

REGULAR MEETING OF THE BUCHANAN CITY COMMISSION
MONDAY, MARCH 11, 2024 – 7:00 PM
CHAMBER OF BUCHANAN CITY HALL - 302 N REDBUD TRAIL, BUCHANAN MI

AGENDA

THE COMMISSION OF THE CITY OF BUCHANAN, in compliance with Michigan’s Open Meetings Act, hereby gives notice of a regular meeting of the Buchanan City Commission to be held in the Chamber of City Hall.

* Requests to be added to the agenda as a “Scheduled Matter from the Floor” should be submitted in writing to the City Clerk at least 5 business days prior to the scheduled meeting during which the speaker wishes to appear, and the approval of such requests remain within the discretion of the Mayor. If denied, the speaker may nonetheless speak during the “non-agenda items only” public comments section of the agenda.

* Those who are unable to appear during a meeting but who still wish to share public comment may submit such comments in written form to the City Clerk at least 4 hours in advance of the meeting.

* Individuals with disabilities may request necessary reasonable accommodations by submitting requests to the City Clerk, preferably at least 24 hours in advance.

* Written requests and comments may be submitted to the City Clerk either in person or via mail to Buchanan City Hall, 302 N. Redbud Trail, Buchanan, MI 49107, or via email to clerk@cityofbuchanan.com

- I. Call to Order**
- II. Recognition**
- III. Pledge of Allegiance**
- IV. Roll Call**
- V. Approve Agenda**
- VI. Public Comment - Agenda Items Only** (3-minute limit)
- VII. Consent Agenda** (can be approved all in one motion, for general housekeeping items)
 - A. 2024 Garage Sale Weekend**: Consider approving garage sale 2024 dates- June 7, 8, & 9. Garage sale permits would be free of charge for that weekend.
 - B. Minutes**: Consider approving Regular Meeting Minutes from February 26th, 2024.
 - C. Expenditures**: Consider approving the expenditures for March 11, 2024, in the amount of \$102,997.74
 - D. Common Schedule**: Consider approving the common schedule for 2024.
- VIII. Scheduled Matters from the Floor** (if any)
 - A. Audit Presentation**: Brian Hake, CPA with Kruggel Lawton with a brief presentation on the FYE 2023 Audit
 - B. County Commissioner, Mac Elliot**: Update of the AEP Building.
- IX. Reports by: Departments, Committees, Boards**
 - A. Friends of McCoy Creek trail, Chair Jerry Flenar**
 - 1) Consider approving the proposed Map Locating for the New Trail Markers
 - B. Police Department Report, Chief Harvey Burnett**
 - 1) Consider the purchase of Body Worn Cameras
 - 2) 2023 Annual Report

C. **Clerk Report- City Clerk, Kalla Langston**

1) Presidential Primary Election Update.

2) City Commission Nominating Petition Packets (Due July 23, 2024, by 4:00 PM).

X. **Unfinished Business**

XI. **New Business**

XII. **Communications** *(informational only, formal board action is not necessary for these items, unless so desired)*

A. **Budget Workshop**: possibly scheduling for the workshop on March 14th at 10 AM or 2 PM OR March 19th at 10 AM or 2 PM

XIII. **Public Comment - Non-Agenda Items Only** *(3-minute limit)*

XIV. **Executive Comments**

A. City Manager Comments

B. Commissioner Comments

C. Mayor Comments

XV. **Adjourn**



REGULAR MEETING OF THE BUCHANAN CITY COMMISSION
MONDAY, FEBRUARY 26, 2024 – 7:00 PM
CHAMBER OF BUCHANAN CITY HALL - 302 N REDBUD TRAIL, BUCHANAN MI

MINUTES

I. Call to Order

The meeting was called to order at 7:00pm.

II. Recognition

III. Pledge of Allegiance

Denison led in the pledge of allegiance.

IV. Roll Call

Present: Mayor Sean Denison, Mayor Pro Temp Mark Weedon, Commissioner Dan Vigansky, Commissioner Patrick Swem

Absent: Commissioner Larry Money

City Staff: City Manager, Tim Lynch; City Clerk, Kalla Langston; Community Development Director, Rich Murphy; Director of Public Services, Mike Baker; Chief of Police, Harvey Burnett

V. Approve Agenda

Motion made by Weedon, supported by Vigansky, to approve the agenda as presented. Roll call vote carries unanimously.

VI. Public Comment - Agenda Items Only *(3-minute limit)*

Robert Selvig, 424 Fulton St – comments on soliciting within the city regarding vehicles.

VII. Consent Agenda *(can be approved all in one motion, for general housekeeping items)*

A. Expenditures: Consider approving the expenditures for February 26, 2024, in the amount of \$61,512.20.

B. Minutes: Consider the Regular Meeting Minutes from February 12th, 2024.

C. Design Review Committee Appointment: Consider Appointing Peter Lysy to the Design Review Committee.

Motion made by Vigansky, supported by Swem, to approve the consent agenda as presented. Roll call vote carries unanimously.

VIII. Scheduled Matters from the Floor *(if any)*

IX. Reports by: Departments, Committees, Boards

X. Unfinished Business

XI. New Business

A. Plan Commission Appointment

1) Consider appointing Jen Gerry to the Plan Commission for a term ending in June 2026 *(the Plan Commission unanimously recommended Jen Gerry for appointment at the February 13th meeting).*

Vigansky motions to appoint Alan Robandt to the Planning Commission. There is no support.

Motion made by Swem, supported by Weedon, to appoint Jen Gerry to the Planning Commission. Roll call vote carries unanimously.

B. Resolution 2024.02/07: Consider Resolution 2024.02/07, a resolution for USDA Rural Business Development Grant

There's an opportunity through USDA for a design grant which doesn't require a match. Looking to improve drainage and asphalt along Millrace and design fees to create parking. Project expanded to include the area across the road adjacent to the Commons and Pears Mill.

Motion made by Weedon, supported by Vigansky, to approve Resolution 2024.02/07 as presented. Roll call vote carries unanimously.

C. Days Ave. update: Sidewalk/Road structural issue update by City Manager, Timothy Lynch

McCoy Creek Culvert has started to fail. The DPW secured the area from public access. Time is of the essence, and we contacted an engineering firm with expertise in structural and waterway issues. We have a proposal from Abonmarche I recommend we accept. It includes survey work, up to three conceptual designs, and the preparation and submittal of EGLE permits. Their proposed fee is \$21,900.

Motion made by Vigansky, supported by Weedon, to authorize the city manager to proceed with Abonmarche's proposal and work not to exceed \$21,900. Roll call vote carries unanimously.

XII. Communications *(informational only, formal board action is not necessary for these items, unless so desired)*

A. Presidential Primary Election: TUESDAY, FEBRUARY 27TH, 2024. Polls are open from 7 AM-8PM

XIII. Public Comment - Non-Agenda Items Only *(3-minute limit)*

Richard Martin, 920 Chippewa – comments how the school millage proposals will not cost taxpayers any more.

XIV. Executive Comments

A. City Manager Comments

Due to unforeseen circumstances, I have recently become more familiar with our wastewater treatment plant. It's referred to as an oxidation ditch, going forward I will identify it in a more sophisticated manner with it being an extended aeration activated sludge facility with chemical addition, secondary clarification, and ultraviolet disinfection. Our mission has been and will continue to be to produce clean water for discharging into the St Joseph River. Buchanan residents should be proud of our facility. It's state of the art and should perform outstanding for decades to come.

B. Commissioner Comments

Weedon – None.

Swem – None.

Vigansky – I was going to ask some things about the budget so I will just ask now. The tablets, there's one person using the tablet, can we change that so that one person has the tablet and the rest of us so we don't have to pay for them. Is that a monthly rent we are paying on them?

Langston – I believe Courtney is looking into the data being removed. There's not a monthly rent, they are paid off.

C. Mayor Comments

Normally in the spring we would meet on a Saturday morning and have a work session and come up with goals. Tomorrow is election so make sure you get out and vote. Also, I wanted to say at our first meeting in March I encourage you all to come and bring your friends. The auditor will be going over our audit and will tell us all the financial state of our community.

XV. Adjourn

Weedon motions, supported by Vigansky, to adjourn at 7:19pm. Roll call vote carries unanimously.

Kalla Langston, City Clerk

Mayor Sean Denison

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	LOCAL DIFFERENCE, LLC MISCELLANEOUS Vnd: MISC Invoice: 4601	Invoice: 4601 Ref#: 28013 (FARMERS MARKET/TLD PARTNERSHIP) 101-754.000-756.014 101-000.000-202.000	125.00	125.00
		Expected Check Run: 03/11/2024		125.00	125.00
02/29/2024	AP	AALFS PETROLEUM INC. GAS AND OIL GAS AND OIL GAS AND OIL GAS AND OIL GAS AND OIL GAS AND OIL GAS Vnd: 0336 Invoice: 02.29.24 Vnd: 0336 Invoice: 02.29.24	Invoice: 02.29.24 Ref#: 27977 (FEBRUARY FUEL CHARGES) 101-301.000-751.000 101-441.000-751.000 592-591.000-751.000 592-590.000-751.000 101-567.000-751.000 101-336.000-751.000 101-371.001-921.000 101-000.000-202.000 592-000.000-202.000	514.94 1,034.13 196.44 99.79 241.36 130.02 39.06	1,959.51 296.23
		Expected Check Run: 03/11/2024		2,255.74	2,255.74
02/29/2024	AP	ABONMARCHE CONSULTANTS, INC. GRANTS & SPECIAL PROJECTS Vnd: 0202 Invoice: 150781	Invoice: 150781 Ref#: 27945 (PROF. SERVICES FOR WATERFRONT MASTER PLA) 101-101.000-967.002 101-000.000-202.000	3,000.00	3,000.00
		Expected Check Run: 03/11/2024		3,000.00	3,000.00
03/06/2024	AP	AMERICAN ELECTRIC POWER MISCELLANEOUS Vnd: MISC Invoice: 02.21.24	Invoice: 02.21.24 Ref#: 27946 (REFUND FOR CHECK #3000212094 - SENT ON A) 101-265.000-962.000 101-000.000-202.000	1,263.64	1,263.64
		Expected Check Run: 03/11/2024		1,263.64	1,263.64
03/06/2024	AP	ANGELA BAGGETT GAS AND OIL Vnd: 2248 Invoice: 02.24.24	Invoice: 02.24.24 Ref#: 27944 (FUEL REIMBURSEMENT FOR MSP CRIME LABS) 101-301.000-751.000 101-000.000-202.000	61.51	61.51
		Expected Check Run: 03/11/2024		61.51	61.51
02/29/2024	AP	AT&T TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE Vnd: 0153 Invoice: 01.17.24-02.16.24 Vnd: 0153 Invoice: 01.17.24-02.16.24	Invoice: 01.17.24-02.16.24 Ref#: 27947 (MONTHLY BILLING) 101-753.000-853.000 592-590.000-853.000 101-000.000-202.000 592-000.000-202.000	310.28 32.56	310.28 32.56
		Expected Check Run: 03/11/2024		342.84	342.84

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	BAKER TILLY US, LLP CONTRACTUAL Vnd: 0870 Invoice: BTMA24356	Invoice: BTMA24356 Ref#: 27950 (DPW BOND FEE) 469-000.000-818.000 469-000.000-202.000	750.00	750.00
		Expected Check Run: 03/11/2024		750.00	750.00
03/06/2024	AP	BATTERIES PLUS BULBS MISCELLANEOUS SUPPLIES Vnd: 1236 Invoice: P70589985	Invoice: P70589985 Ref#: 27949 (LITHIUM BATTERIES FOR WWTP) 592-590.000-756.000 592-000.000-202.000	61.47	61.47
		Expected Check Run: 03/11/2024		61.47	61.47
03/06/2024	AP	BERRIEN COUNTY TREASURERS ASSOC CONFERENCES AND WORKSHOP Vnd: 2143 Invoice: 2024	Invoice: 2024 Ref#: 27948 (MEMBERSHIP DUES) 101-253.000-864.000 101-000.000-202.000	10.00	10.00
		Expected Check Run: 03/11/2024		10.00	10.00
03/06/2024	AP	BUCHANAN AREA CHAMBER ECONOMIC DEVELOPMENT Vnd: 0343 Invoice: 2023-2259	Invoice: 2023-2259 Ref#: 27965 (MEMBERHSIP DUES) 101-700.000-735.000 101-000.000-202.000	500.00	500.00
		Expected Check Run: 03/11/2024		500.00	500.00
03/06/2024	AP	CAMPBELL FORD, LINCOLN-MERCURY POLICE DEPARTMENT EXPENDITURES Vnd: 0033 Invoice: 8006551/1	Invoice: 8006551/1 Ref#: 28000 (REPAIR TO POLICE CAR - CLAIM #: 100AL240) 401-000.000-970.016 401-000.000-202.000	11,517.70	11,517.70
		Expected Check Run: 03/11/2024		11,517.70	11,517.70
03/06/2024	AP	CINTAS CORPORATION CONTRACTUAL Vnd: 1272 Invoice: 4184570564	Invoice: 4184570564 Ref#: 27955 (CITY HALL MATS) 101-265.000-818.000 101-000.000-202.000	83.94	83.94
		Expected Check Run: 03/11/2024		83.94	83.94
03/06/2024	AP	CO-ALLIANCE LLP - BUCHANAN GAS AND OIL Vnd: 0366 Invoice: 02.26.24	Invoice: 02.26.24 Ref#: 27954 (PROPANE - CEMETERY) 101-567.000-751.000 101-000.000-202.000	457.95	457.95
		Expected Check Run: 03/11/2024		457.95	457.95

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	COMCAST BUSINESS CITY CENTER/UTIL./REFUNDS TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE UTILITIES - CITY HALL Vnd: 1722 Invoice: 02.29.24-03.28.24 Vnd: 1722 Invoice: 02.29.24-03.28.24	Invoice: 02.29.24-03.28.24 Ref#: 27956 (MOTHLY CYCLE) 101-265.000-922.000 101-336.000-853.000 592-591.000-853.000 101-301.000-853.000 101-265.000-921.000 101-000.000-202.000 592-000.000-202.000	249.71 367.77 124.85 587.17 670.06	1,874.71 124.85
		Expected Check Run: 03/11/2024		1,999.56	1,999.56
03/06/2024	AP	COREWELL HEALTH MEDICAL EXAMS MEDICAL EXAMS Vnd: 2307 Invoice: 00021200 Vnd: 2307 Invoice: 00021200	Invoice: 00021200 Ref#: 27951 (DRUG & ALCOHOL SCREEN FOR C. REED, PHYSI) 101-301.000-961.000 592-590.000-961.000 101-000.000-202.000 592-000.000-202.000	90.00 122.00	90.00 122.00
		Expected Check Run: 03/11/2024		212.00	212.00
03/06/2024	AP	CULLIGAN OF COLOMA CONTRACTUAL - WATER Vnd: 1789 Invoice: 02.29.24	Invoice: 02.29.24 Ref#: 27952 (CITY HALL WATER) 101-265.000-818.000 101-000.000-202.000	66.00	66.00
		Expected Check Run: 03/11/2024		66.00	66.00
03/06/2024	AP	CUSTOM COMPUTER COMPANY LLC CONTRACTUAL Vnd: 0895 Invoice: 3364	Invoice: 3364 Ref#: 27953 (RING CENTRAL PHONE PLAN CITY HALL) 101-265.000-818.000 101-000.000-202.000	817.50	817.50
		Expected Check Run: 03/11/2024		817.50	817.50
03/06/2024	AP	DAVE SPURLOCK POLICE RESERVES Vnd: 0630 Invoice: 02.19.24 & 02.20.24	Invoice: 02.19.24 & 02.20.24 Ref#: 27940 (BASKETBALL GAMES) 701-000.000-150.000 701-000.000-202.000	60.00	60.00
		Expected Check Run: 03/11/2024		60.00	60.00
03/06/2024	AP	DAVE SPURLOCK POLICE RESERVES Vnd: 0630 Invoice: 02.23.24	Invoice: 02.23.24 Ref#: 27941 (BASKETBALL GAME) 701-000.000-150.000 701-000.000-202.000	36.00	36.00
		Expected Check Run: 03/11/2024		36.00	36.00

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	DOMAIN NAME SERVICES ECONOMIC DEVELOPMENT Vnd: MISC Invoice: 03.01.24	Invoice: 03.01.24 Ref#: 27957 (WEBSITE DOMAIN FOR NICESTPLACETOWALK.COM) 101-700.000-735.000 101-000.000-202.000	265.00	265.00
		Expected Check Run: 03/11/2024		265.00	265.00
03/06/2024	AP	DORNBOS SIGN & SAFETY INC MISCELLANEOUS SUPPLIES Vnd: 0325 Invoice: INV74569	Invoice: INV74569 Ref#: 27958 (PEDESTRIAN CROSSING SIGNS FOR DOWNTOWN) 202-463.000-756.000 202-000.000-202.000	114.60	114.60
		Expected Check Run: 03/11/2024		114.60	114.60
03/07/2024	AP	EDUCATIONAL FURNITURE, LLC PARK & RECREATION EXPENSES Vnd: MISC Invoice: 3684	Invoice: 3684 Ref#: 28027 (PICNIC TABLES FOR VICTORY PARK PAVILLION) 401-000.000-970.007 401-000.000-202.000	7,939.65	7,939.65
		Expected Check Run: 03/11/2024		7,939.65	7,939.65
03/06/2024	AP	ETNA SUPPLY CO. METERS - HYDRANTS - FITTINGS Vnd: 0919 Invoice: S105540062.001	Invoice: S105540062.001 Ref#: 27970 (SPRINKLER METER OLD JACK POST REPLAC 592-591.000-729.002 592-000.000-202.000	1,671.28	1,671.28
		Expected Check Run: 03/11/2024		1,671.28	1,671.28
03/06/2024	AP	ETNA SUPPLY CO. METERS - HYDRANTS - FITTINGS Vnd: 0919 Invoice: S105540582.001	Invoice: S105540582.001 Ref#: 27971 (2 METER FLG SETS) 592-591.000-729.002 592-000.000-202.000	80.00	80.00
		Expected Check Run: 03/11/2024		80.00	80.00
03/06/2024	AP	EXEMPLAR IT SOLUTIONS MAINTENANCE-BUILDINGS Vnd: 2228 Invoice: 1266	Invoice: 1266 Ref#: 27959 (WORKSTATION UPGRADE FOR CEMETERY OFFICE) 101-567.000-931.000 101-000.000-202.000	1,319.63	1,319.63
		Expected Check Run: 03/11/2024		1,319.63	1,319.63
03/06/2024	AP	EXEMPLAR IT SOLUTIONS EXEMPLAR Vnd: 2228 Invoice: 1273	Invoice: 1273 Ref#: 27960 (FEBRUARY 2024 SYSTEM SUPPORT, ADMIN & TE) 101-301.000-818.000 101-000.000-202.000	556.12	556.12
		Expected Check Run: 03/11/2024		556.12	556.12

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	EXEMPLAR IT SOLUTIONS EXEMPLAR Vnd: 2228 Invoice: 1270	Invoice: 1270 Ref#: 27961 (FEBRUARY 2024 SYSTEM SUPPORT, ADMIN & TE) 101-567.000-818.000 101-000.000-202.000	37.80	37.80
		Expected Check Run: 03/11/2024		37.80	37.80
03/06/2024	AP	EXEMPLAR IT SOLUTIONS EXEMPLAR Vnd: 2228 Invoice: 1274	Invoice: 1274 Ref#: 27962 (FEBRUARY 2024 SYSTEM SUPPORT, ADMIN & TE) 101-441.000-818.000 101-000.000-202.000	18.90	18.90
		Expected Check Run: 03/11/2024		18.90	18.90
03/06/2024	AP	EXEMPLAR IT SOLUTIONS EXEMPLAR Vnd: 2228 Invoice: 1272	Invoice: 1272 Ref#: 27963 (FEBRUARY 2024 SYSTEM SUPPORT, ADMIN & TE) 101-265.000-818.000 101-000.000-202.000	324.30	324.30
		Expected Check Run: 03/11/2024		324.30	324.30
03/06/2024	AP	EXEMPLAR IT SOLUTIONS EXEMPLAR CONTRACT Vnd: 2228 Invoice: 1281	Invoice: 1281 Ref#: 27964 (CONTRACTED SERVICES FOR MARCH 2024) 101-265.000-818.000 101-000.000-202.000	2,237.00	2,237.00
		Expected Check Run: 03/11/2024		2,237.00	2,237.00
03/06/2024	AP	GENE WESNER AUTOMOTIVE MAINTENANCE - VEHICLE Vnd: 1887 Invoice: 21183	Invoice: 21183 Ref#: 27966 (INSPECTION & TIRE REPLACEMENT ON CAR 46-) 101-301.000-939.000 101-000.000-202.000	402.82	402.82
		Expected Check Run: 03/11/2024		402.82	402.82
03/06/2024	AP	GENE WESNER AUTOMOTIVE MAINTENANCE - VEHICLE Vnd: 1887 Invoice: 21186	Invoice: 21186 Ref#: 27967 (REPAIR TIRE & OIL CHANGE ON 46-9) 101-301.000-939.000 101-000.000-202.000	64.00	64.00
		Expected Check Run: 03/11/2024		64.00	64.00
03/06/2024	AP	GENE WESNER AUTOMOTIVE GAS AND OIL Vnd: 1887 Invoice: 09339	Invoice: 09339 Ref#: 27969 (CASE OF HYBRID FUEL FOR SMALL ENGINES IC) 101-336.000-751.000 101-000.000-202.000	55.68	55.68
		Expected Check Run: 03/11/2024		55.68	55.68

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	GRAINGER MISCELLANEOUS SUPPLIES Vnd: 0248 Invoice: 9022697867	Invoice: 9022697867 Ref#: 27968 (EYE WASH FOR WWTP) 592-590.000-756.000 592-000.000-202.000	7.43	7.43
		Expected Check Run: 03/11/2024		7.43	7.43
02/29/2024	AP	INDIANA MICHIGAN POWER COMPANY UTILITIES UTILITIES UTILITIES UTILITIES UTILITIES CITY CENTER/UTIL./REFUNDS UTILITIES STREET LIGHTING UTILITIES UTILITIES Vnd: 0131 Invoice: 02.29.24 Vnd: 0131 Invoice: 02.29.24	Invoice: 02.29.24 Ref#: 27972 (FEBRUARY 2024 POWER USAGE) 101-268.000-921.000 101-301.000-921.000 101-441.000-921.000 101-336.000-921.000 101-753.000-921.000 101-265.000-922.000 592-591.000-921.000 101-441.000-926.000 592-590.000-921.000 101-755.000-921.000 101-000.000-202.000 592-000.000-202.000	71.02 622.34 180.42 52.31 113.68 92.74 2,608.85 2,690.01 6,296.67 64.85	3,887.37 8,905.52
		Expected Check Run: 03/11/2024		12,792.89	12,792.89
03/06/2024	AP	KCI CONTRACTUAL CONTRACTUAL POSTAGE POSTAGE Vnd: 2120 Invoice: 332716	Invoice: 332716 Ref#: 27976 (MARCH WATER BILLS) 592-590.000-818.000 592-591.000-818.000 592-590.000-730.000 592-591.000-730.000 592-000.000-202.000	254.07 254.07 410.58 410.59	1,329.31
		Expected Check Run: 03/11/2024		1,329.31	1,329.31
03/06/2024	AP	KEN SIMPSON ELECTRICAL PERMITS Vnd: 0194 Invoice: 240313	Invoice: 240313 Ref#: 27975 (FEBRUARY 2024 ELECTRICAL PERMITS) 701-000.000-491.000 701-000.000-202.000	448.80	448.80
		Expected Check Run: 03/11/2024		448.80	448.80

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	KOTZ, SANGSTER, WYSOCKI			
		LEGAL FEES	101-101.000-826.000	15,650.00	
		RESURFACING PROJECT	101-101.000-967.000	100.00	
		LEGAL FEES	101-101.000-826.000	400.00	
		LEGAL FEES	101-172.000-826.000	175.00	
		ECONOMIC DEVELOPMENT	101-700.000-735.000	525.00	
		LEGAL FEES	101-301.000-826.000	682.75	
		USDA PROJECTS	592-000.000-132.001	3,434.75	
		ECONOMIC DEVELOPMENT	101-700.000-735.000	1,262.50	
		Vnd: 0027 Invoice: 02.16.24	101-000.000-202.000		18,795.25
		Vnd: 0027 Invoice: 02.16.24	592-000.000-202.000		3,434.75
		Expected Check Run: 03/11/2024			
				22,230.00	22,230.00
03/06/2024	AP	LANGSTON KALLA			
		TRAVEL & CAR ALLOWANCE	101-215.000-873.000	161.45	
		Vnd: 2252 Invoice: 03.01.24	101-000.000-202.000		161.45
		Expected Check Run: 03/11/2024			
				161.45	161.45
03/06/2024	AP	LOWE'S			
		MISCELLANEOUS SUPPLIES	101-567.000-756.000	93.10	
		Vnd: 0229 Invoice: 01525	101-000.000-202.000		93.10
		Expected Check Run: 03/11/2024			
				93.10	93.10
03/06/2024	AP	LOWE'S			
		MISCELLANEOUS SUPPLIES	101-567.000-756.000	183.20	
		Vnd: 0229 Invoice: 01833	101-000.000-202.000		183.20
		Expected Check Run: 03/11/2024			
				183.20	183.20
03/06/2024	AP	LOWE'S			
		MISCELLANEOUS SUPPLIES	101-567.000-756.000	16.14	
		Vnd: 0229 Invoice: 01841	101-000.000-202.000		16.14
		Expected Check Run: 03/11/2024			
				16.14	16.14
03/06/2024	AP	LOWE'S			
		MISCELLANEOUS SUPPLIES	101-567.000-756.000	35.67	
		Vnd: 0229 Invoice: 01637	101-000.000-202.000		35.67
		Expected Check Run: 03/11/2024			
				35.67	35.67

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	LOWE'S MISCELLANEOUS SUPPLIES Vnd: 0229 Invoice: 01138	Invoice: 01138 Ref#: 27983(5-13/16-IN X 12-FT FINISHED PVC LATTICE) 101-441.000-756.000 101-000.000-202.000	33.86	33.86
		Expected Check Run: 03/11/2024		33.86	33.86
03/06/2024	AP	LRS, LLC UTILITIES 29199.1 29205.1 29205.4 29205.3 29205.2 Vnd: 2331 Invoice: 02.25.24 Vnd: 2331 Invoice: 02.25.24	Invoice: 02.25.24 Ref#: 27978(MONTHLY TRASH SERVICE) 101-567.000-921.000 101-265.000-922.000 101-441.000-921.000 592-590.000-921.000 101-265.000-921.000 101-265.000-921.000 101-000.000-202.000 592-000.000-202.000	90.25 90.25 340.01 90.25 135.55 135.55	791.61 90.25
		Expected Check Run: 03/11/2024		881.86	881.86
03/06/2024	AP	MICHIANA AGGREGATE, INC. ROAD MAIN. MATERIAL & SUPPLIES Vnd: 0264 Invoice: 2302257	Invoice: 2302257 Ref#: 27984(GRAVEL FOR END OF ELIZABETH) 203-463.000-782.000 203-000.000-202.000	438.48	438.48
		Expected Check Run: 03/11/2024		438.48	438.48
03/06/2024	AP	MISS DIG SYSTEM, INC. CONTRACTUAL CONTRACTUAL Vnd: 1843 Invoice: 20240087	Invoice: 20240087 Ref#: 27985(MEMBERSHIP DUES) 592-590.000-818.000 592-591.000-818.000 592-000.000-202.000	683.07 683.07	1,366.14
		Expected Check Run: 03/11/2024		1,366.14	1,366.14
03/06/2024	AP	MPEC GAS AND OIL Vnd: 2315 Invoice: 733549	Invoice: 733549 Ref#: 27986(RIGHT AIR FILTER FOR CHIPPER) 101-567.000-751.000 101-000.000-202.000	47.50	47.50
		Expected Check Run: 03/11/2024		47.50	47.50
03/06/2024	AP	MPEC MAINTENANCE - EQUIPMENT Vnd: 2315 Invoice: 733352	Invoice: 733352 Ref#: 27987(SERVICE ON CEMETERY CHIPPER) 101-567.000-933.000 101-000.000-202.000	254.03	254.03
		Expected Check Run: 03/11/2024		254.03	254.03

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	MPEC GAS AND OIL Vnd: 2315 Invoice: 720741	Invoice: 720741 Ref#: 27988 (FLUID AND FUEL FILTERS) 592-590.000-751.000 592-000.000-202.000	480.98	480.98
		Expected Check Run: 03/11/2024		480.98	480.98
03/06/2024	AP	MPEC MISCELLANEOUS SUPPLIES Vnd: 2315 Invoice: 721294	Invoice: 721294 Ref#: 27989 (BATTERIES FOR 01' INTERNATIONAL DUMP TRU) 101-441.000-756.000 101-000.000-202.000	533.87	533.87
		Expected Check Run: 03/11/2024		533.87	533.87
03/06/2024	AP	MPEC MAINTENANCE - VEHICLE MAINTENANCE - VEHICLE MAINTENANCE - VEHICLE MAINTENANCE - VEHICLE Vnd: 2315 Invoice: 2023/2024 SVC CHARGE Vnd: 2315 Invoice: 2023/2024 SVC CHARGE	Invoice: 2023/2024 SVC CHARGE Ref#: 27990 (SERVICE CHARGES - 113023, 1230) 101-441.000-939.000 101-567.000-939.000 592-590.000-939.000 592-591.000-939.000 101-000.000-202.000 592-000.000-202.000	15.04 15.04 15.04 15.04	30.08 30.08
		Expected Check Run: 03/11/2024		60.16	60.16
03/06/2024	AP	NORTH CENTRAL LABORATORIES LAB SUPPLIES Vnd: 0143 Invoice: 499854	Invoice: 499854 Ref#: 27993 (LAB SUPPLIES - AMMONIA, GLASS FIBER FILT) 592-590.000-757.000 592-000.000-202.000	1,459.35	1,459.35
		Expected Check Run: 03/11/2024		1,459.35	1,459.35
03/06/2024	AP	OFFICE DEPOT OFFICE SUPPLIES Vnd: 0019 Invoice: 353876327001	Invoice: 353876327001 Ref#: 27991 (OFFICE SUPPLIES - PD) 101-301.000-728.000 101-000.000-202.000	176.00	176.00
		Expected Check Run: 03/11/2024		176.00	176.00
03/06/2024	AP	OFFICE DEPOT OFFICE SUPPLIES Vnd: 0019 Invoice: 353883236001	Invoice: 353883236001 Ref#: 27992 (OFFICE SUPPLIES - PD) 101-301.000-728.000 101-000.000-202.000	11.23	11.23
		Expected Check Run: 03/11/2024		11.23	11.23

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
02/29/2024	AP	PARRETT COMPANY	Invoice: 76208 Ref#: 27995 (PRINTERS FOR CITY HALL, PD & WWTP)		
		PRINTER	592-590.000-818.000	2.49	
		PRINTER	101-301.000-818.000	78.66	
		PRINTER	101-265.000-818.000	166.03	
		PRINTER	101-265.000-818.000	63.72	
		Vnd: 1596 Invoice: 76208	592-000.000-202.000		2.49
		Vnd: 1596 Invoice: 76208	101-000.000-202.000		308.41
		Expected Check Run: 03/11/2024			
				310.90	310.90
03/06/2024	AP	POLYDYNE, INC.	Invoice: 1800518 Ref#: 27996 (CLARIFLOCCULATOR DRUM)		
		CHEMICALS	592-590.000-743.000	1,583.55	
		Vnd: 0314 Invoice: 1800518	592-000.000-202.000		1,583.55
		Expected Check Run: 03/11/2024			
				1,583.55	1,583.55
03/06/2024	AP	PRO SAFETY INNOVATIONS LLC	Invoice: 3334 Ref#: 27994 (HYDROSTATIC TESTING OF 4 MORE SCBA BOTTL)		
		EQUIPMENT TESTING	101-336.000-851.001	107.96	
		Vnd: 1813 Invoice: 3334	101-000.000-202.000		107.96
		Expected Check Run: 03/11/2024			
				107.96	107.96
03/06/2024	AP	REDBUD HARDWARE	Invoice: 02.29.24 Ref#: 28001 (FEBRUARY 2024 PURCHASES)		
		CHAPEL REMODEL	101-567.000-931.000	714.68	
		MISCELLANEOUS SUPPLIES	592-591.000-756.000	291.10	
		ELECTRICAL DETECTOR	101-441.000-756.000	6.99	
		CATCH BASIN REDBUD	202-474.000-756.000	33.48	
		SALT TRUCK PLOW PARTS	202-463.000-756.000	71.90	
		REPAIR WAY OF BOCKS CORNER OF POLIS & HI	203-463.000-756.000	44.97	
		CLEANING SUPPLIES FOR BATHROOMS	101-441.000-756.000	35.93	
		STRING LINE FOR CATCH BASIN REPAIR	202-469.000-756.000	4.49	
		MAINTENANCE-BUILDINGS	592-590.000-931.000	7.50	
		GMC TRAILER PLUG	101-441.000-756.000	5.28	
		LOADER STROBE LIGHT	202-474.000-756.000	6.99	
		BOLTS FOR LOADER STROBE	101-441.000-756.000	11.93	
		HURRICANE BLOWER BOLTS	101-567.000-756.000	11.28	
		DOWNTOWN TRASH RUN	202-463.000-756.000	79.96	
		Vnd: 0141 Invoice: 02.29.24	101-000.000-202.000		786.09
		Vnd: 0141 Invoice: 02.29.24	592-000.000-202.000		298.60
		Vnd: 0141 Invoice: 02.29.24	202-000.000-202.000		196.82
		Vnd: 0141 Invoice: 02.29.24	203-000.000-202.000		44.97
		Expected Check Run: 03/11/2024			
				1,326.48	1,326.48

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	RMC PROPERTIES LLC CONTRACTUAL - LEASE Vnd: 2153 Invoice: 29	Invoice: 29 Ref#: 27997(DPW BUILDING LEASE - MAR) 101-441.000-818.000 101-000.000-202.000	5,000.00	5,000.00
		Expected Check Run: 03/11/2024		5,000.00	5,000.00
03/06/2024	AP	ROSE PEST SOLUTIONS CONTRACTUAL Vnd: 0304 Invoice: 150608499	Invoice: 150608499 Ref#: 27999(REDBUD CITY CENTER - PEST CONTROL) 101-265.000-818.000 101-000.000-202.000	55.00	55.00
		Expected Check Run: 03/11/2024		55.00	55.00
03/06/2024	AP	ROYAL PUBLISHING MISCELLANEOUS Vnd: 2195 Invoice: 8116259	Invoice: 8116259 Ref#: 27998(AD FOR GIRLS DISTRICT BASKETBALL) 101-301.000-962.000 101-000.000-202.000	120.00	120.00
		Expected Check Run: 03/11/2024		120.00	120.00
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0163785-IN	Invoice: 0163785-IN Ref#: 28006(SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	344.56	344.56
		Expected Check Run: 03/11/2024		344.56	344.56
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0163818-IN	Invoice: 0163818-IN Ref#: 28007(SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	344.44	344.44
		Expected Check Run: 03/11/2024		344.44	344.44
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0163906-IN	Invoice: 0163906-IN Ref#: 28008(SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	344.44	344.44
		Expected Check Run: 03/11/2024		344.44	344.44
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0163963-IN	Invoice: 0163963-IN Ref#: 28009(SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	342.60	342.60
		Expected Check Run: 03/11/2024		342.60	342.60

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0163994-IN	Invoice: 0163994-IN Ref#: 28010 (SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	342.20	342.20
		Expected Check Run: 03/11/2024		342.20	342.20
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0164045-IN	Invoice: 0164045-IN Ref#: 28011 (SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	344.53	344.53
		Expected Check Run: 03/11/2024		344.53	344.53
03/06/2024	AP	S.E BERRIEN COUNTY LANDFILL SLUDGE REMOVAL Vnd: 1746 Invoice: 0164080-IN	Invoice: 0164080-IN Ref#: 28012 (SLUDGE REMOVAL) 592-590.000-936.000 592-000.000-202.000	344.98	344.98
		Expected Check Run: 03/11/2024		344.98	344.98
03/06/2024	AP	SBF ENTERPRISES CONTRACTUAL Vnd: 1943 Invoice: 0138749	Invoice: 0138749 Ref#: 28004 (ASSESSMENT POSTAGE) 101-257.000-818.000 101-000.000-202.000	177.44	177.44
		Expected Check Run: 03/11/2024		177.44	177.44
03/06/2024	AP	SMR COMMUNICATIONS INC. RADIO MAINTENANCE Vnd: 0086 Invoice: 28670	Invoice: 28670 Ref#: 28002 (CHECK MODEM PROBLEM IN 46-7) 101-301.000-851.000 101-000.000-202.000	90.00	90.00
		Expected Check Run: 03/11/2024		90.00	90.00
03/06/2024	AP	SOUTHWEST MICHIGAN PLANNING ECONOMIC DEVELOPMENT Vnd: 1782 Invoice: 1024	Invoice: 1024 Ref#: 28005 (NPDES STORMWATER EDU PLAN & IMPLEMENTATI) 101-700.000-735.000 101-000.000-202.000	1,522.94	1,522.94
		Expected Check Run: 03/11/2024		1,522.94	1,522.94
03/06/2024	AP	SOUTHWESTERN SUPPLY MISCELLANEOUS SUPPLIES Vnd: 1860 Invoice: 03/87036	Invoice: 03/87036 Ref#: 28003 (T10 PUMOS BANDED BELT) 592-590.000-756.000 592-000.000-202.000	107.82	107.82
		Expected Check Run: 03/11/2024		107.82	107.82

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	SWEET C. ROBINSON POLICE RESERVES Vnd: 1784 Invoice: 02.13.24	Invoice: 02.13.24 Ref#: 27938 (BASKETBALL GAMES - 02.13.24) 701-000.000-150.000 701-000.000-202.000	30.00	30.00
		Expected Check Run: 03/11/2024		30.00	30.00
03/06/2024	AP	SWEET C. ROBINSON POLICE RESERVES Vnd: 1784 Invoice: 02.23.24	Invoice: 02.23.24 Ref#: 27939 (BASKETBALL GAME) 701-000.000-150.000 701-000.000-202.000	36.00	36.00
		Expected Check Run: 03/11/2024		36.00	36.00
02/29/2024	AP	T MOBILE TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE Vnd: 1963 Invoice: 02.29.24	Invoice: 02.29.24 Ref#: 28014 (SOM AGENCY AND EMPLOYEE - PHONE) 101-301.000-853.000 101-336.000-853.000 101-000.000-202.000	7.00 7.00	14.00
		Expected Check Run: 03/11/2024		14.00	14.00
03/06/2024	AP	THE UPS STORE POSTAGE Vnd: 0269 Invoice: 022024	Invoice: 022024 Ref#: 28015 (SAMPLE SHIPMENT) 592-590.000-730.000 592-000.000-202.000	66.31	66.31
		Expected Check Run: 03/11/2024		66.31	66.31
03/06/2024	AP	TINA SPURLOCK POLICE RESERVES Vnd: 1448 Invoice: 02.13.24	Invoice: 02.13.24 Ref#: 27942 (BASKETBALL GAME) 701-000.000-150.000 701-000.000-202.000	18.00	18.00
		Expected Check Run: 03/11/2024		18.00	18.00
03/06/2024	AP	TINA SPURLOCK POLICE RESERVES Vnd: 1448 Invoice: 02.19.24 & 02.20.24	Invoice: 02.19.24 & 02.20.24 Ref#: 27943 (BASKETBALL GAMES) 701-000.000-150.000 701-000.000-202.000	60.00	60.00
		Expected Check Run: 03/11/2024		60.00	60.00
03/06/2024	AP	U.S. 31 SUPPLY, INC. MAINTENANCE-BUILDINGS Vnd: 1754 Invoice: T325808	Invoice: T325808 Ref#: 28018 (LIGHTS FOR CEMETERY CHAPEL REMODEL) 101-567.000-931.000 101-000.000-202.000	346.58	346.58
		Expected Check Run: 03/11/2024		346.58	346.58

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
03/06/2024	AP	USA BLUE BOOK LAB SUPPLIES Vnd: 0388 Invoice: INV00280185	Invoice: INV00280185 Ref#: 28017 (LAB SUPPLIES FOR THE WWTP) 592-590.000-757.000 592-000.000-202.000	650.54	650.54
		Expected Check Run: 03/11/2024		650.54	650.54
03/06/2024	AP	VERIZON WIRELESS TELEPHONE, INTERNET, CABLE Vnd: 2060 Invoice: 9956328386	Invoice: 9956328386 Ref#: 28016 (AIR CARDS FOR PATROL VEHICLES) 101-301.000-853.000 101-000.000-202.000	120.03	120.03
		Expected Check Run: 03/11/2024		120.03	120.03
03/06/2024	AP	VFP FIRE SYSTEM CONTRACTUAL Vnd: 0651 Invoice: 1025-F330391	Invoice: 1025-F330391 Ref#: 28019 (ANNUAL INSPECTION OF SPRINKERS AT CITY) 101-265.000-818.000 101-000.000-202.000	325.00	325.00
		Expected Check Run: 03/11/2024		325.00	325.00
03/06/2024	AP	WATSONS TREE SERVICE MISCELLANEOUS SUPPLIES Vnd: 1833 Invoice: 09177	Invoice: 09177 Ref#: 28020 (TOP SOIL FOR GRAVES) 101-567.000-756.000 101-000.000-202.000	329.00	329.00
		Expected Check Run: 03/11/2024		329.00	329.00
03/06/2024	AP	WELDY SALES AND SERVICE ROAD MAIN. MATERIAL & SUPPLIES Vnd: 1763 Invoice: 21345	Invoice: 21345 Ref#: 28021 (BROOM ATTACHMENT FOR KOMBI TOOL) 202-463.000-782.000 202-000.000-202.000	359.99	359.99
		Expected Check Run: 03/11/2024		359.99	359.99
03/06/2024	AP	WELDY SALES AND SERVICE MISCELLANEOUS SUPPLIES Vnd: 1763 Invoice: 21236	Invoice: 21236 Ref#: 28022 (FIX BLOWER AT CEMETERY) 101-567.000-756.000 101-000.000-202.000	10.99	10.99
		Expected Check Run: 03/11/2024		10.99	10.99
03/06/2024	AP	WELDY SALES AND SERVICE GAS AND OIL Vnd: 1763 Invoice: 21262	Invoice: 21262 Ref#: 28023 (OIL FOR CYCLE MOTORS, CHAINSAWS AND WEED) 101-567.000-751.000 101-000.000-202.000	86.46	86.46
		Expected Check Run: 03/11/2024		86.46	86.46

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
02/15/2024	AP	WEX BANK GAS AND OIL Vnd: 1098 Invoice: 94995325	Invoice: 94995325 Ref#: 28025 (JANUARY FUEL CHARGES) 101-301.000-751.000 101-000.000-202.000	821.61	821.61
		Expected Check Run: 03/11/2024		821.61	821.61
03/06/2024	AP	WEX BANK GAS AND OIL Vnd: 1098 Invoice: 95624375	Invoice: 95624375 Ref#: 28026 (FEBRUARY FUEL CHARGES) 101-301.000-751.000 101-000.000-202.000	736.81	736.81
		Expected Check Run: 03/11/2024		736.81	736.81
03/06/2024	AP	WIGHTMAN & ASSOCIATES TRAIL GRANT EXPENDITURES Vnd: 1762 Invoice: 853579	Invoice: 853579 Ref#: 28024 (PROJECT 200338: REIMBURSABLE EXPENSES -) 401-000.000-970.031 401-000.000-202.000	4,427.50	4,427.50
		Expected Check Run: 03/11/2024		4,427.50	4,427.50
				102,997.74	102,997.74

Cash/Payable Account Totals:

ACCOUNTS PAYABLE	101-000.000-202.000	51,909.97
ACCOUNTS PAYABLE	202-000.000-202.000	671.41
ACCOUNTS PAYABLE	203-000.000-202.000	483.45
ACCOUNTS PAYABLE	401-000.000-202.000	23,884.85
ACCOUNTS PAYABLE	469-000.000-202.000	750.00
ACCOUNTS PAYABLE	592-000.000-202.000	24,609.26
ACCOUNTS PAYABLE	701-000.000-202.000	688.80
TOTAL INCREASE IN PAYABLE:		102,997.74

Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6
					Easter Egg Hunt	
					Play at Tin Shop	

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2	3	4	5	6
					Play at Tin Shop	
7	8	9	10	11	12	13
Play at Tin Shop					Play at Tin Shop	
14	15	16	17	18	19	20
Play at Tin Shop						
21	22	23	24	25	26	27
						Earth Day Clean Up
28	29	30	1	2	3	4
						6:30am - Farmers Market

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	1	2	3	4 6:30am - Farmers Market
5	6	7 I Love My City Day	8	9	10	11 6:30am - Farmers Market
12	13	14	15	16	17	18 6:30am - Farmers Market
19	20	21 Kindergarten Graduation	22	23	24	25 6:30am - Farmers Market
26	27	28	29	30	31	1 6:30am - Farmers Market 3pm - Concert

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1 6:30am - Farmers Market 3pm - Concert
2	3	4	5	6 3pm - Concert	7	8 6:30am - Farmers Market
9	10	11	12 11:30am - Stop, Lunch, 3pm - Concert	13	14	15 Concert - Music Festival 6:30am - Farmers Market
16	17	18	19	20 11:30am - Stop, Lunch,	21 Play at Tin Shop	
23	24	25	26	27 11:30am - Stop, Lunch, 3pm - Concert	28 Play at Tin Shop	
30	1	2	3	4	5	6 6:30am - Farmers Market 3pm - Concert

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30 Play at Tin Shop 12pm - Concert - Senior	1	2	3	4	5	6 6:30am - Farmers Market 3pm - Concert
7	8	9	10	11 11:30am - Stop, Lunch, 3pm - Concert	12 3pm - Concert	13 6:30am - Farmers Market
14	15	16	17	18 11:30am - Big Truck Day 3pm - Concert	19	20 6:30am - Farmers Market
21	22	23	24	25 11:30am - Spray Day	26	27 6:30am - Farmers Market 3pm - Concert
28	29	30	31	1 11:30am - Stop, Lunch, 3pm - Concert	2 Play at Tin Shop	3 6:30am - Farmers Market

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	31	1 11:30am - Stop, Lunch, 3pm - Concert	2 Play at Tin Shop	3 6:30am - Farmers Market
4 Play at Tin Shop	5	6	7	8 3pm - Concert	9	10 6:30am - Farmers Market 3pm - Concert - Music
11	12	13	14	15 3pm - Concert	16	17 6:30am - Farmers Market
18	19	20 3pm - Concert	21	22	23	24 6:30am - Farmers Market 3pm - Concert
25	26	27	28	29 3pm - Concert	30	31 6:30am - Farmers Market 3pm - Concert - Music

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
					Play at Tin Shop	6:30am - Farmers Market
8	9	10	11	12	13	14
Play at Tin Shop			9/11 Memorial		Play at Tin Shop	6:30am - Farmers Market
15	16	17	18	19	20	21
Play at Tin Shop						6:30am - Farmers Market
22	23	24	25	26	27	28
						6:30am - Farmers Market
29	30	1	2	3	4	5
						6:30am - Farmers Market

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	1	2	3	4	5 6:30am - Farmers Market
6	7	8	9	10	11	12 6:30am - Farmers Market
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						Bucktown Christmas

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	Play at Tin Shop	
8	9	10	11	12	Play at Tin Shop	
15	16	17	18	19	20	21
Play at Tin Shop						
22	23	24	25	26	27	28
29	30	31	1	2	3	4



CITY OF BUCHANAN

FINANCIAL REPORT

June 30, 2023



CITY OF BUCHANAN
Berrien County, Michigan
June 30, 2023

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**CITY OF BUCHANAN
Berrien County, Michigan
June 30, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the City Commission
City of Buchanan, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Buchanan, Michigan (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City'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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, 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. 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, and to meet our 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 the 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's ability to continue as a going concern for twelve months beyond the financial statement date, including any current 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 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.

INDEPENDENT AUDITOR'S REPORT, CONCLUDED

In performing an audit in accordance with generally accepted 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'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'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 budgetary comparison information 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's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are 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 combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,



Kruggel Lawton & Company, LLC

St. Joseph, Michigan
January 31, 2024

CITY OF BUCHANAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of City of Buchanan, Michigan (the "City"), we offer readers this narrative overview and analysis of the financial activities for the year ended June 30, 2023.

Financial Highlights

- The City received \$261,946 in marihuana excise tax revenue from the State of Michigan.
- The City paid \$282,200 in governmental fixed asset additions during the year.
- The City issued bonds in the amount of \$5,001,971, including premium and discount, during the year in the new Building Authority Construction fund for the purpose of constructing a new Department of Public Works facility.
- Investment earnings totaled \$132,897, a significant increase from \$22,081 the prior year.

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, as well as 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.

The City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current assets	\$ 10,391,637	\$ 6,022,123	\$ 3,240,041	\$ 3,404,721	\$ 13,631,678	\$ 9,426,844
Noncurrent assets	69,333	487,475	588,334	813,592	657,667	1,301,067
Capital assets	4,131,376	4,364,005	14,013,555	15,389,327	18,144,931	19,753,332
Total Assets	\$ 14,592,346	\$ 10,873,603	\$ 17,841,930	\$ 19,607,640	\$ 32,434,276	\$ 30,481,243
Deferred Outflows of Resources	\$ 419,605	\$ 174,277	\$ 512,850	\$ 213,005	\$ 932,455	\$ 387,282
Current liabilities	\$ 487,136	\$ 795,613	\$ 301,016	\$ 177,877	\$ 788,152	\$ 973,490
Long-term Liabilities	5,501,955	169,294	10,542,571	10,515,780	16,044,526	10,685,074
Total Liabilities	\$ 5,989,091	\$ 964,907	\$ 10,843,587	\$ 10,693,657	\$ 16,832,678	\$ 11,658,564
Deferred Inflows of Resources	\$ 32,311	\$ 438,620	\$ 39,491	\$ 419,520	\$ 71,802	\$ 858,140
Net Position						
Net investment in capital assets	\$ 4,131,376	\$ 4,342,285	\$ 4,521,889	\$ 5,239,532	\$ 8,653,265	\$ 9,581,817
Restricted	1,592,195	1,621,364	-	-	1,592,195	1,621,364
Unrestricted	3,266,978	3,680,704	2,949,813	3,467,936	6,216,791	7,148,640
Total Net Position	\$ 8,990,549	\$ 9,644,353	\$ 7,471,702	\$ 8,707,468	\$ 16,462,251	\$ 18,351,821

The City's combined net position decreased 10.3 percent from a year ago, decreasing from \$18,351,821 to \$16,462,251.

CITY OF BUCHANAN

MANAGEMENT'S DISCUSSION AND ANALYSIS

As we look at the governmental activities separately from the business-type activities, we can see that the governmental activities net position decreased by 6.8 percent, from \$9,644,353 to \$8,990,549, while business type activities net position decreased by 14.2 percent, from \$8,707,468 to \$7,471,702.

The City's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program Revenues:						
Charges for Services	\$ 205,512	\$ 301,678	\$ 2,966,966	\$ 2,655,303	\$ 3,172,478	\$ 2,956,981
Operating Grants	1,045,617	760,357	-	-	1,045,617	760,357
General Revenues:						
Property Taxes	1,959,703	1,906,330	-	-	1,959,703	1,906,330
Intergovernmental	1,058,663	1,044,586	-	-	1,058,663	1,044,586
Investment Earnings	91,753	22,081	41,144	-	132,897	22,081
Other Revenue:						
Cable Franchise Fee	43,433	47,789	-	-	43,433	47,789
Other Miscellaneous Income	158,172	227,428	-	-	158,172	227,428
Total Revenues	<u>\$ 4,562,853</u>	<u>\$ 4,310,249</u>	<u>\$ 3,008,110</u>	<u>\$ 2,655,303</u>	<u>\$ 7,570,963</u>	<u>\$ 6,965,552</u>
Program Expenses:						
General Government	\$ 1,177,247	\$ 1,475,197	\$ -	\$ -	\$ 1,177,247	\$ 1,475,197
Public Safety	1,435,383	1,315,516	-	-	1,435,383	1,315,516
Public Works	2,291,562	1,665,853	-	-	2,291,562	1,665,853
Recreation and Culture	318,265	90,154	-	-	318,265	90,154
Water and Sewer	-	-	4,238,076	3,833,637	4,238,076	3,833,637
Total Expenses	<u>\$ 5,222,457</u>	<u>\$ 4,546,720</u>	<u>\$ 4,238,076</u>	<u>\$ 3,833,637</u>	<u>\$ 9,460,533</u>	<u>\$ 8,380,357</u>
Transfers	5,800	11,600	(5,800)	(11,600)	-	-
Change in Net Position	(653,804)	(224,871)	(1,235,766)	(1,189,934)	(1,889,570)	(1,414,805)
Net Position - Beginning of Year	9,644,353	9,869,224	8,707,468	9,897,402	18,351,821	19,766,626
Net Position - End of Year	<u>\$ 8,990,549</u>	<u>\$ 9,644,353</u>	<u>\$ 7,471,702</u>	<u>\$ 8,707,468</u>	<u>\$ 16,462,251</u>	<u>\$ 18,351,821</u>

Governmental Activities

Compared to the prior fiscal year, governmental activities revenue increased from \$4,310,249 to \$4,685,846, an increase of 8.7 percent, primarily due to an increase in property taxes and operating grants. Governmental expenses increased during the year from \$4,546,720 to \$5,222,457, an increase of 14.9 percent, primarily related to public safety and public works. General government expenses decreased from \$1,475,197 to \$1,177,247, a decrease of 20%.

Business-type Activities

Within business-type activities, charges for water, sewer, and ready-to-serve revenue increased compared to the prior year by \$299,920, increasing from \$2,655,303 to \$2,955,223. Business-type expenses increased by 9.2 percent, from \$3,833,637 to \$4,238,076, due primarily to increased depreciation expense.

The Water and Sewer Fund experienced a decrease of \$1,235,766 in net position, primarily due to continued depreciation of water and sewer infrastructure assets.

Component Units

Component units include the Downtown Development Authority (DDA) and Brownfield Redevelopment Authority. As of June 30, 2023, the DDA has ceased operations and the City intends to allocate the assets during fiscal year June 30, 2024 when the City Commissioners develop a dissolution plan.

General Fund Budgetary Highlights

The General Fund pays for most of the City's governmental services. The primary services provided include police and fire services, administrative services, public services, and parks and recreation.

As shown in the required supplemental information, the City budgeted operational expenditures of \$4,681,157 and revenues of \$4,317,070. During the course of the year, the City amended the expenditures budget to \$3,840,248 and revenues budget to \$3,141,175. The actual operating expenses were \$3,381,612, and actual revenue collected was \$3,696,226.

Capital Assets and Debt Administration

Several capital assets were acquired during fiscal year including a parcel of land and various equipment. The City also incurred preliminary costs that were capitalized for a USDA bond project that is expected to occur during fiscal years 2024 and 2025. The capital improvement expenditures relating to the project includes significant investment in the City's water, sewer, and road infrastructures.

The City issued bonds during fiscal 2023, the spending of which will be for a department of public works building, accounted for in the Building Authority Construction Fund. The City continued making payments on revenue and general obligation bonds incurred to construct major capital projects related to water and sewer treatment infrastructure.

Significant expenses have been incurred over the past two fiscal years relating to engineering and legal fees for the USDA infrastructure project. Upon release of the USDA loan funds, the City is eligible for reimbursement of those expenses, which will provide relief to the associated funds.

During fiscal year June 30, 2024, the City received payment of \$148,779 for prior years' expenses relating to engineering fees for the USDA project. The payment was deemed an overcharge for services rendered in prior years. This payment will also provide relief to those impacted fund balances.

Economic Factors and Next Year's Budgets and Rates

The future of state revenue sharing, which represents a significant portion of the City's revenue, remains uncertain. Taxable values are anticipated to increase, but due to limitations in Michigan's tax laws, the amount of that increase will be minimal and will not mirror corresponding increases in retail market sale values. Consequently, it is important that the City continue to control costs and also continue cooperative efforts with other municipalities to seek opportunities to share costs related to police, fire, and public works. Going forward, it is imperative that the City continues to control costs in the areas of personnel, benefits, utilities and retained services. The management of the City's investments to enhance income within the parameters of the City's investments policy will be critical as well. The City's budget for the next fiscal year reflects a decrease in expenses as management strives to operate in a fiscally prudent manner. A considerable decrease in grant revenue is also apparent in the next fiscal year's budget.

Requests for Further Information

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the city manager's office.

CITY OF BUCHANAN

GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Cash and cash equivalents	\$ 5,573,091	\$ 2,961,314	\$ 8,534,405	\$ 30,044
Investments	4,515,167	-	4,515,167	372,525
Customer receivables	-	323,040	323,040	-
Lease receivable	69,333	-	69,333	-
Other receivables	35,976	-	35,976	13,829
Due from other governments	223,090	-	223,090	-
Internal balances	44,313	(44,313)	-	-
Restricted assets	-	588,334	588,334	-
Capital assets being depreciated/amortized, net	3,507,325	13,098,769	16,606,094	-
Capital assets not being depreciated/amortized	624,051	914,786	1,538,837	-
Total Assets	\$ 14,592,346	\$ 17,841,930	\$ 32,434,276	\$ 416,398
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	\$ 419,605	\$ 512,850	\$ 932,455	\$ -
Total Deferred Outflows of Resources	\$ 419,605	\$ 512,850	\$ 932,455	\$ -
Liabilities				
Accounts payable	\$ 233,008	\$ 176,402	\$ 409,410	\$ 852
Accrued liabilities and other	81,984	87,110	169,094	-
Unearned revenue	145,385	-	145,385	-
Customer deposits	-	37,504	37,504	-
Due to other governments	26,759	-	26,759	194,181
Noncurrent liabilities:				
Compensated absences - due within one year	78,517	17,789	96,306	-
Compensated absences - due in more than one year	65,620	9,858	75,478	-
Long-term debt - due within one year	93,599	505,000	598,599	-
Long-term debt - due in more than one year	4,908,372	9,575,000	14,483,372	-
Net pension liability	355,847	434,924	790,771	-
Total Liabilities	\$ 5,989,091	\$ 10,843,587	\$ 16,832,678	\$ 195,033
Deferred Inflows of Resources				
Deferred inflows of resources related to pensions	\$ 32,311	\$ 39,491	\$ 71,802	\$ -
Total Deferred Inflows of Resources	\$ 32,311	\$ 39,491	\$ 71,802	\$ -
Net Position				
Net investment in capital assets	\$ 4,131,376	\$ 4,521,889	\$ 8,653,265	\$ -
Restricted for streets and highways	1,592,195	-	1,592,195	-
Restricted for economic development	-	-	-	221,365
Unrestricted	3,266,978	2,949,813	6,216,791	-
Total Net Position	\$ 8,990,549	\$ 7,471,702	\$ 16,462,251	\$ 221,365

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government								
<i>Governmental Activities</i>								
General Government	\$ 1,177,247	\$ 113,668	\$ 367,875	\$ -	\$ (695,704)		\$ (695,704)	
Public Safety	1,435,383	19,548	-	-	(1,415,835)		(1,415,835)	
Public Works	2,291,562	72,296	677,742	-	(1,541,524)		(1,541,524)	
Recreation and Culture	318,265	-	-	-	(318,265)		(318,265)	
Total Governmental Activities	<u>\$ 5,222,457</u>	<u>\$ 205,512</u>	<u>\$ 1,045,617</u>	<u>\$ -</u>	<u>\$ (3,971,328)</u>		<u>\$ (3,971,328)</u>	
<i>Business-Type Activities</i>								
Water and Sewer	\$ 4,238,076	\$ 2,966,966	\$ -	\$ -		\$ (1,271,110)	\$ (1,271,110)	
Total Business-Type Activities	<u>\$ 4,238,076</u>	<u>\$ 2,966,966</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (1,271,110)</u>	<u>\$ (1,271,110)</u>	
Total Primary Government	<u>\$ 9,460,533</u>	<u>\$ 3,172,478</u>	<u>\$ 1,045,617</u>	<u>\$ -</u>	<u>\$ (3,971,328)</u>	<u>\$ (1,271,110)</u>	<u>\$ (5,242,438)</u>	
Component Units								
Downtown Development Authority	\$ 16,583	\$ 6,935	\$ -	\$ -				\$ (9,648)
Brownfield Redevelopment Authority	-	-	-	-				-
Total Component Units	<u>\$ 16,583</u>	<u>\$ 6,935</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ (9,648)</u>

General Revenues

Property Taxes	\$ 1,959,703	\$ -	\$ 1,959,703	\$ 42,565
State Shared Revenues	1,058,663	-	1,058,663	-
Unrestricted Investment Income	91,753	41,144	132,897	12,202
Cable Franchise Fees	43,433	-	43,433	-
Other Miscellaneous Income	158,172	-	158,172	-
Total General Revenues	<u>\$ 3,311,724</u>	<u>\$ 41,144</u>	<u>\$ 3,352,868</u>	<u>\$ 54,767</u>
Transfers	5,800	(5,800)	-	-
Change in Net Position	\$ (653,804)	\$ (1,235,766)	\$ (1,889,570)	\$ 45,119
Net Position - Beginning of Year	9,644,353	8,707,468	18,351,821	176,246
Net Position - Ending	<u>\$ 8,990,549</u>	<u>\$ 7,471,702</u>	<u>\$ 16,462,251</u>	<u>\$ 221,365</u>

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023**

	Major Governmental Funds					Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Building Authority Construction Fund	Non-Major Governmental Funds	
Assets						
Cash and cash equivalents	\$ 1,373,788	\$ 1,396,641	\$ 829,237	\$ 338,990	\$ 1,634,435	\$ 5,573,091
Investments	-	-	-	4,515,167	-	4,515,167
Lease receivable	69,333	-	-	-	-	69,333
Other receivables	35,526	450	-	-	-	35,976
Due from other governments	110,482	-	84,350	-	28,258	223,090
Due from other funds	44,313	-	-	-	51,880	96,193
Total Assets	\$ 1,633,442	\$ 1,397,091	\$ 913,587	\$ 4,854,157	\$ 1,714,573	\$ 10,512,850
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts payable	\$ 89,952	\$ 19,514	\$ 17,734	\$ 25	\$ 105,783	\$ 233,008
Due to other funds	51,880	-	-	-	-	51,880
Due to other governments	26,759	-	-	-	-	26,759
Accrued liabilities and other	75,928	-	4,392	-	1,664	81,984
Unearned revenue	122,993	-	-	-	22,392	145,385
Total Liabilities	\$ 367,512	\$ 19,514	\$ 22,126	\$ 25	\$ 129,839	\$ 539,016
Deferred Inflows of Resources						
Unavailable revenue	\$ 69,333	\$ -	\$ -	\$ -	\$ -	\$ 69,333
Total Deferred Inflows of Resources	\$ 69,333	\$ -	\$ -	\$ -	\$ -	\$ 69,333
Fund Balances						
Restricted for major streets	\$ -	\$ -	\$ 891,461	\$ -	\$ -	\$ 891,461
Restricted for local streets	-	-	-	-	700,734	700,734
Restricted for capital projects	-	-	-	4,854,132	-	4,854,132
Committed for street repair	-	-	-	-	547,151	547,151
Committed for Oak Ridge Cemetery	-	-	-	-	336,849	336,849
Assigned for capital projects	-	1,377,577	-	-	-	1,377,577
Unassigned	1,196,597	-	-	-	-	1,196,597
Total Fund Balances	\$ 1,196,597	\$ 1,377,577	\$ 891,461	\$ 4,854,132	\$ 1,584,734	\$ 9,904,501
Total Liabilities and Fund Balances	\$ 1,633,442	\$ 1,397,091	\$ 913,587	\$ 4,854,157	\$ 1,714,573	\$ 10,512,850

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO STATEMENT OF NET POSITION
June 30, 2023**

Total Fund Balances - Governmental Funds \$ 9,904,501

Amounts reported for governmental activities in the statement of net position are different because:

Net capital assets used in governmental activities are not financial resources and are not reported in the funds	4,131,376
Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue	69,333
Long-term obligations are not due and payable in the current period and are not reported in the funds:	
Net pension liability	(355,847)
Bonds payable	(4,930,000)
Unamortized premium on bonds payable	(185,194)
Unamortized discount on bonds payable	113,223
Employee compensated absences	(144,137)
Deferred outflows of resources related to pension plan	419,605
Deferred inflows of resources related to pension plan	(32,311)

Total Net Position - Governmental Activities \$ 8,990,549

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended June 30, 2023

	Major Governmental Funds				Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Building Authority Construction Fund		
Revenues						
Property taxes	\$ 1,777,122	\$ -	\$ -	\$ -	\$ 182,581	\$ 1,959,703
Federal grants	325,000	-	-	-	-	325,000
State-shared revenue and grants	1,101,538	-	497,429	-	180,313	1,779,280
Charges for services	72,607	-	-	-	40	72,647
Licenses and permits	176,298	-	-	-	-	176,298
Investment income and rentals	33,501	16,966	12,059	16,463	12,764	91,753
Other revenues	87,167	30,042	-	-	40,963	158,172
Total Revenues	\$ 3,573,233	\$ 47,008	\$ 509,488	\$ 16,463	\$ 416,661	\$ 4,562,853
Expenditures						
General government	\$ 1,316,638	\$ 3,081	\$ -	\$ -	\$ -	\$ 1,319,719
Public safety	1,355,052	-	-	-	-	1,355,052
Public works	556,990	34,936	474,462	164,302	656,041	1,886,731
Recreation and culture	152,932	108,987	-	-	-	261,919
Total Expenditures	\$ 3,381,612	\$ 147,004	\$ 474,462	\$ 164,302	\$ 656,041	\$ 4,823,421
Excess(Deficiency) of Revenues Over(Under) Expenditures	\$ 191,621	\$ (99,996)	\$ 35,026	\$ (147,839)	\$ (239,380)	\$ (260,568)
Other Financing Sources(Uses)						
Operating transfers in	\$ 22,486	\$ 151,663	\$ -	\$ -	\$ 466,949	\$ 641,098
Operating transfers out	(435,238)	-	-	-	(200,060)	(635,298)
Proceeds from sale of capital assets	8,667	-	-	-	-	8,667
Proceeds from sale of bonds, net of premium/discount	-	-	-	5,001,971	-	5,001,971
Total Other Financing Sources(Uses)	\$ (404,085)	\$ 151,663	\$ -	\$ 5,001,971	\$ 266,889	\$ 5,016,438
Net Change in Fund Balances	\$ (212,464)	\$ 51,667	\$ 35,026	\$ 4,854,132	\$ 27,509	\$ 4,755,870
Fund Balances - Beginning of Year	1,409,061	1,325,910	856,435	-	1,557,225	5,148,631
Fund Balances - End of Year	\$ 1,196,597	\$ 1,377,577	\$ 891,461	\$ 4,854,132	\$ 1,584,734	\$ 9,904,501

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended June 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 4,755,870

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their useful lives as depreciation/amortization.

Depreciation/amortization expense	(514,829)
Capital outlay	282,200

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Bond proceeds	(4,930,000)
Bond issuance premiums	(185,194)
Bond issuance discounts	113,223
Lease principal payments	21,720

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.	(8,667)
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Change in compensated absences	3,437
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Change in net pension expense related to the pension plan, including deferred inflows and outflows	(191,564)
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Change in Net Position of Governmental Activities **\$ (653,804)**

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023

	Water and Sewer Fund
Assets	
Cash and cash equivalents	\$ 2,961,314
Receivables	323,040
Noncurrent Assets:	
Restricted cash and cash equivalents	588,334
Capital assets being depreciated, net	13,098,769
Capital assets not being depreciated	914,786
Total Assets	\$ 17,886,243
Deferred Outflows of Resources	
Deferred charges related to pension	\$ 512,850
Liabilities	
Accounts payable	\$ 176,402
Accrued liabilities and other	87,110
Customer deposits	37,504
Due to other funds	44,313
Noncurrent Liabilities:	
Compensated absences, current portion	17,789
Compensated absences, less current portion	9,858
Long-term debt, current portion	505,000
Long-debt debt, less current portion	9,575,000
Net pension liability	434,924
Total Liabilities	\$ 10,887,900
Deferred Inflows of Resources	
Deferred charges related to pension	\$ 39,491
Net Position	
Net investment in capital assets	\$ 4,521,889
Unrestricted	2,949,813
Total Net Position	\$ 7,471,702

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
Year Ended June 30, 2023

	Water and Sewer Fund
Operating Revenues	
Sale of water	\$ 612,339
Sewage disposal services	923,307
Ready to serve	1,063,701
Interest and penalty charges	52,887
Other operating revenue	314,732
Total Operating Revenues	\$ 2,966,966
Operating Expenses	
Cost of water	\$ 700,111
Cost of sewage treatment	898,742
Depreciation	2,323,568
Total Operating Expenses	\$ 3,922,421
Operating Loss	\$ (955,455)
Nonoperating Revenues (Expenses)	
Interest income	\$ 41,144
Interest expense	(285,673)
Loss on disposal of capital assets	(29,982)
Transfers out	(5,800)
Total Nonoperating Revenues (Expenses)	\$ (280,311)
Change in Net Position	\$ (1,235,766)
Net Position - Beginning of Year	8,707,468
Net Position - Ending	\$ 7,471,702

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended June 30, 2023

	Water and Sewer Fund
Cash Flows From Operating Activities	
Receipts from customers	\$ 2,932,908
Payments to suppliers	(588,174)
Payments to employees	(875,537)
Intercompany activity	(44,200)
Net cash flows from operating activities	\$ 1,424,997
Cash Flows from Noncapital Financing Activities	
Transfers to other funds	\$ (5,800)
Net cash flows from noncapital financing activities	\$ (5,800)
Cash Flows From Capital and Related Financing Activities	
Purchase of capital assets	\$ (726,795)
Principal and interest paid on capital debt	(710,655)
Net cash flows from capital and related financing activities	\$ (1,437,450)
Cash Flow From Investing Activities	
Interest received	\$ 41,144
Net cash flows from investing activities	\$ 41,144
Net change in cash and cash equivalents	\$ 22,891
Cash and cash equivalents - beginning	3,526,757
Cash and cash equivalents - ending	\$ 3,549,648
 Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Loss	\$ (955,455)
Adjustment to reconcile operating loss to net cash flows from operating activities	
Depreciation expense	2,323,568
Change in Assets and Liabilities	
Receivables	(31,358)
Prepaid expenses	9,303
Accounts payable	133,695
Accrued liabilities and other	(7,856)
Customer deposits	(2,700)
Due to/from other funds	(44,200)
Net cash flows from operating activities	\$ 1,424,997
 Reconciliation to the Statement of Net Position:	
Cash and cash equivalents	\$ 2,961,314
Restricted cash and cash equivalents	588,334
Total	\$ 3,549,648

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023**

	Custodial Funds		
	Trust & Agency Fund	Property Tax Collection Fund	Total Custodial Funds
Assets			
Cash and cash equivalents	\$ 67,704	\$ -	\$ 67,704
Liabilities			
Payable to other governmental funds	\$ 67,704	\$ -	\$ 67,704

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
Year Ended June 30, 2023**

	Custodial Funds		Total Custodial Funds
	Trust & Agency Fund	Property Tax Collection Fund	
Additions			
Taxes for other governments	\$ 205,177	\$ 4,899,028	\$ 5,104,205
Deductions			
Payments of tax to other governments	205,177	4,899,028	5,104,205
Changes in net position	\$ -	\$ -	\$ -
Net position - Beginning of year	-	-	-
Net position - End of year	\$ -	\$ -	\$ -

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

COMPONENT UNITS
STATEMENT OF NET POSITION
June 30, 2023

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Assets			
Cash and cash equivalents	\$ 7,135	\$ 22,909	\$ 30,044
Investments	174,069	198,456	372,525
Notes receivable	13,829	-	13,829
Total Assets	<u>\$ 195,033</u>	<u>\$ 221,365</u>	<u>\$ 416,398</u>
Liabilities			
Accounts payable	\$ 852	\$ -	\$ 852
Due to other governments	194,181	-	194,181
Total Liabilities	<u>\$ 195,033</u>	<u>\$ -</u>	<u>\$ 195,033</u>
Net Position			
Restricted	<u>\$ -</u>	<u>\$ 221,365</u>	<u>\$ 221,365</u>
Total Net Position	<u><u>\$ -</u></u>	<u><u>\$ 221,365</u></u>	<u><u>\$ 221,365</u></u>

The Notes to the Financial Statements are an integral part of this statement.

CITY OF BUCHANAN

**COMPONENT UNITS
STATEMENT OF ACTIVITIES
Year Ended June 30, 2023**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Downtown Development Authority</u>	<u>Brownfield Redevelopment Authority</u>	<u>Total</u>
Downtown Development Authority	\$ 16,583	\$ 6,935	\$ -	\$ -	\$ (9,648)	\$ -	\$ (9,648)
Brownfield Redevelopment Authority	-	-	-	-	-	-	-
Total	<u>\$ 16,583</u>	<u>\$ 6,935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,648)</u>	<u>\$ -</u>	<u>\$ (9,648)</u>
General Revenues							
Property Taxes					\$ -	\$ 42,565	\$ 42,565
Investment income					9,648	2,554	12,202
Total General Revenues					<u>9,648</u>	<u>45,119</u>	<u>54,767</u>
Change in Net Position					\$ -	\$ 45,119	\$ 45,119
Net Position - Beginning of Year					-	176,246	176,246
Net Position - Ending					<u>\$ -</u>	<u>\$ 221,365</u>	<u>\$ 221,365</u>

The Notes to the Financial Statements are an integral part of this statement.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Buchanan, Michigan (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). The following is a summary of the significant accounting policies used by the City:

A. Reporting Entity

The City is governed by an elected five-member commission. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the City's operations, even though they are separate legal entities. Thus, blended component units are appropriately presented as funds of the City. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

Blended Component Units— The City's Dial-A-Ride Fund is governed by the City Commission. Although it is legally separate from the City, the Dial-A-Ride Fund is reported as if it were part of the primary government because it is governed by the same legislative authority. Prior to this fiscal 2023 year, this fund was shown on the basis of its fiscal year end of September 30, 2022. However, the activities and management of the Dial-A-Ride operations have been transferred to the City of Niles, Michigan. Dial-A-Ride is now a special revenue fund of the City, which maintains a millage to support Dial-A-Ride operations. Accordingly, the audit of Dial-A-Ride included in the City's June 30, 2022 financial report included the final audit for Dial-A-Ride.

The City of Buchanan Building Authority is legally separate from the City. However, because its debt will be repaid entirely with resources from the City, it is considered a blended component unit and is reported in the City's funds as the Building Authority Fund.

Discretely Presented Component Units—The following component units are reported within the "component unit" column in the government-wide financial statements. The discretely presented component units are entities that are legally separate from the City, but for which the unit is financially accountable, or its relationship with the unit is such that exclusion would cause the unit's financial statements to be misleading or incomplete.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**A. Reporting Entity, Concluded**

Downtown Development Authority - The Downtown Development Authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA's governing body, which consists of eight individuals, is selected by the City Commission. In addition, the DDA's budget is subject to approval by the City Commission. The DDA does not issue separate financial statements. The DDA has ceased operations and it is the City Commission's desire to allocate the assets to continuing downtown development activities.

Brownfield Redevelopment Authority - The Brownfield Redevelopment Authority (BRA) was created to clean up the State of Michigan-designated brownfield sites within the City of Buchanan, Michigan and prepare these sites for new development. The BRA's governing body, which consists of five individuals, is selected by the City Commission. In addition, the BRA's budget is subject to approval by the City Commission. The BRA does not issue separate financial statements.

Jointly Governed Organizations— The Southeast Berrien County Landfill Authority (the "Authority") is a joint venture of the cities of Buchanan, Michigan and Niles, Michigan and the townships of Bertrand, Buchanan, and Niles. The Authority was created pursuant to Act 233, Michigan Public Acts of 1955. The Authority's allowed purpose is to acquire and operate a solid waste disposal facility. The Authority provides solid waste disposal services to the participating municipalities in Berrien County, Michigan and to companies in northern Indiana. The City does not have an equity interest in the Authority.

B. Government-wide and Fund Financial Statements

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. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**B. Government-wide and Fund Financial Statements, Concluded**

Taxes and other items not properly included among program revenues are reported instead as general revenue.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenue.

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.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation, Continued

Revenues are recognized in the accounting period in which they become susceptible to accrual—that is, when they become both measurable and available to finance expenditures of the fiscal period. Property taxes, state-shared revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government.

Property Taxes – Properties are assessed as of December 31. The related property taxes are billed on July 1 and become a lien on December 1 of the following year. The taxes are due on August 10, with a final collection date of February 28 before they are added to the county tax rolls.

The City's 2022 property tax revenue was levied and collectible on July 1, 2022 and is recognized as revenue in the year ended June 30, 2023 when the proceeds of the levy are budgeted and available for the financing of operations.

The taxable valuation of the City totaled \$108.6 million, on which ad valorem taxes levied which consisted of 17.9793 mills for the City's operating purposes, 16.9793 for operating purposes and 1.0 mills for the Dial-A-Ride Fund. These amounts are recognized in the respective General Fund and Dial-A-Ride Fund financial statements as property tax revenue.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Capital Projects Fund** accounts for assets being accumulated for future capital expenditures and other large projects.

The **Major Streets Fund** is a special revenue fund that accounts for the resources of state gas and weight tax revenue that is restricted for use on major streets.

The **Building Authority Construction Fund** is a capital projects fund that accounts for certain public works capital project activities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation, Concluded**

The City reports the following major proprietary funds:

The **Water and Sewer Fund** account for the activities of the water distribution system and sewage collection system.

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

Amounts reported as program revenue include: (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. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of proprietary funds relate to charges to customers for sales and services. The water and sewer funds also recognize the portion of tap fees intended to recover current costs (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as nonoperating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Bank Deposits and Investments – Cash and cash equivalents are comprised of cash on hand, demand deposits, short-term investments with a maturity of three months or less when acquired, and certificates of deposit. Investments are stated at acquisition value and consist of only certificates of deposit greater than 90 days.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued

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 at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the governmentwide 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.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds”.

All trade and property tax receivables are shown as net of allowance for uncollectible amounts.

Prepaid Items – Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets - The revenue bonds of the Water and Sewer Fund require amounts to be set aside for construction, debt service principal and interest, operations and maintenance, and a bond reserve. These amounts have been classified as restricted assets. In addition, the Water and Sewer Fund reported restricted assets related to unspent bond proceeds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued

Capital Assets – Capital assets, which include property, equipment, and infrastructure assets (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 fair market value at the date of donation. The City has chosen not to retroactively report any other infrastructure assets and will only report any additions prospectively in accordance with GASB Statement No. 34. Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Right-of-use assets of the City are amortized using the straight-line method over the shorter of the lease period or the estimated useful lives.

Property and equipment are depreciated/amortized using the straight-line method over the following useful lives:

<u>Capital Asset Class</u>	<u>Depreciable Life - Years</u>
Roads and sidewalks	20
Water and sewer distribution systems	15 - 100
Buildings and improvements	10 - 50
Machinery and equipment	5 - 25
Vehicles	3 - 25
Office furnishings and equipment	3 - 10
Right-of-use assets	3 - 10

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued

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 position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports one item that qualifies for reporting in this category, deferred outflows of resources related to the defined benefit pension plan, which is reported in the government-wide financial statements and the Water and Sewer Fund

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The City reports two types of deferred inflows. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from accounts receivable to be received outside of the revenue recognition period. These receivables are deferred and recognized as an inflow of resources in the period that the amounts become available. A second item, property taxes received in advance of the period levied, is reported as deferred inflows of resources in the government-wide statement of net position and governmental funds balance sheet. Lastly, the government-wide statements and the Water and Sewer Fund report deferred inflows as resources related to the defined benefit pension plan.

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. Sick pay is accrued for the estimated amount that the City will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation (the General Fund and the Water and Sewer Fund, primarily) are used to liquidate the obligations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, 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 life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Net Position - Net position of the City is classified in three components. Net investment in capital assets, net of related debt, consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows or 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 (e.g., restricted bonds or grant proceeds) 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, 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 government'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 government 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 government's highest level of decision-making authority. The City Commission is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) 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 has, by resolution, authorized the city treasurer to assign fund balance. The City Commission may also 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 to either remove or revise a commitment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued

Pensions – The City offers a defined benefit pension plan to its employees. The City records a net pension asset 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 pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/additions from the pension plan’s fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of the employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 the Water and Sewer Fund is charges to customers for sales and services. The Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Estimates – The process of preparing financial statements in conformity with GAAP requires the use of management estimates and assumptions regarding certain types of assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenditures.

Leases and Subscription-Based IT Arrangements (“SBITAs”) – The City recognizes a lease/SBITA liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease/SBITA liabilities with an initial, individual value of \$25,000 or more.

At the commencement of a lease/SBITA, the City initially measures the lease/SBITA liability at the present value of payments expected to be made during the lease term. Subsequently, the lease/SBITA liability is reduced by the principal portion of lease/SBITA payments made. The lease/SBITA asset is initially measured as the initial amount of the lease/SBITA liability, adjusted for lease/SBITA payments made at or before the lease/SBITA commencement date, plus certain initial direct costs. Subsequently, the lease/SBITA asset is amortized of its useful life.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONCLUDED**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Concluded**

Key estimates and judgments related to leases/SBITAs include how the City determines (1) the discount rate it uses to discount the expected lease/SBITA payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases/SBITAs.
- The lease/SBITA term includes the noncancelable period of the lease. Lease/SBITA payments included in the measurement of the lease/SBITA liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease/SBITA and will remeasure the lease/SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the lease/SBITA liability.

Right-to-use assets are reported with other capital assets and lease/SBITA liabilities are reported with long-term obligations on the Statement of Net Position.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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 1, 2000 is as follows:

Cumulative shortfall at beginning of year	\$ (493,934)
Current year building permit revenue	43,433
Related expenses - direct costs	<u>(62,307)</u>
Cumulative shortfall at end of year	<u>\$ (512,808)</u>

NOTE 3. DEPOSITS AND INVESTMENTS

Michigan Compiled Laws 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 loan 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 direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications that matures 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 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 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The City's deposits and investments are in accordance with statutory authority.

The investments held by the City's component units are commingled with the primary government's investments shown 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 had approximately \$8,082,496 of bank deposits (certificates of deposit and checking and savings accounts) 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.

NOTE 3. DEPOSITS AND INVESTMENTS, CONTINUED

Custodial Credit Risk of Investments - Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a policy for custodial credit risk. At June 30, 2023, the following investment securities were uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City's name:

<u>Investment Type</u>	<u>Fair Value</u>	<u>How Held</u>
Government and agency bonds	\$ 2,070,159	Counterparty's trust department
US Treasury bills	2,445,008	Counterparty's trust department

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.

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, 2023, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Government and agency bonds	\$ 2,070,159	Aaa	Moody's
US Treasury bills	2,445,008	Aaa	Moody's

Fair Value Measurement - The City categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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 or liabilities, 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 (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 or liability.

NOTE 3. DEPOSITS AND INVESTMENTS, CONCLUDED

The City has the following recurring fair value measurement as of June 30, 2023:

Government agencies in the amount of \$4,515,167 are valued using Level 2 inputs.

The fair value of government agencies at June 30, 2023 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs, such as a interest rates, yield curves, and investment statements provided by the broker.

NOTE 4. CAPITAL ASSETS

Capital asset activity of the primary government for the current year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental Activities</i>				
Capital assets not being depreciated/ amortized				
Land	\$ 399,166	\$ 131,056	\$ -	\$ 530,222
Construction in progress	5,250	88,579	-	93,829
Subtotal	<u>\$ 404,416</u>	<u>\$ 219,635</u>	<u>\$ -</u>	<u>\$ 624,051</u>
Capital assets being depreciated/ amortized				
Roads and sidewalks	\$ 12,829,866	\$ -	\$ -	\$ 12,829,866
Buildings and improvements	2,481,572	20,000	(250,000)	2,251,572
Furniture and equipment	2,177,149	42,565	-	2,219,714
Vehicles	1,393,959	-	(23,501)	1,370,458
Other furnishings	157,348	-	(29,107)	128,241
Subtotal	<u>\$ 19,039,894</u>	<u>\$ 62,565</u>	<u>\$ (302,608)</u>	<u>\$ 18,799,851</u>
Accumulated depreciation/ amortization				
Roads and sidewalks	\$ (10,961,207)	\$ (225,728)	\$ -	\$ (11,186,935)
Buildings and improvements	(1,442,066)	(88,734)	250,000	(1,280,800)
Furniture and equipment	(1,292,445)	(123,295)	-	(1,415,740)
Vehicles	(1,296,359)	(56,346)	23,501	(1,329,204)
Other furnishings	(88,228)	(20,726)	29,107	(79,847)
Subtotal	<u>\$ (15,080,305)</u>	<u>\$ (514,829)</u>	<u>\$ 302,608</u>	<u>\$ (15,292,526)</u>
Net capital assets being depreciated/ amortized	<u>\$ 3,959,589</u>			<u>\$ 3,507,325</u>
Net capital assets	<u>\$ 4,364,005</u>			<u>\$ 4,131,376</u>

NOTE 4. CAPITAL ASSETS, CONCLUDED

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-Type Activities</i>				
Capital assets not being depreciated/ amortized				
Land	\$ 40,776	\$ -	\$ -	\$ 40,776
Construction in progress	-	874,010	-	874,010
Subtotal	<u>\$ 40,776</u>	<u>\$ 874,010</u>	<u>\$ -</u>	<u>\$ 914,786</u>
Capital assets being depreciated/ amortized				
Buildings and improvements	\$ 17,009,577	\$ -	\$ (7,828)	\$ 17,001,749
Furniture and equipment	2,302,790	52,217	(71,927)	2,283,080
Land Improvements	7,258,033	51,551	-	7,309,584
Subtotal	<u>\$ 26,570,400</u>	<u>\$ 103,768</u>	<u>\$ (79,755)</u>	<u>\$ 26,594,413</u>
Accumulated depreciation/amortization				
Buildings and improvements	\$ (6,213,468)	\$ (2,100,342)	\$ 7,828	\$ (8,305,982)
Furniture and equipment	(1,711,860)	(75,887)	41,945	(1,745,802)
Land Improvements	(3,296,521)	(147,339)	-	(3,443,860)
Subtotal	<u>\$ (11,221,849)</u>	<u>\$ (2,323,568)</u>	<u>\$ 49,773</u>	<u>\$ (13,495,644)</u>
Net capital assets being depreciated/ amortized	<u>\$ 15,348,551</u>			<u>\$ 13,098,769</u>
Net capital assets	<u>\$ 15,389,327</u>			<u>\$ 14,013,555</u>

Depreciation/amortization expense was allocation between functions as follows:

Governmental activities:	
Governmental government	\$ 20,726
Public safety	88,734
Public works	349,023
Recreation and culture	56,346
	<u>\$ 514,829</u>
Business-type activities	<u>\$ 2,323,568</u>

NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The City has made the following advances between funds:

Receivable Fund	Payable Fund	Amount
General Fund	Water and Sewer Fund	\$ 44,313
Cemetery Fund	General Fund	51,880
		<u>\$ 96,193</u>

NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, CONCLUDED

The General Fund advanced \$400,000 to the Water and Sewer Fund to assist with capital asset purchases during fiscal year 2014. The remaining balance is the amount due as of June 30, 2023.

The General Fund owes the Cemetery Fund \$51,880 for current year operations.

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

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
General Fund	Cemetery Fund	\$ 16,686
	Water and Sewer Fund	5,800
	Total General Fund	\$ 22,486
Capital Projects Fund	General Fund	151,663
Street Repair and Maintenance Fund	General Fund	283,575
Local Streets Fund	Street Repair and Maintenance Fund	183,374
	Total	\$ 641,098

The Cemetery Fund transferred funds to the General Fund to finance future operational expenditures.

The Water and Sewer Fund transferred funds to the General Fund to finance future operational expenditures.

The City allocated 4.0000 mills of its general operations millage to the Street Repair and Maintenance Fund to assist with street repair.

The General Fund transferred funds to the Capital Projects Fund for future capital projects.

The Street Repair and Maintenance Fund transferred funds to the Local Streets Fund to assist with street repair.

CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 6. LONG TERM DEBT

Long-term debt activity for the year ended June 30th can be summarized as follows:

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities						
Direct borrowing and direct placements:						
Other:						
In September of 2021 the City entered in to a two-year bobcat lease due in two annual payments through September 10, 2022, with no interest.						
		\$ 21,720	\$ -	\$ (21,720)	\$ -	\$ -
General Obligation Bonds:						
<i>Limited Tax</i>						
Series 2023 limited tax building authority bonds	4.25%-5.00%	-	4,930,000	-	4,930,000	90,000
Unamortized bond premiums		-	185,194	-	185,194	9,260
Unamortized bond discounts		-	(113,223)	-	(113,223)	(5,661)
Total bonds payable		-	5,001,971	-	5,001,971	93,599
Compensated absences		147,573	-	(3,436)	144,137	78,517
Total governmental activities		\$ 169,293	\$ 5,001,971	\$ (25,156)	\$ 5,146,108	\$ 172,116

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities						
Direct placements:						
General Obligation Bonds						
<i>Revenue Bonds</i>						
Series 2009A water supply and sewage disposal system	2.50%	\$ 820,000	\$ -	\$ (95,000)	\$ 725,000	\$ 95,000
Series 2010 DWRP bond	2.50%	860,000	-	(100,000)	760,000	100,000
Series 2020 water supply and sewage disposal system	2.80%	8,795,000	-	(200,000)	8,595,000	310,000
Total bonds payable		10,475,000	-	(395,000)	10,080,000	505,000
Compensated absences		40,779	-	(13,132)	27,647	17,789
Total business-type activities		\$ 10,515,779	\$ -	\$ (408,132)	\$ 10,107,647	\$ 522,789

Revenue Bonds - Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets and to pay debt service. Business-type activities utilize revenue bonds to finance the water and sewer system. The City has pledged substantially all of the Water and Sewer Fund, net of operating expenses, to repay the water and sewer revenue bonds listed below. The bonds are payable solely from the net revenue from the water and sewer system.

NOTE 6. LONG TERM DEBT, CONCLUDED

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

Year Ended June 30,	Direct Placements			Direct Placements		
	Business-Type Activities			Governmental-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 505,000	\$ 274,428	\$ 779,428	\$ 90,000	\$ 208,271	\$ 298,271
2025	525,000	260,740	785,740	85,000	214,094	299,094
2026	535,000	246,585	781,585	90,000	209,844	299,844
2027	550,000	236,840	786,840	90,000	205,344	295,344
2028	560,000	233,963	793,963	100,000	200,844	300,844
2029-2033	2,870,000	847,722	3,717,722	570,000	925,220	1,495,220
2034-2038	3,145,000	441,770	3,586,770	700,000	769,220	1,469,220
2039-2043	1,390,000	49,000	1,439,000	845,000	604,620	1,449,620
2044-2048	-	-	-	1,050,000	415,764	1,465,764
2049-2053	-	-	-	1,310,000	171,906	1,481,906
Bond premiums	-	-	-	185,194		185,194
Bond discounts	-	-	-	(113,223)		(113,223)
Total	\$ 10,080,000	\$ 2,591,048	\$ 12,671,048	\$ 5,001,971	\$ 3,925,127	\$ 9,040,321

NOTE 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 participates in the Michigan Municipal League shared risk program for claims relating to workers' compensation and property liability. Settled claims relating to the commercial insurance 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; members premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

NOTE 8. PENSION PLAN

Plan Description - The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com

NOTE 8. PENSION PLAN, CONTINUED

Benefits Provided

For junior officers, retirement benefits are calculated as 2.5 percent of the employee's final three-year average salary. For senior officers, retirement benefits are calculated as 2.5 percent of the employee's final five-year average salary. For all other employees, retirement benefits are calculated as 2.0 percent of the employee's final five-year average salary.

The vesting period is 10 years for all employee divisions.

Normal retirement age is 60 with early retirement at 50 with 25 years of service or 55 with 15 years of service. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

Final average compensation is calculated based on 3 or 5 years based on employee division. Member contributions are 5%.

Employees Covered by Benefit Terms – At the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	38
Inactive employees entitled to, but not yet receiving benefits	26
Active employees	30
	<u>94</u>

Contributions – The City is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees 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.

Employer contributions ranged from 4.81% to 12.47% based on employee divisions.

Net Pension Liability – The City's Net Pension Liability was measured as of December 31, 2022, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

NOTE 8. PENSION PLAN, CONTINUED

Actuarial assumptions – The total pension liability in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 2.5%
- Salary increases 3% plus merit and longevity: 3% in the long-term
- Investment rate of return of 7.00% net of investment and administrative expense including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.0% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses 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. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-Term Expected Real Rate of Return
Global equity	60.0%	7.45%	4.20%	2.50%	2.70%
Global fixed income	20.0%	4.90%	0.90%	2.50%	0.40%
Private Investments	20.0%	9.50%	1.90%	2.50%	1.40%
	<u>100.0%</u>		<u>7.00%</u>		<u>4.50%</u>

NOTE 8. PENSION PLAN, CONTINUED

Discount rate – The discount rate used to measure the total pension liability is 7.25%. The current rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas, for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance at 12-31-21	\$ 9,256,630	\$ 10,127,692	\$ (871,062)
Changes for the Year			
Service cost	229,577	-	229,577
Interest on the total pension liability	656,642	-	656,642
Difference between expected and actual experience	(114,267)	-	(114,267)
Changes in assumptions	-	-	-
Employer contributions	-	137,444	(137,444)
Employee contributions	-	102,292	(102,292)
Net investment income	-	(1,111,311)	1,111,311
Benefit payments, including employee refunds	(628,587)	(628,587)	-
Administrative expense	-	(18,307)	18,307
Other changes	(1)	-	(1)
Net changes	<u>\$ 143,364</u>	<u>\$ (1,518,469)</u>	<u>\$ 1,661,833</u>
Ending Balance at 12-31-22	<u>\$ 9,399,994</u>	<u>\$ 8,609,223</u>	<u>\$ 790,771</u>

NOTE 8. PENSION PLAN, CONCLUDED

Sensitivity of the net pension liability/asset to changes in the discount rate – The following presents the net pension liability/asset of the employer, calculated using the discount rate of 7.25%, as well as what the employer's net pension liability/asset would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% decrease (6.25%)	Current discount rate (7.25%)	1% increase (8.25%)
Net Pension (Asset) Liability		\$ 790,771	
Change in Net Pension (Asset)			
Liability (NPA/NPL)	265,965	-	(1,671,972)
Calculated NPL	<u>\$ 1,056,736</u>	<u>\$ 790,771</u>	<u>\$ (881,201)</u>

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended June 30, 2023, the City recognized pension expense of \$69,744. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Difference between expected and actual experience	\$ -	\$ 71,802
Changes in assumptions	105,105	-
Net difference between projected and actual earnings on pension plan investments	757,607	-
Employer contributions to the plan subsequent to the measurement date*	69,743	-
Total	<u>\$ 932,455</u>	<u>\$ 71,802</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition to the net pension liability for the year ending June 30, 2024.

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

Year Ending	Amount
2023	\$ 114,345
2024	90,007
2025	235,762
2026	350,796
Total	<u>\$ 790,910</u>

NOTE 9. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act, delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The City received a total of \$447,993 related to this program in prior fiscal years. The total expenditures incurred during the fiscal year 2023 was \$325,000. Accordingly, \$325,000 is reported as earned revenue during fiscal 2023, and \$122,993 is unearned revenue as of June 30, 2023.

NOTE 10. CONTINGENT LIABILITIES

Grants – In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

NOTE 11. UPCOMING PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023-2024 fiscal year.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. 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. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

NOTE 12. CALCULATION OF NET INVESTMENT IN CAPITAL ASSETS

As of June 30, 2023, the calculation of the City's net investment in capital assets in the Statement of Net Position is as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Capital assets being depreciated/amortized, net	\$ 3,507,325	\$ 13,098,769
Capital assets not being depreciated/amortized	624,051	914,786
Restricted cash and cash equivalents related to debt issuance	-	588,334
Less:		
Long-term debt - due within one year	-	(505,000)
Long-term debt - due in more than one year	-	(9,575,000)
Net investment in capital assets	<u>\$ 4,131,376</u>	<u>\$ 4,521,889</u>

Note: Governmental activities net investment in capital assets is not reduced by governmental long-term debt due to unspent bond proceeds.

NOTE 13. UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

As of June 30, 2023, the calculation of the City's unearned revenues and deferred inflows of resources in the Governmental Funds Balance Sheet consist of the following:

	<u>General Fund</u>	<u>Non-major Funds</u>
Unearned revenue		
Unspent ARPA funds	\$ 122,993	\$ -
Unspent other grant funding	-	22,392
Deferred inflows of resources		
Unavailable revenue from leases	69,333	-

NOTE 14. CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2023, the City implemented the following new pronouncement: GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

Summary:

GASB Statement No. 96, *Subscription-based Information Technology Arrangements* was issued in May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (“SBITAs”) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

There was no material impact on the City’s financial statement after the adoption of GASB Statement 96.

NOTE 15. SUBSEQUENT EVENTS

The City has evaluated subsequent events through January 31, 2024, the date the financial statements were available to be issued. No events or transactions occurred during this period which require recognition of disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BUCHANAN

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance
Revenues				
Property taxes	\$ 2,157,080	\$ 1,747,153	\$ 1,777,122	\$ 29,969
Federal grants	-	-	325,000	325,000
State-shared revenue and grants	1,609,290	991,074	1,101,538	110,464
Charges for services	63,474	72,489	72,607	118
Licenses and permits	355,400	176,700	176,298	(402)
Investment income	30,900	23,500	33,501	10,001
Other revenues	100,926	130,259	87,167	(43,092)
Total Revenues	<u>\$ 4,317,070</u>	<u>\$ 3,141,175</u>	<u>\$ 3,573,233</u>	<u>\$ 432,058</u>
Expenditures				
General government				
City Commission	\$ 589,845	\$ 446,199	\$ 441,555	\$ 4,644
City Manager	581,752	525,791	252,178	273,613
Treasurer	189,607	226,911	161,550	65,361
Assessing	31,435	29,126	31,105	(1,979)
Clerk	60,529	69,139	93,095	(23,956)
Building and grounds	311,750	273,447	288,511	(15,064)
Elections	31,407	29,920	41,274	(11,354)
Property rentals	36,286	6,379	6,379	-
Other general government	15,500	1,000	991	9
Public safety				
Police	1,291,393	1,263,461	1,173,211	90,250
Fire	111,351	112,431	87,771	24,660
Crossing guards	44,143	31,920	31,593	327
Building inspections and related	84,504	50,233	62,477	(12,244)
Public works				
Streets	897,505	397,923	404,702	(6,779)
Cemetery maintenance	225,375	223,416	152,288	71,128
Recreation and culture	178,775	152,952	152,932	20
Total Expenditures	<u>\$ 4,681,157</u>	<u>\$ 3,840,248</u>	<u>\$ 3,381,612</u>	<u>\$ 458,636</u>
Other Financing Sources (Uses)				
Operating transfers in	\$ 5,800	\$ 5,800	\$ 22,486	\$ (16,686)
Operating transfers out	(339,713)	(435,238)	(435,238)	-
Sale of capital assets	218,666	-	8,667	8,667
Total Other Financing Sources (Uses)	<u>\$ (115,247)</u>	<u>\$ (429,438)</u>	<u>\$ (404,085)</u>	<u>\$ (8,019)</u>
Net Change in Fund Balance	<u>\$ (479,334)</u>	<u>\$ (1,128,511)</u>	<u>\$ (212,464)</u>	<u>\$ 916,047</u>
Beginning of Year Fund Balance	<u>1,409,061</u>	<u>1,409,061</u>	<u>1,409,061</u>	
End of Year Fund Balance	<u><u>\$ 929,727</u></u>	<u><u>\$ 280,550</u></u>	<u><u>\$ 1,196,597</u></u>	

See notes to required supplemental information.

CITY OF BUCHANAN

BUDGETARY COMPARISON SCHEDULE - MAJOR STREETS FUND
Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance
Revenues				
State-shared revenue and grants	\$ 581,517	\$ 487,199	\$ 497,429	\$ 10,230
Investment income	3,000	4,500	12,059	7,559
Total Revenues	<u>\$ 584,517</u>	<u>\$ 491,699</u>	<u>\$ 509,488</u>	<u>\$ 17,789</u>
Expenditures				
Public works				
Streets	\$ 509,527	\$ 468,657	\$ 441,096	\$ 27,561
Stormwater drainage	35,260	34,273	33,366	907
Total Expenditures	<u>\$ 544,787</u>	<u>\$ 502,930</u>	<u>\$ 474,462</u>	<u>\$ 28,468</u>
Net Change in Fund Balance	\$ 39,730	\$ (11,231)	\$ 35,026	<u>\$ 46,257</u>
Beginning of Year Fund Balance	856,435	856,435	856,435	
End of Year Fund Balance	<u>\$ 896,165</u>	<u>\$ 845,204</u>	<u>\$ 891,461</u>	

See notes to required supplemental information.

CITY OF BUCHANAN

**SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY
AND RELATED RATIOS
Plan Year Ended December 31st**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability									
Service cost	\$ 229,577	\$ 194,211	\$ 173,629	\$ 154,062	\$ 149,614	\$ 148,776	\$ 145,371	\$ 134,606	\$ 127,212
Interest	656,642	614,393	601,309	606,163	583,740	572,661	562,901	544,130	527,997
Difference between expected and actual experience	(114,267)	13,130	99,383	(171,753)	(496)	(149,856)	(164,861)	(197,584)	-
Changes of assumptions	-	315,314	230,812	236,263	-	-	-	388,836	-
Benefit payments including employee refunds	(628,587)	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)	(474,532)
Other	(1)	29,660	-	75	-	-	-	-	-
Net Change in Total Pension Liability	<u>\$ 143,364</u>	<u>\$ 591,991</u>	<u>\$ 573,841</u>	<u>\$ 354,944</u>	<u>\$ 294,962</u>	<u>\$ 142,474</u>	<u>\$ 126,301</u>	<u>\$ 417,823</u>	<u>\$ 180,677</u>
Total Pension Liability - Beginning	<u>\$ 9,256,630</u>	<u>\$ 8,664,639</u>	<u>\$ 8,090,798</u>	<u>\$ 7,735,854</u>	<u>\$ 7,440,892</u>	<u>\$ 7,298,418</u>	<u>\$ 7,172,117</u>	<u>\$ 6,754,294</u>	<u>\$ 6,573,617</u>
Total Pension Liability - Ending	<u>\$ 9,399,994</u>	<u>\$ 9,256,630</u>	<u>\$ 8,664,639</u>	<u>\$ 8,090,798</u>	<u>\$ 7,735,854</u>	<u>\$ 7,440,892</u>	<u>\$ 7,298,418</u>	<u>\$ 7,172,117</u>	<u>\$ 6,754,294</u>
Plan Fiduciary Net Position									
Contributions - employer	\$ 137,444	\$ 166,189	\$ 190,600	\$ 162,642	\$ 160,866	\$ 156,042	\$ 148,611	\$ 130,854	\$ 107,605
Contributions - employee	102,292	92,620	85,328	78,515	78,176	74,738	72,878	70,465	67,236
Net Investment income (loss)	(1,111,311)	1,232,081	1,160,736	1,020,890	(314,508)	964,855	765,979	(105,298)	439,960
Benefit payments including employee refunds	(628,587)	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)	(474,532)
Administrative expense	(18,307)	(14,614)	(16,672)	(17,585)	(15,635)	(15,279)	(15,125)	(15,513)	(16,097)
Net Change in Plan Fiduciary Net Position	<u>\$ (1,518,469)</u>	<u>\$ 901,559</u>	<u>\$ 888,700</u>	<u>\$ 774,596</u>	<u>\$ (528,997)</u>	<u>\$ 751,249</u>	<u>\$ 555,233</u>	<u>\$ (371,657)</u>	<u>\$ 124,172</u>
Plan Fiduciary Net Position - Beginning	<u>\$ 10,127,692</u>	<u>\$ 9,226,133</u>	<u>\$ 8,337,433</u>	<u>\$ 7,562,837</u>	<u>\$ 8,091,834</u>	<u>\$ 7,340,585</u>	<u>\$ 6,785,352</u>	<u>\$ 7,157,009</u>	<u>\$ 7,032,837</u>
Plan Fiduciary Net Position - Ending	<u>\$ 8,609,223</u>	<u>\$ 10,127,692</u>	<u>\$ 9,226,133</u>	<u>\$ 8,337,433</u>	<u>\$ 7,562,837</u>	<u>\$ 8,091,834</u>	<u>\$ 7,340,585</u>	<u>\$ 6,785,352</u>	<u>\$ 7,157,009</u>
Employer Net Pension Liability (Asset)	<u>\$ 790,771</u>	<u>\$ (871,062)</u>	<u>\$ (561,494)</u>	<u>\$ (246,635)</u>	<u>\$ 173,017</u>	<u>\$ (650,942)</u>	<u>\$ (42,167)</u>	<u>\$ 386,765</u>	<u>\$ (402,715)</u>
Plan Fiduciary Net Position as a percentage of the Total Pension Liability (Asset)	92%	109%	106%	103%	98%	109%	101%	95%	106%
Covered Employee Payroll	\$ 1,926,808	\$ 1,744,576	\$ 1,668,490	\$ 1,521,344	\$ 1,491,015	\$ 1,471,336	\$ 1,429,260	\$ 1,390,319	\$ 1,306,896
Employer's Net Pension Liability (Asset) as a percentage of covered employee payroll	41%	-50%	-34%	-16%	12%	-44%	-3%	28%	-31%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the City presents information for those years for which information is available.

See notes to required supplemental information.

CITY OF BUCHANAN

SCHEDULE OF EMPLOYER'S CONTRIBUTIONS
Years Ended June 30th

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarial determined contributions	\$ 137,444	\$ 166,189	\$ 190,600	\$ 166,975	\$ 162,498	\$ 157,913	\$ 159,475	\$ 136,659	\$ 118,989	\$ 102,778
Contributions in relation to the actuarially determined contribution	137,444	166,189	190,600	166,975	162,498	157,913	159,475	136,659	118,989	102,778
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,926,808	\$ 1,744,576	\$ 1,718,688	\$ 1,572,389	\$ 1,547,564	\$ 1,518,474	\$ 1,518,321	\$ 1,411,015	\$ 1,395,480	\$ 1,479,116
Contributions as a percentage of covered employee payroll	7.1%	9.5%	11.1%	10.6%	10.5%	10.4%	10.5%	9.7%	8.5%	6.9%

Notes to Schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll
Remaining amortization period	17 years
Asset valuation method	5 year smoothed market beginning in 2016; 10-year smoothed market prior to 2016
Inflation	2.5%
Salary increases	3% plus merit and longevity
Investment rate of return	7.00%
Retirement age	60 years old
Mortality	Pub-2010 and fully generational MP-2019

Above dates are based on fiscal year, not necessarily the measurement date.

See notes to required supplemental information.

Pension Information**Changes in Assumptions****Stewardship, Compliance and Accountability****Budgetary Information**

The annual budget is prepared by the City's management and adopted by the City Commission; subsequent amendments are approved by the City Commission. The budgets are prepared on a basis consistent with GAAP, except that operating transfers have been included in the expenditures categories, rather than as other financing uses. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. During the current year, the budgets were amended in a legally permissible manner.

The budget documents present information by fund, function, department, and line item. The legal level of budgetary control adopted by the governing body is the department level.

Excess of Expenditures Over Appropriations in Budgeted Funds - See previous Budgetary Comparison Schedules for budget variances as they apply to the City. There were several expenditures in excess of their budget in the General Fund during the current fiscal year. Funds sufficient to provide for such overages were made available from other activities within the fund.

OTHER SUPPLEMENTARY INFORMATION

CITY OF BUCHANAN

BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2023

	Special Revenue Funds					Total Non-Major Governmental Funds
	Local Streets Fund	Street Repair and Maintenance Fund	Dial-A-Ride Fund	Housing Grant Fund	Cemetery Fund	
Assets						
Cash and cash equivalents	\$ 675,636	\$ 547,151	\$ 104,287	\$ 22,392	\$ 284,969	\$ 1,634,435
Due from other governments	28,258	-	-	-	-	28,258
Due from other funds	-	-	-	-	51,880	51,880
Total Assets	<u>\$ 703,894</u>	<u>\$ 547,151</u>	<u>\$ 104,287</u>	<u>\$ 22,392</u>	<u>\$ 336,849</u>	<u>\$ 1,714,573</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 1,496	\$ -	\$ 104,287	\$ -	\$ -	\$ 105,783
Accrued liabilities and other	1,664	-	-	-	-	1,664
Unearned revenue	-	-	-	22,392	-	22,392
Total Liabilities	<u>\$ 3,160</u>	<u>\$ -</u>	<u>\$ 104,287</u>	<u>\$ 22,392</u>	<u>\$ -</u>	<u>\$ 129,839</u>
Fund Balances						
Restricted	\$ 700,734	\$ -	\$ -	\$ -	\$ -	\$ 700,734
Committed	-	547,151	-	-	336,849	884,000
Total Fund Balances	<u>\$ 700,734</u>	<u>\$ 547,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,849</u>	<u>\$ 1,584,734</u>
Total Liabilities and Fund Balances	<u>\$ 703,894</u>	<u>\$ 547,151</u>	<u>\$ 104,287</u>	<u>\$ 22,392</u>	<u>\$ 336,849</u>	<u>\$ 1,714,573</u>

CITY OF BUCHANAN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2023

	Special Revenue Funds					Total Non-Major Governmental Funds
	Local Streets Fund	Street Repair and Maintenance Fund	Dial-A-Ride Fund	Housing Grant Fund	Cemetery Fund	
Revenues						
Property taxes	\$ -	\$ -	\$ 182,581	\$ -	\$ -	182,581
State-shared revenue and grants	166,516	-	13,797	-	-	180,313
Charges for services	-	-	40	-	-	40
Investment income	-	6,909	1,975	-	3,880	12,764
Other revenues	32,551	-	-	-	8,412	40,963
Total Revenues	\$ 199,067	\$ 6,909	\$ 198,393	\$ -	\$ 12,292	\$ 416,661
Expenditures						
Public works						
Streets	\$ 345,842	\$ 6,817	\$ 279,075	\$ -	\$ -	\$ 631,734
Stormwater drainage	24,307	-	-	-	-	24,307
Total expenditures	\$ 370,149	\$ 6,817	\$ 279,075	\$ -	\$ -	\$ 656,041
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (171,082)	\$ 92	\$ (80,682)	\$ -	\$ 12,292	\$ (239,380)
Other Financing Sources(Uses)						
Operating transfers in	\$ 183,374	\$ 283,575	\$ -	\$ -	\$ -	\$ 466,949
Operating transfers out	-	(183,374)	-	-	(16,686)	(200,060)
Total Other Financing Sources(Uses)	\$ 183,374	\$ 100,201	\$ -	\$ -	\$ (16,686)	\$ 266,889
Net Change in Fund Balance	\$ 12,292	\$ 100,293	\$ (80,682)	\$ -	\$ (4,394)	\$ 27,509
Fund Balance - Beginning of Year	688,442	446,858	80,682	-	341,243	1,557,225
Fund Balance - End of Year	\$ 700,734	\$ 547,151	\$ -	\$ -	\$ 336,849	\$ 1,584,734

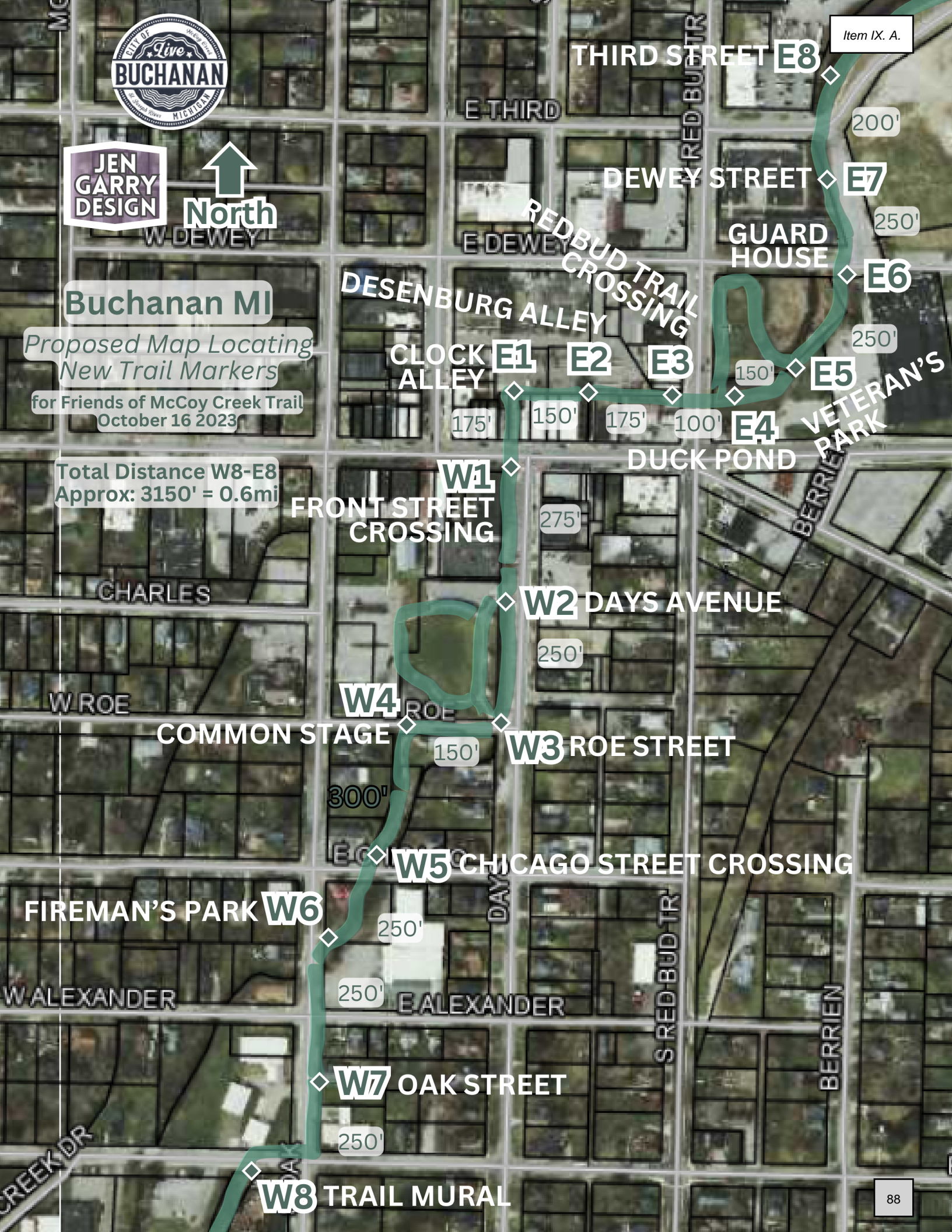


Buchanan MI

Proposed Map Locating
New Trail Markers
for Friends of McCoy Creek Trail
October 16 2023

Total Distance W8-E8
Approx: 3150' = 0.6mi

Item IX. A.



(City Hall)



E8

THIRD STREET

Proposed Trail
Marker Locations
October 16 2023

(Lehman's)



E7

DEWEY STREET

E6 GUARD HOUSES

(Veteran's Park)



Proposed Trail
Marker Locations
October 16 2023

E5

VETERAN'S PARK

(Duck Pond)



(Veteran's Park)



E4

DUCK POND

Proposed Trail
Marker Locations
October 16 2023



E3

REDBUD TRAIL
CROSSING

DESENBURG ALLEY

E2



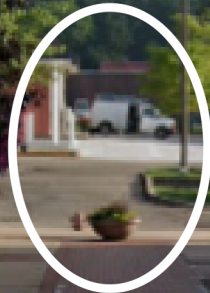
(Front St)

Proposed Trail
Marker Locations
October 16 2023



E1

CLOCK ALLEY



(Front St)



W1

**FRONT STREET
CROSSING**

**Proposed Trail
Marker Locations
October 16 2023**



(Common)

W2

DAYS AVENUE



(Common)

W3

ROE STREET

Proposed Trail
Marker Locations
October 16 2023



(Common)

W4

COMMON STAGE

(Common)

W5

**CHICAGO STREET
CROSSING**



**Proposed Trail
Marker Locations**
October 16 2023



FIREMAN'S PARK

W6

(Fireman's Park)



W7
OAK STREET

Proposed Trail
Marker Locations
October 16 2023



W8
TRAIL MURAL





Non-Binding Budgetary Estimate

Item IX. B.



Axon Enterprise, Inc.
 17800 N 85th St.
 Scottsdale, Arizona 85255
 United States
 VAT: 86-0741227
 Domestic: (800) 978-2737
 International: +1.800.978.2737

Q-456194-45343.717CK

Issued: 02/21/2024

Quote Expiration: 03/31/2024

Estimated Contract Start Date: 03/01/2024

Account Number: 109085

Payment Terms: N30

Delivery Method:

SHIP TO	BILL TO
Buchanan Police Dept - MI 107 W Front St Buchanan, MI 49107-1267 USA	Buchanan Police Dept - MI 107 W Front St Buchanan MI 49107-1267 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Charles Kamps Phone: (480) 930-4327 Email: ckamps@axon.com Fax:	Harvey Burnett Phone: Email: hburnett@cityofbuchanan.com Fax:

Quote Summary

Program Length	60 Months
TOTAL COST	\$17,402.42
ESTIMATED TOTAL W/ TAX	\$17,686.46

Discount Summary

Average Savings Per Year	\$70.89
TOTAL SAVINGS	\$354.46

Payment Summary

Date	Subtotal	Tax	Total
Feb 2024	\$3,480.50	\$56.81	\$3,537.31
Feb 2025	\$3,480.48	\$56.81	\$3,537.29
Feb 2026	\$3,480.48	\$56.81	\$3,537.29
Feb 2027	\$3,480.48	\$56.81	\$3,537.29
Feb 2028	\$3,480.48	\$56.80	\$3,537.28
Total	\$17,402.42	\$284.04	\$17,686.46

Quote Unbundled Price:	\$17,756.88
Quote List Price:	\$17,756.88
Quote Subtotal:	\$17,402.42

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
A la Carte Hardware									
AB3C	AB3 Camera Bundle	6			\$801.98	\$1,425.02	\$8,550.12	\$284.04	\$8,834.16
A la Carte Software									
73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	60		\$0.65	\$0.65	\$5,460.00	\$0.00	\$5,460.00
BasicLicense	Basic License Bundle	5	60		\$16.27	\$2.64	\$792.50	\$0.00	\$792.50
ProLicense	Pro License Bundle	1	60		\$43.40	\$43.33	\$2,599.80	\$0.00	\$2,599.80
Total							\$17,402.42	\$284.04	\$17,686.46

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Estimated Delivery Date
AB3 Camera Bundle	11534	AXON BODY - CABLE - USB-C TO USB-A (AB3 OR FLEX 2)	7	02/01/2024
AB3 Camera Bundle	73202	AXON BODY 3 - CAMERA - NA10 US BLK RAPIDLOCK	6	02/01/2024
AB3 Camera Bundle	74028	AXON BODY - MOUNT - WING CLIP RAPIDLOCK	7	02/01/2024

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Basic License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	5	03/01/2024	02/28/2029
Basic License Bundle	73840	AXON EVIDENCE - ECOM LICENSE - BASIC	5	03/01/2024	02/28/2029
Pro License Bundle	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	3	03/01/2024	02/28/2029
Pro License Bundle	73746	AXON EVIDENCE - ECOM LICENSE - PRO	1	03/01/2024	02/28/2029
A la Carte	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	03/01/2024	02/28/2029

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
AB3 Camera Bundle	80496	AXON BODY 3 - EXT WARRANTY - CAMERA	6	02/01/2025	02/28/2029

Payment Details

Feb 2024						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 1	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	\$1,092.02	\$0.00	\$1,092.02
Year 1	AB3C	AB3 Camera Bundle	6	\$1,710.02	\$56.81	\$1,766.83
Year 1	BasicLicense	Basic License Bundle	5	\$158.50	\$0.00	\$158.50
Year 1	ProLicense	Pro License Bundle	1	\$519.96	\$0.00	\$519.96
Total				\$3,480.50	\$56.81	\$3,537.31

Feb 2025						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 2	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	\$1,092.00	\$0.00	\$1,092.00
Year 2	AB3C	AB3 Camera Bundle	6	\$1,710.02	\$56.81	\$1,766.83
Year 2	BasicLicense	Basic License Bundle	5	\$158.50	\$0.00	\$158.50
Year 2	ProLicense	Pro License Bundle	1	\$519.96	\$0.00	\$519.96
Total				\$3,480.48	\$56.81	\$3,537.29

Feb 2026						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 3	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	\$1,092.00	\$0.00	\$1,092.00
Year 3	AB3C	AB3 Camera Bundle	6	\$1,710.02	\$56.81	\$1,766.83
Year 3	BasicLicense	Basic License Bundle	5	\$158.50	\$0.00	\$158.50
Year 3	ProLicense	Pro License Bundle	1	\$519.96	\$0.00	\$519.96
Total				\$3,480.48	\$56.81	\$3,537.29

Feb 2027						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 4	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	\$1,092.00	\$0.00	\$1,092.00
Year 4	AB3C	AB3 Camera Bundle	6	\$1,710.02	\$56.81	\$1,766.83
Year 4	BasicLicense	Basic License Bundle	5	\$158.50	\$0.00	\$158.50
Year 4	ProLicense	Pro License Bundle	1	\$519.96	\$0.00	\$519.96
Total				\$3,480.48	\$56.81	\$3,537.29

Feb 2028						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 5	73683	AXON EVIDENCE - STORAGE - 10GB A LA CARTE	140	\$1,092.00	\$0.00	\$1,092.00
Year 5	AB3C	AB3 Camera Bundle	6	\$1,710.02	\$56.80	\$1,766.82
Year 5	BasicLicense	Basic License Bundle	5	\$158.50	\$0.00	\$158.50
Year 5	ProLicense	Pro License Bundle	1	\$519.96	\$0.00	\$519.96
Total				\$3,480.48	\$56.80	\$3,537.28

Non-Binding Budgetary Estimate

Item IX. B.

This Rough Order of Magnitude estimate is being provided for budgetary and planning purposes only. It is non-binding and is not considered a contractable offer for sale of Axon goods or services.

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.





BUCHANAN POLICE DEPT, CITY OF

11/28/2023



11/28/2023

BUCHANAN POLICE DEPT, CITY OF
107 W FRONT ST
BUCHANAN, MI 49107

Dear ,

Motorola Solutions is pleased to present BUCHANAN POLICE DEPT, CITY OF with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide BUCHANAN POLICE DEPT, CITY OF with the best products and services available in the communications industry. Please direct any questions to Julia Cole at Julia.Cole@motorolasolutions.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Julia Cole



Billing Address:
 BUCHANAN POLICE DEPT, CITY
 OF
 107 W FRONT ST
 BUCHANAN, MI 49107
 US

Quote Date:11/28/2023
 Expiration Date:02/26/2024
 Quote Created By:
 Julia Cole
 Julia.Cole@
 motorolasolutions.com

End Customer:
 BUCHANAN POLICE DEPT, CITY OF

Contract: 35115 - STATE OF MICHIGAN,
 MA# 190000001544

Line #	Item Number	Description	Qty	Term	List Price	Sale Price	Ext. Sale Price	Refresh Duration
Video as a Service								
1	AAS-BWC-5YR-001	BODY WORN CAMERA AND VIDEO MANAGER EL CLOUD - 5 YEARS VIDEO-AS-A-SERVICE	6	5 YEAR	\$4,140.00	\$4,140.00	\$24,840.00	
2	PRS-0618A	VAAS MANAGED INSTAL,ONSITE,TRAIN, CONFIG	1		\$6,250.00	\$5,000.00	\$5,000.00	
3	WGB-0138AAS	VIDEO EQUIPMENT, V300/V700 TRANSFER STATION (\$30 PER MON)	1		Included	Included	Included	
4	WGC02001-VAAS	VIDEOMANAGER EL CLOUD, ANNUAL UNLIMITED STORAGE PER BODY WORN CAMERA VAAS*	6	5 YEAR	Included	Included	Included	
5	WGP02798-KIT	V700 MAGNETIC MOUNT WITH BWC BOX	6		Included	Included	Included	
6	WGB-0741A	V700 BODY WORN CAMERA FIRSTNET READY	6		Included	Included	Included	3 YEAR



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 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Line #	Item Number	Description	Qty	Term	List Price	Sale Price	Ext. Sale Price	Refresh Duration
7	LSV07S03512A	ESSENTIAL SERVICE WITH ACCIDENTAL DAMAGE AND ADVANCED REPLACEMENT	6	5 YEAR	Included	Included	Included	
8	SWV07S03593A	SOFTWARE ENHANCEMENTS	6	5 YEAR	Included	Included	Included	
9	WGW00122-302	BODY WORN CAMERA CONFIGURATION SERVICE	6		\$133.00	\$106.40	\$638.40	
10	WGP02950	V700 BATTERY, 3.8V, 4180MAH, REMOVABLE	6		\$137.50	\$110.00	\$660.00	

Grand Total **\$31,138.40(USD)**

Pricing Summary

	List Price	Sale Price
Upfront Costs for Hardware, Accessories and Implementation (if applicable), plus Subscription Fee	\$12,841.00	\$11,266.40
Year 2 Subscription Fee	\$4,968.00	\$4,968.00
Year 3 Subscription Fee	\$4,968.00	\$4,968.00
Year 4 Subscription Fee	\$4,968.00	\$4,968.00
Year 5 Subscription Fee	\$4,968.00	\$4,968.00
Grand Total System Price	\$32,713.00	\$31,138.40

Notes:

- Additional information is required for one or more items on the quote for an order.
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.
- Unless otherwise noted in this quote / order, installation of equipment is not included.



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MOTOROLA SOLUTIONS VIDEO-AS-A-SERVICE OVERVIEW

QUOTE-2432410

Video-as-a-Service (VaaS) is a subscription-based solution that provides agencies with Motorola's industry-leading evidence collection and management tools. VaaS includes access to high definition camera systems and the VideoManager EL Cloud evidence management platform.

VideoManager EL Cloud automates data maintenance and facilitates administration of your department's devices in a Government cloud-based storage solution. Agencies can capture, record, store, and efficiently manage all evidentiary data with VideoManager.

In addition, the VaaS solution can be expanded with CommandCentral Evidence to provide a single, streamlined workflow in the industry's only end-to-end digital evidence management ecosystem.



When combined into a single solution, these tools enable officers in the field to easily capture, record, and upload evidence, as well as efficiently manage and share that evidentiary data. Because Video-as-a-Service requires no up-front purchase of equipment or software, it provides a simple way to quickly deploy and begin using a complete camera and evidence management solution for a per device charge, billed quarterly.



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VIDEOMANAGER EL CLOUD SOLUTION DESCRIPTION

VideoManager EL Cloud simplifies evidence management, automates data maintenance, and facilitates management of your department’s devices, all in a cloud-based, off-premises storage solution.

It is compatible with V300 and VISTA body-worn cameras, as well as M500 and 4RE in-car video systems, enabling you to upload video evidence quickly and securely. It also allows live-streaming capabilities through the optional SmartControl and SmartConnect applications.



VIDEO EVIDENCE MANAGEMENT

Using VideoManager EL Cloud delivers benefits to all aspects of video evidence management. From streamlining the evidence review process to automatically maintaining your stored data, VideoManager EL Cloud makes evidence management as efficient as possible. With VideoManager EL Cloud, you minimize the amount of time spent manually managing evidence, allowing your team to spend more time in the field.

Simplified Evidence Review

VideoManager EL Cloud makes evidence review easier by allowing users to upload evidence into cloud storage from their in-field devices. When evidence is uploaded, important information is sorted, which groups relevant evidence together. This information includes a recording’s date and time, device used to capture, event ID, officer name, and event type. This allows you to view recordings of an incident that were taken from several devices simultaneously, eliminating the task of reviewing irrelevant footage during review.

Its built-in media player includes a visual display of incident data, allowing you to tag moments of interest, such as when lights, sirens, or brakes were activated during the event timeline.

Other relevant files, such as PDFs, spreadsheets, reports, third-party videos, audio recordings, pictures, and drawings, can also be grouped together and stored under a specific case entry, allowing all pertinent information to be stored together in VideoManager EL.

Easy Evidence Sharing

VideoManager EL Cloud allows you to easily share information in the evidence review or judiciary sharing process by exporting evidence data as MP4 files.

You can also find relevant evidence data using audit log filters, including criteria such as import, export, playback, download, share, and modify dates.

Automatic Data Maintenance

VideoManager EL Cloud lets you automatically organize the evidence data you store, allowing you to save time that would be spent manually managing it. It can schedule the automatic movement or purging of events on a daily, weekly, or monthly basis, based on how the user wants to configure the system.

Security groups and permissions are easily set-up in VideoManager EL Cloud, allowing you to grant individuals access to evidence on an as-needed basis.



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Integration with In-Car and Body-Worn Cameras

Officers on the road are able to automatically upload encrypted video from in-car systems and body cameras. This eliminates the need for trips to and from the station solely for uploading data into the system.

Video and audio captured by the M500, V300, 4RE and VISTA camera systems are automatically linked in VideoManager EL Cloud based on time and location. You can then utilize synchronized playback and export of video and audio from multiple devices in the same recording group, where video and audio streams can be matched together.

Optional Live Video Streaming

VideoManager EL Cloud integrates with SmartControl, an optional mobile application for Android or iOS that allows officers to complete evidence review work normally completed at their desk from their smartphone.

SmartControl also allows officers to categorize recordings using event tags, stream live video from, and change camera settings, such as adjusting field of view, brightness, and audio levels.

SmartConnect, an optional smartphone application, provides VISTA body-worn camera users with immediate in-field access to their body cameras. SmartConnect includes the ability to pair with VISTA cameras, adjust officer preferences, categorize recordings with incident IDs and case numbers, and play back recordings.

DEVICE MANAGEMENT

Agencies using VideoManager EL Cloud are able to assign users to devices, track them, and streamline shift changes. You can easily manage, configure, update firmware, and deploy in-car and body-worn cameras. Individual preference settings can be configured based on user profiles, allowing quick device transactions within a pooled device system. VideoManager EL Cloud also tracks devices and enables them to be quickly exchanged between officers during shift changes. This minimizes the amount of devices needed for your fleet.

Device Tracking

You can easily manage, configure, and deploy their in-car and body-worn cameras in VideoManager EL Cloud. Devices can be assigned to personnel within VideoManager EL Cloud and tracked, helping agencies keep track of which users have specific devices.

Faster Shift Changes

VideoManager EL Cloud's Rapid Checkout Kiosk feature allows agencies to take advantage of a pooled camera system to utilize fewer cameras. Rapid Checkout Kiosk feature allows agencies using a pooled camera system to use fewer cameras. Cameras can be checked out at the start of a shift using an easy-to-use interface. At the end of the shift, the camera can be returned to its dock, where the video is automatically uploaded and the camera is made ready to be checked out and used for the next shift.

Devices can also be configured to remember individual preference settings for each user, including volume level, screen brightness and camera aim. These settings are applied whenever a device is assigned to a specific officer. A variety of settings within VideoManager EL Cloud also enable you to configure devices to operate in alignment with your agency's policies and procedures.



MOBILE VIDEO PRODUCTS NEW SYSTEM STATEMENT OF WORK

OVERVIEW

This Statement of Work (SOW) outlines the responsibilities of Motorola Solutions, Inc. (Motorola) and the Customer for the implementation of purchased body-worn camera(s) and/or in-car video system(s) and your digital evidence management solution. For the purpose of this SOW, the term “Motorola” may refer to our affiliates, subcontractors, and third-party partners. The third-party partner(s) will work on Motorola’s behalf to install your in-car video system(s).

This SOW addresses the responsibilities of Motorola and the Customer that are relevant to the implementation of the hardware and software components listed in the Solution Description. Any changes or deviations from this SOW must be mutually agreed upon by Motorola and the Customer and will be addressed in accordance with the change provisions of the Agreement. The Customer acknowledges any changes or deviations from the SOW may incur additional cost.

Motorola and the Customer will work to complete their respective responsibilities in accordance with the Project Schedule. Any changes to the Project Schedule must be mutually agreed upon by both parties in accordance with the change provisions of the Contract.

Unless specifically stated, Motorola will perform the work remotely. The Customer will provide Motorola personnel with access to their network and facilities so Motorola is able to fulfill its obligations. All work will be performed during normal business hours (Monday through Friday from 8:00 a.m. to 5:00 p.m.).

The number and type of software subscription licenses, products, or services provided by Motorola and its subcontractors are specifically listed in the Contract and referenced in the SOW.

AWARD, ADMINISTRATION, AND PROJECT INITIATION

Project Initiation and Planning will begin following the Execution of the Contract between Motorola and the Customer. At the conclusion of Project Planning, the Motorola’s Project Manager (PM) will begin status meetings and provide status reports on a regular cadence with the Customer’s PM. The status report will provide a summary of activities completed, activities planned, project progress against the project schedule, items of concern requiring attention, as well as potential project risks and agreed upon mitigation actions.

Motorola utilizes Google Meet as its teleconference tool. If the Customer desires to use an alternative teleconferencing tool, any costs incurred for the use of the alternate teleconferencing tool will be the responsibility of the Customer.

CJIS INFORMATION

Motorola will provide state of residency and fingerprint cards for any employee requiring physical or logical access to unencrypted NCIC/III or CHRI data so Customer can conduct a criminal background investigation. A criminal background investigation is also required for Motorola employees who need access to Criminal Justice Information Systems (CJIS) containing unencrypted NCIC/III or CHRI data.

If the Customer requires a different method for a Motorola employee to access CJIS, Motorola will work with the Customer to complete this documentation in a timely manner.



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COMPLETION CRITERIA

The project is considered complete once Motorola has completed all responsibilities listed in this SOW. Customer's task completion will occur based on the Project Schedule to ensure Motorola is able to complete all tasks without delays. Motorola will not be held liable for project delays due to incomplete Customer tasks.

The Customer must provide Motorola with written notification if they do not accept the completion of Motorola responsibilities. The written notification must be provided to Motorola within ten (10) business days of task completion.

SUBSCRIPTION SERVICE PERIOD

If the contracted system includes a subscription, the subscription service period will begin upon the Customer's receipt of credentials for access. In the absence of written notification for non-acceptance, beneficial use will occur thirty (30) days after functional demonstration of the system.

PROJECT ROLES AND RESPONSIBILITIES OVERVIEW

Motorola Project Roles and Responsibilities

The Motorola Project Team will be assigned to the project under the direction of the Motorola's PM. Each team member will be engaged in different phases of the project as necessary. Some team members will be multi-disciplinary and may fulfill more than one role.

In order to maximize effectiveness, the Motorola Project Team will provide various services remotely by teleconference, web-conference, or other remote method in order to fulfill our commitments as outlined in this SOW.

Our experience has shown customers who assume ownership of the system early and take an active role in the delivery and educational process realize user adoption sooner and achieve higher levels of success with system operation.

The subsections below provide an overview of the Project Team Members.

Project Manager (PM)

The PM will be the principal business representative and point of contact for Motorola. The PM's responsibilities may include but are not limited to:

- Manage Motorola responsibilities related to the delivery of the project.
- Maintain the Project Schedule, and manage assigned Motorola personnel, subcontractors, and suppliers as applicable.
- Coordinate schedules of assigned Motorola personnel, subcontractors, and suppliers as applicable.
- Conduct equipment inventory.
- Maintain project communications with the Customer.
- Identify and manage project risks.
- Coordinate collaboration of Customer resources to minimize project delays.
- Evaluate project status against Project Schedule.
- Conduct status meetings on mutually agreed upon dates to discuss project status.
- Provide timely responses to Customer inquiries and issues related to project progress.





- Conduct daily status calls with the Customer during Go-Live.

Post Sales Engineer

The Post Sales Engineer will work with the Customer's Project Team on:

- System provisioning.
- Contracted data migration between two disparate digital evidence management systems (if applicable).

System Technologist (ST)

The ST will work with the Customer's Project Team on:

- The installation and configuration of system devices.
- Provide instructions to the Customer on the installation and configuration of system devices.
- Review equipment setup with the Customer.
- Develop and submit a Trip Report to the Customer.

Professional Services Engineer (if applicable)

The Professional Services Engineer is engaged on projects that include integration between Motorola evidence management system and the Customer's third-party software application. Their responsibilities include:

- Delivery of the interface between Motorola evidence management system and the Customer's third-party software (e.g. CAD).
- Work with the Customer to access required systems/data.

Application Specialist (if applicable)

The Application Specialist will work with the Customer Project Team on system provisioning and education. The Application Specialist's responsibilities include but are not limited to:

- Deliver provisioning education and guidance to the Customer for operating and maintaining their system.
- Provide product education as defined by this SOW and described in the Education Plan.

Technical Trainer / Instructor

The Technical Trainer / Instructor provides training on-site or remote depending on the training topic and deployment services purchased.

Customer Support Services Team

The Customer Support Services Team will provide on-going support to the Customer following Go-Live and final acceptance of the project.

Customer Project Roles and Responsibilities

Motorola has defined key resources that are critical to this project and must participate in all the activities defined in this SOW. During the Project Planning phase, the Customer will be required to provide names and contact information for the roles listed below. It is critical that these resources are empowered to make decisions based on the Customer's operational and administration needs. The Customer Project Team will be engaged from Project Initiation through Beneficial Use of the system. In the event the Customer is unable to provide the resources identified in this section, Motorola may be able to supplement these resources at an additional cost.



Project Manager

The PM will act as the primary point of contact for the duration of the project. In the event the project involves multiple locations, Motorola will work exclusively with the Customer's primary PM. The PM's list of responsibilities include the following:

- Communicate and coordinate with other project participants.
- Manage the Customer Project Team including subcontractors and third-party vendors. This includes timely facilitation of tasks and activities.
- Maintain project communications with the Motorola PM.
- Identify the tasks required of Customer staff that are outlined in this SOW and the Project Schedule.
- Consolidate all project inquiries from Customer staff to present to the Motorola PM.
- Approve a deployment date offered by Motorola.
- Review the Project Schedule with the Motorola PM and finalize tasks, dates, and responsibilities.
- Measure and evaluate progress against the Project Schedule.
- Monitor the project to ensure resources are available as required.
- Attend status meetings.
- Provide timely responses to issues related to project progress.
- Liaise and coordinate with other agencies, Customer vendors, contractors, and common carriers.
- Review and administer change control procedures, hardware and software certification, and all related project tasks required to meet the deployment date.
- Ensure Customer vendors' readiness ahead of the deployment date.
- Assign one or more personnel to work with Motorola staff as needed for the duration of the project, including one or more representatives from the IT department.
- Identify a resource with authority to formally acknowledge and approve milestone recognition certificates, as well as, approve and release payments in a timely manner.
- Provide Motorola personnel with access to all Customer facilities where system equipment is to be installed. Temporary identification cards are to be issued to Motorola personnel, if required for access.
- Ensure remote network connectivity and access for Motorola resources.
- Assume the responsibility for all fees pertaining to licenses, inspections and any delays associated with inspections due to required permits as applicable to this project.
- Provide reasonable care to prevent equipment exposure from contaminants that may cause damage to the equipment or interruption of service.
- Ensure a safe work environment for Motorola personnel.
- Identify and manage project risks.
- Provide signature(s) of Motorola-provided milestone recognition certificate(s) within ten (10) business days of receipt.

IT Support

IT Support manages the technical efforts and ongoing activities of the Customer's system. IT Support will be responsible for managing Customer provisioning and providing Motorola with the required information for LAN, WAN, server and client infrastructure. IT Support must be familiar with connectivity to internal, external and third-party systems where the proposed system will interface.

The IT Support Team responsibilities include but are not limited to:

- Participate in delivery and training activities to understand the software, interfaces and functionality of the system.





- Participate along with Customer Subject Matter Experts (SMEs) during the provisioning process and associated training.
- Authorize global provisioning decisions and be the Point of Contact (POC) for reporting and verifying problems.
- Maintain provisioning.
- Implement changes to Customer infrastructure in support of the proposed system.

Video Management Point of Contact (POC)

The Video Manager POC will educate officers on digital media policy, participate in Discovery tasks, and complete the Video Management Administration training.

Subject Matter Experts (SMEs)

SMEs are a core group of users involved with the analysis, training and provisioning process, including making decisions on global provisioning. The SMEs should be experienced users in their own respective field (evidence, dispatch, patrol, etc.) and should be empowered by the Customer to make decisions based on provisioning, workflows, and department policies related to the proposed system.

Training POC

The Training POC will act as the course facilitator and is considered the Customer's educational monitor. The Training POC will work with the Motorola team when policy and procedural questions arise. They will be responsible for developing any agency specific training material(s) and configuring new users on the Motorola Learning eXperience Portal (LXP) system. This role will serve as the first line of support during Go-Live for the Customer's end users.

General Customer Responsibilities

In addition to the Customer responsibilities listed above, the Customer is responsible for the following (if applicable):

- All Customer-provided equipment, including third-party hardware and software needed for the proposed system but not listed as a Motorola deliverable. Examples include end user workstations, network equipment, etc.
- Configure, test, and maintain third-party system(s) the Customer will interface with the proposed system.
- Establish an Application Programming Interface (API) for applicable third-party system(s) and provide documentation that describes the integration to the Motorola system.
- Coordinate and facilitate communication between Motorola and Customer third-party vendor(s) as required.
- Third-party installers must be certified through Motorola LXP for remote or in person installation training. The Customer will be responsible for work performed by non-certified installers.
- Upgrades to Customer's existing system(s) in order to support the proposed system.
- Mitigate the impact of upgrading Customer third-party system(s) that will integrate with the proposed system. Motorola strongly recommends working with the Motorola Project Team to understand the impact of such upgrades prior to taking action.
- Active participation of Customer SMEs during the course of the project.
- Electronic versions of any documentation associated with business processes identified.
- Providing a facility with the required computer and audio-visual equipment for training and work sessions.
- Ability to participate in remote project meetings using Google Meet or a mutually agreed upon Customer-provided remote conferencing tool.





Motorola is not responsible for any delays that arise from Customer's failure to perform the responsibilities outlined in this SOW or delays caused by Customer's third-party vendor(s) or subcontractor(s).

NETWORK AND HARDWARE REQUIREMENTS

The following requirements must be met by the Customer prior to Motorola installing the proposed system:

- Provide network connectivity for the transfer and exchange of data for the proposed system.
- Provide Virtual Private Network (VPN) remote access for Motorola personnel to configure the system and conduct diagnostics.
- Provide Internet access to server(s).
- Provide devices such as workstations, tablets, and smartphones with Internet access for system usage. Chrome is the recommended browser for optimal performance. The workstations must support MS Windows 11 Enterprise.
- Provide and install antivirus software for workstation(s).
- Provide Motorola with administrative rights to Active Directory for the purpose of installation, configuration, and support.
- Provide all environmental conditions such as power, uninterruptible power sources (UPS), HVAC, firewall and network requirements.
- Ensure required traffic is routed through Customer's firewall.

PROJECT PLANNING

A clear understanding of the needs and expectations of Motorola and the Customer is critical to fostering a collaborative environment of trust and mutual respect. Project Planning requires the gathering of specific information to set clear project expectations and guidelines, as well as lay the foundation for a successful implementation.

PROJECT PLANNING SESSION

A Project Planning Session will be scheduled after the Contract has been executed. The Project Planning Session is an opportunity for the Motorola and Customer PM to meet prior to the Project Kickoff Meeting and review key elements of the project and expectations of each other. Dependent upon solutions purchased, the agenda will typically include:

- A high level review of the following project elements:
 - Contract documents.
 - A summary of contracted applications and equipment as purchased.
 - Customer's involvement in project activities to confirm understanding of scope and required time commitments.
 - A high level Project Schedule with milestones and dates.
- Confirm CJIS background investigations and fingerprint requirements for Motorola employees and/or subcontractors.
- Determine Customer location for Motorola to ship their equipment for installation.

Motorola Responsibilities

- Schedule the remote Project Planning Session.





- Request the assignment of Customer Project Team and any additional Customer resources that are instrumental to the project's success.
- Provide the initial Project Schedule.
- Baseline the Project Schedule.
- Review Motorola's delivery approach and its reliance on Customer-provided remote access.
- Document mutually agreed upon Project Kickoff Meeting Agenda.
- Request user information required to establish the Customer in the Motorola LXP.

Customer Responsibilities

- Identify Customer Project Team and any additional Customer resources that are instrumental to the project's success.
- Acknowledge the mutually agreed upon Project Kickoff Meeting Agenda.
- Provide approval to proceed with the Project Kickoff Meeting.

Motorola Deliverables

- Project Kickoff Meeting Agenda.

PROJECT KICKOFF

Motorola will work with the Customer to understand the impact of introducing a new solution and the preparedness needed for successful implementation of the solution.

Note – The IT Questionnaire is completed during the pre-sales process and prior to Contract award. The IT Questionnaire is given to Motorola at time of offer acceptance. Delay in completing the IT Questionnaire will delay shipment of equipment.

Motorola Responsibilities

- Review Contract documents including project delivery requirements as described in this SOW.
- Discuss the deployment start date and deliver the Deployment Checklist.
- Discuss vehicle equipment installation activities and responsibilities.
- Discuss equipment inventory process.
- Discuss project team participants and their role(s) in the project with fulfilling the obligations of this SOW.
- Review resource and scheduling requirements.
- Discuss Motorola remote system access requirements (24-hour access to a secured two-way Internet connection through the Customer's firewall for the purposes of deployment and maintenance).
- Discuss and deliver the Business Process Review (BPR) Workbook.
- Complete all necessary documentation (i.e. fingerprints, background checks, card keys, etc.) required for Motorola resources to gain access to Customer facilities.
- Discuss the LXP training approach.
- Provide designated Customer administrator with access to LXP.
- Review and agree on completion criteria and the process for transitioning to support.

Customer Responsibilities

- Provide feedback on project delivery requirements.
- Review the Deployment Checklist.
- Review the roles of project participants to identify decision-making authority.



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- Provide VPN access to Motorola personnel to facilitate delivery of services described in this SOW.
- Validate non-disclosure agreements, approvals, and other related items are complete when applicable.
- Provide all documentation (i.e. fingerprints, background checks, card keys, etc.) required for Motorola resources to gain access to Customer facilities.
- Provide Motorola with names and contact information to the designated LXP Administrator(s).

Motorola Deliverables

- Project Kickoff Meeting Minutes.
- BPR Workbook.
- Deployment Checklist.

DISCOVERY TELECONFERENCE

During the Discovery Teleconference, Motorola will meet with the Customer to define system configuration, as well as, agency recording and retention policies. This information will be documented in the Business Process Review (BPR) Workbook, which is used as a guide for configuration and provisioning decisions.

Motorola Responsibilities

- Facilitate Discovery Teleconference(s).
- Review and complete BPR Workbook with the Customer.
- Confirm Customer-provided configuration inputs.

Customer Responsibilities

- Gather and review information required to complete the BPR Workbook during the Discovery Teleconference.
- Schedule Customer Project Team and SMEs to attend the Discovery Teleconference. SMEs should be present to weigh-in on hardware, software and network components. Customer attendees should be empowered to convey policies and make modifications to policies as necessary.
- Return completed BPR Workbook no more than five (5) business days after the conclusion of the Discovery Teleconference.

Motorola Deliverables

- Completed BPR Workbook.

PROJECT EXECUTION

EQUIPMENT PROCUREMENT AND INSTALLATION

Motorola will procure contracted equipment as part of the ordering process. The equipment will be configured with a basic profile in line with the information provided by the IT Questionnaire or Discovery Teleconference to enable installation and configuration of the system. The Customer is responsible for providing an installation environment that meets manufacturer's specifications for the equipment, which includes but is not limited to:

- Power
- Heating/Cooling
- Network Connectivity
- Access and Security
- Conduit and Cabling



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.



If Motorola and/or its subcontractors are responsible for the installation, the responsibilities outlined below will apply to Motorola and the Customer.

Motorola Responsibilities

- Procure contracted equipment and ship to the Customer's designated location.
- Inventory equipment after arrival at Customer location.
- Install backend equipment (server) in the Customer's designated area.
- Conduct a power-on test to validate the installed hardware and software are ready for configuration.
- Verify remote connection to equipment.
- If applicable, for an on-site deployment, Motorola will be responsible for verifying the body-worn camera Transfer Stations are connected to the Customer's network. The Customer is responsible for ensuring Motorola has the correct IP address(es) for configuring the Transfer Stations, and the Customer's network is operational.
- If applicable, install Access Point(s) (APs).
- If applicable, verify APs are properly installed and connected to the network.
- Provide a Trip Report outlining the activities completed during installation.

Customer Responsibilities (if applicable)

- Procure Customer-provided equipment and make it available at the installation location.
- Confirm the server room complies with environmental requirements (i.e. power, uninterruptible power, surge protection, heating/cooling, etc.).
- Verify the server is connected to the Customer's network.
- Provide, install, and maintain antivirus software for server(s) and/or workstation(s).
- Enable outgoing network connection (external firewall) to the CommandCentral cloud by utilizing the Customer's Internet connection.
- If applicable, install Customer-supplied Access Point(s) (APs).
- If applicable, verify APs are properly installed and connected to the network.
- For remote deployments, the Customer is responsible for verifying the body-worn camera Transfer Stations are connected to their network.
- Confirm access to installed software on Customer-provided workstation(s).
- For body-worn cameras, the Customer will verify whether the Transfer Station(s) are connected to their network.

If the Customer and/or its subcontractors are responsible for the installation, the responsibilities outlined below will apply to Motorola and the Customer.

Motorola Deliverables

- Contracted Equipment.
- Equipment Inventory.

In-Car Video System (if applicable)

The Motorola-certified installer will complete the installation of the in-car video (ICV) system(s) in Customer-provided vehicle(s) per Motorola installation guidelines. The installer may also be responsible for installing cellular routers or WiFi radios inside the vehicle(s) for wireless upload of video to the Customer's evidence management system.



Note – The Pricing Page will reflect in-car video installation services by Motorola if Motorola is responsible for the vehicle installations.

Motorola Responsibilities

- Setup server for ICV digital video recorder (DVR) configuration.
- Create configuration USB used to complete ICV hardware installation.
- Travel to the Customer site to conduct on-site installation activities.
- Complete ICV configuration on a single vehicle and validate the configuration with the Customer.
- Receive Customer approval to proceed with remaining ICV configurations.
- Complete remaining contracted vehicle installations.
- Test a subset of completed ICV hardware installations.
- Complete installation of cellular modem and confirm placement of antenna mounting with Customer.
- Install Customer-provided SIM card into cellular modem and connect modem to ICV system.
- Install Car Detector Mobile MDC Software on Customer-provided mobile data terminal (MDT) within the vehicle.
- Configure MDC Network Card.

Customer Responsibilities

- Provide Motorola with remote connection and access credentials to complete ICV hardware installation.
- Notify Motorola of the vehicle installation location.
- Coordinate and schedule date and time for vehicle installation(s).
- Make ICV hardware available to Motorola for installation in accordance with the vehicle installation schedule.
- Provide cellular SIM Card for Internet connectivity to installer at time of vehicle installation.

Motorola Deliverables

- Complete Functional Validation Plan as it applies to the proposed solution.

NOTE - The Customer is responsible for having all vehicles and devices available for installation per the Project Schedule. All cellular data fees and Internet connectivity charges are the responsibility of the Customer. If applicable, for license plate recognition (LPR) installations, an MDT is required for all vehicles. Motorola is not responsible for any delays associated with the Customer fulfilling their obligations per this SOW.

Body Worn Camera Configuration (if applicable)

The Transfer Station will be utilized to configure each body-worn camera according to the Business Process Review. In order for this process to be successfully completed, the Transfer Station must be connected to the evidence management system.

Motorola Responsibilities

- Configure Transfer Station(s) for connectivity to the evidence management system.
- Verify the Transfer Station(s) is configured properly and connected to the network.
- Configure body-worn camera(s) within the evidence management system.
- Check out body-worn camera(s) and create a test recording.
- Verify completion of upload from body-worn camera(s) after it is docked back in a Transfer Station or USB dock.





- Install and provide a demonstration of client software as part of the same on-site engagement as Go-Live, unless otherwise outlined in this SOW.

Customer Responsibilities

- Select physical location(s) for Transfer Station(s).
- Provide and install workstation hardware.
- Complete installation of client software on remaining workstations and mobile devices.
- Validate functionality of components and solution utilizing the Deployment Checklist.
- Provide Motorola remote connection information and necessary credentials.

If the body-worn camera(s) and Transfer Station(s) are part of a remote deployment, the following responsibilities will apply to Motorola and the Customer.

License Plate Recognition Commissioning (if applicable)

This section highlights the responsibilities of Motorola and the Customer when an in-car video system interfaces with the Law Enforcement Archival Report Network (LEARN or PlateSearch) database.

Motorola Responsibilities

- Create a Customer account in the LEARN system with user(s) emails.
- Verify the Customer has installed and launched the Vigilant Car Detector Mobile Software per the Vigilant LEARN Quickstart Guide.
- Provide Mobile LPR - Officer Safety Basic and Advanced Pre-Installation Checklist.
- Provide Agency Manager with Training Materials and Car Detector Mobile MDC software installation guide.
- Advise Agency Manager of different options available to add new users.
- Confirm Agency Manager is aware of registration required for Hotlists.
- Confirm Agency Manager understands how to set up data-sharing.

Customer Responsibilities

- Identify the Agency Manager.
- Register to receive access to Hotlist.

SOFTWARE INSTALLATION AND CONFIGURATION

Motorola will install VideoManager Evidence Library (EL) software on a specified number of workstations dictated by the Contract. The Customer will be responsible for installing the software on the remaining workstations. Provisioning of VideoManager EL software will be done in accordance with the information contained in the BPR Workbook.

Installation of VideoManager EL software consists of the following activities:

- If applicable, delivery and installation of server hardware.
- Network discovery.
- Operating system and software installation.
- Onboarding user / group identity set up.
- Provide access to the application.



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VideoManager EL (if applicable)

The VideoManager EL software is an on-premise solution that requires an onsite server and supports both body worn cameras and in-car video systems.

Motorola Responsibilities

- Install software on a specified number of customer workstations / mobile devices.
- Use information provided in the BPR Workbook to configure VideoManager EL software.
- Test software using applicable portions of the Functional Validation Plan.
- Provide instruction on client software USB utility.

Customer Responsibilities

- Provide a network environment that conforms to the requirements presented in the Solution Description.
- Procure and install server and storage hardware at desired location in accordance with Solution Description requirements.
- Perform a power on test with Motorola.
- Provide assigned Motorola System Administrator with access to SQL database for installation purposes (Motorola's access will be revoked upon conclusion of the installation).
- If applicable, for Active Directory integration, provide domain user (service account), security group (for application administrators including service account), and domain read access.
- Provide workstation and/or mobile device hardware in accordance with specifications listed in the Solution Description.
- Complete online training.
- Complete installation of client software on remaining workstations and/or mobile devices.

VideoManager ELC (if applicable)

VideoManager ELC software is a cloud solution that does not require an onsite server and supports both body-worn cameras and in-car video systems.

Motorola Responsibilities

- Use information provided in BPR Workbook to configure VideoManager ELC software.
- Create users, groups, and setup permissions.
- Create event categories.
- Set retention policies.
- Test software using applicable portions of the Functional Validation Plan.
- Ensure training POC can access the system.

Customer Responsibilities

- Verify traffic can be routed through Customer's firewall and reaches end user workstations.

CloudConnect Installation and Configuration

Motorola Responsibilities

- Verify remote access capability.
- Remotely configure CloudConnect Virtual Machine within the Cloud Anchor Server.
- Configure network connectivity and test connection to the CloudConnect Virtual Machine.



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- Provide Customer with the information for setting up the IPSEC tunnel.
- Create an IPSEC tunnel.

Customer Responsibilities

- Provide Motorola with two static IP addresses, corresponding subnet masks/default gateway, and available NTP and DNS IP to the components.
- Confirm with Motorola the network performance requirements are met.
- Configure firewall to allow traffic from IPSEC tunnel.

Completion Criteria

- CloudConnect Virtual Machine configuration is complete.

CommandCentral Evidence (if applicable)

Motorola will work with the Customer to determine best industry practices, current operations environment, and subsystem integration to ensure the optimal configuration of your CommandCentral Evidence solution.

Motorola Responsibilities

- Use the CommandCentral Admin Portal to provision users, groups, and rules based on Customer Active Directory data.
- Guide the Customer in the configuration of CommandCentral Evidence.

Customer Responsibilities

- Supply access and credentials to Customer's Active Directory for the purpose of Motorola conducting CommandCentral Evidence provisioning.
- Respond to Motorola's inquiries regarding users, groups and agency mapping to CommandCentral Evidence.
- Provision policies, procedures, and user permissions.
- Configure evidence as directed by Motorola.

DATA MIGRATION SERVICES (IF APPLICABLE)

The Customer is responsible for partitioning data to be converted from a legacy or on-prem evidence management system to an on-cloud solution as part of this offer. The Customer will have ten (10) business days to provide feedback after Motorola validates the migrated data. If feedback is not received on or before ten (10) business days, Motorola will assume the migration is complete.

Motorola Responsibilities

- Receive access to Customer video data.
- Perform contracted data migration and validation.

Customer Responsibilities

- Provide remote access to partitioned data to be migrated.
- Validate migrated dataset and provide Motorola with feedback within ten (10) business days.

Completion Criteria

- A migrated dataset as defined in the Contract.





DEMS INTEGRATIONS AND THIRD-PARTY INTERFACES (IF APPLICABLE)

The integration between Motorola's evidence management system and the Customer's third-party system may consist of an iterative series of activities depending upon the complexity with accessing the third-party system. Interfaces will be installed and configured in accordance with the Project Schedule. The Customer is responsible for engaging third-party vendors as required to facilitate connectivity and testing of the interface(s).

Motorola Responsibilities

- Develop interface(s) in accordance with the Solution Description.
- Establish and validate connectivity between Motorola and third-party systems.
- Configure interface(s) to support the functionality described in the Solution Description.
- Perform functional demonstration to confirm the interface(s) can transmit and receive data to the applicable system.

Customer Responsibilities

- Act as liaison between Motorola and third-party vendor(s) as required to establish connectivity to the evidence management system.
- Provide personnel authorized to make changes to the network and third-party systems to support Motorola's integration efforts.
- Provide network connectivity between evidence management system and the third-party system(s).
- Provide information on API, SDKs, data scheme, and any documentation necessary to establish interfaces with all local and remote systems. This information should be provided within 10 business days of the Interface Engagement Meeting.

NOTE - At the time of initial design, unknown circumstances, requirements or anomalies may present difficulties with interfacing Motorola products to a third-party application. These difficulties could result in a poorly performing or a non-functional interface. By providing Motorola with this information early in the deployment process, will put us in the best position to mitigate these potential issues. If the resolution requires additional third-party integration, application upgrades, APIs, and/or additional software licenses, the Customer is responsible for addressing these issues at their cost. Motorola is not responsible for any delays or costs associated with third-party applications or Customer-provided third-party hardware or software.

SYSTEM TRAINING

The objective of this section is to prepare for and deliver training. Motorola training consists of computer-based (online) and instructor-led (on-site or remote). Our training delivery methods will vary depending on course content. Training will be delivered in accordance with the Education Plan. As part of our training delivery, Motorola will provide user guides and training materials in an electronic format.

ONLINE TRAINING (IF APPLICABLE)

Online training is made available to the Customer through Motorola's LXP. This subscription service provides customers with unlimited access to our online training content and provides users with the flexibility of learning the content at their own pace. Training content is added and updated on a regular basis to keep information current.

Through LXP, a list of available online training courses, Motorola User Guides, and Training Material are accessible in electronic format.



Motorola Responsibilities

- Designate a LXP Administrator to work with the Customer.
- Establish an accessible instance of LXP for the Customer.
- Configure a Customer-specific portal view.
- Organize content to align with the Customer's selected technologies.
- Create initial Customer user accounts and a single Primary Administrator account.
- During on boarding, assist the Customer with LXP usage.
- Create and maintain user role Learning Paths defined by the Customer.
- Provide technical support for user account and access issues, LXP functionality, and Motorola managed content.
- Provide instruction to Customer LXP Administrator on building groups.

Customer Responsibilities

- Provide user information for the initial creation of accounts.
- Complete LXP Administrator training.
- Ensure network and Internet connectivity for Customer access to LXP.
- Customer's primary LXP Administrator is required to complete the following self-paced training: LXP Introduction (LXP0001), LXP Primary Site Administrator Overview (LXP0002), and LXP Group Administrator Overview (LXP0003).
- Advise users on the availability of training through LXP.
- Ensure users complete LXP training in accordance with the Project Schedule.
- Build groups as needed.
- Request additional subscriptions to access LXP by providing user credential information.

INSTRUCTOR-LED TRAINING (ON-SITE AND REMOTE, IF APPLICABLE)

Instructor-led courses are based on products purchased and the Customer's Education Plan.

Motorola Responsibilities

- Deliver User Guides and training materials in an electronic format.
- Perform training in accordance with the Education Plan.
- Provide the Customer with training attendance rosters and summarize any pertinent information that may impact end user training.

Customer Responsibilities

- Supply classroom(s) based on the requirements listed in the Education Plan.
- Designate training representatives who will work with the Motorola trainer(s) to deliver the training content.
- Facilitate training of all Customer end users in accordance with the Customer's Education Plan.

Motorola Deliverables

- Electronic versions of User Guides and training materials.
- Attendance rosters.



PROJECT GO-LIVE, CLOSURE, AND HANDOVER TO SUPPORT

Motorola will utilize the Deployment Checklist throughout the deployment process to verify features and functionality are in line with installation and configuration requirements. The Customer will witness the ST demonstrating the Deployment Checklist and provide feedback as features and functionality are demonstrated. The Customer is considered Live on the system after the equipment has been installed, configured, and made available for use and training has been delivered or made available to the Customer.

Upon the conclusion of Go-Live, the project is prepared for closure. Project closure is defined as the completion of tasks and the Customer's receipt of contracted components. The Deployment Checklist serves as the artifact that memorializes a project closure. A System Acceptance Certificate will be provided to the Customer for signature to formally close out the project. Upon project closure, the Customer will engage with Technical Support for on-going needs in accordance with the Customer's specific terms and conditions of support.

Motorola Responsibilities

- Provide the Customer with Motorola Technical Support engagement process and contact information.
- Provide Technical Support with the contact information of Customer users who are authorized to engage Technical Support.
- Ensure Deployment Checklist is complete.
- Obtain Customer signature on the System Acceptance Certificate.
- Provide Customer survey upon closure of the project.

Customer Responsibilities

- Provide signatory approval on the System Acceptance Certificate signifying project closure.
- Provide Motorola with the contact information of users who are authorized to engage Motorola's Technical Support.
- Engage Technical Support as needed.

Motorola Completion Criteria

Provide Customer with survey upon closure of the project.





City of Buchanan Police Department

Request for Purchase (RFP) Form

REQUESTOR Harvey Burnett	DEPARTMENT Police	DATE 11/29/22
REQUESTOR TITLE Chief of Police	NAME OF DEPARTMENT HEAD (If not requestor) S/A	

ITEM REQUESTED FOR PURCHASE

Item requested? Body Worn Cameras

Reason(s) for the RFP

The current DVM system from Digitalally that we use has been in service since 2012 and were upgraded in 2020 to include BWC. Unfortunately, the BWC system has degraded down to being 70% efficient and are not reliable. Hence, BWCs are malfunctioning and/or are not working, and the cost to replace the failing ones is not sustainable or cost efficient. The current system is no longer under warranty. Specifically, Digitalally is no longer servicing our current system since it is obsolete and has been phased out for their newer one-unit BWC system that is similar to the Axon system. This means that I must purchase parts (i.e., newer batteriess, camera cable cords, the camera itself, the power unit that houses the battery and connects the camera) to piece together a working BWC. When the officer’s assigned BWC is not working, officers borrow another officer’s BWC that works in order to have a working camera for their shift. This can be confusing for producing an evidence video for the courts since each BWC unit is assigned with the officer’s name which cannot be changed without myself, or our IT personnel reprogramming the unit and then switch it back to the assigned officer. This is not feasible and may cause legal problems in criminal court cases. Furthermore, several of the docking station’s recharging/data downloading ports are no longer functioning, which further contributes to the problem. The docking station is a one-piece unit, and each docking port cannot be removed for replacement. This would require the purchase of a brand-new docking station if one were still available. The station is very expensive and is cost prohibitive. The need of having a consistently functioning BWC system is vital to the department operations and support of our citizens civil rights.

Is the item requested part of the Department Capital Improvement Plan (CIP)? Yes No
 CIP Project Title? Digital Video Mobile & Body Worn Camera System Replacement
 CIP Project Category? Digital Video Mobile & Body Worn Camera System Replacement
 CIP Project Fiscal Year? 2024/2025

VENDOR

Name Axon Enterprise, Inc.	Address 17800 N 85 th St, Scottsdale, AZ 85255	Phone 800-978-2737
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Quote from Vendor attached? Yes No If not, why?

Reason(s) for recommending this Vendor

This vendor provides a higher quality product and better warranty.



City of Buchanan Police Department

Two additional quotes attached? Yes No | If not, why?

Item	Description	Quantity	Cost per unit	Total
1	Axon BWCs with hardware, software, & warranty	6	-	\$17,402.42
			TOTAL	\$17,402.42

Additional Information

The DVM/BWC system replacement is in our CIP. We are focusing on BWCs since this is an urgent equipment need. Unfortunately, the federal SRT BWC grant to help offset the purchase cost of the BWC system was not approved. However, a private donation of \$10,000 to the police department will be used towards this purchase. We also received a \$6,000 grant award from the Michigan Gateway Community Foundation towards the purchase of the BWCs. The remaining \$1,402.42 will come from a police operational budget line. I have applied for another 2024 SRT BWC grant to add three (3) BWCs.



City of Buchanan Police Department

2023 Annual Report

This report was adopted from the Berrien County Sheriff's Office Annual Report

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The **Mission** of the City of Buchanan Police Department is to provide quality services, safety and protection through professionalism, courtesy, integrity, and compassion to the citizens, visitors, residential and business stakeholders within the City of Buchanan through collaborative partnerships with our community.

The **Vision** of the City of Buchanan Police Department is to strive to be a leader in the law enforcement profession. This shall be accomplished by using community-oriented policing strategies, cutting edge technology, information systems, and collaborative efforts which provide opportunities to research, develop, and implement innovative strategies to our community that support effective and efficient proactive policing initiatives that reduce crime and protect life in accordance with local, state, and federal law. These community- and evidence-based initiatives will provide high quality, compassionate, and professional policing services to our community while at the same time champion our agency as one of the leading law enforcement agencies in Berrien County, the State of Michigan, and the entire country.

The **Motto** of the City of Buchanan Police Department is
“Professionalism, Courtesy, and Integrity.”



The City of Buchanan Police Department proudly submits the
2023 ANNUAL REPORT
to the City of Buchanan Commissioners

Their support for our mission and the staff of the City of Buchanan Police Department is greatly appreciated as we serve the citizens of the City of Buchanan.

Sean Dennison, Mayor

Mark Weedon, Mayor Pro Tem

Larry Money

Patrick Swem

Dan Vigansky

INTRODUCTION

It is my sincere honor to present you with the City of Buchanan Police Department’s 2023 Annual Report. The information and data included in this report is intended to provide you with an overview of our crime data and the Police Department’s activities in 2023.

Our success this past year was due in large part to the dedicated support the Police Department continues to receive from our elected officials, businesses, and citizens. More importantly, the Police Department continues to strive effortlessly to police through a community-oriented lens while simultaneously upholding a commitment to public safety with unwavering “Professionalism, Courtesy and Integrity.” Therefore, I greatly appreciate the tireless efforts of all our Police Department personnel who continuously exhibit our motto, mission, and vision on a daily basis.

On behalf of the personnel of the Police Department, thank you for your interest in our agency as you review the 2023 Annual Report. Please feel free to contact me with any questions or comments you may have.



Diana Selir, Administrative Professional



Harvey J. Burnett, Jr., PhD, LP
Chief of Police



2023 RETIREES



Lieutenant John Leonard
23 years

OFFICER OF THE YEAR 2022



In 2022, Administrative Professional Diana Selir was recognized for her outstanding service and professionalism; Officers Angela Baggett and Amy Bruce were Co-Officers of the Year as voted by their fellow officers; and Reserve Sergeant Jason Cullum was Reserve Officer of the Year as vote by his fellow reserve officers.

AWARDS & RECOGNITION

On October 22, 2023, Officer Corey Reed and Reserve Sergeant Jason Cullum responded to an unresponsive male subject at 123 W. Alexander St. As officers arrived at the scene, they observed the son (Christian Fellows) of the unconscious male administering cardiopulmonary resuscitation (CPR). Christian Fellows is also a firefighter cadet with the Buchanan City Fire Department. Officer Reed immediately utilized an automatic external defibrillator (AED) and took over performing CPR until medics arrived and transported him to a local hospital for further medical treatment. This individual survived. In appreciation for their outstanding service and dedication to the City of Buchanan by providing immediate lifesaving medical attention to a city resident, Officer Corey Reed, Reserve Sergeant Jason Cullum, and Firefighter Cadet Christian Fellows were awarded the City of Buchanan Police Department’s Life Saver Award.



Officer Corey Reed



Reserve Sergeant Jason Cullum



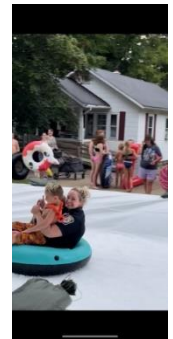
Fire Cadet Christian Fellows

COMMUNITY-ORIENTED POLICING EVENTS

The City of Buchanan Police Department was involved with the following community oriented-policing activities in 2023.

- **Polar Plunge** (February 2023). Our team played a vital role in the Southwest Michigan Polar Plunge raising \$125,543 for Michigan Special Olympics. *A League of Their Own* was the team theme.
- **Parenting & Coping with Loss Workshops at Buchanan SDA Church** (April 2023).
- **Buchanan High School Prom & Homecoming Dance** (April 2023/October 2023).
- **Drug Abuse Resistance Education (DARE) Program** (May 2023). 96 Buchanan Middle School 5th grade students graduated from the 5th/6th grade core curriculum program.
- **Coffee Chat with the Chief at Buchanan Area Senior Center** (May 2023).
- **Memorial Day Parade** (May 2023).
- **Red Bud Track & Trail Motorcross** (July 2023). Traffic control was provided for the event.
- **Niles Burn Run** (July 2023). Police personnel provided traffic control for the annual Niles Burn Run as bikers traveled their route through the city.
- **Thrill on the Hill** (July 2023). Police personnel provided various policing, traffic control, and community engagement activities during this event.
- **Berrien County Youth Fair** (August 2023). The Department's Reserve officers volunteered patrol duties to the annual Berrien County Youth Fair.
- **National Night Out against Crime** (August 2023). Over 300 people attended this annual Department hosted event that was held at McCoy Creek Park. This event was successful from the numerous food, money, and volunteer help donations from local businesses and citizens.
- **Annual 9/11 Memorial Service** (September 2023). The Department's Police/Fire Chaplains Corp coordinated the 9/11 memorial service.
- **Faith and Blue** (October 2023). In partnership with Buchanan Area Ministerial Association and Life Action Ministries, police personnel participated in the annual Faith and Blue by visiting many local churches, hosting a blood drive, and participating in various activities.
- **Buchanan District Library Pumpkin Jamboree** (October 2023).
- **Halloween Candy Checks** (October 2023). Police personnel provided Halloween candy checks to over 40 trick-or-treaters in front of the City Fire Department.
- **Active Threat Response Training for the Public** (November 2023). Police personnel provide active threat response training to employees of Red Bud Roots.
- **Thanksgiving Baskets** (November 2023). Thanksgiving baskets were provided to two families.
- **Shop With A Cop Program** (December 2023). Local donations supported Department police personnel, firefighters from Buchanan City, Buchanan Township, and Bertrand Township, and city hall staff shop with 21 children at the Walmart in Niles.
- **Holiday Patrols** (December 2023). Provided by the Department Reserve Unit.

COMMUNITY-ORIENTED POLICING EVENTS



BUDGET

The total Fiscal Year (FY) 2022/2023 operating budget for the Police Department was **\$1,325,986**. General fund budget expenditures totaled **\$1,241,001**.

The Police Department had one special fund budget in 2023, which had expenditures totaling **\$1,408.86** as follows:

Public Act 302 Training Fund - \$1,408.86 expended

Two distributions (spring and fall) are received each year based on the number of full-time equivalent (FTE) MCOLES certified officers employed by the Police Department. These funds are used to provide training and purchase training equipment for certified officers.

Grants Awarded - \$0

Applied to the Small Rural Tribal BWC Microgrant Program for \$55,050.50 to purchase new BWCs. Microgrant was denied.

Applied to the Department of Justice for a three-year FY23 COPS Hiring Program for \$125,000 to hire a new officer. Grant was denied.

Buchanan Community Schools (BCS) was awarded a \$121,712 School Resource Officer (SRO) Grant Program from the MSP Grants and Community Services Division, Office of School Safety, to hire an SRO for the school district for the next three-years. This is a 50% matching grant. BCS and the Police Department each pay approximately 25% of the SRO's salary to meet the conditions of the grant.

Capital Improvement Plan (CIP) - \$57,738.94 expended

The Police Department developed a six-year CIP2023-2028 for major capital improvement purchases. The following CIP purchases were expended in 2023.

New Patrol Vehicle – purchased a new 2023 Dodge Durango Pursuit vehicle for \$45,907.

Laptop Computers – purchased two (2) new laptop computers for patrol vehicles for \$3,478.54.

Radio Equipment – purchased a new 800 MHz radio for a new patrol vehicle for \$2,047.40.

Equipment for New Patrol Vehicle – purchased emergency light bar, etc. for \$6,306 [Please note that the installation of the equipment was not completed until 2/6/2024.]

RECORDS CLERK

The Records Clerk provides many services to both the public and other law enforcement agencies. The Records Clerk is responsible for preparing and maintaining all police reports, traffic citations, issuance of peddler permits, and other required documents for the Police Department.

Staffing for the Records Clerk consists of one (1) full-time employee who also services as the Police Department’s Administrative Professional.

Services provided to the public include issuing licenses to purchase handguns, issuing peddlers permits and parking permits for city residents living in the downtown (C-3 area), and the release of records and reports under the Michigan Freedom of Information Act (FOIA) of 442 of 1976. In 2023, the Records Clerk fulfilled a total of 173 FOIA requests.

Crime data for the City of Buchanan Police Department is entered into the TIMS Record Management System by the reporting/investigating officers and Records Clerk. This information is sent daily electronically from our TIMS system to the State of Michigan for crime analysis, who then forwards this date to the FBI. The FBI utilizes this data for their annual crime publication.

The implementation of this modern technology has provided the Police Department with the capability to capture a variety of information on various types of crime. Additionally, this has helped our department to remain on the cutting edge of law enforcement reporting and procedures.



Diana Selir, Records Clerk

ENFORCEMENT AND CRIME STATISTICS

The City of Buchanan Police Department consists of 5 patrol officers (including a sergeant), who patrol the 4 square miles that make up the City of Buchanan. The officers are committed to fulfilling the Department’s mission and vision through professionalism, courtesy, and integrity. Their willingness to face dangerous situations and dedication towards keeping the citizens, businesses, visitors, and properties safe in the City of Buchanan is commendable.

The City of Buchanan Police Department provides 24-hour police services, primarily being responsible for the investigation and prevention of criminal activity. Officers also enforce traffic laws and respond to emergencies that occur within the city.

Throughout 2023, the Police Department patrolled approximately 35,716 miles, made 27,460 property checks, conducted 312 traffic stops, made 95 misdemeanor arrests, 26 felony arrests, and issued a total of 61 traffic citations. There were also 176 parking citations issued. A total of 20 citations were issued for non-traffic offenses such as peddling without a permit, littering, etc.

The City of Buchanan Police Department responded to and investigated a total of 3,315 calls for service. This total is lower than the 2022 statistics where officers responded to 3,456 calls for service but slightly higher than the 2021 statistics where officers responded to 3,130 calls for service.

The City of Buchanan Police Department responded to and investigated a total of 2,373 non-crime reporting calls for service and are detailed in the following table. The Department also had 21 submissions resulting in 101 analyses to the Berrien County Forensic Laboratory.

Non-Crime Reporting Calls for Service Statistics	
Juvenile Issues (including Incurable & Truancy)	57
Property Damage Accidents	77
Private Property Accidents	39
Abandoned Vehicles	14
Alarms	194
Civil	146
Suspicious Situations	358
Lost & Found Property	92
Medical Assists	482
General Assists & General Non-Criminal Assists	874
Natural & Accidental Deaths	9
Missing Persons	9
Death by Suicide	2

ENFORCEMENT AND CRIME STATISTICS

The City of Buchanan Police Department submits its crime data to the State of Michigan, who in turn, forwards this data on to the Federal Bureau of Investigations (FBI) which is compiled each year in the annual Crime in Michigan and Crime in the United States Reports. The FBI Uniform Crime Reporting (UCR) Program divides crimes into two groups, Part I and Part II. Part I offenses are the most serious crimes that occur regularly and are often reported to the police. The UCR data from Part I offenses provide a measure of the level and scope of crime occurring throughout the local community and the nation. The following table provides the Police Department statistics for serious offenses that are identified as Part I crimes according to the FBI uniform crime reporting system.

Part I Offenses	
Murder & Nonnegligent Manslaughter	0
Criminal Sexual Conduct/Forcible Rape	6
Robbery	4
Aggravated Assault	9
Burglary (Breaking & Entering)	10
Larceny (Theft)	99
Motor Vehicle Theft	5
Arson	1
TOTAL	219



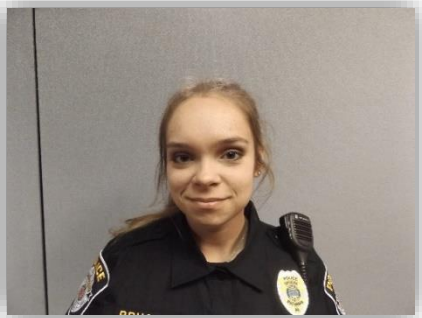
Part II Offenses	
Non-Aggravated/Simple Assault	86
Forgery & Counterfeiting	0
Fraud	30
Embezzlement	1
Stolen Property	4
Damage to Property	39
Retail Fraud	20
Violation of Controlled Substance Act	5
Sex Offense (Other)	7
Obscenity	3
Offense against the Family & Children	10
Liquor Law Violations	3
Drunkenness	2
Weapons Offense	10
Operating While Intoxicated	6
Disorderly Conduct	14
All Other (i.e., Obstructing, Public Peace, Trespass, Vagrancy, etc.)	280
TOTAL	520

TRAINING

The City of Buchanan Police Department highly values training for all personnel. The goal of training is to improve efficiency, broaden the knowledge of the officer/employees, to correct behavioral inadequacies, and to correct performance deficiencies. Subject matter can run from technical information to career advancement. In 2023, officers from the City of Buchanan Police Department completed 479.5 aggregated hours of training. Listed below are the trainings that department personnel attended.

- Duty to Intervene
- Evidence Room Management
- Michigan Association of Chiefs of Police Winter Professional Development Conference
- Teaching, Education and Mentoring (T.E.A.M.)
- School Resource Officer Training
- Basic Crime Scene Investigation
- Advanced Crime Scene Investigation
- Legal update
- Homeland Security Conference & Expo – School Resource Officer Track
- Firearms Instructor
- Basic Active Shooter Level 1
- Preliminary Breath Test Operator
- Preliminary Breath Test Calibrator
- Intoxilyzer 9000
- Deaf & Hard of Hearing Training from Law Enforcement
- Cultural Competence Workshop
- Behavioral Health Crisis
- Behavioral Health Emergency Partnership (In-Service)
- Identifying and Intercepting School Violence through Leakage
- Fundamentals of Realistic De-Escalation
- Conducting Pretext Phone Calls in CSC Investigations
- The Job Isn't Dead
- Department of the Attorney General Conducting Abuse & Neglect Investigations
- Annual Michigan Association of Hostage Negotiators Conference
- De-Escalation for Law Enforcement
- Leading When It Hits the Fan (First- and Mid-Level Supervisors)
- Bloodborne and Airborne Pathogens & PPE Use
- Proper Use of Breaching Tools
- Firearms Training & MCOLES Annual Qualifications

SCHOOL RESOURCE OFFICER



Officer Amy Bruce, School Resource Officer



The City of Buchanan Police Department, in partnership with Buchanan Community Schools (BCS), entered a memorandum of understanding to provide a school resource officer (SRO). BCS was awarded a three-year grant from the MSP School Resource Officer Grant Program to help fund this position.

According to the National Association of School Resource Officers (NASRO), the SRO is a judiciously selected, specially trained, and properly equipped full-time law enforcement officer who has sworn law enforcement authority. SROs are trained in school-based policing and crisis response and are assigned by the employing law enforcement agency to work in the school using community-oriented policing concepts. In fact, school-based law enforcement is an essential component of community-oriented policing. Therefore, the purpose of the SRO is to build positive and trusting relationships between local law enforcement and students. This is within the scope of our Police Department’s mission and vision.

During the academic school year from late August to early June, our SRO assists BCS with crisis prevention and school safety, is visible, provides resource support to students, parents, and teachers, investigates crimes affecting the school district, but is not involved in enforcing school discipline.

The SRO is required to provide a monthly report on their on- and off-campus activities to the Police Department and BCS Superintendent. For 2023, the SRO logged 225.2 hours in on- and off-campus investigations and 300.3 hours in various student engagement activities. The SRO also completed the 40-hour NASRO SRO Basic Training course and the 40-hour MSP Teaching, Educating, and Mentoring (T.E.A.M.) training.



CODE ENFORCEMENT DIVISION



Jason Cullum, Code Enforcement Officer

The City of Buchanan Police Department employs one (1) full-time code enforcement officer who is responsible for proactively conducting on-site inspections throughout the city to determine compliance with local and state codes, ordinances, and standards pertaining to health, welfare, and safety. The code enforcement officer investigates potential violations, follows established procedures for achieving abatement and compliance where warranted, maintains related records, and performs other related duties.

In line with the Police Department’s mission and vision, citizens can contact the code enforcement officer to ask questions or report a property that is of concern. For 2023, the Code Enforcement Division investigated 355 ordinance violations.

The City of Buchanan has adopted the 2021 *International Property Maintenance Code* which is utilized for code enforcement.



POLICE/FIRE CHAPLAINS CORP

Members of the Chaplains Corp are ordained clergy who volunteer their time to both, the City of Buchanan Police Department and City of Buchanan Fire Department. Our police/fire chaplains provide spiritual support and guidance to Police and Fire Department personnel and their families, and to the citizens of Buchanan.

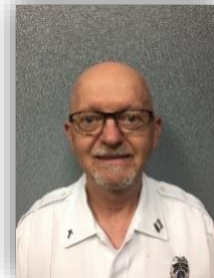
In 2023, the four chaplains who are members of the Chaplain Corps are on-call 24 hours a day. Chaplains also spend time in training, ride-alongs with officers, planning ceremonial events (i.e., the annual 9-11 Memorial Service), and helping with major community events. Most of the callouts that chaplains are involved with include the death of someone in the community, providing comfort and spiritual support for the families of those who have died, and partnering with officers to make death notifications.

During ride-alongs, chaplains have an opportunity to become better acquainted with officers while observing first-hand some of the stressors that they experience daily.

All our chaplains must complete at minimum the International Conference of Police Chaplain’s Basic Credential training requirements.



Chief Chaplain Dave Spurlock



Chaplain David Sedlacek



Chaplain Paul Ratsarasaotra



Chaplain Brandon Bishop

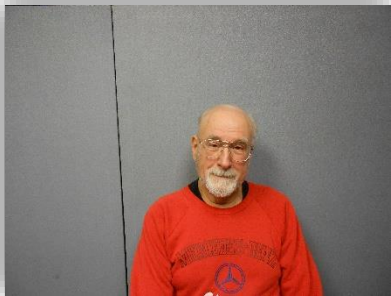
POLICE RESERVE OFFICER UNIT

The City of Buchanan Police Department’s Reserve Officer Unit is comprised of 20 members who volunteered a total of 2,2037 hours in 2023 serving the citizens and businesses of the City of Buchanan alongside full-time sworn MCOLES certified officers. For instance, The Reserve Officer Unit volunteered 272.50 hours for the 2023 Thrill on the Hill event.

Police Department Reserve Officers are required to complete a 72-hours basic reserve officer training academy over 12 weeks. This training prepares the reserve recruit to work with other law enforcement agencies. The academy is a combination of lecture and hands-on training, including criminal law, defensive tactics, traffic stops, ethics, critical incident stress, and firearms which are taught by top instructors in the law enforcement community.

The activities that the Police Reserve Unit participates in support the mission and vision of the Police Department by providing dedicated, professional service in a variety of law enforcement assignments. City of Buchanan Police Department Reserve Officers can be found performing various assignments to include providing security at BCS sports and special high school events, ride-alongs with patrol officers, traffic control for special events, property checks, holiday patrols, support activities for large scale incidents, participate in various community-policing events, and Berrien County Youth Faith foot patrol.

The Police Reserve Unit has an established chain-of-command that consists of a unit commander (Reserve Lieutenant), a quartermaster, a secretary/treasurer, three squad leaders (Reserve Sergeants), and three squad assistant leaders (Reserve Corporals). One full-time officer is assigned as the Officer-In-Charge of overseeing the unit.



The above pictures: Shop with A Cop 2023 (left), Reserve Lieutenant Richard Wonacott (middle), and Reserve Corporal Sweet C Robinson (right)

CROSSING GUARD PROGRAM

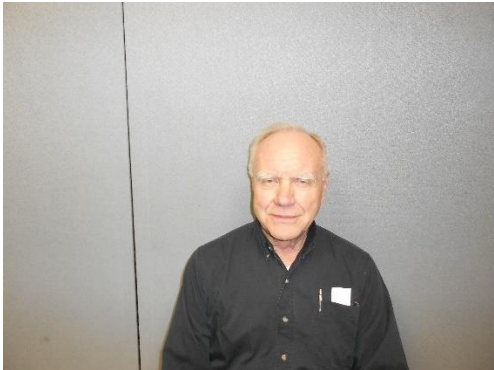


Crossing Guard Fran Morley

The City of Buchanan Police Department, in partnership with Buchanan Community Schools, employs four (4) full-time and three (3) substitute crossing guards. The Crossing Guard Program provides adequate child pedestrian safety and facilitates safe passage of children across dangerous street intersections while they are walking to and from school in the City of Buchanan. All crossing guards receive required annual training prior to the school year beginning. For 2023, our crossing guards worked a total of 2,314 hours.



IN MEMORIAM



Dick Mann
Reserve Lieutenant and Code Enforcement Officer

In 2023, the City of Buchanan suffered the unexpected loss of its longtime Reserve Unit Commander and Code Enforcement Officer. Reserve Lieutenant Dick Mann passed away on April 15, 2023. Reserve Lieutenant Mann served the City of Buchanan Police Department for 52 years and the Berrien County Sheriff’s Office for 54 years. In addition, to commanding the Police Department’s Reserve Unit, he also served as our part-time code enforcement officer.



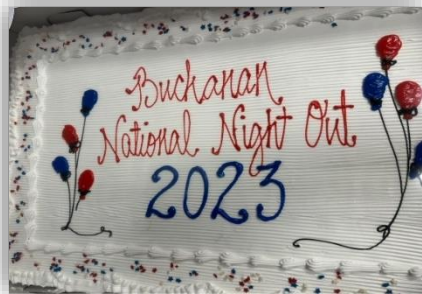
CONCLUSION

As Chief of Police, I am proud of the professionalism, hard work, and dedication of my personnel as they continue to serve the citizens and businesses of the City of Buchanan. The men and women of the City of Buchanan Police Department continue to exemplify our mission and vision as summarized in our motto, "Professionalism, Courtesy, and Integrity."

This annual report encapsulates in summation the activities of our Police Department. After reading this annual report, I hope that you are as appreciative as I am of the way our personnel serve our city. We will continue to explore ways to improve the quality of service that we provide to keep the City of Buchanan as a safe and "nicest place in American" to live, work, and visit.

In closing, I greatly appreciate all the support and appreciation we receive from our community. I will continue to strive to fulfill the mission and vision of our Police Department as I work with our community members and law enforcement partners to maintain that support and cultivate public trust.

Respectfully submitted,





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Date	5/30/2023
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Customer:

Buchanan Police Department Sgt. Harvey Burnett 720 E. Front St., Suite A Buchanan, MI 49107
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Customer ID	Salesperson	Shipping Method	Payment Terms	Created By	Quote Valid
BUCMI1	CM2-JA	FEDERAL EXPRESS	Subscription	Crystal Kaltenbach	90 Days

Ordered	Item Number	Description	Retail Price	Item Discount	Discount	Ext. Price
3		EVO/FVPRO 5 Year Annual Subscription Plan. 90-Day Retention	\$2160.00	\$0.00		\$6,480.00
5		FVPRO 5 Year Annual Subscription Plan. 90 Day Retention	\$588.00	\$0.00		\$2,940.00
1		8-Bay Docking Station (1TB, 4GB) 5-Year Annual Subscription Plan	\$684.00	\$0.00		\$684.00
8		Strong Magnet Mounts	\$60.00	\$0.00		\$480.00

Notes:

Annual Subscription Breakdown:

1st Year = \$
 2nd Year = \$
 3rd Year = \$
 4th Year = \$
 5th Year = \$

5-Year Total = \$

Total Discount	
Subtotal	\$10,584.00
Misc	
Tax	\$0.00
Freight	\$220.00
Total	\$10,804.00

Thank you for your interest in Digital Ally products. If you would like to place an order, please contact the Digital Ally Sales Team at 1-800-440-4947.



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Subscription (3, 5 or 8 Year) Plan Includes:

- **Advance Exchange Equipment Program on All Hardware (Batteries Included) With Subscription**
- All Inclusive Plans – No Hidden Costs
- Warranty for Life of Subscription
- Support for Life of Products

EVO In-Car Features & Options:

- **Built-In Patented VuLink Auto-Activation**
- Tablet Interface Sold Separately (EVO Only)
- Near Real-Time Mapping & Geofencing
- Dispatch Activation
- Remote Firmware Updates & Diagnostics

Complete Evidence Management Solution (EVO Web):

- **Access to Share/Prosecution Portal & Redaction Software**
- Event Tagging, Notations, Playback Review, & Reporting
- Security Groups & Granular Permission Controls
- Case Management & GPS Mapping
- Multi-Angle Playback

Body Camera Features & Options:

- **S.O.S – Officer Down with Remote Activation (FVPRO Only)**
- Built-In Patented VuLink Auto-Activation. Vulink Hardware Sold Separately
- Near Real-Time Mapping & Geofencing
- Docking Stations: 8 & 24-Bay Docking Station with Interactive Touchscreen
- Unlimited Body Camera Messaging Alert Notifications (FVPRO ONLY)

InterVu Room Features:

- **Advance Exchange Equipment Program on All Hardware with Subscription**
- Full EVO Web Functionality
- 90-Day Warranty on Installation Services
- All Cloud Licenses on Unlimited Retention/Storage Plan

Deployment & Activation Includes:

- Dedicated Project Manager
- Product Setup & Configuration
- Remote Deployment
- System Administrator & Officer Training Session
- Best Practices & Implementation Planning Session

Optional Products & Services:

- Turnkey Services: Includes Onsite or, Training, and Install/Removal If Applicable
- Additional Storage Purchased in Blocks of 100GB.
- Accessories Sold Separately
- Vulink Auto-Activation. Hardware Only.

If applicable, taxes and freight are due upon signing.
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