



CITY OF BURTON

CITY COUNCIL MEETING

DECEMBER 15, 2025

AGENDA

Council Chambers	Audit Presentation	6:00 PM
	4303 S. Center Road	
	Burton, MI 48519	

- A. Call To Order**
- B. Roll Call**
- C. Staff Present**
- D. Audit Presentation**
 - 1. Plante Moran Audit Presentation for the Annual Comprehensive Financial Audit.
- E. Meeting Adjournment**

Agendas and minutes may be found at www.burtonmi.gov.

City of Burton
Audit Presentation to the City Council
For Year Ended June 30, 2025



City of Burton Deliverables

- Financial Statements (ACFR)
 - Unmodified Opinion
- City not required to have a Single Audit this year
- Required Audit Communications (End of Audit Letter)



City of Burton

End of Audit Letter

- Internal Control Related Matters Identified
- Required Audit Communications
- Recommendations and Other Items
 - Fund Deficit Elimination Plan for Amy Street Capital Projects, Maplewood Meadows Capital Projects, and Maple Leaf Paving
 - Legislative updates
 - Upcoming Accounting Pronouncements
 - GASB Statement No. 103 – Financial Reporting Model Improvements
 - GASB Statement No. 104 – Disclosure of Certain Capital Assets



City of Burton Sewer Fund Components of Net Position Comparison

Components of Net Position	2021	2022	2023	2024	2025
Net Investment in Capital Assets	\$24,228,803	\$26,044,774	\$24,772,988	\$24,877,573	\$26,473,720
Unrestricted	<u>\$16,756,257</u>	<u>\$15,996,328</u>	<u>\$18,451,448</u>	<u>\$20,160,760</u>	<u>\$20,477,384</u>
Total Net Position	\$40,985,060	\$42,041,102	\$43,224,436	\$45,038,333	\$46,951,104

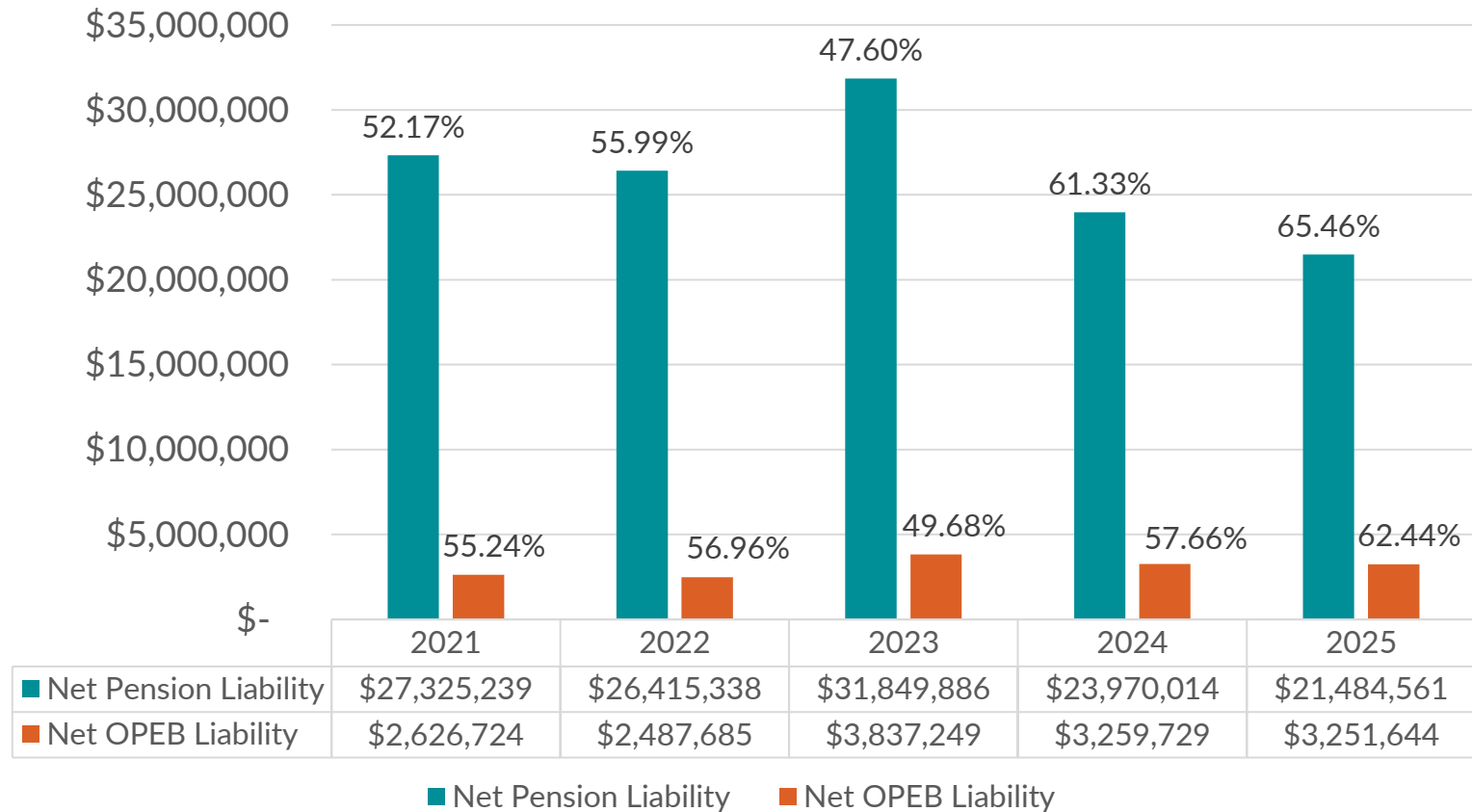


City of Burton Water Fund Components of Net Position Comparison

Components of Net Position	2021	2022	2023	2024	2025
Net Investment in Capital Assets	\$19,079,125	\$19,231,669	\$19,221,477	\$19,855,381	\$20,085,470
Unrestricted	<u>\$1,894,014</u>	<u>\$3,277,003</u>	<u>\$5,840,625</u>	<u>\$7,311,656</u>	<u>\$8,667,315</u>
Total Net Position	\$20,973,139	\$22,508,672	\$25,062,102	\$27,167,037	\$28,752,785

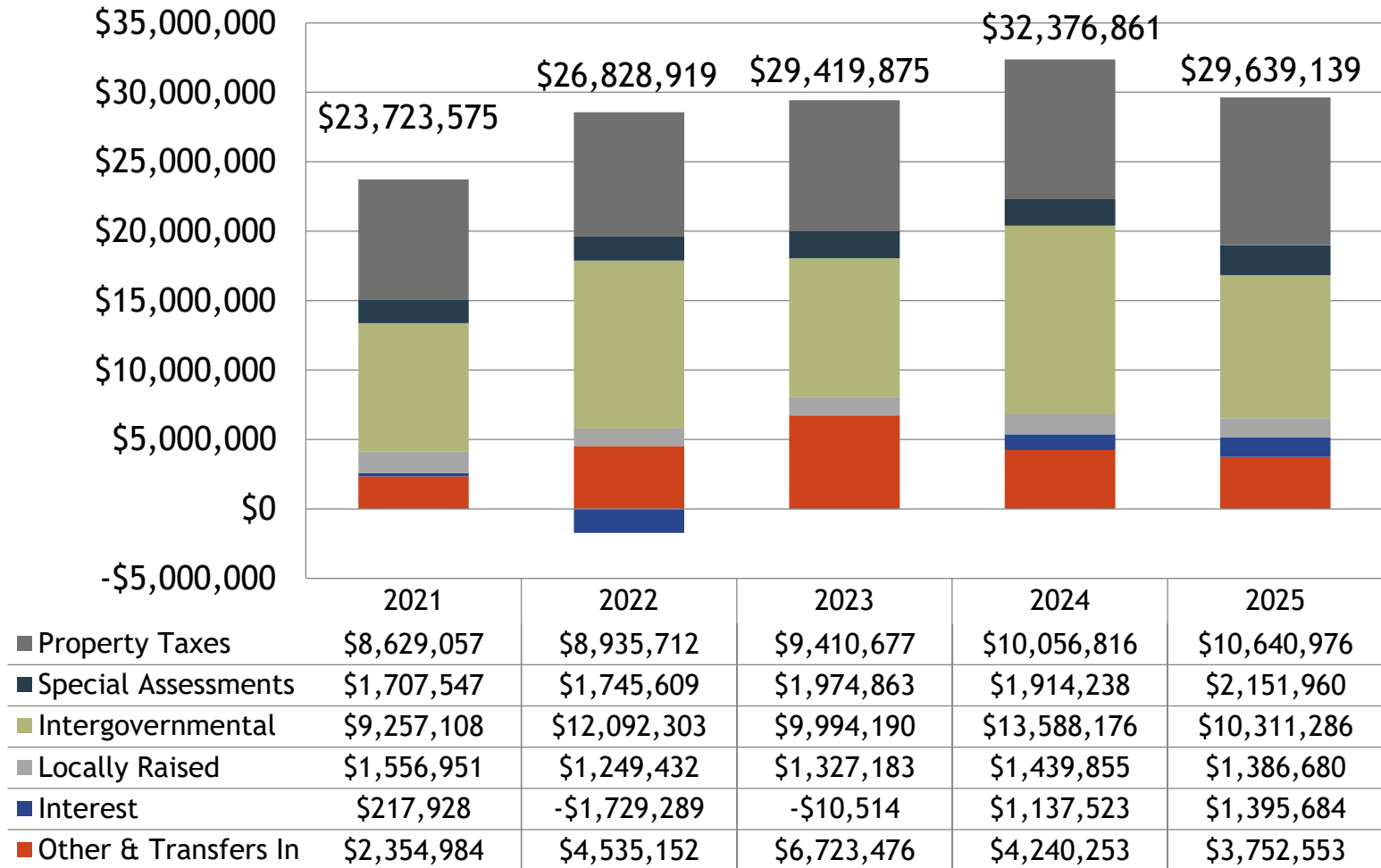


City of Burton Legacy Costs



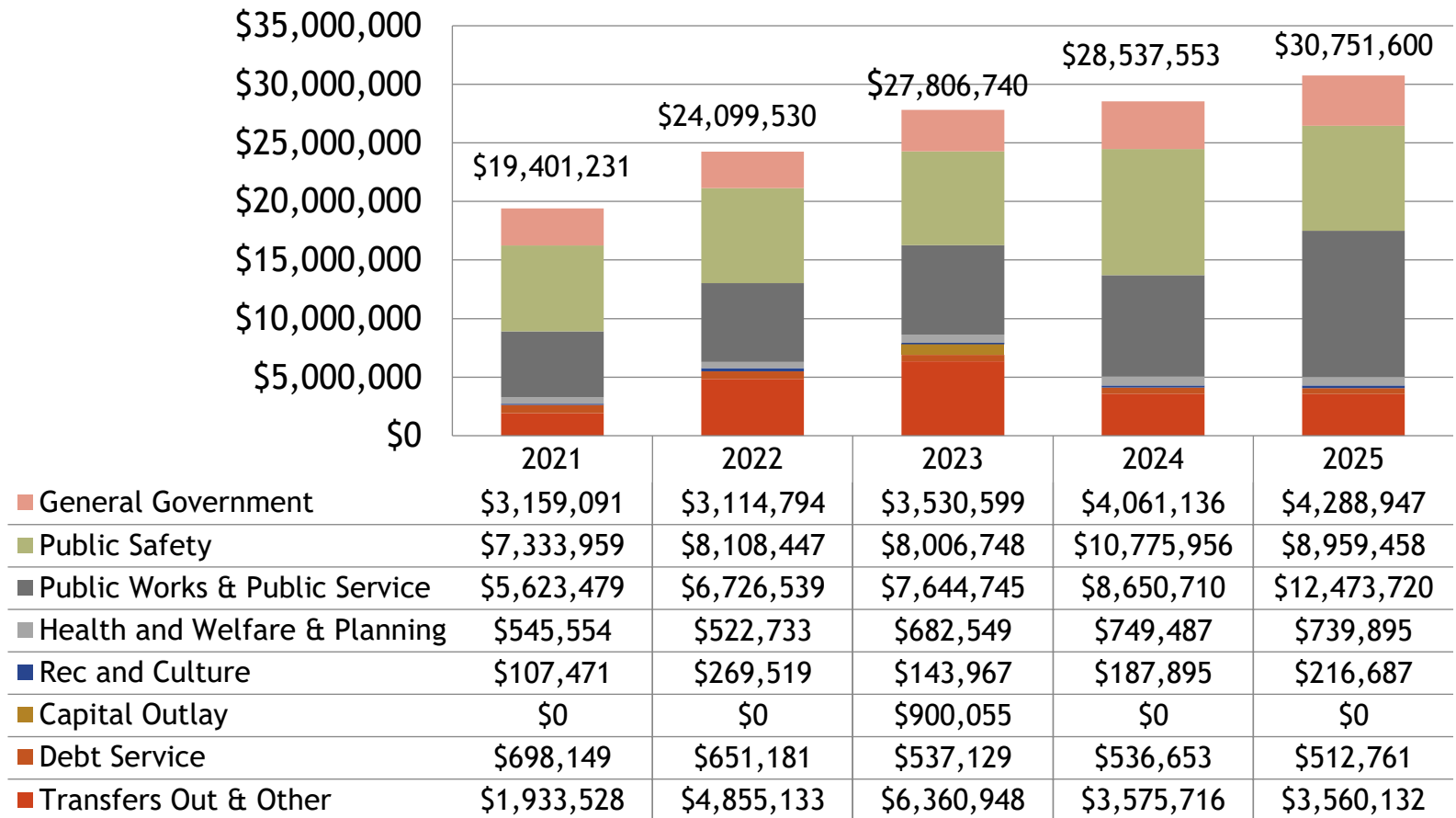


City of Burton Governmental Fund Revenue Years Ended June 30



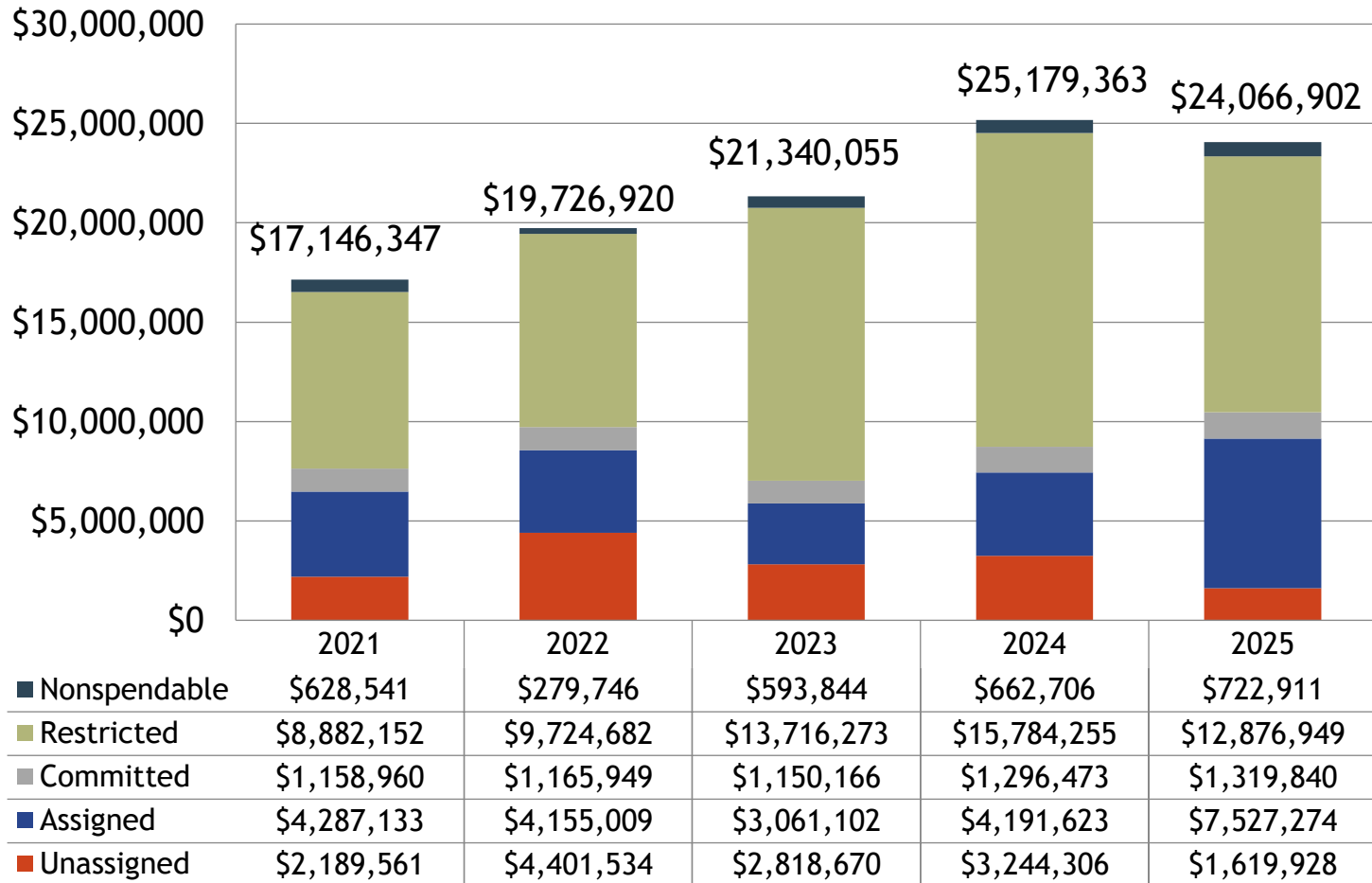


City of Burton Governmental Fund Expenditures Years Ended June 30



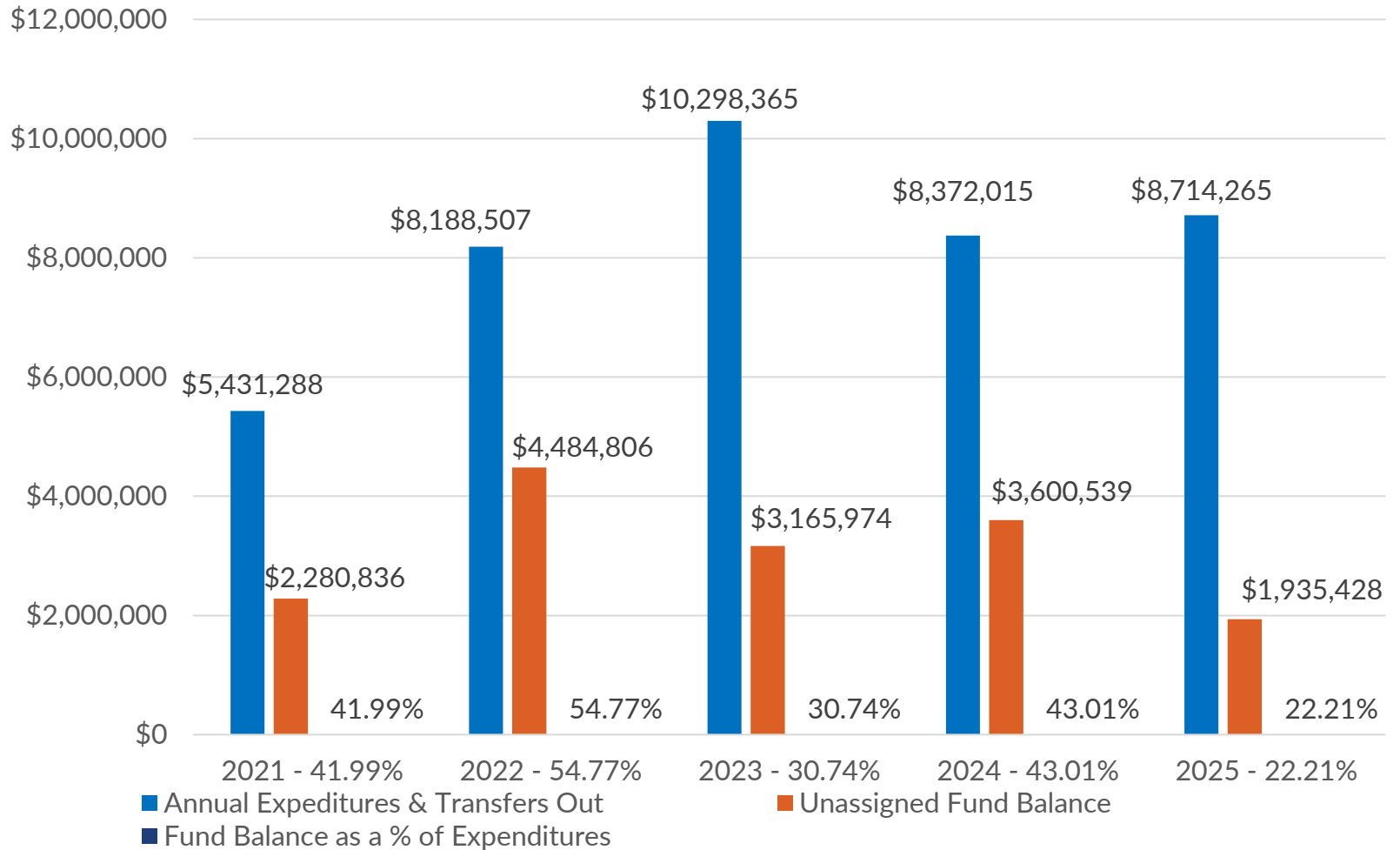


City of Burton Components of Governmental Fund Balance Years Ended June 30





City of Burton General Fund—Fund Balance Years Ended June 30





Thank You

For more information contact:

Pam Hill, CPA
810.766.6022
Pamela.Hill@plantemoran.com

Steven Pochini, CPA
734.302.6472
Steven.Pochini@plantemoran.com

Jack Forti
810.627.0656
Jack.Forti@plantemoran.com