,669	-	(6,078)	25,591	6,398
2008-H:						
Amount of issue - \$491,662 Maturing through 2029	2.50%	173,696	-	(27,190)	146,506	27,830
Total bond obligations		<b>588,020</b>	-	(404,778)	<b>183,242</b>	39,666
Compensated absences		92,424	103,506	(133,203)	62,727	62,727
		<b>\$ 1,431,577</b>	<b>\$ 1,062,752</b>	<b>\$ (1,516,557)</b>	<b>\$ 977,772</b>	<b>\$ 224,360</b>

**General Obligations Bonds and Contracts**

The City issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligations have been issued for the business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. County contractual agreements are also general obligations of the City.

**County Contractual Obligations**

The above contractual obligations to Oakland County, Michigan, are the result of the issuance of bonds by the County on the City’s behalf. The City has pledged substantially all revenue of the Water and Sewer Fund, net of operating expenses, to repay obligations. Proceeds from the bonds provided financing for the construction of the George G. Kuhn Drain. The remaining principal on the bonds total \$183,242.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2024

**2. Stewardship, Compliance, and Accountability (continued)**

**Budgetary Information (continued)**

**Excess of Expenditures Over Appropriations in Budgeted Funds**

During the year, the city incurred expenditures which were in excess of the appropriated, as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund:			
General government:			
Inspection	\$ 511,552	\$ 528,723	\$ (17,171)
Public safety:			
Operations	3,002,939	3,069,677	(66,738)
Major Streets Fund:			
Capital Outlay	1,140,780	1,499,554	(358,774)

**Construction Code Fees**

The City oversees building construction in accordance with the State’s Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 2, 2000 is as follows:

Cumulative shortfall as of July 1, 2023	\$ (2,297,906)
Current year permit revenue	638,796
Related expenditures	<u>(528,723)</u>
Current year surplus	<u>110,073</u>
Cumulative shortfall as of June 30, 2024	<u>\$ (2,187,833)</u>

**3. Deposits and Investments**

Michigan Compiled Law Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loans associations that have offices in Michigan. The law also allows investments outside the State of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other agreements; bankers’ acceptances of United States banks; commercial paper rated within the two highest classifications that mature no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

City of Berkley

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenue</b>				
Property taxes	\$ 9,337,839	\$ 9,583,587	\$ 9,617,591	\$ 34,004
Intergovernmental:				
Federal grants	501,500	501,500	507,990	6,490
State-shared revenue and grants	3,997,540	3,963,831	2,267,891	(1,695,940)
Charges for services	927,975	1,099,954	1,124,652	24,698
Fines and forfeitures	152,000	152,000	150,730	(1,270)
Licenses and permits	667,300	764,115	799,261	35,146
Investment earnings	210,000	281,946	281,666	(280)
Franchise fees	270,000	249,900	184,507	(65,393)
Other miscellaneous income	418,663	593,888	696,850	102,962
<b>Total revenue</b>	<b>16,482,817</b>	<b>17,190,721</b>	<b>15,631,138</b>	<b>(1,559,583)</b>
<b>Expenditures</b>				
Current services:				
General government:				
City council	18,925	45,925	31,524	14,401
Manager	306,553	426,553	426,081	472
Clerk/elections	206,780	176,780	176,719	61
Finance	524,217	608,867	572,731	36,136
Legal	141,000	116,000	104,198	11,802
Treasurer	171,199	174,899	171,899	3,000
City hall	189,135	2,143,715	458,109	1,685,606
Planning	230,137	278,807	261,634	17,173
Inspection	310,002	511,552	528,723	(17,171)
Community promotion	55,260	65,760	39,705	26,055
Insurance	1,293,712	1,281,082	1,110,923	170,159
Active employee benefits	1,446,146	1,258,172	1,234,242	23,930
<b>Total general government</b>	<b>4,893,066</b>	<b>7,088,112</b>	<b>5,116,488</b>	<b>1,971,624</b>
Public safety:				
Administration	209,981	228,981	217,300	11,681
Operations	2,922,467	3,002,939	3,069,677	(66,738)
Service aides	502,790	537,113	537,108	5
Pension administration	1,691,678	1,684,678	1,655,382	29,296
Animal control	84,025	84,025	73,956	10,069
<b>Total public safety</b>	<b>5,410,941</b>	<b>5,537,736</b>	<b>5,553,423</b>	<b>(15,687)</b>
Public works:				
Operations	986,779	1,084,964	927,313	157,651
Street programs	214,609	246,609	241,968	4,641
Garage	525,439	580,439	452,901	127,538
<b>Total public works</b>	<b>1,726,827</b>	<b>1,912,012</b>	<b>1,622,182</b>	<b>289,830</b>
Recreation and culture:				
Library	684,666	684,766	666,840	17,926
WBRK	295,809	296,228	271,263	24,965
Communications	193,406	238,256	210,777	27,479
<b>Total recreation and culture</b>	<b>1,173,881</b>	<b>1,219,250</b>	<b>1,148,880</b>	<b>70,370</b>
<b>Capital outlay</b>	<b>2,337,500</b>	<b>628,135</b>	<b>468,795</b>	<b>159,340</b>
<b>Total expenditures</b>	<b>15,542,215</b>	<b>16,385,245</b>	<b>13,909,768</b>	<b>2,475,477</b>
Excess (deficiency) of revenues over expenditures	940,602	805,476	1,721,370	(915,894)
Other financing sources (uses):				
Transfers in	100,000	292,876	290,258	2,618
Transfers out	(1,050,000)	(993,900)	(984,074)	9,826
Sale of capital assets	60,000	58,000	5,500	(52,500)
<b>Total other financing sources (uses)</b>	<b>(890,000)</b>	<b>(643,024)</b>	<b>(688,316)</b>	<b>(45,292)</b>
Change in fund balance	50,602	162,452	1,033,054	870,602
Fund balance as of July 1	4,068,030	4,068,030	4,068,030	-
<b>Fund balance as of June 30</b>	<b>\$ 4,118,632</b>	<b>\$ 4,230,482</b>	<b>\$ 5,101,084</b>	<b>\$ 870,602</b>

City of Berkeley

Budgetary Comparison Schedule – Major Streets Fund

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
State shared revenue and grants	\$ 1,376,910	\$ 1,479,000	\$ 1,384,803	\$ (94,197)
Charges for services	15,095	15,095	12,087	(3,008)
Investment income	70,000	70,000	74,453	4,453
Other revenue	17,115	22,905	25,849	2,944
<b>Total revenue</b>	<b>1,479,120</b>	<b>1,587,000</b>	<b>1,497,192</b>	<b>(89,808)</b>
<b>Expenditures:</b>				
Public works	1,146,924	1,495,441	1,442,273	53,168
Capital Outlay	1,800,000	1,140,780	1,499,554	(358,774)
<b>Total Expenditures</b>	<b>2,946,924</b>	<b>2,636,221</b>	<b>2,941,827</b>	<b>(305,606)</b>
Excess (deficiency) of revenues over expenditures	(1,467,804)	(1,049,221)	(1,444,635)	(395,414)
<b>Other financing sources (uses):</b>				
Transfer out	(200,000)	(200,000)	(200,000)	-
Net change in fund balance	(1,667,804)	(1,249,221)	(1,644,635)	(395,414)
Fund balance at beginning of year	3,565,424	3,565,424	3,565,424	-
Adjustment - restatement for correction of an error	(505,480)	(505,480)	(505,480)	-
Fund balance at beginning of year - restated	3,059,944	3,059,944	3,059,944	-
<b>Fund balance at end of year</b>	<b>\$ 1,392,140</b>	<b>\$ 1,810,723</b>	<b>\$ 1,415,309</b>	<b>\$ 395,414</b>

City of Berkeley  
Schedule of Findings

**Finding 2024-001**

Criteria: The City is required to prepare its basic financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). An effective internal control system over the financial reporting process provides reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Condition: During the audit of the City's financial statements, we noted the City does not have a review process in place for the City bank reconciliation and **there was no sign off or indication of when the bank reconciliation was prepared.**

Cause: The City did not have an adequate preparation, review, and approval process in place to ensure bank reconciliations are signed and dated by the bank reconciliation preparer, and are reviewed and approved by a member of management.

Effect: Not having an effective bank reconciliation process could lead to mismatches in the City's accounting records and make identifying fraud or errors more difficult to identify.

Recommendation: We recommend management strengthen procedures related to the City's bank reconciliation process, such as implementing policies that the bank reconciliation preparer sign and date the reconciliation, as well as implementing review procedures over the bank reconciliation indicated by approval sign off.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and has implemented additional procedures to ensure bank reconciliations are prepared and reviewed on a timely basis.

City of Berkeley  
Schedule of Findings, continued

**Finding 2024-002**

Criteria: The City is required to prepare its basic financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). An effective internal control system over the financial reporting process provides reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. In addition, several restatements discovered during the current year by management that were required to correct prior year amounts.

Condition: During the audit of the City's financial statements, we identified misstatements which necessitated the proposal of audit adjustments.

Cause: The City did not have an adequate process in place to ensure an effective review was conducted of the trial balance to verify the balances were correct and properly supported in all instances.

Effect: A material journal entry was proposed to adjust multiple fund balances.

Recommendation: We recommend management strengthen procedures related to review of the accounting records with supporting documentation and are presented in accordance with U.S. GAAP.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and will ensure that financial records are maintained in a complete and accurate manner.



City of Berkley  
Schedule of Findings, continued

**Finding 2024-003**

Criteria: As required by the Michigan Unclaimed Property Act, all organizations are required to evaluate unclaimed property in their possession as of March 31 each year.

Condition: Upon review of the general account bank reconciliation, we noted there were multiple checks outstanding over one year old.

Cause: The City does not appear to have a process in place to evaluate unclaimed property in their possession as of March 31 each year.

Effect: Noncompliance with all laws and regulations could lead to financial penalties, legal repercussions, reputational damage, decreased public trust, loss of funding, or enforcement action.

Recommendation: We recommend the City implement a policy to review for outstanding checks that are required to be escheated to the State to comply with the requirements of the Michigan Unclaimed Property Act.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and has implemented additional procedures to ensure unclaimed property is properly escheated or otherwise disposed of in accordance with relevant statutes.

City of Berkeley  
Schedule of Findings, continued

**Finding 2024-004**

Criteria: The City should have formal policies outlining procedures for all significant transaction classes

Condition: Management was unable to provide a formal City capital asset policy

Cause: Improper record retention and/or informal policies in place

Effect: Potential inconsistencies related to accounting for capital assets and/or mismanagement of City assets

Recommendation: We recommend management implement formal policies over the City's accounting & handling of capital assets in order to strengthen the City's controls over capital assets.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and will document relevant accounting procedures, including accounting for capital assets.

City of Berkeley  
Schedule of Findings, continued

**Finding 2024-005**

Criteria: Local municipalities must retain all records supporting the City's financial statements

Condition: Management was unable to provide bond agreements related to the City's George W. Kuhn bonds.

Cause: Not having proper record retention policies in place

Effect: Potential legal and compliance issues as well as the risk of material misstatements to the City financial statements.

Recommendation: We recommend that management retain all records supporting the City financial statements and implement policies to ensure proper documentation retention/disposal, as appropriate.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and will ensure that amortization schedules and bond agreements are properly maintained for all debt issuances.

City of Berkley  
Schedule of Findings, continued

**Finding 2024-006**

Criteria: The City should have formal policies outlining procedures for all significant transaction classes

Condition: Management was unable to provide a formal City cash handling policy

Cause: Improper record retention and/or informal policies in place

Effect: Potential inconsistencies related to accounting for cash receipts and risk of cash mishandling.

Recommendation: We recommend management implement formal policies over the City's accounting & handling of cash in order to strengthen the City's controls over handling of cash.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and will document relevant accounting procedures, including cash handling.

City of Berkeley  
Schedule of Findings, continued

**Finding 2024-007**

Criteria: City policy requires a change-in-status form to be completed and approved for all pay-rate changes, to be attached to the employee's payroll file.

Condition: Based on discussions with management, it appears that while change-in-status forms are being completed, there is no indication of approval over these pay-rate changes.

Cause: City policy is not being followed.

Effect: Risk of unapproved pay-rate changes .

Recommendation: We recommend management review all City policies and implement procedures to ensure all City policies are being followed.

Views of Responsible Officials and Planned Corrective Actions:

Management agrees with the above finding and will ensure that employee status change forms are prepared accurately and retained within personnel files.

## Independent Auditor's Report

To the Honorable Mayor and City Council  
The City of Berkley, Michigan

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Berkley, Michigan, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Berkley's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Berkley, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Berkley and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Berkley's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Berkley's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Berkley's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Berkley's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as identified in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance on them.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2024, on our consideration of the City of Berkley's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Berkley's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Berkley's internal control over financial reporting and compliance.

*Andrew Hooper Paulik PLC*

Bloomfield Hills, Michigan  
December 30, 2024



January 27, 2025 City Council Meeting

Moved by Councilmember \_\_\_\_\_ and seconded by Councilmember \_\_\_\_\_ to adopt the City of Berkley two-year organizational strategic framework.

Ayes:

Nays:

Motion:



# MEMORANDUM

To: Mayor Dean and City Council  
From: Nate Geinzer, Management Transition Consultant  
Date: *January 27, 2025*  
Subject: City of Berkley Two-Year Strategic Policy Framework

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Madam Mayor and Members of City Council,

## **Background**

In April 2024, I began my work with the City of Berkley as Interim City Manager. As discussed early, I would not just “sit and keep the chair warm” for the next City Manager. Rather, not only would we work together to keep the City moving forward, but work to better position the City to receive the next City Manager and set them up for success.

Early in my tenure, it became apparent that for many reasons, including disruptions caused by organizational transitions in multiple roles, the City was operating without clear and focused direction. This clear and focused direction is usually found in the form of a Strategic Plan or Strategic Framework. These two types of strategic documents are more alike than they are different. Both usually have a mission, vision, and series of goals. However, for the City of Berkley, the attached Strategic Policy Framework, as I define it, focuses solely on policy goals and objectives. With all of the change that has occurred in city operations over the last year+, concerns of financial sustainability, facility and infrastructure needs, and other areas requiring attention, City Manager Crystal VanVleck and I determined a two-year focus was not only most appropriate, but greatly needed.

However, strategic policy framework on its own is not sufficient to get the City of Berkley to where it needs to be. To successfully address structural concerns, a commitment to a collaborative and disciplined policy and organizational outline is needed. The City Council/City Manager/Staff relationship is something we have worked hard on over the last nine months. The attached two-year strategic policy framework presented for your consideration and adoption is a reflection of that work. The framework is designed to solidify and communicate those policy areas where City Administration and City Council will focus their collective attention, efforts, and resources for calendar years 2025 and 2026.

## Summary

The Strategic Policy Framework as presented and recommended for adoption encompasses a series of strategic policy priorities (goals) and policy objectives. The goals and objectives of the strategy represent to staff leadership and the community the City Council's policy initiatives. City Council will "own" this portion of the strategy.

Although there are always unexpected needs that will arise, City Council should remain steadfast in its focus and discipline. After all, if everything is a priority, nothing is a priority. New initiatives that do not align with the adopted policy strategy should be deferred for consideration. Calls to turn your attention away from these policy focus areas for anything less than a crisis could send the City on an unnecessary and unproductive policy detour. There are only so many resources, financial and human, to spread across policy and operational priorities. The attached strategy seeks to manage those limited resources in an effective and efficient manner.

The Two-Year Strategic Policy Framework for the 2025 and 2026 calendar years is outlined below:

- **Organizational Effectiveness: Collaboration and strategic planning serve as core drivers of equitable, efficient, and effective service delivery and policy development.**
  - Policy Objective #1 – Cultivate a strong organizational culture.
  - Policy Objective #2 – Optimize organizational structure, staffing, policies/procedures, and level of service.
  - Policy Objective #3 – Foster stronger relationships with community and regional partners.
  - Policy Objective #4 – Identify and implement innovative operational solutions.
  - Policy Objective #5 – Develop community strategic planning process.
  
- **Economic Sustainability: A vibrant Berkeley embraces creative and innovative economic strategies that welcome and encourage commercial and residential diversity.**
  - Policy Objective #1 – Identify, prioritize, and deploy economic development tools.
  - Policy Objective #2 – Identify development opportunities and focus areas.
  - Policy Objective #3 – Expand economic recruitment and retention efforts strengthening the City's economic portfolio.
  - Policy Objective #4 – Implement Master Plan updates and development process improvements.
  - Policy Objective #5 – Improve City/DDA strategic alignment.

- **Community Assets: Recognizing the cumulative human, financial, and community costs of capital disinvestment, Berkley will develop a sustainable long-term capital investment strategy that bolsters quality of life.**
  - Policy Objective #1 – Complete comprehensive asset needs inventory and management plan.
  - Policy Objective #2 – Develop a sustainable asset investment strategy that supports funding for the City’s Capital Improvement Plan.
  - Policy Objective #3 – Improve community resiliency.
  - Policy Objective #4 – Improve facility/staff security and safety.
  
- **Open Communications: The City of Berkley prioritizes authentic, transparent, frequent, and consistent internal and external communication strategies that foster confidence, awareness, pride, and community connections.**
  - Policy Objective #1 – Identify community audiences and most effective City “voice(s).”
  - Policy Objective #2 – Identify and implement priority communication strategies within human and financial resources.
  - Policy Objective #3 – Foster meaningful community engagement and genuine relationships.
  
- **Fiscal Stewardship: Berkley is attentive to its fiscal realities, yet prioritizes value over cost, seeks to balance the delivery of community services and unfunded capital and financial liabilities through revenue diversity, operational efficiencies, and increasing private investment throughout the community.**
  - Policy Objective #1 – Clearly define and articulate the City’s long-term fiscal realities.
  - Policy Objective #2 – Identify additional funding strategies and partnerships.
  - Policy Objective #3 – Investigate new shared services opportunities.
  - Policy Objective #4 – Develop a strategy to address the City’s unfunded liabilities in a fiscally balanced manner.
  - Policy Objective #5 – Update financial policies/procedures.

To implement policy, a series of action items are necessary. The City Manager and Staff Leadership Team will “own” the framework’s action items. Within the attached strategic framework, City Manager VanVleck and I have outlined a series of action items that are informed by my/our conversations with the Staff Leadership Team and City Council over the last nine months and during City Manager VanVleck’s onboarding. The actions outlined will support the implementation of City Council’s policy direction and, based on current operational conditions, can be implemented with existing resources.

*A note on expectations and accountability...*

Most importantly, the Strategic Policy Framework, once adopted, outlines a series of shared expectations that create the foundation of the City Council/City Manager relationship. These shared expectations can, and should, be used to support mutual accountability. City Manager VanVleck plans

to refine and deliver a quarterly update to the City Council on the implementation progress of the framework. The City Council can use this data to inform annual evaluations and their conversations with and constructive feedback to the City Manager throughout the year. Moreover, the City Manager can use the adopted framework to keep policy initiatives focused on mutually agreed upon goals. The adoption of the strategic framework provides the City Manager with some level of policy stability that allows the City Manager and Staff Leadership Team to direct the use of financial and human resources in an effective and efficient manner. The City Manager can also use this tool to support the City Council with the following question, “is this new initiative aligned with the City Council’s adopted strategic policy framework.” Such a simple question holds profound value for an elected and administrative team seeking to lead their community forward. Lastly, the strategic framework lays out key guidance that supports the development of the City Manager’s annual budget recommendation.

In closing, strategic plans, strategic frameworks, or what ever title they are given. Are not meant for the shelf but meant to be a living document that is actively referred to and communicated. Yet, given the level of needed staff and City Council focus on the accompanying strategic policies and action items, a steadfast commitment to the adopted framework is strongly recommended.

**Recommendation**

Motion to approve City Council Two-Year Strategic Policy Framework for 2025 – 2026 as presented.