

CITY OF BERKLEY AMENDED PUBLIC NOTICE
REGULAR CITY COUNCIL MEETING
Monday, November 17, 2025
7:00 P.M. – City Hall
248-658-3300

CALL 40th COUNCIL TO ORDER
APPROVAL OF AGENDA
MAYOR-LED MOMENT OF REFLECTION
PLEDGE OF ALLEGIANCE
PUBLIC COMMENT

Comments are invited on each Agenda item when that item comes up for consideration. Matters not listed on the Agenda may be addressed at this time. Please state your name and residential city. Each speaker's remarks are a matter of public record, and the Council will not engage in a back-and-forth discussion. Any person speaking at a City Council Meeting may be called to order by the Mayor or any Council Member for failure to be germane to the business of the City or for disruptive or disorderly behavior which prevents the Council from conducting its business. There is a three-minute limit per speaker.

ORDER OF BUSINESS

Consent Agenda

1. **APPROVAL OF THE MINUTES**: Matter of approving the minutes of the 40th Regular City Council meeting on Monday, October 20, 2025.
2. **PROCLAMATION NO. P-29-25**: Matter of Recognizing the Dedicated Service of Election Inspectors.
3. **PROCLAMATION NO. P-30-25**: Matter of Honoring the Dedication and Service of City Councilmember Jessica Vilani.

Regular Agenda

1. **RECOGNITIONS/PRESENTATIONS**: Matter of any recognitions or presentations from the Consent Agenda.
2. **SWEARING-IN CEREMONY**: Newly elected members of the Council to be given Oaths of Office by the City Clerk:
Mayor Bridget Dean
Councilmember Steve Baker
Councilmember Dennis Hennen
Councilmember Gary Elrod

ADJOURN

CALL 41st COUNCIL TO ORDER
APPROVAL OF AGENDA
MAYOR-LED MOMENT OF REFLECTION
PLEDGE OF ALLEGIANCE
PUBLIC COMMENT

Comments are invited on each Agenda item when that item comes up for consideration. Matters not listed on the Agenda may be addressed at this time. Please state your name and residential city. Each speaker's remarks are a matter of public record, and the Council will not engage in a back-and-forth discussion. Any person speaking at a City Council Meeting may be called to order by the Mayor or any Council Member for failure to be germane to the business of the City or for disruptive or disorderly behavior which prevents the Council from conducting its business. There is a three-minute limit per speaker.

ORDER OF BUSINESS

Consent Agenda

1. **WARRANT LIST**: Matter of approving Warrant List No. 1416.

2. **MOTION NO. M-101-25:** Matter of approving the Intergovernmental Agreement between the City of Berkley and the City of Huntington Woods for Shared Resources and Services.
3. **MOTION NO. M-102-25:** Matter of approving the Intergovernmental Agreement between the City of Berkley and the Berkley School District for Shared Resources and Services.
4. **MOTION NO. M-103-25:** Matter of approving a budgeted purchase for upfitting the recently purchased Ford F-250 to Truck and Trailer Specialties of Howell, MI in the amount of \$13,360, utilizing account 592-536-985-000. This purchase also utilizes the Bidnet/Rochester Hills Cooperative Bid.
5. **MOTION NO. M-104-25:** Matter of authorizing the City Manager to sign the Application for Additional Service Credit Purchase for Stanislaw Lisica, approving 24 months of additional service credit. This purchase is allowed by the Merit System Schedule and the MERS Plan Document for active members. The total cost calculated by MERS included on the Application for Additional Service Credit is \$34,652. The City of Berkley's share of that cost is \$26,593.81.
6. **MOTION NO. M-105-25:** Matter of approving the proposal from Vettraino Consulting for the Performance Evaluation Facilitation for the City Manager, and authorizing Mayor Dean to sign the Notice to Proceed.
7. **MOTION NO. M-106-25:** Matter of authorizing the City Manager to execute a contract for Senior Home Chore Snow Removal Service with Luxury Lawn and Snow, 28240 Farmington Rd, Farmington Hills, MI 48334, for the 2025-26 winter season. This is a budgeted item that will be paid for using Community Development Block Grant funding.
8. **ORDINANCE NO. O-09-25:** Matter of considering the second reading and approval of an ordinance of the City Council of the City of Berkley, Michigan to amend Section 114-27 Authorization and Establishment of Workforce Housing Exemption of Article III, Workforce Housing PILOT of Chapter 114 Taxation, of the City of Berkley Code of Ordinances to clarify that annual shelter rent payments less than 10% are permitted, as authorized by provisions of the State Housing Development Authority Act of 1966, Public Act 346 of 1966. MCL 125.1401, et seq.

Regular Agenda

1. **RECOGNITIONS/PRESENTATIONS:** Matter of receiving any recognitions or presentations from the Consent Agenda.
2. **PRESENTATION:** Matter of receiving a presentation by the American Legion.
3. **PRESENTATION:** Matter of receiving a presentation of the fiscal year 2025 audit by the finance department.
4. **PRESENTATION:** Matter of receiving a presentation of the fiscal year 2025 audit by the auditors.
5. **MOTION NO. M-107-25:** Matter of accepting the quarter ended September 30, 2025 budget-to-actual report.
6. **MOTION NO. M-108-25:** Matter of accepting the quarter ended September 30, 2025 investment report.
7. **MOTION NO. M-109-25:** Matter of authorizing the amendment 2026-2 of the 2025-26 budget as presented.
8. **PUBLIC HEARING:** Matter of holding a Public Hearing regarding the Community Development Block Grant Program Year 2026 application in the approximate amount of \$97,000.
9. **RESOLUTION NO. R-20-25:** Matter of adopting a Resolution for the Community Development Block Grant (CDBG) Program Year 2026 application in the approximate amount of \$97,000 and requesting the Mayor and City Manager to sign the application and submit it to the Oakland County CDBG Division.

10. **MOTION NO. M-110-25**: Motion to approve the contract extension Letter of Understanding with the Berkley Police Service Aide Association/Michigan Association of Police.
11. **CLOSED SESSION**: Matter of considering convening in closed session to consider attorney/client privileged communication in accordance with the Open Meeting Act, MCL 15.268(1)(h).

COMMUNICATIONS

ADJOURN

Note: The City of Berkley will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and verbal representations 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 to the Council before the meeting may send an email to comment@berkleymi.gov by noon on the day of the meeting. Emails sent prior to the deadline will be a part of the meeting record but will not be read during the Council meeting.

THE REGULAR MEETING OF THE FORTIETH COUNCIL OF THE CITY OF BERKLEY, MICHIGAN WAS CALLED TO ORDER AT 7 PM ON MONDAY, OCTOBER 20, 2025 BY MAYOR DEAN

PRESENT: Councilmember Steve Baker
Councilmember Clarence Black
Mayor Pro Tem Ross Gavin
Councilmember Dennis Hennen
Councilmember Gregory Patterson
Councilmember Jessica Vilani
Mayor Bridget Dean

OTHER STAFF PRESENT:

City Manager Crystal VanVleck
City Attorney Matt Zalewski
City Clerk Victoria Mitchell
Deputy City Clerk of Public Services Shawn Young
Communications Director Caitlin Flora
Assistant to the City Manager Charlaune Stevenson
Human Resource Director Jessica Stover

APPROVAL OF AGENDA

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

PUBLIC COMMENT

None.

CONSENT AGENDA

Councilmember Baker moved to approve the following Consent Agenda
Seconded by Councilmember Hennen

APPROVAL OF THE MINUTES: Matter of approving the minutes of the 40th Regular City Council meeting on Monday, October 6, 2025, and the City Council Work Session on Monday, October 6, 2025.

WARRANT LIST: Matter of approving Warrant List No. 1415.

MOTION NO. M-96-25: Matter of approving a budgeted purchase of a new Continental Cargo 10' Value Hauler Trailer from Truck and Trailer Specialties, Inc. of Howell, MI, in the amount of \$5,900. This purchase is budgeted under account number 101-441-982-000 (General Fund) Equipment-Landscape trailer.

MOTION NO. M-97-25: Matter of approving an interlocal agreement with Oakland County Animal Shelter for services and disposal and authorizing the Mayor to sign the agreement.

MOTION NO. M-98-25: Matter of approving the appointments to various boards and commissions and hereby waving any conflicting provisions and adopted policy for reasons stated in the staff memo.

PROCLAMATION NO. P-27-25: Matter of proclaiming October 28, 2025 as First Responders Day.

PROCLAMATION NO. P-28-25: Matter of proclaiming November 2025 as Men's Health Awareness Month.

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

REGULAR AGENDA

RECOGNITIONS/PRESENTATIONS: Matter of receiving any recognitions or presentations from the Consent Agenda.

Councilmember Hennen read P-27-25 in its entirety.

Councilmember Patterson read P-28-25 in its entirety.

PRESENTATION: Matter of receiving a presentation on the Communication Preferences Survey Results from the Communications Director.

City Manager VanVleck introduced the item saying Director Flora worked very hard on this survey.

Communications Director Caitlin Flora presented:

- Background
 - Goal: determine which channels our residents prefer to receive City information.
 - 147 responses received in a survey that was available from July 14 to August 15, 2025.
 - Survey was promoted through various methods, including social media, email, our website, and flyers around the community.
- Survey Takeaways and Actions
 - Multiple individual comments mentioned making the website easier to navigate.
 - The headers on the home page have been reworked to help visitors on the site know exactly where to click, and short links have been created for areas that are most often found to be confusing.
 - Results showed that more residents go to neighborhood “unofficial” Berkley Facebook groups for City information.
 - All City social media posts are now also shared in these groups to increase their reach.
 - Several concerns were shared about ensuring information reaches the seniors in our community.
 - The Director of Communications and Senior Program Manager have been partnering more often to make sure this happens.
- Many comments mentioned a desire for weekly or bi-weekly email newsletter recaps.
 - This is in development, and a weekly or bi-weekly email newsletter will start being shared with subscribers before the end of the year.
- As a result of taking the survey, 37 residents signed up to our City updates email list, and 41 residents signed up to receive City Council-specific updates.

PRESENTATION: Matter of receiving a presentation on the Strategic Framework Quarterly Report: Q3 from the City Manager’s Office.

City Manager VanVleck thanked Ms. Stevenson for the great job she does.

Assistant to the City Manager Charlaire Stevenson presented:

- Mission: Berkley will strive to enhance economic vitality, preserve neighborhoods, and foster progress to implement the City’s vision and values.
- Vision: Berkley will be a thriving 21st- century municipality, rooted in strong neighborhoods and walkable design, supported by a caring community that helps every resident, business and visitor to flourish.

- Values: Caring, Innovative, Welcoming, Active
- Priority Areas
 - Organizational Effectiveness - Collaboration and strategic planning serve as core drivers of equitable, efficient and effective service delivery and policy development
 - Economic Sustainability - A vibrant Berkley embraces creative and innovative economic strategies that welcome and encourage commercial and residential diversity
 - 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
 - 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
 - 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
- Priority Area 1: Organizational Effectiveness
 - Objective: Cultivate a strong organizational culture
 - Human Resources collected information from surrounding communities regarding their performance appraisal process and surveyed to leadership staff to obtain internal feedback.
 - Held annual staff training and recognition of staff. Recognition of department-level accomplishments and recognition of staff and their contributions to our organization.
 - Conducted two Citywide trainings on FOIA by our Clerk's Office and Creating a Resilient Mindset.
 - Objective: Optimize organization, structure, staffing, policies/procedures, and level of service
 - An RFQ (Request for Quotation) was completed to change our healthcare benefits broker from Gallagher to Manquen Vance.
 - HR has aligned the dental and vision benefit year with the medical and hospital benefit year.
 - HR has filled in information gaps to make sure all employee positions, departments, and union groups are accurately entered into the BS&A system for the Audit.
 - The staff parking committee began meeting to evaluate the current on-street parking process and discuss expansion to municipal parking.
 - Department of Public Works and Community Development staff have interviewed Engineering RFP candidates and will bring a recommendation to City Council next quarter. (Q4)
 - Objective: Foster stronger relationships with community and regional partners
 - Community Development Director Kristen attended a Michigan Economic Developers Association course.
 - The Clerk's office staff were invited to attend the City of Ferndale's all-day FOIA training.
 - City Clerk Victoria attended the State of Michigan Bureau of Elections training in Lansing.
 - Communications Director, Caitlin, toured the SOCRRA Material Recovery Facility with the SOCRRA
 - Communicators Network and saw a behind-the-scenes look at what happens to recycling.
 - Objective: Identify and implement innovative operational solutions
 - Community Development has created QR codes for common permits so residents can access them on the BS&A online or fillable PDFs of permit applications.

- Library staff are continuing to tag and program the Library's Collection with Radio Frequency Identification tags (RFID) to help with checking out and returning materials.
 - Finance is working with all departments to prepare for BS&A onsite training/ system enhancement that will take place during the first two weeks of January 2026.
 - The Clerk's Office is now ¾ complete with Civic Plus Training for the Agenda Management Program and Boards and Commission Program, which should begin in December.
- **Priority Area 2: Economic Sustainability**
 - **Objective: Identify, prioritize, and deploy economic development tools**
 - Community Development has released an RFP for the Economic Development Strategy, which has been posted with proposals expected back mid-October.
 - **Objective: Expand economic recruitment and retention efforts strengthening the City's economic portfolio**
 - Community Development staff have been actively working with owners of the Roxy on their plans to bring back the Berkley Theater.
 - The new gas station/convenience store/restaurant will be constructed soon at the corner of Twelve Mile and Greenfield with the expansion of the existing 'Mug and Jug'
 - **Objective: Implement Master Plan updates and development process improvements**
 - Community Development has created a webpage on our website to connect homeowners to Oakland
 - County home improvement resources and resources on universal design and energy-efficient opportunities.
 - **Objective: Improve City/ DDA strategic alignment**
 - The City, along with the DDA, has worked together to bring back the Dorothea Pocket Park for the Boo!kley season. Events at this park will be hosted by the DDA, Parks & Recreation, and the Communications department.
- **Priority Area 3: Community Assets**
 - **Objective: Complete comprehensive asset needs inventory and management plan**
 - Our Facility Manager has started the Space Utilization study, which will take place at City Hall, to better understand how we use our current space and our future needs.
 - Johnson Hill Land Ethics Studio has been contracted to update the City's 5-year master plan. The survey is public until mid-October, and the next engagement meeting is scheduled for Oct 23rd.
 - The Lead Service Line verification contract has been approved by City Council, and field work will begin in Q4.
 - The City has contracted with Coldwell Banker, Richard Ellis (CBRE), to acquire an appraisal of City Hall and associated properties.
 - **Objective: Improve facility/ staff security and safety**
 - The Facility Manager and other staff members have identified the primary scope of facility security upgrades and are currently working on installation concerns.
 - The Clerk's Office is working with Jack Blanchard to update and revise the Elections Security Plan for the upcoming November election.
 - The City Clerk is also working with the school district to ensure safety and compliance at all precincts amidst the school district construction.
- **Priority Area 4: Open Communications**
 - **Objective: Identify community audiences and most effective City "Voice(s)"**
 - The Community Survey from the Communications Department regarding communication preferences has ended. All Social media posts are now shared in Berkley Facebook groups with more details to come.

- The Clerk's Office has been preparing for its Election Worker Training Program that will take place in late October.
 - The Clerk's Office organized a City Council candidate forum with the League of Women Voters.
- Objective: Identify and implement priority communication strategies within human and financial resources
 - The Communication Director has been researching more ADA compliance requirements for our website that will be going into effect in 2027.
 - The Communications Department has sent five press releases to the media for many events and initiatives this quarter. (Historical Museum cemetery tour, CruiseFest parade and afterparty, planning outreach award for the Zoning Ordinance update.)
 - Our Communications Department has been updating our residents and community members on events via social media, flyer postings, and collaborations with Parks and Recreation and the Berkley Library for fall and winter events.
- Objective: Foster Meaningful Community Engagement and Genuine Relationship
 - The Berkley City Council was invited to the Berkley Arts Academy Grand Opening.
 - The Finance/Treasury department worked with the Communication Department to provide updates for the winter tax distribution.
 - In Q3, the first Dorothea Pocket Park successfully ended with a survey available for feedback. 94% of surveyors were 'Very Satisfied' or 'Satisfied' with the park. Results like these and others informed the Boo!kley activation plans with fewer programs.
 - Our Department of Public Works and Public Safety Department has successfully held a Touch-A-Truck event at the Community Center. There was a paint-a-plow station, opportunities to name trucks for the upcoming season, and a donut food truck.
 - The City of Berkley dedicated the gazebo outside City Hall to former Mayor Maybelle Fraser in recognition of her efforts in building it. There was a dedication event with a ribbon-cutting ceremony and a special exhibit on Mayor Frazer's life at the Historical Museum.
- Objective: Clearly define and articulate the City's long-term fiscal realities
 - Finance has begun work on the new budget template rolled over from the prior year, which will be available to staff in early October.
- Objective: Identify additional funding strategies and partnerships
 - The City Manager's office is actively utilizing multiple resources to identify grant opportunities and build a strategy around utilizing those grants for future projects and initiatives.
 - Parks and Recreation has been working to transition from individual event sponsorships to a robust calendar year sponsorship guide. This will include CruiseFest as we try to cover costs as best as possible.
- Objective: Update financial policies and procedures
 - The Finance Department has worked with our tax payment vendor to allow residents to pay via ACH and make partial payments.
 - The Finance Department has made large strides in updating internal financial policies and procedures.

MOTION NO. M-99-25: Matter of authorizing the City Manager to enter into an agreement with Spalding DeDecker for Engineering Related Services.

Councilmember Patterson moved to approve Motion No. M-99-25

Seconded by Councilmember Vilani

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

Nays: None

Motion Approved.

ORDINANCE NO. O-09-25: Matter of considering the first reading of an ordinance of the City Council of the City of Berkley, Michigan to amend Section 114-27 Authorization and Establishment of Workforce Housing Exemption of Article III, Workforce Housing PILOT of Chapter 114 Taxation, of the City of Berkley Code of Ordinances to clarify that annual shelter rent payments less than 10% are permitted, as authorized by provisions of the State Housing Development Authority Act of 1966, Public Act 346 of 1966. MCL 125.1401, et seq.

Councilmember Hennen moved to approve Ordinance No. O-09-25

Seconded by Councilmember Black

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

Nays: None

Motion Approved.

MOTION NO. M-100-25: Matter of postponing to an undetermined date a Workforce Housing Payment in Lieu of Taxes (PILOT) for The Columbia.

Councilmember Baker moved to approve Motion No. M-100-25

Seconded by Mayor Pro Tem Gavin

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

Nays: None

Motion Approved.

RESOLUTION NO. R-19-25: Matter of recognizing that the City's designated official newspaper, the "Daily Tribune," is ceasing publication as of October 30, 2025, and that, therefore, until further notice, the City hereby designates the "Oakland Press" as the City's official newspaper, effective October 31, 2025, for the publication of the City's notices, ordinances, and other pertinent items.

Mayor Pro Tem Gavin moved to approve Motion No. R-19-25

Seconded by Councilmember Patterson

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

Nays: None

Motion Approved.

COMMUNICATIONS:

COUNCILMEMBER BLACK

- No updates.

COUNCILMEMBER HENNEN

- At the Tree Board meeting:
 - Update on the fall tree planting; 160 residents have signed up to date. 175 applications are desired, so there's perhaps a little bit more capacity yet. There'll be an additional 25 trees that we reserve for the parks and the Library. The request system to get a tree is now going to remain open year-round. So when that hits you, go ahead and sign up. The planting this year will be in late November or early December depending on the weather.
 - The board also continued to review their outreach approaches; they attended several community events this season and are going to be participating in the upcoming Monster Mash and the Holiday Lights Parade.
 - Their next meeting is October 27th at 7 PM.
- At the Zoning Board of Appeals meeting:
 - The recently approved the special land use for the gas station on 11 Mile required a variance for the location of their fuel pumps, and the ZBA granted that variance. They've now cleared all the obstacles and hopefully we will be able to see them open soon.

- The ZBA also denied a variance for a homeowner that had a second garage that they left standing after building a new one, and they needed to demo it and were not granted a variance to keep that around.
 - Yet to be determined if there will be a meeting in November for the ZBA.
- Stated that he had his annual Berkley Treats Map up for people giving out treats for Halloween.
 - Sign up your address and mark if you have allergy-free treats at bit.ly/berkleytreat.
- He said that he used to do the decoration map, but the DDA has now taken that over. Visit downtownberkley.com and sign up for their list and put your decorations on the map; they're having a prize this year for that.

COUNCILMEMBER BAKER

- The Downtown Development Authority (DDA) met on October 8th:
 - Discussions included: Boo!kley events, Columbia project, winter landscaping plans and more.
 - Congratulated the DDA and all the folks involved in the recent Witches Night Out. It was a great event. There were vendors and lots of good times; a trolley went around the entirety of the downtown. Thanked the business owners that stayed open and helped make Witches Night Out a delightfully spooky event.
 - Two more Boo!kley events are coming up:
 - This Saturday, the Trick-or-Treat Stroll is from noon until 3 PM, so bring your kids and have a good time.
 - For those who'd like to stick around a little bit longer, the Monster Mash block party overlaps that. It is from 2 to 5 PM.
 - All of this wonderful stuff takes place on Coolidge north of Catalpa.
 - For more information on that, please visit downtownberkley.com.
- The Historical Committee met the next week, Tuesday the 14th.
 - They talked about the scavenger hunt in the spring of 2026 and they're exploring ideas around having a lecture series with folks talking about interesting things in our past and talking with cool people.
 - Holiday ornaments are again available for sale.
 - Congratulated them, the Chamber and all the volunteers and city staff that contributed towards the fantastic cemetery tour at Roseland Park.
 - He said that it was a great time; he really enjoyed being out there and talking with folks and helping answer questions, and he learned a whole lot as well. It was a wonderful event and all the proceeds benefited the Museum.
 - For that and more, you can visit berkleyhistory.com.
- It was Michigan Governor Whitmer who once said recently, "Michiganders should feel safe whether they're watching a movie at home or heading to the classroom." Safety is top of mind for all of us. This is Safe Schools Week, and he said that he is very grateful for the work that the Berkley Public School District is doing along those lines.
 - They'll be having a school safety drill, severe weather drill, district and shelter-in-place, and fire drill. My thought here was to help encourage us all to take this notion of safety to our families as well. Whether it's a fire or a power outage or the National Guard getting deployed or martial law being declared, please know what you will do if any of these events happen.
- Vince Lombardi once said, "Preparedness is the ultimate confidence builder," and in addition to confidence he said that he wishes everyone love and peace.
Please hug somebody you love.

MAYOR PRO TEM GAVIN

- For the Parks and Recreation Advisory Board:
 - The second engagement meeting for the 5-year master plan is this Thursday at 7 PM at the Community Center.
 - Join us on Wednesday at Dorothea for some Halloween fun. Decorate a Styrofoam pumpkin and a small treat bag while supplies last. Keep an eye on the city Facebook page for any weather updates as well.

- The next meeting for the Parks and Rec Advisory Board will be November 13th at 7 PM at the Community Center.
- For the Library Board, a couple quick updates:
 - Construction of the study rooms is underway, so very excited for that addition to the library.
 - The Friends of the Library Book and Puzzle Sale will be taking place Friday, November 7th from 1 PM to 6 PM and Saturday, November 8th from 10 AM to 3 PM. The next meeting of the Library Advisory Board will be November 19th at 7 PM at the library.

COUNCILMEMBER VILANI

- The Environmental Advisory Committee had no announcements
- Berkley Area Chamber is hosting its State of the Cities this Friday morning at the American Legion on 12 Mile at 8:30 AM. Tickets are still available. This is your opportunity to find out who won Business of the Year and Businessperson of the Year.
- Election Day is the first Tuesday in November. All elections matter and make sure your voice is heard.

COUNCILMEMBER PATTERSON

- The Beautification Advisory Committee will meet on the 22nd of October at 6:30 PM and then on November 12th at 6:30 PM over in the second-floor conference room of the Public Safety building.
- The Planning Commission will meet on the 28th at 7 PM in Council Chambers.

CITY MANAGER VANVLECK

- In addition to the great events that Mayor Pro Tem and Council Member Baker mentioned, there's a third event that's going to be taking place in the Dorothea Pocket Park before our next council meeting, on November 1st from 3 to 8 PM.
 - The city is hosting a community picnic that will include a plethora of activities, pop-ups, crafts, and we also encourage anyone coming to bring a non-perishable donation to the Berkley Cares Food Pantry.
- For more information on all of these that were discussed today, including that one, you can look on the city's website and the city's Facebook page. Gave a shout-out to Communications Director Caitlin Flora for putting this event together. She's spearheaded this and it's really evolving into a really cool event. Hopefully, we'll get really great weather and people will come. We'll have some great donations for the food pantry and people can just enjoy themselves that last weekend of this pilot closure of Dorothea.

CITY ATTORNEY ZALEWSKI

- Happy Halloween! Go Lions!

MAYOR DEAN

- The Election Committee met last week and she wanted to highlight the Hart Touch Writer. She got to see it in action: if a voter can't hand-mark the ballot with a pen, the Touch Writer has accessible features that allow the voter to choose selections through an electronic interface and then to print out a marked ballot. She said that she wanted to mention this because one, there could be voters out there that need this and she wants everyone to know that it's available, and two, this is just another way that the Clerk's Office has made voting more accessible. She thanked City Clerk Victoria Mitchell and her staff.
- The next DEA National Prescription Drug Takeback is this Saturday, October 25th from 10 AM to 2 PM. Reminder, it is prescription drugs — pills only, no needles, all liquids must be tightly sealed, and no plastic bottles or containers. Just put everything in a Ziploc.
- She said that she attended the ribbon cutting for Coolidge Pharmacy on Thursday, October 9th. It was so great to welcome Alvin back to Berkley. It's not the Rite Aid — it's Coolidge Pharmacy. She thanked Alvin for his commitment to Berkley. She said that he could have opened your pharmacy anywhere, but he chose to come back to Berkley, and she is grateful for that.

- She said that she spent last Saturday at Bombshell Treat Bar as part of her Meet Your Mayor escapades; she was there from 6 to 8 PM. She said that they had a feast: barbecue at the Legion and then Bombshell Treat Bar. She said that she just wanted to point out, when she is in a business doing my Meet Your Mayor, she always asks people where they're from. Saturday night there were people that came to Bombshell Treat Bar from Berkley, Livonia, St. Clair Shores, Royal Oak, Beverly Hills, Huntington Woods, Troy, and West Bloomfield. When you think about economic development, that one Berkley business drew people in. Some people were like, "Oh yeah, we had tacos first and then we came here," or, "Now we're going to get tacos," or, "We're going down the street," or whatever. It's so important to have a strong downtown, because when your downtown thrives, neighborhoods flourish — they go hand in hand, whether you want to believe that or not.
- She said that she just wanted to say hello to Emma and Abby who just moved to Berkley from Ferndale. Welcome to Berkley. She also gave a special shout-out to the Mulaney family and their friends from DC and thanked them for the robust and fun conversation.
- Her next stop on the Mayor's Road Show is Perch 313, located at 2717 Coolidge Highway. She'll be there on Saturday, November 15th from 1 to 3 PM.

ADJOURNMENT:

Councilmember Patterson moved to adjourn the Regular Meeting at 8:02 p.m.

Seconded by Councilmember Vilani

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

Nays: None

Motion Approved.

Bridget Dean, Mayor

ATTEST:

Victoria Mitchell, City Clerk

A PROCLAMATION
of the Council of the City of Berkley, Michigan
Recognizing the Dedicated Service of
Election Inspectors

P-29-25

- WHEREAS,** Election Inspectors, including Precinct Workers, Mini Absentee Counting Board Inspectors, Supplemental Office Staff, and Receiving Board Members, play a critical role in maintaining the efficiency, accuracy, and success of the election; and
- WHEREAS,** The City of Berkley Election Inspectors dedicate their time, knowledge, and commitment to ensuring the integrity and smooth operation of the election; and
- WHEREAS,** These individuals attend training classes and uphold the highest standards of accuracy, fairness, and respect while serving the voters, enhancing public confidence in our election process; and
- WHEREAS,** Election Inspectors in Berkley work diligently to manage polling locations, assist voters, process absentee ballots, and verify closing paperwork to ensure that all eligible ballots are securely counted and that all required documentation is done accurately; and
- WHEREAS,** Their contributions are instrumental in fostering trust in our elections and promoting civic engagement within the Berkley community; and
- WHEREAS,** On November 4, 2025, they took on the added responsibility of serving Berkley residents to ensure democracy during a charged political climate while working more than a 15-hour day.

NOW, THEREFORE, THE CITY OF BERKLEY HEREBY PROCLAIMS

- SECTION 1:** It is the intent of the Berkley City Council to formally recognize and extend its heartfelt appreciation to each Election Inspector, Mini Absentee Counting Board Inspector, Supplemental Office Staff, and Receiving Board Member for their essential role and unwavering commitment to protecting the integrity of our elections.

Proclaimed this 17th day of November 2025 at a Regular Meeting of the Berkley City Council.

Bridget Dean, Mayor

Attest:

Victoria Mitchell, City Clerk

A PROCLAMATION
of the Council of the City of Berkley, Michigan
Honoring the Dedication and Service of Jessica Vilani

- WHEREAS,** Jessica Vilani was elected to the Berkley City Council in November 2021 and has faithfully served the residents of Berkley throughout her four-year term; and
- WHEREAS,** During her tenure, Councilmember Vilani brought professionalism, compassion, and a collaborative spirit to her role, contributing to key initiatives including the implementation of the City's strategic plan and advancing efforts to make Berkley's government and public spaces more inclusive and equitable; and
- WHEREAS,** Councilmember Vilani served as Council liaison to the Berkley Area Chamber of Commerce and the Environmental Advisory Committee, strengthening community engagement and promoting sustainable practices across the city; and
- WHEREAS,** Councilmember Vilani has announced that she will not seek re-election at the conclusion of her current term, choosing to dedicate more time to her family and her daughter as she prepares for college, a decision that reflects her values of balance, gratitude, and purpose; and

NOW, THEREFORE, THE CITY OF BERKLEY HEREBY PROCLAIMS

The Berkley City Council recognizes and honors Jessica Vilani for her service and invaluable contributions.

BE IT FURTHER PROCLAIMED, that the City Council and residents of Berkley join together in thanking Councilmember Vilani for her commitment to public service and wish her continued success and happiness in all future endeavors.

Proclaimed this 17th day of November 2025 at a Regular Meeting of the Berkley City Council.

Bridget Dean, Mayor

Attest:

Victoria Mitchell, City Clerk

CITY OF BERKLEY, MICHIGAN

OATH OF OFFICE

FOR

Bridget Dean

I, Bridget Dean, having been duly appointed as Mayor of the City of Berkley, do hereby solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Michigan, the Charter and Ordinances of the City of Berkley, and I will perform the duties of my office to the best of my ability.

Bridget Dean

Subscribed and sworn to before me this 17th day of November, 2025.

Victoria Mitchell
City Clerk

CITY OF BERKLEY, MICHIGAN
OATH OF OFFICE
FOR
Steve Baker

I, Steve Baker, having been duly appointed as Councilmember for the City of Berkley, do hereby solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Michigan, the Charter and Ordinances of the City of Berkley, and I will perform the duties of my office to the best of my ability.

Steve Baker

Subscribed and sworn to before me this 17th day of November, 2025.

Victoria Mitchell
City Clerk

CITY OF BERKLEY, MICHIGAN
OATH OF OFFICE
FOR
Dennis Hennen

I, Dennis Hennen, having been duly appointed as Councilmember for the City of Berkley, do hereby solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Michigan, the Charter and Ordinances of the City of Berkley, and I will perform the duties of my office to the best of my ability.

Dennis Hennen

Subscribed and sworn to before me this 17th day of November, 2025.

Victoria Mitchell
City Clerk

CITY OF BERKLEY, MICHIGAN

OATH OF OFFICE

FOR

Gary Elrod

I, Gary Elrod, having been duly appointed as Councilmember for the City of Berkley, do hereby solemnly swear that I will support the Constitution of the United States, the Constitution of the State of Michigan, the Charter and Ordinances of the City of Berkley, and I will perform the duties of my office to the best of my ability.

Gary Elrod

Subscribed and sworn to before me this 17th day of November, 2025.

Victoria Mitchell
City Clerk



CITY OF BERKLEY
WARRANT LIST
#1416
OCTOBER 2025

Check Date	Check #	Payee	Description	GL #	Amount
10/09/2025	79587	CORELOGIC	SUNDRY REVENUE	101-001-672-001	73,986.27
10/15/2025	79588	21ST CENTURY MEDIA - MICHIGAN	ADVERTISING	101-215-901-000	152.94
			ADVERTISING	101-701-901-000	433.39
			ADVERTISING	208-751-901-000	77.04
					663.37
10/15/2025	79589	A & B ALARM SYSTEMS, INC.	BUILDING MAINTENANCE - DPW	101-267-931-441	90.00
10/15/2025	79590	ACUITY SPECIALTY PRODUCTS, INC.	VEHICLE SUPPLIES	101-443-781-000	309.53
			VEHICLE SUPPLIES	101-443-781-000	93.45
			PROGRAM SUPPLIES	592-536-758-000	154.26
					557.24
10/15/2025	79591	ADN ADMINISTRATORS, INC.	CONSULTANT	101-191-817-000	1,183.00
10/15/2025	79592	AIRGAS USA, LLC	VEHICLE SUPPLIES	101-443-781-000	59.55
10/15/2025	79593	AIS CONSTRUCTION EQUIPMENT	EQUIPMENT	226-528-982-000	16,600.00
10/15/2025	79594	ALEX BROWN	PROFESSIONAL DEVELOPMENT	101-441-960-000	197.40

10/15/2025	79595	ALLIED BUILDING SERVICES OF DETROIT	BUILDING IMPROVEMENTS - PUB SAFETY BUILDING IMPROVEMENTS - PARKS BUILDING IMPROVEMENTS - PARKS	101-267-976-345 208-267-976-208 208-267-976-208	27,935.10 5,148.73 4,957.02 38,040.85
10/15/2025	79596	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES PROGRAM SUPPLIES OFFICE SUPPLIES MAINTENANCE SUPPLIES - PUB SAFETY SUPPLIES SUPPLIES SUPPLIES SUPPLIES SUPPLIES UNIFORMS-CLEANING & PURCHASES BALLISTIC PROTECTION BALLISTIC PROTECTION MEDICAL EQUIPMENT PUBLIC SAFETY FIRE/MEDICAL TRAINING FIRE EQUIPMENT OFFICE SUPPLIES OFFICE SUPPLIES VEHICLE SUPPLIES VEHICLE SUPPLIES VEHICLE SUPPLIES VEHICLE SUPPLIES TOOLS TOOLS TOOLS PROGRAM SUPPLIES - CONTRIB - LIBRARY PROGRAM SUPPLIES - CONTRIB - LIBRARY BOOKS RENTED MATERIALS RENTED MATERIALS RENTED MATERIALS OFFICE SUPPLIES OFFICE SUPPLIES OFFICE SUPPLIES PROGRAM SUPPLIES	101-172-728-000 101-172-758-000 101-253-728-000 101-267-776-345 101-345-728-000 101-345-728-000 101-345-728-000 101-345-728-000 101-345-728-000 101-345-728-000 101-345-744-000 101-345-744-003 101-345-744-003 101-345-779-000 101-345-962-000 101-345-979-000 101-441-728-000 101-441-728-000 101-443-781-000 101-443-781-000 101-443-781-000 101-443-781-000 101-443-787-000 101-443-787-000 101-443-787-000 101-790-758-005 101-790-758-005 101-790-978-000 101-790-978-001 101-790-978-001 101-790-978-001 592-536-728-000 592-536-728-000 592-536-728-000 592-536-758-000	7.45 35.14 173.18 3.23 53.58 117.99 51.25 238.27 57.34 29.99 48.74 319.06 24.99 296.61 109.90 2.98 5.97 9.99 23.81 7.95 39.96 61.96 601.89 26.73 24.39 36.72 15.40 187.06 11.49 19.24 2.99 8.99 5.97 29.83

10/15/2025	79597	VOID	PROGRAM SUPPLIES	592-536-758-000	110.56 2,800.60
10/15/2025	79598	AMERICAN FIRE PROTECTION SERVICES	BUILDING MAINTENANCE - DPW	101-267-931-441	153.00
10/15/2025	79599	ASHLEY MERZ	PROFESSIONAL DEVELOPMENT PROFESSIONAL DEVELOPMENT	101-441-960-000 101-441-960-000	211.40 16.70 228.10
10/15/2025	79600	AT&T	CONTRACTUAL SERVICES	101-228-818-000	195.24
10/15/2025	79601	AUDRIK, INC. DBA ROTO ROOTER	BBP25-0048 - PUT25-0114	101-000-283-000	5,000.00
10/15/2025	79602	AXON ENTERPRISE, INC.	DATA PROCESSING DATA PROCESSING DATA PROCESSING	101-345-814-000 101-345-814-000 101-345-814-000	1,426.56 100,438.30 519.96 102,384.82
10/15/2025	79603	BERKLEY DOWNTOWN DEVELOPMENT AUTH	BOOKLEY SEASON	248-724-758-001	350.00
10/15/2025	79604	BERNADETTE M. THEBOLT	CONTRACTUAL SERVICES	101-215-818-000	80.00
10/15/2025	79605	BIG D LOCK CITY	BUILDING MAINTENANCE - CITY HALL BUILDING MAINTENANCE - LIBRARY	101-267-931-101 101-267-931-271	760.00 575.00 1,335.00
10/15/2025	79606	BILLINGS LAWN EQUIPMENT	VEHICLE SUPPLIES	101-443-781-000	254.46
10/15/2025	79607	BISON PLUMBING INC	BBP25-0045 - PUT25-0108	101-000-283-000	5,000.00

10/15/2025	79608	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH CARE- BC/BS RETIREE-MED ADVANTAGE HEALTH CARE- BC/BS RETIREE-MED ADVANTAGE	101-254-716-600 101-355-716-600	15,038.59 12,583.31 27,621.90
10/15/2025	79609	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH CARE- BC/BS RETIREE-MED ADVANTAGE HEALTH CARE- BC/BS RETIREE-MED ADVANTAGE	101-254-716-600 101-355-716-600	879.62 3,078.67 3,958.29
10/15/2025	79610	BRENDEL'S SEPTIC TANK SERVICE, LLC	CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES	208-751-818-000 208-751-818-000 208-751-818-000 208-751-818-000 208-751-818-000 208-751-818-000	145.00 145.00 580.00 145.00 175.00 145.00 1,335.00
10/15/2025	79611	BRETT HAMILTON WALTERS	BS25-0012 - PZC25-0100	101-000-283-000	200.00
10/15/2025	79612	BRETT HAMILTON WALTERS	BS25-0011 - PZC25-0101	101-000-283-000	200.00
10/15/2025	79613	BRIAN LAPINE	PROFESSIONAL DEVELOPMENT PROGRAM SUPPLIES PROGRAM SUPPLIES	101-441-960-000 592-536-758-000 592-536-758-000	11.82 16.98 18.75 47.55
10/15/2025	79614	CAMELOT CLEANERS	PRISONER BOARD	101-345-753-000	114.75
10/15/2025	79615	CARDCONNECT	CONTRACTUAL SERVICES	208-751-818-000	25.00
10/15/2025	79616	CARLISLE / WORTMAN	CONSULTANT CONSULTANT	101-701-817-000 101-701-817-000	220.00 500.00 720.00

10/15/2025	79617	CDW GOVERNMENT, INC.	SOFTWARE MAINT AND SUBSCRIPTIONS SOFTWARE MAINT AND SUBSCRIPTIONS SOFTWARE MAINT AND SUBSCRIPTIONS	101-228-760-000 101-228-760-000 101-228-760-000	26,374.50 1,560.90 2,341.35 30,276.75
10/15/2025	79618	CHRISTOPHER GREY REMODELING &	BUILDING IMPROVEMENTS - LIBRARY	101-267-976-271	15,500.00
10/15/2025	79619	CINTAS	MAINTENANCE SUPPLIES - CITY HALL BUILDING MAINTENANCE - CITY HALL MEDICAL SUPPLIES	101-267-776-101 101-267-931-101 101-345-758-011	54.16 362.97 54.87 472.00
10/15/2025	79620	CINTAS	MAINTENANCE SUPPLIES - DPW CONTRACTUAL SERVICES	101-267-776-441 208-751-818-000	331.15 193.34 524.49
10/15/2025	79621	CMP DISTRIBUTORS, INC	BALLISTIC PROTECTION BALLISTIC PROTECTION BALLISTIC PROTECTION BALLISTIC PROTECTION	101-345-744-003 101-345-744-003 101-345-744-003 101-345-744-003	285.00 560.00 673.00 344.00 1,862.00
10/15/2025	79622	CMV LANDSCAPE & EQUIPMENT COMPANY	CONCRETE REPAIR	592-536-982-000	2,768.00
10/15/2025	79623	CONTRACTORS CLOTHING CO.	UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS	202-464-744-000 202-464-744-000 592-536-744-000 592-536-744-000 592-536-744-000 592-537-744-000 592-537-744-000	121.50 28.78 134.96 61.99 364.46 158.97 36.89 907.55

10/15/2025	79624	CONTRACTORS CONNECTION	PROGRAM SUPPLIES PROGRAM SUPPLIES	592-536-758-000 592-536-758-000	311.25 336.15 647.40
10/15/2025	79625	DASH PLATFORM, LLC	SOFTWARE MAINT AND SUBSCRIPTIONS	208-751-760-000	7,950.00
10/15/2025	79626	DEALER AUTO PARTS SALES	VEHICLE MAINTENANCE - DPW VEHICLE MAINTENANCE - DPW VEHICLE MAINTENANCE - DPW	101-345-939-002 101-345-939-002 101-345-939-002	148.80 222.95 584.30 956.05
10/15/2025	79627	DELANG FLUID POWER, INC.	VEHICLE SUPPLIES	101-443-781-000	234.31
10/15/2025	79628	DENITA WALKER	BOOKS / PERIODICALS	101-790-731-000	120.00
10/15/2025	79629	DETROIT DIAMOND DRILLING, INC.	PROGRAM SUPPLIES PROGRAM SUPPLIES	592-536-758-000 592-536-758-000	592.80 3,313.75 3,906.55
10/15/2025	79630	DURST LUMBER & ACE HARDWARE	MAINTENANCE SUPPLIES - CITY HALL MAINTENANCE SUPPLIES - DPW CUSTODIAL SERVICES - CITY HALL CUSTODIAL SERVICES - CITY HALL VEHICLE SUPPLIES VEHICLE SUPPLIES PROGRAM SUPPLIES PROGRAM SUPPLIES BUILDING MAINTENANCE - PARKS PROGRAM SUPPLIES	101-267-776-101 101-267-776-441 101-267-811-101 101-267-811-101 101-443-781-000 101-443-781-000 202-471-758-000 203-471-758-000 208-267-931-208 592-536-758-000	78.97 36.57 5.98 83.94 20.97 3.59 7.98 22.36 14.56 29.98 304.90
10/15/2025	79631	ELITE TRAUMA CLEAN-UP	PRISONER BOARD	101-345-753-000	400.00
10/15/2025	79632	EQUATURE	OFFICE EQUIPMENT MAINTENANCE	101-325-934-000	8,068.19

			PROFESSIONAL DEVELOPMENT	101-325-960-000	149.00
					8,217.19
10/15/2025	79633	ERC-LED, LLC	UTILITIES - LED CONVERSION CONTRACTUAL SERVICES	101-265-920-265 509-758-818-000	3,431.85 738.15
					4,170.00
10/15/2025	79634	ETHAN GURSKI	BD25-0014 - PBD25-0021	101-000-283-000	1,000.00
10/15/2025	79635	EVA MITCHELL	CONTRACTUAL SERVICES	101-215-818-000	120.00
10/15/2025	79636	EVERDRY WATERPROOFING	BBA24-0060 - PBRA24-0053	101-000-283-000	100.00
10/15/2025	79637	FOUNDATION SYSTEMS OF MICHIGAN, INC	BBA24-0081 - PBRA24-0070	101-000-283-000	100.00
10/15/2025	79638	FREDERICK BISMACK	PROFESSIONAL DEVELOPMENT	101-345-960-000	50.00
10/15/2025	79639	GABRIEL ROEDER SMITH & COMPANY	CONTRACTUAL SERVICES	735-000-818-000	9,550.00
10/15/2025	79640	GINA HAROLD	MEETINGS & CONFERENCES	101-253-864-000	324.80
10/15/2025	79641	GRACIAS' GREENHOUSE	CUSTODIAL SERVICES - CITY HALL	101-267-811-101	250.00
10/15/2025	79642	GREAT LAKES BUILDING CO	BBD24-0019 - PBRA24-0061	101-000-283-000	500.00
10/15/2025	79643	GUNNERS METERS & PARTS INC.	PROGRAM SUPPLIES PROGRAM SUPPLIES	592-536-758-000 592-536-758-000	364.00 625.00
					989.00
10/15/2025	79644	HAFELI, STARAN, & CHRIST, P.C.	CITY ATTORNEY	101-266-825-000	5,565.00

10/15/2025	79645	HENRY FORD HEALTH SYSTEM	CONSULTANT	101-191-817-000	725.00
10/15/2025	79646	HITS, INC	PROFESSIONAL DEVELOPMENT	101-345-960-000	350.00
10/15/2025	79647	HOME DEPOT CREDIT SERVICES	MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	89.40
10/15/2025	79648	HONORS	OFFICE SUPPLIES	101-790-728-000	20.50
10/15/2025	79649	HUBBELL, ROTH & CLARK	SEVEN POINTS-28557 WOODWARD AVE PROJECT ESCROW ENGIN - BEAR FIELDHOUSE ESCROW PLANNING - SITE PLAN REVIEWS ESCROW - CONSTRUCTION ESCROW - CONSTRUCTION CDBG EXPENSES-PROGRAM YEAR 2023-2024 CONSTRUCTION - ROAD PROJECT CONSTRUCTION - ROAD PROJECT ENGINEER ENGINEER	101-000-283-245 101-000-283-252 101-000-283-372 101-000-283-373 101-000-283-373 275-902-818-046 443-901-975-000 443-901-975-000 592-536-821-000 592-536-821-000	1,262.78 1,295.35 655.04 1,197.08 1,197.08 2,460.97 25,887.37 421.32 421.31 18,612.10 53,410.40
10/15/2025	79650	HUNT SIGN CO LTD	HISTORIC COMMITTEE	101-000-302-000	190.00
10/15/2025	79651	HYDROCORP	CROSS CONNECTIONS	592-536-822-000	1,769.00
10/15/2025	79652	IMAGE PRINTING	CITYWIDE SUPPLIES	101-172-728-001	270.00
10/15/2025	79653	INTERNATIONAL PLUMBING	BBP25-0049 - PUT25-0116	101-000-283-000	5,000.00
10/15/2025	79654	J F SINELLI CEMENT LLC	BBA24-0072 - PBRA24-0055	101-000-283-000	50.00

10/15/2025	79655	J.H. HART URBAN FORESTRY	PROGRAM SUPPLIES	208-819-758-000	260.03
10/15/2025	79656	J.H. HART URBAN FORESTRY	CONTRACTUAL SERVICES	202-468-818-000	3,039.46
			CONTRACTUAL SERVICES	202-468-818-000	2,019.78
			CONTRACTUAL SERVICES	202-468-818-000	3,649.48
			CONTRACTUAL SERVICES	203-468-818-000	7,092.06
			CONTRACTUAL SERVICES	203-468-818-000	4,712.81
			CONTRACTUAL SERVICES	203-468-818-000	8,515.44
					29,029.03
10/15/2025	79657	JOHNSON CONTROLS, INC.	HEAT/COOLING	101-265-976-002	14,543.74
10/15/2025	79658	JOHNSON HILL LAND ETHICS STUDIO	CONTRACTUAL SERVICES	208-751-818-000	2,148.00
10/15/2025	79659	JOSEPHINE BERG	CONTRACTUAL SERVICES	101-215-818-000	120.00
10/15/2025	79660	KANOPY, INC.	DOWNLOADABLE CONTENT	101-790-731-001	207.40
10/15/2025	79661	KATHERINE LANDGRAF	BOOKLEY SEASON	248-724-758-001	101.54
10/15/2025	79662	KIMBALL MIDWEST	VEHICLE SUPPLIES	101-443-781-000	153.10
			VEHICLE SUPPLIES	101-443-781-000	137.59
			VEHICLE SUPPLIES	101-443-781-000	104.04
					394.73
10/15/2025	79663	KONICA MINOLTA BUSINESS SOLUTIONS	SOFTWARE MAINT AND SUBSCRIPTIONS	101-228-760-000	667.80
			OFFICE EQUIPMENT RENTAL	101-441-946-000	65.06
			OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	73.04
			OFFICE EQUIPMENT RENTAL	592-536-946-000	65.05
					870.95
10/15/2025	79664	LARRY'S WELDING SUPPLY	VEHICLE SUPPLIES	101-443-781-000	62.65

10/15/2025	79665	LERETA, LLC	TAXES PAYABLE	703-000-225-000	1,650.20
10/15/2025	79666	LEVINE & SONS INC	BBP25-0024 - PUT25-0034	101-000-283-000	5,000.00
10/15/2025	79667	LEVINE & SONS INC	BSW25-0030 - PUT25-0101	101-000-283-000	500.00
10/15/2025	79668	LIESEL LETZMANN	DDA - EVENTS	248-724-817-004	360.00
10/15/2025	79669	MAIN DRAIN SEWER & REPAIR LLC	BBP25-0043 - PUT25-0103	101-000-283-000	5,000.00
10/15/2025	79670	MAIN'S LANDSCAPE SUPPLY	PROGRAM SUPPLIES PROGRAM SUPPLIES	202-471-758-000 203-471-758-000	91.77 214.13 305.90
10/15/2025	79671	MAJIC WINDOW COMPANY	BBA23-0171 - PB23-0304	101-000-283-000	100.00
10/15/2025	79672	MALONEY TRUCKING	DPW CONTRACTUAL	592-536-830-000	545.00
10/15/2025	79673	MARY COSTER	CONTRACTUAL SERVICES	101-215-818-000	** VOIDED **
10/15/2025	79674	MCGRATH ELECTRIC, LLC	BUILDING MAINTENANCE - DPW BUILDING MAINTENANCE - DPW	101-267-931-441 101-267-931-441	1,050.00 4,995.00 6,045.00
10/15/2025	79675	MCKENNA	INSPECTIONS - BUILDING CONTRACTUAL INSPECTIONS	101-745-822-001 101-745-822-003	5,946.75 12,668.00 18,614.75
10/15/2025	79676	METRO PUMP SERVICE	FUEL & OIL	101-441-751-000	515.00

10/15/2025	79677	MICHIGAN CAT	VEHICLE SUPPLIES	101-443-781-000	406.71
10/15/2025	79678	MICHIGAN DOWNTOWN ASSOCIATION	MEMBERSHIPS AND DUES	248-722-803-000	500.00
10/15/2025	79679	MICHIGAN ENTERTAINMENT & TALENT GRP	BOOKLEY SEASON	248-724-758-001	1,900.00
10/15/2025	79680	MICHIGAN MUNICIPAL TREASURERS ASSOC	MEMBERSHIPS	101-253-803-000	99.00
10/15/2025	79681	MICHIGAN RURAL WATER ASSOCIATION	PROFESSIONAL DEVELOPMENT	592-536-960-000	2,280.00
			PROFESSIONAL DEVELOPMENT	592-536-960-000	380.00
					2,660.00
10/15/2025	79682	MIDWEST TAPE	DOWNLOADABLE CONTENT	101-790-731-001	358.29
10/15/2025	79683	MISDU	PAYROLL DEDUCTIONS	101-000-231-000	105.98
			PAYROLL DEDUCTIONS	101-000-231-000	542.76
					648.74
10/15/2025	79684	MR. PIPEY LLC	BBP25-0033 - PUT25-0086	101-000-283-000	5,000.00
10/15/2025	79685	MSTS RECEIVABLES LLC	PROGRAM SUPPLIES	592-536-758-000	33.86
10/15/2025	79686	MTD CONSTRUCTION INC.	BUILDING MAINTENANCE - DPW	101-267-931-441	732.00
10/15/2025	79687	NELSON BROTHERS	BSW25-0032 - PUT25-0110	101-000-283-000	500.00
10/15/2025	79688	NELSON BROTHERS SEWER & PLUMBING	BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	342.00
10/15/2025	79689	NYE UNIFORM	UNIFORMS	101-305-744-000	44.00

10/15/2025	79690	O'REILLY AUTOMOTIVE, INC.	UNIFORMS-CLEANING AND PURCHASES UNIFORMS-CLEANING AND PURCHASES	101-325-744-000 101-325-744-000	343.50 229.00 616.50
10/15/2025	79690	O'REILLY AUTOMOTIVE, INC.	VEHICLE SUPPLIES VEHICLE MAINTENANCE	101-443-781-000 211-755-939-000	667.04 41.04 708.08
10/15/2025	79691	OAKLAND COUNTY	DATA PROCESSING DATA PROCESSING PROGRAM SUPPLIES BULK SEWAGE STORM FLOW	101-345-814-000 101-345-814-000 101-430-758-000 592-536-927-000 592-537-927-000	1,267.50 6,232.00 189.00 98,693.76 182,597.58 288,979.84
10/15/2025	79692	OAKLAND COUNTY FRIEND OF THE COURT	POLICE BOND MONEY	101-000-283-006	3,724.00
10/15/2025	79693	OAKLAND COUNTY MEDICAL CONTROL	MEMBERSHIPS	101-345-803-000	75.00
10/15/2025	79694	OLIVER CONSTRUCTION, INC.	BE22-0009 - PR22-0010	101-000-283-371	850.00
10/15/2025	79695	OLIVER CONSTRUCTION, INC.	BBE24-0018 - PBRN24-0008	101-000-283-000	800.00
10/15/2025	79696	OLIVER CONSTRUCTION, INC.	BE24-0008 - PBRN24-0008	101-000-283-371	850.00
10/15/2025	79697	OLIVER CONSTRUCTION, INC.	BF25-0005 - PBRN24-0008	101-000-283-000	1,000.00
10/15/2025	79698	ORKIN PEST CONTROL	BUILDING MAINTENANCE - CITY HALL PEST CONTROL	101-267-931-101 248-729-818-207	60.00 75.00 135.00
10/15/2025	79699	P. A. MORRIS COMPANY	SECRETARIAL SERVICES	248-722-818-205	150.00

10/15/2025	79700	PATRICE VON LISKI	CONTRACTUAL SERVICES	208-845-818-000	77.00
10/15/2025	79701	POMP'S TIRE SERVICE, INC.	FIRE TRUCK MAINTENANCE	101-345-939-001	262.00
			VEHICLE MAINTENANCE	211-755-939-000	227.60
					489.60
10/15/2025	79702	PRINTING SYSTEMS	OFFICE SUPPLIES	592-536-728-000	1,500.08
10/15/2025	79703	PUBLIC SAFETY TRAINING SOLUTIONS	PUBLIC SAFETY FIRE/MEDICAL TRAINING	101-345-962-000	13,981.04
10/15/2025	79704	RAD HATTER MARKETING	BOOKLEY SEASON	248-724-758-001	52.00
			BOOKLEY SEASON	248-724-758-001	107.75
			CONTRACTUAL SERVICES	248-726-818-000	3,392.00
					3,551.75
10/15/2025	79705	RAL LAWN & SHRUB CARE	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	85.00
			BUILDING MAINTENANCE - DPW	101-267-931-441	85.90
			CONTRACTUAL SERVICES	202-471-818-000	285.00
			PROGRAM SUPPLIES	509-758-758-000	253.80
					709.70
10/15/2025	79706	REGIONAL ALLIANCE FOR FIREFIGHTER	MEMBERSHIPS	101-345-803-000	1,400.00
10/15/2025	79707	RKA PETROLEUM COS, INC	INVENTORY - FUEL & OIL	101-000-110-002	1,448.66
10/15/2025	79708	ROAD COMMISSION FOR OAKLAND CO	EQUIPMENT MAINTENANCE	202-475-933-000	1,326.64
			EQUIPMENT MAINTENANCE	203-475-933-000	147.40
					1,474.04
10/15/2025	79709	ROSATI, SCHULTZ, JOPPICH	CITY ATTORNEY	101-266-825-000	100.00
			CITY ATTORNEY	101-266-825-000	99.00

10/15/2025	79710	ROYAL OAK FORD	VEHICLE MAINTENANCE - DPW	101-345-939-002	53.85
			VEHICLE MAINTENANCE - DPW	101-345-939-002	15.88
			VEHICLE SUPPLIES	101-443-781-000	67.11
			VEHICLE SUPPLIES	101-443-781-000	77.55
			VEHICLE SUPPLIES	101-443-781-000	210.38
					424.77
10/15/2025	79711	SAK CONSTRUCTION LLC	IMPROVEMENTS-SEWER	592-902-971-150	297,107.00
			IMPROVEMENTS-SEWER	592-902-971-150	253,671.00
					550,778.00
10/15/2025	79712	SEHI COMPUTER PRODUCTS	EQUIPMENT SUPPLIES	101-228-778-000	5,480.00
10/15/2025	79713	SHAUN BARBER	PROGRAM SUPPLIES	592-536-758-000	15.37
10/15/2025	79714	SHIFMAN FOURNIER	LEGAL SERVICES - LABOR	101-266-824-000	726.00
10/15/2025	79715	SIGNS BY TOMORROW INC.	HISTORIC COMMITTEE	101-000-302-000	249.10
10/15/2025	79716	SITEONE LANDSCAPE SUPPLY, LLC	PROGRAM SUPPLIES	509-758-758-000	619.92
10/15/2025	79717	SOCRRA	RUBBISH COLLECTION	226-528-818-001	35,479.68
			TRASH DISPOSAL	226-528-818-003	23,000.32
					58,480.00
10/15/2025	79718	SOCWA	BULK WATER	592-536-926-000	87,939.33
10/15/2025	79719	STAN LISICA	PROFESSIONAL DEVELOPMENT	101-228-960-000	368.79

10/15/2025	79720	STAPLES	OFFICE SUPPLIES	101-790-728-000	159.90
10/15/2025	79721	SWEETWATER SPRINKLERS	BUILDING MAINTENANCE - LIBRARY	101-267-931-271	110.00
			BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	110.00
			CONTRACTUAL SERVICES	248-726-818-000	110.00
			CONTRACTUAL SERVICES	248-726-818-000	110.00
			CONTRACTUAL SERVICES	248-726-818-000	110.00
			CONTRACTUAL SERVICES	248-726-818-000	195.00
			CONTRACTUAL SERVICES	509-758-818-000	180.00
					925.00
10/15/2025	79722	T-MOBILE	DOWNLOADABLE CONTENT	101-790-731-001	287.00
10/15/2025	79723	TERRY GIZZI	DDA - EVENTS	248-724-817-004	306.00
10/15/2025	79724	THERESA M. MEEK	CONTRACTUAL SERVICES	101-215-818-000	140.00
10/15/2025	79725	THOMAS J BURTON	BSW25-0036 - PUT25-0119	101-000-283-000	500.00
10/15/2025	79726	THORNTON & GROOMS INC	BSW25-0035 - PUT25-0115	101-000-283-000	500.00
10/15/2025	79727	THORNTON & GROOMS INC	BSW25-0034 - PUT25-0113	101-000-283-000	500.00
10/15/2025	79728	THORNTON & GROOMS INC	BBP25-0044 - PUT25-0107	101-000-283-000	5,000.00
10/15/2025	79729	TRANSUNION RISK AND ALTERNATIVE	MEMBERSHIPS	101-345-803-000	110.00
10/15/2025	79730	TRESNAK CONSTRUCTION INC	BBA24-0086 - PBR24-0048	101-000-283-000	100.00
10/15/2025	79731	TRITON PLUMBING LLC	BBP25-0039 - PUT25-0096	101-000-283-000	5,000.00

10/15/2025	79732	TRUCK & TRAILER SPECIALTIES, INC.	VEHICLE SUPPLIES VEHICLE SUPPLIES	101-443-781-000 101-443-781-000	338.95 338.36 677.31
10/15/2025	79733	UNIQUE MANAGEMENT SERVICES, INC.	CONTRACTUAL SERVICES	101-790-818-000	69.90
10/15/2025	79734	UNITED FACILITY SUPPLIES	MAINTENANCE SUPPLIES - CITY HALL MAINTENANCE SUPPLIES - CITY HALL MAINTENANCE SUPPLIES - LIBRARY MAINTENANCE SUPPLIES - PUB SAFETY MAINTENANCE SUPPLIES - DPW MAINTENANCE SUPPLIES - DPW MAINTENANCE SUPPLIES - DPW MAINTENANCE SUPPLIES - PARKS	101-267-776-101 101-267-776-101 101-267-776-271 101-267-776-345 101-267-776-441 101-267-776-441 101-267-776-441 208-267-776-208	149.78 102.50 353.00 106.39 376.00 92.90 69.44 1,436.74
10/15/2025	79735	VESCO OIL CORPORATION	FUEL & OIL	101-441-751-000	172.76
10/15/2025	79736	VITAL RECORDS CONTROL	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	50.00
10/15/2025	79737	WCA ASSESSING	CONTRACTUAL SERVICES CONTRACTUAL SERVICES	101-191-818-000 101-191-818-000	244.17 12,453.08 12,697.25
10/15/2025	79738	WEX BANK	FUEL & OIL	101-441-751-000	63.23
10/15/2025	79739	WILLIAM BALDWIN	CONTRACTUAL SERVICES	101-215-818-000	180.00
10/15/2025	79740	WINDER POLICE EQUIPMENT	VEHICLES	101-345-985-000	1,400.00
10/15/2025	79741	WINDSTREAM	CONTRACTUAL SERVICES	101-228-818-000	119.87

10/15/2025	79742	WOW! BUSINESS	CONTRACTUAL SERVICES	101-228-818-000	736.06
10/30/2025	79743	ACUITY SPECIALTY PRODUCTS, INC.	PROGRAM SUPPLIES	592-536-758-000	395.85
10/30/2025	79744	ADN ADMINISTRATORS, INC.	CONSULTANT	101-191-817-000	2,340.00
10/30/2025	79745	ADVANCED RENOVATIONS INC	BBE25-0010 - PBRA25-0041	101-000-283-000	800.00
10/30/2025	79746	AILEEN SNYDER FINE ARTS	BOOKLEY SEASON	248-724-758-001	1,200.00
10/30/2025	79747	ALADDIN HEATING & COOLING	HEATING PERMITS	101-001-480-000	20.00
10/30/2025	79748	ALLIED BUILDING SERVICES OF DETROIT	BUILDING IMPROVEMENTS - PUB SAFETY	101-267-976-345	7,565.00
			BUILDING IMPROVEMENTS - PUB SAFETY	101-267-976-345	1,270.00
					8,835.00
10/30/2025	79749	AMAZON CAPITAL SERVICES	EQUIPMENT SUPPLIES	101-228-778-000	6.80
			EQUIPMENT SUPPLIES	101-228-778-000	29.82
			RANGE/TRAINING SUPPLIES	101-345-741-002	508.00
			RANGE/TRAINING SUPPLIES	101-345-741-002	601.30
			RANGE/TRAINING SUPPLIES	101-345-741-002	235.98
			UNIFORMS-CLEANING & PURCHASES	101-345-744-000	152.11
			BALLISTIC PROTECTION	101-345-744-003	82.62
			RADIO MAINTENANCE	101-345-851-000	310.39
			VEHICLE SUPPLIES	101-443-781-000	60.95
			VEHICLE SUPPLIES	101-443-781-000	11.79
			VEHICLE SUPPLIES	101-443-781-000	20.46
			VEHICLE SUPPLIES	101-443-781-000	13.29
			VEHICLE SUPPLIES	101-443-781-000	32.91
			VEHICLE SUPPLIES	101-443-781-000	9.90
			VEHICLE SUPPLIES	101-443-781-000	39.60
			OFFICE SUPPLIES	101-790-728-000	44.95
			OFFICE SUPPLIES	101-790-728-000	23.76
			OFFICE SUPPLIES	101-790-728-000	161.94

OFFICE SUPPLIES	101-790-728-000	9.99
OFFICE SUPPLIES	101-790-728-000	28.37
OFFICE SUPPLIES	101-790-728-000	75.26
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	9.99
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	97.19
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	32.32
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	97.98
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	28.98
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	16.99
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	16.54
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	28.45
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	23.97
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	94.80
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	28.74
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	9.39
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	74.01
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	52.14
PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	72.53
BOOKS	101-790-978-000	18.98
BOOKS	101-790-978-000	83.88
RENTED MATERIALS	101-790-978-001	121.75
RENTED MATERIALS	101-790-978-001	21.48
RENTED MATERIALS	101-790-978-001	20.59
RENTED MATERIALS	101-790-978-001	17.99
RENTED MATERIALS	101-790-978-001	15.11
RENTED MATERIALS	101-790-978-001	21.27
RENTED MATERIALS	101-790-978-001	44.03
RENTED MATERIALS	101-790-978-001	56.38
RENTED MATERIALS	101-790-978-001	17.96
PROGRAM SUPPLIES	592-536-758-000	149.00
PROGRAM SUPPLIES	592-536-758-000	171.54
		3,904.17

10/30/2025 79750 VOID ** VOIDED **

10/30/2025 79751 VOID ** VOIDED **

10/30/2025 79752 ANDREWS HOOPER PAVLIK PLC AUDIT SERVICES 101-191-807-000 **10,000.00**

10/30/2025	79753	ANGELA RANDAZZO	CITYWIDE SUPPLIES	101-172-728-001	34.99
10/30/2025	79754	AT&T	TELEPHONE	101-228-853-000	901.49
				101-228-853-000	1,621.26
				208-751-853-000	164.46
				208-751-853-000	47.45
				208-751-853-000	85.33
					2,819.99
10/30/2025	79755	B&H PHOTO-VIDEO	EQUIPMENT SUPPLIES	101-228-778-000	283.56
10/30/2025	79756	BIG D LOCK CITY	MAINTENANCE SUPPLIES - LIBRARY	101-267-776-271	13.95
			MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	16.00
			MAINTENANCE SUPPLIES - DPW	101-267-776-441	16.00
					45.95
10/30/2025	79757	BISON PLUMBING INC	BSW25-0037 - PUT25-0125	101-000-283-000	500.00
10/30/2025	79758	BRAD DAUGHERTY	PROFESSIONAL DEVELOPMENT	101-441-960-000	197.40
10/30/2025	79759	BRENDA PAMELA ZARINANA-CASTANEDA	CONTRACTUAL SERVICES	211-752-818-000	888.00
10/30/2025	79760	BRIAN LAPINE	PROFESSIONAL DEVELOPMENT	101-443-960-000	55.00
10/30/2025	79761	BRODART CO.	OFFICE SUPPLIES	101-790-728-000	429.87
10/30/2025	79762	CBRE, INC.	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	4,500.00
10/30/2025	79763	CBRE, INC.	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	1,750.00

10/30/2025	79764	CBTS	EQUIPMENT SUPPLIES CONTRACTUAL SERVICES	101-228-778-000 101-228-818-000	295.00 50.00 345.00
10/30/2025	79765	CINTAS	MAINTENANCE SUPPLIES - CITY HALL BUILDING MAINTENANCE - CITY HALL MEDICAL SUPPLIES	101-267-776-101 101-267-931-101 101-345-758-011	36.26 362.97 24.63 423.86
10/30/2025	79766	CINTAS	MAINTENANCE SUPPLIES - DPW MAINTENANCE SUPPLIES - DPW UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS UNIFORMS CONTRACTUAL SERVICES	101-267-776-441 101-267-776-441 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 101-441-744-000 202-464-744-000 208-751-818-000	51.82 123.25 428.21 486.82 470.22 486.82 486.82 439.74 606.39 534.01 502.00 502.00 193.34 5,311.44
10/30/2025	79767	CMNTV	CABLE PRODUCTION	101-250-815-000	1,915.00
10/30/2025	79768	CMP DISTRIBUTORS, INC	BALLISTIC PROTECTION BALLISTIC PROTECTION BALLISTIC PROTECTION	101-345-744-003 101-345-744-003 101-345-744-003	5,945.00 1,405.00 285.00 7,635.00
10/30/2025	79769	CMV LANDSCAPE & EQUIPMENT COMPANY	CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES	202-464-818-000 202-464-818-000 202-464-818-000 203-464-818-000 203-464-818-000 203-464-818-000	8,734.00 2,817.00 7,810.00 825.00 148.40 13,433.00

				CONTRACTUAL SERVICES	203-464-818-000	550.00
				CONTRACTUAL SERVICES	203-464-818-000	2,574.00
				CONTRACTUAL SERVICES	203-464-818-000	375.00
				CONSTRUCTION	592-536-975-000	800.00
				CONSTRUCTION	592-536-975-000	268.80
				CONCRETE REPAIR	592-536-982-000	980.00
				CONCRETE REPAIR	592-536-982-000	1,100.00
						40,415.20
10/30/2025	79770	COMPLETE HOME IMPROVEMENT LLC	BBE21-0026 - PB21-0533		101-000-283-000	800.00
10/30/2025	79771	COMPLETE HOME IMPROVEMENT LLC	BF24-0007 - PB21-0533		101-000-283-000	1,000.00
10/30/2025	79772	CONTRACTORS CLOTHING CO.	UNIFORMS		101-443-744-000	316.45
10/30/2025	79773	CONTRACTORS CONNECTION	PROGRAM SUPPLIES		592-536-758-000	154.00
10/30/2025	79774	CORELOGIC	SUNDRY REVENUE		101-001-672-001	2,436.12
			TAXES PAYABLE		703-000-225-000	2,395.95
						4,832.07
10/30/2025	79775	CUMMINS SALES AND SERVICE	EQUIPMENT MAINTENANCE		101-345-933-000	340.47
10/30/2025	79776	DEALER AUTO PARTS SALES	VEHICLE MAINTENANCE - DPW		101-345-939-002	447.90
			VEHICLE MAINTENANCE - DPW		101-345-939-002	46.20
			VEHICLE SUPPLIES		101-443-781-000	149.25
						643.35
10/30/2025	79777	DEMCO	OFFICE SUPPLIES		101-790-728-000	209.14
			OFFICE SUPPLIES		101-790-728-000	112.08
						321.22
10/30/2025	79778	DETROIT DIAMOND DRILLING, INC.	VEHICLE SUPPLIES		101-443-781-000	732.56

10/30/2025	79779	DOUGLAS M. SCHELL	BOOKLEY SEASON	248-724-758-001	500.00
10/30/2025	79780	DOZER EXCAVATING AND CONCRETE	BBP25-0058 - PUT25-0154	101-000-283-000	3,635.35
10/30/2025	79781	DTE ELECTRIC COMPANY	CONSTRUCTION - MAJOR STREETS	202-464-975-100	23,010.08
10/30/2025	79782	DURST LUMBER & ACE HARDWARE	MAINTENANCE SUPPLIES - PUB SAFETY	101-267-776-345	8.59
			BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	49.73
			MAINTENANCE SUPPLIES - PARKS	208-267-776-208	30.99
			PROGRAM SUPPLIES	592-536-758-000	13.99
			PROGRAM SUPPLIES	592-536-758-000	15.98
			PROGRAM SUPPLIES	592-536-758-000	164.65
			PROGRAM SUPPLIES	592-536-758-000	46.15
			PROGRAM SUPPLIES	592-536-758-000	25.56
			PROGRAM SUPPLIES	592-536-758-000	13.78
					369.42
10/30/2025	79783	ELECTIONSOURCE	ELECTION SUPPLIES	101-215-733-000	134.24
10/30/2025	79784	ELISABETH CONGER	PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	177.37
			PROGRAM SUPPLIES - CONTRIB - LIBRARY	101-790-758-005	209.35
			RENTED MATERIALS	101-790-978-001	107.59
					494.31
10/30/2025	79785	ELIZABETH LERMA	BOOKLEY SEASON	248-724-758-001	1,200.00
10/30/2025	79786	ERC-LED, LLC	UTILITIES - LED CONVERSION	101-265-920-265	3,431.85
			CONTRACTUAL SERVICES	509-758-818-000	738.15
					4,170.00
10/30/2025	79787	FERGUSON WATERWORKS #3386	PROGRAM SUPPLIES	592-536-758-000	1,686.15
			PROGRAM SUPPLIES	592-536-758-000	368.30

2,054.45

10/30/2025	79788	FIRE DEFENSE EQUIPMENT COMPANY	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	1,129.60
			BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	319.27
			BUILDING MAINTENANCE - DPW	101-267-931-441	1,233.31
			BUILDING MAINTENANCE - PARKS	208-267-931-208	269.59
					<u>2,951.77</u>

10/30/2025	79789	FOUNDATION SYSTEMS OF MICHIGAN	BUILDING PERMITS	101-001-478-000	112.50
			PLUMBING PERMITS	101-001-481-000	25.00
					<u>137.50</u>

10/30/2025	79790	FOUNDATION SYSTEMS OF MICHIGAN, INC	BBA21-0153 - PB21-0332	101-000-283-000	100.00
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10/30/2025	79791	GABRIEL ROEDERSMITH & COMPANY	CONTRACTUAL SERVICES	101-270-818-000	3,000.00
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10/30/2025	79792	GARRETT DOOR CO.	BUILDING MAINTENANCE	592-267-931-000	315.00
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10/30/2025	79793	GENC SMAKAJ	BE21-0007 - PR21-0009	101-000-283-371	850.00
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10/30/2025	79794	GREAT LAKES WATER AUTHORITY	NONRESIDENTIAL SURCHARGE	592-536-928-000	3,459.85
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10/30/2025	79795	H.D. EDWARDS & CO.	PROGRAM SUPPLIES	592-536-758-000	265.00
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10/30/2025	79796	HAFELI, STARAN, & CHRIST, P.C.	DDA - EVENTS	248-724-817-004	135.00
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10/30/2025	79797	HEATHER CHESNUTT	OFFICE SUPPLIES	101-790-728-000	31.46
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10/30/2025	79798	HILLAN HOMES INC	BBP23-0042 - PUT23-0124	101-000-283-000	5,000.00
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10/30/2025	79799	HOME DEPOT CREDIT SERVICES	OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	353.00
10/30/2025	79800	HUBBELL, ROTH & CLARK	SEVEN POINTS-28557 WOODWARD AVE PROJECT ESCROW - PATTENGILL PROJECT ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW ENGINEERING - SITE PLAN REVIEWS ESCROW - CONSTRUCTION ESCROW - CONSTRUCTION ENGINEERING CONSTRUCTION - ROAD PROJECT CONSTRUCTION - ROAD PROJECT ENGINEER ENGINEER ENGINEER	101-000-283-245 101-000-283-251 101-000-283-371 101-000-283-371 101-000-283-371 101-000-283-371 101-000-283-371 101-000-283-371 101-000-283-371 101-000-283-373 101-000-283-373 202-464-821-010 443-901-975-000 443-901-975-000 592-536-821-000 592-536-821-000 592-536-821-000	559.61 1,043.60 650.00 650.00 650.00 650.00 287.04 277.14 332.43 332.43 1,004.33 32,158.65 1,168.88 1,168.87 1,419.13 11,394.24 53,746.35
10/30/2025	79801	HUNT SIGN CO LTD	OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	141.00
10/30/2025	79802	IAN KINDER LLC	CONTRACTUAL SERVICES	208-845-818-000	45.00
10/30/2025	79803	INTERSTATE BILLING SERVICES	VEHICLE SUPPLIES	101-443-781-000	361.12
10/30/2025	79804	J.H. HART URBAN FORESTRY	CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES CONTRACTUAL SERVICES	202-468-818-000 202-468-818-000 203-468-818-000 203-468-818-000	1,687.54 2,174.00 3,937.58 5,072.68 12,871.80
10/30/2025	79805	JIM'S SPORTSWEAR	UNIFORMS	208-751-744-000	985.35
10/30/2025	79806	JOHNSON CONTROLS, INC.	HEAT/COOLING	101-265-976-002	9,046.21

		BUILDING MAINTENANCE - DPW		101-267-931-441	2,494.77
					11,540.98
10/30/2025	79807	KOLIENE LAW	DDA - EVENTS	248-724-817-004	612.00
10/30/2025	79808	KONICA MINOLTA BUSINESS SOLUTIONS	OFFICE EQUIPMENT RENTAL OFFICE EQUIPMENT RENTAL	208-751-946-000 208-751-946-000	72.62 144.96 217.58
10/30/2025	79809	KRISTEN KAPELANSKI	PROFESSIONAL DEVELOPMENT	101-701-960-000	193.20
10/30/2025	79810	LAURA LUCHTMAN	BOOKLEY SEASON	248-724-758-001	300.00
10/30/2025	79811	LECLERC DISPLAY CO. INC.	HOLIDAY LIGHTS	248-724-817-015	3,910.00
10/30/2025	79812	LEVINE & SONS INC	BBP25-0035 - PUT25-0088	101-000-283-000	5,000.00
10/30/2025	79813	LEVINE HOMES, LLC	BBP25-0028 - PUT25-0036	101-000-283-000	5,000.00
10/30/2025	79814	LEVINE HOMES, LLC	BBP24-0044 - PUT24-0110	101-000-283-000	5,000.00
10/30/2025	79815	LGC GLOBAL ENERGY FM, LLC	CUSTODIAL SERVICES - CITY HALL CUSTODIAL SERVICES - LIBRARY CUSTODIAL SERVICES - PUB SAFETY CUSTODIAL SERVICES - DPW CUSTODIAL SERVICES - PARKS CUSTODIAL SERVICES	101-267-811-101 101-267-811-271 101-267-811-345 101-267-811-441 208-267-811-208 592-267-811-000	1,128.88 2,478.33 1,921.19 246.14 1,595.97 246.14 7,616.65
10/30/2025	79816	LIBRARY DESIGN ASSOCIATES INC.	OFFICE EQUIPMENT MAINTENANCE	101-790-934-000	448.00

10/30/2025	79817	M & L YEAR ROUND SOLUTIONS	BBP25-0052 - PUT25-0120	101-000-283-000	5,000.00
10/30/2025	79818	MARY KOSTER	CONTRACTUAL SERVICES	101-215-818-000	125.00
10/30/2025	79819	MATTHEW WELLS	PROFESSIONAL DEVELOPMENT	101-441-960-000	200.90
10/30/2025	79820	MATTIE STEWART	CONTRACTUAL SERVICES	208-845-818-000	749.00
10/30/2025	79821	MEGAN PELLEGRINI	PROGRAM SUPPLIES	101-250-758-000	175.00
10/30/2025	79822	MISDU	PAYROLL DEDUCTIONS	101-000-231-000	105.98
			PAYROLL DEDUCTIONS	101-000-231-000	542.76
					648.74
10/30/2025	79823	MORBARK, LLC	EQUIPMENT	226-528-982-000	52,012.45
10/30/2025	79824	NELSON BROTHERS	BBP25-0046 - PUT25-0112	101-000-283-000	5,000.00
10/30/2025	79825	NELSON BROTHERS	BBP25-0054 - PUT25-0123	101-000-283-000	5,000.00
10/30/2025	79826	NESCON	VEHICLE SUPPLIES	101-443-781-000	511.23
10/30/2025	79827	NYE UNIFORM	UNIFORMS-CLEANING & PURCHASES	101-345-744-000	222.50
10/30/2025	79828	ORKIN PEST CONTROL	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	60.00
			BUILDING MAINTENANCE - CITY HALL	101-267-931-101	75.00
					135.00
10/30/2025	79829	PEOPLE DRIVEN TECHNOLOGY, INC	BUILDING MAINTENANCE - PUB SAFETY	101-267-931-345	710.91

10/30/2025	79830	POWER BRAKE AND SPRING SERVICE CO	VEHICLE SUPPLIES	101-443-781-000	222.94
10/30/2025	79831	PRINTING SYSTEMS	ELECTION SUPPLIES	101-215-733-000	2,502.64
10/30/2025	79832	QUANTUM SERVICES GROUP, LLC	CONTRACTUAL SERVICES	101-228-818-000	1,642.00
10/30/2025	79833	REBECCA STOUT	PROFESSIONAL DEVELOPMENT	101-790-960-000	34.30
10/30/2025	79834	RKA PETROLEUM COS, INC	INVENTORY - FUEL & OIL INVENTORY - FUEL & OIL	101-000-110-002 101-000-110-002	10,797.70 1,298.79 12,096.49
10/30/2025	79835	ROOT MASTERS SEWER & DRAIN	BBP25-0042 - PUT25-0102	101-000-283-000	5,000.00
10/30/2025	79836	ROYAL OAK FORD	VEHICLE MAINTENANCE - DPW VEHICLE MAINTENANCE - DPW	101-345-939-002 101-345-939-002	52.50 321.42 373.92
10/30/2025	79837	SAK CONSTRUCTION LLC	IMPROVEMENTS-SEWER	592-902-971-150	87,551.00
10/30/2025	79838	SALVATORE ROSOLINO LODUCA	BD24-0002 - PB24-0009	101-000-283-000	1,000.00
10/30/2025	79839	SEAN PHILIPPART	BBA24-0035 - PBRA24-0030	101-000-283-000	100.00
10/30/2025	79840	SECOND TO NONE CONSTRUCTION	BBA24-0082 - PBR24-0046	101-000-283-000	100.00
10/30/2025	79841	SHOWCASES	OFFICE SUPPLIES	101-790-728-000	288.90
10/30/2025	79842	SLOWS BAR BQ	BOOKLEY SEASON	248-724-758-001	1,110.00

10/30/2025	79843	SOCRRA	RUBBISH COLLECTION TRASH DISPOSAL TRASH DISPOSAL	226-528-818-001 226-528-818-003 226-528-818-003	35,479.68 1,217.38 16,696.32 53,393.38
10/30/2025	79844	SWEETWATER SPRINKLERS	BUILDING MAINTENANCE - CITY HALL	101-267-931-101	209.00
10/30/2025	79845	T-MOBILE USA, INC	DATA PROCESSING DATA PROCESSING DATA PROCESSING DATA PROCESSING DATA PROCESSING DATA PROCESSING	101-345-814-000 101-345-814-000 101-345-814-000 101-345-814-000 101-345-814-000 101-345-814-000	50.00 50.00 50.00 50.00 50.00 50.00 300.00
10/30/2025	79846	T-MOBILE USA, INC	DATA PROCESSING	101-345-814-000	50.00
10/30/2025	79847	T-MOBILE USA, INC	DATA PROCESSING	101-345-814-000	50.00
10/30/2025	79848	THE LIBRARY NETWORK	LIBRARY COOP BOOKS RENTED MATERIALS BOOKS FROM DONATIONS	101-790-828-000 101-790-978-000 101-790-978-001 101-790-978-002	1,203.68 4,151.31 478.82 1,500.00 7,333.81
10/30/2025	79849	TRITON PLUMBING LLC	BBP25-0055 - PUT25-0124	101-000-283-000	5,000.00
10/30/2025	79850	TRITON PLUMBING LLC	BSW25-0031 - PUT25-0109	101-000-283-000	500.00
10/30/2025	79851	TRITON PLUMBING LLC	BBP25-0047 - PUT25-0109	101-000-283-000	4,500.00

10/30/2025	79852	TRITON PLUMBING LLC	BSW25-0039 - PUT25-0127	101-000-283-000	500.00
10/30/2025	79853	TRITON PLUMBING LLC	BSW25-0038 - PUT25-0126	101-000-283-000	500.00
10/30/2025	79854	ULINE	SUPPLIES	101-345-728-000	163.34
10/30/2025	79855	UNEMPLOYMENT INSURANCE AGENCY	WORKERS COMPENSATION	101-191-725-000	724.00
10/30/2025	79856	VERIZON WIRELESS	SOFTWARE MAINT AND SUBSCRIPTIONS	101-228-760-000	135.00
			EQUIPMENT SUPPLIES	101-228-778-000	49.99
			TELEPHONE	101-228-853-000	2,214.73
					2,399.72
10/30/2025	79857	VESCO OIL CORPORATION	FUEL & OIL	101-441-751-000	109.75
			FUEL & OIL	101-441-751-000	494.85
					604.60
10/30/2025	79858	WEINGARTZ	EQUIPMENT	101-441-982-000	33,750.94
10/30/2025	79859	WOLVERINE FREIGHTLINER EASTSIDE	VEHICLE SUPPLIES	101-443-781-000	3,771.21
		TOTAL - ALL FUNDS	TOTAL OF 273 CHECKS (4 voided)		2,162,111.57
DATE		VENDOR			AMOUNT
10/1/2025		PNP BILL PAYMENT			\$ 221.32
10/2/2025		DTE ENERGY			\$ 598.64
10/3/2025		UNION DUES			\$ 185.84
10/3/2025		UNION DUES			\$ 400.00
10/3/2025		UNION DUES			\$ 720.00
10/3/2025		DTE ENERGY			\$ 126.69
10/3/2025		HEALTH EQUITY			\$ 814.63
10/3/2025		CONSUMERS ENERGY			\$ 144.35
10/3/2025		CONSUMERS ENERGY			\$ 152.44
10/3/2025		CONSUMERS ENERGY			\$ 27.56

10/3/2025	CONSUMERS ENERGY	\$	177.16
10/3/2025	CONSUMERS ENERGY	\$	21.48
10/3/2025	CONSUMERS ENERGY	\$	33.81
10/6/2025	DTE ENERGY	\$	90.11
10/6/2025	DTE ENERGY	\$	5,429.15
10/6/2025	DTE ENERGY	\$	432.66
10/6/2025	DTE ENERGY	\$	18.03
10/6/2025	DTE ENERGY	\$	63.69
10/6/2025	DTE ENERGY	\$	507.18
10/6/2025	DTE ENERGY	\$	31.55
10/6/2025	DTE ENERGY	\$	667.99
10/6/2025	DTE ENERGY	\$	56.71
10/6/2025	DTE ENERGY	\$	185.03
10/6/2025	DTE ENERGY	\$	2,138.87
10/6/2025	DTE ENERGY	\$	23.71
10/6/2025	AD N DENTAL	\$	17,451.78
10/9/2025	UNION DUES	\$	720.00
10/9/2025	UNION DUES	\$	400.00
10/9/2025	UNION DUES	\$	185.84
10/9/2025	UNION DUES	\$	420.00
10/9/2025	MISSIONSQUARE	\$	3,429.90
10/9/2025	IRS TAX PAYMENT	\$	57,994.93
10/9/2025	NATIONWIDE	\$	2,374.27
10/9/2025	NATIONWIDE	\$	5,417.19
10/10/2025	ALERUS	\$	475.68
10/10/2025	ALERUS	\$	5,362.38
10/10/2025	ALERUS	\$	1,637.15
10/10/2025	ALERUS	\$	4,345.28
10/14/2025	HEALTH EQUITY	\$	1,614.62
10/14/2025	CREDIT CARD PAYMENT	\$	16,979.12
10/14/2025	DTE ENERGY	\$	20,306.56
10/15/2025	PNP BILL PAYMENT	\$	417.56
10/15/2025	PNP BILL PAYMENT	\$	367.42
10/15/2025	CREDIT CARD PAYMENT	\$	16,979.12
10/16/2025	HARTFORD	\$	371.00
10/16/2025	HARTFORD	\$	5,603.34
10/16/2025	DTE ENERGY	\$	55.43
10/16/2025	DTE ENERGY	\$	722.91
10/17/2025	HEALTH EQUITY	\$	790.35
10/21/2025	PITNEY BOWES - POSTAGE	\$	4,000.00
10/22/2025	STATE OF MICHIGAN - PAYROLL TAX	\$	23,746.58
10/22/2025	PNP BILL PAYMENT	\$	240.00

10/23/2025	UNION DUES	\$	720.00
10/23/2025	MISSIONS SQUARE	\$	3,655.20
10/23/2025	UNION DUES	\$	185.76
10/23/2025	UNION DUES	\$	400.00
10/23/2025	IRS TAX PAYMENT	\$	69,832.89
10/23/2025	MERS	\$	108,542.71
10/23/2025	NATIONWIDE	\$	2,397.73
10/23/2025	NATIONWIDE	\$	5,215.35
10/23/2025	RETURN DEBIT CHARGEBACK	\$	312.34
10/27/2025	HEALTH EQUITY	\$	604.63
10/30/2025	WAGEWORKS	\$	100.00
10/31/2025	IRS TAX PAYMENT	\$	16,374.36
10/31/2025	ALERUS	\$	21,964.37
10/31/2025	ALERUS	\$	445.68
10/31/2025	ALERUS	\$	5,272.18
10/31/2025	ALERUS	\$	1,625.52
10/31/2025	ALERUS	\$	4,319.60
TOTAL OF ACH TRANSACTIONS		\$	447,645.33
GRAND TOTAL		\$	2,609,756.90

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.

Victoria Mitchell, City Clerk

Bridget Dean, Mayor

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to approve the Intergovernmental Agreement between the City of Berkley and the City of Huntington Woods for Shared Resources and Services.

Ayes:

Nays:

Absent:

Motion:



CITY OF BERKLEY
DEPARTMENT OF PUBLIC WORKS
3238 BACON AVE, BERKLEY, MICHIGAN 48072

MEMORANDUM

To: Mayor Dean and City Council
From: Adam Wozniak, Superintendent of Public Works *AW*
Date: October 13, 2025
Subject: Intergovernmental Agreement between the City of Berkley and the City of Huntington Woods for Shared Resources and Services

Madam Mayor and Members of City Council,

Background

In the interest of fiscal responsibility, the City of Berkley and the City of Huntington Woods desire to continue an agreement for shared resources and services that was initially formalized in 2012.

Summary

- To better align with operational and financial changes the proposed agreement is for a one-year term with one-year renewal options.
- The agreement allows for a variety of collaboration opportunities, though the primary components have been rock salt.
- The documents have been previously reviewed by the City Attorney and also have been shared with the City of Huntington Woods
- The appendices have been updated to reflect current wholesale charges and labor/equipment rental rates

Recommendation

It is my recommendation that City Council approves the Intergovernmental Agreement between the City of Berkley and the City of Huntington Woods for Shared Resources and Services

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT ("Agreement") is hereby entered into this 1st day of November, 2025 by and between the CITY OF BERKLEY ("Berkley") a Michigan municipal corporation, whose address is 3338 Coolidge Highway, Berkley, Michigan, 48072, and the CITY OF HUNTINGTON WOODS ("Huntington Woods"), a Michigan municipal corporation, whose address is 26815 Scotia, Huntington Woods, Michigan, 48070 (each a "Party" and collectively, "the Parties").

RECITALS

WHEREAS, Berkley and Huntington Woods desire to provide for shared services and resources between the Parties in order to carry out their respective fiscal responsibilities and functions in a more cost-effective manner; and

WHEREAS, pursuant to the Urban Cooperation Act of 1967, MCL 124.501 *et seq.*, and the Intergovernmental Contracts between Municipal Corporations Act, 1951 PA 35, MCL 124.1, *et seq.*, each Party to this Agreement may enter into this Agreement in order to establish the terms and conditions upon which they cooperatively perform and carry out services and functions they each may perform separately; and

WHEREAS, in accordance with the above-stated desires and interests, Berkley and Huntington Woods desire to enter into this Agreement whereby resources in the form of materials and equipment of their respective departments may be shared.

NOW THEREFORE, in consideration of the mutual promises, obligations, representations and assurances in this Agreement, the Parties agree as follows:

1. Providing of Materials

A. Mutual Providing of Materials

- a. The Parties agree to make available to each other certain materials of their respective departments.
- b. Requests for such materials shall be documented by and between the Parties' respective directors and/or their designees.
- c. These materials include, but are not limited to, rock salt.

B. Subject to Availability

The providing of materials under this Agreement shall be strictly subject to the availability as determined by the sole and uncontrolled discretion of the providing Party. The responsibility of each Party to provide materials within its own jurisdiction shall remain the first priority.

C. Material Compensation

- a. The requesting Party shall pay to the providing Party in an amount consistent with the Appendix A attached hereto.
- b. Price per Ton may change on a monthly basis based on the current price paid by the providing Party.
- c. All purchases for supplies, materials and equipment provided pursuant to this Agreement shall be in accordance with all applicable laws, rules and regulations.
- d. The providing Party shall invoice the requesting Party for the providing of such materials on a monthly basis. Invoices shall itemize all charges. Disputes regarding amounts contained in any invoice will be communicated to the providing Party, in writing, within fifteen (15) business days of the receipt of the disputed invoice. Payments of disputed amounts will be delayed unless the providing Party is able to resolve the matter to the non-providing Party's satisfaction prior to payment due date. The non-providing Party will not be assessed any late payment penalties, fines or charges for disputed amounts not timely paid due to the providing Party's failure to timely resolve the matter as set forth above.

2. Providing of Equipment

A. Equipment Compensation

- a. The requesting Party shall pay to the providing Party compensation in the amount of the normal hourly rental rate as established by the Michigan Department of Transportation for each piece of equipment requested and for the number of hours each piece of equipment is allocated to the requesting Party (MDOT Equipment Rental Rates Schedule C, Report 375).
- b. The providing Party shall invoice the requesting Party for the providing of such equipment on a monthly basis. Invoices shall itemize all charges. Disputes regarding amounts contained in any invoice will be communicated to the non-providing Party, in writing, within fifteen (15) business days of the receipt of the disputed invoice. Payments of disputed amounts will be delayed unless the providing Party is able to resolve the matter to the non-providing Party's satisfaction prior to payment due date. The non-providing Party will not be assessed any late payment penalties, fines or charges for disputed amounts not timely paid due to the providing Party's failure to timely resolve the matter as set forth above.

B. Maintenance

Each respective Party shall be responsible for the maintenance of its own equipment; provided, however, that in the event such equipment is damaged while in the exclusive control of the requesting Party, the requesting Party shall be responsible for the full repair and/or replacement costs of the equipment, to the extent not covered by any applicable insurance of the providing Party.

C. Insurance

The owner of the equipment listed shall maintain what insurance relevant to theft, vandalism, and if it is moving equipment, general liability and vehicle liability.

3. Additional Services

The Parties agree that they may expand the scope of this Agreement upon the mutual written agreement of both Parties. Any mutually agreed upon expansion of the supplies, material, equipment or services shall be set forth in a written amendment to this Agreement, executed by both Parties, and shall take effect as of the effective date of the written amendment.

4. Relationship of the Parties

The relationship between Berkley and Huntington Woods shall be that of independent contracting parties. Nothing in this Agreement shall create an employment relationship between Berkley employees utilized by Huntington Woods or Huntington Woods's employees utilized by Berkley. Nothing in this Agreement shall be construed to create a joint venture between Berkley and Huntington Woods. This Agreement shall not be construed as authority for any Party to act for another Party in any agency or other capacity or to make commitments of any kind for the account of, or on behalf of, another Party. It is expressly agreed that neither Berkley nor Huntington Woods are entitled to participate in any plans, arrangements, or distributions pertaining to or in connection with any fringe, pension, bonus, profit sharing, or similar benefits, or any medical, dental, life or disability insurance plans of the other Party.

5. Workers Compensation, Insurance, and Benefits

A. Workers Compensation

The Parties shall maintain workers' compensation insurance and employer's liability insurance on their respective employees. As between the Parties, the Parties shall be responsible for workers' compensation coverage for their respective employees regardless of whether employees' workers' compensation claims may arise while work is performed within a requesting Party's jurisdiction or the providing Party's own jurisdiction.

B. Insurance and Benefits

The Parties shall maintain other insurance and benefits, if any, with regard to their own respective employees.

6. Liability and Governmental Immunity

A. Liability

1. Each Party shall be responsible for its own acts or omissions. Notwithstanding the foregoing, this Agreement does not, and is not intended to impair, divest, delegate, or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty or immunity of each Party and shall not be construed to waive the defense of governmental immunity held by any Party to this Agreement.

B. There are no third-party beneficiaries to this Agreement.

7. Applicable Law

A. Applicable Law

This Agreement shall be governed by the laws of the State of Michigan.

8. Term and Termination

A. Term

This Agreement shall continue for a term of ONE (1) year from the date of the last signature hereto. The Parties may, by subsequent written agreement(s), renew this Agreement for one or more additional ONE (1) year terms. A copy of this Agreement shall be filed with the Oakland County Clerk and with the Secretary of State in accordance with MCL 124.510(4).

B. Termination

This Agreement is terminable by either Party upon providing not less than thirty (30) days' written notice to the other Party.

9. Miscellaneous

- A. This Agreement shall be construed as having been drafted by both Parties.
- B. This Agreement contains the entirety of the Parties' understanding as to the subject matter of this Agreement are merged and integrated into this Agreement.
- C. This Agreement may not be modified except by a mutual, duly-authorized, written agreement.
- D. If any provision of this Agreement is deemed invalid or unenforceable as a matter of law, the remaining portions shall not be affected and shall be enforceable to the fullest extent of the law.

- E. Notices and communications to Huntington Woods shall be provided to its City Manager or his/her designee. All notices and communications to Berkley shall be provided to its City Manager or his/her designee.
- F. Each Party hereby authorizes its respective Director and/or their designee to request and to provide equipment and/or personnel as set forth in this Agreement and to receive notices hereunder at their respective business addresses.
- G. Both Parties represent that their respective signatories below have been fully authorized by their respective legislative bodies to sign this Agreement and thereby bind their respective cities hereto.

The City of Huntington Woods and the City of Berkley, by the signatures of their respective authorized representatives below, do consent to be bound by the terms of this Agreement, as set forth herein.

THE CITY OF HUNTINGTON WOODS

THE CITY OF BERKLEY

By: _____
Its: _____
Date: _____

By: _____
Its: _____
Date: _____

ROCK SALT

Materials	Type	Tonnage per Scoop	Low Bid Wholesale Rate (MITN)	Cost
	Bulk Rock Salt	3.25	\$63.25	\$205.56

Labor	Activity	Hours^	Avg. Hourly Total Compensation	Cost
	Handling of Salt	0.1	\$54.18	\$5.42

Equipment	Activity	Hours^	Hourly Rate*	Cost
	Front End Loader	0.1	\$90.13	\$9.01

Subtotal	\$219.99
3% Administrative Fee	\$6.60

Total Cost per Scoop of Salt Received	\$226.59
--	-----------------

*Based Upon Current MDOT Equipment Rental Rates Schedule C, Report 375

^Includes Handling of the Bulk Loads from MITN Awarded Contractor

* Labor Rate is based off DPW PSW5 worker. Current Bill back to contractor rate 2025

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to approve the Intergovernmental Agreement between the City of Berkley and the Berkley School District for Shared Resources and Services.

Ayes:

Nays:

Absent:

Motion:



CITY OF BERKLEY
DEPARTMENT OF PUBLIC WORKS
3238 BACON AVE, BERKLEY, MICHIGAN 48072

MEMORANDUM

To: Mayor Dean and City Council
From: Adam Wozniak, Superintendent of Public Works *AW*
Date: October 16, 2025
Subject: Intergovernmental Agreement between the City of Berkley and the Berkley School District for Shared Resources and Services

Madam Mayor and Members of City Council,

Background

In the interest of fiscal responsibility, the City of Berkley and the Berkley School District desire to continue an agreement for shared resources and services that was initially formalized in 2012.

Summary

- To better align with operational and financial changes the proposed agreement is for a one-year term with one-year renewal options.
- The agreement allows for a variety of collaboration opportunities, though the primary components have been unleaded fuel and rock salt.
- The documents have been previously reviewed by the City Attorney and also have been shared with the Berkley School District.
- The appendices have been updated to reflect current wholesale charges and labor/equipment rental rates

Recommendation

It is my recommendation that City Council approves the Intergovernmental Agreement between the City of Berkley and the Berkley School District for Shared Resources and Services

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is hereby entered into this 1st day of November, 2025 by and between the **CITY OF BERKLEY** (“Berkley”), a Michigan municipal corporation, whose address is 3338 Coolidge Highway, Berkley, Michigan, 48072, and the **BERKLEY SCHOOL DISTRICT** (“School District”), a Michigan general powers school district, whose address is 14501 Talbot, Oak Park, Michigan, 48237 (each a “Party” and collectively, “the Parties”).

RECITALS

WHEREAS, Berkley and the School District desire to provide for shared services and resources between the Parties in order to carry out their respective fiscal responsibilities and functions in a more cost-effective manner; and

WHEREAS, pursuant to Sections 11a(3) and (4) of the School Code MCL 380.1 *et seq.*, a general powers school district has the authority to exercise a power incidental or appropriate to the performance of any function related to the operation of the school district in the interests of public elementary and secondary education in the school district and to enter into agreements or cooperative arrangements with other entities, public or private, or join organizations as part of performing the functions of the school district; and

WHEREAS, pursuant to the Urban Cooperation Act of 1967, MCL 124.501 *et seq.*, and the Intergovernmental Contracts between Municipal Corporations Act, 1951 PA 35, MCL 124.1, *et seq.*, each Party to this Agreement may enter into this Agreement in order to establish the terms and conditions upon which they cooperatively perform and carry out services and functions they each may perform separately; and

WHEREAS, in accordance with the above-stated desires and interests, Berkley and the School District desire to enter into this Agreement whereby resources in the form of materials and equipment of their respective departments may be shared.

NOW THEREFORE, in consideration of the mutual promises, obligations, representations and assurances in this Agreement, the Parties agree as follows:

1. Providing of Materials

A. Mutual Providing of Materials

- a. The Parties agree to make available to each other certain materials of their respective departments.
- b. Requests for such materials shall be documented by and between the Parties’ respective directors and/or their designees.

- c. These materials include, but are not limited to the following consumable supplies: rock salt, unleaded fuel, diesel fuel, garbage bags and paper products.

B. Subject to Availability

The providing of materials under this Agreement shall be strictly subject to the availability as determined by the sole and uncontrolled discretion of the providing Party. The responsibility of each Party to provide materials within its own jurisdiction shall remain the first priority.

C. Material Compensation

- a. The requesting Party shall pay to the providing Party in an amount consistent with the Appendices A – C attached hereto.
- b. Price per Ton and Price Per Gallon may change on a monthly basis based on the current price paid by the providing Party.
- c. All purchases for supplies, materials and equipment provided pursuant to this Agreement shall be in accordance with all applicable laws, rules and regulations.
- d. The providing Party shall invoice the requesting Party for the providing of such materials on a monthly basis. Invoices shall itemize all charges. Disputes regarding amounts contained in any invoice will be communicated to the non-providing Party, in writing, within five (5) business days of the receipt of the disputed invoice. Payments of disputed amounts will be delayed unless the providing Party is able to resolve the matter to the non-providing Party's satisfaction prior to payment due date. The non-providing Party will not be assessed any late payment penalties, fines or charges for disputed amounts not timely paid due to the providing Party's failure to timely resolve the matter as set forth above.

2. Providing of Equipment

A. Equipment Compensation

- a. The requesting Party shall pay to the providing Party compensation in the amount of the normal hourly rental rate as established by the Michigan Department of Transportation for each piece of equipment requested and for the number of hours each piece of equipment is allocated to the requesting Party (MDOT Equipment Rental Rates Schedule C, Report 375).
- b. The providing Party shall invoice the requesting Party for the providing of such equipment on a monthly basis. Invoices shall itemize all charges. Disputes regarding amounts contained in any invoice will be communicated to the non-providing Party, in writing, within five (5) business days of the receipt of the disputed invoice. Payments of disputed amounts will be

delayed unless the providing Party is able to resolve the matter to the non-providing Party's satisfaction prior to payment due date. The non-providing Party will not be assessed any late payment penalties, fines or charges for disputed amounts not timely paid due to the providing Party's failure to timely resolve the matter as set forth above.

B. Maintenance

Each respective Party shall be responsible for the maintenance of its own equipment; provided, however, that in the event such equipment is damaged while in the exclusive control of the requesting Party, the requesting Party shall be responsible for the full repair and/or replacement costs of the equipment, to the extent not covered by any applicable insurance of the providing Party.

C. Insurance

The owner of the equipment listed shall maintain what insurance it feels is necessary relevant to theft, vandalism and if it is a moving equipment, general liability and vehicle liability.

3. Additional Services

The Parties agree that they may expand the scope of this Agreement upon the mutual written agreement of both Parties. Any mutually agreed upon expansion of the supplies, material, equipment or services shall be set forth in a written amendment to this Agreement, executed by both Parties, and shall take effect as of the effective date of the written amendment.

4. Relationship of the Parties

The relationship between Berkley and the School District shall be that of independent contracting parties. Nothing in this Agreement shall create an employment relationship between Berkley employees utilized by the School District or the School District's the employees utilized by Berkley. Nothing in this Agreement shall be construed to create a joint venture between Berkley and the School District. This Agreement shall not be construed as authority for any Party to act for another Party in any agency or other capacity or to make commitments of any kind for the account of, or on behalf of, another Party. It is expressly agreed that neither Berkley nor the School District are entitled to participate in any plans, arrangements, or distributions pertaining to or in connection with any fringe, pension, bonus, profit sharing, or similar benefits, or any medical, dental, life or disability insurance plans of the other Party.

5. Workers Compensation, Insurance, and Benefits

A. Workers Compensation

The Parties shall maintain workers' compensation insurance and employer's liability insurance on their respective employees. As between the Parties, the Parties shall be responsible for workers' compensation coverage for their respective employees regardless of whether employees' workers' compensation claims may arise while work is performed within a requesting Party's jurisdiction or the providing Party's own jurisdiction.

B. Insurance and Benefits

The Parties shall maintain other insurance and benefits, if any, with regard to their own respective employees.

6. Liability and Governmental Immunity

A. Liability

1. Each Party shall be responsible for its own acts or omissions. Notwithstanding the foregoing, this Agreement does not, and is not intended to impair, divest, delegate, or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty or immunity of each Party and shall not be construed to waive the defense of governmental immunity held by any Party to this Agreement.

- B. There are no third party beneficiaries to this Agreement.

7. Applicable Law and Dispute Resolution

A. Applicable Law

This Agreement shall be governed by the laws of the State of Michigan.

B. Dispute Resolution

Any dispute arising out of this Agreement shall be subject to binding arbitration located in Oakland County, Michigan; provided, however, that prior to arbitration, the parties shall first attempt to resolve any dispute with a meeting between representatives from each Party. Such shall be subject to the following additional terms:

- a. Arbitration must be requested by a Party in writing.
- b. The Parties shall agree upon one (1) neutral arbitrator.
- c. The costs of the arbitrator shall be shared equally between the Parties.

- d. If, upon written request for arbitration, an arbitrator is not selected within thirty (30) days, either Party may petition the Oakland County Circuit Court for appointment of a neutral arbitrator selected by the Court.
- e. The rules of evidence shall apply.

8. Term and Termination

A. Term

This Agreement shall continue for a term of ONE (1) year from the date of the last signature hereto. The Parties may, by subsequent written agreement(s), renew this Agreement for one or more additional ONE (1) year terms.

B. Termination

This Agreement is terminable by either Party upon providing not less than thirty (30) days' written notice to the other Party.

9. Miscellaneous

- A. This Agreement shall be construed as having been drafted by both Parties.
- B. This Agreement contains the entirety of the Parties' understanding as to the subject matter contained herein. Any prior understandings as to the subject matter of this Agreement are merged and integrated into this Agreement.
- C. This Agreement may not be modified except by a mutual, duly-authorized, written agreement.
- D. If any provision of this Agreement is deemed invalid or unenforceable as a matter of law, the remaining portions shall not be affected and shall be enforceable to the fullest extent of the law.
- E. Notices and communications to the School District shall be provided to its Superintendent or his/her designee. All notices and communications to Berkley shall be provided to its City Manager, or his/her designee.
- F. Each Party hereby authorizes its respective Director and/or their designee to request and to provide equipment and/or personnel as set forth in this Agreement and to receive notices hereunder at their respective business addresses.

- G. Both Parties represent that their respective signatories below have been fully authorized by their respective legislative bodies to sign this Agreement and thereby bind their respective cities hereto.

The Berkley School District and the City of Berkley, by the signatures of their respective authorized representatives below, do consent to be bound by the terms of this Agreement, as set forth herein.

BERKLEY SCHOOL DISTRICT

THE CITY OF BERKLEY

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____

DIESEL FUEL

Materials				
	Type	Gallons	Price per Gallon	Cost
	Diesel Fuel (Premium) **	1	\$2.810	\$2.81

Subtotal	\$2.81
3% Administrative Fee (Reading, Billing, Oversight, etc.)	\$0.08
Total Cost per Gallon of Fuel Received	\$2.89

Current Rate Based Upon Most Recent Bill or Report Received

*Based Upon MDOT Equipment Rental Rates Schedule C, Report 375

**Includes Freight Surch., Fed. Oil Spill Trust, Fed. Lust. Tax, Michigan Underground Steel Tank Fee

UNLEADED FUEL

Materials				
	Type	Gallons	Price per Gallon	Cost
	Unleaded Fuel 10% Ethanol**	1	\$2.230	\$2.23

Labor				
	Activity	Percent-See Below	Monthly Charge	Cost
	Fuel Island Preventative Maint. & Inspection***	0.2	\$435.00	\$87.00

Subtotal	\$2.23
3% Administrative Fee (Reading, Billing, Oversight, etc.)	\$0.07

Total Cost per Gallon of Fuel Received	\$2.30
Monthly Fuel Island Maintenance Cost	\$87.00

Current Rate Based Upon Most Recent Bill or Report Received

*Based Upon MDOT Equipment Rental Rates Schedule C, Report 375

**Includes Fed. Exc. Lust. Government Fee, Michigan Underground Steel Tank Fee and Federal Env. Rec. Fee

***Metro Pump Service, LLC Currently Provides Monthly Monitoring to Meet Federal and State Requirements
Includes Both Unleaded and Diesel Tanks

ROCK SALT

Materials		Tonnage (~1 Scoop)**	Price per Ton	Cost
Type				
Bulk Rock Salt		1	\$63.25	\$63.25

Labor		Hours	Hourly Rate	Cost
Activity				
Load Salt into Truck		0.25	\$54.18	\$13.55

Equipment		Hours	Hourly Rate*	Cost
Activity				
Front End Loader		0.25	\$90.13	\$22.53

Subtotal	\$99.33
3% Administrative Fee (Billing, Oversight, etc.)	\$2.98
Total Cost per Ton of Salt Received (~1 Scoop)	\$102.31

Current Rate Based Upon Most Recent Bill or Report Received

*Based Upon MDOT Equipment Rental Rates Schedule C, Report 375

**Operator of Loader to Track Scoops via Ticket

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to approve a budgeted purchase for upfitting the recently purchased Ford F-250 to Truck and Trailer Specialties of Howell, MI in the amount of \$13,360, utilizing account 592-536-985-000. This purchase also utilizes the Bidnet/Rochester Hills Cooperative Bid.

Ayes:

Nays:

Absent:

Motion:



CITY OF BERKLEY
DEPARTMENT OF PUBLIC WORKS
3238 BACON AVE, BERKLEY, MICHIGAN 48072

MEMORANDUM

To: Mayor Dean and City Council
From: Adam Wozniak, Superintendent of Public Works *AW*
Date: November 4, 2025
Subject: Recommendation of Award – Upfitting Ford F250 Pickup

Madam Mayor and Members of City Council,

Background

As part of the FY 2025-2026 budget funds were allocated for the replacement of a new F-250 pickup truck which included upfitting.

Summary

- Similar to previous purchases this purchase from Truck and Trailer Specialties of Howell, MI would utilize the Bidnet/Rochester Hills Cooperative Bid.
- The recently purchased F-250 was approved by the Council at its September 8, 2025, meeting. The approved purchase price was \$54,303.00. Our Capital Improvement Plan had allocated \$69,000.00 for both the vehicle purchase and its upfitting.
- The total upfitting price of \$13,360.00 utilizing the account 592-536-985-000 (Water/Sewer-Vehicle)
- Replaced vehicles that are deemed by staff as no longer needed will be brought before council at a later date to be declared as surplus to be sold via public auction.

Recommendation

It is my recommendation that City Council approves the quote for upfitting our new Ford F-250 from Truck and Trailer Specialties of Howell, MI in the amount of \$13,360.00 utilizing account number 592-536-985-000 (Water and Sewer - Vehicle)

TRUCK & TRAILER *Specialties, Inc.*

900 Grand Oaks Drive | Howell, MI 48843 | www.ttspec.com | ph: (517) 552-3855 | fx: (517) 552-3666

July 30, 2025

City of Berkley
3238 Bacon Avenue, Berkley, MI 48072
Attn: Matt Wells, ph: (248) 250-2166
HQ0005264

Equipment Quotation

The following pricing will be based on City of Rochester Hills RFP-RH-20-023 contract awarded September 2020

Truck #: 13

Chassis information:

2026 Ford F250, 56" CA, 8' bed, SuperCab, 4x4, vinyl floor, factory camera, upfitter switches & plow prep

Install ProTech Aluminum Mesh Cab Rack 24" supports, antenna & mini lightbar brackets (mo. 57LP-6840-24)

Install Custom Lighting & Electrical including the following:

Chassis switches for warning & work lighting

Four (4) SoundOff mPower (mo. EMPS20V38-P) amber/green flashers flush-mounted:

Two (2) in chassis grille

Two (2) at rear near license plate

One (1) SoundOff Pinnacle (mo. EPL7PDPC) amber/green mini lightbar on cab rack

One (1) Whelen Traffic Advisor (mo. TACF-85) and in-cab control mounted on cab rack

Five (5) Maxxima (mo. MWL-47) work lights, 2 side-facing & 2 rear-facing on cab rack, 1 rear-facing on toolbox

Maxxima LED strip lighting inside toolbox wired to work lights

Backup alarm

Install Havis Console including the following:

C-B70: bracket

C-AS-840-11: angled console

C-FP-3: 3" filler plate

C-EB25-WTA-1P: Whelen plate, install controller

C-EB25-MXP-1P: Motorola plate, install radio

Install One (1) Weather Guard Super Hi-Side Toolbox including the following:

Aluminum diamond-plate, Clear

15.2 cubic feet capacity, 90-1/4" L x 16-1/4" W x 18" H (mo. 391-0-02)

Mounted on streetside bed rail

Install WeatherTech floor liners, 1st & 2nd rows, Black (mos. 4410511V & 446975)

Install Luverne Grip-Step running boards for SuperCab (mos. 415078 & 401723)

Install Truck-Portion only for future Boss 8' 2" Power-V DXT Snow Plow including the following:

Includes truck under-carriage mount, wiring harnesses and in-cab SmartTouch2 controls

LTA10200 - Undercarriage Ford F250/F350/ F450 F550 2017+

MSC09601 - SmartTouch2 V-Plow Controller

MSC25012 - Wiring Kit, Ford RT3 SH2, 12V, F250-600, 2023+

Above equipment, installed pricing: \$13,360.00 ea.

TRUCK & TRAILER *Specialties, Inc.*

900 Grand Oaks Drive | Howell, MI 48843 | www.ttspec.com | ph: (517) 552-3855 | fx: (517) 552-3666

Minimum full 1-year warranty on parts and labor on all equipment.

Payment Terms: Net 30 days. Pricing effective for 30 days.

FOB: City of Berkley

Delivery: 10 weeks on Havis, allow 2-3 weeks for installation following

Thank you for the opportunity to quote.

Respectfully submitted by,
Jon Luea/Brian Bouwman

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to authorizing the City Manager to sign the Application for Additional Service Credit Purchase for Stanislaw Lisica, approving 24 months of additional service credit. This purchase is allowed by the Merit System Schedule and the MERS Plan Document for active members. The total cost calculated by MERS included on the Application for Additional Service Credit is \$34,652. The City of Berkley's share of that cost is \$26,593.81.

Ayes:

Nays:

Absent:

Motion:



MEMORANDUM

To: Mayor Dean and City Council
From: Carl Johnson, Finance Director
Date: November 6, 2025
Subject: MERS – Service Credit Purchase for Stanislaw Lisica

Madam Mayor and Members of City Council,

Background

In accordance with the Merit System, eligible employees are able to request and purchase 2 years of service. The employee and City portions are outlined in the below excerpt from the Merit schedule.

1001.08 As provided in, and subject to, the provisions of the MERS Plan Document, an employee may receive additional length of service credit for retirement purposes for service in the employ of certain governmental units other than the City of Berkley, and full time previous City of Berkley service not currently credited, subject to the following additional provisions:

- a) At the time of requesting the additional service credit, the employee meets the eligibility requirements as described in the MERS Plan Document for the vesting benefits.
- b) The city will pay a portion of the cost for not more than twenty-four (24) months of service to be credited according to Section 1001.05(b). The employee shall pay to MERS an amount determined as follows:

Employee payment to MERS = $\frac{\text{MERS reportable wages for prior 12 months}}{12} \times .05 \times \text{Number of months to be credited}$

- c) The city shall be responsible for the portion of the total cost not paid by the employee. The employee shall be responsible for the entire cost of any additional service greater than 24 months that the employee may wish, and be eligible, to add to the service credit pursuant to the MERS Plan Document.
- d) The city will be responsible for one required valuation of cost per eligible employee to add additional service credit. The employee shall be responsible for any additional valuations that may be required when less than all eligible prior service is added at any given time.

Summary

- MERS provided the service credit purchase estimate for Stanislaw Lisica in the amount of \$34,652.00.
 - Employee portion = \$8,058.19
 - City's portion = \$26,593.81
 - Total = \$34,652.00

Recommendation

Approval of the MERS Service Credit Purchase for Stanislaw Lisica.

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to approving the proposal from Vettraino Consulting for the Performance Evaluation Facilitation for the City Manager, and authorizing Mayor Dean to sign the Notice to Proceed.

Ayes:

Nays:

Absent:

Motion:



CITY OF BERKLEY
OFFICE OF THE CITY CLERK
3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

MEMORANDUM

To: Mayor Dean and City Council
From: Crystal VanVleck, City Manager

Date: *November 17, 2025*
Subject: Proposal for Performance Evaluation Facilitation for City Manager

Madam Mayor and Members of City Council,

Background

Per the City Manager's employment agreement, an annual performance evaluation must be conducted and facilitated by an experienced municipal executive performance evaluator. The evaluation process provides an opportunity for the City Council to assess the City Manager's performance over the past year, establish goals for the upcoming year, and ensure alignment with the City's Strategic Framework.

Summary

Vettraino Consulting previously assisted the City with the City Manager recruitment process. Through that engagement, the firm gained a deep understanding of the City's organizational culture, governance structure, and the expectations established for the City Manager's role. The firm's familiarity with the City's operations and leadership dynamics will facilitate a more efficient and meaningful engagement process. This background uniquely qualifies Vettraino Consulting to conduct an objective and informed performance evaluation process.

The fee for services outlined in the scope of work is \$2,580, and is budgeted in 101-101-818-000.

Recommendation

Motion to approve the proposal from Vettraino Consulting for the Performance Evaluation Facilitation for the City Manager, and authorize Mayor Dean to sign the Notice to Proceed.

Proposal

Performance Evaluation Facilitation for the position of City Manager

City of Berkley

September 27, 2025





City of Berkley
Attn: Ross Gavin, Mayor Pro-Tem

Via email: rgavin@berkleymi.gov

Thank you for the opportunity to submit this proposal to the Berkley City for the facilitation of the performance evaluation for the position of City Manager.

It was my pleasure to work with City on the recruitment process for the City Manager. The attached scope of services will utilize a performance evaluation system that I have developed to facilitate evaluations of municipal leaders who report directly to an elected body. If you wish to discuss an alternative scope of services, I would be happy to accommodate and work with the City on any adjustment to the scope.

If you have any questions or if I can provide any additional information, please let me know. I look forward to hearing from you and working with you on this important project.

Sincerely,

A handwritten signature in black ink, reading 'Jaymes Vettraino'.

Jaymes Vettraino
Managing Partner



Scope of Work

As part of good Manager-Council relations and to enhance communication between the City Manager and the City Council, the client has requested a structured and professional assistance process for the evaluation of the City Manager.

The performance evaluation tools developed and refined by Jaymes Vettraino will be used as the foundation for this project (model annual performance evaluation tool). The professionally developed and tested evaluation tool has been used by several municipalities in Michigan and is based on principles established by the International City/County Managers Association (ICMA).

The model annual performance evaluation tool includes twelve (12) categories of performance. Each category contains numerous dimensions to describe a behavior in that category. In total, the tool includes fifty-eight (58) dimensions of City Manager performance. The categories and dimensions are based on ICMA's *Practices for Effective Local Government Management* and have been refined through years of use in actual performance evaluation projects with Michigan municipal managers and elected officials.

The evaluation process is designed as a multi-stakeholder assessment, involving the City Council (CC), the City Manager (CM), and staff who report directly to the City Manager (Staff). For each performance dimension, evaluators use a numeric rating scale to assess the City Manager's effectiveness. The model form also contains space for narrative comments for each dimension and three open-ended performance questions.

Vettraino Consulting collects and analyses all completed evaluations, then prepares a report (to be reviewed in a closed session) that summarizes the results. Scores are aggregated by stakeholder group to preserve anonymity, while ensuring that each group's perspective is fairly represented. Vettraino Consulting will facilitate a dedicated (closed session) meeting with the City Manager and City Council to review and discuss the evaluation results.

Following that meeting, Vettraino Consulting will prepare a final, public document, report.

Throughout the process, the consultant will remain available to advise and support the City as needed.

If the City Council is interested in a custom annual performance evaluation tool, Vettraino Consulting would be happy to meet with the City to understand its goals and develop an alternative scope.



Annual Evaluation

- ✓ Phase I – The consultant will develop, and the parties will agree on the scope of work and timeline.
- ✓ Phase II – The consultant will develop correspondence and instructions for the distribution of the model evaluation tool.
 - The client will provide email contact information for the individuals included in this process (CC, CM, Staff) to the consultant. The client will also contact the individuals and inform them of the kick-off of the evaluation process and to expect email correspondence from the consultant.
- ✓ Phase III – The consultant will receive the completed evaluation tool from CC, CM, Staff, tabulate results and/or summarize narrative statement from respondents.
- ✓ Phase IV – The consultant will prepare a confidential memorandum (consistent with Michigan’s Open Meetings Act) and draft evaluation report and deliver the report to City Council as noted in the included timeline.
- ✓ Phase V – The consultant will prepare for and facilitate a closed session meeting with City Council and the City Manager. The meeting is intended to be in closed session and will be conducted consistent with Michigan’s Open Meetings Act.
- ✓ Phase VI – The consultant will draft a final report. The final report will be drafted and sent to the City as a public document for the City’s use.



Timeline

Vettraino Consulting is ready to begin this project immediately.

We understand the timeline may need to be flexible, and we are committed to working closely with the client to accommodate any timing requirements.

Perf Evals: MODEL (example) TIMELINE		
Date*	Responsible	Task
12/1/2026	JV	Request pre-evaluation summary from the CM
12/8/2026	CM	Deadline to receive completed pre-work from CM
12/15/2026	JV	Send performance eval tool to CC, staff, and CM
12/25/2026	CC, Staff, CM	Deadline to receive completed performance evals from CC, staff, and CM
1/8/2027	JV	Send draft performance evaluation tool results to CC and CM
1/22/2027	JV, CC, CM	*Closed Session, Facilitated Performance Eval Meeting with CC and CM
2/5/2027	JV	Send final performance evaluation tool results to CC
NOTE:	*Date approximate - actual dates to be mutually agreed to by consultant and City	



Fee Structure

For the outlined Scope of Work, Vettraino Consulting offers the following pricing:

✓ **Fee: \$2,850 (lump sum)**

Lump sum services will be billed 1/2 at the beginning of the project 1/2 after the last Phase of the scope of work of the project.

Services outside the Scope of Work will be billed at a rate of \$150 per hour.

Reimbursable costs will be billed at actual cost and include items such as travel (mileage at the federally approved rate), shipping, printing, photocopying, and other similar materials.

Vettraino Consulting will issue detailed invoices outlining the services provided, expenses incurred, and the total billed amount. Payment terms are net 15 days from the invoice date. Invoices will be sent via email to the individual specified by the client.



Notice to Proceed

By signing below, I confirm that I am an authorized representative of the entity identified below.

✓ I agree to the outlined scope of work and the terms noted on pages 1 through 5.

This Scope of Work and Fee Structure will remain in effect for a period of six months from the date of this proposal.

I further affirm that I have the authority to bind the entity to the engagement of these professional services and to enter into this contract.

Vettraino Consulting, LLC

Jaymes Vettraino, Managing Partner

Date

Berkley, Michigan

NAME, TITLE:

Date



Project Lead, Jaymes Vettraino

Jaymes provides municipal management consulting services to communities. His focus is on assisting with operational management, financial planning, community engagement, facilitation, and economic development. In addition, Jaymes has extensive experience in executive recruitment, executive evaluation, and employee class and compensation study services.

Prior to starting his consulting service in 2016, Jaymes spent 17 years as a City Manager. Most recently as the City Manager of Rochester, MI, where he had the opportunity to lead a dynamic management team to simultaneously reduce expenses and increase the level of community service during years of the “great recession.” Prior to serving the City of Rochester, Jaymes was the Manager of Kutztown, PA and had the chance to be the first Manager of Pen Argyl, PA.

Jaymes currently serves Rochester University in its Vice President and Chief Financial Officer. He has an MBA in Management from Lehigh University (Bethlehem, PA) and a BA in Political Science from Michigan State University (East Lansing, MI).

Select Clients Served by Jaymes Vettraino*

Bloomfield Township Library	City of Rochester Hills
City of Albion	City of Royal Oak
City of Ann Arbor DDA	City of South Lyon
City of Berkley	City of Sterling Heights
City of Charlotte	City of Troy
City of Clawson	County of Kent
City of Dearborn	County of Macomb
City of Eastpointe	County of Oakland
City of Ferndale	County of Ottawa
City of Hamtramck	County of Saginaw
City of Huntington Woods	Mich. Local Community Services Authority
City of Jackson	Michigan Municipal Services Authority
City of Lincoln Park	Township of Kochville
City of Melvindale	Township of Milford
City of Northville	Township of Oakland
City of Oak Park	Township of Oscoda
City of Pleasant Ridge	Tri-County Planning Commission
City of Pontiac	Village of Oxford
City of Rochester	Village of Romeo
* Some projects completed in partnership with GovHR USA or Municipal Analytics	



References

City of Troy, Michigan
Jeanette Menig, Human Resources Director
500 W. Big Beaver Road
Troy, MI 48084
248-680-7296
MenigJE@troymi.gov

Oakland County, Michigan
April M. Lynch, Deputy County Executive
2100 Pontiac Lake Road, Building 41 West
Waterford, MI 48328
248-858-1558
lynchap@oakgov.com

City of Pleasant Ridge
James Breuckman, City Manager
23925 Woodward Avenue
Pleasant Ridge, MI 48069
248-541-2901
citymanager@cityofpleasantridge.org

City of Ferndale, Michigan
Dan Jacey, Director of Human Resources
300 East Nine Mile Road
Ferndale, MI 48220
248-546-2378
djacey@ferndalemi.gov

City of Rochester Hills, Michigan
Brook Isana, Director of Human Resources
1000 Rochester Hills Drive
Rochester Hills, MI 48309
248-841-2521
insanab@rochesterhills.org



Prepared for the City of Berkley

For questions or additional information, please contact Vettraino Consulting.

Thank you for your time and look forward to serving your community.

Jaymes Vettraino



November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to authorizing the City Manager to execute a contract for Senior Home Chore Snow Removal Service with Luxury Lawn and Snow, 28240 Farmington Rd, Farmington Hills, MI 48334, for the 2025-26 winter season. This is a budgeted item that will be paid for using Community Development Block Grant funding.

Ayes:

Nays:

Absent:

Motion:

MEMORANDUM

To: Mayor Dean and City Council
CC: Crystal VanVleck, City Manager
Josie Modrack, Senior Program Manager
From: Dan McMinn, Parks and Recreation Superintendent
Date: November 6, 2025
Subject: CDBG Bid Results and Contract Reward

Madam Mayor and Members of City Council,

Background

Funded through Community Development Block Grant Funding (CDBG), the Parks and Recreation Department has been able to provide snow removal services for seniors at a highly discounted rate. The department feels this is an invaluable service to provide our senior residents and look to continue during the winter of 2025/2026.

Requests for bids were placed on MITN, released in the Oakland Press and Royal Oak Daily Tribune and on the city's website on Friday, September 19, with bids being due on Friday, October 17. We received three (3) bids for the requested work, though one was incomplete.

Luxury Lawn and Snow LLC provided a bid of \$43 for single lot and \$55 for a double or corner lot. Having worked with Luxury Lawn and Snow LLC in the past, I believe they will provide the necessary services to make the program a success.

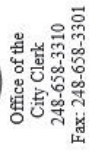
Applications for the seniors of Berkley are currently being accepted and can be requested by calling the Parks and Recreation Department at 248.658.3470. In previous years, the department has accepted 35 to 40 homes into the program based on income limits provided by the Department of Housing and Urban Development (HUD).

Summary

- Request for bids for the CDBG Home Chore Program were placed on September 19 with bids due on October 17.
- Received three (3) bids – One Incomplete
- Luxury Lawn and Snow LLC provided a bid of \$43 for single lots and \$55 for double of corner lots.
- Luxury Lawn and Snow LLC has provided us with services in the past.

Recommendation

Matter of authorizing the City Manager to execute a contract for Senior Home Chore Snow Removal Service with Luxury Lawn and Snow, 28240 Farmington Rd, Farmington Hills, MI 48334 for the 2025 – 2026 winter season. This is a budgeted item that will be paid for using CDBG funding.



Project:	2025 Snow Removal
Department:	P&R
Opening Date:	10/17/25

[illegible]



THE CITY OF BERKLEY
Recreation Department
2400 Robina, Berkley, Michigan 48072
(248) 658-3470

INVITATION TO BID

REQUEST FOR RESIDENTIAL SNOW REMOVAL SERVICES

The City of Berkley will be accepting proposals for snow removal services (all labor, materials and equipment). Bids will be accepted electronically via MITN, until 10 a.m. Local Time, on October 17th, 2025. To register for the MITN website go to: www.MITN.Info.

Proposal specifications may be downloaded from MITN, or on the city's website at www.berkleymi.gov. All proposals must be submitted on forms furnished by the City of Berkley and submitted via MITN.

The City reserves the right to accept or reject any or all bids and to waive any formal defects or irregularities in the bids, when deemed to be in the best interest of the City. The right is further reserved to accept a bid higher than the low bid when, in the opinion of the City Council, the public interest will be better served.

The City of Berkley does not discriminate in its employment or any other programs or activities based on sex, race, color, age, height, weight, marital status, national origin, religion, arrest record, or disability. Reasonable accommodations will be provided for qualified individuals with a disability, if requested.

Crystal VanVleck
City Manager
Berkley, Michigan 48072
(248)658-3350

**CITY OF BERKLEY, MICHIGAN
RECREATION DEPARTMENT
SPECIFICATIONS
RESIDENTIAL SNOW REMOVAL SERVICE – WINTER 2025/2026**

SCOPE:

The City of Berkley, Michigan is requesting sealed bid proposals for the service of providing **residential snow removal** during the **winter of 2025/26 (approximately November 2025 - April 2026)**. The City of Berkley provides home chore assistance to senior residents through outside contractors.

The scope of this request for proposals is to provide a **UNIT COST PER HOME** for basic snow removal. The City of Berkley reserves the right to award contracts to **MULTIPLE CONTRACTORS**. Contractors do not have to provide all types of services and may elect to provide a proposal for just one service. For expediency and when found to be in the City's best interest, the City also reserves the right to award multiple contracts to a single contractor, even if one of his/her bids may not be the absolute lowest received for a specific chore.

The City of Berkley has experienced as many as 40 homeowners requesting snow removal service. Some homeowners request service regularly while others request intermittent service. Therefore, the exact volume and quantity of residential service demands is variable and somewhat unpredictable.

THE SNOW REMOVAL SERVICE DOES NOT INVOLVE MUNICIPAL GROUNDS OR BUILDINGS.

FURTHER INFORMATION:

For further information or details that may not be covered by the attached specifications, please contact Dan McMinn, at 248-658-3470.

Contractors are invited to attend a **"PRE-BID MEETING"** to discuss the scope of the work with City of Berkley staff. The **"PRE-BID MEETING"** is scheduled for:

**Wednesday October 8th, 2025 at 2:00 P.M.
2400 Robina
Berkley, Michigan 48072
248-658-3470**

FREQUENCY:

Contractors will be notified by the city for snow removal when the city staff determines that there has been an accumulation of over **THREE (3) INCHES**. Contractors will begin snow removal only after notification by city staff. Contractors will call **telephone number 248-658-3470** for authorization to begin snow removal.

NOTIFICATION:

The Recreation Department will notify the Contractor(s) of addresses of residential properties which will require snow removal service.

BILLING:

The City of Berkley will issue payments to contractors once a month. Invoices for any month must be submitted to the Parks & Recreation Department by the eighth day following the end of that month. Invoices shall reflect the date and address of a residence where the Contractor has provided service.

CONTRACT PERIOD:

Snow removal will be completed during the months of November 2025 through April 2026. Service will be required when there is snow fall of 3 inches or more.

WORK CREW SUPERVISION:

The Contractor(s) shall, at all times, keep the City streets, alleys, adjoining premises and driveways clean and free of debris caused by snow removal and shall remove all debris resulting from his/her operations. The Contractor(s) shall also, at the end of each workday, remove trucks, trailers, tools and equipment from the worksite and adjacent premises. Contractor's employees shall maintain a neat and clean appearance at all times.

ACCIDENT PREVENTION:

Precautions shall be observed at all times for the protection of persons (including employees) and property. The safety provisions of applicable laws and construction codes shall be observed. Machinery, equipment and all hazards shall be guarded or eliminated in accordance with the safety provisions of the Manual of Accident Prevention in Construction, published by the Associated General Contractors of America, to the extent that such provisions are not in contravention of applicable laws.

EQUIPMENT:

The Contractor(s) is to provide and insure all of their own trucks and equipment and to maintain the same to operate safely in the public environment. All equipment is to have all M.I.O.S.H.A. required safety guards and shields to protect the public and the operators from injury.

SAFETY STANDARDS:

The Contractor(s) shall be solely responsible for pedestrian and vehicular safety and control within and around the worksite and shall provide the necessary warning devices, barricades, and ground personnel needed to provide safety, protection and warning to persons and vehicular traffic within and around the work area. Blocking of public streets shall not be permitted unless prior arrangements have been made with the appropriate City personnel and is coordinated with the appropriate departments. Traffic control is the sole responsibility of the Contractor(s) and shall be accomplished in accordance with the Michigan Manual of Uniform Traffic Control Devices.

The contractor guarantees the reimbursement, repair or replacement and restoration of any cultivated area damaged by careless or accidental use of equipment or machinery. Contractor agrees to repair or replace any fences, signs, poles, and/or appurtenances damaged or destroyed by careless or accidental use of equipment or machinery in the performance of the contract.

REFERENCES:

Contractors are requested to indicate the names of organizations where they have been providing the same type of snow removal service in the past.

EXCEPTIONS/VARIATIONS:

Contractors are to note any exceptions or variations to the specifications, on the attached "**BID PROPOSAL FORM**". Unless noted otherwise, by the Contractor, it will be the understanding of the City that the Contractor can and will comply with all of the terms and insurance requirements of the specifications.

BIDDING:

Two (2) bids are to be submitted on the attached "**BID PROPOSAL FORM**", in accordance with the attached "**NOTICE TO BIDDERS**", as well as the non collusive affidavit through MITN.

BIDDERS ARE ENCOURAGED TO SUBMIT MULTIPLE OR ALTERNATE PROPOSALS, WHICH IF SELECTED BY CITY COUNCIL, MAY RESULT IN A BETTER PURCHASE FOR THE CITY OF BERKLEY.

BIDS ARE TO REMAIN FIRM FOR A PERIOD OF **SIXTY (60) DAYS** TO ALLOW ADEQUATE TIME FOR EVALUATION AND CITY COUNCIL AWARD.

THE CITY MAY ELECT TO AWARD TO MULTIPLE CONTRACTORS FOR THE SAME LAWN MOWING SERVICE AND/OR THE SAME SNOW REMOVAL SERVICE, TO PROVIDE GREATER COVERAGE TO THE RESIDENTS OF THE CITY OF BERKLEY.

INSURANCE REQUIREMENTS

The awarded Contractor shall not commence work under this Contract, until he/she has obtained the insurance required under this paragraph, nor shall the Contractor permit a Subcontractor to commence work on his/her subcontract, until he/she has obtained the insurance herein required. **"All insurance companies shall be presently licensed to do business in the State of Michigan and be acceptable to the City of Berkley."**

The Contractor agrees to indemnify, defend and save harmless, the City of Berkley, their agents and employees, from and against all loss or expense (including costs for attorney's fees), for damages to property and for damages because of bodily injury, including death at any time resulting there from, arising out of, or in consequence of the performance of the work pursuant to this contract, whether such injuries to persons or damage to property is due, or claimed to be due, to the negligence of the Contractor, his/her Subcontractors, the City of Berkley and their agents and employees.

WORKER'S COMPENSATION:

The Contractor shall maintain, during the life of this contract, Worker's Compensation Insurance for all of his/her employees who engage in the work to be performed; and, in case any work is sublet, the Contractor shall require the Subcontractor to provide similar insurance for all of the latter's employees who engage in the work.

PUBLIC LIABILITY:

The Contractor shall procure and maintain, during the life of this contract, public liability and property damage insurance on an occurrence basis with limits of liability not less than **one-million dollars (\$1,000,000.00)** per occurrence and/or aggregate Combined Single Limit, Personal Injury, Bodily Injury and Property Damage.

OWNER'S AND CONTRACTOR'S PROTECTIVE PUBLIC LIABILITY AND PROPERTY DAMAGE INSURANCE:

The Contractor shall procure and maintain during the life of this contract, Owner's and Contractor's Protective Public Liability and Property Damage Insurance, in the name of the City of Berkley on an occurrence basis with the limits of liability not less than **one-million dollars (\$1,000,000.00)** per occurrence and/or aggregate Combined Single Limit, Personal Injury, Bodily Injury and Property Damage. The Contractor shall require each of his/her Subcontractors to procure and maintain, during the life of the subcontract, Subcontractor's Public Liability and Property Damage Insurance on an occurrence basis with limits of liability not less than **one-million dollars (\$1,000,000.00)** per occurrence and/or aggregate Combined Single Limits, Personal Injury, Bodily Injury and Property Damage.

CONTRACTOR'S MOTOR VEHICLE BODILY INJURY AND PROPERTY DAMAGE INSURANCE:

The Contractor shall procure and maintain, during the life of this contract, Motor Vehicle Liability Insurance, including Michigan No-Fault Coverage, with limits of liability not less than **one-million dollars (\$1,000,000.00) per occurrence and or** aggregate Combined Single Limit, Personal Injury, Bodily Injury, and Property Damage. Coverage shall include all owned vehicles, all non-owned vehicles and all hired vehicles.

PROOF OF CARRIAGE OF INSURANCE:

The Contractor shall provide the City of Berkley, at the time this contract is returned for execution, the certificates and policies listed below. A guarantee that **thirty (30) days notice** will be given to the City of Berkley, prior to cancellation of, or change in, any insurance coverage, shall be endorsed on each certificate and policy. Four (4) copies of the Certificate of Coverage of Contractor's Worker's Compensation Insurance. Four (4) copies of the Certificate of Coverage of Contractor's Public Liability and Property Damage Insurance. Four (4) copies of the Certificate of Coverage of Contractor's Motor Vehicle Bodily Injury and Property Damage Insurance covering owned, hired and non-owned vehicles. Original policy, or original binder pending issuance of policy of Owner's and Contractor's Protective Public Liability and Property Damage Insurance.

ADDITIONAL INSURED:

The General Liability and Motor Vehicle Liability Insurance, as described above, shall include an endorsement naming the City of Berkley, as additional insured. The following wording shall be used within the Insurance Contract:

"Additional Insured, the City of Berkley, including all elected and appointed officials, all employees and volunteers, all boards, commissions, and/or authorities and their board members, employees and volunteers thereof."

LOT SIZE:

Standard residential lawns will be approximately forty (40) feet by one-hundred-ten (110) feet with standard forty (40) by five (5) foot wide concrete city sidewalks. The City will make adjustments in payment for larger, corner or double size lots. Bidders are to indicate the additional cost for lots under **"Exceptions/Variations"** on the attached **"Bid Proposal Form"** or attach additional sheets of explanation.

SNOW REMOVAL:

Snow removal may be by shovel or snow blower. Caution must be demonstrated in the blowing or poling of snow on neighboring homes, vehicles and structures. Snow removal shall include the city sidewalk, walkway to the home, porch, driveway and driveway apron to the street. If the homeowner provides salt

and a scoop at the front porch and requests salting service, the contractor is to salt those areas of the porches, steps and walkways.

A unit price per home per snow removal is requested on the attached "Bid Proposal Form". The unit price shall include all depths of snow greater than three (3) inches.

HOURS OF WORK:

All work shall be performed between the hours of **8:00 A.M. and 9:00 P.M., MONDAY through SUNDAY**, unless otherwise authorized by the City of Berkley.

INDEMNIFICATION

To the fullest extent permitted by law, the CONTRACTOR shall defend, indemnify and hold harmless the CITY, the CITY'S officers, officials, and employees and agents against any and all damages to property or injuries to or death of any person or persons, and shall defend, indemnify and save harmless the CITY and its officers, officials, employees and agents from any claims, demands, suits, actions or proceedings of any kind or nature, including Worker's Compensation claims (except those Worker's Compensation claims covered by a policy of insurance and so long as the City's insurance has not lapsed or been cancelled by the CITY), of or by anyone whomsoever, arising out of or as a result of any negligent, wrongful, or deliberate act, error or omission on the part of the CONTRACTOR or other whose services are engaged by the CONTRACTOR or anyone employed or controlled by either of them in the performance of the work provided for in this contract. Insurance coverage specified herein constitutes the minimum requirements and said requirements shall in no way lessen or limit the liability of the CONTRACTOR under the terms of the contract. The CONTRACTOR shall not commence work under this contract until it has obtained the insurance required under this section, nor shall the CONTRACT permit any subcontractor to commence work on its subcontract until the insurance required of the subcontractor has been obtained.

LICENSE TO DO BUSINESS IN MICHIGAN

At the time of awarding the contract, successful contractor must provide proof to the City of Berkley that the Contractor is licensed to do business within the State of Michigan.

PROPOSAL CONTENT REQUIREMENTS:

Proposals must include the following information as indicated on the six required forms found at <https://berkleymi.gov/government/city-clerk/bid-opportunities>:

1. Conflict of Interest Disclosure Form
2. Contractor/Vendor References
3. Hold Harmless and Indemnity Form
4. Iran Business Relationship Affidavit (Pursuant to P.A. 517 of 2012)
5. Non-Collusive Affidavit
6. Non-Discrimination Affidavit

**CITY OF BERKLEY, MICHIGAN
RESIDENTIAL SNOW REMOVAL SERVICE
PROGRAM YEARS 2025 - 2026 BID PROPOSAL FORM**

The undersigned hereby proposes to deliver the following described service and certifies that this proposal is in accordance with the terms and specifications, as prepared by the City of Berkley, subject only to those exceptions as noted below. The City reserves the right to accept or reject any part of this entire proposal. The right is further reserved to accept a bid higher than the low bid, when in the opinion of the City Council, the public interest will be better served. The undersigned declares that this proposal is made in good faith and without collusion or affiliation with any other person or persons bidding on the same service. **BIDS ARE TO BE FIRM FOR SIXTY (60) DAYS.**

SNOW REMOVAL	
LOT SIZE	UNIT PRICE per HOME
Standard Lot	\$ 43
Corner or Double Lot	\$ 55
EXCEPTIONS/VARIATIONS	N/A
ABILITY TO PROVIDE THE INSURANCE COVERAGE REQUIRED IN THE SPECIFICATIONS: ☒ YES ☐ NO	
NUMBER OF YEARS PROVIDING THIS SERVICE: 5 years	

REFERENCES:

- | | | |
|--------------------------|-----------------------------------|-----------------------|
| 1 <u>SurkPhal Hillon</u> | <u>Novi Northville Montessori</u> | <u>(248) 894-9065</u> |
| Contact Person | Organization | Phone |
| 2 <u>Hind Oram</u> | <u>Javmo LLC</u> | <u>(248) 318-1414</u> |
| Contact Person | Organization | Phone |
| 3 <u>Dan Fairless</u> | <u>City of Oak Park</u> | <u>(248) 691-7450</u> |
| Contact Person | Organization | Phone |

NAME: Wisam Elttayef SIGNED:

COMPANY: Luxury Lawn and Snow LLC

ADDRESS: 28240 Farmington Rd

CITY: Farmington Hills STATE: Michigan ZIP: 48334

PHONE: (248) 346-5339 FAX: _____ DATE: 10/16/2025



**CITY OF BERKLEY BID OPPORTUNITY
CONFLICT OF INTEREST DISCLOSURE FORM**

BID OPPORTUNITY:

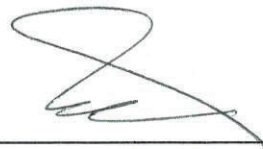
Name:	Wisam Elttayef	Company:	Luxury Lawn and Snow LLC
Title:	Owner	Address:	28240 Farmington Rd, Farmington Hills

Please describe any relationships, transactions, positions you hold (as owner, director or volunteer of a for-profit or nonprofit organization) or other circumstances you believe could contribute to an actual or perceived conflict of interest between the City of Berkley and your personal interest. (Use additional paper if necessary.)

☐	I have the following conflict of interest to report.

☐	I have the following potential conflict of interest to report.

☒	I have no circumstances that I believe could contribute to an actual or perceived conflict of interest.
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Signature

10/16/2025

Date



CITY OF BERKLEY
OFFICE OF THE CITY CLERK
3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

CITY OF BERKLEY BID OPPORTUNITY
CONTRACTOR REFERENCES

BID OPPORTUNITY:

REFERENCE 1:

COMPANY NAME	Novi Northville Montessori Center
ADDRESS	23835 Novi Rd, Novi, MI 48375
TELEPHONE	(248) 894-9065
CONTACT PERSON	Surkphal Hiron
CONTRACT DATES	2023 - Present
DESCRIPTION OF WORK	Snow Removal and De-icing Landscaping - Lawn maintenance

REFERENCE 2:

COMPANY NAME	Jalmo LLC
ADDRESS	28423 Orchard Lake Rd, Suite 230, Farmington Hills
TELEPHONE	(248) 318-1414
CONTACT PERSON	Hind Oram
CONTRACT DATES	2023 - Present
DESCRIPTION OF WORK	Snow Removal and De-icing Landscaping - Lawn maintenance

REFERENCE 3:

COMPANY NAME	Oak Park City
ADDRESS	14000 Oak Park Blvd, Oak Park, MI 48237
TELEPHONE	(248) 691-7450
CONTACT PERSON	Dan Fairless
CONTRACT DATES	2024
DESCRIPTION OF WORK	Snow Removal For Senior Residents Landscaping - Lawn maintenance



**CITY OF BERKLEY BID OPPORTUNITY
HOLD HARMLESS & INDEMNITY FORM**

BID OPPORTUNITY:

PURPOSE:

To the fullest extent permitted by law, the CONTRACTOR expressly agrees to indemnify and hold harmless the City of Berkley (City), its elected and appointed officials, its employees and volunteers and others working on behalf of the City, from and against all loss, cost, expense, damage, liability or claims (whether groundless or not) arising out of bodily injury, sickness or disease (including death resulting at anytime there from) which may be sustained or claimed by any person or persons.

This includes damage or destruction of any property (including loss of use) based on any act or omission (negligent or otherwise) of the CONTRACTOR or anyone acting on its behalf in connection with or incident to this agreement.

The CONTRACTOR shall, at its own cost and expense, defend any such claim and any suit, action, or proceeding which may be commenced hereunder. In the event of any suit, action or proceeding, the CONTRACTOR shall pay:

- Any and all judgments which may be recovered.
- Any and all expenses including, but not limited to, costs, attorneys' fees and settlement expenses which may be incurred.

The CONTRACTOR shall not be responsible to the City on indemnity for damages caused by or resulting from the City's sole negligence.

PLEASE PRINT:

Luxury Lawn and Snow LLC
Contractor Name Wisam ElHagef

28240 Farmington Rd
Contractor Street Address

Farmington Hills, MI 48334
City, State, Zip Code

(248) 346-5339
Telephone

Intisar Mahmood
Authorized Representative

[Signature]
Signature

10/16/2025
Date

Witness



CITY OF BERKLEY
OFFICE OF THE CITY CLERK
3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

CITY OF BERKLEY BID OPPORTUNITY IRAN BUSINESS RELATIONSHIP AFFIDAVIT

BID OPPORTUNITY:

**THIS AFFIDAVIT SHALL BE SUBMITTED AND MADE A PART OF EACH AND EVERY BID PROPOSAL
TO THE CITY OF BERKLEY, MICHIGAN**

STATE OF MICHIGAN
COUNTY OF OAKLAND

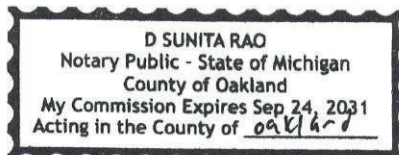
Wisam ElHayef, BEING DULY SWORN
deposes and says that:

1. Pursuant to the Michigan Iran Economic Sanctions Act, 2012 P.A. 517, by submitting a bid, proposal or response, the respondent certifies, under civil penalty for false certification, that it is not an "Iran linked business," as that term is defined in the Act.
2. The undersigned is duly authorized to execute this affidavit on behalf of the bidder.

Subscribed and sworn to before me this
15 day of October, 2025
a notary public in and for said County,

[Signature]
Notary Public

My Commission expires: 09/24/2031



[Signature]
Authorized Signature

Intisar Mahmood
Printed Name of Signatory

Luxury Lawn and Snow LLC
Company Name

28240 Farmington Rd
Address

Farmington Hills, MI 48334
City, State, Zip Code

(248) 346-5339
Area Code & Phone Number

PLEASE NOTE: City of Berkley employees cannot notarize this document.



BID OPPORTUNITY:

**THIS AFFIDAVIT SHALL BE SUBMITTED AND MADE A PART OF EACH AND EVERY BID PROPOSAL
TO THE CITY OF BERKLEY, MICHIGAN**

STATE OF MICHIGAN
COUNTY OF OAKLAND

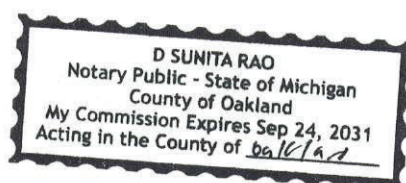
Wisam ElHayef, BEING DULY SWORN
deposes and says that:

1. The bid has been arrived at by the bidder independently and has been submitted without collusion with, and without any agreement, understanding, or planned common course of action with any other vender of materials, supplies, equipment, or services described in the invitation to bid, designed to limit independent bidding or competition; and
2. The contents of the bid have not been communicated by the bidder or its employees or agents to any person not an employee or agent of the bidder or its surety on any bond furnished with the bid and will not be communicated to any such person prior to the official opening of the bid.
3. The undersigned is duly authorized to execute this affidavit on behalf of the bidder.

Subscribed and sworn to before me this
15 day of October, 2020
a notary public in and for said County,

D. Sunita Rao
Notary Public

My Commission expires: 09/20/2031



[Signature]
Authorized Signature

Intisar Mahmood
Printed Name of Signatory

Luxury Lawn and Snow LLC
Company Name

28240 Farmington Rd
Address

Farmington Hills, MI 48334
City, State, Zip Code

(248) 346-5339
Area Code & Phone Number

PLEASE NOTE: City of Berkley employees cannot notarize this document.



CITY OF BERKLEY
OFFICE OF THE CITY CLERK
 3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

CITY OF BERKLEY BID OPPORTUNITY NON-DISCRIMINATION AFFIDAVIT

BID OPPORTUNITY:

**THIS AFFIDAVIT SHALL BE SUBMITTED AND MADE A PART OF EACH AND EVERY BID PROPOSAL
TO THE CITY OF BERKLEY, MICHIGAN**

STATE OF MICHIGAN
 COUNTY OF OAKLAND

Wisam ElHayek, BEING DULY SWORN
 deposes and says that:

1. In compliance with the City of Berkley Non-Discrimination Policy, the Contractor shall not discriminate against an employee or an applicant for employment in hiring, any terms and conditions of employment or matters related to employment regardless of race, color, religion, sex, sexual orientation, gender identity or expression, national origin, age, genetic information, height, weight, disability, veteran status, familial status, marital status or any other reason, that is unrelated to the person's ability to perform the duties of a particular job or position, in accordance with applicable federal and state laws.
2. The undersigned is duly authorized to execute this affidavit on behalf of the bidder.

Subscribed and sworn to before me this
15 day of October, 2025
 a notary public in and for said County,

D. S. R.
 Notary Public

My Commission expires: 09/24/2031

[Signature]

Authorized Signature

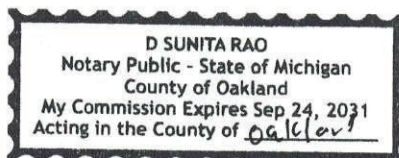
Intisar Mahmood
 Printed Name of Signatory

Luxury Lawn and Snow LLC
 Company Name

28240 Farmington Rd
 Address

Farmington Hills, MI 48334
 City, State, Zip Code

(248) 346-5339
 Area Code & Phone Number



PLEASE NOTE: City of Berkley employees cannot notarize this document.

**COMMUNITY DEVELOPMENT BLOCK GRANT PUBLIC SERVICE CONTRACT
PY 2025**

CITY OF BERKLEY

Municipality

Luxury Lawn and Snow, LLC

Service Agency

*Effective Date: **November 18, 2025** Ending Date: **May 15, 2026***

*This contract shall be effective for **seven (7)** months from the beginning effective date or when funding has been expended, whichever comes first. Contracts should not exceed two years in duration.*

CONTRACT FUNDING SOURCES:

CDBG Program Year: 2025

Account Name: PUBLIC SERVICES (YARD SERVICES)

Total CDBG Dollar Amount of Contract: \$3800 Pending Release of Funds

Section I. AGREEMENT

This contract is made this day, 11/17/25, Luxury Lawn and Snow, LLC hereinafter designated as the "Service Agency," having its principal office 28240 Farmington Rd, Farmington Hills, MI 48334 and the City of Berkley, hereinafter designated as the "Municipality," having its principal office at 3338 Coolidge, Berkley, Michigan 48072.

Section II. PURPOSE

A) The purpose of this contract shall be to provide low to moderate income seniors in the City of Berkley with snow shoveling service. The service will be provided at a snowfall of 3" (inches) or more. Standard size lots will be \$43 and for corner or double lots it will be \$55.

B) Federal CDBG Performance Measures are pre-determined for public service activities and include: Goal - Improve Quality of Life; Objective - Suitable Living Environment; Indicator - # of Low/Moderate Income Persons with New Access to Service as reported in the Direct Benefit Activity Report; Outcome - Improved Availability/Accessibility.

Section III. THE SERVICE AGENCY'S RESPONSIBILITIES

The Service Agency shall:

- A) Maintain records pertaining to the monies received and services provided in accordance with this agreement for a minimum of four years from the completion of this agreement. Allow the County of Oakland, the U.S. Department of Housing and Urban Development (HUD), the Comptroller General of the United States and any of their authorized representative's access to financial records pertaining to Community Development Block Grant Funds and this agreement for the purpose of audit or examination.
- B) Provide the Municipality and Oakland County Community & Home Improvement Division a specific unit(s) of measure for all services.
- C) Provide the Municipality invoices for services rendered based on actual costs.
- D) Submit payment requests that include required supporting documentation monthly or quarterly. Required documentation includes the "Direct Benefit Activity Report" to capture client information.
- E) Provide management and personnel to adequately perform the services prescribed by this agreement.
- F) Be solely responsible for any and all taxes (federal, state and/or local); worker's compensation insurance; disability payments; social security payments; unemployment insurance payments; insurance, and/or any similar type of payments for the Agency or any employee thereof; and shall hold the Municipality harmless from any and all such payments.
- G) Provide insurance in the kind and amount specified by the Municipality. The Municipality shall be named as an additional insured thereon and furnished with a certificate thereof when applicable.
- H) The Agency will not solicit or apply funds from any other source for the services reimbursed under this agreement.

Section IV. THE MUNICIPALITY'S RESPONSIBILITIES

The Municipality shall:

- A) In consideration for services rendered by the Service Agency, pay a total sum not to exceed the CDBG program year funded amount specified above.
- B) The municipality shall require written documentation of the client benefit qualification to be kept on site with the agency.
- C) The municipality must monitor the service agency at least once during the contract period.
- D) Recompense the Service Agency upon receipt of a payment request that includes accurate required supporting documentation from the Service Agency in amounts and time intervals as specified here.

Section V. COMPLIANCE

- A) The Service Agency shall comply with applicable laws, ordinances, codes and regulations of the Federal, State and local governments.
- B) Client Eligibility: All clients served under this agreement shall be qualified via either the HUD section 8 income verification or the HUD “presumed benefit” verification.

Section VI. DISCRIMINATION PROHIBITED

The Service Agency shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, condition or privileges of employment on a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight, or marital status pursuant to the Elliot Larsen Civil Rights Act, 1976, P.A. 453. The Service Agency and the Municipality shall also comply with the provisions of the Michigan Handicappers Civil Rights Act, 1976, P.A. 220 and the Federal Rehabilitation Act of 1973, P.A. 93-112, 87 Stat. 394, which require that no employee or client or otherwise qualified handicapped individual shall, solely by reason of his/her handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal assistance. No person shall, on the grounds of race, creed, color, sex, age, national origin, height, weight, handicap, marital status, sexual orientation, or gender identity be excluded from participation in, be denied the proceeds of, or be subject to discrimination in the performance of this contract.

Section VII. PROHIBITION OF POLITICAL AND RELIGIOUS ACTIVITY

There shall be no religious worship, instruction or proselytization as part of, or in connection with, the performance of this agreement. None of the funds, materials, property or services under this agreement shall be used in the performance of this agreement for any partisan political activity, including lobbying, as specified in Federal Circular A-122 Cost Principles for Nonprofit Organizations -- lobbying revisions, or to further the election, defeat, recall, impeachment, appointment or dismissal of any candidate for or from any public office.

Section VIII. GENERAL CONTRACT PROVISIONS

- A) Merger or Integration: The documents which form the basis for this contractual understanding between City and the Service Agency are as follows:
 - A. This Agreement; and
 - B. The Invitation to Bid, dated September 19, 2025, attached hereto as Exhibit “A” and incorporated herein by reference; and
 - C. Bid Proposal, dated October 16, 2025, attached hereto as Exhibit “B” and incorporated herein by reference; and
 - D. Insurance Requirements, attached hereto as Exhibit “C” and incorporated herein by reference.

Any conflict between the terms of this Agreement and the Bid Proposal, attached as Exhibit B, the terms of this Agreement shall prevail.

- B) Modification, Assignment or Subcontracting Absent Prior Written Consent: No variation or modification of this agreement and no waiver of its provisions shall be valid unless in writing and signed by the duly authorized officers of the Service Agency and the Municipality. Any alterations, additions or deletions to the terms of this agreement, which are required by the enactment of legislation, regulations and directives, are automatically incorporated into this agreement on the date designated by law, regulation or directive.
- C) Termination: Either party may, at any time during the life of this agreement, terminate this agreement by giving thirty (30) days written notice to the other party and Oakland County Community & Home Improvement Division of its intention to terminate and an opportunity for consultation prior to termination. In the event of a termination, the Municipality's obligation shall only be to reimburse the Service Agency for services rendered up to notification of termination.
- D) Addendum: A contract duration may be extended or shortened, funds may be added or subtracted via an addendum signed by a representative from the Municipality and the Service Agency indicating the exact changes. The Municipality shall provide a copy to Oakland County Community & Home Improvement.
- E) Hold Harmless: To the fullest extent permitted by law, the Service Agency agrees to indemnify, pay in behalf of, and hold harmless the Municipality, Oakland County Community & Home Improvement, their elected and appointed officials, employees, volunteers, boards, commissions and others working in behalf of the Municipality and/or County, against any and all claims, demands, suits, losses, including all costs connected therewith for any damages which may be asserted, claimed or recovered against or from the Municipality and/or County, by reason of personal injury, including bodily injury and death, and/or property damage, including loss of use thereof, which arises out of, or is in any way connected or associated with the activity authorized by this contract.
- F) Confidentiality: The use or disclosure of information by the Municipality or Service Agency concerning services, applicants or recipients obtained in connection with the performance of the agreement shall be restricted to the purposes directly connected with the administration of the services provided under this agreement. Such information shall not be used for any other purpose unless required by law, statute or other legal process and is disclosed to Oakland County Community & Home Improvement.
- G) Disputes: The Municipality shall notify the Service Agency in writing of its intent to pursue a claim against the Service Agency for breach of any terms of this agreement. No suit may be commenced by the Municipality for breach of the agreement prior to the expiration of ninety (90) days from the date of such notification. Within this ninety (90) day period, the Municipality at the request of the Service Agency must meet with an appointed representative of the Service Agency for the purpose of attempting to resolve the dispute. The Service Agency shall be given the opportunity to cure or remedy any breach within such ninety (90) day period.
- H) Notices: Whenever under this agreement a provision is made for notice of any kind, unless otherwise herein expressly provided, it shall be in writing and shall be served personally or sent by registered or certified mail with postage prepaid to the designated representatives at the addresses supplied below. A copy shall be provided to Oakland County Community & Home Improvement.

- I) Equal Employment Opportunity: The Service Agency shall comply with Executive Order 11246 of Sept. 24, 1965, entitled "Equal Employment Opportunity, "as amended by Executive Order 11375 October 13, 1967, and as supplemented in Department of Labor regulations (41 CFR chapter 60).
- J) Copeland "Anti-Kickback" Act: The Service Agency shall comply with the Copeland "Anti- Kickback" Act (18 U.S.C.874) as supplemented in Department of Labor regulations (29 CFR part 3). (Applies to contracts and sub grants for construction or repair) _
- K) Reporting/Monitoring Requirements: The Municipality shall monitor the operations of vendor activities under this contract to assure compliance with applicable Federal requirements, contract provisions and that performance goals are being achieved on an annual basis.
- L) Patent Regulations: The Service Agency shall comply with the Municipality's requirements pertaining to patent rights with respect to any discovery or invention, copyrights and rights in data which arise or is developed in the course of or under such contract.
- M) Debarment, Suspension, Ineligibility and Voluntary Exclusion
The Service Agency shall comply with the provisions of 24 CFR Part 24 that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract. Additionally, the Contractor shall not use, directly or indirectly, any of the funds provided by this contract to employ, award contracts to, or otherwise engage the services of, or fund any contractor/subcontractor during any period that the contractor/subcontractor is debarred, suspended or ineligible under the provisions of 24 CFR Part 24. Using the Excluded Parties Listing System (<http://epls.arnet.gov>), Oakland County Community & Home Improvement Division has determined, as of the date of this contract that the Contractor is not excluded from Federal Procurement and Non-procurement Programs.
- N) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)
Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

IX. SERVICE AGENCY AND MUNICIPALITY CONTACT INFORMATION

SERVICE AGENCY

Name: Luxury Lawn and Snow, LLC
Representative Name: Wisam Elttayef
Phone #: 248.346.5339
Address: 28240 Farmington Rd
Farmington Hills, MI 48334
E-mail Address:
contact@luxurylawnandsnow.com
EIN #: 803042239

MUNICIPALITY

Name: City of Berkley
Representative Name: Crystal VanVleck
Phone #: 248-658-3300
Address: 3338 Coolidge
Berkley, MI 48072
E-mail Address:
cvanvleck@berkleymi.gov

X. CONTRACT ACCEPTANCE

The undersigned indicate by their signatures that they are authorized to act on behalf of their respective party in this capacity. CDBG funds may not be legally obligated until after the municipality has received the official award of funds letter for this program year.

SERVICE AGENCY

Name: Luxury Lawn and Snow, LLC

Officer Name: Wisam Elttayef
Officer Title: Owner

Signature: _____

Witnessed: _____

Date:

MUNICIPALITY

Name: City of Berkley

Officer Name: Crystal VanVleck
Officer Title: City Manager

Signature: _____

Witnessed: _____

Date:

**AN
ORDINANCE
of the City Council of the City of Berkley, Michigan to amend Section 114-27
Authorization and Establishment of Workforce Housing Exemption of Article III,
Workforce Housing PILOT of Chapter 114 Taxation, of the City of Berkley Code of
Ordinances to clarify that annual shelter rent payments less than 10% are permitted, as
authorized by provisions of the State Housing Development Authority Act of 1966, Public
Act 346 of 1966. MCL 125.1401, et seq.**

**THE CITY OF BERKLEY
ORDAINS:**

SECTION 1: Chapter 114 of the Berkley City Code is amended, as follows:

Chapter 114 TAXATION

Article I – Article II [Unchanged.]

ARTICLE III. WORKFORCE HOUSING PILOT

SECTION 114-24. Title - SECTION 114-26 Definitions. [Unchanged.]

SECTION 114-27. Authorization and Establishment of Workforce Housing Exemption.

- (A) The class of housing projects to which the tax exemption applies and for which a service charge may be paid in lieu of all ad valorem property taxes are housing projects being developed or rehabilitated for workforce housing.
- (B) Subject to the recording of a Restrictive Covenant, workforce housing and the property on which such housing is or will be located is exempt from all ad valorem property taxes as of December 31 of the year in which construction or rehabilitation commences. Construction must start within one year of the date of the Authority's notification of exemption or such longer period of time as may be provided by the PILOT Resolution.
- (C) The City of Berkley will accept payment of an annual service charge in lieu of all ad valorem property taxes for public services from the owner of a housing project for which the City of Berkley has received a certified notification of exemption from the Authority in accordance with the following:

(1) Subject to subsections (D), (E) and (F), for a new construction project, an amount that is the greater of the tax on the property on which the project is located for the tax year proceeding the date on which the construction is commenced or up to 10% of the Annual Shelter Rent obtained from the project.

(2) Subject to subsections (D), (E) and (F), for a rehabilitation project, an amount that is the lesser of the tax on the property on which the project is located for the tax year proceeding the date on which rehabilitation is commenced or up to 10% of the Annual Shelter Rent obtained from the project.

(3) The service charge paid in lieu of taxes shall not exceed the amount in ad valorem taxes that the Sponsor would have otherwise paid if the workforce housing project were not tax exempt.

(D) Notwithstanding the provisions of MCL 125.1415a(3)(b) and 125.1415a(7) to the contrary, upon the adoption of a PILOT Resolution and receipt of a certified notification of exemption from the Authority, a contract is be deemed effected between the City of Berkley and the Sponsor, to provide a tax exemption and accept service charge payments in lieu of taxes as previously described by this section.

(E) Notwithstanding subsection (C), the service charge paid each year in lieu of taxes for that part of a workforce housing project that is tax exempt under this ordinance but not used for workforce housing must be equal to the full amount of the taxes that would be paid on that portion of the project as if the project were not tax exempt. The owner of the project must allocate the benefits of any tax exemption granted pursuant to this ordinance exclusively to workforce housing or to the maintenance and preservation of the housing project as a safe, decent, and sanitary workforce housing.

(F) The annual service charge under subsection (C) for a workforce housing project for which a PILOT Resolution has been adopted must be increased by the Additional Amount if both of the following requirements are met:

(1) Not later than 45 days after the County Treasurer's receipt of the certified notification of exemption, the County Board of Commissioners passes a resolution, by majority vote, that provides that the Additional Amount must be paid.

(2) The approval of the resolution described in subparagraph (1) is in accordance with an ordinance or resolution adopted by the County Board of Commissioners establishing the factors to be considered when assessing whether the Additional Amount must be paid.

SECTION 114-28. Workforce Housing Exemption Application, Review and Approval Process. –
SECTION 114-31. Duration and Recorded Restrictive Covenant. [Unchanged.]

SECTION 2: Severability Clause

Should any word, phrase, sentence, paragraph, or section of this Ordinance be held invalid or unconstitutional, the remaining provisions of this ordinance remain in full force and effect.

SECTION 3: Penalty

All violations of this ordinance are municipal civil infractions and upon determination of responsibility therefore are punishable by a civil fine of not more than \$500, and/or such other sanctions and remedies as prescribed in Article IX of Chapter 82 of the Code of Ordinances.

SECTION 4: Effective Date

This Ordinance becomes effective 30 days following the date of adoption.

SECTION 5: Publication

The City Council directs the City Clerk to publish a summary of this ordinance in compliance with Public Act 182 of 1991, as amended, and Section 6.5 of the Berkley City Charter.

Introduced on the First Reading at the Regular City Council Meeting on Monday, October 20, 2025.

Adopted on the Second Reading at the Regular City Council Meeting on Monday, November 17, 2025.

Bridget Dean, Mayor

Attest:

Victoria E. Mitchell, City Clerk



CITY OF BERKLEY
3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

MEMORANDUM

To: Mayor Dean and City Council
From: Kristen Kapelanski, Community Development Director
Date: November 17, 2025
Subject: Second reading to amend Section 114-27 of Article III, Workforce Housing PILOT of Chapter 114 Taxation of the City of Berkley Code of Ordinances

Madam Mayor and Members of City Council,

Background

- The State Housing Development Authority Act was passed in 1966 to provide opportunities for low income housing with federal funding administered by the Michigan State Housing Development Authority (MSHDA). This is accomplished through a Payment in Lieu of Taxes (PILOT) system.
- In 2022, recognizing that there is a gap between low income housing and market rate housing and with the intention to increase the supply and affordability of housing, the State Legislature expanded opportunities for local communities to use similar incentives to promote workforce housing (defined as 80%-120% of the area median income), without the involvement of MSHDA.
- As part of this development incentive, a developer or property owner pays a set percentage of rental income instead of a standard property tax for 15 years.
- The City Council approved the PILOT ordinance on May 19, 2025.
- City Council approved the first reading of the proposed amendment on October 20, 2025.

Summary

- While reviewing the approved ordinance, staff noted that the text for the annual shelter rent payment, the 'payment in lieu of taxes', reads that the payment must be 10% of the annual shelter rent.
- Council's intention in discussion of the original ordinance approval focused on an annual shelter rent payment of 'up to 10%' as opposed to 'must be 10%'.
- The proposed amendment corrects this discrepancy.

Recommendation

Moved by Councilmember _____ and seconded by Councilmember _____ to approve the second reading to amend Section 114-27 of Article III, Workforce Housing PILOT of Chapter 114 Taxation, of the City of Berkley Code of Ordinances to clarify

that annual shelter rent payments less than 10% are permitted, as authorized by provisions of the State Housing Development Authority Act of 1966, Public Act 346 of 1966, MCL 125.1401, et. seq

Annual Comprehensive Financial Report

City of Berkley, Michigan

*Year Ended June 30, 2025
with Report of Independent Auditors*

Prepared by the City of Berkley's Finance Department

ANNUAL COMPREHENSIVE FINANCIAL REPORT



City of Berkley, Michigan
For the Fiscal Year Ended June 30, 2025
as prepared by the Finance Department

City Council

Bridget Dean – Mayor

Ross Gavin, Mayor Pro-Tem
Steven W. Baker
Gregory Patterson

Dennis S. Hennen
Clarence Black
Jessica Vilani

City Manager

Crystal VanVleck

Finance Director/Treasurer

Carl Johnson

City of Berkley, Michigan
Annual Comprehensive Financial Report
Year Ended June 30, 2025

Contents

Introductory Section

List of City Officials	i
Letter of Transmittal.....	ii
Fund Organization Chart.....	vi
Organizational Chart	vii

Financial Section

Independent Auditor's Report	1
Management's Discussion and Analysis.....	4

Basic Financial Statements

Government Wide Financial Statements

Statement of Net Position.....	12
Statement of Activities	13

Fund Financial Statements

Governmental Funds

Balance Sheet	14
Reconciliation of the Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	17

Proprietary Funds

Statement of Net Position.....	18
Statement of Revenues, Expenses, and Changes in Net Position	19
Statement of Cash Flows.....	20

Fiduciary Funds

Statement of Fiduciary Net Position	21
Statement of Changes in Fiduciary Net Position	22
Notes to Financial Statements	23

Required Supplementary Information

Schedule of Pension Investment Returns – Public Safety Pension Plan.....	61
Schedule of Changes in Net Pension Liability and Related Ratios – Public Safety Pension Plan	62
Schedule of Pension Contributions – Public Safety Pension Plan	63
Schedule of Changes in Net Pension Liability and Related Ratios – Municipal Employees’ Retirement System	64
Schedule of Pension Contributions – Municipal Employees’ Retirement System	65
Schedule of Changes in Net OPEB Liability and Related Ratios	66
Schedule of OPEB Contributions.....	67
Schedule of OPEB Investment Returns	68
Budgetary Comparison Schedule – General Fund	69
Notes to Required Supplementary Information	70

Other Supplementary Information

Nonmajor Governmental Funds

Nonmajor Governmental Funds Description	71
Combining Balance Sheet	73
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	74
Budgetary Comparison Schedules – Nonmajor Governmental Funds.....	75

Fiduciary Funds – Pension and Other Postemployment Benefits Funds

Funds Description	83
Combining Statement of Fiduciary Net Position	84
Combining Statement of Changes in Fiduciary Net Position	85

Statistical Section

Description of Statistical Section	87
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Financial Trend Information

Net Position by Component	88
Changes In Governmental Activities Net Position	89
Changes in Business-type Net Position.....	90
Fund Balances – Governmental Funds.....	91
Changes in Fund Balances – Governmental Funds.....	92

Revenue Capacity Information

Taxable Value and Estimated Actual Value of Taxable Property	93
Direct and Overlapping Property Tax Rates	94
Principal Property Tax Payers	96
Property Tax Levies and Collections	97

Debt Capacity Information

Ratios of Outstanding Debt	98
Ratios of General Bonded Debt Outstanding.....	99
Direct and Overlapping Governmental Activities Debt.....	100
Legal Debt Margin	101
Pledged-Revenue Coverage	103

Demographic and Economic Information

Demographic and Economic Statistics.....	104
Principal Employers	105

Operating Information

Full-Time Equivalent City Government Employees.....	106
Operating Indicators	107
Capital Assets Statistics	109

City of Berkley, Michigan
List of City Officials June 30, 2025



City Manager

Crystal VanVleck, City Manager
Stan Lisica, Chief Innovation Officer
Charlaine Stevenson, Assistant to City Manager

City Clerk

Victoria Mitchell, City Clerk
Rachel Patterson, Deputy City Clerk

Department of Public Works

Shawn Young, Director
Adam Wozniak, Superintendent of Public Works
Ashley Merz, Public Service Coordinator

Finance/Treasury Department

Carl Johnson, Finance Director/Treasurer
Amy Zurawski, Deputy Finance Director

Library

Matthew Church, Library Director
Lauren Diamond, Office Administrator

Parks and Recreation

Dan McMinn, Parks & Recreation Superintendent
Bobby Green, Manager of Recreation Programs

Community Development

Kristen Kapelanski, Director
Kimberly Anderson, Zoning Administrator

Public Safety

Matthew Koehn, Chief
Amy Leigh, Administrative Assistant/Records



CITY OF BERKLEY

OFFICE OF THE CITY MANAGER

3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

LETTER OF TRANSMITTAL

November 12, 2025

The Honorable Mayor Bridget Dean
Members of the City Council
And Citizens of the City of Berkley

As City Manager and Finance Director, we are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Berkley for the fiscal year ending June 30, 2025.

This report is prepared for the purpose of disclosing the City's financial condition to residents, elected officials, and other interested parties. The financial statements contain all disclosures necessary to enable the reader to gain an understanding of the City's financial activities and condition. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including disclosures belongs to the City exclusively. We believe that the information presented is accurate in all material aspects; that it is presented in a manner designated to fairly set forth the financial position and results of operation of the City; and that all disclosures necessary to enable the reader to gain the best understanding of the City's financial affairs have been included.

All local units of governments within the State of Michigan must comply with the Uniform Budgeting and Accounting Act, Public Act 2 of 1968 as amended, which requires an annual audit of the financial records and transactions of the City by independent certified public accountants. Chapter 9.8 of the Berkley City Charter also references Public Act 2 of 1968 and requires an independent audit of the City's financial records and transactions. The primary purpose of the auditing requirements of this act is to maintain the confidence of all interested parties as to the integrity of the record-keeping and financial reporting of the local unit of government such as the City of Berkley. Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the detailed MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

The Government Finance Officers Association (GFOA) previously awarded the City of Berkley with a certificate of excellence in financial reporting from GFOA for its Annual Comprehensive Financial Report that was provided to the leadership and citizens of the City previously and we expect to continue this tradition in 2026.

Profile of the Local Government

The City of Berkley became a City in May 1932. Berkley is located in Oakland County, Michigan and encompasses an area of approximately 2.6 square miles and has approximately 15,000 residents. The City is a mature community located eleven miles northwest of downtown Detroit and is directly within the historical Woodward corridor.

The City of Berkley operates under a Council-Manager form of government. The Mayor is elected to a two-year term and six council members are elected for four-year overlapping terms. The City Council appoints the City

Manager and the City Attorney. Both serve at the pleasure of the City Council. All other department heads are appointed by the City Manager. The City provides a full range of municipal services including police and fire through a public safety department; public services, parks, recreational programming for adults, children, and seniors, and cultural services at the City Library. Building inspection, code enforcement, and planning and development are also provided by the City. The City Manager directs all city operations, projects, and programs in accordance with the vision, mission, and goals set by the City Council. In addition to general government services, the activities of the Downtown Development Authority are reported as a discretely presented component unit of the City.

The City of Berkley prepares budgets in accordance with the State of Michigan Uniform Budgeting and Accounting Act, PA 2 of 1968 as amended. Under the direction of the City Manager, the Finance Director prepares an initial projection of revenue for the next fiscal year. Spending priorities are then determined by the City's financial policies, priorities, and mandated requirements of the federal and state governments. Activities of the General Fund, Special Revenue Funds, and Debt and Construction Funds along with the Downtown Development Authority and the Public Safety Pension System are all appropriated annually by the Berkley City Council. The level of budgetary control (that is the level at which expenditures cannot exceed the appropriated amount) is established by the department. It takes a four-vote majority to adopt and amend the annual appropriations document.

Factors Affecting Financial Condition

City Operation – Future revenues should remain steady or increase at a very slow rate. Each year, the Headlee rollback combined with the Proposal “A” individual property owner restriction of rate increases, keeps the tax revenue increase at or below the rate of inflation. That rate had previously hovered near 2.4% between 2012 and 2022. However, high inflation drove that rate up to 7.9% in 2023 and 5.1% in 2024, the highest measured since the implementation of the voter-approved Proposal A of 1994. That rate fell to 3.1% for 2025 and is expected to be approximately 2.8% for 2026 but the State has yet to publish the rate for 2026 as of authoring this letter.

The City's total tax levy for 2025 was 15.6443 down from 15.7698 levied on in the 2024 tax year. The City has seen a decrease in its Headlee subject millage rates. Michigan municipal funding statutes allow for municipalities to request that voters reset millage rates back to the amount set by the local City Charter.

In August 2012, voters passed a Headlee tax override of \$3.00 per thousand taxable value on all real and personal property in the City to offset the tax base loss and to achieve revenue flexibility. The tax override went into effect on the 7/1/2013 property tax billing. A similar ballot measure to override years of rate decreases in general operating and police/fire millages was denied by voters in May of 2023 leaving these rates at 9.5419 or 3.4581 mills below the rate set by Berkley's 1932 Charter for the 2025/26 fiscal year. It is anticipated that State Shared Revenues will increase slightly in future fiscal years.

Fitch's rating service, which provides credit rating and other financial analysis, confirms the City of Berkley's high-quality rating on general obligation bonds as AA with a stable outlook in its most recent report dated February 6, 2021. The report states, “The City has solid flexibility to reduce main expenditure items, and carrying costs for debt service, pension and other post-employment benefits (OPEB) are moderate. The long-term liability burden for the debt and pension is low relative to the City's resource base. The City maintains healthy reserve balances driven by positive operating results.” Before its withdrawal on May 28, 2021, the City of Berkley held an 'AA' Issuer Default Rating with a Stable Outlook. The rating was withdrawn after this reporting period because it is no longer considered by Fitch to be relevant to the agency's coverage.

Management has been proactive in maintaining strong financial resilience given the City's small budget and

limited ability to independently increase revenues. The City itself completed payment of all outstanding bond debt in 2021. The City currently has only a share of obligations with Oakland County related to improvements with the George W Kuhn Drain as its outstanding debt.

Housing and Local Economy – Wealth levels within the City of Berkley remain above state and national averages. The median household income in Berkley is just over \$113,103 per the Census Bureau’s 2023 American Community Survey (ACS). The same survey also listed the per capita income at \$59,854. The City’s real estate market has consistently outperformed the region. The 2023 ACS listed the median market rate for housing values as \$289,200 and, as of December 2023, Zillow.com lists that same figure at \$309,975.

Under Michigan state law, market values do not correlate to taxable values and are calculated separately. The City of Berkley’s total real property taxable value is \$822,102,310 as of 2025. Per Oakland County Equalization division, there are 7,030 taxable parcels in the City of Berkley, meaning the average taxable value in Berkley is \$116,942 across all property types.

The Southeast Michigan Council of Governments is also forecasting that the City of Berkley will maintain a level population of approximately 15,656 people through 2050. As of 2025, the population of the City of Berkley is estimated at 15,196. Per the American Community Survey 2023, there are 6,515 single-family homes and another 553 multi-unit residences. Within these 7,068 housing units, 5,874 were owner-occupied and another 978 were rented. The City has added owner-occupied and for-rent housing units through private development over the past few years.

Berkley’s local economy employs about 13.2% of our residents and the remainder of working-age residents travel to surrounding areas to work in a diverse range of businesses and industries, but with nearly half working within the information & financial activities, leisure & hospitality services, and healthcare services sectors. Within the City of Berkley, Westborn Market, Green Lantern restaurant, Crispelli's restaurant, the Berkley School District, and satellite medical services from Corewell Health are large local employers. Regionally, the main campus of Corewell Health is just outside the City limit.

Employee Pensions and Other Post-Employment Benefits – The City has two pension systems: a Public Safety Pension program created under Public Act 345 of 1937 and a general employee system administered through the Municipal Employee Retirement System (MERS).

The Public Safety Officer pension system is funded through a millage levied locally. The annual rate and level of benefits are overseen by a board appointed by the Mayor and approved by City Council along with union membership representation and the City Treasurer. Internally, the City Finance Department administers the pension benefits of the public safety officers with Board oversight. The pension system has a 71.23% funding ratio with a millage rate set at 2.700 for 2025. All other employees participate in the MERS, a statewide entity that administers the pension benefits of public employees on behalf of municipalities across Michigan. The system covers all eligible non-Public Safety employees for the City of Berkley with the City’s Finance Department coordinating all pension issues with MERS locally.

In the case of both systems, the City of Berkley fully funds the annual required contribution (ARC) recommended by the actuary for pensions as determined by an independent actuary engaged by the Public Safety Pension Board and MERS for all other eligible employees. These payments are helped by efforts from the administration to reduce future pension liabilities as well as seek funding outside of tax revenues. City leaders have worked with union and non-union employees to make long-term changes to the structure of Berkley’s benefits system.

The City ended its previously defined benefit pension program for new hires in 2020. New hires now receive a Defined Contribution Retirement Plan administered by MERS. All non-union and new hires at Public Works must contribute toward their DC and pension benefits. The City has now closed all MERS non-union and Public Works employee pension divisions from new hires effective January 1, 2022.

In 2023, \$1,180,840 in funding was secured through the statewide Protecting MI Pension Act for the Berkley MERS pension system. The City's local system funding ratio was 60% as of its December 31, 2023, financial statement audit report. The new funding rate as of December 31, 2024 was 59%.

In addition to the pension system, the City has been working toward fully funding its other post-employment benefit (OPEB) obligations. In Berkley, this term applies to the costs of providing retiree healthcare to those who were provided this benefit. All Public Safety, non-union, and Public Works employees hired on or after 7/1/2005 or 7/1/2008 no longer receive a defined benefit health care plan at retirement. The City requires contributions to a third-party administrator and matches contributions as defined by contract or policy. As of 2017, the City's net OPEB liability was \$21,622,805, but through aggressive funding and benefit changes, this liability has decreased to \$5,895,993, leaving the plan just over 59% funded in 2025.

Internal Controls and Other Internal Factors – The City continues to review and examine internal controls regularly. Our Chief Innovation Officer performs routine checks of file protection and employee separation of critical duties. He also spends time protecting crucial data and separating accounting input and financial transaction duties. These are important internal controls that the City takes very seriously. Automated Clearing House (ACH) and banking transaction controls are separated from the set-up of vendor templates for these transactions. Approval of those financial functions is then completed by another employee. Internal controls can be challenging in a small office environment, but the City will continue to protect data and finances with regular reviews of internal controls and make improvements wherever necessary.

Gratitude & Appreciation

The Annual Comprehensive Financial Report was assembled by an independent auditor, AHP, who provided guidance and assistance in putting this document together. This was made possible by the efficient and dedicated service of many individuals. I wish to express my sincere appreciation to Finance Director Carl Johnson, Deputy Finance Director Amy Zurawski, AP/Payroll Clerk Ashley Yeatts, Deputy Treasurer Gina Harold, and Treasury Clerk Brooke Simmer. Finally, we would like to also express our appreciation to the Mayor and City Council for their guidance and leadership in the financial matters of the City.

Sincerely,

Crystal VanVleck

Crystal VanVleck

City Manager

Carl Johnson

Carl Johnson

Finance Director/Treasurer

City of Berkley, Michigan Fund Organization Chart



GOVERNMENTAL FUNDS

General Fund

Special Revenue Funds

Major Street Fund

Local Street Fund

Recreation Revolving Fund

Senior Activities Fund

Solid Waste Fund

Parking Fund

Community Development Block Grant (CDBG) Fund

Opioid Settlement Fund

Debt Service

Eleven Mile Road Debt Service Fund

Capital Projects

Infrastructure Millage Fund

Public Improvement Fund

Sidewalk Fund

PROPRIETARY FUNDS

Community Field #1 Fund

Water & Sewer System Fund

FIDUCIARY - PENSION TRUST FUNDS

Public Safety Pension System Fund

Other Postemployment Benefits Fund

FIDUCIARY - CUSTODIAL FUND

Property Tax Revenue Fund

COMPONENT UNIT

Downtown Development Authority



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, 2025, 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, 2025, 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 November 12, 2025, 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.

Andrews Hooper Pavlik PLC

Bloomfield Hills, Michigan
November 12, 2025

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

As management of the City of Berkley, Michigan, we offer readers this narrative overview and analysis of the financial activities of the City of Berkley (City) for the fiscal year ended June 30, 2025.

Financial Highlights

- The City Council adopted a Fund Balance Policy that sets a minimum and target range for the unassigned fund balance for the General Fund when compared against the average of the previous three years of General Fund expenditures. As of the end of this fiscal year, the General Fund's unassigned fund balance was \$5,275,675 which is compared to three-year average expenses of \$14,719,924 for a funding ratio of 35.8%. This ratio falls just over the target range of 25% to 35%. Unassigned fund balance is the portion of the total that is retained for the purpose of responding to unforeseen challenges after non-spendable, restricted, committed, and assigned classifications have been identified.
- The City's overall taxable value increased 7.3% from \$766,329,150 in 2024 to \$822,102,310 for the July 1, 2024 tax collection season that funds the 2024-2025 fiscal year. Per state law, this growth lags behind the growth in assessed values. Thankfully, this fiscal year marks over eleven straight years of positive growth in both taxable and assessed values as the City's residents continue to gain values in their property investments.
- Millage rates in the general operating, police/fire, sanitation, infrastructure, and community promotion millages decreased during the year; general operating, police/fire, sanitation, and infrastructure millages decreased by 0.93% while the community promotions millage decreased by 6.75%. The public safety pension millage remained flat compared to fiscal year 2024.
- The City continued to maintain the structural integrity of its water mains and sewer system by investing over \$1.64 million in water and sewer equipment and improvements in fiscal year 2024-2025.
- The City also continued to invest in its general infrastructure with over \$3.77 million worth of capital improvements in fiscal year 2024-2025. Improvements included major and local street improvements, sidewalk improvements, Community Center improvements, and equipment purchases.
- For the 25th consecutive year, the City invested in the Library collection. The Library purchased approximately \$35,000 in new reading and rental materials.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

- Since 2017, the City has made a conscious effort to prefund its other postemployment benefit (OPEB) liability. Since that time, the City's net unfunded OPEB liability has decreased from \$21,622,805 in 2017 to \$5,895,993 as of June 30, 2025. The chart below shows how the Plan has grown from 17.71% funded to 59.63% funded in nine years. The main factors in this are the closure of this benefit to new hires since 2008 which has allowed the total OPEB liability to fall from \$26,275,808 in 2017 to \$14,605,439 this year. The City also has \$8,709,446 of investments held in trust with the Municipal Employees' Retirement System (MERS) to fund OPEB liabilities. The City continues to cover all annual costs OPEB costs and paid \$756,884 in this fiscal year.

Year Ending June 30	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as a % of Covered Payroll
2017	\$ 26,275,808	\$ 4,653,003	\$ 21,622,805	17.71%	\$ 3,760,501	575.00%
2018	19,045,830	5,007,973	14,037,857	26.29%	3,722,725	377.09%
2019	19,281,920	5,403,052	13,878,868	28.02%	3,652,907	379.94%
2020	17,755,924	5,528,578	12,227,346	31.14%	4,913,491	248.85%
2021	17,953,275	7,272,274	10,681,001	40.51%	5,129,064	208.24%
2022	14,258,100	6,680,695	7,577,405	46.86%	5,753,643	131.70%
2023	14,359,955	7,192,453	7,167,502	50.09%	5,632,492	127.25%
2024	14,462,282	7,920,244	6,542,038	54.76%	5,088,064	128.58%
2025	14,605,439	8,709,446	5,895,993	59.63%	6,349,353	92.86%

Using this Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year and how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

Government-wide Overall Financial Analysis

The following table shows, in a condensed format, the net position as of June 30, 2025 and 2024:

The City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets:						
Current and other assets	\$ 12,559,518	\$ 10,967,886	\$ 5,626,096	\$ 3,362,725	\$ 18,185,614	\$ 14,330,611
Capital assets	26,008,866	24,463,369	23,579,857	22,842,676	49,588,723	47,306,045
Total assets	38,568,384	35,431,255	29,205,953	26,205,401	67,774,337	61,636,656
Deferred outflows	5,314,144	7,858,385	375,359	416,253	5,689,503	8,274,638
Liabilities:						
Current liabilities	1,909,648	2,443,583	1,284,254	463,746	3,193,902	2,907,329
Long-term liabilities	25,579,991	26,621,181	2,485,153	2,271,303	28,065,144	28,892,484
Total liabilities	27,489,639	29,064,764	3,769,407	2,735,049	31,259,046	31,799,813
Deferred inflows	3,149,683	5,164,110	185,824	313,397	3,335,507	5,477,507
Net position (deficit):						
Net investment in capital assets	25,837,900	24,225,019	22,782,084	22,590,635	48,619,984	46,815,654
Restricted	4,005,235	3,091,738	-	-	4,005,235	3,091,738
Unrestricted	(16,599,925)	(18,784,015)	2,843,997	982,573	(13,755,928)	(17,801,442)
Total net position	\$ 13,243,206	\$ 8,532,742	\$ 25,626,081	\$ 23,573,208	\$ 38,869,287	\$ 32,105,950

The City's combined total net position increased 21.1% from a year ago – increasing from \$32.1 million to \$38.9 million. Unrestricted net position of the governmental activities and the business-type activities (the part of net position used to finance day-to-day operations) increased 22.7% at June 30, 2025, from \$(17.8) million to \$(13.8) million. This increase is due to the increased investment in capital assets using restricted resources.

The governmental activities unrestricted net position increased by approximately \$2.18 million. Analyzing this further, the increase is largely due to continued investment in governmental capital assets.

The unrestricted net position for business-type activities saw an increase of approximately \$1.86 million and the investment in capital assets increased by approximately \$191,000.

In reviewing the City's net position of governmental activities, the net investment in capital assets increased approximately \$1.61 million due to capital improvements within the City.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

The City's Changes in Net Position

The following table shows the changes in net position during the years ended June 30, 2025 and 2024:

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenue:						
Charges for services	\$ 4,124,870	\$ 4,266,244	\$ 8,991,882	\$ 8,282,957	\$ 13,116,752	\$ 12,549,201
Operating grants and contributions	3,171,263	1,958,597	-	-	3,171,263	1,958,597
Capital grants and contributions	1,733,947	921,061	155,268	-	1,889,215	921,061
General revenue:						
Property taxes	12,939,756	12,493,374	-	-	12,939,756	12,493,374
State-shared revenue	1,964,506	1,939,765	-	-	1,964,506	1,939,765
Investment earnings	484,510	454,314	35,998	5,629	520,508	459,943
Other revenue:						
Franchise fees	214,961	184,507	-	-	214,961	184,507
Sale of capital assets	17,414	5,500	10,416	181,620	27,830	187,120
Total revenue	24,651,227	22,223,362	9,193,564	8,470,206	33,844,791	30,693,568
Expenses:						
General government	5,248,906	4,856,682	-	-	5,248,906	4,856,682
Public safety	6,685,932	4,126,161	-	-	6,685,932	4,126,161
Public works	5,675,397	4,634,453	-	-	5,675,397	4,634,453
Health and welfare	130,934	46,764	-	-	130,934	46,764
Community and economic dev.	399,586	-	-	-	399,586	-
Recreation and culture	1,800,008	1,777,633	-	-	1,800,008	1,777,633
Community Field #1	-	-	27,265	-	27,265	-
Water and sewer	-	-	7,113,426	5,096,616	7,113,426	5,096,616
Total expenses	19,940,763	15,441,693	7,140,691	5,096,616	27,081,454	20,538,309
Change in net position	4,710,464	6,781,669	2,052,873	3,373,590	6,763,337	10,155,259
Net position at beginning of year	9,060,766	3,723,774	23,573,208	19,193,190	32,633,974	22,916,964
Adoption of accounting principle	(528,024)	-	-	-	(528,024)	-
Restatement for correction of error	-	(1,444,677)	-	1,006,428	-	(438,249)
Net position at beginning of year - restated	8,532,742	2,279,097	23,573,208	20,199,618	32,105,950	22,478,715
Net position at end of year	\$ 13,243,206	\$ 9,060,766	\$ 25,626,081	\$ 23,573,208	\$ 38,869,287	\$ 32,633,974

Governmental Activities

Overall, the net position for governmental activities increased by approximately \$4.18 million in fiscal year 2024-2025 as compared to an increase of approximately \$5.34 million in fiscal year 2023-2024. This is due to an increase in expenses of approximately \$4.50 million, largely attributable to greater fiscal year 2023-2024 capital investment activity as opposed to fiscal year 2024-2025's level of capital investment, coupled with increases in revenue of approximately \$2.43 million, largely attributable to an increase in grants received during fiscal year 2024-2025 compared to fiscal year 2023-2024.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

Business-type Activities

The City's business-type activities include water and sewer enterprise operations. The City provides water and sewer services to residents through contracts or consortiums with the Great Lakes Water Authority and the Southeastern Oakland County Water Authority. Total net position for all business-type activities increased approximately \$2.05 million in fiscal year 2024-2025. Charges for services increased by approximately \$710,000 or 8.56%. On the expenditure side of the ledger there was an overall increase in costs of approximately \$2.04 million, primarily a result of the change in fiscal year 2023-2024 OPEB and pension liabilities adjustment, which resulted in a decrease in fiscal year 2023-2024 expenses of approximately \$1.57 million, compared to fiscal year 2024-2025's OPEB and pension adjustment of approximately \$186,000 which increased total fiscal year 2024-2025 expenses.

The City of Berkley's Funds

The City of Berkley's major fund financial statements follow the statement of net position and statement of activities. The fund financial statements provide detailed information about the most significant funds, not the City as a whole.

Governmental Activities

The City's major governmental funds for the year ended June 30, 2025 included the General Fund.

The General Fund pays for most of the City's governmental services. The General Fund recorded \$16.4 million in expenses to provide city service and purchase capital equipment in fiscal year 2024-2025. When adding in operating transfers to other funds, the total General Fund expenditures for the fiscal year were approximately \$17.5 million. The most significant of these costs is public safety (police and fire), which incurred expenses of approximately \$6.82 million within the General Fund. Public safety expenses were 41.6% of the total operating General Fund expenses. The City ended the fiscal year with an increase in fund balance of approximately \$670,000, which included approximately \$2.03 million of capital expenditures spent during the fiscal year. The City recognized \$1,049,260 of federal HUD funding related to the City's HVAC project. The City also recognized \$500,000 of its remaining ARPA Federal Grant dollars, which were recorded as unearned revenue as of June 30, 2024, which were used to offset lost revenues.

Public safety services are partially supported by two special public safety millages, which are recorded in the General Fund. The first millage is for operations, and the second millage is for retirement contributions and legacy costs (PA 345 levy). Revenue generated by these two millage rates was approximately \$3.42 million. During the 2024-2025 fiscal year, expenditures recorded in the General Fund directly related to public safety amounted to approximately \$6.82 million. The remaining cost of the police and fire protection is funded by other general revenue sources of the General Fund.

The Major Streets Fund moved to a nonmajor fund and recognized just under \$1.55 million in total revenue, primarily from the State of Michigan related to Act 51 roads and streets funding. Major Street expenditures totaled just over \$1.22 million related to road and streets improvements and capital outlay.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

The City presents the Recreation Revolving Fund in the nonmajor fund category of the financial statements. The Recreation Revolving Fund recorded approximately \$1.10 million in operating and capital expenses. Recreation program revenue amounted to approximately \$560,000 and the fund received support of \$546,000 from the General Fund. This resulted in an ending fund balance of \$314,574 as of June 30, 2025 for the Recreation Revolving Fund.

The City presents the Solid Waste Fund activity in the nonmajor fund category of the financial statements. The City spent \$1.85 million to collect and dispose of the City's solid waste and recyclables in fiscal year 2024-2025. In addition to property taxes collected of approximately \$1.27 million, the fund also recorded approximately \$670,000 in charges for service. The Solid Waste Fund also expended approximately \$156,000 in capital outlay related to equipment purchases. As of June 30, 2025, \$1,036,296 remains in the Solid Waste Service Fund fund balance.

The City presents the Infrastructure Millage Fund in the nonmajor fund category of the financial statements. The City recognized approximately \$1.5 million in revenue, primarily from property taxes and expended approximately \$750,000 in capital outlay related to infrastructure improvements.

General Fund Budgetary Highlights

The General Fund had an original budgeted increase in fund balance of \$0 and had a final amended decrease in fund balance of approximately \$563,000. Actual revenues came in approximately \$340,000 higher than anticipated and expenditures were less than anticipated by approximately \$880,000 resulting in a final net increase in General Fund fund balance of \$668,601.

Capital Assets and Debt Administration

At the end of fiscal year June 30, 2025, the City had a net book value of approximately \$49.59 million invested in a broad range of capital assets, including buildings, police and fire equipment, and water and sewer lines. In addition, the City invested significantly in its major and local road system.

Additions to capital assets include city building improvements, road & sidewalk improvements throughout the City, equipment for various city departments, and several vehicles for both the department of public works & police department. Additional information regarding the City's capital assets and long-term debt can be found in Note 4 and 6, respectively, within the financial statements.

All bond obligations of the City are business-type debt in the Water and Sewer Fund. Total bond obligations for the Water and Sewer Fund are down approximately \$40,000 from fiscal year 2023-2024 to approximately \$144,000 in the fiscal year ended June 30, 2025.

Economic Factors and Next Year's Budgets and Rates

The City projects a 4% increase in property taxable value within the City of Berkley for the 2025 tax year (fiscal year 2025-2026). The taxable value increase is projected to be above inflation so the negative effects of the Headlee amendment will continue and the City will be required to reduce its millage rate for fiscal year 2025-2026 for its operating, public safety, sanitation, and infrastructure millages.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

The State of Michigan is projecting a 6.3% reduction in state-shared revenue payments to local governments, following the conclusion of one-time federal funding support. This decrease is associated with the State's budget and road funding legislation, which eliminates the sales tax on motor fuel effective January 1, 2026, thereby reducing constitutional revenue sharing. The estimated impact to the City represents approximately 0.2% of the Fiscal Year 2025-2026 General Fund budget, and the City will continue to budget conservatively to address this change.

The State's budget also includes an enhanced funding package for municipal road projects, with cities and villages in Oakland County expected to receive an estimated 33.4% increase in the first year of implementation.

The City sought but was not able to pass a restoration of 3.4581 mills lost to the State's Headlee Amendment several years ago. The restoration of these mills would have added approximately \$2.5 million to the City's General Fund and Public Safety budget at the time. The City has adopted a 2025-2026 budget that includes maintaining services at existing levels and provides for minimal amounts for capital outlay. The administration continues to work on formulating a long-term plan on how to address the significant unfunded capital needs.

The voters approved an infrastructure millage for road repair/replacement and water and sewer line replacement of up to 2 mills in November 2018. This millage has been permanently rolled back by Headlee to 1.8079 at June 30, 2025. The City continued to replace lead line throughout the City as required by the State's unfunded mandated along with the repair and replacement of the worst condition roads utilizing this millage and supplementing with Major Streets, Local Streets and Water and Sewer Funds.

During fiscal year 2022-2023, \$1,180,840 in funding was secured through the statewide Protecting MI Pension Act for the Berkley MERS pension system. The City's local system funding ratio was 54.7% as of its December 31, 2021 financial statements and audit report. The new funding ratio as of December 31, 2024 actuary report was 59%. On the expenditure side of operations, the City continues to carefully manage resources that are available for operations and improvements. The City evaluates all current operating programs in order to determine if the program provides a quality level of service at a fair cost. The City continues to evaluate revenue to ensure that revenue charged ratepayers meet program expenses.

Salaries and fringes continue to be the largest expenditures, making up approximately 70% of the General Fund budget. The City will also continue to make investments in its capital structure, such as police vehicles, new fire truck, department of public works equipment, upgrades to parks and park structures, various street repair projects, a sidewalk program, and water and sewer improvements and lining.

City of Berkley

Management's Discussion and Analysis

Year Ended June 30, 2025

Requests for Further Information

This financial report is designed to provide a general overview of the City of Berkley's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Municipal Offices at 3338 Coolidge Highway, Berkley, Michigan 48307.

City of Berkley

Statement of Net Position

June 30, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and investments	\$ 10,628,189	1,906,009	\$ 12,534,198	\$ 323,624
Receivables:				
Taxes	8,624	-	8,624	-
Customers, net	396,945	3,674,133	4,071,078	-
Other governmental units	841,959	31,610	873,569	-
Interest	325	-	325	-
Due from fiduciary funds	10,062	-	10,062	-
Inventories	15,391	-	15,391	-
Prepaid costs	491,243	14,344	505,587	-
Advance to business-type activities	166,780	-	166,780	-
Capital Assets:				
Assets not subject to depreciation	2,607,315	13,795	2,621,110	-
Assets subject to depreciation- net	23,401,551	23,566,062	46,967,613	-
Total assets	38,568,384	29,205,953	67,774,337	323,624
Deferred outflows of resources				
Deferred pension cost increases	4,458,250	298,650	4,756,900	-
Deferred OPEB cost increases	855,894	76,709	932,603	-
Total deferred outflows of resources	5,314,144	375,359	5,689,503	-
Liabilities				
Accounts payable	1,139,214	1,089,415	2,228,629	7,164
Cash bonds and deposits	404,590	3,947	408,537	-
Accrued liabilities and other	365,844	24,112	389,956	2,635
Advance from governmental activities	-	166,780	166,780	-
Unearned revenue	-	-	-	62,732
Noncurrent liabilities:				
Due within one year:				
Compensated absences	221,289	84,475	305,764	-
Current portion of long-term debt	-	40,575	40,575	-
Due in more than one year:				
Compensated absences	1,106,444	-	1,106,444	-
Net pension liability	18,841,223	1,772,144	20,613,367	-
Net OPEB liability	5,411,035	484,958	5,895,993	-
Long-term debt- net of current portion	-	103,001	103,001	-
Total liabilities	27,489,639	3,769,407	31,259,046	72,531
Deferred inflows of resources				
Deferred pension cost decreases	1,989,575	81,850	2,071,425	-
Deferred OPEB cost decreases	1,160,108	103,974	1,264,082	-
Total deferred inflows of resources	3,149,683	185,824	3,335,507	-
Net position				
Net investment in capital assets	25,837,900	22,782,084	48,619,984	-
Restricted:				
Streets	2,822,375	-	2,822,375	-
Community development and promotion	90,761	-	90,761	-
Sanitation	1,036,296	-	1,036,296	-
Opioid settlement	55,799	-	55,799	-
Unrestricted	(16,599,925)	2,843,997	(13,755,928)	251,093
Total net position	\$ 13,243,206	\$ 25,626,081	\$ 38,869,287	\$ 251,093

See accompanying notes.

City of Berkeley

Statement of Activities

For the Year Ended June 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Component Unit
Primary government:							
Governmental activities:							
General government	\$ 5,248,906	\$ 1,859,457	\$ 863,661	\$ 1,581,422	\$ (944,366)	\$ -	\$ (944,366)
Public safety	6,685,932	445,021	112,714	-	(6,128,197)	-	(6,128,197)
Public works	5,675,397	1,187,551	1,986,431	-	(2,501,415)	-	(2,501,415)
Health and welfare	130,934	87,132	165,715	76,954	198,867	-	198,867
Community and economic development	399,586	-	-	30,000	(369,586)	-	(369,586)
Recreation and cultural	1,800,008	545,709	42,742	45,571	(1,165,986)	-	(1,165,986)
Total governmental activities	19,940,763	4,124,870	3,171,263	1,733,947	(10,910,683)	-	(10,910,683)
Business-type activities:							
Community Field #1	27,265	52,500	-	-	-	25,235	25,235
Water and sewer	7,113,426	8,939,382	-	155,268	-	1,981,224	1,981,224
Total business-type activities	7,140,691	8,991,882	-	155,268	-	2,006,459	2,006,459
Total primary government	\$ 27,081,454	\$ 13,116,752	\$ 3,171,263	\$ 1,889,215	(10,910,683)	2,006,459	(8,904,224)
Component unit:							
Downtown Development Authority	\$ 503,919	\$ 1,870	\$ -	\$ -	-	-	(502,049)
General revenue:							
Property taxes					12,939,756	-	12,939,756
Unrestricted state-shared revenue					1,964,506	-	1,964,506
Unrestricted investment income					484,510	35,998	520,508
Franchise fees					214,961	-	214,961
Gain on sale of capital assets					17,414	10,416	27,830
Total general revenue					15,621,147	46,414	15,667,561
Change in net position					4,710,464	2,052,873	6,763,337
Net position at beginning of year, as previously reported					9,060,766	23,573,208	32,633,974
Adjustment - Adoption of accounting principle					(528,024)	-	(528,024)
Net position at beginning of year - restated					8,532,742	23,573,208	32,105,950
Net position at end of year					\$ 13,243,206	\$ 25,626,081	\$ 38,869,287
							\$ 251,093

See accompanying notes.

City of Berkley

Governmental Funds Balance Sheet

June 30, 2025

	General Fund	Nonmajor Funds	Total Governmental Funds
Assets			
Cash and investments	\$ 6,045,300	\$ 4,582,889	\$ 10,628,189
Receivables:			
Taxes	7,801	823	8,624
Customers, net	89,650	307,295	396,945
Other governmental units	408,633	433,326	841,959
Interest	325	-	325
Due from other funds	50,722	-	50,722
Inventories	15,391	-	15,391
Prepaid expenses	478,622	12,621	491,243
Advance to other funds	166,780	-	166,780
Total assets	<u>\$ 7,263,224</u>	<u>\$ 5,336,954</u>	<u>\$ 12,600,178</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 792,684	\$ 346,530	\$ 1,139,214
Due to other funds	-	40,660	40,660
Cash bonds and deposits	404,590	-	404,590
Accrued liabilities and other	296,262	69,582	365,844
Total liabilities	<u>1,493,536</u>	<u>456,772</u>	<u>1,950,308</u>
Deferred inflows of resources:			
Deferred revenue	-	50,897	50,897
Fund balances:			
Nonspendable – inventory and prepaid items	494,013	12,621	506,634
restricted for:			
Streets	-	2,822,375	2,822,375
Community service	-	90,761	90,761
Solid waste service	-	1,036,296	1,036,296
Opioid settlement	-	55,799	55,799
Committed – recreation	-	305,303	305,303
Assigned - capital improvement	-	557,027	557,027
Unassigned	5,275,675	(50,897)	5,224,778
Total fund balances	<u>5,769,688</u>	<u>4,829,285</u>	<u>10,598,973</u>
Total liabilities and fund balances	<u>\$ 7,263,224</u>	<u>\$ 5,336,954</u>	<u>\$ 12,600,178</u>

See accompanying notes.

City of Berkley

Governmental Funds

Reconciliation of the Balance Sheet to the Statement of Net Position

June 30, 2025

Fund Balance Reported in Governmental Funds	\$ 10,598,973
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in the governmental activities are not financial resources and are reported in the funds.	26,008,866
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Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as deferred revenue in the funds.	50,897
--	--------

Some employee fringe benefits are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities:

Employee compensated absences are payable over a long period of years and do not represent a claim on current financial resources; therefore, they are not reported as fund liabilities.	(1,327,733)
--	-------------

Net pension liability and related deferred inflows of resources and deferred outflows of resources are not due and payable in the current period and are not reported in the funds.	(16,372,548)
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Net OPEB liability and related deferred inflows of resources and deferred outflows of resources and are not due and payable in the current period and are not reported in the funds.	<u>(5,715,249)</u>
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Net Position of Governmental Activities	<u>\$ 13,243,206</u>
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See accompanying notes.

City of Berkley

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2025

	General Fund	Major Streets Fund (formerly major)	Nonmajor Funds	Total Governmental Funds
Revenue				
Property taxes	\$ 10,206,447	\$ -	\$ 2,733,309	\$ 12,939,756
Intergovernmental:				
Federal grants	2,081,422	-	55,843	2,137,265
State-shared revenue and grants	2,060,624	-	2,076,310	4,136,934
Charges for services	1,195,280	-	1,326,888	2,522,168
Fines and forfeitures	192,915	-	-	192,915
Licenses and permits	1,209,349	-	130,574	1,339,923
Investment earnings	349,794	-	134,716	484,510
Other revenue:				
Franchise fees	214,961	-	-	214,961
Other miscellaneous income	645,273	-	32,045	677,318
Total revenue	18,156,065	-	6,489,685	24,645,750
Expenditures				
Current:				
General government	5,303,499	-	-	5,303,499
Public safety	6,823,764	-	12	6,823,776
Public works	1,178,764	-	3,246,877	4,425,641
Health and welfare	-	-	186,842	186,842
Community and economic development	426,251	-	-	426,251
Recreation and culture	637,560	-	1,000,438	1,637,998
Capital outlay	2,033,524	-	1,737,306	3,770,830
Total expenditures	16,403,362	-	6,171,475	22,574,837
Excess (deficiency) of revenues over expenditures	1,752,703	-	318,210	2,070,913
Other financing sources (uses)				
Transfers in	10,624	-	1,132,480	1,143,104
Transfers out	(1,132,480)	-	(10,624)	(1,143,104)
Sale of capital assets	37,757	-	-	37,757
Total other financing sources (uses)	(1,084,099)	-	1,121,856	37,757
Net change in fund balances	668,604	-	1,440,066	2,108,670
Fund balance at beginning of year, as previously presented	5,101,084	1,415,309	1,973,910	8,490,303
Adjustment - changes from major fund to nonmajor fund	-	(1,415,309)	1,415,309	-
Fund balance at beginning of year - restated	5,101,084	-	3,389,219	8,490,303
Fund balance at end of year	\$ 5,769,688	\$ -	\$ 4,829,285	\$ 10,598,973

See accompanying notes.

City of Berkley

Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances to the Statement of Activities

For the Year Ended June 30, 2025

Net Change in Fund Balances – Total Governmental Funds	\$ 2,108,670
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Amounts reported for governmental activities in the statement of net position
are different because:

Governmental funds report capital outlays as expenditures; however, in the
statement of activities, these costs are allocated over their estimated
useful lives as depreciation:

Capital outlay	3,770,829
Depreciation expense	(2,204,989)
Sales of capital assets	(20,343)

Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available.	16,897
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Some employee costs (pension, OPEB, and compensated absences) do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>1,039,400</u>
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Change in Net Position in Governmental Activities	<u>\$ 4,710,464</u>
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See accompanying notes.

City of Berkley

Proprietary Funds Statement of Net Position

June 30, 2025

	Enterprise Funds		
	Water and Sewer System	Community Field #1 (nonmajor fund)	Total Enterprise Funds
Assets			
Current assets:			
Cash and investments	\$ 1,886,007	\$ 20,002	\$ 1,906,009
Receivables – customer	3,674,133	-	3,674,133
Receivables - other governmental units	31,610	-	31,610
Prepaid costs	14,344	-	14,344
Total current assets	5,606,094	20,002	5,626,096
Noncurrent assets:			
Capital assets:			
Assets not subject to depreciation	13,795	-	13,795
Assets subject to depreciation – net	23,390,711	175,351	23,566,062
Total assets	29,010,600	195,353	29,205,953
Deferred outflows of resources			
Deferred pension cost increases	298,650	-	298,650
Deferred OPEB cost increases	76,709	-	76,709
Total deferred outflows of resources	375,359	-	375,359
Liabilities			
Current liabilities:			
Accounts payable	1,088,207	1,208	1,089,415
Advance from other funds	-	166,780	166,780
Cash bonds and deposits	3,947	-	3,947
Accrued liabilities and other	22,123	1,989	24,112
Compensated absences	84,475	-	84,475
Current portion of long-term debt	40,575	-	40,575
Total current liabilities	1,239,327	169,977	1,409,304
Noncurrent liabilities:			
Net pension liability	1,772,144	-	1,772,144
Net OPEB liability	484,958	-	484,958
Long-term debt – net of current portion	103,001	-	103,001
Total noncurrent liabilities	2,360,103	-	2,360,103
Total liabilities	3,599,430	169,977	3,769,407
Deferred inflows of resources			
Deferred pension cost reductions	81,850	-	81,850
Deferred OPEB cost reductions	103,974	-	103,974
Total deferred inflows of resources	185,824	-	185,824
Net position			
Net investment in capital assets	23,260,930	175,351	23,436,281
Unrestricted	2,339,775	(149,975)	2,189,800
Total net position	\$ 25,600,705	\$ 25,376	\$ 25,626,081

See accompanying notes.

City of Berkley

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

For the Year Ended June 30, 2025

	Enterprise Fund		
	Water and Sewer	Community	Total Enterprise
	System	Field #1 (nonmajor fund)	Funds
Operating revenue			
Charges for services	\$ 8,657,745	\$ 52,500	\$ 8,710,245
Property and equipment rental	47,913	-	47,913
Miscellaneous	233,724	-	233,724
Total operating revenue	8,939,382	52,500	8,991,882
Operating expenses			
Water and sewer operations	6,212,183	-	6,212,183
Ball field operations	-	12,472	12,472
Depreciation	897,217	9,229	906,446
Total operating expenses	7,109,400	21,701	7,131,101
Operating income	1,829,982	30,799	1,860,781
Nonoperating revenue (expenses)			
Investment income	35,857	141	35,998
Intergovernmental revenues	155,268	-	155,268
Interest expense	(4,026)	(5,564)	(9,590)
Sale of capital assets	10,416	-	10,416
Total nonoperating revenue (expenses)	197,515	(5,423)	192,092
Change in net position	2,027,497	25,376	2,052,873
Net position at beginning of year	23,573,208	-	23,573,208
Net position at end of year	\$ 25,600,705	\$ 25,376	25,626,081

See accompanying notes.

City of Berkley

Proprietary Funds Statement of Cash Flows

For the Year Ended June 30, 2025

	Enterprise Fund		
	Water and Sewer System	Community Field #1 (nonmajor fund)	Total Enterprise Funds
Cash flows from operating activities			
Receipts from customers	\$ 8,463,226	\$ 52,500	\$ 8,515,726
Receipts from interfund services	47,913	206,496	254,409
Payments to suppliers	(4,885,984)	(9,275)	(4,895,259)
Payments to employees	(511,273)	-	(511,273)
Net cash provided by operating activities	3,113,882	249,721	3,363,603
Cash flows from capital and related financing activities			
State grants received	155,268	-	155,268
Purchase of capital assets	(1,459,047)	(184,580)	(1,643,627)
Sale of capital assets	10,416	-	10,416
Principal and interest paid on capital debt	(43,913)	-	(43,913)
Principal and interest paid on interfund advance	-	(45,280)	(45,280)
Net cash used in capital and related financing activities	(1,337,276)	(229,860)	(1,567,136)
Cash flows provided by investing activities			
Interest received on investments	35,857	141	35,998
Net increase in cash and cash equivalents	1,812,463	20,002	1,832,465
Cash and cash equivalents at beginning of year	73,544	-	73,544
Cash and cash equivalents at end of year	\$ 1,886,007	\$ 20,002	\$ 1,906,009
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 1,829,982	\$ 30,799	\$ 1,860,781
Adjustments to reconcile operating income to net cash provided by (used) by operating activities:			
Depreciation	897,217	9,229	906,446
Changes in assets and liabilities:			
Receivables	(428,243)	-	(428,243)
Prepaid and other assets	(2,663)	-	(2,663)
Accounts payable	653,859	1,208	655,067
Accrued and other liabilities	18,642	1,989	20,631
Advance from other funds	-	206,496	206,496
Net pension and OPEB liabilities	145,088	-	145,088
Total adjustments	1,283,900	218,922	1,502,822
Net cash provided by operating activities	\$ 3,113,882	\$ 249,721	\$ 3,363,603

See accompanying notes.

City of Berkley

Fiduciary Funds Statement of Fiduciary Net Position

June 30, 2025

	Pension and Other Postemployment Benefits Funds	Custodial Fund Property Tax Revenue Fund
Assets		
Cash and cash equivalents	\$ 1,248,948	\$ 107,506
Investments:		
Common and preferred stock	14,285,539	-
Mutual funds – fixed income securities	8,248,101	-
Interest in MERS pooled investments	8,709,446	-
Accrued interest receivable	24,532	-
Prepaid Costs	10,250	-
Total assets	<u>32,526,816</u>	<u>107,506</u>
Liabilities		
Accounts payable	24,259	107,506
Due to primary government	10,062	-
Total liabilities	<u>34,321</u>	<u>107,506</u>
Net position		
Restricted:		
Pensions	23,783,049	-
Postemployment benefits other than pension	8,709,446	-
Total net position	<u>\$ 32,492,495</u>	<u>\$ -</u>

See accompanying notes.

City of Berkley

Fiduciary Funds

Statement of Changes in Fiduciary Net Position

For the Year Ended June 30, 2025

	Pension and Other Postemployment Benefits Funds	Custodial Fund Property Tax Revenue Fund
Additions:		
Investment income:		
Net increase in fair value of investments	\$ 3,170,375	\$ -
Net investment income	3,170,375	-
Contributions:		
Employer	2,540,255	-
Employee	14,605	-
Total contributions	2,554,860	-
Property tax collections	-	22,735,304
Total additions	5,725,235	22,735,304
Deductions:		
Benefit payments	2,778,413	-
Administrative expenses	217,152	-
Tax distributions to other governments	-	22,735,304
Total deductions	2,995,565	22,735,304
Net increase in fiduciary net position	2,729,670	-
Net position at beginning of year	29,762,825	-
Net position at end of year	\$ 32,492,495	\$ -

See accompanying notes.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies

Reporting Entity

The City of Berkley (City) is governed by an elected seven-member council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially responsible. Although blended component units are legally separate entities, in substance, they are part of the City operations. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

Blended Component Unit

The City's building authority is governed by a three-member board appointed by the City Council. Although it is legally separate from the City, the building authority is reported as if it were part of the primary government because its primary purpose is to acquire, furnish, equip, own, improve, enlarge, operate, and maintain the ice arena and horseshoe pit for the use or benefit of the City. The building authority was inactive during the year ended June 30, 2025.

Discretely Presented Component Units

Downtown Development Authority

The Downtown Development Authority (Authority or DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The Authority's governing body, which consists of the City Manager and twelve directors, is appointed by the City Manager and approved by the City Council. In addition, the Authority's budget is subject to approval by the City Council. Financial information can be obtained from the City of Berkley at 3338 Coolidge, Berkley, Michigan 48072.

Pension and Other Postemployment Benefits Funds

The Public Safety Pension Trust Fund is governed by a five-member board that includes the City's treasurer, three current or retired City of Berkley public safety officers, and an individual outside of the City of Berkley Public Safety Department appointed by the Mayor. The Other Postemployment Benefits Fund is governed by the City Council. Although they are legally separate from the City, they are reported as fiduciary component units because the City governs the plans or appoints a voting majority to the board and the plans impose a financial burden on the City.

Accounting and Reporting Principles

The City follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives – the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units, as applicable. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes, unrestricted intergovernmental receipts, and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule occur when there are charges between the City's water and sewer function and various other factors. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the City has spent its resources.

Expenditures are reported when the goods are received, or the services are rendered. Capital outlays are reported as expenditures (rather than capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree health care-related costs of sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Basis of Accounting (continued)

Revenue is not recognized until it is collected or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: state-shared revenue, state gas and weight tax revenue, district court fines, and interest associated with the current fiscal period. Conversely, for certain amount due from businesses and residents collected after the period of availability, receivables have been recorded for these along with a deferred inflow.

Proprietary funds and fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Accounting

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it spends certain resources; separate funds allow the City to show the particular expenditures for which specific revenue is used. The various funds are aggregated into three broad fund types:

Governmental Funds

Governmental funds include all activities that provide general governmental services that are not business-type activities. Governmental funds can include the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The City reports the following funds as major governmental funds:

The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

Proprietary Funds

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees). Activities that are reported as proprietary funds include the following:

The Water and Sewer Fund provides water to customers and disposes of sanitary sewage in exchange for user charges. The City reported the Water and Sewer Fund as a major enterprise fund.

The Community Field #1 Fund is used to account for rental fees collected for use of Community Field #1. The rental fees will be utilized to maintain and improve the field.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Fund Accounting (continued)

Fiduciary Funds

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts are not used to operate the City's programs. Activities that are reported as fiduciary include the following:

The Public Safety Pension Fund accumulates resources for pension benefit payments to qualified public safety employees.

The Other Postemployment Benefits Fund accumulates resources for future retiree health care payments to qualified retirees.

The Property Tax Revenue Fund collects taxes on behalf of all the taxing authorities (county, school district, and the various other taxing authorities).

Interfund Activity

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported as gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business type activities column.

Specific Balances and Transactions

Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value, except for investments in external investment pools, which are valued at amortized cost. Pooled investment income from all funds is generally allocated to each fund using a weighted average of balance for the principal.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Specific Balances and Transactions (continued)

Inventories and Prepaid Items

Inventories are valued at cost on a first-in, first-out basis. Inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors (i.e. purchases method) reflect costs applicable to future years and are recorded as prepaid items in both government-wide and fund financial statements, when applicable.

Capital Assets

Capital assets, which include property, plant equipment, intangible assets, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Capital Asset Class</u>	<u>Depreciable Life – Years</u>
GA Infrastructure	15 – 20
BT Infrastructure	60 – 85
Buildings	15 – 50
Building improvements	7 – 20
Equipment and books	3 – 15
Vehicles	5 – 10
Land improvements	20

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Specific Balances and Transactions (continued)

Long-term Obligations

In the government-wide financial statements and the proprietary fund-types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the lives of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances and premiums as other financing sources and bond discounts as other financing uses. The debt service funds are generally used to liquidate governmental long-term debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred inflows and outflows related to pensions and OPEB, as detailed in Notes 8 and 9, respectively.

Net Position

Net position of the City is classified in three components. Net investment in capital assets consists of capital assets net of accumulated depreciation and is reduced by the current balances of any liabilities that arise from the acquisition or construction of capital assets, including capital-related amounts included in accounts payable. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Specific Balances and Transactions (continued)

Fund Balance Flow Assumptions

The City will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by passing a resolution prior to the end of the fiscal year, commit fund balance. Once passed, the limitation imposed by the resolution remains in place until a similar action is taken (the passing of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential either to remove or revise a commitment.

Amounts that do not fall into the nonspendable, restricted, committed, or assigned categories of fund balance are reported as unassigned. This is the residual classification for amount in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Specific Balances and Transactions (continued)

Property Tax Revenue

Property taxes are levied and become an enforceable lien on each July 1; the tax is based on the taxable valuation of property as of the preceding December 31. Summer taxes are due on the first business day of September. Penalties and interest are assessed on late summer tax payments from approximately September 1 through the end of February. Winter taxes are due on the third Monday of February. Penalties and interest are assessed on late winter tax payments from approximately mid-February to the end of February. Delinquent real and personal property taxes are turned over to the county on March 1.

Pension

The City offers defined benefit pension benefits to its employees. The City records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net position liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs

The City offers health care benefits to retirees. The City records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences (Vacation and Sick Leave)

It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Most annual leave and sick pay related to governmental activities is accrued when incurred. Annual leave and sick pay related to the Water and Sewer Fund is accrued when incurred in that fund.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

1. Significant Accounting Policies (continued)

Specific Balances and Transactions (continued)

Proprietary Funds Operating Classification

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds is charges to customers for sales or services. The Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to cover the cost of connecting new customers to the system. Operating expenses for these funds include the cost of sales or services and administrative expenses and may include depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The City is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of 1978 as amended). The annual budget is prepared by the city manager and adopted by the City Council; subsequent amendments are approved by the City Council. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. The amount of encumbrances outstanding as of June 30, 2025 has not been calculated.

The budget has been prepared in accordance with accounting principles generally accepted in the United States of America, except that interfund reimbursements are budgeted as transfers. The budgetary comparison schedules (General Fund and special revenue funds) are presented on the same basis of accounting used in preparing the adopted budget.

The budget has been adopted on an activity basis (i.e., City Council, city manager, etc.); expenditures at this level in excess of amounts budgeted are a violation of Michigan law. A comparison of actual results adopted by the City Council is included in the required supplemental information.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

2. Stewardship, Compliance, and Accountability (continued)

Budgetary Information (continued)

Excess of Expenditures Over Appropriations in Budgeted Funds

The City reported no budget variances for expenditures in excess of appropriated amounts during the year.

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, 2024	\$ (2,187,833)
Current year permit revenue	706,276
Related expenditures	<u>(403,462)</u>
Current year surplus	<u>302,814</u>
Cumulative shortfall as of June 30, 2025	<u>\$ (1,885,019)</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. The pension trust fund is also authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specified investment vehicles.

The City has designated one bank for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1977 has authorized investment in accordance 20 of 1943, as amended. The City's deposits and investments are in accordance with statutory authority.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

3. Deposits and Investments (continued)

The City's cash and investments are subject to several types of risk, which are examined in more detail below:

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City and Downtown Development Authority had \$12,767,375 and \$323,324, respectively, of certificates of deposit and bank deposits that were uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities other than commercial paper, which can only be purchased with a 270-day maturity.

At year end, the City had the following investments:

Investment	Carrying/ Fair Value	Weighted Average Maturity (Years)
Mutual funds – fixed income securities	\$ 9,497,049	n/a
Mutual funds – equities	6,443,551	n/a
Corporate stocks	7,841,988	n/a
Oakland County local government investment pool	6,467	Less than 1 year
Total	<u>\$ 23,789,055</u>	

Credit Risk

State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of June 30, 2025, the credit quality ratings of debt securities are as follows:

Investment	Fair Value	Rating	Rating Organization
Oakland County local government investment pool	\$ 6,467	Not Rated	N/A

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

3. Deposits and Investments (continued)

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting policies. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (NAV) (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The City has the following recurring fair value measurements as of June 30, 2025:

	Assets Measured at Carrying Value on a Recurring Basis			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2025
Mutual funds – equity	\$ 6,443,551	\$ -	\$ -	\$ 6,443,551
Mutual funds – fixed income	9,497,049	-	-	9,497,049
Stocks	7,841,988	-	-	7,841,988
Total investments by fair value level	<u>\$ 23,782,588</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,782,588</u>

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The fair value of certain assets as of June 30, 2025 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

The valuation method for investments measured at net asset value per share (or its equivalent) is presented in the table below.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

3. Deposits and Investments (continued)

Investments in Entities that Calculated Net Asset Value per Share

The City holds shares or interests in investment companies where the fair value of the investments are measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

As of June 30, 2025, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Identical Assets Carrying Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
Oakland County Local Government Investment Pool	\$ 6,467	\$ -	None	None
MERS Total Market Portfolio	8,709,446	-	None	None

The Oakland County Local Government Investment Pool (LGIP) is not registered with the SEC and does not issue a separate report. The pool does not meet the requirements under GASB 79 to report its value for financial reporting purposes at amortized costs. Accordingly, the investment is reported at fair value. The fair value of the position in the pool is not the same as the value of the pool shares because the pool redeems shares at \$1 per share, regardless of current fair value.

The MERS Total Market Portfolio is a fully diversified portfolio combining traditional stocks and bonds with alternative asset classes, including real estate, private equity, and commodities. The objective is to provide current income and capital appreciation while minimizing the volatility of the capital markets. The Municipal Employees' Retirement System (MERS) manages the asset allocation and monitors the underlying investment managers of the MERS Total Market Portfolio.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

4. Capital Assets

Capital assets activity of the City's governmental and business-type activities was as follows:

Governmental Activities

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 738,619	\$ -	\$ -	\$ 738,619
Construction in Progress	232,649	1,636,047	-	1,868,696
	<u>971,268</u>	<u>1,636,047</u>	<u>-</u>	<u>2,607,315</u>
Capital assets, being depreciated:				
Infrastructure	68,126,058	1,052,794	-	69,178,852
Buildings	8,120,489	-	-	8,120,489
Equipment and books	5,253,832	209,749	(6,780)	5,456,801
Vehicles	5,792,220	872,239	(392,535)	6,271,924
	<u>87,292,599</u>	<u>2,134,782</u>	<u>(399,315)</u>	<u>89,028,066</u>
Accumulated depreciation:				
Infrastructure	50,952,589	1,170,815	-	52,123,404
Buildings	6,132,569	183,734	-	6,316,303
Equipment and books	3,966,369	382,497	(6,780)	4,342,086
Vehicles	2,748,971	467,943	(372,192)	2,844,722
	<u>63,800,498</u>	<u>2,204,989</u>	<u>(378,972)</u>	<u>65,626,515</u>
Net capital assets being depreciated	<u>23,492,101</u>	<u>(70,207)</u>	<u>(20,343)</u>	<u>23,401,551</u>
Governmental activities capital assets, net	<u>\$ 24,463,369</u>	<u>\$ 1,565,840</u>	<u>\$ (20,343)</u>	<u>\$ 26,008,866</u>

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

4. Capital Assets (continued)

Business-type Activities

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 13,795	\$ -	\$ -	\$ 13,795
Construction in progress	-	-	-	-
	<u>13,795</u>	<u>-</u>	<u>-</u>	<u>13,795</u>
Capital assets, being depreciated:				
Infrastructure	24,437,048	1,179,427	-	25,616,475
Buildings	1,246,842	-	-	1,246,842
Equipment	4,977,784	464,200	(39,944)	5,402,040
	<u>30,661,674</u>	<u>1,643,627</u>	<u>(39,944)</u>	<u>32,265,357</u>
Accumulated depreciation:				
Infrastructure	5,331,652	405,364	-	5,737,016
Buildings	252,853	77,152	-	330,005
Equipment	2,248,288	423,930	(39,944)	2,632,274
	<u>7,832,793</u>	<u>906,446</u>	<u>(39,944)</u>	<u>8,699,295</u>
Net capital assets being depreciated	<u>22,828,881</u>	<u>737,181</u>	<u>-</u>	<u>23,566,062</u>
Business-type activities capital assets, net	<u>\$ 22,842,676</u>	<u>\$ 737,181</u>	<u>\$ -</u>	<u>\$ 23,579,857</u>

Depreciation expense was charged to programs of the primary government as follows:

Governmental activities:	
General government	\$ 94,228
Public safety	420,217
Public works	1,373,767
Recreation and culture	316,777
Total governmental activities	<u>\$ 2,204,989</u>
Business-type activities:	
Water and sewer	\$ 897,217
Community field #1	9,229
Total business-type activities	<u>\$ 906,446</u>

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

5. Interfund Receivables, Payables and Transfers

As of June 30, 2025, the composition of interfund receivables and payables is as follows:

Payable Fund	Receivable Fund	Amount
Community Field #1	General Fund	\$ 166,780
Public Safety Pension Fund	General Fund	10,062
Sidewalk Fund	General Fund	40,660
		<u>\$ 217,502</u>

The interfund receivables and payables were made for cash flow purposes. The \$166,780 between the General Fund and the Community Field #1 fund represents an advance to provide funding to the Community Field #1 fund for improvements. This interfund advance accrues interest at a rate of 4.5% and will be repaid by future collections in the Community Field #1 fund.

Interfund transfers reported in the fund financial statements are composed of the following:

Paying Fund (Transfers Out)	Receiving Fund (Transfers In)	Amount
General Fund	Nonmajor Governmental Funds	\$ 1,132,480
Comm. Dev. Block Grant Fund	General Fund	10,624
		<u>\$ 1,143,104</u>

The transfers from the General Fund to the Recreation Revolving Fund (\$546,000), Opioid Settlement Fund (\$29,480), and Public Improvement Fund (\$557,000) (nonmajor governmental funds) were to fund operating and capital outlay expenses during the year. The transfer from the Community Development Block Grant fund to the General Fund was made to reimburse the General Fund for seed funding.

6. Long-term Debt

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 \$143,576.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

6. Long-term Debt (continued)

Long-term debt activity for the year ended June 30, 2025 (as restated) can be summarized as follows:

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities						
Compensated Absences		\$ 1,259,827	\$ 67,906	\$ -	\$ 1,327,733	\$ 221,289
Business-Type Activities						
General Obligation bonds – Direct borrowings and direct placements – contractual obligations with Oakland County, Michigan – George W. Kuhn Bonds:						
2005-F:						
Amount of issue – \$103,573						
Maturing through 2026	1.625%	11,145	-	(5,438)	5,707	5,707
2006-G:						
Amount of issue – \$112,919						
Maturing through 2028	1.625%	25,591	-	(6,398)	19,193	6,398
2008-H:						
Amount of issue - \$491,662						
Maturing through 2029	2.500%	146,506	-	(27,830)	118,676	28,470
Total bond obligations		183,242	-	(39,666)	143,576	40,575
Compensated absences		62,727	21,748	-	84,475	84,475
Total Business-Type Activities		245,969	21,748	(39,660)	228,051	125,050
Total Long-term Debt		\$ 1,505,796	\$ 89,654	\$ (39,666)	\$ 1,555,784	\$ 346,339

Increases and decreases in compensated absences have been presented on a net basis.

Other Long-term Liabilities

The net pension liability and the net OPEB liability will be liquidated from the funds from which the individual employees' salaries are paid, generally the General Fund and the Water and Sewer Fund.

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for the above bonds and note obligations are as follows:

Years Ending June 30	Business-type Activities		
	Principal	Interest	Total
2026	\$ 40,575	\$ 3,371	\$ 43,946
2027	35,828	2,463	38,291
2028	36,468	1,623	38,091
2029	30,705	768	31,473
	\$ 143,576	\$ 8,225	\$ 151,801

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

7. Risk Management

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City purchased commercial insurance for health and workers' compensation claims and participates in the Michigan Municipal Liability and Property Pool for claims related to property liability and errors. Settled claims relating to the commercial insurance above have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

8. Pension Plans

Plan Description

General Employees' Defined Benefit Pension Plan

The City participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees Retirement System (MERS) of Michigan that covers substantially all employees of the City's merit system and all employees of the Department of Public Works (the General Employees' Defined Benefit Pension Plan). MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member retirement board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmich.com or in writing to MERS at 1134 Municipal Way, Lansing, MI 48917.

Public Safety Pension Plan

The City also administers the City of Berkley Public Safety Pension System (the Public Safety Pension Plan). This single employer defined benefit pension system that covers all public safety officers of the City, including the chief. This pension system is provided by State of Michigan, PA 345 of 1937, as amended. The voters of the City approved this type of pension system in April 1965.

The system is governed by a five-member board. The composition of this board is made up of one public safety command officer and one public safety officer. Each is voted onto the board by members of their respective bargaining units. The law also requires that the city treasurer have a seat on the board. The mayor appoints the final two members of the board with City Council approval.

Benefit terms have been established by contractual agreements and PA 345 of 1937, as amended. The financial statements of the plan are included in these financial statements as a pension fiduciary trust fund. A separate stand-alone financial report is not issued.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Benefits Provided

General Employees' Defined Benefit Pension Plan

The General Employees' Defined Benefit Pension Plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. A member must meet minimum employment and age requirements to vest and obtain a pension benefit. An employee from any group who leaves service may withdraw his or her contributions plus any accumulated interest and forfeit his or her pension benefit. The City is a Public Act 88 of 1961 city.

Service or Deferred Retirement – Union Members Hired in Public Works Prior to July 1, 2004

Retirement benefits for members are calculated as 2.50% of the member's best three consecutive years of compensation while employed with the City. This sum is then multiplied by the number of years of service to obtain a pension benefit. The maximum benefit allowed is 80% of final average compensation. The member must be age 55 with 15 years of service, be age 60 with 10 years of service, or have a total of 25 years of service to obtain a pension benefit. This closed group does not contribute toward its pension benefit. There is a 10 year vesting requirement for this group. Compensation is defined as all wages, except overtime, uniform allowance, education pay, and license pay. Severance at retirement may or may not be included in compensation. If severance is included, sick leave payment will not be part of compensation.

Service or Deferred Retirement – Union Members Hired in Public Works on or after July 1, 2004

Retirement benefits for members are calculated as 2.50% of the member's best three consecutive years of compensation while employed with the City. This sum is then multiplied by the number of years of service to obtain a pension benefit. The maximum benefit allowed is 80% of final average compensation. The member must be age 55 with 15 years of service, be age 60 with 10 years of service, or have a total of 25 years of service to obtain a pension benefit. This open group pays 4.00% toward its pension benefit. There is a 10 year vesting requirement for this group. Compensation is defined as all wages, except overtime, uniform allowance, education pay, and license pay. Severance at retirement may or may not be included in compensation. If severance is included, sick leave payment will not be part of compensation.

Service or Deferred Retirement – Nonunion Members Hired Prior to July 1, 2008

Retirement benefits for members are calculated as 2.50% of the member's best three consecutive years of compensation while employed with the City. This sum is then multiplied by the number of years of service to obtain a pension benefit. The maximum benefit allowed is 80% of final average compensation. The member must be age 55 with 15 years of service, be age 60 with 10 years of service, or have a total of 25 years of service to obtain a pension benefit. This closed group pays 4.00% toward its pension benefit. There is a six year vesting requirement for this group. Compensation is defined as all wages, including earned overtime. Severance at retirement may or may not be included in compensation. If severance is included, sick leave payment will not be part of compensation.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

General Employees' Defined Benefit Pension Plan (continued)

Service or Deferred Retirement – Nonunion Members Hired on or after July 1, 2008

Retirement benefits for members are calculated as 2.25% of the member's best three consecutive years of compensation while employed with the City. This sum is then multiplied by the number of years of service to obtain a pension benefit. The maximum benefit allowed is 80% of final average compensation. The member must be age 55 with 25 years of service, be age 60 with 10 years of service to obtain a pension benefit. This closed group pays 4.00% toward its pension benefit. There is a 10 year vesting requirement for this group. Compensation is defined as all wages, including overtime. Severance at retirement may or may not be included in compensation. If severance is included, sick leave payment will not be part of compensation.

Public Safety Pension Plan

The Public Safety Pension Plan provides retirement, disability, duty, and nonduty death benefits. A member must have 25 years or more years of service or be age 60, regardless of service. Military or prior employment and other public employment or generic credited service may be purchased by a member. A deferred retirement may be obtained after 10 years of service. Straight-life benefits only are paid under a deferred retirement at the date retirement would have occurred had the member remained employed.

Service or Deferred Retirement – Members Hired Prior to July 1, 2013

Retirement benefits for members are calculated as 2.80% of the member's best three consecutive years of the last 10 years of a member's average final compensation for the first 25 years of service, plus 1.00% of average final compensation times years of service in excess of 25 years. The maximum benefit allowed is 85% of base wages. Base wages are defined as the final rate of pay at retirement, multiplied by 2,080 hours, multiplied by 85%.

Service or Deferred Retirement – Members Hired on or after July 1, 2013

Retirement benefits for members are calculated as 2.50% of the member's best three consecutive years of the last 10 years of a member's average final compensation for the first 25 years of service, plus 1.00% of average final compensation times years of service in excess of 25 years. The maximum benefit allowed is 85% of base wages. Base wages are defined as the final rate of pay at retirement, multiplied by 2,080 hours, multiplied by 85%.

Death after Retirement – Survivor Pension

The benefit is payable to a surviving spouse, if any, upon the death of a retired member who was receiving a straight-life pension that was effective July 1, 1975 or later. The spouse's pension equals 60% of the straight-life pension the deceased retiree was receiving. Deferred retirees are ineligible for this benefit.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Public Safety Pension Plan (continued)

Nonduty Death-in-service Survivor's Pension

The benefit is payable to a surviving spouse upon the death of a member with 20 or more years of service. Accrued straight-life pension is actuarially reduced in accordance with Option 1 election.

Duty Death-in-service Survivor's Pension

The benefit is payable upon the expiration of workers' compensation to the survivors of a member who died in the line of duty. The benefit is the same amount that was paid by workers' compensation.

Non-duty Disability

The benefit is payable upon the total and permanent disability of a member with five or more years of service. To age 55, it is equal to 1.50% of average final compensation times years of service. At age 55, it is equal to the same benefit as a service retirement pension.

Duty Disability

The benefit is payable upon the total and permanent disability of a member in the line of duty. To age 55, the benefit is payable at 50% of average final compensation. At age 55, it is payable at the same benefit as a service retirement pension.

Annuity Withdrawals

Accumulated member contributions may be withdrawn with an actuarial reduction in the pension that would otherwise be payable.

Employees Covered by Benefit Terms

The following members were covered by the benefit terms:

	General Employees' Defined Benefit Pension Plan	Public Safety Pension Plan
Date of member count	December 31, 2024	June 30, 2024
Inactive plan members or beneficiaries currently receiving benefits	85	58
Inactive plan members entitled to but not receiving benefits	40	-
Active plan members	31	27
Total employees covered by plan	156	85

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Contributions

General Employees' Defined Benefit Pension Plan

Article 9, Section 24 of the State of Michigan constitution requires public employers to make pension contributions in accordance with an actuarial valuation. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

For the year ended June 30, 2025, the average active employee contribution rate was 0.0% of annual pay for a union public works member hired prior to July 1, 2004; 4.0% of annual pay for a union public works member hired on or after July 1, 2004; and 4.0% for all nonunion eligible employees. The City's average contribution rate for a union public works employee was 55.52% of annual payroll and, for a nonunion eligible employee, it was 45.82% of annual payroll. Total contributions during the City's fiscal year were \$1,233,460.

Public Safety Pension Plan

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, the pension board retains an independent actuary to determine the annual contribution. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year with an additional amount to finance any unfunded accrued liability. Contribution requirements of plan members are established and may be amended by the board in accordance with the charter, union contracts, and plan provisions. For the year ended June 30, 2025, the average active member contribution rate was 0% of annual pay, and the City's average contribution rate was 66.40% of annual payroll.

Net Pension Liability

The City chooses a date for each pension plan to measure its net pension liability. This is based on the measurement date of each pension plan, which may be based on a comprehensive valuation as of that date or based on an earlier valuation that has used procedures to roll the information forward to the measurement date.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Net Pension Liability (continued)

	General Employees' Defined Benefit Pension Plan	Public Safety Pension Plan
Measurement date used	December 31, 2024	June 30, 2025
Actuarial valuation date as of	December 31, 2024	June 30, 2024

Changes in the net pension liability during the measurement year were as follows:

General Employees' Defined Benefit Pension Plan

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance as of January 1, 2024	\$ 24,855,450	\$ 13,978,510	\$ 10,876,940
Service cost	248,855	-	248,855
Interest	1,724,905	-	1,724,905
Contributions – employer	-	1,177,472	(1,177,472)
Contributions – employee	-	102,546	(102,546)
Net investment income	-	1,034,556	(1,034,556)
Differences between expected and actual experience	512,759	-	512,759
Change in assumptions	(70,708)	-	(70,708)
Benefit payments, including refunds	(1,912,257)	(1,912,257)	-
Administrative expenses	-	(30,593)	30,593
Other Changes	-	(250)	250
Net changes	503,554	371,474	132,080
Balance as of December 31, 2024	\$ 25,359,004	\$ 14,349,984	\$ 11,009,020

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Net Pension Liability (continued)

Public Safety Pension Plan

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Balance as of July 1, 2024	\$ 32,338,316	\$ 21,842,581	\$ 10,495,735
Service cost	672,448	-	672,448
Interest	2,057,069	-	2,057,069
Contributions – employer	-	1,783,371	(1,783,371)
Contributions – employee	-	14,606	(14,606)
Net investment income	-	2,287,816	(2,287,816)
Differences between expected and actual experience	374,206	-	374,206
Benefit payments, including refunds	(2,054,644)	(2,054,644)	-
Administrative expenses	-	(93,540)	93,540
Other Changes	-	2,858	(2,858)
Net changes	1,049,079	1,940,467	(891,388)
Balance as of June 30, 2025	\$ 33,387,395	\$ 23,783,048	\$ 9,604,347

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of \$1,584,023 related to the General Employees' Defined Benefit Pension Plan and \$2,281,162 related to the Public Safety Pension Plan for a total of \$3,865,185.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	General Employees' Defined Benefit Pension Plan		Public Safety Pension Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 488,121	\$ -	\$ -	\$ 554,006
Difference between expected and actual experience	256,379	-	849,046	-
Change in assumptions	-	35,354	1,043,613	-
Employer contributions to the plan subsequent to the measurement date	637,676	-	-	-
Total	\$ 1,382,176	\$ 35,354	\$ 1,892,659	\$ 554,006

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date, which will impact the net pension liability in fiscal year 2025, rather than pension expense.

Year Ending June 30	General Employees' Defined Benefit Pension Plan	Public Safety Pension Plan
2026	\$ 458,889	\$ 1,542,344
2027	370,908	312,288
2028	(109,710)	(340,093)
2029	(10,941)	(175,886)

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Actuarial Assumptions

The total pension liability in each actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

	General Employees' Defined Benefit Pension Plan	Public Safety Pension Plan
Inflation	2.50%	2.50%
Salary increases	3.00%	3.50%
Investment rate of return	7.18%	6.50%
Mortality rates	Pub-2010	Pub-2010

General Employees' Defined Benefit Pension Plan

Salary increase assumptions are based on an age-related scale to reflect merit, longevity, and promotional pay increases.

The investment rate of return presented above is gross of pension plan investment expense, including inflation.

Mortality rates were based on a blend of the Pub-2010 Juvenile Mortality Tables, the PubG-2010 Employee Mortality Tables, and the PubG-2010 Healthy Retiree Tables, each adjusted for mortality improvements to 2025 using projection scale MP-2021 applied fully generationally from the Pub-2010 base year of 2010.

The actuarial assumptions used in the December 31, 2024 actuarial valuation were based on the results of an actuarial experience study for the period from January 1, 2019 through December 31, 2023.

Public Safety Pension Plan

Salary increase assumptions are based on an age-related scale to reflect merit, longevity, and promotional pay increases, including inflation.

The investment rate of return presented above is net of plan investment expense, including inflation.

Mortality rates were based on the Pub-2010, Headcount-Weighted, Safety Employee Mortality Tables; the Pub-2010, Headcount-Weighted, Safety Health Retiree Tables; and the Pub-2010, Headcount-Weighted, Safety Disabled Retiree Mortality Tables; each adjusted for mortality improvements to 2025 using projection scale MP-2021 applied fully generationally from the Pub-2010 base year of 2010.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Discount Rate

As shown below, the discount rate used to measure the total pension liability was determined after considering a projection of the cash flows to determine whether the future contributions (made at the current contribution rates) will be sufficient to allow the pension plans' fiduciary net position to make all projected future benefit payments of current active and inactive employees.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

	General Employees' Defined Benefit Pension Plan	Public Safety Pension Plan
Assumed investment rate of return	6.93%	6.50%
Are contributions expected to be sufficient to allow fiduciary net position to pay future benefits?	Yes	Yes
Discount rate used to measure total pension liability	7.18%	6.50%

Investment Rate of Return

General Employees' Defined Benefit Pension Plan

Best estimates of arithmetic real rates of return as of the December 31, 2024 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	60%	2.70%
Global fixed income	20%	0.40%
Private investments	20%	1.40%

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Investment Rate of Return (continued)

Public Safety Pension Plan

Best estimates of arithmetic real rates of return as of the June 30, 2025 measurement date for each major asset class included in the pension plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Large-cap equity	27.50%	7.25%
Small-Mid-cap equity	14.50%	7.50%
International equity	20.50%	6.75%
Domestic fixed income	30.00%	2.00%
Treasury inflation-protected securities	4.50%	2.00%
High-yield bonds	2.50%	3.10%
T-Bills	0.50%	1.60%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

General Employees' Defined Benefit Pension Plan

The following presents the net pension liability of the City, calculated using the discount rate of 7.18%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Net pension liability	\$ 13,620,621	\$ 11,009,020	\$ 8,800,845

Public Safety Pension Plan

The following presents the net pension liability of the City, calculated using the discount rate of 6.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net pension liability	\$ 13,741,537	\$ 9,604,347	\$ 6,181,625

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Pension Plan Fiduciary Net Position

General Employees' Defined Pension Plan

Detailed information about the General Employees' Defined Pension Plan's fiduciary net position is available in the separately issued financial report found at www.mersofmich.com. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Public Safety Pension Plan

For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus on the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

Investment Policy

The Public Safety Pension Plan's policy in regard to the allocation of invested assets is established and may be amended by the pension board by a majority vote of its members. It is the policy of the pension board to pursue an investment strategy that manages risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of case equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Pension Plan Reserves

In accordance with Public Act 345, as amended, and the actions of the City Council and Public Safety Retirement Board, the following reserves are required to be set aside within the Public Safety pension plan:

The retiree reserve is to be computed annually by the actuary as the present value of estimated benefit payments for all current retirees. The amounts reserved may be used solely to pay monthly retiree benefit payments.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

8. Pension Plans (continued)

Pension Plan Reserves (continued)

The employee reserve is credited as employee contributions are received through the year; the plan maintains a record of the amount contributed by each employee and credits interest annually at a rate of 2.0%. For any employee who terminates before vesting in the pension plan, his or her balance is returned to him or her; for those who stay until retirement, the balance is transferred into the retiree reserve.

The employer reserve account is used for the residual net position balance in the pension plan after funding the above two reserves and receives all investment income (or loss) earned within the fiscal year.

The balances of the reserve accounts as of June 30, 2025 are as follows:

	Required Reserve	Amount Funded
Retiree reserve	\$ 22,949,201	\$ 22,949,201
Employee reserve	358,732	358,732
Employer reserve	-	475,116
Total	<u>\$ 23,307,933</u>	<u>\$ 23,783,049</u>

9. Other Postemployment Benefit Plan

Plan Description

The City has elected to provide postemployment health benefits and life insurance benefits to certain retirees and their beneficiaries in accordance with current employment labor contracts for union members, and the City Council adopted Merit System of Personnel Management for nonunion and court retirees.

This is a single-employer defined benefit plan administered by the City. The plan does not issue a separate stand-alone financial statement. Administrative costs are paid by the plan through employer contributions. The assets of the plan are being held in the MERS Retiree Health Funding Vehicle.

Benefits Provided

The plan provides health care, prescription drug, vision, and life insurance benefits for eligible retirees. Members are subject to age and service requirements in order to receive benefits. Member coverage is dependent upon the hire date and employee group of the member. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

9. Other Postemployment Benefit Plan (continued)

Benefits Provided (continued)

Employees Covered by Benefit Terms

Date of member count	June 30, 2023
Inactive plan members or beneficiaries receiving benefits	100
Active plan members	82
Total plan members	182

Contributions

Retiree health care costs are paid by the City on a pay-as-you-go basis. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment; however, the City does make discretionary contributions to the trust. For the fiscal year ended June 30, 2025, the City made payments for postemployment health benefit premiums of \$723,771.

Net OPEB Liability

The City has chosen to use the June 30 measurement date as its measurement date for the net OPEB liability. The June 30, 2025 fiscal year end reported net OPEB liability was determined using a measure of the total OPEB liability and the OPEB net position as of the June 30, 2025 measurement date. The June 30, 2025 total OPEB liability was determined by an actuarial valuation performed as of June 30, 2023.

Changes in the net OPEB liability during the measurement year were as follows:

Changes in Net OPEB Liability	Increase (Decrease)		Net OPEB Liability
	Total OPEB Liability	Plan Net Position	
Balance as of July 1, 2024	\$ 14,462,282	\$ 7,920,244	\$ 6,542,038
Changes for the year:			
Service cost	126,143	-	126,143
Interest	914,965	-	914,965
Contributions – employer		756,884	(756,884)
Net investment income (loss)	-	756,089	(756,089)
Benefit payments, including refunds	(897,951)	(723,771)	(174,180)
Net changes	143,157	789,202	(646,045)
Balance as of June 30, 2025	\$ 14,605,439	\$ 8,709,446	\$ 5,895,993

The plan's fiduciary net position represents 59.63% of the total OPEB liability.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

9. Other Postemployment Benefit Plan (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized an OPEB cost recovery of \$(607,242).

As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ 143,481
Difference between expected and actual experience	-	903,323
Changes in assumptions	715,325	-
Total	<u>\$ 715,325</u>	<u>\$ 1,046,804</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending June 30	Amount
2026	\$ (58,375)
2027	(124,839)
2028	(100,224)
2029	(48,041)

Actuarial Assumptions

The total OPEB liability in the June 30, 2025 actuarial valuation was determined using an inflation assumption of 3.00%; assumed salary increases (including inflation) of between 3.50% and 10.20% depending on seniority and merit; an investment rate of return (net investment expenses) of 6.50%; a health care cost trend rate of 7.25%, decreasing 0.25% per year to an ultimate rate of 3.50%; and the Pub-2010, Amount-Weighted, Employee Table, the Pub-2010, Amount-Weighted, Healthy Retiree Table, and the Pub-2010, Amount-Weighted, Disabled Retiree Tables, each adjusted for mortality improvements to 2025 using projection scale MP-2021 applied fully generationally from the Pub-2010 base year of 2010. These assumptions were applied to all periods included in the measurement.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

9. Other Postemployment Benefit Plan (continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. The projections of cash flows used to determine the discount rate assumed the City will continue to fund OPEB benefits on a pay as you go basis up to \$1.2 million per year. Benefit payments in excess of \$1.2 million in a given year would be paid from trust assets.

Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Investment Rate of Return

For the year ended June 30, 2025, the annual money-weighted rate of return on investments, net of plan investment expense, was 9.09%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return as of the June 30, 2025 measurement date for each major asset class included in the OPEB plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Rate of Return
Global equity	60.0%	4.95%
Global fixed income	20.0%	2.40%
Private investments	20.0%	7.00%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 6.50%, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

9. Other Postemployment Benefit Plan (continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate (continued)

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB liability	\$ 7,435,995	\$ 5,895,993	\$ 4,595,957

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB liability	\$ 4,360,797	\$ 5,895,993	\$ 7,665,149

OPEB Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is not available in the separately issued financial report. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the plan's fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

10. Joint Ventures

Southeastern Oakland County Water Authority

The City is a member of the Southeastern Oakland County Water Authority (Water Authority), which provides a water supply system serving 11 members and two nonmember 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, 2025, the City expensed \$904,569 of payments made to the Water Authority. The City has no explicit and measurable equity in the joint venture. The Southeastern Oakland County Water Authority's operations are financially independent of the City. The City is unaware of any circumstances that would cause an additional financial benefit or burden to the participating governments in the near future. Complete financial statements of the Southeastern Oakland County Water Authority can be obtained from the administrative offices at 3910 Webster Road, Royal Oak, MI 48073.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

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, 2025, the City expensed \$1,303,554 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. Adoption of New Standards

In June 2022, the GASB issued Statement No. 101, Compensated Absences, which replaces GASB 16, Accounting Compensated Absences to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The provisions of this statement are effective for the City's financial statements for the year ending June 30, 2025. As a result of the adoption of this guidance, the City has restated opening Governmental Activities net position by \$(528,024).

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 provisions of this statement are effective for the City's financial statements for the year ending June 30, 2025. The adoption of this guidance by the City did not have a material impact on the financial statements.

City of Berkley

Notes to Financial Statements

Year Ended June 30, 2025

12. Accounting Changes

Changes to or within the Financial Reporting Entity - Change in Major Fund

While the Major Streets Fund was presented as a major governmental fund in the City's June 30, 2024 ACFR, the Major Streets Fund has been presented as a non-major fund in the City's June 30, 2025 ACFR.

Changes in accounting principle - Adoption of GASB 101

Prior to the adoption of GASB 101, *Compensated Absences*, the City calculated and reported compensated absence liabilities in accordance with GASB 16, *Accounting For Compensated Absences*. Upon the adoption of GASB 101, *Compensated Absences*, as of July 1, 2024, the City recognized additional compensated absence liabilities in accordance with GASB 101 totaling \$528,024.

Adjustments to and Restatements of Beginning Balance

During fiscal year 2025, changes in accounting principles resulted in adjustments to and restatements of beginning net position, as follows:

	<u>Governmental Activities</u>
Beginning net position, as previously reported	\$ 9,060,766
Change in accounting principle	<u>(528,024)</u>
Beginning net position, as restated	<u>\$ 8,532,742</u>

13. Upcoming Accounting Pronouncements

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 Berkley

Notes to Financial Statements

Year Ended June 30, 2025

13. Upcoming Accounting Pronouncements (Continued)

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability and additionally improve consistency and comparability between governments. The statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34., *Basic Financial Statements—And Management’s Discussion and Analysis—For State and Local Governments*. Lease assets recognized in accordance with Statement No. 87, *Leases*, intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, and intangible assets other than those three types should be disclosed separately by major class. This statement also requires additional disclosures for capital assets held for sale. The provisions of this statement are effective for the City’s financial statements for the year ending June 30, 2026.

14. Net Investment in Capital Assets

The composition of the net investment in capital assets as of June 30, 2025 was as follows:

	Governmental Activities	Business-Type Activities
<i>Capital assets</i>		
Capital assets not being depreciated	\$ 2,607,315	\$ 13,795
Capital assets being depreciated	23,401,551	23,566,062
	26,008,866	23,579,857
<i>Related liabilities</i>		
Current portion of long-term debt	-	40,575
Long-term debt, net of current portion	-	103,001
Payables related to capital assets	170,966	654,197
	170,966	797,773
Net investment in capital assets	\$ 25,837,900	\$ 22,782,084

15. Fund Balance Deficit

The City has an accumulated fund balance deficit in the Community Development Block Grant Fund in the amount of \$50,897 as of June 30, 2025.

A deficit elimination is not required to be submitted to the Michigan Department of Treasury as deferred inflows of resources are greater than or equal to the deficit.

Required Supplementary Information

City of Berkley

Schedule of Pension Investment Returns
Public Safety Pension Plan

	Last Ten Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return – net of investment expense	10.03%	11.04%	3.82%	-12.90%	25.41%	4.36%	5.34%	7.33%	11.80%	-0.40%

City of Berkeley

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

Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability:										
Service cost	\$ 672,448	\$ 605,667	\$ 522,246	\$ 558,625	\$ 539,011	\$ 502,638	\$ 476,281	\$ 427,320	\$ 387,896	\$ 369,308
Interest	2,057,069	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
Benefit changes	-	-	45,707	-	-	-	-	-	-	-
Differences between expected and actual experience	374,206	838,969	535,705	194,594	61,418	251,209	517,899	(231,761)	38,612	189,536
Change in assumptions	-	2,230,077	-	-	-	-	1,070,500	-	-	-
Benefit payments, including refunds	(2,054,644)	(2,058,931)	(2,035,977)	(1,843,155)	(1,772,154)	(1,763,153)	(1,768,878)	(1,732,501)	(1,742,208)	(1,703,842)
Net change in total pension liability	1,049,079	3,578,131	960,667	758,011	633,664	743,108	2,020,638	154,839	367,619	501,657
Total pension liability at beginning 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
Total pension liability at end of year	\$ 33,387,395	\$ 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
Plan fiduciary net position:										
Contributions – employer	\$ 1,783,371	\$ 1,325,000	\$ 1,315,000	\$ 1,303,500	\$ 1,204,528	\$ 1,013,557	\$ 774,630	\$ 743,241	\$ 713,669	\$ 660,531
Contributions – member	14,606	79,807	16,393	58,982	204,534	6,718	41,690	118,413	-	-
Net investment income (loss)	2,287,816	2,327,486	2,057,990	(3,448,733)	4,750,831	758,066	946,900	1,341,200	1,984,577	(55,465)
Benefit payments, including refunds	(2,054,644)	(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)
Administrative expenses	(93,540)	(145,353)	(89,594)	(78,809)	(80,192)	(68,702)	(65,541)	(62,621)	(51,027)	(44,152)
Other changes	2,858	(22,435)	640	1,030	-	-	3,293	-	-	-
Net change in plan fiduciary net position	1,940,467	1,505,574	1,264,452	(4,007,185)	4,307,547	(53,514)	(67,906)	387,732	905,011	(1,142,928)
Plan fiduciary net position at beginning 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
Plan fiduciary net position at end of year	\$ 23,783,048	\$ 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
City's net position liability - ending	\$ 9,604,347	\$ 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
Plan fiduciary net position as a percent of total pension liability	71.23%	67.54%	70.71%	68.61%	85.35%	71.09%	73.35%	79.91%	78.78%	76.12%
Covered payroll	\$ 2,685,800	\$ 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
City's net pension liability as a percent of covered payroll	357.60%	441.17%	331.87%	360.26%	176.75%	344.13%	327.90%	242.30%	260.18%	311.84%

City of Berkley

Schedule of Pension Contributions Public Safety Pension Plan

Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 1,783,371	\$ 1,232,358	\$ 1,143,410	\$ 1,167,348	\$ 1,090,661	\$ 1,013,557	\$ 774,630	\$ 743,054	\$ 713,669	\$ 660,531
Contributions in relation to the actuarially determined contribution	1,783,371	1,325,000	1,315,000	1,303,500	1,203,500	1,013,557	774,630	743,241	713,669	660,531
Contribution excess	\$ -	\$ 92,642	\$ 171,590	\$ 136,152	\$ 112,839	\$ -	\$ -	\$ 187	\$ -	\$ -
Covered payroll	\$ 2,685,800	\$ 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
Contributions as a percentage of covered payroll	66.40%	55.69%	51.81%	53.81%	53.69%	45.68%	37.14%	37.91%	37.26%	37.31%

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	11 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	6.50% net of investment and administrative expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Pub-2010, Headcount-Weighted, Safety Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, adjusted for mortality improvements to 2025 using projection scale MP-2021 from 2010

City of Berkley

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

Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability:										
Service cost	\$ 248,855	\$ 286,397	\$ 311,674	\$ 300,191	\$ 279,973	\$ 253,811	\$ 232,498	\$ 224,700	\$ 250,936	\$ 231,896
Interest	1,724,905	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
Differences between expected and actual experience	512,759	37,542	423,373	238,479	(2,393)	171,132	(388,478)	50,262	63,274	(432,248)
Change in assumptions	(70,708)	164,354	-	763,167	723,288	621,435	-	-	-	868,163
Benefit payments, including refunds	(1,912,257)	(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)
Other changes	-	16,573	-	-	-	-	-	-	-	-
Net change in total pension liability	503,554	438,683	685,431	1,243,370	836,233	896,446	(303,949)	143,752	190,748	562,335
Total pension liability at beginning 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
Total pension liability at end of year	\$ 25,359,004	\$ 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
Plan fiduciary net position:										
Contributions – employer	\$ 1,177,472	\$ 2,324,687	\$ 1,333,495	\$ 1,390,129	\$ 1,090,006	\$ 1,232,770	\$ 437,618	\$ 907,736	\$ 528,385	\$ 546,145
Contributions – member	102,546	90,075	169,179	127,518	86,385	96,041	74,880	116,858	72,550	80,039
Net investment income (loss)	1,034,556	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)
Benefit payments, including refunds	(1,912,257)	(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)
Administrative expenses	(30,593)	(28,658)	(25,137)	(19,521)	(22,351)	(23,897)	(22,404)	(23,315)	(24,362)	(26,595)
Other changes	(250)	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	371,474	1,996,344	(1,664,084)	1,334,310	932,982	945,311	(1,710,164)	728,965	85,250	(1,285,347)
Plan fiduciary net position at beginning 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
Plan fiduciary net position at end of year	\$ 14,349,984	\$ 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
City's net pension liability – ending	\$ 11,009,020	\$ 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
Plan fiduciary net position as a percent of total pension liability	56.59%	56.24%	49.07%	57.50%	54.75%	52.55%	50.27%	57.67%	54.58%	54.67%
Covered payroll	\$ 1,931,044	\$ 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
City's net pension liability as a percent of covered payroll	570.11%	489.91%	516.34%	402.92%	428.26%	488.87%	537.91%	445.51%	471.52%	559.41%

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 1,190,244	\$ 1,108,140	\$ 1,150,332	\$ 1,390,129	\$ 1,119,653	\$ 960,613	\$ 424,931	\$ 640,280	\$ 528,385	\$ 546,145
Contributions in relation to the actuarially determined contribution	1,233,460	2,316,598	1,150,332	1,390,129	1,294,653	1,360,613	675,590	907,736	528,385	546,145
Contribution excess (deficiency)	43,216	1,208,458	-	\$ -	\$ 175,000	\$ 400,000	\$ 250,659	\$ 267,456	\$ -	\$ -
Covered employee payroll	\$ 1,931,044	\$ 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
Contributions as a percentage of covered employee payroll	63.88%	104.34%	47.77%	55.54%	49.37%	58.67%	28.10%	45.36%	26.40%	24.58%

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	14 years
Asset Valuation Method	10 year smoothed fair value
Inflation	2.50%
Salary Increase	3.00%
Investment Rate of Return	6.93%
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, and the PubNS-2010 Disabled Retiree Tables

City of Berkley

Schedule of Changes in the Net OPEB Liability and Related Ratios

Last Eight Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:								
Service cost	\$ 126,143	\$ 119,437	\$ 138,622	\$ 141,915	\$ 147,830	\$ 156,989	\$ 190,339	\$ 364,827
Interest	914,965	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	(897,951)	(855,043)	(937,577)	(888,684)	(1,074,498)	(1,028,555)	(878,125)	(1,036,188)
Net change in total OPEB liability	143,157	102,327	101,855	(3,695,175)	197,350	(1,525,995)	236,090	(762,726)
Total OPEB liability at beginning of year	14,462,282	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	\$ 14,605,439	\$ 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	\$ 756,884	\$ 748,991	\$ 816,786	\$ 738,812	\$ 1,253,876	\$ 1,032,759	\$ 1,135,210	\$ 1,041,123
Net investment income	756,089	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	(723,771)	(736,004)	(791,293)	(717,395)	(1,074,498)	(1,028,555)	(878,125)	(1,036,188)
Net change in plan fiduciary net position	789,202	727,791	511,758	(591,579)	1,743,696	125,526	395,079	354,970
Plan fiduciary net position at beginning of year	7,920,244	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	\$ 8,709,446	\$ 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	\$ 5,895,993	\$ 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	59.63%	54.76%	50.09%	46.86%	40.51%	31.14%	28.02%	26.29%
Covered employee payroll	\$ 6,349,353	\$ 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	92.86%	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 Berkley

Schedule of OPEB Contributions

Last Ten Fiscal Years Ended June 30

	2025	2024	2023	2022	2021	2020	2019*	2018*	2017	2016
Actuarially determined contribution										
Contributions in relation to the actuarially determined contribution	\$ 701,565	\$ 708,807	\$ 675,568	\$ 685,635	\$ 1,068,849	\$ 1,074,788	\$ -	\$ -	\$ 2,512,485	\$ 2,531,410
	756,884	748,991	816,786	738,812	771,334	710,989	-	-	1,541,815	1,571,446
Contribution excess (deficiency)	\$ 55,319	\$ 40,184	\$ 141,218	\$ 53,177	\$ (297,515)	\$ (363,799)	\$ -	\$ -	\$ (970,670)	\$ (959,964)
Covered employee payroll	\$ 6,349,353	\$ 5,088,064	\$ 5,632,492	\$ 5,753,643	\$ 5,129,064	\$ 4,913,491	\$ 3,652,907	\$ 3,722,725	\$ 2,635,197	\$ 2,635,197
Contributions as a percentage of covered employee payroll	11.92%	14.72%	14.50%	12.84%	15.04%	14.47%	0.00%	0.00%	58.51%	59.63%

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.

*No actuarially determined employer contribution (ADC) was calculated in connection with the valuation of the plan for this year.

Actuarial valuation information relative to the determination on contributions:

Valuation Date

Actuarially determined contribution amounts are calculated as of June 30 each year.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Individual entry age normal
Asset Valuation Method	Fair value
Inflation	3.00%
Health Care Cost Trend Rates	7.25% decreasing .25% or 0% per year to an ultimate rate of 3.50% after 10 years
Salary Increase	3.50% to 10.20%, including inflation
Investment Rate of Return	6.50%
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Pub-2010, Headcount-Weighted, Safety Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, adjusted for mortality improvements to 2025 using projection scale MP-2021 from 2010

City of Berkley

Schedule of OPEB Investment Returns

Last Eight Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
Annual money-weighted rate of return – net of investment expense	9.09%	9.46%	6.32%	-3.35%	28.19%	2.36%	2.97%	7.78%

City of Berkley

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenue				
Property taxes	\$ 9,815,000	\$ 10,370,968	\$ 10,206,447	\$ (164,521)
Intergovernmental:				
Federal grants	501,500	1,900,500	2,081,422	180,922
State-shared revenue and grants	2,063,991	2,063,991	2,060,624	(3,367)
Charges for services	1,129,775	1,132,675	1,195,280	62,605
Fines and forfeitures	178,000	178,000	192,915	14,915
Licenses and permits	901,300	1,059,300	1,209,349	150,049
Investment earnings	213,834	224,389	349,794	125,405
Franchise fees	240,000	239,300	214,961	(24,339)
Other miscellaneous income	466,500	643,300	645,273	1,973
Total revenue	15,509,900	17,812,423	18,156,065	343,642
Expenditures				
Current services:				
General government:				
City council	28,100	44,500	44,153	347
Manager	358,500	272,900	270,585	2,315
Finance	461,500	526,500	483,261	43,239
Clerk/elections	329,600	310,600	273,309	37,291
Information technology	299,700	299,700	284,193	15,507
Communications	194,000	205,500	154,628	50,872
Active employee benefits	1,469,200	1,469,024	1,460,724	8,300
Treasury	176,300	214,774	209,452	5,322
Retiree benefits	1,293,000	1,329,176	1,131,018	198,158
Legal	135,000	125,000	103,683	21,317
Facilities	643,600	2,548,004	2,190,779	357,225
Human resources	-	58,000	49,940	8,060
Planning	236,700	246,700	230,529	16,171
Total general government	5,625,200	7,650,378	6,886,254	764,124
Public safety:				
Administration	248,900	183,458	183,452	6
Dispatch	517,000	562,685	524,983	37,702
Operations	4,372,300	4,112,643	4,111,491	1,152
Retiree benefits	1,702,700	2,139,646	2,139,645	1
Animal control	84,400	79,670	79,667	3
Total public safety	6,925,300	7,078,102	7,039,238	38,864
Public works:				
Operations	540,800	788,872	781,005	7,867
Garage	309,700	351,560	342,545	9,015
Street programs	231,000	250,000	249,235	765
Total public works	1,081,500	1,390,432	1,372,785	17,647
Community and economic development:				
Community promotion	55,300	55,300	22,789	32,511
Building & inspection	411,000	421,000	403,462	17,538
Total community and economic development	466,300	476,300	426,251	50,049
Recreation and culture:				
Library	683,600	683,600	678,834	4,766
Total recreation and culture	683,600	683,600	678,834	4,766
Total expenditures	14,781,900	17,278,812	16,403,362	875,450
Excess (deficiency) of revenues over expenditures	728,000	533,611	1,752,703	1,219,092
Other financing sources (uses):				
Transfers in	-	-	10,624	10,624
Transfers out	(788,000)	(1,132,481)	(1,132,480)	1
Sale of capital assets	60,000	36,000	37,757	1,757
Total other financing sources (uses)	(728,000)	(1,096,481)	(1,084,099)	12,382
Change in fund balance	-	(562,870)	668,604	1,231,474
Fund balance as of July 1	5,101,084	5,101,084	5,101,084	-
Fund balance as of June 30	\$ 5,101,084	\$ 4,538,214	\$ 5,769,688	\$ 1,231,474

City of Berkley

Notes to Required Supplementary Information

June 30, 2025

Budgetary Information – Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except that fund balance appropriations and transfers are budgeted as either revenue or expenditures to balance the budget. All annual appropriations lapse at fiscal year-end. During the fiscal year, the budget was amended in a legally permissible manner.

Other Supplementary Information

City of Berkley

Nonmajor Governmental Funds Description

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue courses that are restricted or committed to expenditure for specified purposes.

Major Streets

The Major Streets Fund accounts for state gas and weight tax revenues received by the City and restricted in use to be used on the City's major streets.

Local Streets

The Local Streets Fund accounts for state gas and weight tax revenues received by the City and restricted in use to be used on the City's local streets.

Recreation Revolving

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

Senior Activities

The Seniors' Program Fund accounts for all senior recreation revenue and expenses related to senior activities planned within the recreation department, including SMART senior transportation programming. User fees and nonprofit and corporate grants are the major funding sources of this fund.

Solid Waste Service

The Solid Waste Service Fund accounts for the activities of the City's sanitation system. Revenue in the fund is generated from a dedicated millage and charges to customers with the City for trash pickup.

Parking

The Parking Fund records the fees collected for on-street parking. The revenue collected in this fund is used to maintain the City-owned parking lots and any other parking-related costs.

Community Development Block Grant

The Community Development Block Grant Fund accounts for federal grant funds received from the U.S. Department of Housing and Urban Development to assist economically disadvantaged areas within the community and those citizens who are also economically disadvantaged.

Opioid Settlement Fund

The Opioid Fund was established to track the funds received from the nationwide settlement reached in July 2021 to resolve all opioid litigation brought by states and local political subdivisions against several major pharmaceutical distributors.

City of Berkley

Nonmajor Governmental Funds Description (continued)

Capital Project Funds

Capital Project Funds are used to record bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring land, buildings, and equipment; technology upgrades; and remodeling repairs.

Infrastructure Millage

The Infrastructure Fund (previously referred to as the Road Millage fund) accounts for resources of the specific voter approved millage tax revenue that is restricted for use on City infrastructure projects such as road improvements and water and sewer line replacement.

Public Improvement

The Public Improvement Fund was established to set aside reserves for significant capital projects that cannot be purchased in a single year, given the size of the project. The funds will be set aside in the Public Improvement Fund as appropriated during the annual budget process.

Sidewalk

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

City of Berkley

Combining Balance Sheet Nonmajor Governmental Funds

June 30, 2025

	Special Revenue Funds						Capital Project Funds				Total Nonmajor Governmental Funds	
	Major Streets	Local Streets	Recreation Revolving	Senior Activities	Solid Waste	Parking	Community Development Block Grant	Opioiid Settlement	Infrastructure Millage	Public Improvement	Sidewalk	
Assets:												
Cash and investments	\$ 1,523,664	\$ 322,747	\$ 363,105	\$ 92,216	\$ 917,194	\$ 9,155	\$ 3,229	\$ 55,799	\$ 738,753	\$ 557,027	\$ -	\$ 4,582,889
Receivables:												
Taxes	-	-	-	-	383	-	-	-	-	-	-	823
Customers, net	-	-	-	-	266,635	-	-	-	-	-	40,660	307,295
Other governmental units	236,526	100,769	1,925	-	-	-	94,106	-	-	-	-	433,326
Prepaid costs	688	688	9,271	1,974	-	-	-	-	-	-	-	12,621
Total assets	1,760,878	424,204	374,301	94,190	1,184,212	9,155	97,335	55,799	739,193	557,027	40,660	5,336,954
Liabilities and fund balance												
Liabilities:												
Accounts payable	16,445	24,061	9,721	118	147,053	-	97,335	-	51,797	-	-	346,530
Due to other funds	-	-	-	-	-	-	-	-	-	-	40,660	40,660
Accrued liabilities and other	3,235	14,141	50,006	1,337	863	-	-	-	-	-	-	69,582
Total liabilities	19,680	38,202	59,727	1,455	147,916	-	97,335	-	51,797	-	40,660	456,772
Deferred inflows of resources:												
Deferred revenues	-	-	-	-	-	-	50,897	-	-	-	-	50,897
Fund Balance:												
Nonspendable - prepaid costs	688	688	9,271	1,974	-	-	-	-	-	-	-	12,621
Restricted for:												
Streets	1,740,510	385,314	-	-	-	9,155	-	-	687,396	-	-	2,822,375
Community service	-	-	-	90,761	-	-	-	-	-	-	-	90,761
Solid waste service	-	-	-	-	1,036,296	-	-	-	-	-	-	1,036,296
Opioiid settlement	-	-	-	-	-	-	-	55,799	-	-	-	55,799
Committed - recreation	-	-	305,303	-	-	-	-	-	-	-	-	305,303
Assigned - capital improvement	-	-	-	-	-	-	-	-	-	557,027	-	557,027
Unassigned	-	-	-	-	-	-	(50,897)	-	-	-	-	(50,897)
Total fund balance	1,741,198	386,002	314,574	92,735	1,036,296	9,155	(50,897)	55,799	687,396	557,027	-	4,829,285
Total liabilities, deferred inflows of resources and fund balance	\$ 1,760,878	\$ 424,204	\$ 374,301	\$ 94,190	\$ 1,184,212	\$ 9,155	\$ 97,335	\$ 55,799	\$ 739,193	\$ 557,027	\$ 40,660	\$ 5,286,057

City of Berkeley

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

Year Ended June 30, 2025

	Special Revenue Funds						Capital Project Funds					Total Nonmajor Governmental Funds		
	Major Streets	Local Streets	Recreation Revolving	Senior Activities	Solid Waste	Parking	Community Development Block Grant	Opitoid Settlement	Infrastructure Millage	Public Improvement	Sidewalk			
Revenue:	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,733,309
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal grants	1,449,772	536,659	27,900	21,111	7,406	-	-	-	-	-	-	-	-	55,843
State-shared revenue and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	56,107	6,224	506,218	87,132	671,207	-	-	24,959	8,503	-	-	-	-	2,076,310
Licenses and permits	-	121,524	-	-	-	9,050	-	-	-	-	-	-	-	1,326,888
Investment earnings	42,465	12,479	9,695	1,840	33,999	105	-	1,372	32,734	27	-	-	-	130,574
Other miscellaneous income	-	-	15,421	410	16,214	-	-	-	-	-	-	-	-	134,716
Total revenue	1,548,344	676,886	559,234	110,493	2,001,298	9,155	55,843	26,331	1,502,074	27	-	-	-	6,489,685
Expenditures:														
Current services:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public works	671,901	797,194	-	-	1,695,908	-	-	-	81,874	-	-	-	-	12
Health and welfare	-	-	-	73,766	-	-	-	-	-	-	-	-	-	-
Recreation and culture	-	-	1,000,438	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	550,554	192,307	85,432	-	155,953	-	-	-	753,060	-	-	-	-	1,000,438
Total expenditures	1,222,455	989,501	1,085,870	73,766	1,851,861	-	113,076	12	834,934	-	-	-	-	6,171,475
Excess (deficiency) of revenues over expenditures	325,889	(312,615)	(526,636)	36,727	149,437	9,155	(57,233)	26,319	667,140	27	-	-	-	318,210
Other financing sources (uses):														
Transfers in	-	-	546,000	-	-	-	-	-	-	557,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	29,480	-	-	-	-	-	-
Total other financing sources (uses)	-	-	546,000	-	-	-	-	29,480	-	557,000	-	-	-	-
Net change in fund balance	325,889	(312,615)	19,364	36,727	149,437	9,155	(67,857)	55,799	667,140	557,027	-	-	-	1,440,066
Fund balance at beginning of year, as previously presented	-	698,617	295,210	56,008	886,859	-	16,960	-	20,256	-	-	-	-	-
Adjustment - changes from major fund to nonmajor fund	1,415,309	698,617	295,210	56,008	886,859	-	16,960	-	20,256	-	-	-	-	-
Fund balance at beginning of year - restated	1,415,309	698,617	295,210	56,008	886,859	-	16,960	-	20,256	-	-	-	-	-
Fund balance at end of year	\$ 1,741,198	\$ 386,002	\$ 314,574	\$ 92,735	\$ 1,036,296	\$ 9,155	\$ (50,897)	\$ 55,799	\$ 687,396	\$ 557,027	\$ -	\$ -	\$ -	\$ 3,889,219

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds
Major Streets Fund

For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenue:				
State shared revenue and grants	\$ 1,474,000	\$ 1,461,000	\$ 1,449,772	\$ (11,228)
Charges for services	44,000	57,000	56,107	(893)
Investment earnings	54,194	82,106	42,465	(39,641)
Total revenue	1,572,194	1,600,106	1,548,344	(51,762)
Expenditures:				
Public works	2,075,194	1,480,415	1,222,453	257,962
Excess (deficiency) of revenues over expenditures	(503,000)	119,691	325,891	206,200
Other financing sources (uses):				
Transfer out	(697,000)	-	-	-
Net change in fund balance	(1,200,000)	119,691	325,891	206,200
Fund balance as of July 1	1,415,309	1,415,309	1,415,309	-
Fund balance as of June 30	\$ 215,309	\$ 1,535,000	\$ 1,741,200	\$ 206,200

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds Local Streets Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue:				
State shared revenues and grants	\$ 526,800	\$ 546,800	\$ 536,659	\$ (10,141)
Charges for services	-	6,300	6,224	(76)
Licenses and permits	-	114,000	121,524	7,524
Investment earnings	20,227	21,927	12,479	(9,448)
Total revenue	547,027	689,027	676,886	(12,141)
Expenditures:				
Public works	924,027	1,067,644	989,499	78,145
Excess (deficiency) of revenues over expenditures	(377,000)	(378,617)	(312,613)	66,004
Other financing sources:				
Transfers in	697,000	-	-	-
Net change in fund balance	320,000	(378,617)	(312,613)	66,004
Fund balance as of July 1	698,617	698,617	698,617	-
Fund balance as of June 30	\$ 1,018,617	\$ 320,000	\$ 386,004	\$ 66,004

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds Recreation Revolving Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue:				
State shared revenues and grants	\$ -	\$ -	\$ 27,900	\$ 27,900
Charges for services	532,800	529,800	506,218	(23,582)
Investment earnings	1,343	1,343	9,695	8,352
Other miscellaneous income	-	3,000	15,421	12,421
Total revenue	534,143	534,143	559,234	25,091
Expenditures:				
Recreation and culture	1,372,143	1,452,143	1,085,870	366,273
Excess of expenditures over revenue	(838,000)	(918,000)	(526,636)	391,364
Other financing sources:				
Transfers in	788,000	788,000	546,000	(242,000)
Net change in fund balance	(50,000)	(130,000)	19,364	149,364
Fund balance as of July 1	295,210	295,210	295,210	-
Fund balance as of June 30	\$ 245,210	\$ 165,210	\$ 314,574	\$ 149,364

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds Senior Activities Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue:				
Federal grants	\$ 19,000	\$ 19,000	\$ 21,111	\$ 2,111
Charges for services	65,000	65,000	87,132	22,132
Investment earnings	829	829	1,840	1,011
Other miscellaneous income	-	-	410	410
Total revenue	84,829	84,829	110,493	25,664
Expenditures:				
Health and welfare	84,829	84,829	73,766	11,063
Net change in fund balance	-	-	36,727	36,727
Fund balance as of July 1	56,008	56,008	56,008	-
Fund balance as of June 30	\$ 56,008	\$ 56,008	\$ 92,735	\$ 36,727

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds Solid Waste Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue:				
Property taxes	\$ 1,234,000	\$ 1,306,764	\$ 1,272,472	\$ (34,292)
State shared revenues and grants	6,000	6,000	7,406	1,406
Charges for services	762,000	689,236	671,207	(18,029)
Investment earnings	15,292	15,292	33,999	18,707
Other miscellaneous income	10,000	10,000	16,214	6,214
Total revenue	2,027,292	2,027,292	2,001,298	(25,994)
Expenditures:				
Public works	2,000,392	2,000,392	1,851,861	148,531
Net change in fund balance	26,900	26,900	149,437	122,537
Fund balance as of July 1	886,859	886,859	886,859	-
Fund balance as of June 30	\$ 913,759	\$ 913,759	\$ 1,036,296	\$ 122,537

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds
Parking Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenue:				
Charges for services	\$ -	\$ 10,000	\$ 9,050	\$ (950)
Investment earnings	-	-	105	105
Total revenue	-	10,000	9,155	(845)
Expenditures:				
Public works	-	-	-	-
Net change in fund balance	-	10,000	9,155	(845)
Fund balance as of July 1	886,859	886,859	886,859	-
Fund balance as of June 30	\$ 886,859	\$ 896,859	\$ 896,014	\$ (845)

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds
Community Development Block Grant Fund

For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenue:				
Federal grants	\$ 35,000	\$ 135,000	\$ 55,843	\$ (79,157)
Total revenue	35,000	135,000	55,843	(79,157)
Expenditures:				
Health and welfare	35,000	124,375	113,077	11,298
Excess of expenditures over revenue	-	10,625	(57,234)	(67,859)
Other financing sources:				
Transfer out	-	(10,625)	(10,624)	1
Net change in fund balance	-	-	(67,858)	(67,858)
Fund balance as of July 1	16,960	16,960	16,960	-
Fund balance as of June 30	\$ 16,960	\$ 16,960	\$ (50,898)	\$ (67,858)

City of Berkley

Budgetary Comparison Schedules – Nonmajor Governmental Funds Opioid Settlement Fund

For the Year Ended June 30, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenue:				
Investment earnings	\$ -	\$ -	\$ 1,372	\$ 1,372
Other miscellaneous income	-	21,525	24,959	3,434
Total revenue	-	21,525	26,331	4,806
Expenditures:				
Public safety	-	-	12	(12)
Excess of expenditures over revenue	-	21,525	26,319	4,794
Other financing sources:				
Transfers in	-	29,481	29,480	(1)
Net change in fund balance	-	51,006	55,799	4,793
Fund balance as of July 1	-	-	-	-
Fund balance as of June 30	\$ -	\$ 51,006	\$ 55,799	\$ 4,793

City of Berkley

Fiduciary Funds – Pension and Other Postemployment Benefits Funds

Funds Description

Pension and Other Postemployment Benefits Funds

Public Safety Pension

The Public Safety Pension accumulates resources for pension benefit payments to qualified public safety employees.

Other Postemployment Benefits

The Other Postemployment Benefits Fund accumulated resources for future retiree health care payments to qualified retirees.

City of Berkley

Combining Statement of Fiduciary Net Position - Pension and Other Postemployment Benefits Funds

June 30, 2025

	Pension and Other Postemployment Benefits Funds		
		Other	
	Public Safety	Postemployment	
	Pension	Benefits	Total
Assets			
Cash and cash equivalents	\$ 1,248,948	\$ -	\$ 1,248,948
Investments:			
Common and preferred stock	14,285,539		14,285,539
Mutual funds - fixed income securities	8,248,101	-	8,248,101
Interest in pooled investments	-	8,709,446	8,709,446
Accrued interest receivable	24,532	-	24,532
Prepaid costs	10,250	-	10,250
Total assets	23,817,370	8,709,446	32,526,816
Liabilities			
Accounts payable	24,259	-	24,259
Due to other funds	10,062	-	10,062
Total liabilities	34,321	-	34,321
Net position			
Restricted:			
Pension	23,783,049	-	23,783,049
Postemployment benefits other than pension	-	8,709,446	8,709,446
Total net position	\$ 23,783,049	\$ 8,709,446	\$ 32,492,495

City of Berkley

Combining Statement of Changes in Fiduciary Net Position -
Pension and Other Postemployment Benefits Funds

For the Year Ended June 30, 2025

	Pension and Other Postemployment Benefits Funds		
	Public Safety	Other	
	Pension	Postemployment	Total
		Benefits	
Additions			
Investment income:			
Net increase in fair value of investments	\$ 2,396,958	\$ 773,417	\$ 3,170,375
Net investment income	2,396,958	773,417	3,170,375
Contributions:			
Employer	1,783,371	756,884	2,540,255
Employee	14,605	-	14,605
Total contributions	1,797,976	756,884	2,554,860
Total additions	4,194,934	1,530,301	5,725,235
Deductions			
Benefit payments and refunds	2,054,643	723,770	2,778,413
Administrative expenses	199,823	17,329	217,152
Total deductions	2,254,466	741,099	2,995,565
Net increase in fiduciary net position	1,940,468	789,202	2,729,670
Net position at beginning of year	21,842,581	7,920,244	29,762,825
Net position at end of year	\$ 23,783,049	\$ 8,709,446	\$ 32,492,495

Statistical Section

City of Berkley

Description of Statistical Section

This part of the City of Berkley's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required and other supplementary information says about the government's overall financial health.

Financial Trend Information

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity Information

These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.

Debt Capacity Information

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules are derived from the annual financial reports for the applicable year.

City of Berkley

Net Position by Component

Last Ten Fiscal Years (accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets	\$ 12,605,508	\$ 12,566,628	\$ 12,991,485	\$ 13,045,304	\$ 14,370,876	\$ 17,716,646	\$ 18,244,394	\$ 20,885,995	\$ 24,225,019	\$ 25,837,900
Restricted	3,481,448	3,299,179	3,022,602	3,618,304	5,298,444	6,417,046	8,319,600	6,311,248	3,091,738	4,005,231
Unrestricted	(8,329,077)	(10,002,030)	(18,442,146)	(18,885,704)	(20,254,877)	(21,486,529)	(24,629,012)	(23,473,469)	(18,255,991)	(16,599,925)
Total governmental activities net position	\$ 7,757,879	\$ 5,863,777	\$ (2,428,059)	\$ (2,222,096)	\$ (585,557)	\$ 2,647,163	\$ 1,934,982	\$ 3,723,774	\$ 9,060,766	\$ 13,243,206
Business-type activities:										
Net investment in capital assets	\$ 11,829,788	\$ 12,902,134	\$ 14,339,122	\$ 15,633,718	\$ 16,470,852	\$ 17,373,929	\$ 19,170,640	\$ 22,732,304	\$ 22,590,635	\$ 22,782,084
Unrestricted	2,524,710	2,292,463	1,585,079	1,052,583	1,211,761	1,760,506	1,034,773	(3,539,114)	982,573	2,843,997
Total business-type activities net position	\$ 14,354,498	\$ 15,194,597	\$ 15,924,201	\$ 16,686,301	\$ 17,682,613	\$ 19,134,435	\$ 20,205,413	\$ 19,193,190	\$ 23,573,208	\$ 25,626,081
Primary government:										
Net investment in capital assets	\$ 24,435,296	\$ 25,468,762	\$ 27,330,607	\$ 28,679,022	\$ 30,841,728	\$ 35,090,575	\$ 37,415,034	\$ 43,618,299	\$ 46,815,654	\$ 48,619,984
Restricted	3,481,448	3,299,179	3,022,602	3,618,304	5,298,444	6,417,046	8,319,600	6,311,248	3,091,738	4,005,231
Unrestricted	(5,804,367)	(7,709,567)	(16,857,067)	(17,833,121)	(19,043,116)	(19,726,023)	(23,594,239)	(27,012,583)	(17,273,418)	(13,755,928)
Total primary government net position	\$ 22,112,377	\$ 21,058,374	\$ 13,496,142	\$ 14,464,205	\$ 17,097,056	\$ 21,781,598	\$ 22,140,395	\$ 22,916,964	\$ 32,633,974	\$ 38,869,287

City of Berkley

Changes in Governmental Activities Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
General government	\$ 2,960,882	\$ 3,253,442	\$ 2,457,584	\$ 2,717,055	\$ 2,796,098	\$ 3,581,763	\$ 4,325,018	\$ 4,402,918	\$ 4,856,682	\$ 5,248,906
Public safety	5,827,300	6,537,971	5,502,213	6,153,144	5,883,336	4,712,094	8,721,090	7,241,289	4,126,161	6,685,932
Public works	3,263,194	3,961,969	4,169,167	4,307,344	4,327,550	4,556,860	4,316,306	4,351,707	4,634,453	5,675,397
Health and welfare	119,477	212,793	132,247	110,335	102,322	36,488	64,126	78,070	46,764	130,934
Community and economic development	-	-	-	-	-	-	-	-	-	399,586
Recreation and culture	1,887,724	2,070,940	2,071,555	2,097,708	1,992,930	1,918,176	1,899,692	2,335,123	1,777,633	1,800,008
Interest on long-term debt	68,928	46,083	36,100	26,250	18,500	-	-	-	-	-
Total governmental activities expenses	14,127,505	16,083,198	14,368,866	15,411,836	15,120,736	14,805,381	19,326,232	18,409,107	15,441,693	19,940,763
Program revenue:										
Charges for services	2,367,271	2,599,640	2,845,944	3,079,982	2,660,224	2,498,465	3,173,417	3,918,823	4,266,244	4,124,870
Operating grants and contributions	1,850,630	1,385,111	1,621,962	1,726,321	1,702,719	2,613,999	1,920,792	1,916,057	1,958,597	3,171,263
Capital grants and contributions	240,677	309,933	73,692	1,343	-	-	521,806	750,870	921,061	1,733,947
Total governmental program revenue	4,458,578	4,015,684	4,541,598	4,807,646	4,362,943	5,112,464	5,616,015	6,585,750	7,145,902	9,030,080
Net governmental activities expense	(9,668,927)	(12,067,514)	(9,827,268)	(10,604,190)	(10,757,793)	(9,692,917)	(13,710,217)	(11,823,357)	(8,295,791)	(10,910,683)
General revenue:										
Property taxes	8,544,699	8,236,436	8,295,631	8,685,875	10,351,643	10,654,406	10,805,968	11,260,203	12,493,374	12,939,756
State-shared revenue	1,314,979	1,429,058	1,449,940	1,485,102	1,456,465	1,659,482	1,854,884	1,887,088	1,939,765	1,964,506
Unrestricted investment earnings	60,242	77,244	129,208	173,030	147,103	43,432	16,505	167,701	454,314	484,510
Other	553,871	430,674	781,620	466,146	439,121	568,317	320,679	297,157	190,007	232,375
Total governmental activities general revenues	10,473,791	10,173,412	10,656,399	10,810,153	12,394,332	12,925,637	12,998,036	13,612,149	15,077,460	15,621,147
Change in governmental activities net position	\$ 804,864	\$ (1,894,102)	\$ 829,131	\$ 205,936	\$ 1,636,539	\$ 3,232,720	\$ (712,181)	\$ 1,788,792	\$ 6,781,669	\$ 4,710,464

City of Berkeley

Changes in Business-type Net Position

Last Ten Fiscal Years (accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Operating revenue:										
Charges for services - community field #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,500
Charges for services - water/sewer	5,763,832	6,001,481	6,425,818	6,477,523	6,749,719	6,998,240	7,098,854	6,595,343	8,031,224	8,657,745
Charges for services - arena	325,483	18,518	14,369	-	-	-	-	-	-	-
Other	433,688	552,426	257,993	239,721	166,036	148,532	234,403	126,657	251,733	281,637
Total business-type operating revenue	6,523,003	6,572,425	6,698,180	6,717,244	6,915,755	7,146,772	7,333,257	6,722,000	8,282,957	8,991,882
Operating expenses:										
Community field #1	-	-	-	-	-	-	-	-	-	21,701
Water/sewer	5,099,354	5,687,659	5,643,034	5,921,809	5,888,960	5,658,086	6,233,151	7,716,402	5,092,588	7,109,400
Arena	387,124	138,126	52,870	73,980	157,113	-	-	-	-	-
Total business-type operating expenses	5,486,478	5,825,785	5,695,904	5,995,789	6,046,073	5,658,086	6,233,151	7,716,402	5,092,588	7,131,101
Net business-type operating income	1,036,525	746,640	1,002,276	721,455	869,682	1,488,686	1,100,106	(994,402)	3,190,369	1,860,781
Non-operating revenue (expense), net:										
Unrestricted investment earnings	13,670	18,685	22,587	30,351	23,681	7,606	6,581	6,012	5,629	35,998
Other	(114,854)	(75,226)	(78,582)	(69,706)	(94,737)	(44,470)	(35,709)	(23,833)	177,592	156,094
Total business-type nonoperating revenue	(101,184)	(56,541)	(55,995)	(39,355)	(71,056)	(36,864)	(29,128)	(17,821)	183,221	192,092
Transfers, net	27,000	150,000	30,000	80,000	197,686	-	-	-	-	-
Change in business-type net position	962,341	840,099	976,281	762,100	996,312	1,451,822	1,070,978	(1,012,223)	3,373,590	2,052,873
Change in net position, total primary government	\$ 1,767,205	\$ (1,054,003)	\$ 1,805,412	\$ 968,036	\$ 2,632,851	\$ 4,684,542	\$ 358,797	\$ 776,569	\$ 10,155,259	\$ 6,763,337

City of Berkeley

Fund Balances - Governmental Funds

Last Ten Fiscal Years

(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund:										
Nonspendable	\$ 327,691	\$ 305,101	\$ 203,072	\$ 1,302,781	\$ 1,246,313	\$ 334,280	\$ 336,586	\$ 317,858	\$ 376,477	\$ 494,013
Restricted	142,012	166,408	257,678	393,516	826,899	1,197,384	1,605,949	149,249	-	-
Assigned	-	-	1,791,139	351,237	447,244	996,194	878,557	-	-	-
Unassigned	3,909,081	4,646,335	3,979,977	4,601,416	3,940,515	2,575,826	1,885,606	3,600,923	4,724,607	5,275,675
Total general fund	4,378,784	5,117,844	6,231,866	6,648,950	6,460,971	5,103,684	4,706,698	4,068,030	5,101,084	5,769,688
All other governmental funds:										
Nonspendable	19,707	15,485	16,607	8,258	236	40,997	17,708	19,891	6,056	12,621
Restricted	3,305,159	3,009,016	2,685,461	3,138,502	4,344,607	5,105,670	6,713,651	6,161,999	3,091,738	4,005,231
Committed	976,873	989,553	901,471	909,394	722,864	8,988	12,718	183,278	291,425	305,303
Assigned	800,592	709,313	721,710	671,893	400,238	395,976	370,301	293,627	-	557,027
Unassigned	-	(29,971)	-	-	-	(117,392)	-	-	-	(50,897)
Total all other governmental funds	5,102,331	4,693,396	4,325,249	4,728,047	5,467,945	5,434,239	7,114,378	6,658,795	3,389,219	4,829,285
Total all governmental funds	\$ 9,481,115	\$ 9,811,240	\$ 10,557,115	\$ 11,376,997	\$ 11,928,916	\$ 10,537,923	\$ 11,821,076	\$ 10,726,825	\$ 8,490,303	\$ 10,598,973

City of Berkeley

Changes in Fund Balances - Governmental Funds

Last Ten Fiscal Years (modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenue:										
Local revenue	\$ 12,002,658	\$ 11,581,688	\$ 12,090,257	\$ 12,543,928	\$ 13,681,126	\$ 13,758,568	\$ 14,574,460	\$ 15,731,061	\$ 17,398,439	\$ 18,371,551
State revenue	2,918,786	2,599,706	2,957,014	3,154,981	3,069,271	3,392,458	3,967,182	3,840,792	4,300,380	4,136,934
Federal revenue	120,601	22,240	68,914	11,092	53,347	861,316	12,375	617,528	519,043	2,137,265
Total revenue	15,042,045	14,203,634	15,116,185	15,710,001	16,803,744	18,012,342	18,554,017	20,189,381	22,217,862	24,645,750
Expenditures:										
Current:										
General government	2,254,700	2,546,261	2,564,713	3,014,867	3,518,325	4,241,335	4,397,004	4,846,934	5,116,488	5,303,499
Public safety	4,668,617	5,170,198	4,928,196	5,156,993	5,313,236	5,637,089	5,829,779	6,142,535	5,953,179	6,823,776
Public works	3,123,736	3,470,559	4,154,574	3,685,816	3,815,701	3,608,516	3,488,114	3,760,349	5,064,348	4,425,641
Health and welfare	153,445	218,459	148,967	134,388	102,556	52,609	64,126	78,070	64,589	186,842
Community and economic development	-	-	-	-	-	-	-	-	-	426,251
Recreation and culture	1,485,044	1,594,881	1,773,307	1,814,049	1,591,818	1,489,008	1,848,742	2,361,639	2,204,242	1,637,998
Debt service:										
Principal	925,000	225,000	225,000	250,000	275,000	300,000	-	-	-	-
Interest	76,174	47,194	38,349	28,750	18,250	6,000	-	-	-	-
Capital outlay	327,704	450,957	507,204	725,256	1,527,759	4,133,507	1,702,112	4,147,503	4,612,361	3,770,830
Total expenditures	13,014,420	13,723,509	14,340,310	14,810,119	16,162,645	19,468,064	17,329,877	21,337,030	23,015,207	22,574,837
Excess of revenue over expenditures	2,027,625	480,125	775,875	899,882	641,099	(1,455,722)	1,224,140	(1,147,649)	(797,345)	2,070,913
Other financing sources (uses):										
Transfers in	555,034	189,916	570,000	630,000	749,921	938,500	973,000	1,755,000	1,474,332	1,143,104
Transfers out	(582,034)	(339,916)	(600,000)	(710,000)	(947,607)	(938,500)	(973,000)	(1,755,000)	(1,474,332)	(1,143,104)
Other	-	-	-	-	108,506	64,729	59,013	53,398	5,500	37,757
Total other financing sources (uses)	(27,000)	(150,000)	(30,000)	(80,000)	(89,180)	64,729	59,013	53,398	5,500	37,757
Net change in fund balances	2,000,625	330,125	745,875	819,882	551,919	(1,390,993)	1,283,153	(1,094,251)	(791,845)	2,108,670
Fund balances at beginning of year, as previously presented	7,480,490	9,481,115	9,811,240	10,557,115	11,376,997	11,928,916	10,537,923	11,821,076	10,726,825	8,490,303
Restatement for correction of an error	-	-	-	-	-	-	-	-	(1,444,677)	-
Fund balance at beginning of year - restated	7,480,490	9,481,115	9,811,240	10,557,115	11,376,997	11,928,916	10,537,923	11,821,076	9,282,148	8,490,303
Fund balances at end of year	\$ 9,481,115	\$ 9,811,240	\$ 10,557,115	\$ 11,376,997	\$ 11,928,916	\$ 10,537,923	\$ 11,821,076	\$ 10,726,825	\$ 8,490,303	\$ 10,598,973
Debt service as a percentage of noncapital expenditures	7.89%	2.05%	1.90%	1.98%	2.00%	2.00%	0.00%	0.00%	0.00%	0.00%

City of Berkley

Taxable Value and Estimated Actual Value of Taxable Property

Last Ten Tax Years

Tax Year	Fiscal Year	Taxable Value by Property Type				Total Value	Tax Rate (mills)	Estimated Actual Value	Taxable Value as a % of Actual
		Residential	Commercial	Industrial	Personal Property				
2015	2016	429,367,950	51,202,520	831,010	12,626,360	494,027,840	16.9791	591,165,960	83.57%
2016	2017	444,824,760	51,074,430	795,420	12,251,880	508,946,490	15.8215	634,050,220	80.27%
2017	2018	470,165,800	51,766,210	817,790	12,972,020	535,721,820	15.1746	683,000,240	78.44%
2018	2019	503,477,610	53,456,860	707,960	13,749,000	571,391,430	14.9025	722,186,870	79.12%
2019	2020	534,781,150	55,499,230	828,050	14,150,420	605,258,850	16.8238	787,137,440	76.89%
2020	2021	562,563,170	58,179,770	843,750	14,896,210	636,482,900	16.5476	838,198,290	75.93%
2021	2022	589,237,040	60,710,000	852,840	16,728,530	667,528,410	15.9886	875,290,290	76.26%
2022	2023	627,499,920	62,256,160	880,950	16,691,080	707,328,110	15.7752	922,269,888	76.69%
2023	2024	679,099,435	63,841,698	909,987	22,273,590	766,124,710	15.7698	1,025,340,830	74.72%
2024	2025	726,688,860	72,637,650	875,170	21,900,630	822,102,310	15.6443	1,110,145,970	74.05%

Note: Under Michigan law, the revenue base is referred to as “Taxable Value.” This amount represents Assessed value (50% of true cash value), limited for each property by the lower of 5.00% or inflation.

Taxes levied in a particular “tax year” become revenue of the subsequent fiscal year.

Source: Oakland County Equalization

City of Berkley

Direct and Overlapping Property Tax Rates

Last Ten Tax Years

Fiscal Year	City Operating	Millage Rates – City of Berkley						Downtown			Overlapping Taxes Berkley Schools	
		Public Safety	Sanitation	Community Promotions	Public Safety Pension	City Debt	Infrastructure	Total Direct Taxes	Development Authority	Homestead	Homestead	Non-Homestead
2016	9.1456	1.8592	1.8592	0.1012	2.4290	1.5849	-	16.9791	1.9217	7.7269	7.7269	25.7269
2017	8.9818	1.8259	1.8259	0.0982	2.5445	0.5452	-	15.8215	1.9217	7.7148	7.7148	25.7148
2018	8.7590	1.7806	1.7806	0.0933	2.2684	0.4927	-	15.1746	1.9217	7.6993	7.6993	25.6993
2019	8.5697	1.7421	1.7421	0.0875	2.2684	0.4927	-	14.9025	1.9084	7.6843	7.6843	25.3465
2020	8.4034	1.7083	1.7083	0.0826	2.4975	0.4625	1.9612	16.8238	1.8776	6.6517	6.6517	24.0366
2021	8.2436	1.6758	1.6758	0.0785	2.5000	0.4500	1.9239	16.5476	1.8676	6.1038	6.1038	24.1038
2022	8.0696	1.6404	1.6404	0.0749	2.6800	-	1.8833	15.9886	1.8225	6.0524	6.0524	24.0524
2023	7.9299	1.6120	1.6120	0.0706	2.7000	-	1.8507	15.7752	1.8184	6.0090	6.0090	24.0090
2024	7.9299	1.6120	1.6120	0.0652	2.7000	-	1.8507	15.7698	1.8184	6.0098	6.0098	24.0098
2025	7.8561	1.5970	1.5970	0.0608	2.7000	-	1.8334	15.6443	1.8184	8.2356	8.2356	26.2356

Note: Michigan law restricts the maximum millage that may be levied by the City without a vote of our residents, as follows:

General operating	7.8561
Public safety	1.5970
Sanitation	1.5970
Community promotions	0.0608

The public safety pension and debt millages noted in the table above are limited by law to the millage required to cover estimated eligible expenditures.

Source: Oakland County Equalization – Apportionment Reports
City of Berkley Treasury Department

City of Berkley

Direct and Overlapping Property Tax Rates, Continued

Last Ten Tax Years

Overlapping Taxes				Millage Rates – City of Berkley										
Royal Oak Schools				Oakland County										
Fiscal Year	Homestead	Non-Homestead	Oakland County	Oakland Intermediate Schools	Oakland Community College	Oakland Public Transportation Authority	County Parks & Rec	State Education	HCMA	Zoo Authority	Art Institute			
2016	7.3842	22.7466	4.3310	3.3633	1.5819	0.9998	0.2410	6.0000	0.2146	0.0998	0.1996			
2017	7.2911	22.5797	4.0900	3.3633	1.5819	0.9998	0.2392	6.0000	0.2146	0.0998	0.1981			
2018	6.6965	22.2263	4.0400	3.1113	1.5555	0.9863	0.2368	6.0000	0.2140	0.0998	0.1961			
2019	6.6245	22.2160	4.0400	3.0863	1.5431	1.0000	0.2349	6.0000	0.2129	0.0982	0.1945			
2020	6.0511	24.0511	4.0400	3.0605	1.5303	0.9927	0.2329	6.0000	0.2117	0.0973	0.1929			
2021	6.2372	28.5804	4.0200	3.0362	1.5184	0.9851	0.3500	6.0000	0.2104	0.0965	0.1913			
2022	5.3966	21.5366	4.0132	3.0110	1.5057	0.9765	0.3470	6.0000	0.2089	0.0965	0.1897			
2023	3.9331	21.9331	0.3431	2.9777	1.4891	0.9500	0.3431	6.0000	0.2070	0.0945	0.1945			
2024	4.3109	22.3109	3.9686	3.1658	1.4891	0.9500	0.3431	6.0000	0.2070	0.0945	0.1945			
2025	4.3045	22.3045	3.9539	3.1541	1.4836	0.9464	0.6500	6.0000	0.2062	0.0941	0.1937			

Note: Michigan law restricts the maximum millage that may be levied by the City without a vote of our residents, as follows:

General operating	7.8561
Public safety	1.5970
Sanitation	1.5970
Community promotions	0.0608

The public safety pension and debt millages noted in the table above are limited by law to the millage required to cover estimated eligible expenditures.

Source: Oakland County Equalization – Apportionment Reports
City of Berkley Treasury Department

City of Berkeley

Principal Property Tax Payers

Current Year and Ten Years Prior

Taxpayer		2025 Taxable		% of		2016 Taxable		% of		2016
		Value	Total	Value	Total	Value	Total	Value	Total	Rank
1	Consumers Energy	\$ 10,391,600	1.26%	\$ 3,073,230	0.65%					3
2	DTE Electric	5,491,170	0.67%	2,481,100	0.52%					2
3	DHS Management	3,480,710	0.42%	2,803,930	0.59%					1
4	Woodward Berkley LLC	2,422,330	0.29%	-	0.00%					N/A
5	814 Berkley LLC	2,288,070	0.28%	-	0.00%					N/A
6	Anusbigian LLC	1,649,660	0.20%	1,242,830	0.26%					9
7	Essco of Berkley LLC	1,627,170	0.20%	1,399,670	0.30%					6
8	Capital Development Corp	1,226,250	0.15%	983,370	0.21%					7
9	Monarch Acquisition LLC	1,225,790	0.15%	-	0.00%					N/A
10	2200 Berkley LLC	1,207,780	0.15%	-	0.00%					N/A
	SD Investments	-	0.00%	879,730	0.19%					10
	Northwood Medical Limited Partners	-	0.00%	1,703,320	0.36%					4
	Berkley Twelve Associates II	-	0.00%	1,223,330	0.26%					8
	Dynex Commercial Services	-	0.00%	1,513,640	0.32%					5
	Total taxable value	\$ 31,010,530	3.77%	\$ 17,304,150	3.65%					

Source: Oakland County Equalization Department
City of Berkeley Treasury Department

City of Berkley

Property Tax Levies and Collections

Last Ten Fiscal Years

Tax Year	Fiscal Year Ended June 30	Total Levy	Current Collections (1)	Percent Collected	Delinquent Collections (2)	Total Tax Collections	Percent of Levy Collected
2015	2016	\$ 9,279,449	\$ 9,265,679	99.85%	\$ 9,786	\$ 9,275,465	99.96%
2016	2017	8,962,059	8,950,100	99.87%	11,959	8,962,059	100.00%
2017	2018	9,042,743	9,033,469	99.90%	9,274	9,042,743	100.00%
2018	2019	9,138,215	9,122,750	99.83%	15,465	9,138,215	100.00%
2019	2020	10,340,646	10,318,128	99.78%	22,518	10,340,646	100.00%
2020	2021	11,010,588	10,773,161	97.84%	237,427	11,010,588	100.00%
2021	2022	12,133,120	11,828,625	97.49%	296,941	12,125,566	99.94%
2022	2023	12,308,913	12,025,045	97.69%	283,868	12,308,913	100.00%
2023	2024	13,265,264	12,889,934	97.17%	375,330	13,265,264	100.00%
2024	2025	12,875,469	12,644,686	98.21%	216,161	12,860,847	99.89%

Source: Oakland County Settlement Documents
City of Berkley Accounting Records

- (1) Represents collections through the final distribution of taxes, including delinquent real taxes purchased by the county.
(2) Represents all collections after the final distribution date, through the current date.

City of Berkeley

Ratios of Outstanding Debt

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
General obligation bonds	\$ 1,275,000	\$ 1,050,000	\$ 825,000	\$ 575,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Installment purchase agreements	-	-	-	-	-	-	-	-	-	-
Total governmental activities debt	1,275,000	1,050,000	825,000	575,000	300,000	-	-	-	-	-
Business-type activities:										
General obligation bonds	3,798,436	3,341,323	2,890,818	2,431,167	1,960,800	1,479,711	986,951	588,020	183,241	143,576
Total debt of the government	\$ 5,073,436	\$ 4,391,323	\$ 3,715,818	\$ 3,006,167	\$ 2,260,800	\$ 1,479,711	\$ 986,951	\$ 588,020	\$ 183,241	\$ 143,576
Total taxable value (1)	\$ 494,027,840	\$ 508,946,490	\$ 535,721,820	\$ 571,391,430	\$ 605,258,850	\$ 636,482,900	\$ 667,528,410	\$ 707,328,110	\$ 766,124,710	\$ 822,102,310
Ratio of total debt to personal income	1.03%	0.86%	0.69%	0.53%	0.37%	0.23%	0.15%	0.08%	0.02%	0.02%
Total population	15,135	15,272	15,239	15,269	15,513	15,194	15,238	14,928	14,858	15,196
Total debt per capita	\$ 335	\$ 288	\$ 244	\$ 197	\$ 146	\$ 97	\$ 65	\$ 39	\$ 12	\$ 9

(1) Personal income is not available

Source: Population information obtained from U.S. Census Bureau
Taxable value obtained from Oakland County Equalization

City of Berkeley

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General			Total General			Debt as a			Debt Per Capita
	UTGO City General Obligation Bonds	Obligation Bonds Issued by County on Behalf of the City	Total General Obligation Debt	Taxable Values	Bonded Debt as a Percentage of Taxable Value	Debt as a Percentage of Taxable Value	Population			
2016	\$ 1,275,000	\$ 3,798,436	\$ 5,073,436	\$ 494,027,840	0.26%	1.03%	15,135	\$ 335		
2017	1,050,000	3,341,323	4,391,323	508,946,490	0.21%	0.86%	15,272	288		
2018	825,000	2,890,818	3,715,818	535,721,820	0.15%	0.69%	15,239	244		
2019	575,000	2,431,167	3,006,167	571,391,430	0.10%	0.53%	15,269	197		
2020	300,000	1,960,800	2,260,800	605,258,850	0.05%	0.37%	15,513	146		
2021	-	1,479,711	1,479,711	636,482,900	0.00%	0.23%	15,194	97		
2022	-	986,951	986,951	667,528,410	0.00%	0.15%	15,238	65		
2023	-	587,381	587,381	707,328,110	0.00%	0.08%	14,928	39		
2024	-	183,241	183,241	766,329,150	0.00%	0.02%	14,858	12		
2025	-	143,576	143,576	822,102,310	0.00%	0.02%	15,196	9		

Source: SEMCOG
Tax Value – Oakland County Equalization

City of Berkley

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Overlapping debt:			
Berkley School District	\$ 128,185,000	55.37%	\$ 70,976,035
Royal Oak School District	20,950,000	0.44%	92,180
Oakland County	123,902,591	1.02%	1,263,806
Oakland County Intermediate School District	36,680,000	1.03%	377,804
Oakland County Community College	-	0.00%	-
Total overlapping debt			<u>72,709,825</u>
Direct city debt			<u>-</u>
Total Direct and Overlapping Debt			<u><u>\$ 72,709,825</u></u>

Source: Percentages obtained from Municipal Advisory Council of Michigan

The percentage of overlapping bonded debt applicable to each governmental unit is estimated using the taxable valuation of assessed property. Applicable percentages were estimated by determining the portion of each governmental unit's taxable property located within the boundaries of the City of Berkley and dividing it by that governmental unit's total taxable value.

City of Berkley

Legal Debt Margin

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Calculation of debt limit:										
State equalized valuation (SEV)	\$ 591,165,960	\$ 634,050,220	\$ 683,000,240	\$ 772,186,870	\$ 787,137,440	\$ 838,198,290	\$ 875,290,290	\$ 922,269,888	\$ 1,025,340,830	\$ 1,110,145,970
Debt limit (10% of SEV)	59,116,596	63,405,022	68,300,024	77,218,687	78,713,744	83,819,829	87,529,029	92,226,989	102,534,083	111,014,597
Calculation of debt subject to limit:										
Total debt (1)	5,073,436	4,391,323	3,715,818	3,006,167	2,260,800	1,479,711	986,953	587,381	183,241	143,576
Less: debt not subject to limit	-	-	-	-	-	-	-	-	-	-
State qualified debt issuance	-	-	-	-	-	-	-	-	-	-
Net debt subject to limit	5,073,436	4,391,323	3,715,818	3,006,167	2,260,800	1,479,711	986,953	587,381	183,241	143,576
Net debt margin	\$ 54,043,160	\$ 59,013,699	\$ 64,584,206	\$ 74,212,520	\$ 76,452,944	\$ 82,340,118	\$ 86,542,076	\$ 91,639,608	\$ 102,350,842	\$ 110,871,021

Net debt subject to limit as % of debt limit

8.58%

6.93%

5.44%

3.89%

2.87%

1.77%

1.13%

0.64%

0.18%

0.13%

Source: Oakland County Equalization City annual financial statements

(1) All debt including PA 99 installment debt

City of Berkley

Legal Debt Margin PA 99 Debt Only

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Calculation of debt limit:										
Taxable value (TV)	\$ 494,027,840	\$ 508,946,490	\$ 535,721,820	\$ 571,391,430	\$ 605,258,850	\$ 636,482,900	\$ 667,528,410	\$ 707,328,110	\$ 766,124,710	\$ 822,102,310
Debt limit (1.25% of TV)	6,175,348	6,361,831	6,696,523	7,142,393	7,565,736	7,956,036	8,344,105	8,841,601	9,576,559	10,276,279
Calculation of debt subject to limit:										
Total debt	-	-	-	-	-	-	-	-	-	-
Less: debt not subject to limit	-	-	-	-	-	-	-	-	-	-
State qualified debt issuance	-	-	-	-	-	-	-	-	-	-
Net debt subject to limit	-	-	-	-	-	-	-	-	-	-
Net debt margin	\$ 6,175,348	\$ 6,361,831	\$ 6,696,523	\$ 7,142,393	\$ 7,565,736	\$ 7,956,036	\$ 8,344,105	\$ 8,841,601	\$ 9,576,559	\$ 10,276,279
Net debt subject to limit as % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: City annual financial statements

City of Berkley

Pledged-Revenue Coverage

Last Ten Fiscal Years

Water and Sewer Debt Service													
Fiscal Year (1)	Water and Sewer Fund Operating		Less: Operating Expenses	Net Revenue	Principal	Interest	Total	Coverage					
	Revenue (2)												
2015	\$	5,816,011	\$	4,752,286	\$	1,063,725	\$	413,008	\$	125,137	\$	538,145	1.98%
2016		6,197,517		5,099,352		1,098,165		424,983		90,968		515,951	2.13%
2017		6,429,612		5,493,331		936,281		439,794		92,664		532,458	1.76%
2018		6,196,595		6,337,214		(140,619)		450,505		79,271		529,776	-0.27%
2019		6,170,042		5,485,593		684,449		459,651		69,706		529,357	1.29%
2020		6,915,755		5,888,960		1,026,795		470,368		55,869		526,237	1.95%
2021		7,146,772		5,658,086		1,488,686		481,089		47,303		528,392	2.82%
2022		7,333,257		6,233,151		1,100,106		492,760		35,709		528,469	2.08%
2023		6,722,000		6,493,293		228,707		398,933		23,883		422,816	0.54%
2024		8,464,576		5,830,101		2,634,475		404,778		4,028		408,806	6.44%
2025		8,939,382		7,109,400		1,829,982		39,665		4,026		43,691	41.88%

Source: City of Berkley finance department

(1) Debt starts in fiscal year 2004

(2) Interest income is not included in operating revenue

City of Berkley

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year Ending	Population	Median Household Income	Per Capita Personal Income	Unemployment Rate
2016	15,135	*	*	4.70%
2017	15,727	*	*	4.40%
2018	15,239	\$ 74,172	\$ 38,667	2.90%
2019	15,269	77,772	40,009	3.70%
2020	15,513	82,095	38,667	14.90%
2021	15,194	74,172	38,667	3.60%
2022	15,238	93,038	47,840	2.10%
2023	14,928	96,993	51,070	2.80%
2024	14,858	108,125	58,286	2.60%
2025	15,196	113,103	59,854	3.00%

Sources: Census
Homefacts.com
City-data.com
Areavibes.com
World Population Review
Incomebyzipcode.com

* Information not available

City of Berkley

Principal Employers

Current Year and Ten Years Prior

Employer	Year Ended June 30, 2025			Year Ended June 30, 2015		
	Employees	Rank	Percentage of Total (1)	Employees	Rank	Percentage of Total
Berkley School District	567	1	-	605	1	17.51%
Westborn Market	213	2	-	115	2	3.33%
Crispelli's	75	3	-	81	4	2.34%
City of Berkley	80	4	-	66	6	1.91%
Green Lantern	63	5	-	-	-	-
Vinsetta Garage	75	6	-	110	3	3.18%
SHW Group (Stantec)	65	7	-	80	5	2.32%
24 Seconds	30	8	-	-	-	-
Durst Lumber	20	9	-	25	10	0.72%
The Wedding Shoppe	17	10	-	-	-	-
The Doll Hospital & Toy Soldier Shop	-	-	-	31	7	0.90%
O'Mara's Restaurant	-	-	-	30	8	0.87%
Sila's Pizzeria	-	-	-	30	9	0.87%
Total	<u>1,205</u>			<u>1,173</u>		

(1) Total number of all employees not available

Source: Berkley Finance Department
Southeast Michigan Council of Governments
(U.S. Census Bureau – Community Data)

City of Berkley

Full-time Equivalent City Government Employees

Last Ten Fiscal Years

Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Manager	2.60	3.00	2.00	2.00	2.00	2.00	4.00	3.00	2.00	2.00
Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology	0.75	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
City Clerk/Elections	1.60	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Treasury	1.05	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00
Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
HR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Finance	1.15	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00
Public safety	34.00	34.00	35.00	40.00	40.00	40.00	40.00	39.00	39.00	37.00
Building	0.95	2.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Public works (1)	5.73	12.00	12.00	8.00	8.00	8.00	8.00	8.00	6.00	9.00
Public works garage	0.60	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Solid waste	2.21	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water and sewer	9.76	1.00	1.00	5.00	5.00	5.00	5.00	7.00	6.00	7.00
Parks and recreation	4.05	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	4.00
Arena	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library	2.95	4.00	3.00	2.00	2.00	3.00	3.00	2.00	2.00	2.00
Total	69.35	70.00	71.00	75.00	75.00	76.00	78.00	80.00	78.00	80.00

Source: City of Berkley finance department budget record

(1) Public works includes major and local streets

City of Berkley

Operating Indicators

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government:										
Registered voters	12,527	12,719	12,353	12,774	13,182	13,268	13,259	12,918	12,677	12,316
Voters at polls	1,664	7,383	2,318	6,598	3,555	2,441	1,850	3,018	2,023	5,827
Absentee ballots	833	2,292	748	2,254	4,576	5,626	1,844	2,887	2,212	4,876
Percent voting	19.93%	76.07%	24.82%	69.30%	61.68%	60.80%	27.86%	45.71%	33.41%	86.90%
Public safety:										
Responses to calls for service	16,308	15,654	17,029	16,992	15,982	11,275	12,757	12,836	12,631	11,845
Motor vehicle accidents	360	394	377	370	385	233	292	28	294	299
Assaults	45	43	45	36	29	36	49	47	38	28
Burglary	37	12	14	10	4	3	9	6	4	9
Property damage	25	27	45	17	43	17	10	14	13	9
Number of arrests	1,295	1,199	1,120	978	498	450	655	753	699	715
Fire:										
Fire incidents (1)	120	186	154	180	157	167	260	38	221	135
Fire inspections conducted	157	406	233	423	484	576	784	646	551	363
Medical emergencies	849	838	842	879	912	850	929	875	841	754
Parks and recreation:										
Youth classes	94	88	85	95	24	52	68	70	48	71
Adult classes	79	78	82	120	24	53	56	57	64	116
Adult leagues	5	4	4	4	1	3	3	3	7	7
Summerday camp participants	305	347	389	427	-	146	300	329	106	176
Senior citizens programs	27	24	28	45	10	10	42	45	63	77
Ice arena:										
Number of skaters enrolled	130	-	-	-	-	-	-	-	-	-
Hours of ice time sold	1,500	-	-	-	-	-	-	-	-	-
Public works										
Water purchased from SOCWA	51,593,000	54,613,400	51,661,800	54,203,700	47,761,000	47,488,300	48,486,404	48,458,331	45,574,744	44,909,220
Water sold to customers	46,216,000	47,797,400	47,124,100	44,495,600	42,367,500	44,670,200	41,913,600	42,310,850	41,398,700	40,887,712
Number of meters	6,832	6,835	6,871	6,873	6,871	6,887	6,896	6,904	6,905	6,908

City of Berkeley

Operating Indicators, Continued

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Library:										
Items circulated	146,573	147,623	150,004	157,256	136,610	132,093	185,403	201,373	211,759	214,606
Circulation per capita	10	10	10	11	9	9	12	13	14	14
Reference and patron assistance	14,351	13,769	12,839	12,710	8,174	10,500	5,106	8,638	8,130	8,408
Electronic access	13,290	13,537	15,885	19,625	27,191	35,043	30,540	35,242	44,876	46,165
Registered borrowers	7,826	7,454	7,396	6,368	6,475	6,541	6,178	5,820	5,942	6,355
Materials borrowed – non-residents	41,478	42,206	41,565	46,029	37,804	21,250	54,606	58,756	58,177	59,589
Materials borrowed – Berkeley residents	19,038	17,687	19,745	19,471	11,115	11,340	9,351	14,534	16,649	16,125
Number of participants in activities	4,260	5,507	5,942	5,959	4,425	2,546	2,836	3,677	4,155	5,754
Public internet sessions	31,264	19,763	16,906	16,108	11,573	47	6,018	8,357	8,686	8,831
Books borrowed	99,178	99,499	96,383	89,209	70,692	53,907	124,317	136,741	137,043	133,656
Audio/Video/CDs borrowed	40,902	39,428	36,219	29,439	21,576	9,645	39,842	28,576	29,840	34,785
Library visits*	-	118,263	116,217	111,901	75,323	2,947	65,247	83,522	89,944	94,857
Treasury:										
Summer tax bills processed	3,495	3,423	3,360	3,360	3,355	3,378	3,378	3,374	3,274	3,262

*Category initiated FYE 2017

(1) Fire incidents includes open burns and downed wires

City of Berkeley

Capital Asset Statistics

Last Ten Fiscal Years

Function/program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government:										
Square footage of buildings:										
City Hall	17,481	17,481	17,481	17,481	17,481	17,481	17,481	17,481	17,481	17,481
Library	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Parks and recreation	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200
Ice arena	34,200	34,200	34,200	34,200	-	-	-	-	-	-
Public safety	12,000	12,000	12,000	12,000	12,600	12,600	12,600	12,600	12,600	12,600
Public works	2,475	2,475	2,475	2,475	2,475	2,475	2,475	26,146	26,146	26,146
Public safety:										
Fire vehicles	2	2	2	2	2	3	3	3	3	3
Police vehicles	15	15	16	16	17	17	22	22	26	20
Stations	1	1	1	1	1	1	1	1	1	1
Public works:										
Major streets (miles)	16	16	16	16	16	16	18	18	18	18
Local streets (miles)	36	36	36	36	36	36	36	36	36	36
Street lights	720	720	720	720	720	720	723	723	723	723
Vehicles in City fleet	40	40	40	40	40	40	40	48	50	43
Parks and Recreation:										
Parks	9	9	9	9	9	9	9	9	9	9
Park land (acres)	42	42	42	42	42	42	42	42	42	42
Baseball fields	8	8	8	8	8	8	8	8	8	7
Ice arena	1	1	1	1	-	-	-	-	-	-
Historical museum	1	1	1	1	1	1	1	1	1	1
Tennis courts	-	-	-	-	10	10	10	10	10	10
Water and sewer										
Water mains (miles)	53	53	53	53	53	53	57	57	57	57
Sanitary sewers (miles)	56	69	69	69	69	69	71	71	71	71
Fire hydrants	500	500	500	500	500	500	522	522	522	522

Source: Berkeley Building Department – Square Footage
 Berkeley Public Safety – Capital Asset Information
 Berkeley Public Works – Capital Asset Information including water/sewer
 Berkeley Parks and Recreation – Program Information
 Berkeley Finance Department Fleet Information

City Council

City of Berkley, Michigan

November 17, 2025

City Council
City of Berkley, Michigan
November 17, 2025

◆ Introduction

- AHP Representatives

Greg Soule, Partner

Justin Comis, In-Charge Senior Accountant

◆ Financial Highlights

◆ City Council Letter

- Services Provided and in Process
- Results of our Audit of the Financial Statements
- Required Communications with City Council

◆ Other Questions or Comments

November 17, 2025

City Council
City of Berkley

We are pleased to submit this report, which summarizes the results of our audit and other matters that we believe would be of interest to you.

Services Provided and in Process

In accordance with our engagement letter, AHP provided the following services:

Audit Services:

- Annual Financial Statement Audit – Completed
- Annual Single Audit – In Process

Nonaudit Services:

- Assistance with drafting the financial statements – Completed
- Preparation of the State of Michigan Auditing Procedures Report – Completed

We have reviewed the services provided and confirm that we are independent of the City of Berkley (City).

Results of the Audit

The audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, and included such tests of the accounting records and such other auditing procedures as we considered necessary for the purpose of expressing an opinion on the financial statements.

The following summarizes various matters of interest noted during our audit:

Significant Risks

As noted in our scope letter dated September 10, 2025, we identified certain areas as having significant risks related to the potential of a material misstatement. We audited each of those significant risks with audit procedures designed to mitigate those risks. Based on our procedures performed, we noted no matters that need to be communicated to you.

Uniform Grant Guidance

As part of our Uniform Grant Guidance risk assessment procedures, we determine which Federal programs are to be audited as major programs. In doing so, we utilize the OMB Compliance Supplement; the 2025 OMB Compliance Supplement has not been finalized at this time and therefore we are still in process of determining major programs for the current fiscal year. All major programs identified will be audited in accordance with the Uniform Grant Guidance.

Cybersecurity and Information Technology Controls

Cyberattacks are on the rise across the globe, and the cost of these attacks is ever increasing. Because of these attacks, entities stand to lose their reputation, the ability to operate efficiently, and proprietary information or assets. Entities may also be subject to financial and legal liabilities. Managing this issue is especially challenging because even an entity with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner. We believe management should continue to monitor and evaluate this risk, which is a critical best practice. Additionally, periodic assessments of the system in order to verify that the control environment is functioning as designed are key parts of measuring associated business risk. We encourage those charged with governance to work with management on this very important topic. If we can be of assistance in the process, we would be happy to do so.

Adopted Accounting Standards

GASB Statement No. 101, Compensated Absences

This standard updates previously existing guidance for recognizing and measuring compensated absences. It requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Liabilities for certain types of compensated absences—including parental leave, military leave, and jury duty leave—will not be recognized until the leave commences. Generally, the liability will be measured using an employee's pay rate as of the date of the financial statements. For governmental funds, expenditures will be recognized for the amount that normally would be liquidated with expendable available financial resources.

- Leave is attributable to services already rendered when an employee has performed the services required to earn the leave.
- Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.
- In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences.

Effect on the City: Implementation of the standard resulted in a significant increase in the City's recorded compensated absence liability balances as of June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*

This statements affects governmental entities when circumstances make a government vulnerable to a heightened possibility of loss or harm.

This statements requires governments to disclose essential information about risk related to vulnerabilities due to certain concentrations or constraints. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

A concentration is a lack of diversity related to an aspect of a significant inflow or outflow of resources and a constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

Disclosures should include a description of the known concentration or constraint; events associated with the concentration or constraint that could cause substantial impact if the event has occurred; and actions taken by the government to mitigate the risk.

Effect on the City: Implementation of the standard did not result in any additional footnote disclosures within the City's financial statements.

Future Accounting Standards

Below is a selection of recent GASB standards that may apply to future periods.

GASB Statement No. 103, *Financial Reporting Model Improvements*

This GASB statement improves and clarifies certain information for several areas as listed below and is effective for fiscal years beginning after June 15, 2025.

- Management's discussion and analysis
- Unusual or infrequent items
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position
- Major component unit information
- Budgetary comparison information

Effect on the City: This will affect the City's financial statements in some areas, but the degree of change is not known at this time.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This GASB statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements—And Management's Discussions and Analysis—For State and Local Governments*.

Assets recognized by GASB Statement Nos. 87 *Leases*, 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and 96 *Subscription-Based Information Technology Arrangements* and other intangible assets should be disclosed separately by major class of underlying asset in the capital assets note disclosures. This statement also requires additional disclosures for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025.

Effect on the City: This could affect the City's footnote disclosures, but the degree of change is not known at this time.

Required Communications with City Council

This section discusses our responsibilities under AICPA Professional Standards Section 260, *The Auditor's Communication with Those Charged with Governance*. The following excerpts from that standard describe the specific matters required to be communicated to you and our responses thereto:

Our Responsibility under U.S. Generally Accepted Auditing Standards

The auditors' standard report emphasizes that an audit conducted in accordance with auditing standards generally accepted in the United States of America *Government Auditing Standards* is designed to provide reasonable, but not absolute, assurance that the financial statements are free of material misstatement and in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our report dated November 12, 2025 follows this format. Because of the concept of reasonable assurance, and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

Our responsibility, as described by our professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. GAAP. Our audit does not relieve you or management of your responsibilities.

As part of the audit, we considered the internal control of the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning internal control.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope previously communicated to you in our scope letter dated September 10, 2025. No matters came to our attention during our audit that resulted in a change to our timing or scope of our procedures.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. New accounting policies adopted during the year related to Compensated Absences upon the adoption of GASB 101. The

application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Useful lives of fixed assets
- Estimate of net pension liabilities
- Estimate of other post-employment benefit liabilities (OPEB)

For each of the estimates listed above, we evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

- Deposits and investments
- Long-term debt
- Capital assets
- Pension and other post-employment benefit disclosures

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We proposed several journal entries related to capital assets, pension/OPEB, and other accounts. We also noted several uncorrected adjustments that management has determined are immaterial to the financial statements as summarized below:

- Unadjusted opening balances of business-type activities compensated absences by approximately \$29,500 as of July 1, 2024 due to adoption of GASB 101.
- Understatement of sidewalk special assessment revenue recognized in the current year resulting in understated revenues and deferred inflows of resources of approximately \$59,000.
- Unrecorded lease receivable and related deferred inflows of resources associated with the Community Field #1 lease between the City, Berkley School District, and Berkley Dads' Club. These two amounts essentially offset with a minimal impact to fund net position.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management's representation letter dated November 12, 2025. A copy is attached for your reference.

Management's Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the management's discussion and analysis, pension and OPEB schedules, and major fund budgetary comparison schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Supplementary Information

With respect to the other supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. GAAP, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical section with the Annual Comprehensive Financial Report, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Communication of Fees for Nonaudit Services

As previously described in this letter, we performed certain nonaudit services at the request of management and documented in an engagement letter. Fees for these services did not exceed those noted in our engagement letter.

Management Letter

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025, 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.

* * *

This report is intended solely for the information and use of the City Council and management of the City of Berkley and is not intended to be, and should not be, used by anyone other than these specified parties.

We will be pleased to respond to any comments or questions you may have concerning this letter, our management letter, or any other aspects of our services to the City of Berkley.

It has been a pleasure to serve the City of Berkley during 2025. We would like to express our appreciation for the cooperation and courtesy extended to us by management and employees of the City and look forward to continuing our association in the future.

Sincerely,

Andrews Hooper Pavlik PLC



CITY OF BERKLEY

OFFICE OF THE CITY MANAGER

3338 COOLIDGE HWY, BERKLEY, MICHIGAN 48072

November 12, 2025

Andrews Hooper Pavlik PLC
43252 Woodward Ave., Suite 150
Bloomfield Hills, MI 48302

This representation letter is provided in connection with your audit of the financial statements of the City of Berkley (City), which comprise 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 as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 12, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 10, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions, including any side agreements.

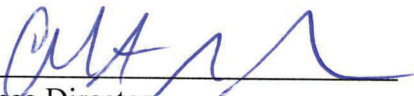
Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have appropriately disclosed all information related to leases in accordance with GASBS No. 87.
- 27) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB No. 91.
- 28) The City has no public-private and public-public partnerships and availability payment arrangements in accordance with GASBS No. 94.
- 29) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 30) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
- 31) There are no violations or possible violations laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 32) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 33) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 35) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 36) The financial statements include all fiduciary activities required by GASB No. 84, as amended.
- 37) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 38) The City does not have any subscription-based IT arrangements in accordance with GASB No. 96.
- 39) All funds that meet the quantitative criteria in GASB Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 40) Components of net position (net investment in capital assets; restricted; and unrestricted) and classification of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 41) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 42) Provisions for uncollectible receivables have been properly identified and recorded.
- 43) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 44) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 45) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 46) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 47) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

- 48) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 49) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classification for financial reporting purposes.
- 50) With respect to defined benefit pension plans and other post-employment benefit plans (OPEB), all participant and related service and demographic data have been properly reported to MERS and the actuary for their use in determining actuarial valuations and the net pension obligation. We believe the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 51) Tax abatement agreements have been properly disclosed in the notes to the financial statements.
- 52) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 53) With respect to the other supplementary information as identified in the table of contents within the annual comprehensive financial report (combining nonmajor governmental fund financial statements, combining proprietary fund financial statements, and combining fiduciary fund financial statements):
- a) We acknowledge our responsibility for presenting the other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the other supplementary information are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 54) With respect to the introductory section and statistical section included in the annual comprehensive financial report (other information):
- a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.

- b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

Signed: 
Title: Finance Director

Signed: 
Title: Deputy Finance Director

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and City Council
City of Berkley
Oakland County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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 (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Berkley's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Berkley's response to the finding identified in our audit and described in the accompanying schedule. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Andrews Hooper Pavlik PLC

Bloomfield Hills, Michigan
November 12, 2025

City of Berkley
Schedule of Findings

Finding 2025-001

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 that while the City implemented a bank reconciliation review and approval process during the year, there was no sign-off indication of who prepared, when the bank reconciliation was prepared, or when the bank reconciliation was reviewed in accordance with City policy.

Cause: City policy is not being followed.

Effect: Inability to discern how timely bank reconciliations were prepared and reviewed following month-end and make informed financial decisions.

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 ensuring City policy is followed by the reviewer dating the reconciliation along with their signature upon completion of review.

Views of Responsible Officials and Planned Corrective Actions:

The City updated and changed its bank reconciliation policy during the fiscal year and implemented the new procedures in May of 2025. The dating of the bank reconciliations was part of the new policy. While the bank reconciliations were performed and properly reviewed, they were not dated in May of 2025 nor June of 2025. Management will ensure they are properly dated moving forward.

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to accepting the quarter ended September 30, 2025 budget-to-actual report.

Ayes:

Nays:

Absent:

Motion:



MEMORANDUM

To: Mayor Dean and City Council
From: Carl Johnson, Finance Director

Date: *November 17, 2025*
Subject: Revenue and Expenditure Report for the Quarter Ended September 30, 2025

Madam Mayor and Members of City Council,

Background

The City's charter requires that a report be prepared each quarter showing the relationship between the estimated and actual income and expenses to date.

Summary

The attached report for all funds of the City reflects the amended budget and actual expenditures to date as of November 7, 2025 for the quarter ended September 30, 2025. Several of the fringe benefit accounts such as self-insurance costs and pension contributions have not been allocated as the methodology is being changed for the current fiscal year. All allocations will be up-to-date for the second quarter. Through September 30, 2025 the departments should be at approximately 25% of the amended budget with the following items of note:

General Fund

Revenue

- Overall revenues are at 67% with actual revenue totaling \$10,859,300 compared to the amended budget of \$16,105,321.
- Property tax revenue totals \$10,141,261, representing 96% of the annual budget, as the majority of property tax billings are due during the first quarter. Property tax is also the primary reason overall revenues are at 69%.
- State revenue is at 0% primarily due to revenue sharing payments budgeted at \$1,917,212 are received every other month and the only payment received during the quarter was in August 2025 but the accounting rules required that payment be recorded in FY 2025.

Expenditures

- Overall, expenditures total \$3,241,233 which represents 20% of the amended budget of \$16,528,021. In general, all departments are running on track with their amended budget with some running slightly above due to the seasonality of their expenditures or the timing of capital related items.

Major and Local Streets and Infrastructure Funds

Overall, the expenditures are significantly less than budget due to the timing of the annual paving and lead line replacement projects. Most of the budgeted capital projects in these funds will begin in spring, 2026.

Solid Waste, Recreation Revolving, Senior Activities, CDBG, OPIOID, Parking, Sidewalks, Public Improvement, Comm #1 and DDA Funds

Overall the revenues and expenditures are within budgeted amounts with no significant items of note.

Water and Sewer Fund

Overall, revenues are running slightly less than the amended budget at approximately 22% of the amended budget of \$10,426,661. Expenditures are running less than budget at approximately 16% of the amended budget of \$9,583,661 primarily due to the timing of capital projects (similar to the Streets and Infrastructure Funds).

Recommendation

Accept the quarter ended September 30, 2025 budget to actual report.

G/L NUMBER	DESCRIPTION	2025-26		YTD BALANCE 09/30/2025	% BDTG USED
		ORIGINAL BUDGET	AMENDED BUDGET		
2025-26					
06/30/2025					
END BALANCE					
NORMAL (ABNORMAL)					
2025-26					
ORIGINAL					
BUDGET					
2025-26					
AMENDED BUDGET					
NORMAL (ABNORMAL)					
YTD BALANCE					
09/30/2025					
% BDTG USED					
2025-26					
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NORMAL (ABNORMAL)					
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PERIOD ENDING 09/30/2025

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL (ABNORMAL)	NORMAL (ABNORMAL)			NORMAL (ABNORMAL)	ABNORMAL	
Fund 101 - GENERAL FUND								
Revenues								
101-001-675-103	PUBLIC SAFETY DONATIONS	100.00		0.00	0.00		0.00	0.00
101-001-675-104	GOLF OUTING DONATIONS	59.61		0.00	0.00		0.00	0.00
101-001-675-201	ENVIRONMENTAL COMMITTEE FUNDS	991.20		0.00	0.00		0.00	0.00
101-001-675-202	TREE BOARD FUNDS	591.41		0.00	0.00		0.00	0.00
101-001-675-738	LIBRARY CONTRIBUTIONS	7,258.50		7,000.00	7,000.00		5,298.34	75.69
101-001-675-739	LIBRARY BOOK CONTRIBUTIONS	5,732.99		3,000.00	3,000.00		1,435.00	47.83
101-001-675-740	LIBRARY CAPITAL CONTRIBUTIONS	6,376.00		6,000.00	6,000.00		0.00	0.00
CONTRIBUTION/DONATIONS		21,109.71		16,000.00	16,000.00		6,733.34	42.08
OTHER FINANCING SOURCES								
101-001-699-275	TRANSFER IN - CDBG FUND	10,623.64		0.00	0.00		0.00	0.00
OTHER FINANCING SOURCES		10,623.64		0.00	0.00		0.00	0.00
Total Dept 001 - REVENUES		18,204,442.31		16,105,321.00	16,105,321.00		10,859,300.18	67.43
TOTAL REVENUES		18,204,442.31		16,105,321.00	16,105,321.00		10,859,300.18	67.43
Expenditures								
Dept 101 - CITY COUNCIL								
SALARIES AND FRINGE BENEFITS								
101-101-703-002	MAYOR & CITY COUNCIL	5,172.00		6,200.00	6,200.00		1,208.00	19.48
101-101-715-000	FICA	395.69		475.00	475.00		92.40	19.45
101-101-725-000	WORKERS COMPENSATION	18.62		20.00	15.00		12.65	84.33
SALARIES AND FRINGE BENEFITS		5,586.31		6,695.00	6,690.00		1,313.05	19.63
MATERIALS AND SUPPLIES								
101-101-758-000	PROGRAM SUPPLIES	990.93		1,245.00	900.00		57.18	6.35
MATERIALS AND SUPPLIES		990.93		1,245.00	900.00		57.18	6.35
CONTRACTUAL SERVICES								
101-101-803-000	MEMBERSHIPS AND DUES	110.00		13,300.00	13,650.00		5,356.33	39.24
101-101-817-000	CONSULTANT	20,223.25		0.00	0.00		0.00	0.00
101-101-818-000	CONTRACTUAL SERVICES	0.00		2,000.00	2,000.00		0.00	0.00
101-101-864-000	MEETINGS & CONFERENCES	17,241.65		18,600.00	18,600.00		3,090.74	16.62
CONTRACTUAL SERVICES		37,574.90		33,900.00	34,250.00		8,447.07	24.66
Total Dept 101 - CITY COUNCIL		44,152.14		41,840.00	41,840.00		9,817.30	23.46
Dept 172 - CITY MANAGER								
SALARIES AND FRINGE BENEFITS								
101-172-704-000	FULL TIME EMPLOYEES	155,039.70		225,926.00	227,126.00		52,015.28	22.90
101-172-715-000	FICA	11,585.81		16,970.00	16,970.00		3,870.34	22.81
101-172-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00	(900.00)		(225.00)	25.00
101-172-718-172	ICMA	11,895.23		15,480.00	15,480.00		4,720.53	30.49
101-172-725-000	WORKERS COMPENSATION	335.97		681.00	231.00		228.14	98.76
SALARIES AND FRINGE BENEFITS		178,856.71		259,057.00	258,907.00		60,609.29	23.41

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
MATERIALS AND SUPPLIES							
101-172-728-000	OFFICE SUPPLIES	432.90	1,000.00	950.00	0.00	0.00	0.00
101-172-728-001	CITYWIDE SUPPLIES	0.00	6,500.00	6,500.00	1,980.08	30.46	
101-172-730-000	POSTAGE-PRINTING-MAILING	0.00	0.00	50.00	5.23	10.46	
101-172-732-000	OPERATING SUPPLIES	0.00	2,500.00	2,500.00	817.01	32.68	
101-172-758-000	PROGRAM SUPPLIES	404.15	400.00	400.00	319.70	79.93	
MATERIALS AND SUPPLIES		837.05	10,400.00	10,400.00	3,122.02	30.02	
CONTRACTUAL SERVICES							
101-172-803-000	MEMBERSHIPS AND DUES	4,436.25	3,810.00	3,960.00	1,344.00	33.94	
101-172-817-000	CONSULTANT	77,900.00	0.00	0.00	0.00	0.00	
101-172-818-000	CONTRACTUAL SERVICES	414.75	0.00	0.00	0.00	0.00	
101-172-835-000	MEDICAL EXPENSES	0.00	250.00	250.00	0.00	0.00	
101-172-864-000	MEETINGS & CONFERENCES	1,198.65	5,800.00	5,800.00	2,461.52	42.44	
CONTRACTUAL SERVICES		83,949.65	9,860.00	10,010.00	3,805.52	38.02	
UTILITIES							
101-172-853-000	TELEPHONE	1,784.98	0.00	0.00	0.00	0.00	
UTILITIES		1,784.98	0.00	0.00	0.00	0.00	
OTHER CHARGES							
101-172-932-100	COMMUNITY EVENTS	0.00	3,000.00	3,000.00	0.00	0.00	
101-172-958-000	TUITION REIMBURSEMENT	3,080.99	0.00	0.00	0.00	0.00	
101-172-960-000	PROFESSIONAL DEVELOPMENT	2,074.95	0.00	0.00	1,250.00	100.00	
OTHER CHARGES		5,155.94	3,000.00	3,000.00	1,250.00	41.67	
Total Dept 172 - CITY MANAGER		270,584.33	282,317.00	282,317.00	68,786.83	24.37	
Dept 191 - FINANCE							
SALARIES AND FRINGE BENEFITS							
101-191-704-000	FULL TIME EMPLOYEES	143,699.23	182,310.00	304,753.00	71,868.73	23.58	
101-191-707-000	PART TIME EMPLOYEES	117,419.91	120,943.00	0.00	0.00	0.00	
101-191-715-000	FICA	19,870.14	23,199.00	23,264.00	5,408.46	23.25	
101-191-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(1,500.00)	(375.00)	25.00	
101-191-725-000	WORKERS COMPENSATION	950.19	1,060.00	650.00	645.24	99.27	
SALARIES AND FRINGE BENEFITS		281,939.47	327,512.00	327,167.00	77,547.43	23.70	
MATERIALS AND SUPPLIES							
101-191-728-000	OFFICE SUPPLIES	3,044.22	1,000.00	1,000.00	34.76	3.48	
101-191-730-000	POSTAGE-PRINTING-MAILING	0.00	15,000.00	15,000.00	2,127.30	14.18	
101-191-732-000	OPERATING SUPPLIES	25.18	400.00	400.00	0.00	0.00	
MATERIALS AND SUPPLIES		3,069.40	16,400.00	16,400.00	2,162.06	13.18	
CONTRACTUAL SERVICES							
101-191-801-000	BANK CHARGES	5,100.66	6,500.00	6,500.00	0.19	0.00	
101-191-803-000	MEMBERSHIPS AND DUES	135.00	810.00	2,810.00	645.00	22.95	
101-191-807-000	AUDIT SERVICES	20,900.00	21,800.00	21,800.00	10,000.00	45.87	
101-191-817-000	CONSULTANT	17,940.17	39,000.00	39,000.00	6,513.50	16.70	
101-191-818-000	CONTRACTUAL SERVICES	131,311.41	137,895.00	136,240.00	49,812.32	36.56	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-191-818-060	CONTRACTUAL SERVICES - ACCOUNTING	11,809.75	0.00	0.00	0.00	0.00
101-191-835-000	MEDICAL EXPENSES	638.00	0.00	0.00	0.00	0.00
101-191-901-000	ADVERTISING	302.69	0.00	0.00	0.00	0.00
101-191-986-000	COMPUTER SOFTWARE	9,155.71	8,800.00	8,800.00	4,137.29	47.01
CONTRACTUAL SERVICES		197,293.39	214,805.00	215,150.00	71,108.30	33.05
UTILITIES						
101-191-853-000	TELEPHONE	335.00	0.00	0.00	0.00	0.00
101-191-920-000	UTILITIES	0.00	40,000.00	40,000.00	0.00	0.00
UTILITIES		335.00	40,000.00	40,000.00	0.00	0.00
OTHER CHARGES						
101-191-802-000	MISC INTEREST/TAX/FEES	128.72	593.00	593.00	0.00	0.00
101-191-960-000	PROFESSIONAL DEVELOPMENT	495.00	1,000.00	1,000.00	772.81	77.28
OTHER CHARGES		623.72	1,593.00	1,593.00	772.81	48.51
INSURANCE						
101-191-913-000	VEHICLE INSURANCE	0.00	0.00	0.00	1,927.50	100.00
101-191-914-000	LIABILITY INSURANCE	0.00	44,000.00	44,000.00	15,539.00	35.32
101-191-915-000	LIABILITY INSURANCE CLAIMS/NET LOSS	0.00	2,000.00	2,000.00	0.00	0.00
INSURANCE		0.00	46,000.00	46,000.00	17,466.50	37.97
Total Dept 191 - FINANCE		483,260.98	646,310.00	646,310.00	169,057.10	26.16
Dept 215 - CITY CLERK						
SALARIES AND FRINGE BENEFITS						
101-215-704-000	FULL TIME EMPLOYEES	146,815.42	154,532.00	154,532.00	36,516.40	23.63
101-215-707-000	PART TIME EMPLOYEES	38,645.58	36,000.00	36,000.00	8,541.20	23.73
101-215-709-000	OVERTIME	5,034.71	10,000.00	10,000.00	0.00	0.00
101-215-715-000	FICA	14,191.57	14,959.00	15,029.00	3,391.09	22.56
101-215-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(1,300.00)	(300.00)	23.08
101-215-725-000	WORKERS COMPENSATION	593.13	680.00	610.00	402.77	66.03
SALARIES AND FRINGE BENEFITS		205,280.41	216,171.00	214,871.00	48,551.46	22.60
MATERIALS AND SUPPLIES						
101-215-728-000	OFFICE SUPPLIES	100.78	200.00	200.00	0.00	0.00
101-215-729-000	STATIONARY	6,754.00	0.00	0.00	0.00	0.00
101-215-730-000	POSTAGE-PRINTING-MAILING	32.00	13,000.00	13,000.00	1,698.92	13.07
101-215-731-000	BOOKS / PERIODICALS	0.00	215.00	215.00	0.00	0.00
101-215-732-000	OPERATING SUPPLIES	1,256.43	3,000.00	4,300.00	7,375.00	171.51
101-215-733-000	ELECTION SUPPLIES	5,866.21	11,000.00	11,000.00	226.88	2.06
101-215-758-000	PROGRAM SUPPLIES	140.97	200.00	200.00	0.00	0.00
MATERIALS AND SUPPLIES		14,150.39	27,615.00	28,915.00	9,300.80	32.17
CONTRACTUAL SERVICES						
101-215-803-000	MEMBERSHIPS AND DUES	640.00	500.00	500.00	0.00	0.00
101-215-817-000	CONSULTANT	6,787.86	7,000.00	7,000.00	3,520.30	50.29
101-215-818-000	CONTRACTUAL SERVICES	32,478.13	35,000.00	35,000.00	0.00	0.00
101-215-864-000	MEETINGS & CONFERENCES	175.00	0.00	0.00	0.00	0.00
101-215-901-000	ADVERTISING	1,808.86	4,000.00	4,000.00	180.94	4.52

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL (ABNORMAL)				NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND								
Expenditures								
101-215-986-000	COMPUTER SOFTWARE	525.36		44,135.00	44,135.00	18,300.11		41.46
CONTRACTUAL SERVICES		42,415.21		90,635.00	90,635.00	22,001.35		24.27
UTILITIES								
101-215-853-000	TELEPHONE	962.49		0.00	0.00	0.00		0.00
UTILITIES		962.49		0.00	0.00	0.00		0.00
OTHER CHARGES								
101-215-934-000	OFFICE EQUIPMENT MAINTENANCE	6,096.00		6,100.00	6,100.00	1,016.00		16.66
101-215-960-000	PROFESSIONAL DEVELOPMENT	4,405.22		6,250.00	6,250.00	617.00		9.87
OTHER CHARGES		10,501.22		12,350.00	12,350.00	1,633.00		13.22
Total Dept 215 - CITY CLERK		273,309.72		346,771.00	346,771.00	81,486.61		23.50
Dept 228 - INFORMATION TECHNOLOGY								
SALARIES AND FRINGE BENEFITS								
101-228-704-000	FULL TIME EMPLOYEES	129,292.04		133,011.00	133,761.00	33,398.47		24.97
101-228-715-000	FICA	9,791.94		10,176.00	10,176.00	2,530.96		24.87
101-228-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00	(650.00)	(150.00)		23.08
101-228-725-000	WORKERS COMPENSATION	222.53		255.00	155.00	151.11		97.49
SALARIES AND FRINGE BENEFITS		139,306.51		143,442.00	143,442.00	35,930.54		25.05
MATERIALS AND SUPPLIES								
101-228-728-000	OFFICE SUPPLIES	0.00		1,000.00	500.00	17.54		3.51
101-228-732-000	OPERATING SUPPLIES	9,633.91		0.00	1,000.00	939.98		94.00
101-228-760-000	SOFTWARE MAINT AND SUBSCRIPTIONS	55,767.82		73,000.00	73,000.00	57,364.21		78.58
101-228-761-000	HARDWARE SUBSCRIPTIONS	0.00		5,333.00	5,333.00	0.00		0.00
101-228-778-000	EQUIPMENT SUPPLIES	26,701.72		17,500.00	17,500.00	7,739.48		44.23
MATERIALS AND SUPPLIES		92,103.45		96,833.00	97,333.00	66,061.21		67.87
CONTRACTUAL SERVICES								
101-228-803-000	MEMBERSHIPS	250.00		200.00	200.00	0.00		0.00
101-228-818-000	CONTRACTUAL SERVICES	45,806.04		64,800.00	64,300.00	13,926.14		21.66
CONTRACTUAL SERVICES		46,056.04		65,000.00	64,500.00	13,926.14		21.59
UTILITIES								
101-228-853-000	TELEPHONE	1,787.05		27,000.00	27,000.00	10,944.66		40.54
UTILITIES		1,787.05		27,000.00	27,000.00	10,944.66		40.54
OTHER CHARGES								
101-228-946-000	OFFICE EQUIPMENT RENTAL	0.00		10,000.00	10,000.00	1,355.41		13.55
101-228-960-000	PROFESSIONAL DEVELOPMENT	4,939.34		6,000.00	6,000.00	2,542.33		42.37
OTHER CHARGES		4,939.34		16,000.00	16,000.00	3,897.74		24.36
Total Dept 228 - INFORMATION TECHNOLOGY		284,192.39		348,275.00	348,275.00	130,760.29		37.55

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 250 - COMMUNICATIONS						
SALARIES AND FRINGE BENEFITS						
101-250-704-000	FULL TIME EMPLOYEES	69,179.27	89,864.00	89,864.00	15,571.03	17.33
101-250-707-000	PART TIME EMPLOYEE	1,302.00	0.00	0.00	618.00	100.00
101-250-715-000	FICA	5,737.73	6,875.00	6,875.00	1,425.48	20.73
101-250-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(75.00)	100.00
101-250-721-000	ANNUAL LEAVE	2,306.81	0.00	0.00	2,578.85	100.00
101-250-722-000	SICK LEAVE	1,818.36	0.00	0.00	0.00	0.00
101-250-723-000	HOLIDAY / PERSONAL DAYS	1,140.92	0.00	0.00	183.62	100.00
101-250-725-000	WORKERS COMPENSATION	222.53	238.00	238.00	151.11	63.49
SALARIES AND FRINGE BENEFITS		81,707.62	96,977.00	96,977.00	20,453.09	21.09
MATERIALS AND SUPPLIES						
101-250-730-000	POSTAGE-PRINTING-MAILING	0.00	3,000.00	3,000.00	2,785.49	92.85
101-250-732-000	OPERATING SUPPLIES	642.54	5,000.00	5,000.00	0.00	0.00
101-250-758-000	PROGRAM SUPPLIES	1,622.33	4,309.00	4,309.00	830.15	19.27
101-250-761-000	HARDWARE SUBSCRIPTIONS	9,630.00	5,000.00	5,000.00	0.00	0.00
MATERIALS AND SUPPLIES		11,894.87	17,309.00	17,309.00	3,615.64	20.89
CONTRACTUAL SERVICES						
101-250-803-000	MEMBERSHIPS	2,050.00	2,000.00	2,000.00	0.00	0.00
101-250-814-000	WEBSITE MAINTENANCE	3,081.04	5,000.00	5,000.00	4,379.98	87.60
101-250-815-000	CABLE PRODUCTION	17,614.18	15,000.00	15,000.00	3,124.10	20.83
101-250-818-000	CONTRACTUAL SERVICES	19,995.05	44,000.00	44,000.00	312.50	0.71
101-250-901-000	ADVERTISING	995.00	3,000.00	3,000.00	0.00	0.00
101-250-998-000	BERKLEY BUZZ	0.00	30,000.00	30,000.00	0.00	0.00
CONTRACTUAL SERVICES		43,735.27	99,000.00	99,000.00	7,816.58	7.90
UTILITIES						
101-250-853-000	TELEPHONE	963.21	0.00	0.00	0.00	0.00
UTILITIES		963.21	0.00	0.00	0.00	0.00
OTHER CHARGES						
101-250-923-000	CABLE FRANCHISE ADMIN FEE	16,177.42	20,000.00	20,000.00	3,367.68	16.84
101-250-933-000	EQUIPMENT MAINTENANCE	0.00	500.00	500.00	0.00	0.00
101-250-960-000	PROFESSIONAL DEVELOPMENT	150.00	1,000.00	1,000.00	0.00	0.00
OTHER CHARGES		16,327.42	21,500.00	21,500.00	3,367.68	15.66
Total Dept 250 - COMMUNICATIONS						
Total Dept 250 - COMMUNICATIONS		154,628.39	234,786.00	234,786.00	35,252.99	15.01
Dept 252 - ACTIVE EMPLOYEE BENEFITS						
SALARIES AND FRINGE BENEFITS						
101-252-712-000	IN LIEU	91,077.47	92,000.00	92,000.00	89,214.95	96.97
101-252-715-000	FICA	6,066.44	7,100.00	7,100.00	6,149.16	86.61
101-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	336,815.00	383,000.00	383,000.00	71,635.26	18.70
101-252-716-500	HEALTH CARE COSTS - BC/BS	783,325.98	915,000.00	915,000.00	0.00	0.00
101-252-718-000	DEFINED BENEFIT - MERS	135,369.22	140,000.00	140,000.00	0.00	0.00
101-252-718-010	DEFINED CONTRIBUTION - MERS	108,070.50	60,000.00	60,000.00	0.00	0.00
SALARIES AND FRINGE BENEFITS		1,460,724.61	1,597,100.00	1,597,100.00	166,999.37	10.46

GL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDDT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS		1,460,724.61	1,597,100.00	1,597,100.00	166,999.37	10.46	
Dept253 - TREASURY							
SALARIES AND FRINGE BENEFITS							
101-253-703-000	BOARD OF CANVASSERS	950.00	1,000.00	1,000.00	110.00	11.00	
101-253-704-000	FULL TIME EMPLOYEES	159,113.15	135,029.00	135,029.00	24,936.72	18.47	
101-253-707-000	PART TIME EMPLOYEES	17,266.98	19,000.00	19,000.00	3,297.28	17.35	
101-253-709-000	OVERTIME	155.32	0.00	0.00	0.00	0.00	
101-253-715-000	FICA	13,383.26	11,784.00	11,784.00	2,133.94	18.11	
101-253-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(225.00)	100.00	
101-253-725-000	WORKERS COMPENSATION	372.29	427.00	427.00	252.81	59.21	
SALARIES AND FRINGE BENEFITS		191,241.00	167,240.00	167,240.00	30,505.75	18.24	
MATERIALS AND SUPPLIES							
101-253-728-000	OFFICE SUPPLIES	287.40	0.00	0.00	0.00	0.00	
101-253-729-000	STATIONARY	0.00	435.00	435.00	0.00	0.00	
101-253-730-000	POSTAGE-PRINTING-MAILING	5,035.32	6,800.00	6,800.00	3,440.08	50.59	
101-253-732-000	OPERATING SUPPLIES	7,154.43	0.00	0.00	0.00	0.00	
101-253-760-000	SOFTWARE MAINT AND SUBSCRIPTIONS	0.00	0.00	0.00	1,500.00	100.00	
MATERIALS AND SUPPLIES		12,477.15	7,235.00	7,235.00	4,940.08	68.28	
CONTRACTUAL SERVICES							
101-253-803-000	MEMBERSHIPS	497.00	1,000.00	1,000.00	199.00	19.90	
101-253-818-000	CONTRACTUAL SERVICES	1,833.15	1,400.00	1,400.00	0.00	0.00	
101-253-864-000	MEETINGS & CONFERENCES	81.51	0.00	0.00	324.80	100.00	
101-253-901-000	ADVERTISING	708.81	0.00	0.00	0.00	0.00	
101-253-986-000	COMPUTER SOFTWARE	1,202.36	1,300.00	1,300.00	407.30	31.33	
CONTRACTUAL SERVICES		4,322.83	3,700.00	3,700.00	931.10	25.16	
OTHER CHARGES							
101-253-960-000	PROFESSIONAL DEVELOPMENT	1,412.80	1,500.00	1,500.00	448.40	29.89	
OTHER CHARGES		1,412.80	1,500.00	1,500.00	448.40	29.89	
Total Dept 253 - TREASURY		209,453.78	179,675.00	179,675.00	36,825.33	20.50	
Dept 254 - RETIREE BENEFITS							
SALARIES AND FRINGE BENEFITS							
101-254-712-000	IN LIEU	9,006.12	6,000.00	6,000.00	0.00	0.00	
101-254-715-000	FICA	485.35	0.00	0.00	0.00	0.00	
101-254-716-000	DENTAL/VISION/LIFE-LTD/RHCS	46,659.53	55,000.00	55,000.00	0.00	0.00	
101-254-716-500	HEALTH CARE COSTS - BC/BS	160,444.42	290,000.00	290,000.00	0.00	0.00	
101-254-716-600	HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	171,746.99	190,000.00	190,000.00	48,634.25	25.60	
101-254-718-001	PENSION EXPENSE - GENERAL GOVERNMENT	619,164.96	640,000.00	640,000.00	0.00	0.00	
101-254-718-003	PENSION EXPENSE - MERS RETIREMENT-DPW	87,959.04	90,000.00	90,000.00	0.00	0.00	
101-254-718-100	MERS-SERVICE CREDIT PURCHASE	35,551.88	70,000.00	70,000.00	0.00	0.00	
SALARIES AND FRINGE BENEFITS		1,131,018.29	1,341,000.00	1,341,000.00	48,634.25	3.63	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	NORMAL (ABNORMAL)	YTD BALANCE 09/30/2025 % BDT USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 254 - RETIREE BENEFITS		1,131,018.29	1,341,000.00	1,341,000.00	48,634.25	3.63
Dept 265 - CITYWIDE PROJECTS						
MATERIALS AND SUPPLIES						
101-265-728-000	OFFICE SUPPLIES	13,106.57	0.00	0.00	0.00	0.00
101-265-730-000	POSTAGE-PRINTING-MAILING	9,756.94	0.00	0.00	0.00	0.00
101-265-732-000	OPERATING SUPPLIES	608.75	0.00	0.00	0.00	0.00
101-265-751-000	FUEL & OIL	2,500.17	0.00	0.00	0.00	0.00
MATERIALS AND SUPPLIES		25,972.43	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES						
101-265-803-000	MEMBERSHIPS	789.00	0.00	0.00	349.00	100.00
CONTRACTUAL SERVICES		789.00	0.00	0.00	349.00	100.00
UTILITIES						
101-265-853-000	TELEPHONE	10,400.95	0.00	0.00	0.00	0.00
101-265-920-000	UTILITIES	40,363.31	0.00	0.00	6,249.68	100.00
101-265-920-265	UTILITIES - LED CONVERSION	50,040.00	0.00	0.00	11,771.89	100.00
UTILITIES		100,804.26	0.00	0.00	18,021.57	100.00
OTHER CHARGES						
101-265-930-000	REPAIRS AND MAINTENANCE	56,810.50	0.00	0.00	0.00	0.00
101-265-931-000	BUILDING MAINTENANCE	47,816.17	0.00	0.00	0.00	0.00
101-265-946-000	OFFICE EQUIPMENT RENTAL	9,796.79	0.00	0.00	576.25	100.00
101-265-960-000	PROFESSIONAL DEVELOPMENT	4,798.14	0.00	0.00	2,104.81	100.00
OTHER CHARGES		119,221.60	0.00	0.00	2,681.06	100.00
INSURANCE						
101-265-913-000	VEHICLE INSURANCE	6,909.00	0.00	0.00	0.00	0.00
101-265-914-000	LIABILITY INSURANCE	46,567.50	0.00	0.00	0.00	0.00
INSURANCE		53,476.50	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
101-265-976-002	HEAT/COOLING	1,561,159.89	0.00	14,000.00	45,613.94	325.81
CAPITAL OUTLAY		1,561,159.89	0.00	14,000.00	45,613.94	325.81
Total Dept 265 - CITYWIDE PROJECTS		1,861,423.68	0.00	14,000.00	66,665.57	476.18
Dept 266 - CITY ATTORNEY						
CONTRACTUAL SERVICES						
101-266-824-000	LEGAL SERVICES - LABOR	9,848.00	10,000.00	10,000.00	4,026.00	40.26
101-266-825-000	CITY ATTORNEY	86,310.76	130,000.00	130,000.00	16,757.50	12.89
101-266-826-000	LEGAL SERVICES - GENERAL LIABILITY	7,524.00	10,000.00	10,000.00	0.00	0.00
CONTRACTUAL SERVICES		103,682.76	150,000.00	150,000.00	20,783.50	13.86
Total Dept 266 - CITY ATTORNEY		103,682.76	150,000.00	150,000.00	20,783.50	13.86

GL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDT USE
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 101 - GENERAL FUND							
Expenditures							
Dept 267 - FACILITIES							
SALARIES AND FRINGE BENEFITS							
101-267-704-000	FULL TIME EMPLOYERS	69,223.52	0.00	61,800.00	17,117.67	27.70	
101-267-715-000	FICA	5,279.15	0.00	0.00	1,285.41	100.00	
101-267-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(300.00)	100.00	
101-267-725-000	WORKERS COMPENSATION	164.00	0.00	0.00	111.37	100.00	
SALARIES AND FRINGE BENEFITS		74,666.67	0.00	61,800.00	18,214.45	29.47	
MATERIALS AND SUPPLIES							
101-267-751-000	FUEL & OIL	0.00	0.00	0.00	411.82	100.00	
101-267-776-101	MAINTENANCE SUPPLIES - CITY HALL	7,739.45	6,000.00	6,000.00	1,792.77	29.88	
101-267-776-271	MAINTENANCE SUPPLIES - LIBRARY	3,447.47	6,000.00	6,000.00	1,000.97	16.68	
101-267-776-345	MAINTENANCE SUPPLIES - PUB SAFETY	4,390.14	6,000.00	6,000.00	916.87	15.28	
101-267-776-441	MAINTENANCE SUPPLIES - DPW	3,981.85	3,000.00	3,000.00	2,415.08	80.50	
MATERIALS AND SUPPLIES		19,558.91	21,000.00	21,000.00	6,537.51	31.13	
CONTRACTUAL SERVICES							
101-267-811-101	CUSTODIAL SERVICES - CITY HALL	12,229.57	15,000.00	12,000.00	3,307.60	27.56	
101-267-811-271	CUSTODIAL SERVICES - LIBRARY	27,226.20	27,300.00	27,300.00	7,016.03	25.70	
101-267-811-345	CUSTODIAL SERVICES - PUB SAFETY	20,540.52	23,000.00	20,000.00	5,344.61	26.72	
101-267-811-441	CUSTODIAL SERVICES - DPW	3,393.72	2,500.00	2,500.00	528.96	21.16	
101-267-818-000	CONTRACTUAL SERVICES	27,500.00	0.00	0.00	0.00	0.00	
CONTRACTUAL SERVICES		90,890.01	67,800.00	61,800.00	16,197.20	26.21	
OTHER CHARGES							
101-267-931-001	BUILDING MAINTENANCE - MARQUEE	4,000.00	10,000.00	2,200.00	2,165.00	98.41	
101-267-931-101	BUILDING MAINTENANCE - CITY HALL	44,286.63	43,000.00	43,000.00	17,991.68	41.84	
101-267-931-271	BUILDING MAINTENANCE - LIBRARY	8,456.67	19,000.00	19,000.00	1,636.00	8.61	
101-267-931-345	BUILDING MAINTENANCE - PUB SAFETY	35,880.46	59,000.00	36,000.00	2,801.36	7.78	
101-267-931-441	BUILDING MAINTENANCE - DPW	30,018.76	55,200.00	30,200.00	16,694.16	55.28	
OTHER CHARGES		122,642.52	186,200.00	130,400.00	41,288.20	31.66	
CAPITAL OUTLAY							
101-267-976-101	BUILDING IMPROVEMENTS - CITY HALL	0.00	150,000.00	150,000.00	0.00	0.00	
101-267-976-271	BUILDING IMPROVEMENTS - LIBRARY	21,595.00	41,200.00	141,200.00	0.00	0.00	
101-267-976-345	BUILDING IMPROVEMENTS - PUB SAFETY	0.00	0.00	150,000.00	36,770.10	24.51	
101-267-976-441	BUILDING IMPROVEMENTS - DPW	0.00	0.00	25,000.00	0.00	0.00	
CAPITAL OUTLAY		21,595.00	191,200.00	466,200.00	36,770.10	7.89	
Total Dept 267 - FACILITIES		329,353.11	466,200.00	741,200.00	119,007.46	16.06	
Dept 270 - HUMAN RESOURCES							
SALARIES AND FRINGE BENEFITS							
101-270-704-000	FULL TIME EMPLOYEES	40,846.16	92,700.00	92,700.00	22,035.74	23.77	
101-270-709-000	OVERTIME	0.00	0.00	(250.00)	0.00	0.00	
101-270-715-000	FICA	3,103.30	7,092.00	7,092.00	1,669.63	23.54	
101-270-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(75.00)	100.00	
101-270-725-000	WORKERS COMPENSATION	94.00	108.00	108.00	63.83	59.10	
SALARIES AND FRINGE BENEFITS		44,043.46	99,900.00	99,650.00	23,694.20	23.78	

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 101 - GENERAL FUND							
Expenditures							
SALARIES AND FRINGE BENEFITS							
101-325-704-000	FULL TIME EMPLOYEES	419,717.20	412,123.00	412,123.00	100,409.30	24.36	
101-325-707-000	PART TIME EMPLOYEES	889.77	0.00	0.00	0.00	0.00	
101-325-709-000	OVERTIME	17,760.38	16,000.00	16,000.00	5,271.55	32.95	
101-325-715-000	FICA	36,140.85	32,752.00	32,752.00	8,257.88	25.21	
101-325-716-501	HEALTHCARE BC/BS - EMPLOYEE	(18.46)	0.00	0.00	(1,199.20)	100.00	
101-325-722-000	SICK LEAVE	5,375.01	3,000.00	3,000.00	3,038.05	101.27	
101-325-723-000	HOLIDAY / PERSONAL DAYS	16,787.67	16,000.00	16,000.00	0.00	0.00	
101-325-725-000	WORKERS COMPENSATION	10,348.87	11,864.00	11,864.00	7,027.52	59.23	
SALARIES AND FRINGE BENEFITS		507,001.29	491,739.00	491,739.00	122,805.10	24.97	
MATERIALS AND SUPPLIES							
101-325-732-000	OPERATING SUPPLIES	0.00	3,000.00	3,000.00	0.00	0.00	
101-325-744-000	UNIFORMS-CLEANING AND PURCHASES	8,441.66	10,800.00	10,800.00	1,927.49	17.85	
101-325-758-000	PROGRAM SUPPLIES	0.00	912.00	912.00	0.00	0.00	
MATERIALS AND SUPPLIES		8,441.66	14,712.00	14,712.00	1,927.49	13.10	
CONTRACTUAL SERVICES							
101-325-818-000	CONTRACTUAL SERVICES	92.00	100.00	100.00	0.00	0.00	
101-325-835-000	DISPATCH MEDICAL EXPENSES	1,059.00	3,500.00	3,500.00	0.00	0.00	
101-325-855-000	E-911 EQUIPMENT MAINTENANCE	593.26	594.00	594.00	0.00	0.00	
CONTRACTUAL SERVICES		1,744.26	4,194.00	4,194.00	0.00	0.00	
OTHER CHARGES							
101-325-934-000	OFFICE EQUIPMENT MAINTENANCE	6,785.13	9,500.00	9,500.00	2,651.72	27.91	
101-325-960-000	PROFESSIONAL DEVELOPMENT	1,010.00	3,000.00	3,000.00	894.00	29.80	
OTHER CHARGES		7,795.13	12,500.00	12,500.00	3,545.72	28.37	
CAPITAL OUTLAY							
101-325-982-000	EQUIPMENT	0.00	0.00	37,700.00	0.00	0.00	
CAPITAL OUTLAY		0.00	0.00	37,700.00	0.00	0.00	
Total Dept 325 - DISPATCH		524,982.34	523,145.00	560,845.00	128,278.31	22.87	
Dept 345 - PUBLIC SAFETY OPERATIONS							
SALARIES AND FRINGE BENEFITS							
101-345-704-000	FULL TIME EMPLOYEES	2,462,262.34	2,638,000.00	2,638,000.00	607,153.61	23.02	
101-345-706-000	PUBLIC SAFETY OFFICERS	86,649.20	0.00	0.00	0.00	0.00	
101-345-707-000	CROSSING GUARDS	97,798.19	92,587.00	92,587.00	10,361.14	11.19	
101-345-709-000	OVERTIME	330,436.06	325,000.00	325,000.00	109,212.17	33.60	
101-345-709-003	DREAM CRUISE	1,846.50	0.00	0.00	0.00	0.00	
101-345-712-000	IN LIEU	3,079.68	0.00	0.00	22,616.81	100.00	
101-345-715-000	FICA	59,066.70	60,844.00	60,844.00	13,889.97	22.83	
101-345-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(5,857.34)	100.00	
101-345-722-000	SICK LEAVE	32,063.28	30,000.00	30,000.00	27,047.38	90.16	
101-345-723-000	HOLIDAY / PERSONAL DAYS	81,430.86	90,000.00	90,000.00	698.92	0.78	
101-345-725-000	WORKERS COMPENSATION	58,575.05	67,151.00	67,151.00	39,776.06	59.23	
SALARIES AND FRINGE BENEFITS		3,213,207.86	3,303,582.00	3,303,582.00	824,898.72	24.97	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		YTD BALANCE 09/30/2025	
		NORMAL	(ABNORMAL)	AMENDED BUDGET	NORMAL	(ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
MATERIALS AND SUPPLIES							
101-345-728-000	SUPPLIES	18,975.35		21,000.00		5,435.79	25.88
101-345-730-000	POSTAGE-PRINTING-MAILING	668.76		0.00		163.76	100.00
101-345-731-000	BOOKS / PERIODICALS	0.00		100.00		0.00	0.00
101-345-732-000	OPERATING SUPPLIES	3,264.23		10,000.00		974.96	9.75
101-345-741-000	AMMUNITION	2,400.00		2,500.00		0.00	0.00
101-345-741-001	AMMUNITION - TRAINING	9,045.19		7,500.00		4,215.00	56.20
101-345-741-002	RANGE/TRAINING SUPPLIES	16,290.75		22,000.00		2,597.90	11.81
101-345-742-000	BIKE PATROL EXPENSE	110.00		500.00		0.00	0.00
101-345-744-000	UNIFORMS-CLEANING & PURCHASES	50,926.86		54,000.00		19,076.31	35.33
101-345-744-002	FIRE GEAR	23,514.90		16,000.00		13,324.18	83.28
101-345-744-003	BALLISTIC PROTECTION	0.00		20,000.00		14,483.00	72.42
101-345-751-000	FUEL & OIL	66,048.83		66,000.00		14,958.65	22.66
101-345-753-000	PRISONER BOARD	3,191.87		3,000.00		984.80	32.83
101-345-754-000	FIRE PLAN REVIEW	3,024.36		3,100.00		0.00	0.00
101-345-758-003	LIDS FOR KIDS	0.00		5,000.00		0.00	0.00
101-345-758-006	FIRE OPEN HOUSE	0.00		3,000.00		0.00	0.00
101-345-758-009	SUPPLIES - OWI 2ND/3RD FORFEITURE	0.00		5,000.00		0.00	0.00
101-345-758-011	MEDICAL SUPPLIES	1,209.17		3,000.00		530.60	17.69
101-345-758-202	K9 PROGRAM EXPENSES	1,307.00		3,000.00		0.00	0.00
101-345-760-000	SOFTWARE MAINT AND SUBSCRIPTIONS	100,438.30		2,500.00		0.00	0.00
101-345-776-000	MAINTENANCE SUPPLIES	0.00		0.00		0.00	0.00
101-345-779-000	MEDICAL EQUIPMENT	1,987.29		2,500.00		79.63	3.19
101-345-780-000	VEHICLE EQUIPMENT	1,004.32		4,000.00		2,242.97	56.07
101-345-781-000	VEHICLE SUPPLIES	252.03		0.00		42.00	100.00
MATERIALS AND SUPPLIES		303,659.21		4,000.00		571.56	14.29
				254,700.00		79,681.11	31.28
CONTRACTUAL SERVICES							
101-345-803-000	MEMBERSHIPS	8,130.30		8,000.00		302.00	3.78
101-345-814-000	DATA PROCESSING	47,643.10		203,300.00		63,858.77	31.41
101-345-818-000	CONTRACTUAL SERVICES	285.00		10,600.00		0.00	0.00
101-345-818-012	BLOOD DRAWS	5,616.00		7,500.00		468.00	6.24
101-345-825-000	CASCADE SYSTEM MAINTENANCE	0.00		1,000.00		0.00	0.00
101-345-835-000	PUBLIC SAFETY MEDICAL EXPENSES	18,528.00		20,000.00		969.00	4.85
101-345-851-000	RADIO MAINTENANCE	2,994.32		1,000.00		0.00	0.00
101-345-904-000	PRINTING	75.00		0.00		0.00	0.00
CONTRACTUAL SERVICES		83,271.72		251,400.00		65,597.77	26.09
UTILITIES							
101-345-853-000	TELEPHONE	9,658.94		0.00		0.00	0.00
101-345-920-000	UTILITIES	44,691.70		51,000.00		6,341.45	12.43
UTILITIES		54,350.64		51,000.00		6,341.45	12.43
OTHER CHARGES							
101-345-758-012	BERKLEY CRUISEFEST EXPENSES	450.57		2,500.00		1,811.26	72.45
101-345-931-000	BUILDING MAINTENANCE	0.00		6,000.00		0.00	0.00
101-345-933-000	EQUIPMENT MAINTENANCE	23,519.86		2,500.00		0.00	0.00
101-345-939-000	VEHICLE MAINTENANCE	15,646.03		16,000.00		1,864.92	11.66
101-345-939-001	FIRE TRUCK MAINTENANCE	19,678.48		30,000.00		16,793.50	55.98
101-345-939-002	VEHICLE MAINTENANCE - DPW	14,271.24		25,000.00		5,029.77	20.12
101-345-960-000	PROFESSIONAL DEVELOPMENT	39,344.40		30,000.00		33,047.94	110.16
101-345-960-001	REIMBURSABLE PROF DEVELOPMENT	0.00		10,000.00		0.00	0.00
101-345-961-000	PUBLIC SAFETY 302 TRAINING FUNDS	5,790.43		11,000.00		0.00	0.00
101-345-961-118	MCOLES CONTINUING PROFESSIONAL EDUCATION	2,100.00		29,000.00		0.00	0.00

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
101-345-962-000	PUBLIC SAFETY FIRE/MEDICAL TRAINING	3,775.36	18,000.00	18,000.00	14,814.40	82.30	
OTHER CHARGES		124,576.37	180,000.00	180,000.00	73,361.79	40.76	
INSURANCE							
101-345-913-000	VEHICLE INSURANCE	16,239.00	10,000.00	10,000.00	12,366.50	123.67	
101-345-914-000	LIABILITY INSURANCE	100,715.00	60,000.00	60,000.00	55,369.00	92.28	
INSURANCE		116,954.00	70,000.00	70,000.00	67,735.50	96.77	
CAPITAL OUTLAY							
101-345-979-000	FIRE EQUIPMENT	0.00	0.00	0.00	1,933.16	100.00	
101-345-982-000	EQUIPMENT	8,793.00	0.00	0.00	800.00	100.00	
101-345-985-000	VEHICLES	206,681.07	115,000.00	141,000.00	8,655.34	6.14	
CAPITAL OUTLAY		215,474.07	115,000.00	141,000.00	11,388.50	8.08	
Total Dept 345 - PUBLIC SAFETY OPERATIONS		4,111,493.87	4,225,682.00	4,251,682.00	1,129,004.84	26.55	
Dept 355 - PUBLIC SAFETY RETIREE BENEFITS							
SALARIES AND FRINGE BENEFITS							
101-355-712-000	IN LIEU	11,353.68	9,000.00	9,000.00	7,932.29	88.14	
101-355-716-000	DENTAL/VISION/LIFE-LTD/RHCS	35,225.71	40,000.00	40,000.00	0.00	0.00	
101-355-716-500	HEALTH CARE COSTS - BC/BS	152,756.67	215,000.00	215,000.00	0.00	0.00	
101-355-716-600	HEALTH CARE-BC/BS RETIREE-MED ADVANTAGE	156,937.49	150,000.00	150,000.00	50,064.61	33.38	
101-355-718-000	DEFINED BENEFIT - MERS	1,783,371.00	1,340,000.00	1,340,000.00	0.00	0.00	
SALARIES AND FRINGE BENEFITS		2,139,644.55	1,754,000.00	1,754,000.00	57,996.90	3.31	
Total Dept 355 - PUBLIC SAFETY RETIREE BENEFITS		2,139,644.55	1,754,000.00	1,754,000.00	57,996.90	3.31	
Dept 430 - ANIMAL CONTROL							
SALARIES AND FRINGE BENEFITS							
101-430-704-000	FULL TIME EMPLOYEES	62,682.31	64,308.00	64,308.00	14,739.80	22.92	
101-430-709-000	OVERTIME	2,172.41	3,000.00	3,000.00	867.11	28.90	
101-430-715-000	FICA	5,006.61	5,150.00	5,150.00	1,205.38	23.41	
101-430-723-000	HOLIDAY / PERSONAL DAYS	630.34	0.00	0.00	0.00	0.00	
101-430-725-000	WORKERS COMPENSATION	593.97	681.00	681.00	403.34	59.23	
SALARIES AND FRINGE BENEFITS		71,085.64	73,139.00	73,139.00	17,215.63	23.54	
MATERIALS AND SUPPLIES							
101-430-744-000	UNIFORMS-CLEANING & PURCHASES	1,036.00	1,500.00	1,500.00	400.00	26.67	
101-430-751-000	FUEL & OIL	2,027.25	3,000.00	3,000.00	685.31	22.84	
101-430-758-000	PROGRAM SUPPLIES	148.57	3,500.00	3,500.00	543.19	15.52	
MATERIALS AND SUPPLIES		3,211.82	8,000.00	8,000.00	1,628.50	20.36	
CONTRACTUAL SERVICES							
101-430-818-000	CONTRACTUAL SERVICES	2,797.15	0.00	0.00	0.00	0.00	
101-430-835-000	ANIMAL CONTROL MEDICAL EXPENSES	1,552.00	0.00	0.00	0.00	0.00	
CONTRACTUAL SERVICES		4,349.15	0.00	0.00	0.00	0.00	

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND							
Expenditures							
UTILITIES							
101-430-853-000	TELEPHONE	481.21	0.00	0.00	0.00	0.00	0.00
UTILITIES		481.21	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES							
101-430-931-000	BUILDING MAINTENANCE-ANIMAL CONTROL	0.00	500.00	500.00	0.00	0.00	0.00
101-430-939-000	VEHICLE MAINTENANCE	540.12	500.00	500.00	0.00	0.00	0.00
101-430-960-000	PROFESSIONAL DEVELOPMENT	0.00	1,000.00	1,000.00	0.00	0.00	0.00
OTHER CHARGES		540.12	2,000.00	2,000.00	0.00	0.00	0.00
Total Dept 430 - ANIMAL CONTROL		79,667.94	83,139.00	83,139.00	18,844.13	22.67	
Dept 441 - PUBLIC WORKS							
SALARIES AND FRINGE BENEFITS							
101-441-704-000	FULL TIME EMPLOYEES	215,819.07	208,054.00	208,054.00	52,460.83	25.22	
101-441-706-000	LABORERS	89,939.87	0.00	0.00	46,731.89	100.00	
101-441-706-003	SPECIAL EVENTS	34,027.15	0.00	0.00	7,538.19	100.00	
101-441-706-004	CODE ENFORCEMENT	0.00	0.00	0.00	44.62	100.00	
101-441-707-000	PART TIME EMPLOYEES	29,170.73	20,000.00	20,000.00	17,429.25	87.15	
101-441-709-000	OVERTIME	16,646.48	12,000.00	12,000.00	7,390.19	61.58	
101-441-709-003	DREAM CRUISE	18,896.41	25,000.00	25,000.00	23,701.48	94.81	
101-441-715-000	FICA	30,693.65	20,889.00	20,889.00	11,768.89	56.34	
101-441-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(1,293.40)	100.00	
101-441-722-000	SICK LEAVE	0.00	7,451.00	7,451.00	264.20	3.55	
101-441-725-000	WORKERS COMPENSATION	11,821.11	13,552.00	13,552.00	8,027.26	59.23	
SALARIES AND FRINGE BENEFITS		447,014.47	306,946.00	306,946.00	174,063.40	56.71	
MATERIALS AND SUPPLIES							
101-441-728-000	OFFICE SUPPLIES	4,007.39	992.00	992.00	86.96	8.77	
101-441-730-000	POSTAGE-PRINTING-MAILING	0.00	0.00	0.00	1.48	100.00	
101-441-744-000	UNIFORMS	2,250.78	4,500.00	4,500.00	2,370.42	52.68	
101-441-751-000	FUEL & OIL	85,007.96	70,000.00	70,000.00	21,495.49	30.71	
101-441-758-000	PROGRAM SUPPLIES	8,789.06	8,000.00	8,000.00	641.14	8.01	
101-441-787-000	TOOLS	462.02	1,000.00	1,000.00	44.99	4.50	
MATERIALS AND SUPPLIES		100,517.21	84,492.00	84,492.00	24,640.48	29.16	
CONTRACTUAL SERVICES							
101-441-803-000	MEMBERSHIPS	2,208.00	3,200.00	3,200.00	2,238.00	69.94	
101-441-811-000	CUSTODIAL SERVICES	1,187.60	0.00	0.00	0.00	0.00	
101-441-818-000	CONTRACTUAL SERVICES	2,857.25	2,000.00	2,000.00	0.00	0.00	
101-441-818-125	CONTRACTUAL SERVICES - PARKING AGREEMENT	420.60	10,000.00	10,000.00	428.64	4.29	
101-441-835-000	MEDICAL EXPENSES	2,629.73	1,400.00	1,400.00	146.62	10.47	
101-441-851-000	RADIO MAINTENANCE	0.00	1,500.00	1,500.00	0.00	0.00	
101-441-864-000	MEETINGS & CONFERENCES	436.00	1,000.00	1,000.00	0.00	0.00	
101-441-901-000	ADVERTISING	910.83	1,000.00	1,000.00	640.45	64.05	
101-441-904-000	PRINTING	0.00	1,000.00	1,000.00	0.00	0.00	
CONTRACTUAL SERVICES		10,650.01	21,100.00	21,100.00	3,453.71	16.37	
UTILITIES							
101-441-853-000	TELEPHONE	4,556.28	0.00	0.00	0.00	0.00	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-441-920-000	UTILITIES	13,623.82	15,000.00	15,000.00	1,984.20	13.23
		18,180.10	15,000.00	15,000.00	1,984.20	13.23
OTHER CHARGES						
101-441-931-000	BUILDING MAINTENANCE	846.92	0.00	0.00	0.00	0.00
101-441-940-000	EQUIPMENT RENTAL-SPECIAL EVENTS	8,638.76	9,000.00	9,000.00	0.00	0.00
101-441-946-000	OFFICE EQUIPMENT RENTAL	370.88	480.00	480.00	165.66	34.51
101-441-960-000	PROFESSIONAL DEVELOPMENT	2,180.05	14,500.00	14,500.00	2,127.69	14.67
OTHER CHARGES		12,036.61	23,980.00	23,980.00	2,293.35	9.56
INSURANCE						
101-441-913-000	VEHICLE INSURANCE	15,584.00	7,500.00	17,500.00	8,414.50	48.08
101-441-914-000	LIABILITY INSURANCE	8,529.50	3,100.00	6,100.00	5,589.00	91.62
101-441-914-001	LIABILITY INSURANCE-STORAGE TANK	2,013.50	3,400.00	2,400.00	52.00	2.17
INSURANCE		26,127.00	14,000.00	26,000.00	14,055.50	54.06
CAPITAL OUTLAY						
101-441-982-000	EQUIPMENT	0.00	93,500.00	158,500.00	5,959.00	3.76
101-441-985-000	VEHICLES	166,478.08	32,000.00	32,000.00	0.00	0.00
CAPITAL OUTLAY		166,478.08	125,500.00	190,500.00	5,959.00	3.13
Total Dept 441 - PUBLIC WORKS						
		781,003.48	591,018.00	668,018.00	226,449.64	33.90
Dept 443 - PUBLIC WORKS GARAGE						
SALARIES AND FRINGE BENEFITS						
101-443-704-000	FULL TIME EMPLOYEES	0.00	0.00	0.00	377.02	100.00
101-443-706-000	MECHANIC	115,764.44	119,670.00	119,670.00	27,532.10	23.01
101-443-709-000	OVERTIME	21,546.72	20,000.00	20,000.00	2,954.96	14.77
101-443-715-000	FICA	10,425.03	10,685.00	10,685.00	2,343.82	21.94
101-443-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(53.89)	100.00
101-443-725-000	WORKERS COMPENSATION	2,217.67	2,545.00	2,545.00	1,505.93	59.17
SALARIES AND FRINGE BENEFITS		149,953.86	152,900.00	152,900.00	34,659.94	22.67
MATERIALS AND SUPPLIES						
101-443-744-000	UNIFORMS	2,380.33	4,500.00	2,500.00	0.00	0.00
101-443-781-000	VEHICLE SUPPLIES	136,531.60	120,000.00	120,000.00	49,068.35	40.89
101-443-787-000	TOOLS	9,880.00	34,000.00	34,000.00	3,704.82	10.90
MATERIALS AND SUPPLIES		148,791.93	158,500.00	156,500.00	52,773.17	33.72
OTHER CHARGES						
101-443-939-000	VEHICLE MAINTENANCE	13,714.28	30,000.00	20,000.00	6,986.73	34.93
101-443-939-002	VEHICLE MAINTENANCE - PSO	67.32	0.00	0.00	0.00	0.00
101-443-960-000	PROFESSIONAL DEVELOPMENT	2,475.09	4,000.00	4,000.00	299.00	7.48
OTHER CHARGES		16,256.69	34,000.00	24,000.00	7,285.73	30.36
CAPITAL OUTLAY						
101-443-982-000	EQUIPMENT	27,542.71	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		27,542.71	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-741-803-000	MEMBERSHIPS	11,891.00	0.00	0.00	0.00	0.00
101-741-818-000	CONTRACTUAL SERVICES	1,000.00	0.00	0.00	0.00	0.00
101-741-901-000	ADVERTISING	1,128.00	0.00	0.00	0.00	0.00
101-741-998-000	BERKLEY BUZZ	5,145.11	0.00	0.00	0.00	0.00
CONTRACTUAL SERVICES		19,164.11	0.00	0.00	0.00	0.00
OTHER CHARGES						
101-741-932-100	COMMUNITY EVENTS	2,514.70	0.00	0.00	0.00	0.00
OTHER CHARGES		2,514.70	0.00	0.00	0.00	0.00
Total Dept 741 - COMMUNITY PROMOTION		22,783.02	0.00	0.00	0.00	0.00
Dept 745 - BUILDING DEPARTMENT						
SALARIES AND FRINGE BENEFITS						
101-745-704-000	FULL TIME EMPLOYEES	168,483.61	172,874.00	174,344.00	42,479.04	24.37
101-745-715-000	FICA	12,760.12	13,225.00	13,225.00	3,219.46	24.34
101-745-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(1,300.00)	(300.00)	23.08
101-745-725-000	WORKERS COMPENSATION	364.67	418.00	248.00	247.63	99.85
SALARIES AND FRINGE BENEFITS		181,608.40	186,517.00	186,517.00	45,646.13	24.47
MATERIALS AND SUPPLIES						
101-745-728-000	OFFICE SUPPLIES	0.00	200.00	200.00	53.58	26.79
101-745-730-000	POSTAGE-PRINTING-MAILING	0.00	0.00	0.00	632.99	100.00
101-745-731-000	BOOKS / PERIODICALS	512.74	600.00	600.00	0.00	0.00
101-745-732-000	OPERATING SUPPLIES	0.00	2,340.00	2,340.00	1,086.02	46.41
101-745-758-000	PROGRAM SUPPLIES	2,501.17	1,575.00	1,575.00	676.21	42.93
MATERIALS AND SUPPLIES		3,013.91	4,715.00	4,715.00	2,448.80	51.94
CONTRACTUAL SERVICES						
101-745-803-000	MEMBERSHIPS	225.00	0.00	0.00	0.00	0.00
101-745-818-000	CONTRACTUAL SERVICES	1,016.94	2,000.00	2,000.00	0.00	0.00
101-745-822-001	INSPECTIONS - BUILDING	36,472.88	0.00	0.00	11,175.75	100.00
101-745-822-002	HOUSE INSPECTIONS-RENTALS	4,916.25	0.00	0.00	0.00	0.00
101-745-822-003	CONTRACTUAL INSPECTIONS	171,037.00	195,000.00	195,000.00	24,486.00	12.56
101-745-822-010	CODE ENFORCEMENT	0.00	60,000.00	60,000.00	0.00	0.00
101-745-986-000	COMPUTER SOFTWARE	4,651.76	10,000.00	10,000.00	3,063.58	30.64
CONTRACTUAL SERVICES		218,319.83	267,000.00	267,000.00	38,725.33	14.50
OTHER CHARGES						
101-745-960-000	PROFESSIONAL DEVELOPMENT	519.00	1,500.00	1,500.00	0.00	0.00
OTHER CHARGES		519.00	1,500.00	1,500.00	0.00	0.00
Total Dept 745 - BUILDING DEPARTMENT		403,461.14	459,732.00	459,732.00	86,820.26	18.88
Dept 790 - LIBRARY						
SALARIES AND FRINGE BENEFITS						
101-790-704-000	FULL TIME EMPLOYEES	152,716.36	156,696.00	158,696.00	37,557.74	23.67

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDT USED
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund101 - GENERAL FUND										
Expenditures										
	TRANSFER OUT - RECREATION REVOLV FUND	546,000.00		720,000.00		720,000.00		155,000.00		21.53
101-966-995-208	TRANSFER OUT - OPIOID SETTLE FUND	29,480.29		0.00		0.00		0.00		0.00
101-966-995-284	TRANSFER OUT - PUBLIC IMP FUND	557,000.00		250,000.00		250,000.00		0.00		0.00
101-966-995-445										
OTHER FINANCING USES		1,132,480.29		970,000.00		970,000.00		155,000.00		15.98
Total Dept 966 - OTHER FINANCING USES-TRASFERS OUT		1,132,480.29		970,000.00		970,000.00		155,000.00		15.98
TOTAL EXPENDITURES		17,535,832.49		16,105,321.00		16,528,021.00		3,241,232.62		19.61
Fund 101 - GENERAL FUND:										
TOTAL REVENUES		18,204,442.31		16,105,321.00		16,105,321.00		10,859,300.18		67.43
TOTAL EXPENDITURES		17,535,832.49		16,105,321.00		16,528,021.00		3,241,232.62		19.61
NET OF REVENUES & EXPENDITURES		668,609.82		0.00		(422,700.00)		7,618,067.56		1,802.24

PERIOD ENDING 09/30/2025

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 202 - MAJOR STREET							
Revenues							
Dept 001 - REVENUES							
STATE GRANTS							
202-001-546-000	ACT 51 STATE REVENUE	1,370,231.97	1,412,000.00	1,412,000.00	464,938.88	32.93	
202-001-548-000	METRO ACT	61,425.99	60,000.00	60,000.00	0.00	0.00	
202-001-556-000	OTHER STATE GRANTS	18,113.50	20,000.00	20,000.00	0.00	0.00	
STATE GRANTS		1,449,771.46	1,492,000.00	1,492,000.00	464,938.88	31.16	
CHARGES FOR SERVICES							
202-001-641-000	WINTER MAINTENANCE	14,213.94	15,000.00	15,000.00	0.00	0.00	
202-001-642-000	SALT	41,892.88	30,000.00	30,000.00	0.00	0.00	
CHARGES FOR SERVICES		56,106.82	45,000.00	45,000.00	0.00	0.00	
INVESTMENT EARNINGS							
202-001-665-000	INTEREST	42,465.20	70,100.00	70,100.00	0.00	0.00	
INVESTMENT EARNINGS		42,465.20	70,100.00	70,100.00	0.00	0.00	
Total Dept 001 - REVENUES		1,548,343.48	1,607,100.00	1,607,100.00	464,938.88	28.93	
TOTAL REVENUES		1,548,343.48	1,607,100.00	1,607,100.00	464,938.88	28.93	
Expenditures							
Dept 252 - ACTIVE EMPLOYEE BENEFITS							
SALARIES AND FRINGE BENEFITS							
202-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	3,391.81	9,000.00	9,000.00	136.10	1.51	
202-252-716-500	HEALTH CARE COSTS - BC/BS	43,949.28	60,000.00	60,000.00	0.00	0.00	
202-252-718-000	DEFINED BENEFIT - MERS	15,949.32	17,000.00	17,000.00	0.00	0.00	
202-252-718-010	DEFINED CONTRIBUTION - MERS	0.00	4,000.00	4,000.00	0.00	0.00	
SALARIES AND FRINGE BENEFITS		63,290.41	90,000.00	90,000.00	136.10	0.15	
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS		63,290.41	90,000.00	90,000.00	136.10	0.15	
Dept 464 - STREET MAINT OPERATIONS							
SALARIES AND FRINGE BENEFITS							
202-464-706-000	LABORERS	19,604.78	51,000.00	51,000.00	5,377.68	10.54	
202-464-707-000	PART TIME EMPLOYEES	0.00	500.00	500.00	0.00	0.00	
202-464-709-000	OVERTIME	2,352.21	20,000.00	20,000.00	208.94	1.04	
202-464-715-000	FICA	1,775.09	11,131.00	11,131.00	647.33	5.82	
202-464-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(53.94)	100.00	
202-464-722-000	SICK LEAVE	1,330.12	2,000.00	2,000.00	2,888.48	144.42	
202-464-725-000	WORKERS COMPENSATION	5,171.48	5,929.00	5,929.00	3,511.75	59.23	
SALARIES AND FRINGE BENEFITS		30,233.68	90,560.00	90,560.00	12,580.24	13.89	
MATERIALS AND SUPPLIES							
202-464-744-000	UNIFORMS	2,941.47	3,000.00	3,000.00	873.47	29.12	
202-464-758-000	PROGRAM SUPPLIES	3,626.66	5,000.00	5,000.00	1,723.89	34.48	
202-464-782-000	ROAD SUPPLIES	10,004.11	10,000.00	10,000.00	3,186.15	31.86	
MATERIALS AND SUPPLIES		16,572.24	18,000.00	18,000.00	5,783.51	32.13	

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDTG USE
		06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 202 - MAJOR STREET							
Expenditures							
CONTRACTUAL SERVICES							
202-464-818-000	CONTRACTUAL SERVICES	145,576.75	270,000.00	270,000.00	25,311.30	9.37	
202-464-821-010	ENGINEERING	56,547.63	95,000.00	95,000.00	0.00	0.00	
CONTRACTUAL SERVICES		202,124.38	365,000.00	365,000.00	25,311.30	6.93	
OTHER CHARGES							
202-464-940-000	EQUIPMENT RENTAL	30,231.50	8,000.00	8,000.00	5,047.30	63.09	
OTHER CHARGES		30,231.50	8,000.00	8,000.00	5,047.30	63.09	
CAPITAL OUTLAY							
202-464-975-100	CONSTRUCTION - MAJOR STREETS	0.00	1,968,000.00	1,968,000.00	25,172.00	1.28	
CAPITAL OUTLAY		0.00	1,968,000.00	1,968,000.00	25,172.00	1.28	
Total Dept 464 - STREET MAINT OPERATIONS		279,161.80	2,449,560.00	2,449,560.00	73,894.35	3.02	
Dept 468 - STREET TREES							
SALARIES AND FRINGE BENEFITS							
202-468-706-000	LABORERS	126.97	0.00	0.00	0.00	0.00	
202-468-707-000	PART TIME EMPLOYEES	1,120.64	0.00	0.00	527.36	100.00	
202-468-709-000	OVERTIME	372.98	1,000.00	1,000.00	0.00	0.00	
202-468-715-000	FICA	372.32	0.00	0.00	40.34	100.00	
SALARIES AND FRINGE BENEFITS		1,992.91	1,000.00	1,000.00	567.70	56.77	
MATERIALS AND SUPPLIES							
202-468-758-000	PROGRAM SUPPLIES	15,839.10	24,000.00	24,000.00	86.01	0.36	
MATERIALS AND SUPPLIES		15,839.10	24,000.00	24,000.00	86.01	0.36	
CONTRACTUAL SERVICES							
202-468-818-000	CONTRACTUAL SERVICES	119,190.57	130,000.00	130,000.00	37,504.50	28.85	
CONTRACTUAL SERVICES		119,190.57	130,000.00	130,000.00	37,504.50	28.85	
OTHER CHARGES							
202-468-940-000	EQUIPMENT RENTAL	515.77	3,000.00	3,000.00	2,968.83	98.96	
OTHER CHARGES		515.77	3,000.00	3,000.00	2,968.83	98.96	
Total Dept 468 - STREET TREES		137,538.35	158,000.00	158,000.00	41,127.04	26.03	
Dept 469 - CATCH BASINS							
SALARIES AND FRINGE BENEFITS							
202-469-706-000	LABORERS	3,676.41	5,000.00	5,000.00	1,555.56	31.11	
202-469-707-000	PART TIME EMPLOYEES	18.12	0.00	0.00	163.16	100.00	
202-469-709-000	OVERTIME	612.78	500.00	500.00	349.25	69.85	
202-469-715-000	FICA	327.41	421.00	421.00	157.92	37.51	
202-469-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(19.60)	100.00	
SALARIES AND FRINGE BENEFITS		4,634.72	5,921.00	5,921.00	2,206.29	37.26	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDT USED
		NORMAL (ABNORMAL)				NORMAL (ABNORMAL)		
Fund 202 - MAJOR STREET								
Expenditures								
202-475-758-000	PROGRAM SUPPLIES	7,125.90		8,000.00	8,000.00	2,318.06		28.98
	MATERIALS AND SUPPLIES	7,125.90		8,000.00	8,000.00	2,318.06		28.98
CONTRACTUAL SERVICES								
202-475-803-000	MEMBERSHIPS	3,019.00		3,200.00	3,200.00	0.00		0.00
202-475-818-000	CONTRACTUAL SERVICES	29,526.95		35,000.00	35,000.00	0.00		0.00
	CONTRACTUAL SERVICES	32,545.95		38,200.00	38,200.00	0.00		0.00
OTHER CHARGES								
202-475-922-000	STREET LIGHTING	31,841.59		0.00	0.00	0.00		0.00
202-475-933-000	EQUIPMENT MAINTENANCE	9,404.41		25,000.00	25,000.00	2,746.87		10.99
202-475-940-000	EQUIPMENT RENTAL	1,248.16		2,000.00	2,000.00	0.00		0.00
	OTHER CHARGES	42,494.16		27,000.00	27,000.00	2,746.87		10.17
Total Dept 475 - STREET SIGNS								
		82,807.66		74,277.00	74,277.00	5,116.47		6.89
Dept 478 - WINTER MAINTENANCE								
SALARIES AND FRINGE BENEFITS								
202-478-706-000	LABORERS	3,742.55		4,500.00	4,500.00	544.57		12.10
202-478-709-000	OVERTIME	9,305.90		5,000.00	5,000.00	153.16		3.06
202-478-715-000	FICA	993.23		0.00	0.00	53.37		100.00
202-478-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00	0.00	(3.28)		100.00
	SALARIES AND FRINGE BENEFITS	14,041.68		9,500.00	9,500.00	747.82		7.87
MATERIALS AND SUPPLIES								
202-478-758-000	PROGRAM SUPPLIES	62,278.93		50,000.00	50,000.00	0.00		0.00
	MATERIALS AND SUPPLIES	62,278.93		50,000.00	50,000.00	0.00		0.00
OTHER CHARGES								
202-478-940-000	EQUIPMENT RENTAL	15,583.14		23,000.00	23,000.00	0.00		0.00
	OTHER CHARGES	15,583.14		23,000.00	23,000.00	0.00		0.00
Total Dept 478 - WINTER MAINTENANCE								
		91,903.75		82,500.00	82,500.00	747.82		0.91
Dept 483 - STREET ADMINISTRATION								
SALARIES AND FRINGE BENEFITS								
202-483-726-200	INTERNAL SRVC - LABOR & ADMIN	132,840.00		137,600.00	137,600.00	35,250.00		25.62
	SALARIES AND FRINGE BENEFITS	132,840.00		137,600.00	137,600.00	35,250.00		25.62
CONTRACTUAL SERVICES								
202-483-801-000	BANK CHARGES	378.48		0.00	0.00	0.00		0.00
202-483-807-000	AUDIT SERVICES	3,800.00		3,600.00	3,600.00	0.00		0.00
	CONTRACTUAL SERVICES	4,178.48		3,600.00	3,600.00	0.00		0.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 202 - MAJOR STREET						
Expenditures						
Total Dept 483 - STREET ADMINISTRATION		137,018.48	141,200.00	141,200.00	35,250.00	24.96
Dept 522 - STREET SWEEPING						
SALARIES AND FRINGE BENEFITS						
202-522-706-000	LABORERS	5,138.29	6,000.00	6,000.00	432.74	7.21
202-522-709-000	OVERTIME	2,028.75	2,000.00	2,000.00	793.38	39.67
202-522-715-000	FICA	544.71	612.00	612.00	93.03	15.20
202-522-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(11.84)	100.00
SALARIES AND FRINGE BENEFITS		7,711.75	8,612.00	8,612.00	1,307.31	15.18
OTHER CHARGES						
202-522-940-000	EQUIPMENT RENTAL	25,581.58	16,000.00	16,000.00	1,533.16	9.58
OTHER CHARGES		25,581.58	16,000.00	16,000.00	1,533.16	9.58
CAPITAL OUTLAY						
202-522-985-000	VEHICLES	368,240.31	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		368,240.31	0.00	0.00	0.00	0.00
Total Dept 522 - STREET SWEEPING		401,533.64	24,612.00	24,612.00	2,840.47	11.54
Dept 966 - OTHER FINANCING USES-TRASFERS OUT						
OTHER FINANCING USES						
202-966-995-203	TRANSFERS OUT TO LOCAL STREET	0.00	90,000.00	90,000.00	22,500.00	25.00
OTHER FINANCING USES		0.00	90,000.00	90,000.00	22,500.00	25.00
Total Dept 966 - OTHER FINANCING USES-TRASFERS OUT		0.00	90,000.00	90,000.00	22,500.00	25.00
TOTAL EXPENDITURES		1,222,453.73	3,142,100.00	3,142,100.00	192,357.40	6.12
Fund 202 - MAJOR STREET:						
TOTAL REVENUES						
TOTAL EXPENDITURES		1,548,343.48	1,607,100.00	1,607,100.00	464,938.88	28.93
NET OF REVENUES & EXPENDITURES		1,222,453.73	3,142,100.00	3,142,100.00	192,357.40	6.12
		325,889.75	(1,535,000.00)	(1,535,000.00)	272,581.48	17.76

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 203 - LOCAL STREETS						
Revenues						
Dept 001 - REVENUES						
LICENSES AND PERMITS						
203-001-497-000	RIGHT OF WAY-RECON PERMIT FEE	121,523.69	0.00	0.00	42,500.00	100.00
LICENSES AND PERMITS		121,523.69	0.00	0.00	42,500.00	100.00
MISCELLANEOUS						
203-001-672-001	SUNDRY REVENUE	(11,934.02)	5,000.00	5,000.00	0.00	0.00
MISCELLANEOUS		(11,934.02)	5,000.00	5,000.00	0.00	0.00
STATE GRANTS						
203-001-546-000	ACT 51 STATE REVENUE	518,544.88	519,000.00	519,000.00	175,858.01	33.88
203-001-556-000	OTHER STATE GRANTS	18,113.50	20,000.00	20,000.00	0.00	0.00
203-001-557-000	OTHER GRANTS-COUNTY, ETC.	0.00	0.00	0.00	4,000.00	100.00
STATE GRANTS		536,658.38	539,000.00	539,000.00	179,858.01	33.37
CHARGES FOR SERVICES						
203-001-645-000	TREE PROGRAM SALES	6,224.00	6,000.00	6,000.00	0.00	0.00
CHARGES FOR SERVICES		6,224.00	6,000.00	6,000.00	0.00	0.00
INVESTMENT EARNINGS						
203-001-665-000	INTEREST	12,478.70	29,550.00	29,550.00	0.00	0.00
INVESTMENT EARNINGS		12,478.70	29,550.00	29,550.00	0.00	0.00
OTHER FINANCING SOURCES						
203-001-699-202	TRANSFERS IN FROM MAJOR STREETS	0.00	90,000.00	90,000.00	22,500.00	25.00
OTHER FINANCING SOURCES		0.00	90,000.00	90,000.00	22,500.00	25.00
Total Dept 001 - REVENUES						
TOTAL REVENUES		664,950.75	669,550.00	669,550.00	244,858.01	36.57
Expenditures						
Dept 252 - ACTIVE EMPLOYEE BENEFITS						
SALARIES AND FRINGE BENEFITS						
203-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	5,781.66	5,600.00	5,600.00	1,079.18	19.27
203-252-716-500	HEALTH CARE COSTS - BC/BS	37,670.85	52,000.00	52,000.00	0.00	0.00
203-252-718-000	DEFINED BENEFIT - MERS	17,020.44	18,000.00	18,000.00	0.00	0.00
SALARIES AND FRINGE BENEFITS		60,472.95	75,600.00	75,600.00	1,079.18	1.43
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS						
TOTAL REVENUES		60,472.95	75,600.00	75,600.00	1,079.18	1.43
Dept 464 - STREET MAINT OPERATIONS						
SALARIES AND FRINGE BENEFITS						
203-464-706-000	LABORERS	49,820.79	52,000.00	52,000.00	18,824.65	36.20
203-464-707-000	PART TIME EMPLOYEES	3,153.12	3,000.00	3,000.00	345.60	11.52
203-464-709-000	OVERTIME	6,245.85	7,000.00	7,000.00	2,824.52	40.35

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 203 - LOCAL STREETS						
Expenditures						
SALARIES AND FRINGE BENEFITS						
203-469-707-000	PART TIME EMPLOYEES	973.75	0.00	0.00	996.01	100.00
203-469-709-000	OVERTIME	12.00	0.00	0.00	0.00	0.00
203-469-715-000	FICA	75.42	0.00	0.00	76.19	100.00
SALARIES AND FRINGE BENEFITS		1,061.17	0.00	0.00	1,072.20	100.00
MATERIALS AND SUPPLIES						
203-469-758-000	PROGRAM SUPPLIES	918.71	10,000.00	10,000.00	9,836.01	98.36
MATERIALS AND SUPPLIES		918.71	10,000.00	10,000.00	9,836.01	98.36
OTHER CHARGES						
203-469-940-000	EQUIPMENT RENTAL	10,838.75	7,000.00	7,000.00	3,193.56	45.62
OTHER CHARGES		10,838.75	7,000.00	7,000.00	3,193.56	45.62
Total Dept 469 - CATCH BASINS		12,818.63	17,000.00	17,000.00	14,101.77	82.95
Dept 471 - GRASS AND WEEDS						
SALARIES AND FRINGE BENEFITS						
203-471-706-000	LABORERS	9,354.64	8,000.00	8,000.00	3,593.80	44.92
203-471-707-000	PART TIME EMPLOYEES	18,893.07	2,500.00	2,500.00	13,377.81	535.11
203-471-709-000	OVERTIME	1,472.88	0.00	0.00	197.03	100.00
203-471-715-000	FICA	2,266.63	804.00	804.00	1,310.73	163.03
203-471-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(45.54)	100.00
SALARIES AND FRINGE BENEFITS		31,987.22	11,304.00	11,304.00	18,433.83	163.07
MATERIALS AND SUPPLIES						
203-471-758-000	PROGRAM SUPPLIES	842.26	1,000.00	1,000.00	146.50	14.65
MATERIALS AND SUPPLIES		842.26	1,000.00	1,000.00	146.50	14.65
OTHER CHARGES						
203-471-940-000	EQUIPMENT RENTAL	18,682.23	3,000.00	3,000.00	6,434.69	214.49
OTHER CHARGES		18,682.23	3,000.00	3,000.00	6,434.69	214.49
Total Dept 471 - GRASS AND WEEDS		51,511.71	15,304.00	15,304.00	25,015.02	163.45
Dept 475 - STREET SIGNS						
SALARIES AND FRINGE BENEFITS						
203-475-706-000	LABORERS	2,981.14	3,000.00	3,000.00	190.45	6.35
203-475-709-000	OVERTIME	557.32	500.00	500.00	67.59	13.52
203-475-715-000	FICA	268.53	268.00	268.00	19.58	7.31
SALARIES AND FRINGE BENEFITS		3,806.99	3,768.00	3,768.00	277.62	7.37
MATERIALS AND SUPPLIES						
203-475-758-000	PROGRAM SUPPLIES	13,396.31	10,000.00	10,000.00	5,401.35	54.01
MATERIALS AND SUPPLIES		13,396.31	10,000.00	10,000.00	5,401.35	54.01

G/L NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDTG USED
		NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 203 - LOCAL STREETS										
Expenditures										
CONTRACTUAL SERVICES										
203-475-803-000	MEMBERSHIPS	3,019.00		3,250.00		3,250.00		0.00		0.00
203-475-818-000	CONTRACTUAL SERVICES	0.00		5,000.00		5,000.00		0.00		0.00
CONTRACTUAL SERVICES		3,019.00		8,250.00		8,250.00		0.00		0.00
OTHER CHARGES										
203-475-933-000	EQUIPMENT MAINTENANCE	1,044.97		5,500.00		5,500.00		305.20		5.55
203-475-940-000	EQUIPMENT RENTAL	2,482.96		4,000.00		4,000.00		0.00		0.00
OTHER CHARGES		3,527.93		9,500.00		9,500.00		305.20		3.21
Total Dept 475 - STREET SIGNS		23,750.23		31,518.00		31,518.00		5,984.17		18.99
Dept 478 - WINTER MAINTENANCE										
SALARIES AND FRINGE BENEFITS										
203-478-706-000	LABORERS	16,363.07		13,800.00		13,800.00		228.53		1.66
203-478-709-000	OVERTIME	14,611.32		12,000.00		12,000.00		212.43		1.77
203-478-715-000	FICA	2,356.28		1,974.00		1,974.00		33.50		1.70
SALARIES AND FRINGE BENEFITS		33,330.67		27,774.00		27,774.00		474.46		1.71
MATERIALS AND SUPPLIES										
203-478-758-000	PROGRAM SUPPLIES	30,544.80		25,000.00		25,000.00		0.00		0.00
MATERIALS AND SUPPLIES		30,544.80		25,000.00		25,000.00		0.00		0.00
OTHER CHARGES										
203-478-940-000	EQUIPMENT RENTAL	26,538.56		30,000.00		30,000.00		0.00		0.00
OTHER CHARGES		26,538.56		30,000.00		30,000.00		0.00		0.00
Total Dept 478 - WINTER MAINTENANCE		90,414.03		82,774.00		82,774.00		474.46		0.57
Dept 483 - STREET ADMINISTRATION										
SALARIES AND FRINGE BENEFITS										
203-483-726-200	INTERNAL SRVC - LABOR & ADMIN	47,930.00		51,000.00		51,000.00		12,750.00		25.00
SALARIES AND FRINGE BENEFITS		47,930.00		51,000.00		51,000.00		12,750.00		25.00
CONTRACTUAL SERVICES										
203-483-801-000	BANK CHARGES	113.81		0.00		0.00		0.00		0.00
203-483-807-000	AUDIT SERVICES	3,800.00		3,800.00		3,800.00		0.00		0.00
CONTRACTUAL SERVICES		3,913.81		3,800.00		3,800.00		0.00		0.00
Total Dept 483 - STREET ADMINISTRATION		51,843.81		54,800.00		54,800.00		12,750.00		23.27
Dept 522 - STREET SWEEPING										
SALARIES AND FRINGE BENEFITS										
203-522-706-000	LABORERS	15,913.45		12,000.00		12,000.00		2,115.55		17.63
203-522-709-000	OVERTIME	3,561.58		5,000.00		5,000.00		1,793.33		35.87

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDDT USED
		NORMAL	(ABNORMAL)				NORMAL	(ABNORMAL)		
Fund 203 - LOCAL STREETS										
Expenditures										
203-522-715-000	FICA	1,480.60		1,301.00		1,301.00		296.68		22.80
203-522-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00		0.00		(33.47)		100.00
SALARIES AND FRINGE BENEFITS		20,955.63		18,301.00		18,301.00		4,172.09		22.80
OTHER CHARGES										
203-522-940-000	EQUIPMENT RENTAL	42,459.22		35,000.00		35,000.00		3,615.94		10.33
OTHER CHARGES		42,459.22		35,000.00		35,000.00		3,615.94		10.33
Total Dept 522 - STREET SWEEPING		63,414.85		53,301.00		53,301.00		7,788.03		14.61
TOTAL EXPENDITURES		977,566.47		989,550.00		989,550.00		265,498.62		26.83
Fund 203 - LOCAL STREETS:										
TOTAL REVENUES		664,950.75		669,550.00		669,550.00		244,858.01		36.57
TOTAL EXPENDITURES		977,566.47		989,550.00		989,550.00		265,498.62		26.83
NET OF REVENUES & EXPENDITURES		(312,615.72)		(320,000.00)		(320,000.00)		(20,640.61)		6.45

GGL NUMBER	DESCRIPTION	2025-26		AMENDED BUDGET	NORMAL	YTD BALANCE	
		06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET			09/30/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 208 - RECREATION REVOLVING FUND							
Revenues							
Dept 001 - REVENUES							
MISCELLANEOUS							
208-001-670-002	REIMBURSEMENTS - BERKLEY SCHOOLS	1,925.00	0.00	0.00		0.00	0.00
208-001-670-060	INSURANCE REIMBURSEMENTS	2,200.51	0.00	0.00		0.00	0.00
208-001-672-002	EV REVENUE-OXFORD PARK	3,996.22	0.00	0.00		2,895.67	100.00
MISCELLANEOUS		8,121.73	0.00	0.00		2,895.67	100.00
STATE GRANTS							
208-001-539-010	STATE GRANTS	27,900.00	150,000.00	150,000.00		12,708.90	8.47
STATE GRANTS		27,900.00	150,000.00	150,000.00		12,708.90	8.47
CHARGES FOR SERVICES							
208-001-626-112	YOUTH CAMP	307,122.00	300,000.00	300,000.00		1,562.00	0.52
208-001-626-316	YOUTH DANCE	1,650.00	0.00	0.00		0.00	0.00
208-001-626-411	GIRLS B-BALL CLINIC	14.00	0.00	0.00		0.00	0.00
208-001-626-412	GIRL'S VOLLEYBALL CAMP	88.00	0.00	0.00		0.00	0.00
208-001-626-417	SPECIALITY CAMPS	24,469.00	10,000.00	10,000.00		2,303.00	23.03
208-001-626-502	WOMENS SOFTBALL	1,990.00	6,000.00	6,000.00		272.00	4.53
208-001-626-803	TENNIS CONTRACT	1,354.00	15,500.00	15,500.00		792.00	5.11
208-001-626-901	COMMUNITY CENTER USE	17,740.00	15,000.00	15,000.00		3,320.00	22.13
208-001-626-902	ATHLETIC FACILITIES USAGE FEE	15,000.00	0.00	0.00		0.00	0.00
208-001-626-915	DREAM CRUISE/CRUISEFEST	64,615.00	49,000.00	49,000.00		20,780.00	42.41
208-001-626-925	SUMMER/WINTERFEST FEES	6,850.00	8,000.00	8,000.00		1,850.00	23.13
208-001-626-950	RECREATION CLASSES	53,361.67	70,000.00	70,000.00		6,877.00	9.82
CHARGES FOR SERVICES		494,253.67	473,500.00	473,500.00		37,756.00	7.97
INVESTMENT EARNINGS							
208-001-665-000	INTEREST	9,695.36	10,301.00	10,301.00		0.00	0.00
INVESTMENT EARNINGS		9,695.36	10,301.00	10,301.00		0.00	0.00
CONTRIBUTION/DONATIONS							
208-001-675-000	CONTRIBUTIONS	11,295.00	0.00	0.00		150.00	100.00
208-001-675-002	MARQUEE	175.00	300.00	300.00		75.00	25.00
208-001-675-003	PARK RENTALS	7,792.50	7,000.00	7,000.00		2,312.50	33.04
CONTRIBUTION/DONATIONS		19,262.50	7,300.00	7,300.00		2,537.50	34.76
OTHER FINANCING SOURCES							
208-001-699-101	TRANSFER IN FROM GENERAL FUND	546,000.00	720,000.00	720,000.00		155,000.00	21.53
OTHER FINANCING SOURCES		546,000.00	720,000.00	720,000.00		155,000.00	21.53
Total Dept 001 - REVENUES		1,105,233.26	1,361,101.00	1,361,101.00		210,898.07	15.49
TOTAL REVENUES		1,105,233.26	1,361,101.00	1,361,101.00		210,898.07	15.49
Expenditures							
Dept 252 - ACTIVE EMPLOYEE BENEFITS							
SALARIES AND FRINGE BENEFITS							
208-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	21,772.56	19,000.00	19,000.00		3,265.37	17.19
208-252-716-500	HEALTH CARE COSTS - BC/BS	100,455.53	120,000.00	120,000.00		0.00	0.00

G/L NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDG USE
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
Fund 208 - RECREATION REVOLVING FUND								
Expenditures								
208-252-718-000	DEFINED BENEFIT - MERS	19,043.88		20,000.00	20,000.00	0.00	0.00	0.00
208-252-718-010	DEFINED CONTRIBUTION - MERS	10,295.49		6,500.00	6,500.00	0.00	0.00	0.00
SALARIES AND FRINGE BENEFITS		151,567.46		165,500.00	165,500.00	3,265.37	1.97	
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS								
		151,567.46		165,500.00	165,500.00	3,265.37	1.97	
Dept 267 - FACILITIES								
MATERIALS AND SUPPLIES								
208-267-776-208	MAINTENANCE SUPPLIES - PARKS	2,505.86		3,000.00	3,000.00	1,211.59	40.39	
MATERIALS AND SUPPLIES		2,505.86		3,000.00	3,000.00	1,211.59	40.39	
CONTRACTUAL SERVICES								
208-267-811-208	CUSTODIAL SERVICES - PARKS	16,637.88		18,000.00	18,000.00	4,368.95	24.27	
CONTRACTUAL SERVICES		16,637.88		18,000.00	18,000.00	4,368.95	24.27	
OTHER CHARGES								
208-267-931-208	BUILDING MAINTENANCE -PARKS	15,494.32		38,100.00	38,100.00	1,211.00	3.18	
OTHER CHARGES		15,494.32		38,100.00	38,100.00	1,211.00	3.18	
CAPITAL OUTLAY								
208-267-976-208	BUILDING IMPROVEMENTS - PARKS	22,000.00		167,100.00	167,100.00	21,287.10	12.74	
CAPITAL OUTLAY		22,000.00		167,100.00	167,100.00	21,287.10	12.74	
Total Dept 267 - FACILITIES								
		56,638.06		226,200.00	226,200.00	28,078.64	12.41	
Dept 751 - PARKS AND REC ADMINISTRATION								
SALARIES AND FRINGE BENEFITS								
208-751-704-000	FULL TIME EMPLOYEES	279,292.25		305,000.00	305,000.00	74,245.33	24.34	
208-751-706-442	DPW LABOR - ALLOC (TO) FROM OTHER FUNDS	0.00		42,250.00	42,250.00	0.00	0.00	
208-751-707-000	PART TIME EMPLOYEES	17,772.61		30,000.00	30,000.00	0.00	0.00	
208-751-709-000	OVERTIME	531.12		5,000.00	5,000.00	307.95	6.16	
208-751-712-000	IN LIEU	403.72		0.00	0.00	2,203.46	100.00	
208-751-715-000	FICA	22,582.89		26,010.00	26,010.00	5,811.86	22.34	
208-751-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00	0.00	(650.00)	100.00	
208-751-724-000	UNEMPLOYMENT	60.00		0.00	0.00	0.00	0.00	
208-751-725-000	WORKERS COMPENSATION	4,778.02		5,478.00	5,478.00	3,244.57	59.23	
SALARIES AND FRINGE BENEFITS		325,420.61		413,738.00	413,738.00	85,163.17	20.58	
MATERIALS AND SUPPLIES								
208-751-728-000	OFFICE SUPPLIES	989.75		1,000.00	1,000.00	429.20	42.92	
208-751-730-000	POSTAGE-PRINTING-MAILING	0.00		0.00	0.00	426.53	100.00	
208-751-744-000	UNIFORMS	1,103.40		1,500.00	1,500.00	0.00	0.00	
208-751-750-000	PLAYGROUND/ATHLETIC	7,156.95		3,700.00	3,700.00	1,108.94	29.97	
208-751-751-000	FUEL & OIL	5,876.45		5,500.00	5,500.00	278.68	5.07	
208-751-758-000	PROGRAM SUPPLIES	1,919.07		4,500.00	4,500.00	680.09	15.11	
208-751-760-000	SOFTWARE MAINT AND SUBSCRIPTIONS	0.00		10,000.00	10,000.00	0.00	0.00	
208-751-776-000	MAINTENANCE SUPPLIES	56.44		0.00	0.00	0.00	0.00	
208-751-778-000	EQUIPMENT SUPPLIES	5,646.47		6,500.00	6,500.00	583.89	8.98	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL (ABNORMAL)				NORMAL	(ABNORMAL)	
Fund 208 - RECREATION REVOLVING FUND								
Expenditures								
MATERIALS AND SUPPLIES								
		22,748.53		32,700.00	32,700.00	3,507.33		10.73
CONTRACTUAL SERVICES								
208-751-803-000	MEMBERSHIPS AND DUES	1,155.00		1,500.00	1,500.00	252.00		16.80
208-751-818-000	CONTRACTUAL SERVICES	19,840.11		20,000.00	20,000.00	6,775.75		33.88
208-751-901-000	ADVERTISING	142.38		1,000.00	1,000.00	77.04		7.70
208-751-986-000	COMPUTER SOFTWARE	9,714.39		0.00	0.00	0.00		0.00
CONTRACTUAL SERVICES		30,851.88		22,500.00	22,500.00	7,104.79		31.58
UTILITIES								
208-751-853-000	TELEPHONE	7,385.60		7,200.00	7,200.00	712.97		9.90
208-751-920-000	UTILITIES	36,305.39		32,000.00	32,000.00	7,705.15		24.08
208-751-920-001	UTILITIES - PARK CONCESSION WATER	398.77		0.00	0.00	0.00		0.00
UTILITIES		44,089.76		39,200.00	39,200.00	8,418.12		21.47
OTHER CHARGES								
208-751-933-000	EQUIPMENT MAINTENANCE	5,783.11		10,000.00	10,000.00	0.00		0.00
208-751-939-000	VEHICLE MAINTENANCE	14,245.34		3,000.00	3,000.00	37.40		1.25
208-751-946-000	OFFICE EQUIPMENT RENTAL	2,501.21		2,000.00	2,000.00	764.44		38.22
208-751-960-000	PROFESSIONAL DEVELOPMENT	3,372.32		3,875.00	3,875.00	825.00		21.29
OTHER CHARGES		25,901.98		18,875.00	18,875.00	1,626.84		8.62
INSURANCE								
208-751-913-000	VEHICLE INSURANCE	3,612.00		1,500.00	5,000.00	2,264.00		45.28
208-751-914-000	LIABILITY INSURANCE	7,518.50		2,500.00	11,000.00	5,406.50		49.15
INSURANCE		11,130.50		4,000.00	16,000.00	7,670.50		47.94
CAPITAL OUTLAY								
208-751-982-000	EQUIPMENT	63,431.88		0.00	0.00	0.00		0.00
CAPITAL OUTLAY		63,431.88		0.00	0.00	0.00		0.00
Total Dept 751 - PARKS AND REC ADMINISTRATION								
		523,575.14		531,013.00	543,013.00	113,490.75		20.90
Dept 754 - YOUTH CAMP								
SALARIES AND FRINGE BENEFITS								
208-754-707-000	PART TIME EMPLOYEES	141,435.65		145,000.00	145,000.00	109,434.28		75.47
208-754-715-000	FICA	10,828.94		11,093.00	11,093.00	8,371.76		75.47
SALARIES AND FRINGE BENEFITS		152,264.59		156,093.00	156,093.00	117,806.04		75.47
MATERIALS AND SUPPLIES								
208-754-758-000	PROGRAM SUPPLIES	917.18		5,000.00	2,000.00	1,861.23		93.06
MATERIALS AND SUPPLIES		917.18		5,000.00	2,000.00	1,861.23		93.06
CONTRACTUAL SERVICES								
208-754-818-000	CONTRACTUAL SERVICES	59,997.12		70,000.00	61,000.00	42,505.51		69.68
CONTRACTUAL SERVICES		59,997.12		70,000.00	61,000.00	42,505.51		69.68

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDTG USE
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 208 - RECREATION REVOLVING FUND							
Expenditures							
Total Dept 754 - YOUTH CAMP		213,178.89	231,093.00	219,093.00	162,172.78		74.02
Dept 803 - TENNIS CONTRACT							
CONTRACTUAL SERVICES							
208-803-818-000 CONTRACTUAL SERVICES		11,127.55	10,000.00	10,000.00	3,241.00		32.41
CONTRACTUAL SERVICES		11,127.55	10,000.00	10,000.00	3,241.00		32.41
Total Dept 803 - TENNIS CONTRACT							
		11,127.55	10,000.00	10,000.00	3,241.00		32.41
Dept 819 - WOMEN'S SOFTBALL							
MATERIALS AND SUPPLIES							
208-819-758-000 PROGRAM SUPPLIES		259.00	700.00	700.00	260.03		37.15
MATERIALS AND SUPPLIES		259.00	700.00	700.00	260.03		37.15
CONTRACTUAL SERVICES							
208-819-818-000 CONTRACTUAL SERVICES		2,341.20	2,500.00	2,500.00	260.00		10.40
CONTRACTUAL SERVICES		2,341.20	2,500.00	2,500.00	260.00		10.40
Total Dept 819 - WOMEN'S SOFTBALL							
		2,600.20	3,200.00	3,200.00	520.03		16.25
Dept 821 - SPECIALITY CAMPS							
MATERIALS AND SUPPLIES							
208-821-758-000 PROGRAM SUPPLIES		432.00	3,000.00	3,000.00	1,620.00		54.00
MATERIALS AND SUPPLIES		432.00	3,000.00	3,000.00	1,620.00		54.00
CONTRACTUAL SERVICES							
208-821-818-000 CONTRACTUAL SERVICES		13,729.25	20,000.00	20,000.00	13,102.90		65.51
CONTRACTUAL SERVICES		13,729.25	20,000.00	20,000.00	13,102.90		65.51
Total Dept 821 - SPECIALITY CAMPS							
		14,161.25	23,000.00	23,000.00	14,722.90		64.01
Dept 840 - COMMUNITY CENTER USE							
SALARIES AND FRINGE BENEFITS							
208-840-707-000 PART TIME EMPLOYEES		5,734.63	20,000.00	20,000.00	1,642.29		8.21
208-840-715-000 FICA		438.70	1,530.00	1,530.00	125.65		8.21
SALARIES AND FRINGE BENEFITS		6,173.33	21,530.00	21,530.00	1,767.94		8.21
Total Dept 840 - COMMUNITY CENTER USE							
		6,173.33	21,530.00	21,530.00	1,767.94		8.21
Dept 843 - DREAM CRUISE/CRUISEFEST							
MATERIALS AND SUPPLIES							
208-843-758-000 PROGRAM SUPPLIES		2,815.93	8,000.00	8,000.00	2,302.82		28.79

PERIOD ENDING 09/30/2025

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDT USED
		NORMAL	(ABNORMAL)					NORMAL	(ABNORMAL)	
Fund 208 - RECREATION REVOLVING FUND										
Expenditures										
INSURANCE		432.00		400.00		400.00		107.50		26.88
CAPITAL OUTLAY										
208-845-971-150	LAND IMPROVEMENTS	0.00		0.00		140,000.00		0.00		0.00
CAPITAL OUTLAY		0.00		0.00		140,000.00		0.00		0.00
Total Dept 845 - RECREATION CLASSES										
		70,227.45		104,065.00		244,065.00		4,948.68		2.03
TOTAL EXPENDITURES										
		1,085,868.35		1,361,101.00		1,501,101.00		349,503.50		23.28
Fund 208 - RECREATION REVOLVING FUND:										
TOTAL REVENUES		1,105,233.26		1,361,101.00		1,361,101.00		210,898.07		15.49
TOTAL EXPENDITURES		1,085,868.35		1,361,101.00		1,501,101.00		349,503.50		23.28
NET OF REVENUES & EXPENDITURES		19,364.91		0.00		(140,000.00)		(138,605.43)		99.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 211 - SENIOR ACTIVITIES						
Revenues						
Dept 001 - REVENUES						
MISCELLANEOUS						
211-001-672-001	SUNDRY REVENUE	410.00	0.00	0.00	0.00	0.00
MISCELLANEOUS		410.00	0.00	0.00	0.00	0.00
FEDERAL GRANTS						
211-001-540-000	SMART GRANT	21,110.88	19,000.00	19,000.00	5,800.50	30.53
FEDERAL GRANTS		21,110.88	19,000.00	19,000.00	5,800.50	30.53
CHARGES FOR SERVICES						
211-001-651-000	SENIOR PROGRAMS	27,471.00	20,000.00	20,000.00	5,688.00	28.44
CHARGES FOR SERVICES		27,471.00	20,000.00	20,000.00	5,688.00	28.44
INVESTMENT EARNINGS						
211-001-665-000	INTEREST	1,840.26	982.00	982.00	0.00	0.00
INVESTMENT EARNINGS		1,840.26	982.00	982.00	0.00	0.00
CONTRIBUTION/DONATIONS						
SENIOR BUS - MUNICIPAL CREDITS						
211-001-675-001		17,776.25	15,000.00	15,000.00	0.00	0.00
211-001-675-002	INDEPENDENCE FOR LIFE	41,840.25	30,000.00	30,000.00	1,434.00	4.78
211-001-675-003	RED HAT SOCIETY	45.00	0.00	0.00	0.00	0.00
CONTRIBUTION/DONATIONS		59,661.50	45,000.00	45,000.00	1,434.00	3.19
Total Dept 001 - REVENUES						
		110,493.64	84,982.00	84,982.00	12,922.50	15.21
TOTAL REVENUES						
		110,493.64	84,982.00	84,982.00	12,922.50	15.21
Expenditures						
Dept 252 - ACTIVE EMPLOYEE BENEFITS						
SALARIES AND FRINGE BENEFITS						
211-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	131.55	0.00	0.00	9.90	100.00
SALARIES AND FRINGE BENEFITS		131.55	0.00	0.00	9.90	100.00
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS						
		131.55	0.00	0.00	9.90	100.00
Dept 752 - PARKS AND REC ADMIN						
SALARIES AND FRINGE BENEFITS						
211-752-706-000	SENIOR COORDINATOR	0.00	11,213.00	11,213.00	0.00	0.00
211-752-707-000	PART-TIME EMPLOYEES	2,891.90	2,000.00	2,000.00	914.10	45.71
211-752-715-000	FICA	221.24	164.00	164.00	69.94	42.65
SALARIES AND FRINGE BENEFITS		3,113.14	13,377.00	13,377.00	984.04	7.36
MATERIALS AND SUPPLIES						
211-752-758-000	PROGRAM SUPPLIES	2,096.93	2,000.00	2,000.00	514.68	25.73
211-752-781-000	VEHICLE SUPPLIES	0.00	1,000.00	1,000.00	0.00	0.00
MATERIALS AND SUPPLIES		2,096.93	3,000.00	3,000.00	514.68	17.16

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDTG USED
		06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 211 - SENIOR ACTIVITIES							
Expenditures							
CONTRACTUAL SERVICES							
211-752-801-000	BANK CHARGES	16.48	0.00	0.00	0.00	0.00	0.00
211-752-818-000	CONTRACTUAL SERVICES	22,675.61	20,000.00	20,000.00	1,272.84	6.36	6.36
CONTRACTUAL SERVICES		22,692.09	20,000.00	20,000.00	1,272.84	6.36	
OTHER CHARGES							
211-752-939-000	VEHICLE MAINTENANCE	1,873.22	5,000.00	5,000.00	0.00	0.00	0.00
OTHER CHARGES		1,873.22	5,000.00	5,000.00	0.00	0.00	
INSURANCE							
211-752-913-000	VEH EQ INSURANCE	710.00	720.00	820.00	372.50	45.43	45.43
211-752-914-000	LIABILITY INSURANCE	623.00	743.00	643.00	273.00	42.46	42.46
INSURANCE		1,333.00	1,463.00	1,463.00	645.50	44.12	44.12
Total Dept 752 - PARKS AND REC ADMIN		31,108.38	42,840.00	42,840.00	3,417.06	7.98	7.98
Dept 755 - VAN TRANSPORTATION PROGRAM							
SALARIES AND FRINGE BENEFITS							
211-755-706-000	MECHANICS	2,972.89	0.00	0.00	247.71	100.00	100.00
211-755-707-000	PART-TIME EMPLOYEES	25,491.07	29,500.00	29,500.00	7,190.50	24.37	24.37
211-755-709-000	OVERTIME	315.64	0.00	0.00	0.00	0.00	0.00
211-755-715-000	FICA	2,199.42	2,257.00	2,257.00	568.83	25.20	25.20
SALARIES AND FRINGE BENEFITS		30,979.02	31,757.00	31,757.00	8,007.04	25.21	25.21
MATERIALS AND SUPPLIES							
211-755-751-000	FUEL&LUBE	5,823.92	4,500.00	4,500.00	1,416.10	31.47	31.47
MATERIALS AND SUPPLIES		5,823.92	4,500.00	4,500.00	1,416.10	31.47	
UTILITIES							
211-755-853-000	TELEPHONE	488.46	525.00	525.00	0.00	0.00	0.00
UTILITIES		488.46	525.00	525.00	0.00	0.00	
OTHER CHARGES							
211-755-939-000	VEHICLE MAINTENANCE	2,324.54	2,000.00	2,000.00	268.64	13.43	13.43
OTHER CHARGES		2,324.54	2,000.00	2,000.00	268.64	13.43	
INSURANCE							
211-755-913-000	VEH EQ INSURANCE	2,911.50	3,360.00	3,360.00	1,328.00	39.52	39.52
INSURANCE		2,911.50	3,360.00	3,360.00	1,328.00	39.52	
Total Dept 755 - VAN TRANSPORTATION PROGRAM		42,527.44	42,142.00	42,142.00	11,019.78	26.15	26.15
TOTAL EXPENDITURES		73,767.37	84,982.00	84,982.00	14,446.74	17.00	17.00

GL NUMBER	DESCRIPTION	2025-26		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	NORMAL (ABNORMAL)			NORMAL (ABNORMAL)		
Fund 211 - SENIOR ACTIVITIES								
Fund 211 - SENIOR ACTIVITIES:								
	TOTAL REVENUES	110,493.64		84,982.00	84,982.00	12,922.50		15.21
	TOTAL EXPENDITURES	73,767.37		84,982.00	84,982.00	14,446.74		17.00
	NET OF REVENUES & EXPENDITURES	36,726.27		0.00	0.00	(1,524.24)		100.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 226 - SOLID WASTE						
Revenues						
Dept 001 - REVENUES						
PROPERTY TAXES						
226-001-402-000	PROPERTY TAXES	1,271,784.82	1,320,000.00	1,319,000.00	1,273,328.60	96.54
226-001-402-990	PROPERTY TAXES - CHARGEBACKS	687.08	0.00	1,000.00	383.40	38.34
PROPERTY TAXES		1,272,471.90	1,320,000.00	1,320,000.00	1,273,712.00	96.49
MISCELLANEOUS						
226-001-672-001	SUNDRY REVENUE	16,214.01	15,000.00	15,000.00	4,025.83	26.84
MISCELLANEOUS		16,214.01	15,000.00	15,000.00	4,025.83	26.84
STATE GRANTS						
226-001-573-000	LOCAL COMMUNITY STABILIZATION SHARE-PPT	7,406.23	8,000.00	8,000.00	0.00	0.00
STATE GRANTS		7,406.23	8,000.00	8,000.00	0.00	0.00
CHARGES FOR SERVICES						
226-001-629-001	RESIDENTIAL TRASH	448,623.19	451,000.00	451,000.00	112,283.40	24.90
226-001-629-002	COMMERCIAL TRASH	168,348.32	169,000.00	169,000.00	41,711.70	24.68
226-001-629-003	SPECIAL TRASH	54,236.04	5,000.00	5,000.00	6,160.00	123.20
CHARGES FOR SERVICES		671,207.55	625,000.00	625,000.00	160,155.10	25.62
INVESTMENT EARNINGS						
226-001-665-000	INTEREST	33,999.03	50,727.00	50,727.00	0.00	0.00
INVESTMENT EARNINGS		33,999.03	50,727.00	50,727.00	0.00	0.00
Total Dept 001 - REVENUES						
		2,001,298.72	2,018,727.00	2,018,727.00	1,437,892.93	71.23
TOTAL REVENUES						
		2,001,298.72	2,018,727.00	2,018,727.00	1,437,892.93	71.23
Expenditures						
Dept 252 - ACTIVE EMPLOYEE BENEFITS						
SALARIES AND FRINGE BENEFITS						
226-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	2,693.76	2,000.00	2,000.00	209.39	10.47
226-252-716-500	HEALTH CARE COSTS - BC/BS	12,556.97	16,000.00	16,000.00	0.00	0.00
226-252-718-000	DEFINED BENEFIT - MERS	9,045.84	9,700.00	9,700.00	0.00	0.00
SALARIES AND FRINGE BENEFITS		24,296.57	27,700.00	27,700.00	209.39	0.76
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS						
		24,296.57	27,700.00	27,700.00	209.39	0.76
Dept 528 - SOLID WASTE SERVICES						
SALARIES AND FRINGE BENEFITS						
226-528-706-000	LABORERS	20,377.12	62,000.00	60,000.00	8,205.91	13.68
226-528-707-000	PART TIME EMPLOYEES	5,051.12	3,300.00	5,000.00	0.00	0.00
226-528-709-000	OVERTIME	3,199.81	2,000.00	3,000.00	715.98	23.87
226-528-715-000	FICA	6,693.11	9,435.00	6,922.00	679.21	9.81
226-528-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(200.00)	(55.23)	27.62
226-528-722-000	SICK LEAVE	0.00	1,600.00	1,600.00	0.00	0.00
226-528-725-000	WORKERS COMPENSATION	2,217.68	2,542.00	2,542.00	1,505.94	59.24

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL (ABNORMAL)				NORMAL	(ABNORMAL)	
Fund 226 - SOLID WASTE								
Expenditures								
226-528-726-200	INTERNAL SRVC - LABOR & ADMIN	192,000.00		192,000.00	192,000.00	48,000.00		25.00
SALARIES AND FRINGE BENEFITS		229,538.84		272,877.00	270,864.00	59,051.81		21.80
MATERIALS AND SUPPLIES								
226-528-744-000	UNIFORMS	1,450.00		2,000.00	2,000.00	289.69		14.48
226-528-751-000	FUEL&LUB	0.00		750.00	750.00	651.21		86.83
226-528-758-000	PROGRAM SUPPLIES	3,967.85		14,500.00	14,500.00	355.94		2.45
MATERIALS AND SUPPLIES		5,417.85		17,250.00	17,250.00	1,296.84		7.52
CONTRACTUAL SERVICES								
226-528-801-000	BANK CHARGES	296.08		0.00	287.00	0.00		0.00
226-528-807-000	AUDIT SERVICES	1,900.00		1,900.00	1,900.00	0.00		0.00
226-528-818-000	CONTRACTUAL SERVICES	109.75		500.00	500.00	0.00		0.00
226-528-818-001	RUBBISH COLLECTION	825,204.48		850,000.00	851,513.00	177,398.40		20.83
226-528-818-003	TRASH DISPOSAL	478,350.21		497,000.00	495,200.00	99,525.85		20.10
CONTRACTUAL SERVICES		1,305,860.52		1,349,400.00	1,349,400.00	276,924.25		20.52
OTHER CHARGES								
226-528-940-000	EQUIPMENT RENTAL	0.00		5,000.00	5,000.00	0.00		0.00
OTHER CHARGES		0.00		5,000.00	5,000.00	0.00		0.00
CAPITAL OUTLAY								
226-528-982-000	EQUIPMENT	88,545.00		50,000.00	52,013.00	16,600.00		31.92
226-528-985-000	VEHICLE	67,408.00		0.00	0.00	0.00		0.00
CAPITAL OUTLAY		155,953.00		50,000.00	52,013.00	16,600.00		31.92
Total Dept 528 - SOLID WASTE SERVICES		1,696,770.21		1,694,527.00	1,694,527.00	353,872.90		20.88
Dept 529 - CURBSIDE LEAF PICKUP								
SALARIES AND FRINGE BENEFITS								
226-529-706-441	DPW LABOR - DIRECT ALLOCATION	51,957.03		37,000.00	37,000.00	0.00		0.00
226-529-709-000	OVERTIME	16,476.65		22,000.00	22,000.00	0.00		0.00
SALARIES AND FRINGE BENEFITS		68,433.68		59,000.00	59,000.00	0.00		0.00
MATERIALS AND SUPPLIES								
226-529-751-000	FUEL & OIL	0.00		3,500.00	3,500.00	0.00		0.00
226-529-758-000	PROGRAM SUPPLIES	2,164.99		2,000.00	2,000.00	0.00		0.00
MATERIALS AND SUPPLIES		2,164.99		5,500.00	5,500.00	0.00		0.00
CONTRACTUAL SERVICES								
226-529-818-005	LEAF DISPOSAL	0.00		5,000.00	5,000.00	0.00		0.00
CONTRACTUAL SERVICES		0.00		5,000.00	5,000.00	0.00		0.00
OTHER CHARGES								
226-529-940-000	EQUIPMENT RENTAL	60,196.09		78,000.00	78,000.00	0.00		0.00
OTHER CHARGES		60,196.09		78,000.00	78,000.00	0.00		0.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 226 - SOLID WASTE Expenditures						
Total Dept 529 - CURBSIDE LEAF PICKUP		130,794.76	147,500.00	147,500.00	0.00	0.00
Dept 530 - BRUSH PICKUP						
SALARIES AND FRINGE BENEFITS						
226-530-706-441 DPW LABOR - DIRECT ALLOCATION		0.00	48,000.00	48,000.00	0.00	0.00
SALARIES AND FRINGE BENEFITS		0.00	48,000.00	48,000.00	0.00	0.00
MATERIALS AND SUPPLIES						
226-530-751-000 FUEL & OIL		0.00	4,500.00	4,500.00	0.00	0.00
MATERIALS AND SUPPLIES		0.00	4,500.00	4,500.00	0.00	0.00
CONTRACTUAL SERVICES						
226-530-818-004 BRUSH DISPOSAL		0.00	1,500.00	1,500.00	0.00	0.00
CONTRACTUAL SERVICES		0.00	1,500.00	1,500.00	0.00	0.00
OTHER CHARGES						
226-530-940-000 EQUIPMENT RENTAL		0.00	50,000.00	50,000.00	0.00	0.00
OTHER CHARGES		0.00	50,000.00	50,000.00	0.00	0.00
Total Dept 530 - BRUSH PICKUP		0.00	104,000.00	104,000.00	0.00	0.00
TOTAL EXPENDITURES		1,851,861.54	1,973,727.00	1,973,727.00	354,082.29	17.94
Fund 226 - SOLID WASTE:						
TOTAL REVENUES		2,001,298.72	2,018,727.00	2,018,727.00	1,437,892.93	71.23
TOTAL EXPENDITURES		1,851,861.54	1,973,727.00	1,973,727.00	354,082.29	17.94
NET OF REVENUES & EXPENDITURES		149,437.18	45,000.00	45,000.00	1,083,810.64	2,408.47

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL (ABNORMAL)						NORMAL (ABNORMAL)		
Fund 231 - PARKING FUND										
Revenues										
Dept 001 - REVENUES										
CHARGES FOR SERVICES										
231-001-486-000	PARKING PERMITS	9,050.00		10,000.00		10,000.00		2,000.00		20.00
	CHARGES FOR SERVICES	9,050.00		10,000.00		10,000.00		2,000.00		20.00
INVESTMENT EARNINGS										
231-001-665-000	INTEREST	104.72		0.00		0.00		0.00		0.00
	INVESTMENT EARNINGS	104.72		0.00		0.00		0.00		0.00
Total Dept 001 - REVENUES										
		9,154.72		10,000.00		10,000.00		2,000.00		20.00
TOTAL REVENUES										
		9,154.72		10,000.00		10,000.00		2,000.00		20.00
Fund 231 - PARKING FUND:										
TOTAL REVENUES										
		9,154.72		10,000.00		10,000.00		2,000.00		20.00
TOTAL EXPENDITURES										
		0.00		0.00		0.00		0.00		0.00
NET OF REVENUES & EXPENDITURES										
		9,154.72		10,000.00		10,000.00		2,000.00		20.00

GGL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDTG USE
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL	(ABNORMAL)	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 001 - REVENUES							
PROPERTY TAXES							
248-001-402-000	PROPERTY TAXES	37,489.89	41,800.00	37,200.00	32,599.04	87.63	
248-001-402-001	PROPERTY TAX CAPTURE - DDA	490,443.43	485,000.00	485,000.00	425,864.87	87.81	
248-001-402-990	PROPERTY TAXES - CHARGEBACKS	4,522.49	0.00	4,600.00	(835.62)	(18.17)	
PROPERTY TAXES		532,455.81	526,800.00	526,800.00	457,628.29	86.87	
STATE GRANTS							
248-001-539-010 STATE GRANTS							
STATE GRANTS		0.00	7,500.00	7,500.00	0.00	0.00	
		0.00	7,500.00	7,500.00	0.00	0.00	
INVESTMENT EARNINGS							
248-001-665-000 INTEREST							
INVESTMENT EARNINGS		11,053.70	10,164.00	10,164.00	0.00	0.00	
		11,053.70	10,164.00	10,164.00	0.00	0.00	
CONTRIBUTION/DONATIONS							
248-001-674-005 MERCHANDISE REVENUE							
248-001-675-005 CORPORATE DONATIONS		1,000.00	2,000.00	2,000.00	0.00	0.00	
		0.00	0.00	0.00	3,000.00	100.00	
248-001-675-814 EVENT SPONSORSHIPS/FEES		870.00	10,000.00	10,000.00	1,500.00	15.00	
CONTRIBUTION/DONATIONS		1,870.00	12,000.00	12,000.00	4,500.00	37.50	
Total Dept 001 - REVENUES							
		545,379.51	556,464.00	556,464.00	462,128.29	83.05	
TOTAL REVENUES		545,379.51	556,464.00	556,464.00	462,128.29	83.05	
Expenditures							
Dept 252 - ACTIVE EMPLOYEE BENEFITS							
SALARIES AND FRINGE BENEFITS							
248-252-716-000	DENTAL/VISION/LIFE-LTD/RHCS	3,711.81	4,218.00	4,218.00	371.18	8.80	
248-252-716-500	HEALTH CARE COSTS - BC/BS	14,039.62	18,700.00	18,700.00	0.00	0.00	
248-252-718-000	DEFINED BENEFIT - MERS	25,947.36	27,000.00	27,000.00	0.00	0.00	
SALARIES AND FRINGE BENEFITS		43,698.79	49,918.00	49,918.00	371.18	0.74	
Total Dept 252 - ACTIVE EMPLOYEE BENEFITS							
		43,698.79	49,918.00	49,918.00	371.18	0.74	
Dept 722 - DDA OPERATIONS							
SALARIES AND FRINGE BENEFITS							
248-722-726-200	INTERNAL SRVC - LABOR & ADMIN	20,000.00	20,000.00	20,000.00	5,000.00	25.00	
SALARIES AND FRINGE BENEFITS		20,000.00	20,000.00	20,000.00	5,000.00	25.00	
MATERIALS AND SUPPLIES							
248-722-730-000 POSTAGE-PRINTING-MAILING							
MATERIALS AND SUPPLIES		186.95	300.00	300.00	0.00	0.00	
		186.95	300.00	300.00	0.00	0.00	
CONTRACTUAL SERVICES							
248-722-801-000 BANK CHARGES							
CONTRACTUAL SERVICES		96.91	0.00	0.00	0.00	0.00	
		96.91	0.00	0.00	0.00	0.00	

GGL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% BDGT USED
		NORMAL	(ABNORMAL)			NORMAL	(ABNORMAL)	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Expenditures								
248-722-803-000	MEMBERSHIPS AND DUES	902.00		1,100.00	1,100.00	0.00	0.00	0.00
248-722-807-000	AUDIT SERVICES	2,200.00		2,300.00	2,300.00	0.00	0.00	0.00
248-722-818-205	SECRETARIAL SERVICES	1,850.00		1,800.00	1,800.00	150.00	8.33	
248-722-866-000	SUBSCRIPTION SERVICES	0.00		300.00	300.00	0.00	0.00	
248-722-904-000	PRINTING	0.00		300.00	300.00	0.00	0.00	
CONTRACTUAL SERVICES		5,048.91		5,800.00	5,800.00	150.00	2.59	
UTILITIES								
248-722-853-000	TELEPHONE	481.14		500.00	500.00	0.00	0.00	
UTILITIES		481.14		500.00	500.00	0.00	0.00	
Total Dept 722 - DDA OPERATIONS		25,717.00		26,600.00	26,600.00	5,150.00	19.36	
Dept 724 - SPECIAL EVENTS								
SALARIES AND FRINGE BENEFITS								
248-724-706-000	DPW WORKERS	4,424.95		0.00	0.00	1,106.15	100.00	
248-724-709-000	OVERTIME	1,564.81		0.00	0.00	0.00	0.00	
248-724-715-000	FICA	454.93		0.00	0.00	83.89	100.00	
248-724-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00		0.00	0.00	(22.17)	100.00	
SALARIES AND FRINGE BENEFITS		6,444.69		0.00	0.00	1,167.87	100.00	
MATERIALS AND SUPPLIES								
248-724-758-001	BOOKLEY SEASON	17,676.12		20,000.00	20,000.00	653.54	3.27	
MATERIALS AND SUPPLIES		17,676.12		20,000.00	20,000.00	653.54	3.27	
CONTRACTUAL SERVICES								
248-724-817-004	DDA - EVENTS	22,951.04		45,000.00	45,000.00	4,495.79	9.99	
248-724-817-010	LADIES NIGHT OUT	100.00		0.00	0.00	0.00	0.00	
248-724-817-015	HOLIDAY LIGHTS	51,310.49		40,000.00	40,000.00	3,910.00	9.78	
248-724-817-016	ART & ABOUT	146.00		0.00	0.00	0.00	0.00	
248-724-829-000	TROLLEY	0.00		0.00	0.00	1,705.22	100.00	
CONTRACTUAL SERVICES		74,507.53		85,000.00	85,000.00	10,111.01	11.90	
OTHER CHARGES								
248-724-940-000	EQUIPMENT RENTAL	9,468.96		0.00	0.00	1,991.05	100.00	
OTHER CHARGES		9,468.96		0.00	0.00	1,991.05	100.00	
Total Dept 724 - SPECIAL EVENTS		108,097.30		105,000.00	105,000.00	13,923.47	13.26	
Dept 726 - MARKETING AND ADVERTISING								
CONTRACTUAL SERVICES								
248-726-814-000	WEBSITE	535.99		500.00	500.00	0.00	0.00	
248-726-817-002	DOWNTOWN MERCHANDISE EXPENDITURES	0.00		1,000.00	1,000.00	0.00	0.00	
248-726-818-000	CONTRACTUAL SERVICES	61,800.00		48,000.00	48,000.00	6,779.00	14.12	
248-726-901-000	ADVERTISING/MARKETING	4,997.11		30,000.00	30,000.00	1,629.99	5.43	
CONTRACTUAL SERVICES		67,333.10		79,500.00	79,500.00	8,408.99	10.58	

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDTG USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL (ABNORMAL)	09/30/2025	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY							
Expenditures							
Total Dept 726 - MARKETING AND ADVERTISING		67,333.10	79,500.00	79,500.00	8,408.99	10.58	
Dept 729 - STREETSCAPE & DESIGN							
CONTRACTUAL SERVICES							
248-729-818-200	FLOWER BASKET PROGRAM	64,539.12	50,000.00	50,000.00	10,938.92	21.88	
248-729-818-201	PUBLIC ART/PLACEMAKING	17,591.45	40,000.00	40,000.00	0.00	0.00	
248-729-818-207	PEST CONTROL	855.00	500.00	500.00	225.00	45.00	
CONTRACTUAL SERVICES		82,985.57	90,500.00	90,500.00	11,163.92	12.34	
CAPITAL OUTLAY							
248-729-972-100	FACADE GRANT INCENTIVE PROGRAM	3,678.50	15,000.00	15,000.00	0.00	0.00	
CAPITAL OUTLAY		3,678.50	15,000.00	15,000.00	0.00	0.00	
Total Dept 729 - STREETSCAPE & DESIGN		86,664.07	105,500.00	105,500.00	11,163.92	10.58	
Dept 740 - DDA ADMINISTRATION							
SALARIES AND FRINGE BENEFITS							
248-740-704-000	FULL TIME EMPLOYEES	59,506.62	80,000.00	80,000.00	8,173.08	10.22	
248-740-707-000	PART TIME EMPLOYEES	16,555.81	0.00	0.00	8,462.97	100.00	
248-740-715-000	FICA	5,778.98	6,120.00	6,120.00	1,262.75	20.63	
248-740-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	0.00	(150.00)	100.00	
248-740-725-000	WORKERS COMPENSATION	284.30	326.00	326.00	193.06	59.22	
SALARIES AND FRINGE BENEFITS		82,125.71	86,446.00	86,446.00	17,941.86	20.75	
MATERIALS AND SUPPLIES							
248-740-728-000	OFFICE SUPPLIES	0.00	500.00	500.00	27.96	5.59	
MATERIALS AND SUPPLIES		0.00	500.00	500.00	27.96	5.59	
OTHER CHARGES							
248-740-960-000	PROFESSIONAL DEVELOPMENT	849.84	3,000.00	3,000.00	150.00	5.00	
OTHER CHARGES		849.84	3,000.00	3,000.00	150.00	5.00	
Total Dept 740 - DDA ADMINISTRATION		82,975.55	89,946.00	89,946.00	18,119.82	20.15	
Dept 902 - PUBLIC IMPROVEMENT							
CAPITAL OUTLAY							
248-902-972-200	STREETSCAPE IMPROVEMENTS	89,432.86	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY		89,432.86	0.00	0.00	0.00	0.00	
Total Dept 902 - PUBLIC IMPROVEMENT		89,432.86	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		503,918.67	456,464.00	456,464.00	57,137.38	12.52	

PERIOD ENDING 09/30/2025

GL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDGT USED
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY							
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		545,379.51	556,464.00	556,464.00	462,128.29	83.05	
TOTAL EXPENDITURES		503,918.67	456,464.00	456,464.00	57,137.38	12.52	
NET OF REVENUES & EXPENDITURES		41,460.84	100,000.00	100,000.00	404,990.91	404.99	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - CDBG						
Revenues						
Dept 001 - REVENUES						
FEDERAL GRANTS						
275-001-530-000	FEDERAL GRANTS - CDBG	0.00	35,000.00	35,000.00	0.00	0.00
275-001-530-023	CDBG-PROGRAM REVENUE - 22/23	55,842.77	0.00	0.00	43,209.31	100.00
FEDERAL GRANTS		55,842.77	35,000.00	35,000.00	43,209.31	123.46
Total Dept 001 - REVENUES						
		55,842.77	35,000.00	35,000.00	43,209.31	123.46
TOTAL REVENUES						
		55,842.77	35,000.00	35,000.00	43,209.31	123.46
Expenditures						
Dept 902 - PUBLIC IMPROVEMENT						
MATERIALS AND SUPPLIES						
275-902-978-000	BOOKS	0.00	3,500.00	3,500.00	0.00	0.00
MATERIALS AND SUPPLIES		0.00	3,500.00	3,500.00	0.00	0.00
CONTRACTUAL SERVICES						
275-902-818-000	CONTRACTUAL SERVICES	0.00	3,500.00	3,500.00	0.00	0.00
275-902-818-045	CDBG EXPENSES-PROGRAM YEAR 2022-2023	1,235.60	0.00	0.00	0.00	0.00
275-902-818-046	CDBG EXPENSES-PROGRAM YEAR 2023-2024	111,840.81	0.00	0.00	24,425.58	100.00
CONTRACTUAL SERVICES		113,076.41	3,500.00	3,500.00	24,425.58	697.87
CAPITAL OUTLAY						
275-902-971-150	LAND IMPROVEMENTS	0.00	28,000.00	28,000.00	0.00	0.00
CAPITAL OUTLAY		0.00	28,000.00	28,000.00	0.00	0.00
Total Dept 902 - PUBLIC IMPROVEMENT						
		113,076.41	35,000.00	35,000.00	24,425.58	69.79
Dept 966 - OTHER FINANCING USES-TRASFERS OUT						
OTHER FINANCING USES						
275-966-995-101	TRANSFER OUT - GENERAL FUND	10,623.64	0.00	0.00	0.00	0.00
OTHER FINANCING USES		10,623.64	0.00	0.00	0.00	0.00
Total Dept 966 - OTHER FINANCING USES-TRASFERS OUT						
		10,623.64	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES						
		123,700.05	35,000.00	35,000.00	24,425.58	69.79
Fund 275 - CDBG:						
TOTAL REVENUES		55,842.77	35,000.00	35,000.00	43,209.31	123.46
TOTAL EXPENDITURES		123,700.05	35,000.00	35,000.00	24,425.58	69.79
NET OF REVENUES & EXPENDITURES		(67,857.28)	0.00	0.00	18,783.73	100.00

G/L NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025		% B/DGT USED
		NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 284 - OPIOID SETTLEMENT FUND							
Revenues							
Dept 001 - REVENUES							
MISCELLANEOUS							
2284-001-685-000	OPIOID SETTLEMENT REVENUE	24,959.33		25,000.00	0.00	0.00	
	MISCELLANEOUS	24,959.33		25,000.00	0.00	0.00	
INVESTMENT EARNINGS							
2284-001-665-000	INTEREST	1,371.84	0.00	0.00	0.00	0.00	0.00
	INVESTMENT EARNINGS	1,371.84	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES							
284-001-699-101	TRANSFER IN FROM GENERAL FUND	29,480.29	0.00	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES	29,480.29	0.00	0.00	0.00	0.00	0.00
Total Dept 001 - REVENUES							
		55,811.46	25,000.00	25,000.00	0.00	0.00	0.00
TOTAL REVENUES							
		55,811.46	25,000.00	25,000.00	0.00	0.00	0.00
Expenditures							
Dept 345 - PUBLIC SAFETY OPERATIONS							
CONTRACTUAL SERVICES							
284-345-801-000	BANK CHARGES	12.04	0.00	0.00	0.00	0.00	0.00
	CONTRACTUAL SERVICES	12.04	0.00	0.00	0.00	0.00	0.00
Total Dept 345 - PUBLIC SAFETY OPERATIONS							
		12.04	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES							
		12.04	0.00	0.00	0.00	0.00	0.00
Fund 284 - OPIOID SETTLEMENT FUND:							
TOTAL REVENUES		55,811.46	25,000.00	25,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES		12.04	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		55,799.42	25,000.00	25,000.00	0.00	0.00	0.00

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% B/DGT USED
		06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 443 - INFRASTRUCTURE MILLAGE FUND							
Revenues							
Dept 001 - REVENUES							
PROPERTY TAXES							
443-001-402-000	PROPERTY TAXES	1,460,049.69	1,516,000.00	1,514,400.00	1,461,809.67	96.53	
443-001-402-990	PROPERTY TAXES - CHARGEBACKS	786.56	0.00	1,600.00	440.16	27.51	
PROPERTY TAXES		1,460,836.25	1,516,000.00	1,516,000.00	1,462,249.83	96.45	
STATE GRANTS							
443-001-573-000	LOCAL COMMUNITY STABILIZATION SHARE-PPT	8,502.91	0.00	0.00	0.00	0.00	
STATE GRANTS		8,502.91	0.00	0.00	0.00	0.00	
INVESTMENT EARNINGS							
443-001-665-000	INTEREST	32,734.28	23,000.00	23,000.00	0.00	0.00	
INVESTMENT EARNINGS		32,734.28	23,000.00	23,000.00	0.00	0.00	
Total Dept 001 - REVENUES							
		1,502,073.44	1,539,000.00	1,539,000.00	1,462,249.83	95.01	
TOTAL REVENUES							
		1,502,073.44	1,539,000.00	1,539,000.00	1,462,249.83	95.01	
Expenditures							
Dept 901 - CAPITAL PROJECT							
CONTRACTUAL SERVICES							
443-901-801-000	BANK CHARGES	278.06	0.00	0.00	0.00	0.00	
443-901-818-000	CONTRACTUAL SERVICES	662,041.51	0.00	0.00	0.00	0.00	
443-901-821-000	ENGINEER - ROAD PROJECT	81,596.70	0.00	0.00	2,838.44	100.00	
CONTRACTUAL SERVICES		743,916.27	0.00	0.00	2,838.44	100.00	
CAPITAL OUTLAY							
443-901-975-000	CONSTRUCTION - ROAD PROJECT	91,017.78	1,363,900.00	1,363,900.00	26,920.06	1.97	
CAPITAL OUTLAY		91,017.78	1,363,900.00	1,363,900.00	26,920.06	1.97	
Total Dept 901 - CAPITAL PROJECT							
		834,934.05	1,363,900.00	1,363,900.00	29,758.50	2.18	
TOTAL EXPENDITURES							
		834,934.05	1,363,900.00	1,363,900.00	29,758.50	2.18	
Fund 443 - INFRASTRUCTURE MILLAGE FUND:							
TOTAL REVENUES							
		1,502,073.44	1,539,000.00	1,539,000.00	1,462,249.83	95.01	
TOTAL EXPENDITURES							
		834,934.05	1,363,900.00	1,363,900.00	29,758.50	2.18	
NET OF REVENUES & EXPENDITURES							
		667,139.39	175,100.00	175,100.00	1,432,491.33	818.10	

G/L NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% B/DGT USED
		NORMAL	(ABNORMAL)					NORMAL	(ABNORMAL)	
Fund 445 - PUBLIC IMPROVEMENT										
Revenues										
Dept 001 - REVENUES										
INVESTMENT EARNINGS										
445-001-665-000	INTEREST	27.38		20,000.00		20,000.00		0.00		0.00
INVESTMENT EARNINGS		27.38		20,000.00		20,000.00		0.00		0.00
OTHER FINANCING SOURCES										
445-001-699-101	TRANSFER IN FROM GENERAL FUND	557,000.00		250,000.00		250,000.00		0.00		0.00
OTHER FINANCING SOURCES		557,000.00		250,000.00		250,000.00		0.00		0.00
Total Dept 001 - REVENUES										
		557,027.38		270,000.00		270,000.00		0.00		0.00
TOTAL REVENUES										
		557,027.38		270,000.00		270,000.00		0.00		0.00
Expenditures										
Dept 901 - CAPITAL PROJECT										
CONTRACTUAL SERVICES										
445-901-801-000	BANK CHARGES	0.24		0.00		0.00		0.00		0.00
CONTRACTUAL SERVICES		0.24		0.00		0.00		0.00		0.00
Total Dept 901 - CAPITAL PROJECT										
		0.24		0.00		0.00		0.00		0.00
TOTAL EXPENDITURES										
		0.24		0.00		0.00		0.00		0.00
Fund 445 - PUBLIC IMPROVEMENT:										
TOTAL REVENUES										
		557,027.38		270,000.00		270,000.00		0.00		0.00
TOTAL EXPENDITURES										
		0.24		0.00		0.00		0.00		0.00
NET OF REVENUES & EXPENDITURES										
		557,027.14		270,000.00		270,000.00		0.00		0.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDDT USED
		NORMAL	(ABNORMAL)	NORMAL		NORMAL		NORMAL	(ABNORMAL)	
Fund 509 - COMMUNITY FIELD #1 ENTERPRISE FUND										
Expenditures										
509-758-940-000	EQUIPMENT RENTAL	4,166.72		10,000.00		10,000.00		0.00		0.00
	OTHER CHARGES	4,166.72		10,000.00		10,000.00		0.00		0.00
DEPRECIATION										
509-758-989-001	DEPRECIATION	9,229.01		0.00		0.00		0.00		0.00
	DEPRECIATION	9,229.01		0.00		0.00		0.00		0.00
DEBT SERVICE										
509-758-992-000	INTEREST EXPENSE	5,563.80		8,300.00		8,300.00		0.00		0.00
509-758-993-000	PRINCIPAL	0.00		37,000.00		37,000.00		0.00		0.00
	DEBT SERVICE	5,563.80		45,300.00		45,300.00		0.00		0.00
Total Dept 758 - COMMUNITY FIELD #1										
		27,256.15		71,050.00		71,050.00		7,654.95		10.77
TOTAL EXPENDITURES										
		27,264.81		71,050.00		71,050.00		7,774.35		10.94
Fund 509 - COMMUNITY FIELD #1 ENTERPRISE FUND:										
TOTAL REVENUES										
		52,641.13		71,050.00		71,050.00		17,500.00		24.63
TOTAL EXPENDITURES										
		27,264.81		71,050.00		71,050.00		7,774.35		10.94
NET OF REVENUES & EXPENDITURES										
		25,376.32		0.00		0.00		9,725.65		100.00

GL NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025	
		END BALANCE 06/30/2025 NORMAL (ABNORMAL)	ORIGINAL BUDGET		NORMAL (ABNORMAL)	% BDGT USED
Fund 592 - WATER AND SEWER						
Expenditures						
592-267-776-000	MAINTENANCE SUPPLIES	0.00	3,000.00	3,000.00	0.00	0.00
MATERIALS AND SUPPLIES		0.00	3,000.00	3,000.00	0.00	0.00
CONTRACTUAL SERVICES						
592-267-811-000	CUSTODIAL SERVICES	0.00	2,500.00	2,500.00	528.94	21.16
CONTRACTUAL SERVICES		0.00	2,500.00	2,500.00	528.94	21.16
Total Dept 267 - FACILITIES		0.00	5,500.00	5,500.00	528.94	9.62
Dept 536 - WATER & SEWER SERVICE						
SALARIES AND FRINGE BENEFITS						
592-536-704-000	FULL TIME EMPLOYEES	166,859.09	169,462.00	169,462.00	30,870.18	18.22
592-536-706-000	LABORERS	318,692.93	265,000.00	269,000.00	82,386.06	30.63
592-536-707-000	PART TIME EMPLOYEES	1,367.84	10,000.00	10,000.00	0.00	0.00
592-536-709-000	OVERTIME	92,955.90	35,000.00	38,000.00	13,012.75	34.24
592-536-715-000	FICA	49,558.43	36,679.00	37,679.00	9,593.81	25.46
592-536-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(4,900.00)	(1,235.79)	25.22
592-536-718-003	PENSION EXPENSE - MERS RETIREMENT-DPW	7,194.05	0.00	0.00	0.00	0.00
592-536-721-000	ANNUAL LEAVE	379.17	0.00	0.00	0.00	0.00
592-536-722-000	SICK LEAVE	8,672.04	0.00	0.00	0.00	0.00
592-536-725-000	WORKERS COMPENSATION	29,621.73	30,079.00	30,079.00	20,114.98	66.87
592-536-726-200	INTERNAL SRVC - LABOR & ADMIN	400,000.00	400,000.00	400,000.00	100,000.00	25.00
SALARIES AND FRINGE BENEFITS		1,075,301.18	946,220.00	949,320.00	254,741.99	26.83
MATERIALS AND SUPPLIES						
592-536-728-000	OFFICE SUPPLIES	2,331.14	10,000.00	10,000.00	619.87	6.20
592-536-729-000	STATIONARY	4,044.57	0.00	0.00	0.00	0.00
592-536-730-000	POSTAGE-PRINTING-MAILING	17,620.04	20,000.00	20,000.00	3,839.38	19.20
592-536-744-000	UNIFORMS	7,740.92	12,000.00	12,000.00	2,441.59	20.35
592-536-751-000	FUEL & LUBE	29,626.97	30,000.00	30,000.00	2,836.29	9.45
592-536-758-000	PROGRAM SUPPLIES	6,640.12	162,500.00	162,500.00	12,532.90	7.71
592-536-760-000	SOFTWARE MAINT AND SUBSCRIPTIONS	0.00	34,500.00	34,500.00	2,100.00	6.09
592-536-787-000	TOOLS	2,945.24	4,200.00	4,000.00	638.95	15.97
MATERIALS AND SUPPLIES		70,949.00	273,200.00	273,000.00	25,008.98	9.16
CONTRACTUAL SERVICES						
592-536-801-000	BANK CHARGES	307.32	200.00	400.00	0.00	0.00
592-536-807-000	AUDIT SERVICES	7,700.00	8,000.00	8,000.00	0.00	0.00
592-536-811-000	CUSTODIAL	1,187.60	0.00	0.00	0.00	0.00
592-536-818-000	CONTRACTUAL SERVICES	0.00	649,900.00	649,900.00	37,357.01	5.75
592-536-821-000	ENGINEER	125,561.57	39,000.00	39,000.00	19,033.41	48.80
592-536-822-000	CROSS CONNECTIONS	21,228.00	26,000.00	26,000.00	5,307.00	20.41
592-536-830-000	DPW CONTRACTUAL	44,874.12	60,000.00	60,000.00	16,385.00	27.31
592-536-835-000	MEDICAL EXPENSES	3,311.97	1,500.00	1,500.00	146.63	9.78
592-536-851-000	RADIO MAINTENANCE	0.00	750.00	750.00	0.00	0.00
592-536-926-000	BULK WATER	904,568.99	1,060,000.00	1,060,000.00	187,650.86	17.70
592-536-927-000	BULK SEWAGE	1,075,938.63	1,212,000.00	1,212,000.00	296,081.28	24.43
592-536-928-000	NONRESIDENTIAL SURCHARGE	39,684.96	41,723.00	41,723.00	6,919.70	16.58
592-536-986-000	COMPUTER SOFTWARE	15,048.33	16,000.00	16,000.00	1,942.14	12.14
CONTRACTUAL SERVICES		2,239,411.49	3,115,073.00	3,115,273.00	570,823.03	18.32

G/L NUMBER	DESCRIPTION	2025-26		2025-26 AMENDED BUDGET	YTD BALANCE		% BDDG USE
		06/30/2025 ORIGINAL NORMAL (ABNORMAL)	BUDGET		09/30/2025 NORMAL (ABNORMAL)		
Fund 592 - WATER AND SEWER							
Expenditures							
UTILITIES							
592-536-853-000	TELEPHONE	3,510.13	3,350.00	3,350.00	0.00	0.00	
592-536-920-000	UTILITIES	12,805.85	13,000.00	13,000.00	1,984.20	15.26	
		16,315.98	16,350.00	16,350.00	1,984.20	12.14	
OTHER CHARGES							
VEHICLE MAINTENANCE							
592-536-939-000		13,711.03	30,000.00	21,000.00	2,880.40	13.72	
592-536-940-000	EQUIPMENT RENTAL-LEAD LINES	17,909.64	30,000.00	22,000.00	0.00	0.00	
592-536-940-001	EQUIPMENT RENTAL - VENDOR	498.60	10,000.00	10,000.00	0.00	0.00	
592-536-946-000	OFFICE EQUIPMENT RENTAL	4,005.49	5,000.00	5,000.00	1,074.32	21.49	
592-536-960-000	PROFESSIONAL DEVELOPMENT	13,350.74	13,000.00	13,000.00	4,266.32	32.82	
		49,475.50	88,000.00	71,000.00	8,221.04	11.58	
INSURANCE							
VEHICLE INSURANCE							
592-536-913-000		7,520.00	4,000.00	9,000.00	4,045.50	44.95	
592-536-914-000	LIABILITY INSURANCE	8,865.50	3,500.00	12,500.00	5,978.50	47.83	
592-536-915-000	LIABILITY INSURANCE CLAIMS/NET LOSS	0.00	0.00	3,000.00	2,793.00	93.10	
		16,385.50	7,500.00	24,500.00	12,817.00	52.31	
CAPITAL OUTLAY							
CONSTRUCTION							
592-536-975-000		0.00	1,000,000.00	1,000,000.00	0.00	0.00	
592-536-982-000	CONCRETE REPAIR	0.00	200,000.00	200,000.00	113,671.20	56.84	
592-536-982-592	EQUIPMENT	0.00	335,000.00	335,000.00	9,215.86	2.75	
592-536-985-000	VEHICLE	0.00	69,000.00	69,000.00	0.00	0.00	
		0.00	1,604,000.00	1,604,000.00	122,887.06	7.66	
DEPRECIATION							
592-536-989-001	DEPRECIATION	897,216.89	0.00	0.00	0.00	0.00	
		897,216.89	0.00	0.00	0.00	0.00	
Total Dept 536 - WATER & SEWER SERVICE							
		4,365,055.54	6,050,343.00	6,053,443.00	996,483.30	16.46	
Dept 537 - STORM SEWER SYSTEM							
SALARIES AND FRINGE BENEFITS							
592-537-704-000	FULL TIME EMPLOYEES	275.36	0.00	0.00	1,934.32	100.00	
592-537-706-000	LABORERS	31,263.13	45,000.00	45,000.00	18,286.63	40.64	
592-537-709-000	OVERTIME	2,402.43	10,000.00	10,000.00	1,094.82	10.95	
592-537-715-000	FICA	2,577.51	4,208.00	4,208.00	1,619.11	38.48	
592-537-716-501	HEALTHCARE BC/BS - EMPLOYEE	0.00	0.00	(1,000.00)	(221.11)	22.11	
592-537-725-000	WORKERS COMPENSATION	8,868.16	10,167.00	6,067.00	6,022.03	99.26	
		45,386.59	69,375.00	64,275.00	28,735.80	44.71	
MATERIALS AND SUPPLIES							
592-537-744-000	UNIFORMS	1,644.89	3,000.00	1,800.00	520.88	28.94	
		1,644.89	3,000.00	1,800.00	520.88	28.94	
CONTRACTUAL SERVICES							
592-537-927-000	STORM FLOW	1,956,824.14	2,188,000.00	2,191,200.00	547,792.74	25.00	

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 592 - WATER AND SEWER						
Expenditures						
CONTRACTUAL SERVICES						
		1,956,824.14	2,188,000.00	2,191,200.00	547,792.74	25.00
DEBT SERVICE						
592-537-992-000	INTEREST EXPENSE	4,026.13	3,372.00	3,372.00	1,685.74	49.99
592-537-993-000	DEBT PRINCIPAL	0.00	40,571.00	40,571.00	0.00	0.00
		4,026.13	43,943.00	43,943.00	1,685.74	3.84
Total Dept 537 - STORM SEWER SYSTEM						
		2,007,881.75	2,304,318.00	2,301,218.00	578,735.16	25.15
Dept 902 - PUBLIC IMPROVEMENT						
CAPITAL OUTLAY						
592-902-971-150	IMPROVEMENTS-SEWER	0.00	600,000.00	600,000.00	0.00	0.00
		0.00	600,000.00	600,000.00	0.00	0.00
Total Dept 902 - PUBLIC IMPROVEMENT						
		0.00	600,000.00	600,000.00	0.00	0.00
TOTAL EXPENDITURES						
		6,968,335.49	9,583,661.00	9,583,661.00	1,580,693.76	16.49
Fund 592 - WATER AND SEWER:						
TOTAL REVENUES						
		9,140,922.14	10,426,661.00	10,426,661.00	2,313,369.97	22.19
TOTAL EXPENDITURES						
		6,968,335.49	9,583,661.00	9,583,661.00	1,580,693.76	16.49
NET OF REVENUES & EXPENDITURES						
		2,172,586.65	843,000.00	843,000.00	732,676.21	86.91

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 732 - PUBLIC SAFETY PENSION						
Revenues						
Dept 001 - REVENUES						
PROPERTY TAXES						
732-001-402-732	PROP TAXES PUBLIC SAFETY PA 345	0.00	1,500,000.00	1,500,000.00	0.00	0.00
PROPERTY TAXES		0.00	1,500,000.00	1,500,000.00	0.00	0.00
MISCELLANEOUS						
732-001-672-001	SUNDRY REVENUE	2,858.26	700.00	700.00	0.00	0.00
MISCELLANEOUS		2,858.26	700.00	700.00	0.00	0.00
INVESTMENT EARNINGS						
732-001-665-000	INTEREST	870,890.54	1,568,000.00	1,568,000.00	0.00	0.00
732-001-666-000	INVESTMENT GAINS AND LOSSES	1,526,067.26	0.00	0.00	0.00	0.00
INVESTMENT EARNINGS		2,396,957.80	1,568,000.00	1,568,000.00	0.00	0.00
CONTRIBUTION/DONATIONS						
732-001-675-732	EMPLOYEE CONTRIBUTIONS	(2,091.59)	35,000.00	35,000.00	0.00	0.00
732-001-675-735	EMPLOYER CONTRIBUTIONS	1,783,371.00	0.00	0.00	0.00	0.00
CONTRIBUTION/DONATIONS		1,781,279.41	35,000.00	35,000.00	0.00	0.00
Total Dept 001 - REVENUES						
		4,181,095.47	3,103,700.00	3,103,700.00	0.00	0.00
TOTAL REVENUES						
		4,181,095.47	3,103,700.00	3,103,700.00	0.00	0.00
Expenditures						
Dept 345 - PUBLIC SAFETY OPERATIONS						
SALARIES AND FRINGE BENEFITS						
732-345-706-310	PSO RETIREES	2,037,946.08	2,100,000.00	2,100,000.00	516,486.48	24.59
732-345-726-200	INTERNAL SRVC - LABOR & ADMIN	25,000.00	25,000.00	25,000.00	6,250.00	25.00
SALARIES AND FRINGE BENEFITS		2,062,946.08	2,125,000.00	2,125,000.00	522,736.48	24.60
CONTRACTUAL SERVICES						
732-345-801-000	BANK CHARGES	160.02	0.00	500.00	0.00	0.00
732-345-807-000	AUDIT SERVICES	2,700.00	2,700.00	2,700.00	0.00	0.00
732-345-817-000	CONSULTANT	109,141.62	131,000.00	141,000.00	(2,157.69)	(1.53)
732-345-818-000	CONTRACTUAL SERVICES	31,588.00	36,000.00	36,000.00	0.00	0.00
732-345-826-000	LEGAL SERVICES - GENERAL LIABILITY	1,674.00	3,000.00	2,500.00	0.00	0.00
CONTRACTUAL SERVICES		145,263.64	172,700.00	182,700.00	(2,157.69)	(1.18)
INSURANCE						
732-345-914-000	LIABILITY INSURANCE	32,418.00	32,000.00	22,000.00	10,250.00	46.59
INSURANCE		32,418.00	32,000.00	22,000.00	10,250.00	46.59
Total Dept 345 - PUBLIC SAFETY OPERATIONS						
		2,240,627.72	2,329,700.00	2,329,700.00	530,828.79	22.79
TOTAL EXPENDITURES						
		2,240,627.72	2,329,700.00	2,329,700.00	530,828.79	22.79

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025		2025-26 ORIGINAL BUDGET		2025-26 AMENDED BUDGET		YTD BALANCE 09/30/2025		% BDT USED
		NORMAL (ABNORMAL)						NORMAL (ABNORMAL)		
Fund 732 - PUBLIC SAFETY PENSION										
Fund 732 - PUBLIC SAFETY PENSION:										
TOTAL REVENUES		4,181,095.47		3,103,700.00		3,103,700.00		0.00		0.00
TOTAL EXPENDITURES		2,240,627.72		2,329,700.00		2,329,700.00		530,828.79		22.79
NET OF REVENUES & EXPENDITURES		1,940,467.75		774,000.00		774,000.00		(530,828.79)		68.58

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORMAL (ABNORMAL)	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 09/30/2025 NORMAL (ABNORMAL)	% BDT USED
Fund 735 - OTHER POST EMPLOYMENT BENEFITS-MERS						
Revenues						
Dept 001 - REVENUES						
INVESTMENT EARNINGS						
735-001-665-000	INTEREST	773,417.49	0.00	0.00	486,453.56	100.00
		773,417.49	0.00	0.00	486,453.56	100.00
CONTRIBUTION/DONATIONS						
735-001-675-735 EMPLOYER CONTRIBUTIONS						
		756,883.75	0.00	0.00	464.84	100.00
		756,883.75	0.00	0.00	464.84	100.00
Total Dept 001 - REVENUES						
		1,530,301.24	0.00	0.00	486,918.40	100.00
TOTAL REVENUES						
		1,530,301.24	0.00	0.00	486,918.40	100.00
Expenditures						
Dept 256 - RETIREE HEALTH-RHFV						
SALARIES AND FRINGE BENEFITS						
735-256-716-720	RETIREE HEALTH BENEFITS-FROM RHFV	723,770.81	0.00	0.00	0.00	0.00
		723,770.81	0.00	0.00	0.00	0.00
SALARIES AND FRINGE BENEFITS						
OTHER CHARGES						
735-256-808-000	ADMINISTRATIVE FEES	17,328.60	0.00	0.00	4,727.18	100.00
		17,328.60	0.00	0.00	4,727.18	100.00
Total Dept 256 - RETIREE HEALTH-RHFV						
		741,099.41	0.00	0.00	4,727.18	100.00
TOTAL EXPENDITURES						
		741,099.41	0.00	0.00	4,727.18	100.00
Fund 735 - OTHER POST EMPLOYMENT BENEFITS-MERS:						
TOTAL REVENUES						
		1,530,301.24	0.00	0.00	486,918.40	100.00
TOTAL EXPENDITURES						
		741,099.41	0.00	0.00	4,727.18	100.00
NET OF REVENUES & EXPENDITURES						
		789,201.83	0.00	0.00	482,191.22	100.00
TOTAL REVENUES - ALL FUNDS						
		41,265,011.42	37,883,656.00	37,883,656.00	18,018,186.37	47.56
TOTAL EXPENDITURES - ALL FUNDS						
		34,187,242.43	37,496,556.00	38,059,256.00	6,652,466.71	17.48
NET OF REVENUES & EXPENDITURES						
		7,077,768.99	387,100.00	(175,600.00)	11,365,719.66	6,472.51

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to accepting the quarter ended September 30, 2025 investment report.

Ayes:

Nays:

Absent:

Motion:



MEMORANDUM

To: Mayor Dean and City Council
From: Carl Johnson, Finance Director

Date: *November 17, 2025*
Subject: Quarterly Investment Report September 30, 2025

Madam Mayor and Members of City Council,

Background

The State of Michigan Public Act 213 of 2007 requires the City's investment officer to provide a written report quarterly to the governing body concerning the investment of all funds of the City that fall under Public Act 20. Public Act 20 governs how non-pension and non-OPEB funds can be invested. The attached report details the cash and investments (citywide for all funds) held by the City on September 30, 2025. The report includes a description of each investment by type, market and book values, current and yield to maturity interest rates and the number of days to maturity.

Summary

The first quarter investment report shows total citywide cash and investments of \$24,276,204 (market value) including cash in the operating accounts of \$23,988,167 (excluding outstanding checks and other adjustments), short-term investments in Investment Pools of \$6,532, money market of \$30,870, and long-term investments total \$250,635. The City has maximized investment return on short-term cash by maximizing the funds in the saving account and minimizing the amount maintained in the checking and daily depository accounts. During this quarter, the majority of the funds continued to be invested in the savings account as it provide the greatest yield and security while interest rates change due to inflation concerns and while the investment policy was being amended. Longer-term investments purchased in previous quarters continue to experience the reversal of prior unrealized losses (due to interest rate reductions by the Feds). Investment income for the months of July through September 2025 included interest income of \$169,640 and realized/unrealized gains on investments of \$33.

During the first quarter, actual investment returns had an approximate yield of 2.8%. Yields are expected to increase with the new investments planned with the amendment of the investment policy despite recent interest rate reductions and as the Feds has warned of possible interest rate decreases in the coming quarters.

Recommendation

Approval of quarter investment report for the quarter ended September 30, 2025 as presented.

City of Berkley
Summary of Cash and Investments Held
September 30, 2025

	<u>Maturity Date</u>	<u>Market Value</u>	<u>Book Value</u>	<u>% of Portfolio</u>	<u>Current Interest Rate</u>	<u>YTM @ Cost</u>	<u>Days to Maturity</u>	<u>Investment Broker</u>
Cash								
Flagstar Bank - Checking		\$ 668,061	\$ 668,061	2.75%	0.3900%	0.3900%	1	Flagstar
Flagstar Bank - Transitory		18,131	18,131	0.07%	0.4500%	0.4500%	1	Flagstar
Flagstar Bank - Payroll		18,304	18,304	0.08%	0.4500%	0.4500%	1	Flagstar
Flagstar Bank - Tax		40,631	40,631	0.17%	0.4500%	0.4500%	1	Flagstar
Flagstar Bank - Savings		23,243,040	23,243,040	95.75%	3.3600%	3.3600%	1	Flagstar
Money Market								
Multi-Bank Securities - Money Market		30,870	30,870	0.13%	0.1000%	0.1000%	1	MBS
Government Securities								
Municipal Bonds								
Certificate of Deposits								
Arbor FINL CR UN Kalamazoo MI	1/20/2028	250,635	250,000	1.03%	4.7500%	4.7500%	934	MBS
Commercial Paper								
Investment Pool								
Oakland County Investment Pool		<u>6,532</u>	<u>6,532</u>	<u>0.03%</u>	4.1000%	4.1000%	1	Oakland County
Total		<u>\$ 24,276,204</u>	<u>\$ 24,275,569</u>	<u>100.00%</u>				

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to authorize the amendment 2026-2 of the 2025-26 budget as presented.

Ayes:

Nays:

Absent:

Motion:



MEMORANDUM

To: Mayor Dean and City Council
From: Carl Johnson, Finance Director

Date: *November 17, 2025*
Subject: First Quarter Budget Amendment 2026-2

Madam Mayor and Members of City Council,

Background

The State of Michigan Budget Act requires the City to adopt an annual budget prior to the beginning of each fiscal year and to amend the budget periodically as facts and circumstances change throughout the year. City of Berkley adopted an annual budget for all funds and has made amendments throughout the year. The primary purpose of the quarterly amendments is to ensure the City continues to stay compliant with the Budget Act, specifically related to expenditures. The Budget Act requires all expenditures to be properly appropriated with the only official reporting to the State being the submission of the annual audit report. To the extent any departments in any of the required budgetary funds is as little as \$1 over budget, the auditors are required to disclose the overage in the audit report. The attached detail is summarized at the departmental level for approval with the specific line items and explanations being included for information only.

Summary

General Fund

- The proposed amendment has no overall net change to the General Fund fund balance with an increase of both revenue and expenditures of \$285,999 keeping estimated fund balance at \$5,346,988.
- Property tax revenue was increased by \$178,000 to reflect the amount of the actual billings on July 1, 2025 as well as an estimate of possible tax appeal reductions during the year.
- Other revenues such as building permits, court fees, sale of assets and contributions were adjusted based on actual collections and projections to date. Salary amendments are proposed for Treasury and Dispatch for retirement payouts and vacancy savings.
- Public safety pension contributions were increased by \$230,000 to reflect the required contribution per the latest actuary report. The actuary report was received after the budget had been approved for the current fiscal year.
- Street lighting electrical costs have risen considerable lately and the proposed amendment increases the budget to the new estimated annual total cost.
- Salary and fringe benefit costs along with some minor operating costs were reallocated between departments to reflect estimated costs within each department.

Solid Waste Fund

- The proposed amendments adjust revenues to current estimates and adjusts the capital outlay expense for the remaining amount budgeted in FY 2024/2025 (rollover) for the skid steer

Water and Sewer Fund

- The proposed amendment increases sewer lining expense for the balance due on the FY 2024/2025 contract. Actual contract billings were not received until after the previous rollover budget amendment was passed by council.

Recommendation

Approval of first quarter budget amendment 2026-2 for the fiscal year 2025/2026 as presented.

Budget Amendment #2 2026-2 - September 30, 2025

GL #	Project/Item Description	Department	Budget Category	Amount
General Fund 101				
Revenues				
101-001-402-000	Property Taxes		Property Taxes	\$ 79,200
101-001-402-732	Property Taxes PS PA 345		Property Taxes	67,800
101-001-445-000	Property Taxes - Interest and Penalties		Property Taxes	20,000
101-001-447-000	Property Taxes - Admin Fee		Property Taxes	11,000
101-001-478-000	Building Permits		License and Permits	20,000
101-001-656-003	Traffic Fines - Court		Fines and Forfeitures	20,000
101-001-673-000	Sale of Fixed Assets		Other Revenue	60,000
101-001-675-738	Library Contributions		Other Revenue	4,999
				\$ 282,999
Expenditures				
101-101-818-000	Contractual Services	Mayor/CC	Contractual Services	\$ 1,000
101-172-958-000	Tuition Reimbursement	CM	Other Charges	3,100
101-172-960-000	Professional Development	CM	Other Charges	1,250
101-191-818-000	Contractual Services - Assessing	Finance	Contractual Services	13,200
101-191-914-000	Liability Insurance	Finance	Other Charges	(12,000)
101-252-716-500	Healthcare Costs - BC/BS	Active Bene	Salaries and Fringe Benefits	(50,000)
101-345-914-000	Liability Insurance	PS Operations	Other Charges	5,000
101-355-718-000	Defined Benefit Pension Contribution	PS Retirees	Salaries and Fringe Benefits	230,000
101-441-704-000	Full-Time Employees	Public Works	Salaries and Fringe Benefits	50,000
101-441-914-000	Liability Insurance	Public Works	Other Charges	9,450
101-448-922-000	Street Lighting	PW Streets	Other Charges	20,000
101-790-758-005	Program Supplies - Contrib - Library	Library	Materials & Supplies	4,999
101-790-914-000	Liability Insurance	Library	Other Charges	7,000
				\$ 282,999
Net Increase (decrease) to fund balance				\$ -
Ending Fund Balance			\$5,346,988	
Fund Balance as a % of total annual expenditures			32%	
Solid Waste Fund 226				
Revenues				
226-001-629-003	Special Trash		Charges for Services	\$ 31,600
226-001-665.000	Interest in investments		Interest Income	(15,000)
				\$ 16,600
Expenditures				
226-528-982-000	Equipment		Capital Outlay	\$ 16,600
				\$ 16,600
Net Increase (decrease) to fund balance				\$ -
Water and Sewer Fund 592				
Expenditures				
592-902-971-150	Improvements - Sewer Lining		Capital Outlay	\$ 164,666
				\$ 164,666
Net Increase (decrease) to fund balance				\$ (164,666)

RESOLUTION

NOW, THEREFORE BE IT RESOLVED that the following
Budget Amendment# 2026-2 is authorized:

	INCREASE (DECREASE)
GENERAL FUND	
REVENUES	
Property Tax Revenue	\$ 178,000
Licenses, Permits, and Charges for Services	\$ 20,000
Other Revenue	60,000
Fines and Forfeitures	20,000
Donations	4,999
TOTAL REVENUES	\$ 282,999
APPROPRIATIONS	
City Council	
Contractual Services	1,000
City Manager	
Other Services and Charges	4,350
Finance Department	
Contractual Services	13,200
Other Services and Charges	(12,000)
Active Benefits	
Personnel Services	(50,000)
Public Safety Operations	
Other Services and Charges	5,000
Public Safety Retiree Benefits	
Personnel Services	230,000
Public Works	
Personnel Services	50,000
Other Services and Charges	9,450
Street Lighting	
Other Services and Charges	20,000
Library	
Supplies	4,999
Other Services and Charges	7,000
TOTAL APPROPRIATIONS	\$ 282,999
Net Increase (Decrease) to Fund Balance	\$ -
SOLID WASTE FUND	
REVENUES	
Charges for Services	31,600
Interest Income	(15,000)
TOTAL REVENUES	\$ 16,600
APPROPRIATIONS	
Capital Outlay	16,600
TOTAL APPROPRIATIONS	\$ 16,600
Net Increase (Decrease) to Fund Balance	\$ -
WATER AND SEWER FUND	
APPROPRIATIONS	
Capital Outlay	164,666
TOTAL APPROPRIATIONS	\$ 164,666
Net Increase (Decrease) to Fund Balance	\$ (164,666)

I hereby certify that the foregoing is a true and complete copy of a
resolution adopted by the City Council of the City of Berkley at a regular
meeting held on November 17, 2025

Victoria Mitchell
City Clerk

A RESOLUTION
Of THE CITY COUNCIL OF THE CITY OF BERKLEY, MICHIGAN
ADOPTING THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM YEAR
APPLICATION for the 2026-2027 Fiscal Year

WHEREAS, under the Housing and Urban – Rural Recover Act of 1983, as amended, the City of Berkley is eligible to receive Federal Community Block Grant funds for certain expenditures in cooperation with the United States Department of Housing and Urban Development, through the County of Oakland; and

WHEREAS, the Berkley City Council has determined to establish a one-year plan of activities based upon the City’s demonstrated needs and desires of the Community; and

WHEREAS, the City of Berkley has demonstrated its intent to minimize displacement, affirmatively further fair housing and provide for citizen opportunity in the development of the 2026-2027 CBDG Grant proposal through the public hearing process; and

WHEREAS, the City of Berkley herein recommends the following activities that have been proven to enhance the living environment of low and moderate-income families, senior citizens and handicapped populations, as well as the entire community pursuant to the Statutory Objectives in the Housing and Community Development Act of 1974 (Pub. L. 93-383), by the Housing and Community Development Act of 1980 (Pub. L 96-399), and the Housing and Community Development Amendments of 1981 (Pub. L 97-355); and

WHEREAS, Oakland County has requested CDBG-eligible projects from participating communities for inclusion in their Action Plan, and

WHEREAS, the City of Berkley has duly advertised and conducted a public hearing as follows:

On Monday, November 17, 2025 to receive public comments regarding the proposed use of PY2026 Community Development Block Grant funds (CDBG) in the approximate amount of \$97,000, based on the amount awarded to the City through the competitive proposal process for Public Services projects, and

WHEREAS, the City of Berkley found that the following projects meet the federal objectives of the CDBG program and are prioritized by the community as high priority need.

Project Name	Allocation Amount
Remove Architectural Barriers (Public & Other Activities)	\$90,000
Public Services (Yard Services)	\$3,500
Public Services (Disabled Services)	\$3,500
TOTAL	\$97,000

NOW THEREFORE BE IT RESOLVED:

SECTION 1: That the following proposal of program priorities and corresponding funding levels be submitted the City of Berkley 2026-2027 CDBG Fiscal Year Application;

SECTION 2: That the City Manager be authorized and directed to prepare and submit the PY2026-2027 Community Development Block Grant Program Application to the County of Oakland for the City of Berkley

Introduced and Passed at a regular City Council Meeting on Monday, November 17, 2025.

Bridget Dean, Mayor

Attest:

Victoria Mitchell, City Clerk



MEMORANDUM

To: Mayor Dean and City Council
From: Amy Zurawski, Deputy Finance Director
Date: *November 17, 2025*
Subject: Adopting Resolution for the Community Development Block Grant (CDBG) PY2026 Application

Madam Mayor and Members of City Council,

Background

As part of the Program Year (PY) 2026 Community Development Block Grant (CDBG) application cycle, Oakland County has implemented several significant changes to both the application process and funding distribution. The following provides an overview of key updates relevant to the City's participation in the program.

Key CDBG PY 2026 Changes

1. Fund Allocation

- **Public Services:**

There is **no change** to the allocation formula for Public Services funding. The County estimates a total of **\$325,000** to be distributed among participating municipalities. The City can anticipate receiving a **similar allocation to previous years** (approximately **\$3,800**, consistent with PY 2025 levels).

- **Public Facilities:**

Funding for these activities will now be awarded through a **competitive proposal process**, similar to the approach used by Macomb County. Approximately **\$1.2 million** will be available countywide for municipalities submitting project proposals.

- Communities are **not guaranteed funding** for submitted projects.
- A **scoring rubric** based on **nine evaluation criteria** will be used to rank and select proposals.
- The new structure allows **smaller communities** to pursue **larger-scale public facility projects**.
- Municipalities will have the **option to partner with neighboring communities** on eligible joint projects (e.g., shared community or senior centers).
- The revised process provides **greater flexibility** and a **broader range of project opportunities** under CDBG guidelines.

2. New Application Process

Applications must now be submitted **online through the Neighborly system**. All submissions are due by the **hard deadline of December 5 at 5:00 p.m.**

3. City of Berkley PY 2026 CDBG Application Request

All project amounts are preliminary estimates and are subject to change based on the number of participating municipalities and the outcomes of the competitive proposal process for Public and Other Activities funding categories.

Project Name	Allocation Amount
Remove Architectural Barriers (Public Facilities)	\$90,000
Public Services (Yard Services)	\$3,500
Public Services (Disabled Services)	\$3,500
TOTAL	\$97,000

Recommendation

Approval of Resolution for the Community Development Block Grant (CDBG) PY2026 Application.

November 17, 2025 Council Meeting

Moved by Councilmember _____ and seconded by Councilmember _____ to approve the contract extension Letter of Understanding with the Berkley Police Service Aide Association/Michigan Association of Police.

Ayes:

Nays:

Absent:

Motion:



MEMORANDUM

To: Mayor Dean and City Council
From: Crystal VanVleck, City Manager

Date: *November 17, 2025*
Subject: Contract Extension Letter of Understanding with the Berkley Police Service Aide Association/Michigan Association of Police (Dispatch Union)

Madam Mayor and Members of City Council,

Background

Dispatch's three-year contract is scheduled to expire on June 30, 2027. In an effort to align their contract timeline with the rest of the collective bargaining agreements (which expire June 30, 2028), I have been in discussions with the Dispatch union about a contract extension. Aligning all collective bargaining agreements to the same timeline will allow the City to conduct future contract negotiations simultaneously, creating greater efficiency, consistency and parity in the bargaining process.

Recruiting and retaining qualified dispatchers continues to be a significant challenge across the public safety sector. The role is uniquely demanding – requiring exceptional communication skills, the ability to remain calm under pressure, and an unwavering commitment to community safety. Dispatchers serve as the first point of contact in emergencies, providing critical information and coordination to our public safety offers. Because of the high level of skill and emotional resilience required, finding and training individuals who are both capable and well-suited to this essential work can be difficult. Retaining experienced dispatchers is equally important, as turnover in these positions can impact service continuity, response times, and overall effectiveness in emergency communications. The importance of their work, and the recruitment and retainment of skilled professionals in these roles cannot be emphasized enough. During discussions with the Dispatch Union regarding the proposed extension, concerns were raised about the existing wage scale. In response, and as part of the extension agreement, the City and the Union have agreed to include a one-time wage increase equivalent and in addition to the increase scheduled for July 1, 2026 – a 2.5% increase plus a \$1,000 adjustment. This additional wage increase acknowledges these challenges and reflects the City's commitment to supporting and valuing our dispatch professionals. It will help ensure that our compensation remains competitive within the region and demonstrates the City's dedication to maintaining a strong, stable, and high-performing dispatch team.

There will be a minimal impact to the budget in the current fiscal year, of roughly \$15,000. We do not anticipate a budget adjustment as necessary as we have endured vacancies in public safety, including a dispatch position.

Summary

The specifics of the agreement can be found in the Letter of Understanding, but the highlights are as follows:

- Contract extension through June 30, 2028
- One-time base pay adjustment of 2.5% and \$1,000 retroactive to August 1, 2025
- 4% wage increase July 1, 2027 (the extended term – the increase is in line with the rest of the bargaining agreements wage increase on that date)
- All other terms of the existing bargaining agreement stay the same, including:
 - Healthcare premium sharing (\$25 single, \$50 double, \$100 family)
 - 2.5% + \$1,000 wage increase July 1, 2026

Recommendation

Motion to approve the contract extension Letter of Understanding with the Berkley Police Service Aide Association/Michigan Association of Police (Dispatch Union).

Collective Bargaining Agreement Modification and Extension

The City of Berkley (hereinafter, "City") and the Michigan Association of Police (hereinafter, "Union") are parties to a Collective Bargaining Agreement which expires June 30, 2027;

WHEREAS; Presently the City and the Union are parties to a Collective Bargaining Agreement for the period of July 1, 2024 - June 30, 2027;

WHEREAS; The Parties wish to modify the terms of the Collective Bargaining Agreement and extend its terms for an additional one year period;

WHEREAS; The provisions of the Collective Bargaining Agreement shall remain unchanged except for as specified below.

NOW THEREFORE, the Parties agree as follows:

1. The current Collective Bargaining Agreement shall be extended for a period of one (1) year, which shall now expire on June 30, 2028.
2. The City shall provide as a modification to the current terms of the collective bargaining agreement a base pay adjustment of 2.5% and \$1,000 for all classifications retroactive to August 1, 2025. This shall not be in place of any additional wage adjustments, but in addition to the terms of the agreement.
3. The City shall opt-out of Employee Premium sharing as defined in State of Michigan PA 152.
4. All members of the Union shall receive a 4% pay raise effective July 1, 2027.
5. The Parties acknowledge that all other provisions of the Collective Bargaining Agreement shall remain in force and carry over until the expiration date contained in this Modification and Extension Agreement.

City of Berkley

By: _____ Date: _____

By: _____ Date: _____

By: _____ Date: _____

Michigan Association of
Police

Christopher Bell 11-04-25
By: _____ Date: _____

Sam Knig 11-4-25
By: _____ Date: _____

[Signature] 11-4-25
By: _____ Date: _____