



# REGULAR MEETING OF THE BUCHANAN CITY COMMISSION

## MONDAY, JANUARY 26, 2026 – 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](mailto:clerk@cityofbuchanan.com)

#### I. Call to Order

#### II. Recognition

##### A. Buchanan Police Department Recognition

Officer Duncan Gast - Meritorious Service Medal

Officer Corey Reed- Meritorious Service Medal

Officer Angela Baggett- Lifesaving Award

Officer Dominick Klein- Letter of Commendation

Officer Katelyn Cooke- Letter of Commendation

Buchanan City DPW - Letter of Appreciation

#### III. Pledge of Allegiance

#### IV. Invocation

#### V. Roll Call

#### VI. Approve Agenda

#### VII. Public Comment - Agenda Items Only (3-minute limit)

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

A. Minutes- Consider approving the Regular Meeting Minutes from January 12th, 2026.

B. DDA Resignation- Consider accepting the resignation of Fran Terry from the DDA.

C. Annual Planning Commission Report- Consider accepting the 2025 Annual Planning Commission Report.

#### IX. Scheduled Matters from the Floor (if any)

A. Audit Presentation- Presented by Brian Hake, CPA from Kruggle Lawton.

#### X. Reports by: Departments, Committees, Boards

**XI. Unfinished Business**

**XII. New Business**

- A. **Wood Chipper Purchase-** *Consider approving the purchase of a Bandit Intimidator 12XPC wood chipper from Bandit Industries, Inc., reflecting MiDEAL contract pricing.*
- B. **Water Reliability Study Update-** *Consider approving the proposal from Prien & Newhof to update the Water Reliability Study.*
- C. **Victory Park Fund-** *Consider the establishment of the Victory Park Fund with the Berrien Community Foundation and authorize the Mayor and City Manager to execute the Letter of Agreement*
- D. **eCitation Access Annual Contract- Police Department-** *Consider approving the purchase of an annual eCitation access contract with LexisNexis for three in-car printers for the Police Department.*
- E. **Early Voting Agreement-** *Approve the Draft Early Voting Agreement with Berrien County for the 2026 Election Cycle and authorize City Clerk Langston-Weiss to execute the document on behalf of the City of Buchanan.*
- F. **Resolution 2026.01/01-** *Consider Resolution 2026.01/01, a Resolution placing the McCoy Creek Trail Committee under the supervision of BARB (Buchanan Area Recreation Board).*
- G. **Expenditures-** *Consider approving the expenditures for January 26th, 2026.*

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

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

**XV. Executive Comments**

- A. City Manager Comments
- B. Commissioner Comments
- C. Mayor Comments

**XVI. Adjourn**



**PUBLIC HEARING & REGULAR MEETING OF THE BUCHANAN CITY  
COMMISSION**  
**MONDAY, JANUARY 12, 2026 – 7:00 PM**  
**CHAMBER OF BUCHANAN CITY HALL - 302 N REDBUD TRAIL, BUCHANAN MI**

## MINUTES

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.

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### **I. Call to Order Public Hearing Number #1**

Public Hearing Number #1 called to order at 7:00pm.

### **II. Roll Call**

Present: Vigansky, Money, Weedon, Swem, George

Absent: None

### **III. Opening of Public Hearing #1**

George moved, seconded by Vigansky, to open Public Hearing #1. Voice vote carried unanimously.

### **IV. Statement of Purpose and Announcement of Rules**

A. *The primary objective of this public hearing is to hear public input regarding the proposed Ordinance 2025.12/445. This ordinance amends Chapter 34, Article 11 of the Code of Ordinances related to elections. Specifically, the proposed amendment seeks to revise the filing deadline for nominating petitions to the "Fifteenth Tuesday before the August Primary Election."*

Vigansky stated that he had been a commissioner when the ordinance was initially passed, though he was out of town, and that they knew what they were doing was not correct but did it anyway, and that this ordinance will make it right.

### **V. Close of Public Hearing Number # 1**

Swem moved, seconded by Money, to close Public Hearing #1. Voice vote carried unanimously.

### **VI. Call to Order Public Hearing Number # 2**

Public Hearing Number #2 called to order at 7:03pm.

### **VII. Roll Call**

Present: Vigansky, Money, Weedon, Swem, George

Absent: None

**VIII. Opening of Public Hearing #2**

Public Hearing Number #2 called to order at 7:03pm.

**IX. Statement of Purpose and Announcement of Rules**

A. *The primary objective of this public hearing is to hear public input regarding the proposed Ordinance 2026.02/446 (Introduced as 2025.12/446). An Ordinance to amend Chapter 102 Utilities to add Article V. Section 102-177 Sewer Laterals and Appurtenances. The proposed ordinance clarifies that property owners are responsible for maintaining and repairing their sewer laterals from the building to the public sewer main, including areas under streets.*

Vigansky asked McGhee to speak to the proposed ordinance. McGhee shared that the goal is to codify into our code what has been City policy for more than twenty years.

**X. Close of Public Hearing Number 2**

Vigansky moved, seconded by Money, to open Public Hearing #2. Voice vote carried unanimously.

**XI. Call to Order the Regular Meeting**

Meeting called to order at 7:05pm.

**XII. Recognition**

None.

**XIII. Pledge of Allegiance**

Weedon led in the Pledge of Allegiance.

**XIV. Invocation**

George led the invocation.

**XV. Roll Call**

Present: Vigansky, Money, Weedon, Swem, George

Absent: None

City Staff Present: City Manager Tony McGhee, Director of Public Works Mike Baker, Chief of Police Harvey Burnett, Director of Community Development and Zoning Kristen Gundersen, Administrative Assistant Emma Lysy

**XVI. Approve Agenda**

George moved, seconded by Vigansky, to approve agenda as presented. Voice vote carried unanimously.

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

None.

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

**A. Minutes**- Consider approving the Regular Meeting Minutes from December 8th, 2025.

**B. Excuse**- Excuse Mayor Pro Tem Patrick Swem from the November 24th, 2025, Regular Meeting.

**C. BARB Appointments and Resignation**

1) Consider reappointing Jeanne Harris for a 3-year term to BARB.

2) Consider accepting Jacob Browns resignation from BARB.

**D. Buchanan Area Fine Arts Council Appointments**

1) Consider approving Commissioner George as the Commissioner Representative for BAFAC.

2) Consider reappointing Alice Kring, Karin Falkenstein, Kelly Carlin, Trevor Hough, Wren Betts and Julie Blaylock to the BAFAC for four-year terms.

**E. McCoy Creek Trail Committee Appointment**

1) Consider appointing Traci Ragas to the McCoy Creek Trail Committee.

**F. Common Rental and Street Closures**- Consider the Common Rental and Street Closures on behalf of Buchanan Area Chamber of Commerce for Sip! Buchanan Event for May 16th, 2026.

**G. Department Head Reports**- Receive monthly reports.

Swem moved, seconded by Vigansky, to approve consent agenda as presented. Voice vote carried unanimously.

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

None.

**XX. Reports by: Departments, Committees, Boards**

None.

**XXI. Unfinished Business**

**A. Ordinance 2025.12/445**- Consider the second reading and enactment of Ordinance 445, an Ordinance to amend the City of Buchanan Code of Ordinances Chapter 34, Elections Article 11. Even Year Elections, Section 34-29. Filing of Nominating Petitions.

McGhee spoke about the new ordinance, which will bring out election and primary cycles in line with how it's traditionally done. Vigansky spoke to the history of the of the change that had been made.

Vigansky moved, seconded by George, to approve the second reading and enactment of Ordinance #445, amending Chapter 34, Elections: Article 11. Even Year Elections: Section 34-29 Filing of Nominating Petitions. Roll call vote carried unanimously.

**B. Ordinance 2026.02/446**- Consider the first reading of Ordinance 2026.02/446, an Ordinance that amends Chapter 102 Utilities, Article V. Sewage Disposal, Section 102-177. Sewer Laterals and Appurtenances

Swem moved, seconded by Vigansky, to approve the first reading of Ordinance #446 as presented and schedule public hearing #2 for February 9<sup>th</sup>, 2026. Roll call vote carried unanimously.

**XXII. New Business**

**A. Traffic Control Order #261**- Consider Traffic Control Order # 261. The North side of E. Dewey St. between Main and Short Streets shall be a "No Parking" zone.

McGhee spoke regarding the traffic control order, stating that the narrow street needs the order for public safety and that this change was anticipated while doing the design work for the construction project as it is a narrow street. Vigansky wants to see parking ticket written.

Swem moved, seconded by George, to approve Traffic Control Order #261 as presented. Roll Call vote carried unanimously.

**B. Zen Leaf Buchanan Marihuana Permit Renewals located at 259 E. Front St.**

1) *Consider the Renewal Application for the Medical Marihuana Provisioning Center Permit.*

2) *Consider the Renewal Application for the Adult-Use Marihuana Establishment Retailer Permit.*

McGhee stated that the permits were renewals, we've had no issues with the license holder, and that their approval was contingent on background checks, which were in progress.

Money moved, seconded by Vigansky, to approve the renewal applications submitted by Zen Leaf located at 259 E Front St for Medical Marihuana Provisioning Center & Adult Use Marihuana Establishment Retail Permits, contingent upon the completion of background checks, as presented. Roll Call vote carried unanimously.

**C. Cannavista Wellness Marihuana Permit Renewal located at 120 E. Front St.**

1) *Consider the Renewal Application for the Adult-Use Marihuana Establishment Retailer Permit.*

McGhee state that the permits were also renewals, we've had no issues with the license holder, and that their approval was contingent on background checks, which were in progress.

Representatives for Cannavista were present if the Commission had questions.

Vigansky asked why retailers still renew medical marihuana permits. Rich Paniagua of Cannavista answered that they have not renewed theirs for several years, and speculated that some municipalities require both.

Swem moved, seconded by Vigansky, to approve the renewal applications submitted by Cannavista Wellness located at 120 E Front St for Adult Use Marihuana Establishment Retail Permit, contingent upon the completion of background checks, as presented. Roll call vote carried unanimously.

**C. Introduction of Ordinance 2026.03/447- Regulation of Sidewalk Cafes and Outdoor Service Areas.**

McGhee presented the draft ordinance. The final draft will come soon. There are a number of restaurants downtown, including some still to come, and they're interested in outdoor seating. Different municipalities handle it different ways. We will set a standard instead of making multiple individual agreements.

Money moved, seconded by George, to approve the introduction of Ordinance #447, Regulation of Sidewalk Café and outdoor Service Areas and schedule the 1<sup>st</sup> public hearing for February 9<sup>th</sup>, 2026.

Vigansky asked if the ordinance would have to go to the Planning Commission, McGhee answered it did not. Vigansky asked about fees, and McGhee answered that the Commission would be able to set those.

Roll call vote carried unanimously.

**D. Expenditures- Consider approving the expenditures in the amount of \$44,057.81 (please note that the invoice reports from December 23, 2025, which were administratively approved, are included in the packet).**

Vigansky wanted to call Sherwin Williams about having an account. Baker says the City didn't buy paint last year but will be buying more this year. Vigansky asked about the Johnson Controls service call. McGhee has negotiated that bill down to what it is now.

Vigansky moved, seconded by Swem, to approve the expenditures in the amount of \$44,057.81.  
Roll call vote carried unanimously.

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

**A. City Hall Hours:** *Starting February 2, 2026, City Hall hours will change to Monday through Thursday from 7:30 AM to 5:30 PM and Friday from 7:30 AM to 11:00 AM.*

McGhee shared that City Hall window hours would be changing to 7:30 AM to 5:30 PM and Friday from 7:30 AM to 11:00 AM. It's the same total number of hours, but a different distribution with the goal of serving more people outside of traditional office hours.

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

None.

**XXV. Executive Comments**

**A. City Manager Comments**

McGhee welcomed new Director of Community Development and Zoning Kristen Gundersen. She's a Niles native who's worked in planning in Illinois and St. Joseph. The DPW is back on leaf pickup, weather permitting, and Christmas trees will need to be out on the tree lawn by 1/30 for pickup. The last of the feedmill site cleanup is starting soon, and once it's complete the lot will go out for RFP. The 3<sup>rd</sup> notice letter to register rentals recently went out, with the 4<sup>th</sup> one being mailed soon that will include the introduction of fines.

McGhee also addressed questions about the audit which had been raised by local news. This year, the City had to do a different audit due to meeting a threshold of federal funding received, and the auditors were delayed in getting information due to the government shutdown. McGhee also introduced a new RxKids program Buchanan has been selected to be a part of that gives money to new mothers in 2026.

**B. Commissioner Comments**

Vigansky – Welcomed the new nursing school. The school may move fully from Niles to Buchanan. He wished everyone a happy new year and looks forward to an increased focus on code enforcement.

Money – Wished everyone a happy new year and welcomed Gundersen. RxKids is a great program for Buchanan. Congratulated the new nursing school. Money asked McGhee why the arrows at the intersection of Front and Red Bud Trail had faded so fast, and McGhee answered that they were temporarily painting, and thermoplastic markings will go down in spring. McGhee also confirmed that the light at Oak and Front will be reprogrammed this week. Weedon noted that the light at Skyline and Front was behaving strangely, and Baker said he would check on it. Money thanked the DPW for their hard work. He also asked about Channel 17; McGhee will check with Clerk Langston-Weiss.

George – Wished everyone a happy new year and a Merry Christmas, and thanked the Chamber for their work on the rescheduled Christmas parade. George also thanked Hein electric for the revamped lights on the Common stage. Their hard work shows the community coming together for what really matters. George thanked Dennis Mori for being the emcee for the event and welcomed Gundersen to City Hall. We hit the jackpot with the nursing school, she is happy to see them in the neighborhood.

Swem – Welcomed Gundersen to City Hall. McGhee's first year at City Manager will be tomorrow, we're thankful for him. There's a lot of good stuff to come in 2026.

**C. Mayor Comments**

2026 is the beginning of a lot of 3-5 year projects for the City. Kathryn Park, the Disc Golf Course, downtown upgrades, the DDA – these are all great things. He thanked Mori and the business boosters, and all the good people in the community. He thanked everyone for showing up for ALR’s grand opening, and he thanked them for coming to Buchanan.

#### **XXVI. Adjourn**

Vigansky moved, seconded by George, to adjourn at 7:42pm. Voice vote carried unanimously.

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Emma Lysy, Administrative Assistant

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Mayor Mark Weedon



# Memorandum



Date: January 20, 2026  
To: Buchanan City Commission  
From: Kristen Gundersen, Planning and Community Development Director  
Subject: **City of Buchanan Planning Commission Annual Report – Calendar Year 2025**

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## Background

On January 13, 2026, the Planning Commission reviewed, modified and approved the 2025 Annual Report as attached. The Michigan Planning Enabling Act requires the Planning Commission to complete a report annually which includes three areas for reporting.

This report will be posted on the city's website on the Planning Commission's webpage.

## Requested Action

No action by the City Commission is required. The report is being shared for informational purposes.



# **City of Buchanan Michigan Planning Commission Annual Report Calendar Year 2025**

**Approved January 13, 2026 by  
City of Buchanan Planning Commission**

## **Background.**

The Michigan Planning Enabling Act requires the Planning Commission to complete a report annually to the City Commission discussing three specific areas. Following are the three reporting areas and the Planning Commission's report for 2025.

- A. The operations of the Planning Commission during the past year.
- B. The status of any ongoing planning activities.
- C. Recommendations regarding City Commission actions related to planning and development.

On January 13, 2026, the City of Buchanan Planning Commission reviewed the draft Annual Report. After finding it to be appropriate, they directed staff to forward the finalized document to the City Commission.

## **Planning Commission Membership, Attendance and Training.**

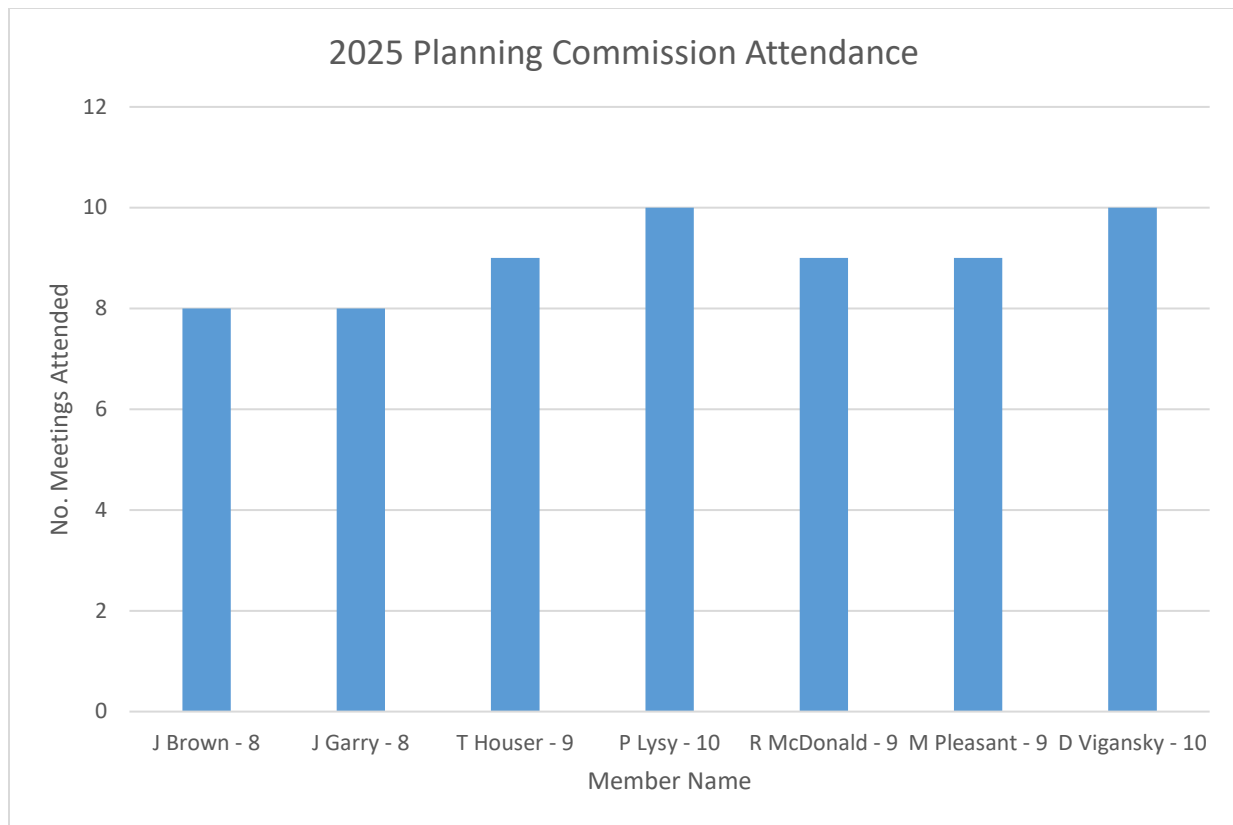
The Planning Commission met 10 times in 2025. The August and December meetings were cancelled. The meetings ranged between 1 to 1.75 hours for a total of 12.75 hours. All meetings are held in person at City Hall on the second Tuesday of each month.

The Planning Commissions of seven members which includes one City Commissioner. The six appointed members serve a 3-year term and can be reappointed. Terms expire June 30<sup>th</sup> of each year, and members can remain on the Commission until re-appointed or a new appointment is made by the City Commission. An organizational meeting typically take place in July of each year for the Commissioners to elect the Chair, Vice-Chair and Secretary.

During 2025 Ralph McDonald is the Chairperson, Tony Houser is the Vice Chairperson, Jen Gerry is the Secretary and Dan Viganksy is the City Commission Representative. The remaining members are Jacob Brown, Peter Lysy and Matt Pleasant. There were no new members on the Planning Commission in 2025.

Tony Houser became a Master Citizen Planner through Michigan State University Extension after passing an online exam and completing a capstone presentation. To maintain the credential annual continuing education is required.

Planning Commissioners spend additional time reviewing the agenda packets prior to the meeting and visiting property that have pending applications. The overall member meeting attendance rate for the year was 90%. Staff was informed of absences prior to the meeting. Following is a table which provides information on member attendance.



All members of the Planning Commission are encouraged to participate in additional learning opportunities. During 2025 the city did not host any on-site training opportunities. Money is budgeted annually for members to complete additional training. There are several organizations that provide on-line training free of charge or at reduced rates. In addition, many previously recorded training opportunities can also be found on YouTube for viewing.

### **Staff Support and Packet Creation.**

In 2025 the Planning Commission was staffed by Community Development Director Richard Murphy; City Clerk Kalla Langston; City Manager Tony McGhee; and Administrative Assistant Emma Lysy. Mr. Murphy left the city in September, and position was vacant for the remainder of the year.

All packets were created using Municode Meetings software. Once completed, packets were typically emailed to members before the scheduled meeting and are posted on the city's website under "Agenda & Minutes". By utilizing the software-package it has allowed for the packets to be available to the public prior to the meeting in an easily searchable format that also includes the City Commission packets and other appointed Boards and Commissions.

## **2025 Planning Commission Meeting Information and Agenda Items.**

During 2025, the Planning Commission spent most of

### Map Amendment (rezoning).

- None.

### Planned Unit Development.

- None

### Acceptance of Design Review Committee Recommendations.

- 116 Main Street – B & W Pour – February 2025

### Text Amendment – Unified Development Code (Zoning Ordinance).

- Worked on and recommended approval of the Unified Development Code. Work started on this document in 2022. Discussions took place during January, February, March, April, May, June, August before public hearing in September 2025. *The City Commission adopted the Code of November 24, 2025, and it became effective on December 12, 2025.*

### Text Amendment – Code of Ordinance -.

- Short-term rental discussions – April, May, June, July recommendation
- Vacant Building/Cold Storage – October, November recommendation
- Urban Forestry Plan – November recommendation

## **Future Activities for 2026.**

In addition to applications submitted for review and action by the public and development community, the Planning Commission will be involved with the following activities in 2026:

1. Update to the 2021 Master Plan. The city has engaged with the Southwest Michigan Planning Commission to complete in early 2027.
2. With the adoption of the Unified Development Code (UDC) in late 2025 it is anticipated revisions will need to be made as the document is used.
3. It is anticipated that FEMA will be issuing new Floodplain Maps associated with the St. Joseph River watershed that will require amendments to the UDC so the City remains compliant with the Flood Insurance Program.



City of Buchanan  
Berrien County, Michigan

Audit Presentation  
June 30, 2025



St. Joseph, MI

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# AUDIT RESULTS

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## Financial Statements

- Unmodified opinions

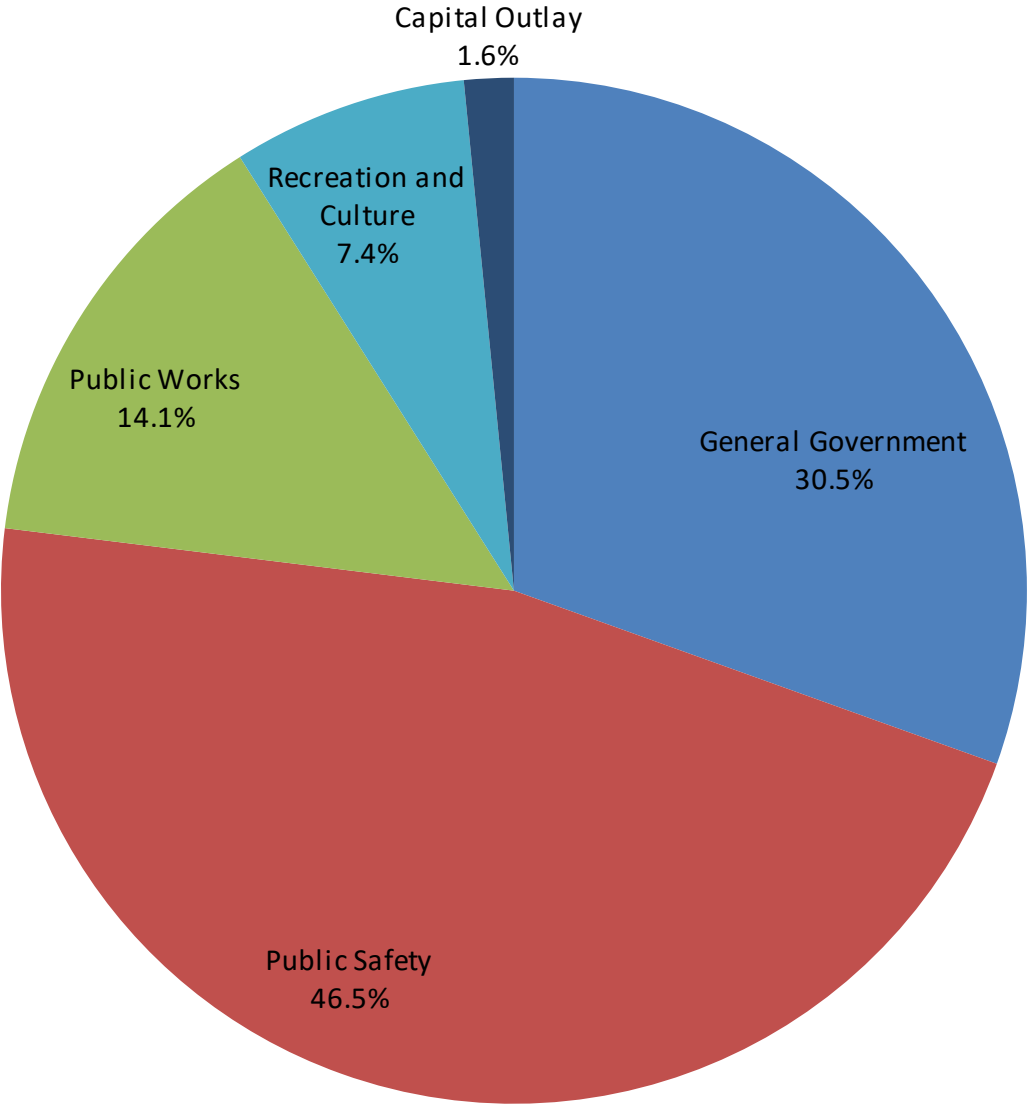
## Single Audit

- New for fiscal 2025
- Unmodified opinion on the major program

## Key items for this year

- Intensive year for infrastructure projects
- Adoption of GASB Statement 101, *Compensated Absences*

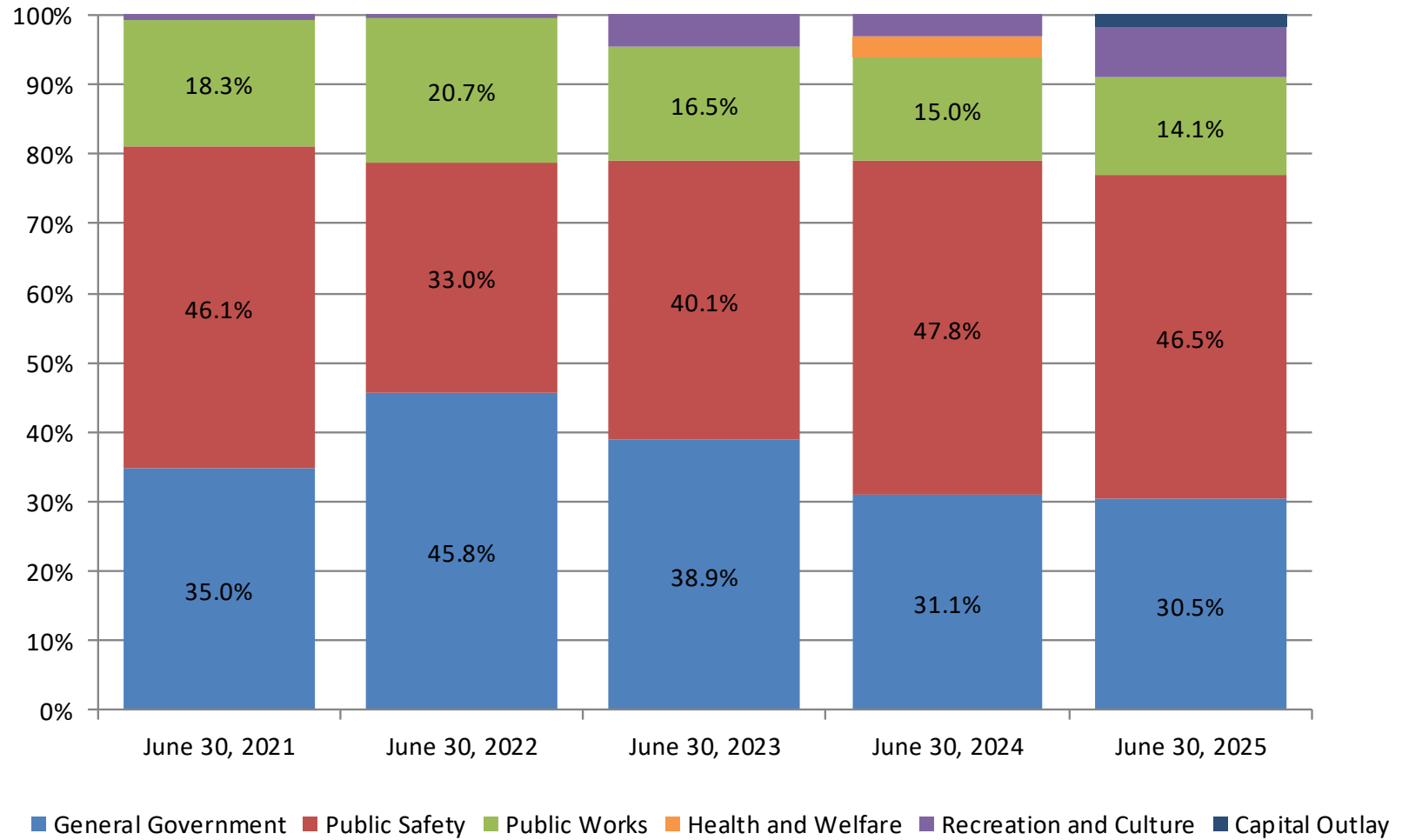
GENERAL FUND  
EXPENDITURES BY ACTIVITY  
FOR THE YEAR ENDED JUNE 30, 2025





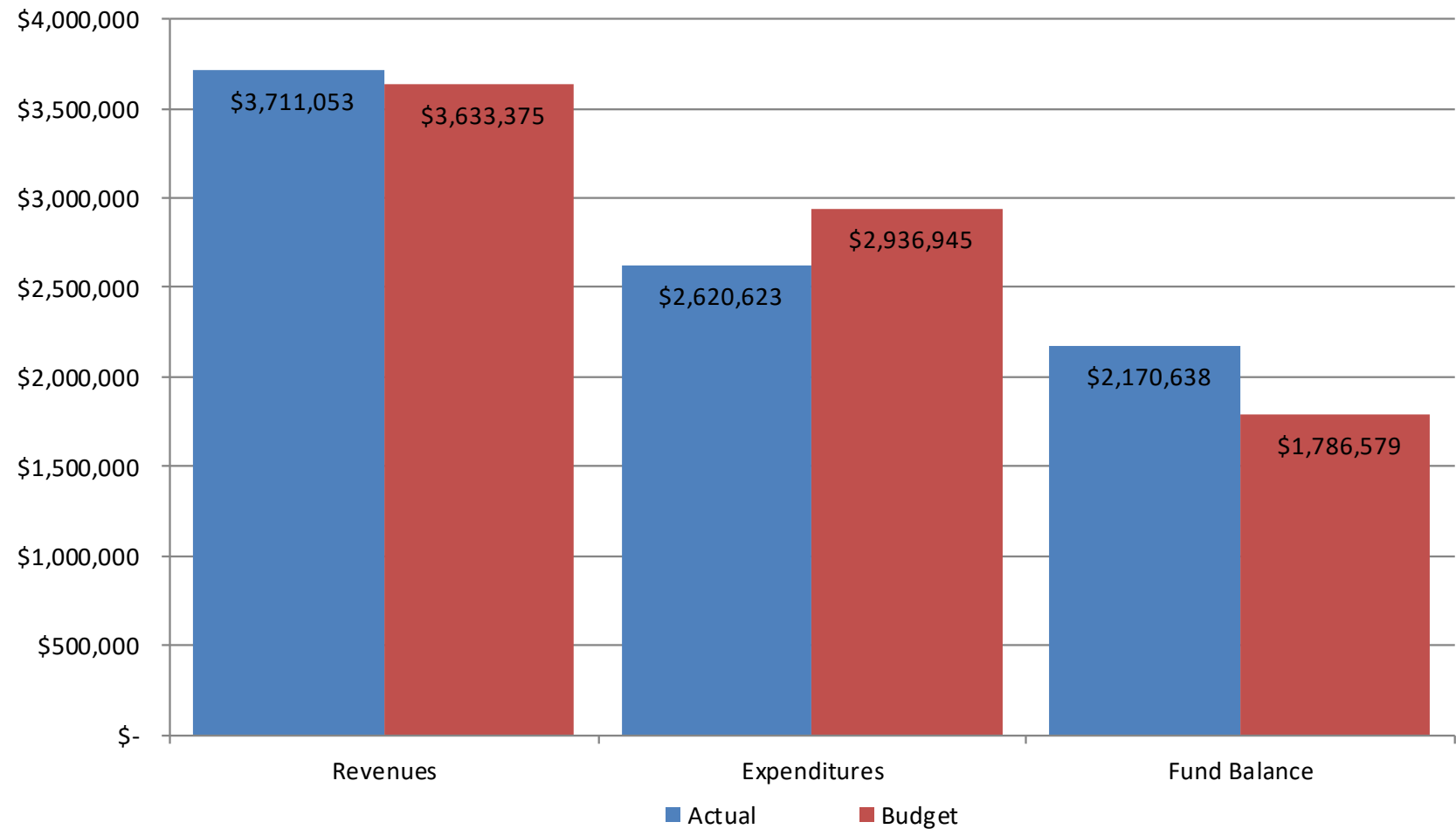
CITY OF BUCHANAN

GENERAL FUND  
EXPENDITURES BY ACTIVITY  
FOR THE LAST FIVE YEARS



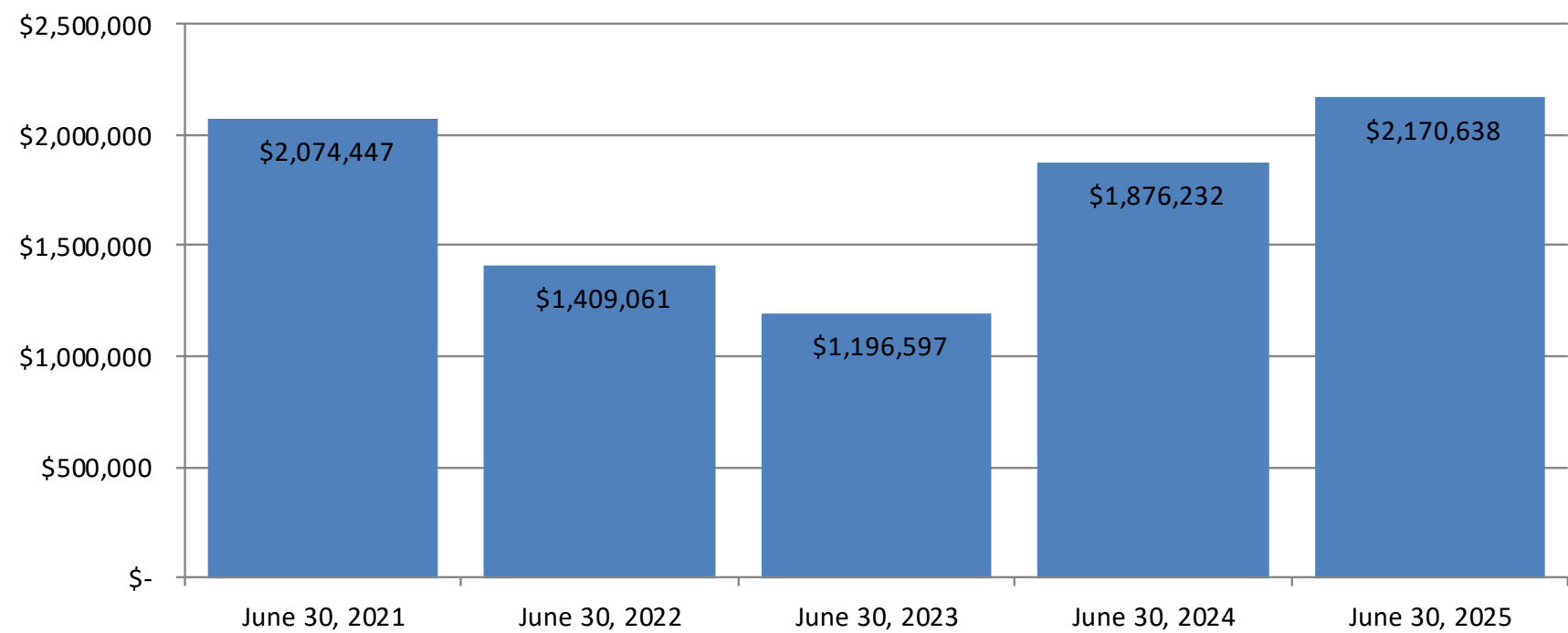
CITY OF BUCHANAN

GENERAL FUND  
ACTUAL AND BUDGETED RESULTS  
FOR THE YEAR ENDED JUNE 30, 2025



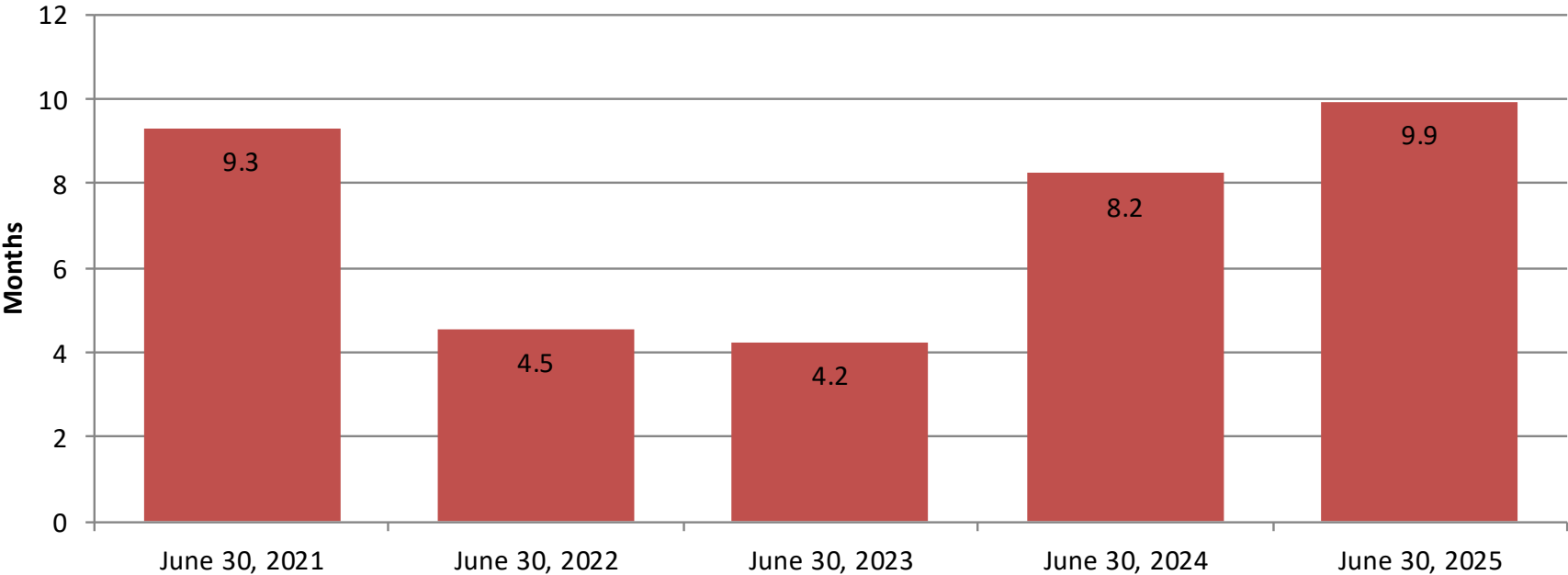
CITY OF BUCHANAN

GENERAL FUND  
FUND BALANCE COMPARISON  
FOR THE LAST FIVE YEARS



CITY OF BUCHANAN

GENERAL FUND  
MONTHS OF OPERATIONS COVERED BY FUND BALANCE  
FOR THE LAST FIVE YEARS





CITY OF BUCHANAN

FINANCIAL REPORT

June 30, 2025



**CITY OF BUCHANAN  
Berrien County, Michigan  
June 30, 2025**

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**CITY OF BUCHANAN  
Berrien County, Michigan  
June 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

To the City Commission  
City of Buchanan, Michigan

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

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2025, 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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

#### ***Emphasis of Matter***

As discussed in Note 13 to the financial statements, in fiscal year 2025 the Downtown Development Authority's net position has been restated as of June 30, 2024, as a result of a correction of error. Our opinion is not modified with respects to this matter.

#### ***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 currently known information that may raise substantial doubt shortly thereafter.

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

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



## INDEPENDENT AUDITOR'S REPORT, CONTINUED

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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 accompanying combining nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## INDEPENDENT AUDITOR'S REPORT, CONCLUDED

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Respectfully submitted,



Kruggel Lawton & Company, LLC

St. Joseph, Michigan  
January 6, 2026

## 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, 2025.

**Financial Highlights**

- The City received \$350,265 in marihuana excise tax revenue from the State of Michigan.
- The City paid \$3,530,404 in governmental fixed asset additions during the year.
- The City issued bonds in the amount of \$8,129,817, \$6,129,817 of this is related to the Water and Sewer Fund, and \$2,000,000 is related to the 2025 Capital Projects Fund for the USDA project, roads and other infrastructure needs.

**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	
	2025	2024	2025	2024	2025	2024
Current assets	\$ 8,477,714	\$ 7,956,028	\$ 6,967,955	\$ 3,700,317	\$ 15,445,669	\$ 11,656,345
Noncurrent assets	76,721	117,809	746,030	633,124	822,751	750,933
Capital assets	11,121,996	8,029,767	19,922,753	13,530,443	31,044,749	21,560,210
<b>Total Assets</b>	<b>\$ 19,676,431</b>	<b>\$ 16,103,604</b>	<b>\$ 27,636,738</b>	<b>\$ 17,863,884</b>	<b>\$ 47,313,169</b>	<b>\$ 33,967,488</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 203,008</b>	<b>\$ 255,188</b>	<b>\$ 248,120</b>	<b>\$ 311,897</b>	<b>\$ 451,128</b>	<b>\$ 567,085</b>
Current liabilities	\$ 1,447,360	\$ 1,283,287	\$ 2,821,736	\$ 154,459	\$ 4,269,096	\$ 1,437,746
Long-term Liabilities	7,127,920	5,281,864	15,418,942	9,921,152	22,546,862	15,203,016
<b>Total Liabilities</b>	<b>\$ 8,575,280</b>	<b>\$ 6,565,151</b>	<b>\$ 18,240,678</b>	<b>\$ 10,075,611</b>	<b>\$ 26,815,958</b>	<b>\$ 16,640,762</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 55,564</b>	<b>\$ 12,876</b>	<b>\$ 67,911</b>	<b>\$ 15,738</b>	<b>\$ 123,475</b>	<b>\$ 28,614</b>
Net Position						
Net investment in capital assets	\$ 5,373,516	\$ 3,121,395	\$ 5,469,719	\$ 4,569,974	\$ 10,843,235	\$ 7,691,369
Restricted	3,007,035	2,671,694	-	-	3,007,035	2,671,694
Unrestricted	2,868,044	3,987,676	4,106,550	3,514,458	6,974,594	7,502,134
<b>Total Net Position</b>	<b>\$ 11,248,595</b>	<b>\$ 9,780,765</b>	<b>\$ 9,576,269</b>	<b>\$ 8,084,432</b>	<b>\$ 20,824,864</b>	<b>\$ 17,865,197</b>

The City's combined net position increased 16.6 percent from a year ago, increasing from \$17,865,197 to \$20,824,864.

**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 increased by 15 percent, from \$9,780,765 to \$11,248,595, while business type activities net position increased by 18.5 percent, from \$8,084,432 to \$9,576,269.

**The City's Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Program Revenues:						
Charges for Services	\$ 216,052	\$ 232,752	\$ 3,697,360	\$ 3,050,614	\$ 3,913,412	\$ 3,283,366
Operating Grants	812,094	725,260	535,563	-	1,347,657	725,260
Capital Grants	693,047	138,771	-	-	693,047	138,771
General Revenues:						
Property Taxes	2,530,553	2,417,872	-	-	2,530,553	2,417,872
Intergovernmental	794,845	786,605	-	-	794,845	786,605
Investment Earnings	292,703	414,723	186,046	158,364	478,749	573,087
Loss on Disposal of Assets	-	(15,554)	-	-	-	(15,554)
Other Revenue:						
Cable Franchise Fee	33,419	38,569	-	-	33,419	38,569
Other Miscellaneous Income	130,870	347,165	-	-	130,870	347,165
Total Revenues	<u>\$ 5,503,583</u>	<u>\$ 5,086,163</u>	<u>\$ 4,418,969</u>	<u>\$ 3,208,978</u>	<u>\$ 9,922,552</u>	<u>\$ 8,295,141</u>
Program Expenses:						
General Government	\$ 797,003	\$ 642,949	\$ -	\$ -	\$ 797,003	\$ 642,949
Public Safety	1,355,082	1,609,987	-	-	1,355,082	1,609,987
Public Works	1,841,897	1,752,458	-	-	1,841,897	1,752,458
Health and Wellness	-	82,388	-	-	-	82,388
Recreation and Culture	227,224	154,829	-	-	227,224	154,829
Debt Service	214,094	208,272	-	-	214,094	208,272
Water and Sewer	-	-	2,527,585	2,441,312	2,527,585	2,441,312
Total Expenses	<u>\$ 4,435,300</u>	<u>\$ 4,450,883</u>	<u>\$ 2,527,585</u>	<u>\$ 2,441,312</u>	<u>\$ 6,962,885</u>	<u>\$ 6,892,195</u>
Transfers	<u>\$ 399,547</u>	<u>\$ 154,936</u>	<u>\$ (399,547)</u>	<u>\$ (154,936)</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position	\$ 1,467,830	\$ 790,216	\$ 1,491,837	\$ 612,730	\$ 2,959,667	\$ 1,402,946
Net Position - Beginning of Year	<u>9,780,765</u>	<u>8,990,549</u>	<u>8,084,432</u>	<u>7,471,702</u>	<u>17,865,197</u>	<u>16,462,251</u>
Net Position - End of Year	<u>\$ 11,248,595</u>	<u>\$ 9,780,765</u>	<u>\$ 9,576,269</u>	<u>\$ 8,084,432</u>	<u>\$ 20,824,864</u>	<u>\$ 17,865,197</u>

**Governmental Activities**

Compared to the prior fiscal year, governmental activities revenue increased from \$5,086,163 to \$5,503,583, an increase of 8.2 percent, primarily due to an increase in property taxes and capital grants. Governmental expenses decreased during the year from \$4,450,883 to \$4,435,300, a decrease of 0.4 percent, primarily related to public safety. Public safety expenses decreased from \$1,609,987 to \$1,355,082, a decrease of 15.8%, due primarily to decreased police expenses.

**Business-Type Activities**

Within business-type activities, charges for water, sewer, and ready-to-serve revenue increased compared to the prior year by \$646,746, increasing from \$3,050,614 to \$3,697,360. Business-type expenses increased by 3.5 percent, from \$2,441,312 to \$2,527,585, due primarily to increased depreciation expense. Investment interest earnings for Water and Sewer Fund increased from \$158,364 to \$186,046. Operating grants increased from \$0 to \$535,563.

The Water and Sewer Fund experienced an increase of \$1,491,837 in net position, primarily due to the increase in revenues. This resulted in a net position of \$9,576,269 at the end of year.

**Component Units**

Component units include the Downtown Development Authority (DDA) and Brownfield Redevelopment Authority. In 2020, the City of Buchanan City Commission believed it had taken action to disband the City of Buchanan Downtown Development Authority. Following this action, there were mixed opinions regarding whether the statutory process required under the applicable State of Michigan Public Act governing Downtown Development Authorities had been properly followed, and therefore whether the Downtown Development Authority had been legally dissolved.

Due to the uncertainty regarding the Downtown Development Authority's legal status, the City Treasurer placed a freeze on the Downtown Development Authority funds that had been accumulated through the tax capture process, pending final determination. During this period, the City's auditor included a note disclosure in the City's financial statements recognizing a potential liability related to these restricted funds in the event the City Commission's action was determined to have ended the DDA and ceased its operations requiring the tax increment financing amounts previously captured to be returned to the appropriate jurisdictions and taxing entities.

The matter remained unresolved through multiple administrative periods until 2025, when it was determined that the Downtown Development Authority had remained in existence. In 2025, the City Commission appointed a new Downtown Development Authority Board of Directors. Upon appointment of the Board and confirmation that the Downtown Development Authority had not been dissolved, the previously frozen funds were released for use by the Downtown Development Authority in accordance with applicable requirements, and the previously disclosed potential liability related to the possible return of tax capture funds was reversed, as there was no requirement to return such funds to the original taxing jurisdictions.

No new tax capture was implemented during the period of uncertainty. Tax capture activity resumed with the 2025 summer property tax levy and related collections.

**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 originally budgeted operational expenditures and other financing uses of \$3,395,650 and revenues and other financing sources of \$3,680,067. During the course of the year, the City amended the expenditures and other financing uses budget to \$3,846,995 and revenues and other financing sources budget to \$3,757,342. The actual operating expenses and other financing uses were \$3,425,314, and actual revenue and other financing uses was \$3,719,720.

**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 2025 and 2026. 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 2025, the spending of which will be for Downtown Infrastructure Improvement Projects utilizing USDA funds relating to water sewer and road upgrades, accounted for in the Water and Sewer Fund and 2025 Capital Projects 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.

More detailed information about the City's capital assets and debt is presented in the notes to the basic financial statements.

**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; however, due to limitations in Michigan tax law, the resulting growth in property tax revenue is expected to be modest and will not reflect corresponding increases in market sale values. As a result, the City will need to continue managing costs carefully while also pursuing cooperative efforts with neighboring municipalities to identify opportunities to share or reduce costs related to police, fire, and public works.

Going forward, it will be important to maintain disciplined cost control in key areas such as personnel, benefits, utilities, and retained services. Active management of the City's investment portfolio, within the parameters of the City's investment policy, will also remain critical to supporting revenue stability. The next fiscal year's budget reflects a slight increase in expenditures as management continues to operate in a fiscally prudent manner. A considerable decline in grant revenue is also anticipated in the upcoming fiscal year.

**Economic Factors and Next Year's Budgets and Rates, Concluded**

In addition, the City's capital improvement planning and asset management efforts are expected to identify needs that will require increased spending over time. As the City completes or updates its capital improvement and asset management plans, the resulting project prioritization will likely drive future investment in infrastructure, facilities, equipment, and other long-lived assets. These needs may create additional budget pressure and could impact future rate and fee considerations as the City evaluates how to fund required replacements, rehabilitation, and system improvements while maintaining service levels.

The City must also plan for costs associated with state and federal unfunded mandates. New or expanded compliance requirements, whether related to reporting, elections, labor and employment standards, public safety, utility operations, environmental regulations, cybersecurity, records retention, or other administrative obligations, can increase operating costs without providing corresponding funding. These mandates may require additional staffing time, professional services, training, technology upgrades, and/or capital improvements, further affecting the City's budget and long-term financial planning.

City Hall management and Finance personnel have invested significant time and effort to strengthen internal controls and improve business procedures and reporting functions, including cash handling, investment administration, segregation of duties, and bank reconciliation processes. These improvements, along with other sound municipal financial practices, should be reflected in the current year's financial reports and continue to support strong financial stewardship in future reporting periods.

In the next year, fiscal 2025-2026, the City will issue bonds through the United States Department of Agriculture, Rural Development, for the purpose of investing in road, sewer and water infrastructure in the Downtown area and the influent piping to the wastewater treatment plant.

**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, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 7,890,694	\$ 6,271,346	\$ 14,162,040	\$ 485,359
Investments	358,327	-	358,327	-
Customer receivables	-	607,562	607,562	-
Lease receivable	52,000	-	52,000	-
Other receivables	39,479	15,571	55,050	11,422
Due from federal government	29,621	-	29,621	-
Due from state government	233,069	-	233,069	-
Internal balances	(73,476)	73,476	-	-
Prepaid expense and other assets	24,721	19,247	43,968	-
Restricted cash and cash equivalents	-	726,783	726,783	-
Capital assets being depreciated/amortized, net	8,978,537	12,085,396	21,063,933	-
Capital assets not being depreciated/amortized	2,143,459	7,837,357	9,980,816	-
Total Assets	<u>\$ 19,676,431</u>	<u>\$ 27,636,738</u>	<u>\$ 47,313,169</u>	<u>\$ 496,781</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources related to pensions	\$ 203,008	\$ 248,120	\$ 451,128	\$ -
Total Deferred Outflows of Resources	<u>\$ 203,008</u>	<u>\$ 248,120</u>	<u>\$ 451,128</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts payable	\$ 1,138,392	\$ 2,699,060	\$ 3,837,452	\$ -
Accrued liabilities and other	79,332	91,610	170,942	-
Unearned revenue	162,464	-	162,464	-
Customer deposits	-	31,066	31,066	-
Due to other governments	67,172	-	67,172	-
Noncurrent liabilities:				
Compensated absences - due within one year	84,743	16,056	100,799	-
Compensated absences - due in more than one year	55,308	17,618	72,926	-
Long-term debt - due within one year	121,599	847,000	968,599	-
Long-term debt - due in more than one year	6,698,174	14,332,817	21,030,991	-
Net pension liability	168,096	205,451	373,547	-
Total Liabilities	<u>\$ 8,575,280</u>	<u>\$ 18,240,678</u>	<u>\$ 26,815,958</u>	<u>\$ -</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources related to pensions	\$ 55,564	\$ 67,911	\$ 123,475	\$ -
Total Deferred Inflows of Resources	<u>\$ 55,564</u>	<u>\$ 67,911</u>	<u>\$ 123,475</u>	<u>\$ -</u>
<b>Net Position</b>				
Net investment in capital assets	\$ 5,373,516	\$ 5,469,719	\$ 10,843,235	\$ -
Restricted for streets and highways	1,689,540	-	1,689,540	-
Restricted for capital projects	1,316,506	-	1,316,506	-
Restricted for housing grant	989	-	989	-
Restricted for economic development	-	-	-	496,781
Unrestricted	2,868,044	4,106,550	6,974,594	-
Total Net Position	<u>\$ 11,248,595</u>	<u>\$ 9,576,269</u>	<u>\$ 20,824,864</u>	<u>\$ 496,781</u>

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, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	Component Units
<b>Primary Government</b>								
<i>Governmental Activities</i>								
General Government	\$ 797,003	\$ 113,604	\$ -	\$ 630,158	\$ (53,241)		\$ (53,241)	
Public Safety	1,355,082	19,723	70,800	62,889	(1,201,670)		(1,201,670)	
Public Works	1,841,897	82,725	741,294	-	(1,017,878)		(1,017,878)	
Recreation and Culture	227,224	-	-	-	(227,224)		(227,224)	
Interest on Long-Term Debt	214,094	-	-	-	(214,094)		(214,094)	
Total Governmental Activities	<u>\$ 4,435,300</u>	<u>\$ 216,052</u>	<u>\$ 812,094</u>	<u>\$ 693,047</u>	<u>\$ (2,714,107)</u>		<u>\$ (2,714,107)</u>	
<i>Business-Type Activities</i>								
Water and Sewer	\$ 2,527,585	\$ 3,697,360	\$ 535,563	\$ -		\$ 1,705,338	\$ 1,705,338	
Total Business-Type Activities	<u>\$ 2,527,585</u>	<u>\$ 3,697,360</u>	<u>\$ 535,563</u>	<u>\$ -</u>		<u>\$ 1,705,338</u>	<u>\$ 1,705,338</u>	
Total Primary Government	<u>\$ 6,962,885</u>	<u>\$ 3,913,412</u>	<u>\$ 1,347,657</u>	<u>\$ 693,047</u>	<u>\$ (2,714,107)</u>	<u>\$ 1,705,338</u>	<u>\$ (1,008,769)</u>	
<b>Component Units</b>								
Downtown Development Authority	\$ -	\$ -	\$ -	\$ -				\$ -
Brownfield Redevelopment Authority	-	-	-	-				-
Total Component Units	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>
<b>General Revenues</b>								
Property Taxes					\$ 2,530,553	\$ -	\$ 2,530,553	\$ -
State Shared Revenues					794,845	-	794,845	-
Unrestricted Investment Income					292,703	186,046	478,749	17,702
Cable Franchise Fees					33,419	-	33,419	-
Other Miscellaneous Income					130,870	-	130,870	-
Total General Revenues					<u>\$ 3,782,390</u>	<u>\$ 186,046</u>	<u>\$ 3,968,436</u>	<u>\$ 17,702</u>
Transfers					399,547	(399,547)	-	-
Change in Net Position					<u>\$ 1,467,830</u>	<u>\$ 1,491,837</u>	<u>\$ 2,959,667</u>	<u>\$ 17,702</u>
Net Position - Beginning of Year, as previously stated					\$ 9,780,765	\$ 8,084,432	\$ 17,865,197	\$ 284,897
Restatement (see Note 13)					-	-	-	194,182
Net Position - Beginning of Year, as restated					<u>9,780,765</u>	<u>8,084,432</u>	<u>17,865,197</u>	<u>479,079</u>
Net Position - Ending					<u>\$ 11,248,595</u>	<u>\$ 9,576,269</u>	<u>\$ 20,824,864</u>	<u>\$ 496,781</u>

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

## CITY OF BUCHANAN

**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**June 30, 2025**

	Major Governmental Funds					Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Building Authority Construction Fund	2025 Capital Projects Fund		
<b>Assets</b>							
Cash and cash equivalents	\$ 1,860,502	\$ 1,252,465	\$ 797,526	\$ 403,774	\$ 1,849,999	\$ 1,726,428	\$ 7,890,694
Investments	358,327	-	-	-	-	-	358,327
Leases receivable	52,000	-	-	-	-	-	52,000
Receivables	11,928	-	-	-	-	-	11,928
Interest receivable	5,689	7,987	4,508	-	-	9,367	27,551
Due from federal government	29,621	-	-	-	-	-	29,621
Due from state government	119,570	-	84,982	-	-	28,517	233,069
Due from other funds	400	-	-	-	-	77,224	77,624
Prepays	22,921	-	950	-	-	850	24,721
Total Assets	<u>\$ 2,460,958</u>	<u>\$ 1,260,452</u>	<u>\$ 887,966</u>	<u>\$ 403,774</u>	<u>\$ 1,849,999</u>	<u>\$ 1,842,386</u>	<u>\$ 8,705,535</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 67,996	\$ -	\$ 150,553	\$ 158,561	\$ 644,605	\$ 116,677	\$ 1,138,392
Due to other funds	16,999	-	-	-	134,101	-	151,100
Due to other units of government	67,172	-	-	-	-	-	67,172
Accrued wages payable	62,028	-	9,411	-	-	7,893	79,332
Unearned revenue	24,125	115,000	-	-	-	23,339	162,464
Total Liabilities	<u>\$ 238,320</u>	<u>\$ 115,000</u>	<u>\$ 159,964</u>	<u>\$ 158,561</u>	<u>\$ 778,706</u>	<u>\$ 147,909</u>	<u>\$ 1,598,460</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Total Deferred Inflows of Resources	<u>\$ 52,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,000</u>
<b>Fund Balances</b>							
Non-spendable - prepaids	\$ 22,921	\$ -	\$ 950	\$ -	\$ -	\$ 850	\$ 24,721
Restricted for major streets	-	-	727,052	-	-	-	727,052
Restricted for local streets	-	-	-	-	-	962,488	962,488
Restricted for capital projects	-	-	-	245,213	1,071,293	-	1,316,506
Restricted for housing grant	-	-	-	-	-	989	989
Committed for street repair	-	-	-	-	-	351,200	351,200
Committed for Oak Ridge Cemetery	-	-	-	-	-	378,950	378,950
Assigned for capital projects	-	1,145,452	-	-	-	-	1,145,452
Unassigned	2,147,717	-	-	-	-	-	2,147,717
Total Fund Balances	<u>\$ 2,170,638</u>	<u>\$ 1,145,452</u>	<u>\$ 728,002</u>	<u>\$ 245,213</u>	<u>\$ 1,071,293</u>	<u>\$ 1,694,477</u>	<u>\$ 7,055,075</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,460,958</u>	<u>\$ 1,260,452</u>	<u>\$ 887,966</u>	<u>\$ 403,774</u>	<u>\$ 1,849,999</u>	<u>\$ 1,842,386</u>	<u>\$ 8,705,535</u>

*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, 2025**

**Total Fund Balances - Governmental Funds** \$ 7,055,075

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	11,121,996
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	52,000
Long-term obligations are not due and payable in the current period and are not reported in the funds:	
Net pension liability	(168,096)
Bonds payable	(6,755,000)
Unamortized premium on bonds payable	(166,674)
Unamortized discount on bonds payable	101,901
Employee compensated absences	(140,051)
Deferred outflows of resources related to pension plan	203,008
Deferred inflows of resources related to pension plan	(55,564)

**Total Net Position - Governmental Activities** \$ 11,248,595

*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, 2025**

	Major Governmental Funds					Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Building Authority Construction Fund	2025 Capital Projects Fund		
<b>Revenues</b>							
Taxes							
Property taxes	\$ 2,013,063	\$ -	\$ -	\$ -	\$ -	\$ 114,236	\$ 2,127,299
Marijuana taxes	350,265	-	-	-	-	-	350,265
Property tax administration fees	52,989	-	-	-	-	-	52,989
Federal grants	29,621	-	-	-	-	-	29,621
State grants							
State revenue sharing	794,845	-	539,221	-	-	202,073	1,536,139
Other State grants	70,800	663,426	-	-	-	-	734,226
Charges for services	82,725	-	-	-	-	-	82,725
Licenses and permits	166,746	-	-	-	-	-	166,746
Interest and rentals							
Interest	79,292	47,602	42,478	33,992	1,122	72,601	277,087
Dividends	15,616	-	-	-	-	-	15,616
Other revenues							
Contributions and donations	-	10,467	-	-	-	-	10,467
Other	55,091	-	-	60,594	-	4,718	120,403
<b>Total Revenues</b>	<b>\$ 3,711,053</b>	<b>\$ 721,495</b>	<b>\$ 581,699</b>	<b>\$ 94,586</b>	<b>\$ 1,122</b>	<b>\$ 393,628</b>	<b>\$ 5,503,583</b>
<b>Expenditures</b>							
General government	\$ 798,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798,771
Public safety	1,217,658	3,990	-	-	-	-	1,221,648
Public works	369,066	-	335,609	265,850	182,487	381,660	1,534,672
Recreation and culture	194,187	7,830	-	-	-	-	202,017
Debt service							
Principal	-	-	-	-	-	85,000	85,000
Interest	-	-	-	-	-	214,094	214,094
Capital outlay	40,941	779,477	1,064,553	898,091	747,342	-	3,530,404
<b>Total Expenditures</b>	<b>\$ 2,620,623</b>	<b>\$ 791,297</b>	<b>\$ 1,400,162</b>	<b>\$ 1,163,941</b>	<b>\$ 929,829</b>	<b>\$ 680,754</b>	<b>\$ 7,586,606</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 1,090,430</b>	<b>\$ (69,802)</b>	<b>\$ (818,463)</b>	<b>\$ (1,069,355)</b>	<b>\$ (928,707)</b>	<b>\$ (287,126)</b>	<b>\$ (2,083,023)</b>
<b>Other Financing Sources (Uses)</b>							
Interfund transfers in	\$ -	\$ 58,500	\$ 500,000	\$ 500,000	\$ -	\$ 829,112	\$ 1,887,612
Interfund transfers out	(804,691)	-	-	-	-	(683,374)	(1,488,065)
Sale of capital assets	8,667	-	-	-	-	-	8,667
Proceeds from sale of bonds	-	-	-	-	2,000,000	-	2,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (796,024)</b>	<b>\$ 58,500</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 145,738</b>	<b>\$ 2,408,214</b>
<b>Net Change in Fund Balances</b>	<b>\$ 294,406</b>	<b>\$ (11,302)</b>	<b>\$ (318,463)</b>	<b>\$ (569,355)</b>	<b>\$ 1,071,293</b>	<b>\$ (141,388)</b>	<b>\$ 325,191</b>
<b>Fund Balances - Beginning of Year</b>	<b>1,876,232</b>	<b>1,156,754</b>	<b>1,046,465</b>	<b>814,568</b>	<b>-</b>	<b>1,835,865</b>	<b>6,729,884</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,170,638</b>	<b>\$ 1,145,452</b>	<b>\$ 728,002</b>	<b>\$ 245,213</b>	<b>\$ 1,071,293</b>	<b>\$ 1,694,477</b>	<b>\$ 7,055,075</b>

*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, 2025**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 325,191**

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	(438,175)
Capital outlay	3,530,404

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	(2,000,000)
Debt principal payments	85,000
Change in bond issuance premiums	9,260
Change in bond issuance discounts	(5,661)

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	(28,441)
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Change in net pension expense related to the pension plan, including deferred inflows and outflows	(1,081)
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<b>Change in Net Position of Governmental Activities</b>	<b>\$ 1,467,830</b>
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*The Notes to the Financial Statements are an integral part of this statement.*

## CITY OF BUCHANAN

**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

	Water and Sewer Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 6,271,346
Receivables	607,562
Due from other funds	73,476
Interest receivables	15,571
Prepays	19,247
Noncurrent Assets:	
Restricted cash and cash equivalents	726,783
Capital assets being depreciated, net	12,085,396
Capital assets not being depreciated	7,837,357
Total Assets	<u>\$ 27,636,738</u>
<b>Deferred Outflows of Resources</b>	
Deferred charges related to pension	<u>\$ 248,120</u>
<b>Liabilities</b>	
Accounts payable	\$ 2,699,060
Accrued wages payable	29,073
Accrued interest payable	62,537
Customer deposits	31,066
Noncurrent Liabilities:	
Compensated absences, current portion	16,056
Compensated absences, less current portion	17,618
Long-term debt, current portion	847,000
Long-term debt, less current portion	14,332,817
Net pension liability	205,451
Total Liabilities	<u>\$ 18,240,678</u>
<b>Deferred Inflows of Resources</b>	
Deferred charges related to pension	<u>\$ 67,911</u>
<b>Net Position</b>	
Net investment in capital assets	\$ 5,469,719
Unrestricted	4,106,550
Total Net Position	<u>\$ 9,576,269</u>

*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, 2025**

	<u>Water and Sewer Fund</u>
<b>Operating Revenues</b>	
Charges for services	
Sale of water	\$ 760,419
Sewage disposal services	1,111,915
Ready to serve	1,365,751
Interest and rentals - penalties	76,410
Other revenue	382,865
Total Operating Revenues	<u>\$ 3,697,360</u>
<b>Operating Expenses</b>	
Cost of water	\$ 625,600
Cost of sewage treatment	839,398
Depreciation	780,018
Total Operating Expenses	<u>\$ 2,245,016</u>
Operating Income	<u>\$ 1,452,344</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest income	\$ 186,046
Interest expense	(282,569)
Federal grants	48,213
State grants	487,350
Transfers out	(399,547)
Total Nonoperating Revenues (Expenses)	<u>\$ 39,493</u>
Change in Net Position	\$ 1,491,837
Net Position - Beginning of Year	8,084,432
Net Position - Ending	<u>\$ 9,576,269</u>

*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, 2025**

	Water and Sewer Fund
<b>Cash Flows From Operating Activities</b>	
Receipts from customers	\$ 3,217,675
Payments to suppliers	2,037,902
Payments to employees	(832,839)
Intercompany activity	(117,789)
Net cash flows from operating activities	<u>\$ 4,304,949</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Transfers to other funds	\$ (399,547)
Net cash flows from noncapital financing activities	<u>\$ (399,547)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Purchase of capital assets	\$ (7,172,328)
Cash received from grants	535,563
Issuance of bonds	6,129,817
Principal and interest paid on capital debt	(807,569)
Net cash flows from capital and related financing activities	<u>\$ (1,314,517)</u>
<b>Cash Flow From Investing Activities</b>	
Interest received	\$ 241,458
Net cash flows from investing activities	<u>\$ 241,458</u>
<b>Net change in cash, restricted cash, and cash equivalents</b>	\$ 2,832,343
<b>Cash, restricted cash, and cash equivalents - beginning</b>	<u>4,165,786</u>
<b>Cash, restricted cash, and cash equivalents - ending</b>	<u><u>\$ 6,998,129</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
Operating income	\$ 1,452,344
Adjustment to reconcile operating loss to net cash flows from operating activities	
Depreciation expense	780,018
Change in Assets and Liabilities	
Receivables	(479,685)
Prepays	(654)
Accounts payable	2,663,560
Accrued wages payable	7,155
Due to/from other funds	(117,789)
Net cash flows from operating activities	<u><u>\$ 4,304,949</u></u>
<b>Reconciliation to the Statement of Net Position:</b>	
Cash and cash equivalents	\$ 6,271,346
Restricted cash and cash equivalents	726,783
Total	<u><u>\$ 6,998,129</u></u>

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



**CITY OF BUCHANAN**

**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

	Custodial Funds		
	Trust & Agency Fund	Property Tax Collection Fund	Total Custodial Funds
<b>Assets</b>			
Cash and cash equivalents	\$ 102,456	\$ 65,044	\$ 167,500
<b>Liabilities</b>			
Other accruals	\$ 102,456	\$ 65,044	\$ 167,500
<b>Net Position</b>			
Unrestricted	\$ -	\$ -	\$ -

*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, 2025**

	Custodial Funds		Total
	Trust & Agency Fund	Property Tax Collection Fund	Custodial Funds
<b>Additions</b>			
Taxes for other governments	\$ 490,847	\$ 5,433,508	\$ 5,924,355
<b>Deductions</b>			
Payments of tax to other governments	490,847	5,433,508	5,924,355
Changes in net position	\$ -	\$ -	\$ -
Net position - Beginning of year	-	-	-
Net position - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**CITY OF BUCHANAN**

**COMPONENT UNITS**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 201,652	\$ 283,707	\$ 485,359
Receivables	8,502	-	8,502
Interest receivable	1,255	1,665	2,920
Total Assets	<u>\$ 211,409</u>	<u>\$ 285,372</u>	<u>\$ 496,781</u>
<b>Liabilities</b>			
Due to other units of government	\$ -	\$ -	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Position</b>			
Restricted	\$ 211,409	\$ 285,372	\$ 496,781
Total Net Position	<u>\$ 211,409</u>	<u>\$ 285,372</u>	<u>\$ 496,781</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, 2025**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Downtown Development Authority	Brownfield Redevelopment Authority	Total
Downtown Development Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brownfield Redevelopment Authority	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Revenues</b>							
Interest					\$ 8,190	\$ 9,512	\$ 17,702
Total General Revenues					8,190	9,512	17,702
Change in Net Position					\$ 8,190	\$ 9,512	\$ 17,702
Net Position - Beginning of Year, as previously stated					\$ 9,037	\$ 275,860	284,897
Restatement (see Note 13)					194,182	-	194,182
Net Position - Beginning of Year, as restated					203,219	275,860	479,079
Net Position - Ending					\$ 211,409	\$ 285,372	\$ 496,781

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 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.

**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.

**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.

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

**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 the Michigan Public Act 233 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.

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.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED****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.

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 2024 property tax revenue was levied and collectible on July 1, 2024 and is recognized as revenue in the year ended June 30, 2025 when the proceeds of the levy are budgeted and available for the financing of operations.

The taxable valuation of the City totaled \$122.3 million, on which ad valorem taxes levied which consisted of 17.5091 mills for the City's operating purposes, 16.5353 for operating purposes and 0.9738 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.

**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 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.

The **2025 Capital Projects Fund** is a capital projects fund that accounts for certain public works capital project activities.

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.



**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED****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, regardless of maturity. Investments are stated at fair value and consist of holdings with Michigan CLASS.

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 \$10,000 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. Liabilities for these are reported in the government-wide and proprietary fund financial statements. A leave liability is recognized for leave attributable to services already rendered, for leave that accumulates, and when it is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. A liability for these amounts is reported in the governmental funds only for employee terminations as of year-end.

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.

**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**

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.

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.

**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**

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.

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.

**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**

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 over its useful life.

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	\$ (531,074)
Current year building permit revenue	33,419
Related expenses - direct costs	(51,064)
Cumulative shortfall at end of year	<u><u>\$ (548,719)</u></u>

**NOTE 3. DEPOSITS AND INVESTMENTS**

As of June 30, 2025, the City had deposits and investments subject to the following risks:

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2025, \$10,973,677 of the City’s bank balance of \$11,973,677 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$15,374,182.

Custodial Credit Risk - Investments – For an investment, this 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 interest rate, credit, concentration of credit, or custodial risk relating to investments.

Interest Rate Risk - In accordance with its investment policy, the City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the City’s cash requirements.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (years)</u>
Michigan CLASS Investment Pool	\$ 358,327	0.2329
Total Fair Value	<u><u>\$ 358,327</u></u>	
Portfolio weighted average maturity		<u><u>0.2329</u></u>

1 day maturity equals approximately .0027 years.

**NOTE 3. DEPOSITS AND INVESTMENTS, CONTINUED**

Concentration of Credit Risk - The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Agency</u>
Michigan CLASS Investment Pool	\$ 358,327	AAAm	Standard & Poor's
Total	<u>\$ 358,327</u>		

Foreign Currency Risk – The City is not authorized to invest in investments that have this type of risk.

Fair Value Measurement - The City is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Quoted prices in active markets for identical securities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the City's own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The City has \$358,327 of Level 1 assets with recurring fair value measurements at year-end, comprised of holdings at Michigan CLASS.

The City has \$7,997,537 of Level 2 assets with recurring fair value measurements at year-end, comprised of certificates of deposit.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.



## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025**NOTE 3. DEPOSITS AND INVESTMENTS, CONCLUDED**

Investments in Entities that Calculate Net Asset Value per Share - The City holds shares or interests in the Michigan CLASS investment pool where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated “A1” or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

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

	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency, if Eligible</b>	<b>Redemption Notice Period</b>
Michigan CLASS Investment Pool	\$ 358,327	\$ -	No restrictions	None
Total	<u>\$ 358,327</u>	<u>\$ -</u>		

The following summarizes the deposits and investments as of June 30, 2025:

	<b>Primary Government</b>	<b>Fiduciary Funds</b>	<b>Component Units</b>	<b>Total</b>
Cash on hand	\$ 325	\$ -	\$ -	\$ 325
Bank deposits	6,572,016	167,500	77,521	6,817,037
Certificates of deposit	7,589,699	-	407,838	7,997,537
Michigan CLASS Investment Pool	358,327	-	-	358,327
Restricted cash and cash equivalents	726,783	-	-	726,783
Total	<u>\$ 15,247,150</u>	<u>\$ 167,500</u>	<u>\$ 485,359</u>	<u>\$ 15,900,009</u>

## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025

## NOTE 4. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
<b><i>Governmental Activities</i></b>				
Capital assets not being depreciated/ amortized				
Land	\$ 530,222	\$ -	\$ -	\$ 530,222
Construction in progress	4,168,629	1,519,408	(4,074,800)	1,613,237
Subtotal	<u>\$ 4,698,851</u>	<u>\$ 1,519,408</u>	<u>\$ (4,074,800)</u>	<u>\$ 2,143,459</u>
Capital assets being depreciated/ amortized				
Roads and sidewalks	\$ 12,829,866	\$ -	\$ -	\$ 12,829,866
Buildings and improvements	2,461,360	6,085,796	-	8,547,156
Furniture and equipment	2,226,310	-	-	2,226,310
Vehicles	1,425,421	-	-	1,425,421
Other furnishings	128,241	-	-	128,241
Subtotal	<u>\$ 19,071,198</u>	<u>\$ 6,085,796</u>	<u>\$ -</u>	<u>\$ 25,156,994</u>
Accumulated depreciation/ amortization				
Roads and sidewalks	\$ (11,409,478)	\$ (211,456)	\$ -	\$ (11,620,934)
Buildings and improvements	(1,363,896)	(104,928)	-	(1,468,824)
Furniture and equipment	(1,515,042)	(84,079)	-	(1,599,121)
Vehicles	(1,352,242)	(28,214)	-	(1,380,456)
Other furnishings	(99,624)	(9,498)	-	(109,122)
Subtotal	<u>\$ (15,740,282)</u>	<u>\$ (438,175)</u>	<u>\$ -</u>	<u>\$ (16,178,457)</u>
Net capital assets being depreciated/ amortized	<u>\$ 3,330,916</u>			<u>\$ 8,978,537</u>
Net capital assets	<u>\$ 8,029,767</u>			<u>\$ 11,121,996</u>

## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025

## NOTE 4. CAPITAL ASSETS, CONCLUDED

	Beginning Balance	Increases	Decreases	Ending Balance
<b><i>Business-Type Activities</i></b>				
Capital assets not being depreciated/ amortized				
Land	\$ 40,776	\$ -	\$ -	\$ 40,776
Construction in progress	1,079,689	6,716,892	-	7,796,581
Subtotal	<u>\$ 1,120,465</u>	<u>\$ 6,716,892</u>	<u>\$ -</u>	<u>\$ 7,837,357</u>
Capital assets being depreciated/ amortized				
Buildings and improvements	\$ 17,001,749	\$ -	\$ -	\$ 17,001,749
Furniture and equipment	2,363,671	455,436	-	2,819,107
Other improvements	7,309,584	-	-	7,309,584
Subtotal	<u>\$ 26,675,004</u>	<u>\$ 455,436</u>	<u>\$ -</u>	<u>\$ 27,130,440</u>
Accumulated depreciation/amortization				
Buildings and improvements	\$ (8,856,714)	\$ (550,732)	\$ -	\$ (9,407,446)
Furniture and equipment	(1,811,974)	(76,857)	-	(1,888,831)
Other improvements	(3,596,338)	(152,429)	-	(3,748,767)
Subtotal	<u>\$ (14,265,026)</u>	<u>\$ (780,018)</u>	<u>\$ -</u>	<u>\$ (15,045,044)</u>
Net capital assets being depreciated/ amortized	<u>\$ 12,409,978</u>			<u>\$ 12,085,396</u>
Net capital assets	<u>\$ 13,530,443</u>			<u>\$ 19,922,753</u>

Depreciation/amortization expense was allocation between functions as follows:

Governmental activities:	
Governmental government	\$ 9,498
Public safety	104,928
Public works	295,535
Recreation and culture	28,214
	<u>\$ 438,175</u>
Business-type activities	<u>\$ 780,018</u>

**CITY OF BUCHANAN****NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025****NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The City has the following amounts due between funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	2025 Capital Projects Fund	\$ 400
Street Repair and Maintenance Fund	2025 Capital Projects Fund	60,225
Water and Sewer Fund	2025 Capital Projects Fund	73,476
Cemetery Fund	General Fund	16,999
		<u>\$ 151,100</u>

The 2025 Capital Projects Fund owes the General Fund, Street Repair and Maintenance Fund, and the Water and Sewer Fund for current year operations. The General Fund owes the Cemetery Fund 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>
Building Authority Construction Fund	General Fund	\$ 250,000
	Water and Sewer Fund	250,000
	Total General Fund	<u>\$ 500,000</u>
Building Authority Debt Fund	General Fund	\$ 149,547
	Water and Sewer Fund	149,547
		<u>\$ 299,094</u>
Capital Projects Fund	General Fund	58,500
Street Repair and Maintenance Fund	General Fund	346,644
Major Street Fund	Street Repair and Maintenance Fund	500,000
Local Streets Fund	Street Repair and Maintenance Fund	183,374
	Total	<u>\$ 1,887,612</u>

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

The General Fund and Water and Sewer Fund transferred funds to the Building Authority Construction Fund to assist with operational expenditures.

The General Fund transferred funds to the Capital Projects Fund to assist with operational expenditures.

## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025**NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, CONCLUDED**

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

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

**NOTE 6. LONG TERM DEBT**

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

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>						
Direct borrowing and direct placements:						
General Obligation Bonds:						
<i>Limited Tax</i>						
Series 2023 limited tax building authority bonds	4.25%-5.00%	\$ 4,840,000	\$ -	\$ (85,000)	\$ 4,755,000	\$ 85,000
Series 2025 limited tax building authority bonds	4.50%	-	2,000,000	-	2,000,000	33,000
Unamortized bond premiums		175,934	-	(9,260)	166,674	9,260
Unamortized bond discounts		(107,562)	5,661	-	(101,901)	(5,661)
Total bonds payable		\$ 4,908,372	\$ 2,005,661	\$ (94,260)	\$ 6,819,773	\$ 121,599
Compensated absences*		111,610	-	28,441	140,051	84,743
<b>Total governmental activities</b>		<b>\$ 5,019,982</b>	<b>\$ 2,005,661</b>	<b>\$ (65,819)</b>	<b>\$ 6,959,824</b>	<b>\$ 206,342</b>

\*The change in the compensated absences liability is presented as a net change.

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-Type Activities</b>						
Direct placements:						
General Obligation Bonds						
<i>Revenue Bonds</i>						
Series 2009A water supply and sewage disposal system	2.50%	\$ 630,000	\$ -	\$ (100,000)	\$ 530,000	\$ 100,000
Series 2010 DWRP bond	2.50%	660,000	-	(105,000)	555,000	105,000
Series 2020 water supply and sewage disposal system	2.80%	8,285,000	-	(320,000)	7,965,000	330,000
Series 2024A water supply and sewage disposal system	1.38%	-	2,412,301	-	2,412,301	141,000
Series 2024B water supply and sewage disposal system	1.38%	-	3,659,516	-	3,659,516	114,000
Series 2024C water supply and sewage disposal system	1.38%	-	58,000	-	58,000	57,000
Total bonds payable		\$ 9,575,000	6,129,817	\$ (525,000)	\$ 15,179,817	\$ 847,000
Compensated absences*		26,073	-	7,601	33,674	16,056
<b>Total business-type activities</b>		<b>\$ 9,601,073</b>	<b>\$ 6,129,817</b>	<b>\$ (517,399)</b>	<b>\$ 15,213,491</b>	<b>\$ 863,056</b>

\*The change in the compensated absences liability is presented as a net change.

**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.

## CITY OF BUCHANAN

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

**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		
	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 123,000	\$ 209,844	\$ 332,844	\$ 847,000	\$ 246,585	\$ 1,093,585
2027	157,000	205,344	362,344	810,000	236,840	1,046,840
2028	171,000	200,844	371,844	822,000	226,838	1,048,838
2029	173,000	195,844	368,844	845,000	202,150	1,047,150
2030	187,000	190,844	377,844	864,000	186,453	1,050,453
2031-2035	1,066,000	866,720	1,932,720	4,301,000	693,770	4,994,770
2036-2040	1,301,000	702,520	2,003,520	4,831,000	261,870	5,092,870
2041-2045	1,607,000	534,920	2,141,920	796,301	-	796,301
2046-2050	1,150,000	325,128	1,475,128	765,000	-	765,000
2051-2053	820,000	70,754	890,754	298,516	-	298,516
Bond premiums	166,674	-	166,674	-	-	-
Bond discounts	(101,901)	-	(101,901)	-	-	-
Total	\$ 6,819,773	\$ 3,502,762	\$ 44,791,181	\$ 15,179,817	\$ 2,054,506	\$ -

**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 of 1945 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](http://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, 2024 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	36
Inactive employees entitled to, but not yet receiving benefits	30
Active employees	26
	<u>92</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 5.08% to 12.60% based on employee divisions.

Net Pension Liability – The City's Net Pension Liability was measured as of December 31, 2024, 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, 2024 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%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.0%	7.50%	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>



## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025

## NOTE 8. PENSION PLAN, CONTINUED

**Discount rate** – The discount rate used to measure the total pension liability is 7.18%. 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)
<b>Beginning Balance at 12-31-23</b>	\$ 9,709,107	\$ 9,127,145	\$ 581,962
<b>Changes for the Year</b>			
Service cost	203,032	-	203,032
Interest on the total pension liability	678,166	-	678,166
Difference between expected and actual experience	(192,319)	-	(192,319)
Changes in assumptions	(12,092)	-	(12,092)
Employer contributions	-	140,857	(140,857)
Employee contributions	-	89,787	(89,787)
Net investment income	-	674,473	(674,473)
Benefit payments, including employee refunds	(730,824)	(730,824)	-
Administrative expense	-	(19,914)	19,914
Other changes	1	-	1
<b>Net changes</b>	<u>\$ (54,036)</u>	<u>\$ 154,379</u>	<u>\$ (208,415)</u>
<b>Ending Balance at 12-31-24</b>	<u><u>\$ 9,655,071</u></u>	<u><u>\$ 9,281,524</u></u>	<u><u>\$ 373,547</u></u>

## CITY OF BUCHANAN

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2025

## 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 7.18%, as well as what the employer's net pension liability/asset would be using a discount rate that is 1% point lower (6.18%) or 1% higher (8.18%) than the current rate.

	1% decrease (6.18%)	Current discount rate (7.18%)	1% increase (8.18%)
Net Pension (Asset) Liability		\$ 373,547	
Change in Net Pension (Asset)			
Liability (NPA/NPL)	1,065,205	-	(889,768)
Calculated NPL	<u>\$ 1,438,752</u>	<u>\$ 373,547</u>	<u>\$ (516,221)</u>

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended June 30, 2025, the City recognized pension expense of \$150,951. 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	\$ -	\$ 123,475
Changes in assumptions	15,186	-
Net difference between projected and actual earnings on pension plan investments	358,277	-
Employer contributions to the plan subsequent to the measurement date*	77,665	-
Total	<u>\$ 451,128</u>	<u>\$ 123,475</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, 2026.

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
2025	\$ 122,037
2026	209,086
2027	(73,573)
2028	(7,562)
Total	<u>\$ 249,988</u>

**NOTE 9. 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 10. UPCOMING PRONOUNCEMENTS**

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

- a. Management’s discussion and analysis (MD&A);
  - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
    - 1) Overview of the Financial Statements,
    - 2) Financial Summary,
    - 3) Detailed Analyses,
    - 4) Significant Capital Asset and Long-Term Financing Activity,
    - 5) Currently Known Facts, Decisions, or Conditions;
  - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
  - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
  - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
  - ii. Requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI;

**NOTE 10. UPCOMING PRONOUNCEMENTS, CONCLUDED**

The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026 fiscal year.

**NOTE 11. CALCULATION OF NET INVESTMENT IN CAPITAL ASSETS**

As of June 30, 2025, the calculation of the City's net investment in capital assets in the Statement of Net Position is as follows:

	Governmental Activities	Business-Type Activities
Capital assets being depreciated/amortized, net	\$ 8,978,537	\$ 12,085,396
Capital assets not being depreciated/amortized	2,143,459	7,837,357
Restricted cash and cash equivalents related to debt issuance	-	726,783
Unspent bond proceeds	1,849,999	-
Less:		
Liabilities incurred for capital asset acquisition	(778,706)	-
Long-term debt - due within one year	(121,599)	(847,000)
Long-term debt - due in more than one year	(6,698,174)	(14,332,817)
Net investment in capital assets	<u>\$ 5,373,516</u>	<u>\$ 5,469,719</u>

**NOTE 12. UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES**

As of June 30, 2025, the calculation of the City's unearned revenues and deferred inflows of resources in the Governmental Funds Balance Sheet consist of the following:

	General Fund	Capital Projects Fund	Non-major Funds
Unearned revenue			
Unspent other grant funding	\$ 24,125	\$ 115,000	\$ 23,339
Deferred inflows of resources			
Unavailable revenue from leases	\$ 52,000	\$ -	\$ -

**NOTE 13. ADJUSTMENTS TO COMPONENT UNITS NET POSITION**

The City has restated its previously issued June 30, 2024, financial statements for the due to other units of government in the Downtown Development Authority. This was incorrectly recorded since it was previously thought that the Downtown Development Authority was going to be dissolved. The accompanying financial statements June 30, 2025, have been restated to reflect this correction. At June 30, 2025, net position increased by \$194,182, and due to other units of government decreased in the Downtown Development Authority. The net position restatement for June 30, 2025, is as follows:

	Downtown Development Authority	Net Position Total Component Units
Net position, as previously stated	\$ 9,037	\$ 284,897
Correction of error	194,182	194,182
Net position, restated	<u>\$ 203,219</u>	<u>\$ 479,079</u>

**NOTE 14. CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended June 30, 2025, the City implemented the following new pronouncement: GASB Statement No. 101, *Compensated Absences*.

**Summary:**

GASB Statement No. 101, *Compensated Absences*, was issued in June 2023. 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.

**NOTE 14. CHANGE IN ACCOUNTING PRINCIPLE, CONCLUDED**

There was no material impact on the City's financial statement after the adoption of GASB Statement 101.

**NOTE 15. SUBSEQUENT EVENTS**

The City has evaluated subsequent events through January 6, 2026, 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, 2025

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Taxes				
Property taxes	\$ 1,992,000	\$ 1,998,500	\$ 2,013,063	\$ 14,563
Marijuana taxes	300,000	300,000	350,265	50,265
Property tax administration fees	55,000	55,000	52,989	(2,011)
Federal grants	-	-	29,621	29,621
State grants				
State revenue sharing	803,000	799,000	794,845	(4,155)
Public safety	5,000	81,975	70,800	(11,175)
Charges for services	68,400	80,900	82,725	1,825
Licenses and permits	175,000	177,700	166,746	(10,954)
Interest and rentals				
Interest	50,000	50,000	79,292	29,292
Dividends	7,000	16,000	15,616	(384)
Other revenues				
Other	101,000	74,600	55,091	(19,509)
<b>Total Revenues</b>	<u>\$ 3,556,400</u>	<u>\$ 3,633,675</u>	<u>\$ 3,711,053</u>	<u>\$ 77,378</u>
<b>Expenditures</b>				
General government				
Legislative - Governing body	\$ 303,500	\$ 107,200	\$ 87,844	\$ 19,356
Chief executive - City manager	261,500	173,700	162,882	10,818
Financial and tax administration				
Treasurer	150,100	155,420	142,296	13,124
Assessing equalization	35,500	34,000	32,691	1,309
Clerk	136,200	129,200	118,374	10,826
Other				
Building & grounds	230,500	277,350	217,961	59,389
Elections	73,200	49,700	42,416	7,284
Property rentals	11,500	4,000	3,063	937
Other	4,000	4,000	2,564	1,436
Public safety				
Police	1,262,600	1,100,725	1,055,229	45,496
Fire department	125,150	99,650	84,880	14,770
Traffic and safety program	35,500	28,200	26,485	1,715
Building inspections	85,500	55,100	51,064	4,036
Public works				
Roads, streets, bridges (not Act 51)	379,000	320,200	257,006	63,194
Cemetery	165,800	132,075	112,060	20,015
Health and welfare				
Ambulance	-	30,000	-	30,000
Recreation and culture - Parks and recreation department	129,600	236,425	223,808	12,617
<b>Total Expenditures</b>	<u>\$ 3,389,150</u>	<u>\$ 2,936,945</u>	<u>\$ 2,620,623</u>	<u>\$ 316,322</u>
<b>Other Financing Sources (Uses)</b>				
Interfund transfers in	\$ 115,000	\$ 115,000	\$ -	\$ (115,000)
Interfund transfers out	(6,500)	(910,050)	(804,691)	105,359
Sale of capital assets	8,667	8,667	8,667	-
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 117,167</u>	<u>\$ (786,383)</u>	<u>\$ (796,024)</u>	<u>\$ (9,641)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 284,417</u>	<u>\$ (89,653)</u>	<u>\$ 294,406</u>	<u>\$ 384,059</u>
<b>Beginning of Year Fund Balance</b>	<u>1,876,232</u>	<u>1,876,232</u>	<u>1,876,232</u>	
<b>End of Year Fund Balance</b>	<u>\$ 2,160,649</u>	<u>\$ 1,786,579</u>	<u>\$ 2,170,638</u>	

See notes to required supplemental information.



## CITY OF BUCHANAN

**BUDGETARY COMPARISON SCHEDULE - MAJOR STREETS FUND**  
**Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
State grants - State revenue sharing	\$ 525,000	\$ 525,000	\$ 539,221	\$ 14,221
Interest and rentals - Interest	35,000	35,000	42,478	7,478
Total Revenues	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 581,699</u>	<u>\$ 21,699</u>
<b>Expenditures</b>				
Public works				
Road commision/street department (Act 51)	\$ 432,000	\$ 342,300	\$ 307,651	\$ 34,649
Drains (public benefit)	39,500	30,500	27,958	2,542
Capital outlay	-	1,200,000	1,064,553	135,447
Total Expenditures	<u>\$ 471,500</u>	<u>\$ 1,572,800</u>	<u>\$ 1,400,162</u>	<u>\$ 172,638</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	\$ -	\$ 500,000	\$ 500,000	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
<b>Net Change in Fund Balance</b>	\$ 88,500	\$ (512,800)	\$ (318,463)	<u>\$ 194,337</u>
<b>Beginning of Year Fund Balance</b>	<u>1,046,465</u>	<u>1,046,465</u>	<u>1,046,465</u>	
<b>End of Year Fund Balance</b>	<u><u>\$ 1,134,965</u></u>	<u><u>\$ 533,665</u></u>	<u><u>\$ 728,002</u></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 31<sup>st</sup>**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>										
Service cost	\$ 203,032	\$ 221,833	\$ 229,577	\$ 194,211	\$ 173,629	\$ 154,062	\$ 149,614	\$ 148,776	\$ 145,371	\$ 134,606
Interest	678,166	665,536	656,642	614,393	601,309	606,163	583,740	572,661	562,901	544,130
Difference between expected and actual experience	(192,319)	14,212	(114,267)	13,130	99,383	(171,753)	(496)	(149,856)	(164,861)	(197,584)
Changes of assumptions	(12,092)	69,741	-	315,314	230,812	236,263	-	-	-	388,836
Benefit payments including employee refunds	(730,824)	(662,210)	(628,587)	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)
Other	1	1	(1)	29,660	-	75	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<b>\$ (54,036)</b>	<b>\$ 309,113</b>	<b>\$ 143,364</b>	<b>\$ 591,991</b>	<b>\$ 573,841</b>	<b>\$ 354,944</b>	<b>\$ 294,962</b>	<b>\$ 142,474</b>	<b>\$ 126,301</b>	<b>\$ 417,823</b>
<b>Total Pension Liability - Beginning</b>	<b>\$ 9,709,107</b>	<b>\$ 9,399,994</b>	<b>\$ 9,256,630</b>	<b>\$ 8,664,639</b>	<b>\$ 8,090,798</b>	<b>\$ 7,735,854</b>	<b>\$ 7,440,892</b>	<b>\$ 7,298,418</b>	<b>\$ 7,172,117</b>	<b>\$ 6,754,294</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 9,655,071</b>	<b>\$ 9,709,107</b>	<b>\$ 9,399,994</b>	<b>\$ 9,256,630</b>	<b>\$ 8,664,639</b>	<b>\$ 8,090,798</b>	<b>\$ 7,735,854</b>	<b>\$ 7,440,892</b>	<b>\$ 7,298,418</b>	<b>\$ 7,172,117</b>
<b>Plan Fiduciary Net Position</b>										
Contributions - employer	\$ 140,857	\$ 157,404	\$ 137,444	\$ 166,189	\$ 190,600	\$ 162,642	\$ 160,866	\$ 156,042	\$ 148,611	\$ 130,854
Contributions - employee	89,787	103,713	102,292	92,620	85,328	78,515	78,176	74,738	72,878	70,465
Net Investment income (loss)	674,473	938,954	(1,111,311)	1,232,081	1,160,736	1,020,890	(314,508)	964,855	765,979	(105,298)
Benefit payments including employee refunds	(730,824)	(662,210)	(628,587)	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)
Administrative expense	(19,914)	(19,939)	(18,307)	(14,614)	(16,672)	(17,585)	(15,635)	(15,279)	(15,125)	(15,513)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 154,379</b>	<b>\$ 517,922</b>	<b>\$ (1,518,469)</b>	<b>\$ 901,559</b>	<b>\$ 888,700</b>	<b>\$ 774,596</b>	<b>\$ (528,997)</b>	<b>\$ 751,249</b>	<b>\$ 555,233</b>	<b>\$ (371,657)</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>\$ 9,127,145</b>	<b>\$ 8,609,223</b>	<b>\$ 10,127,692</b>	<b>\$ 9,226,133</b>	<b>\$ 8,337,433</b>	<b>\$ 7,562,837</b>	<b>\$ 8,091,834</b>	<b>\$ 7,340,585</b>	<b>\$ 6,785,352</b>	<b>\$ 7,157,009</b>
<b>Plan Fiduciary Net Position - Ending</b>	<b>\$ 9,281,524</b>	<b>\$ 9,127,145</b>	<b>\$ 8,609,223</b>	<b>\$ 10,127,692</b>	<b>\$ 9,226,133</b>	<b>\$ 8,337,433</b>	<b>\$ 7,562,837</b>	<b>\$ 8,091,834</b>	<b>\$ 7,340,585</b>	<b>\$ 6,785,352</b>
<b>Employer Net Pension Liability (Asset)</b>	<b>\$ 373,547</b>	<b>\$ 581,962</b>	<b>\$ 790,771</b>	<b>\$ (871,062)</b>	<b>\$ (561,494)</b>	<b>\$ (246,635)</b>	<b>\$ 173,017</b>	<b>\$ (650,942)</b>	<b>\$ (42,167)</b>	<b>\$ 386,765</b>
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability (Asset)</b>	96%	94%	92%	109%	106%	103%	98%	109%	101%	95%
<b>Covered Employee Payroll</b>	<b>\$ 1,667,755</b>	<b>\$ 1,846,902</b>	<b>\$ 1,926,808</b>	<b>\$ 1,744,576</b>	<b>\$ 1,668,490</b>	<b>\$ 1,521,344</b>	<b>\$ 1,491,015</b>	<b>\$ 1,471,336</b>	<b>\$ 1,429,260</b>	<b>\$ 1,390,319</b>
<b>Employer's Net Pension Liability (Asset) as a percentage of covered employee payroll</b>	22%	32%	41%	-50%	-34%	-16%	12%	-44%	-3%	28%

*See notes to required supplemental information.*

## CITY OF BUCHANAN

**SCHEDULE OF EMPLOYER'S CONTRIBUTIONS**  
**Years Ended June 30<sup>th</sup>**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarial determined contributions	\$ 140,856	\$ 157,403	\$ 137,444	\$ 166,189	\$ 190,600	\$ 166,975	\$ 162,498	\$ 157,913	\$ 159,475	\$ 136,659
Contributions in relation to the actuarially determined contribution	140,856	157,403	137,444	166,189	190,600	166,975	162,498	157,913	159,475	136,659
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,667,755	\$ 1,846,902	\$ 1,926,808	\$ 1,744,576	\$ 1,718,688	\$ 1,572,389	\$ 1,547,564	\$ 1,518,474	\$ 1,518,321	\$ 1,411,015
Contributions as a percentage of covered employee payroll	8.4%	8.5%	7.1%	9.5%	11.1%	10.6%	10.5%	10.4%	10.5%	9.7%

**Notes to Schedule:**

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll
Remaining amortization period	16 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: 3% in the long-term
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 – None

**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.

## **OTHER SUPPLEMENTARY INFORMATION**

**CITY OF BUCHANAN**

**BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**June 30, 2025**

	Special Revenue Funds				Capital Projects Fund	Debt Service Fund	
	Local Streets Fund	Dial-A-Ride Fund	Housing Grant Fund	Cemetery Fund	Street Repair and Maintenance Fund	Building Authority Debt Fund	Total Non-Major Governmental Funds
<b>Assets</b>							
Cash and cash equivalents	\$ 935,980	\$ 116,520	\$ 24,328	\$ 359,564	\$ 290,036	\$ -	\$ 1,726,428
Interest receivable	6,041	-	-	2,387	939	-	9,367
Due from state	28,517	-	-	-	-	-	28,517
Due from other funds	-	-	-	16,999	60,225	-	77,224
Prepaid expenses	850	-	-	-	-	-	850
Total Assets	<u>\$ 971,388</u>	<u>\$ 116,520</u>	<u>\$ 24,328</u>	<u>\$ 378,950</u>	<u>\$ 351,200</u>	<u>\$ -</u>	<u>\$ 1,842,386</u>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 157	\$ 116,520	\$ -	\$ -	\$ -	\$ -	\$ 116,677
Accrued wages payable	7,893	-	-	-	-	-	7,893
Unearned revenue	-	-	23,339	-	-	-	23,339
Total Liabilities	<u>\$ 8,050</u>	<u>\$ 116,520</u>	<u>\$ 23,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,909</u>
<b>Fund Balances</b>							
Nonspendable	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850
Restricted	962,488	-	989	-	-	-	963,477
Committed	-	-	-	378,950	351,200	-	730,150
Total Fund Balances	<u>\$ 963,338</u>	<u>\$ -</u>	<u>\$ 989</u>	<u>\$ 378,950</u>	<u>\$ 351,200</u>	<u>\$ -</u>	<u>\$ 1,694,477</u>
Total Liabilities and Fund Balances	<u>\$ 971,388</u>	<u>\$ 116,520</u>	<u>\$ 24,328</u>	<u>\$ 378,950</u>	<u>\$ 351,200</u>	<u>\$ -</u>	<u>\$ 1,842,386</u>

## CITY OF BUCHANAN

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2025**

	Special Revenue Funds				Capital Projects Fund	Debt Service Fund	Total Non-Major Governmental Funds
	Local Streets Fund	Dial-A-Ride Fund	Housing Grant Fund	Cemetery Fund	Street Repair and Maintenance Fund	Building Authority Debt Fund	
<b>Revenues</b>							
Taxes - Property taxes	\$ -	\$ 114,236	\$ -	\$ -	\$ -	\$ -	114,236
State grants - State revenue sharing	202,073	-	-	-	-	-	202,073
Interest and rentals - Interest	34,201	-	872	13,638	23,890	-	72,601
Other revenues	-	-	-	4,718	-	-	4,718
Total Revenues	<u>\$ 236,274</u>	<u>\$ 114,236</u>	<u>\$ 872</u>	<u>\$ 18,356</u>	<u>\$ 23,890</u>	<u>\$ -</u>	<u>\$ 393,628</u>
<b>Expenditures</b>							
Public works							
Road commission/street department (Act 51)	\$ 243,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,509
Drains (public benefit)	23,345	-	-	-	-	-	23,345
Department of public works	-	114,236	-	-	570	-	114,806
Debt service							
Principal	-	-	-	-	-	85,000	85,000
Interest	-	-	-	-	-	214,094	214,094
Total expenditures	<u>\$ 266,854</u>	<u>\$ 114,236</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 570</u>	<u>\$ 299,094</u>	<u>\$ 680,754</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (30,580)</u>	<u>\$ -</u>	<u>\$ 872</u>	<u>\$ 18,356</u>	<u>\$ 23,320</u>	<u>\$ (299,094)</u>	<u>\$ (287,126)</u>
<b>Other Financing Sources (Uses)</b>							
Operating transfers in	\$ 183,374	\$ -	\$ -	\$ -	\$ 346,644	\$ 299,094	\$ 829,112
Operating transfers out	-	-	-	-	(683,374)	-	(683,374)
Total Other Financing Sources (Uses)	<u>\$ 183,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (336,730)</u>	<u>\$ 299,094</u>	<u>\$ 145,738</u>
<b>Net Change in Fund Balance</b>	<u>\$ 152,794</u>	<u>\$ -</u>	<u>\$ 872</u>	<u>\$ 18,356</u>	<u>\$ (313,410)</u>	<u>\$ -</u>	<u>\$ (141,388)</u>
<b>Fund Balance - Beginning of Year</b>	<u>810,544</u>	<u>-</u>	<u>117</u>	<u>360,594</u>	<u>664,610</u>	<u>-</u>	<u>1,835,865</u>
<b>Fund Balance - End of Year</b>	<u><u>\$ 963,338</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 989</u></u>	<u><u>\$ 378,950</u></u>	<u><u>\$ 351,200</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,694,477</u></u>

## **SINGLE AUDIT INFORMATION**



**CITY OF BUCHANAN****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2025**

<u>Federal Grantor / Pass-Through Agency / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Awards Expended</u>
<u>U.S. Department of Agriculture</u>		
Direct Program		
Water and Waste Disposal Systems for Rural Communities	10.760	\$ 6,129,817
Rural Business Development Grant	10.351	29,621
Total U.S. Department of Agriculture		<u>\$ 6,159,438</u>
<u>U.S. Department of Treasury</u>		
Direct Program		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 48,213
Total U.S. Department of Treasury		<u>\$ 48,213</u>
Total Federal Financial Assistance		<u>\$ 6,207,651</u>

*See Notes to Schedule of Expenditures of Federal Awards.*

**CITY OF BUCHANAN**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2025**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the City of Buchanan (the "City") and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City has elected to not use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

**Note 3. Balance of Federal Loan Program**

Authorized:

Series 2024A bonds	\$ 7,459,000
Series 2024B bonds	6,000,000
Series 2024C bonds	3,000,000
Total authorized	<u>\$ 16,459,000</u>

Loan Balances at June 30, 2025:

Series 2024A bonds	\$ 2,412,301
Series 2024B bonds	3,659,516
Series 2024C bonds	58,000
Total loan balances at June 30, 2025:	<u>\$ 6,129,817</u>

2024-2025 Activity:

Proceeds	\$ 6,129,817
Expenditures - Capital outlay	6,129,817

**Note 4. Reconciliation of Revenues with Expenditures for Federal Financial Assistance Programs**

Nonoperating Revenues from Federal Sources - Statement of Revenues,	
Expenditures and Changes in Fund Balance - Governmental Funds	\$ 29,621
Nonoperating Revenues from Federal Sources - Statement of Revenues,	
Expenditures and Changes in Net Position - Proprietary Funds	48,213
Federal Loan Program Proceeds	6,129,817
Total	<u>\$ 6,207,651</u>
Federal Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 6,207,651</u>

**Note 5. Pass-through Subrecipients**

The City did not pass through any federal award dollars to any subrecipient.

**CITY OF BUCHANAN****SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025****SECTION I – SUMMARY OF AUDITOR’S RESULTS*****Financial Statements***

Type of auditors report issued based on financial statements prepared in accordance with generally accepted accounting principles:

*Unmodified*

Internal control over financial reporting:

Material weakness(es) identified?

☒ Yes☐ No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐ Yes☒ none reported

Noncompliance material to financial statements noted?

☐ Yes☒ No***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?

☐ Yes☒ No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?

☐ Yes☒ none reported

Type of auditors report issued on compliance for major programs:

*Unmodified*

Any audit findings disclosed that are required to be reported in accordance with Section 2 CRF 200.516 (a)?

☐ Yes☒ No

Identification of major programs:

Federal  
Assistance  
Listing

Number(s)      Name of Federal Program or Cluster

10.760      Water and Waste Disposal Systems for Rural Communities

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes☒ No

## CITY OF BUCHANAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

## SECTION II – STATUS OF PRIOR YEAR FINDINGS

**Finding 2024 – 001**Bank Reconciliations – Material Weakness

*Criteria:* Management is responsible for performing monthly bank reconciliations in a timely manner. Such reconciliations are a key part of the City's internal controls, and they must be completed timely so that the City can provide accurate financial information throughout the year, and for purposes of the annual financial statements.

*Condition:* During the course of the audit, we noted the City's bank reconciliations had not been performed in a timely manner.

*Cause:* Various matters contributed to this condition, including issues with importing payroll details, turnover at the City, and transferring funds between accounts for the purpose of obtaining greater interest income.

*Effect:* These reconciliations not being completed accurately caused misstatements in the City's general ledger accounts.

*Recommendation:* The City has caught up on performing its bank reconciliations. We recommend to stay current in this process each month, and implement consistent detailed review of the completed reconciliations.

*Management Response:* The City agrees with the above recommendation. We are on track and completing timely bank reconciliations each month and have implemented a review process for accountability and accuracy.

*Status of Finding:* This finding has been remedied and is not repeated for the current year.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025****SECTION II – STATUS OF PRIOR YEAR FINDINGS, CONTINUED****Finding 2024 – 002**Material Audit Adjustments – Material Weakness

*Criteria:* The City is responsible for reporting complete and accurate financial data in accordance with GAAP.

*Condition:* During the audit, it was discovered that there were material adjustments required to reflect accurate ending balances in the City's general ledger.

*Cause:* The City did not record all entries needed to adjust ending balances due largely to turnover at the City.

*Effect:* Without the proposed audit adjustments, the financial statements would have been materially misstated.

*Recommendation:* The City has already reviewed and approved the necessary correcting journal entries, and their effect is properly included in the audited financial statements. Accordingly, no further corrective action is necessary. We acknowledge City management has increasingly taken responsibility for recording all needed entries prior to the audit.

*Management Response:* The City management understands the accounting treatments for areas that were misstated and will try to record such entries prior to the audit in the future. We believe we have made progress in this area and will continue to do so.

*Status of Finding:* See Financial Statements Finding 2025-001.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025**

**SECTION II – STATUS OF PRIOR YEAR FINDINGS, CONCLUDED****Finding 2024 – 003**Financial Statements Preparation – Material Weakness

*Criteria:* All Michigan governments are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is a responsibility of the government's management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal books and records), and (2) reporting government-wide and fund financial statements, including the related footnotes (i.e., external financial reporting).

*Condition:* As is the case with many smaller and medium-sized governmental entities, the City relied on its independent external auditors to assist in the preparation of the government-wide financial statements and footnotes as part of its external financial reporting process. Accordingly, the City's financial statements preparation in accordance with GAAP is based, in part, on its reliance on its external auditors, who cannot by definition be considered a part of the government's internal controls.

*Cause:* Management has determined that it was more cost effective to outsource the preparation of its annual financial statements to the auditors than to incur the time and expense of obtaining the necessary training and expertise required for the government to perform this task internally.

*Effect:* As a result of this condition, the City lacked internal controls over the preparation of financial statements in accordance with GAAP, and instead relied, in part, on its external auditors for assistance with this task.

*Recommendation:* While there are no easy answers to the challenge of balancing the costs and benefits of financial statement expertise we would nevertheless encourage management to increase the level of participation in preparation of the financial statements.

*Management Response:* The City has evaluated the cost versus benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and considered the personnel who would be involved in this process. For future years, the City will make a concerted effort to have increased involvement in preparation of the financial statements.

*Status of Finding:* See Financial Statements Finding number 2025-002.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended June 30, 2025****SECTION III – CURRENT YEAR FINANCIAL STATEMENT FINDINGS****Finding 2025 – 001**Material Audit Adjustments – Material Weakness

*Criteria:* The City is responsible for reporting complete and accurate financial data in accordance with GAAP.

*Condition:* During the audit, it was discovered that there were material adjustments required to reflect accurate ending balances in the City's general ledger.

*Cause:* The City did not record all entries needed to adjust ending balances due largely to turnover at the City.

*Effect:* Without the proposed audit adjustments, the financial statements would have been materially misstated.

*Recommendation:* The City has already reviewed and approved the necessary correcting journal entries, and their effect is properly included in the audited financial statements. Accordingly, no further corrective action is necessary. We acknowledge City management has increasingly taken responsibility for recording all needed entries prior to the audit.

*Management Response:* The City management understands the accounting treatments for areas that were misstated and will try to record such entries prior to the audit in the future. We believe we have made progress in this area and will continue to do so.

## CITY OF BUCHANAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2025

## SECTION III – CURRENT YEAR FINANCIAL STATEMENT FINDINGS, CONCLUDED

**Finding 2025 – 002**Financial Statements Preparation – Material Weakness

*Criteria:* All Michigan governments are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is a responsibility of the government's management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal books and records), and (2) reporting government-wide and fund financial statements, including the related footnotes (i.e., external financial reporting).

*Condition:* As is the case with many smaller and medium-sized governmental entities, the City relied on its independent external auditors to assist in the preparation of the government-wide financial statements and footnotes as part of its external financial reporting process. Accordingly, the City's financial statements preparation in accordance with GAAP is based, in part, on its reliance on its external auditors, who cannot by definition be considered a part of the government's internal controls.

*Cause:* Management has determined that it was more cost effective to outsource the preparation of its annual financial statements to the auditors than to incur the time and expense of obtaining the necessary training and expertise required for the government to perform this task internally.

*Effect:* As a result of this condition, the City lacked internal controls over the preparation of financial statements in accordance with GAAP, and instead relied, in part, on its external auditors for assistance with this task.

*Recommendation:* While there are no easy answers to the challenge of balancing the costs and benefits of financial statement expertise we would nevertheless encourage management to increase the level of participation in preparation of the financial statements.

*Management Response:* The City has evaluated the cost versus benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and considered the personnel who would be involved in this process. For future years, the City will make a concerted effort to have increased involvement in preparation of the financial statements.

## SECTION IV – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings and questioned costs.



## **MANAGEMENT COMPLIANCE LETTERS**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the City Board  
City of Buchanan  
Buchanan, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the remaining fund information of the City of Buchanan, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Buchanan's basic financial statements and have issued our report thereon dated January 6, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Buchanan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Buchanan's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Buchanan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*, CONCLUDED**

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Buchanan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**The City's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectively submitted,



Certified Public Accountants

St. Joseph, Michigan  
January 6, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

To the City Board  
City of Buchanan  
Buchanan, Michigan

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Buchanan's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

### *Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE, CONCLUDED**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectively submitted,



Certified Public Accountants

St. Joseph, Michigan  
January 6, 2026

# Memorandum



Date: January 21, 2026  
To: Buchanan City Commission  
From: Tony McGhee  
Subject: **Authorization to Purchase Equipment**

---

## **Background**

The City's current woodchipper has significantly exceeded its expected useful life and has become increasingly unreliable. The chipper is a critical piece of equipment for the City's Public Services operations, supporting routine tree maintenance, storm response, and right of way clearing. Continued use of the existing unit increases the risk of downtime, higher maintenance costs, and service disruptions.

For procurement purposes, the City utilized the State of Michigan's MiDeal program. Through MiDeal, the State competitively bids a wide range of goods and services and makes those contracts available to local units of government at State negotiated pricing. By purchasing through MiDeal, the City received a discount of \$9,410 off standard pricing. Use of this cooperative purchasing program ensures compliance with purchasing requirements while providing cost savings and eliminating the need for the City to conduct a separate bidding process.

Replacing the existing chipper is necessary to maintain reliable public services operations. The proposed purchase is budgeted, cost effective, and leverages State purchasing power to achieve savings. For these reasons, staff recommends approval of the purchase as presented.

## **Recommendation:**

Approve the purchase of a new 12 inch drum style chipper from Bandit Industries of Remus, Michigan, in the amount of \$37,890, utilizing the State of Michigan MiDeal cooperative purchasing program. Replacement of the chipper was planned and budgeted for in the current fiscal year, and sufficient funds are available to complete the purchase.

**Attachment A: Chipper Equipment Quote**

# Attachment A







**Rob Faber**  
 6750 Millbrooke Road  
 Remus, MI 49340  
 US  
 989-561-2270 (Phone)  
 989-561-2273 (Fax)  
[www.banditchippers.com](http://www.banditchippers.com)

## QUOTATION

Quotation #:	Quote Created:	Last Updated:	Salesperson:
<b>181461</b>	<b>04/17/25 02:17 pm</b> by Bandit Industries, Inc.	<b>04/17/25 02:24 pm</b> by Rob Faber	Rob Faber

CUSTOMER:	BILL TO:	SHIP TO:
<b>City of Buchanan</b> <b>606 Clark Street</b> <b>Buchanan, MI 49107</b> <b>USA</b> <b>269-591-0945 (Phone)</b> <b>Michael Baker (Contact)</b> <a href="mailto:mbaker@cityofbuchanan.com">mbaker@cityofbuchanan.com</a>	<b>City of Buchanan</b> <b>606 Clark Street</b> <b>Buchanan, MI 49107</b> <b>USA</b> <b>269-591-0945 (Phone)</b> <b>Michael Baker (Contact)</b> <a href="mailto:mbaker@cityofbuchanan.com">mbaker@cityofbuchanan.com</a>	<b>City of Buchanan</b> <b>606 Clark Street</b> <b>Buchanan, MI 49107</b> <b>USA</b> <b>269-591-0945 (Phone)</b> <b>Michael Baker (Contact)</b> <a href="mailto:mbaker@cityofbuchanan.com">mbaker@cityofbuchanan.com</a>

## INTIMIDATOR 12XPC (12" DRUM STYLE)

Qty	Part #:	Description:	Base Price:
1	MODEL-12XPC	Intimidator 12XPC - (12" Drum Style)	<b>\$ 31590.00</b>

## STANDARD EQUIPMENT

1	STANDARD	24" diameter x 18 3/4" wide chipper drum with (4) 5/8" x 5 1/2" x 9" dual edge knives
1	STANDARD	"Drum Shear Bar" spans full width of the drum mounted in the upper portion of the drum housing potentially creating a slicing action of a winch line or climber's rope
1	STANDARD	"Power slot" assists in maximizing chip velocity. The power slot also provides a place for fine material to escape that might tend to lie in the belly of the drum.
1	STANDARD	25 gallon steel fuel tank with magnetic drain plug, lockable filler cap, and aluminum sight gauge
1	STANDARD	12 gallon steel hydraulic tank with magnetic drain plug, lockable filler cap, and aluminum sight gauge
1	STANDARD	Slide box feed system (includes adjustable spring on each side) with (2) horizontal feed wheels 7 1/2" diameter x 16 3/8" wide, driven by (2) 15.9 CID hydraulic motors.
X	STANDARD	Top feed wheel jack mount with locking pin to raise & lock top feed wheel using tongue jack (not provided when hydraulic lift cylinder option is selected)
X	STANDARD	Bottom feed wheel clean out door (opens via spring latch pin allowing dirt and debris to fall out extending knife and component life)
1	STANDARD	360 degree manual swivel discharge with 12" adjustable chip deflector
1	STANDARD	Clean out and inspection door on discharge bottom
1	STANDARD	30 3/4" high x 54" wide tapered infeed hopper with 30" fold down infeed tray and heavy-duty taillight covers
1	STANDARD	(2) Last chance safety pull cables
1	STANDARD	Round control bar - located around top and sides of infeed hopper with 3 control positions (forward / stop / reverse)
1	STANDARD	Wooden pusher tool with mount on infeed hopper
1	STANDARD	1/4" x 2" x 4" rectangular tubing with a 3/8" x 3" x 6" tubular tongue
1	STANDARD	5/16" (G70) safety chains with spring loaded latch hooks
1	STANDARD	8,000 pound capacity tongue jack with 15" of travel and foot pad

<b>1 STANDARD</b>	Inspection window mounted on top of belt shield (allows viewing of belt and easy way to check belt tension)
<b>1 STANDARD</b>	12 volt system with rubber mounted LED taillights, 6 prong replaceable coiled power cord & protected heavy-duty wiring with junction box, and LED clearance lights with reflectors.
<b>1 STANDARD</b>	Pressure check kit - Gauge is NOT included
<b>1 STANDARD</b>	Banded chipper drive belts (adjustable via a sliding engine system)
<b>1 STANDARD</b>	Weather resistant manual container
<b>1 STANDARD</b>	Engine disable plug for hood locking pin-preventing engine from operating without pin in place
<b>1 STANDARD</b>	(1) weatherproof machine manual (includes safety, operation and parts sections) also (1) engine and clutch manual is included if applicable
<b>1 STANDARD</b>	Spanish & English combination safety decals

## OPTIONS

Qty	Part #:	Description:	Option Price:	Extended:
<b>1</b>	<b>333-32273</b>	Standard Imron Industrial Urethane Bandit Yellow	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>990-RC1648-220</b>	Mitsubishi 2.4L, 74 horsepower gas engine with autoclutch (Includes spark arrestor muffler)	<b>\$ 10310.00</b>	<b>\$ 10310.00</b>
<b>1</b>	<b>700-6000-51</b>	Murphy PV485 panel with reversing auto feed for Mitsubishi gas engines (Includes 1,000 CCA battery with box) - Panel is mounted on engine shroud with no cover	<b>\$ 2985.00</b>	<b>\$ 2985.00</b>
<b>1</b>	<b>990-100962</b>	Clutch is included with engine / motor	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>OPTION-905-5000-28</b>	Hydraulic lift cylinder for top feed wheel (controlled manually unless wireless radio remote option is selected)	<b>\$ 1050.00</b>	<b>\$ 1050.00</b>
<b>1</b>	<b>OPTION-915-5000-47</b>	Spring Loaded Tool less Trap Door (not available on tandem axle units)	<b>\$ 250.00</b>	<b>\$ 250.00</b>
<b>1</b>	<b>990-100447</b>	Single 7,000 pound Torflex EZ lube electric brake axle	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>990-1017-29</b>	(2) ST235/80R 16" tires mounted on 8-bolt white modular rims (Tire is approximately 9.43" wide, tire capacity is 3,520 pounds each) (7,000 pound axles only)	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>990-100415</b>	Aluminum bolt on fenders (Approximately 1/4" thick)	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>990-100274</b>	2-1/2" Wallace Forge Pintle Hitch	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>1</b>	<b>OPTION-905-5001-55</b>	Optional height adjustable discharge	<b>\$ 425.00</b>	<b>\$ 425.00</b>
<b>1</b>	<b>OPTION-980-100027</b>	Aluminum Bolt On Chock Holders (Does not include chocks)	<b>\$ 130.00</b>	<b>\$ 130.00</b>
<b>1</b>	<b>OPTION-980-5001-03</b>	Rubber Wheel Chocks (2)	<b>\$ 90.00</b>	<b>\$ 90.00</b>
<b>1</b>	<b>OPTION-905-5000-71</b>	Hoop style cone holder (weld on)	<b>\$ 175.00</b>	<b>\$ 175.00</b>
<b>1</b>	<b>OPTION-905-5000-15</b>	Option 7 Prong (Flat/RV Style) to 6 prong coiled cord	<b>\$ 45.00</b>	<b>\$ 45.00</b>

## CUSTOMER TOTALS

**Total Unit Price: \$ 47050.00**

**Customer Total: \$ 47050.00**

## DIRECT SALE TOTALS

**Total Unit Price: \$ 47050.00**

**Direct Sale Discount: 20.00 % - \$ 9410.00**

**Net Unit Price After Direct Sale Discount: \$ 37640.00**

**Freight/Shipping Charges: \$ 250.00**

**Total Direct Sale Price: \$ 37890.00**

**Terms: Net 30 Days**

## COMMENTS

By Rob Faber on 04/17/2025 02:24 PM

Price reflects MIDEAL pricing Contract# 1900000000301

**SIGNATURE**

The Buyer, whose name and address appears above, agrees to purchase from the Seller, whose name and address appears above, the above equipment at the prices stated and upon the terms and conditions of this agreement.

X

\_\_\_\_\_  
**Signature**\_\_\_\_\_  
**Date**[Close](#)[Print](#)

# Memorandum



**Date:** January 20, 2026  
**To:** Mayor and Commissioners  
**From:** Craig Miller, Water Operator in Charge  
**Subject:** Buchanan Water System Reliability Study Update

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I am requesting approval from the City Commission to authorize Prein & Newhof to complete the City of Buchanan's Water System Reliability Study Update at the cost of \$14,500.

Under the Michigan Safe Drinking Water Act and EGLE requirements, a Water System Reliability Study must be completed and updated every five (5) years. The City's most recent study was completed in 2019, and an updated study is now required to remain in regulatory compliance and to ensure the city maintains a reliable and continuous supply of potable water.

Prein & Newhof prepared the City's previous Water System Reliability Study and is familiar with the City's water infrastructure and operational history. Their proposal includes a comprehensive evaluation of existing and projected water demands, source capacity, storage and supply, system reliability, hydraulic modeling, and identification of system deficiencies and recommended improvements. The study will also provide updated system maps and recommendations that can be incorporated into the City's Capital Improvements Plan. The draft report is anticipated to be submitted to EGLE by November 2026.

A copy of the proposal and professional services agreement from Prein & Newhof dated January 9, 2026, is included for review.

**Recommended Action:**

Approve the proposal from Prein & Newhof in the amount of \$14,500 and authorize the City Manager to execute the Professional Services Agreement.

Sent via email: [TMcGhee@cityofbuchanan.com](mailto:TMcGhee@cityofbuchanan.com)

January 9, 2026

Mr. Tony McGhee, City Manager  
 City of Buchanan  
 302 N. Redbud Trail  
 Buchanan, MI 49107

RE: Professional Engineering Services  
 Water System Reliability Study Update

Dear Mr. McGhee:

Thank you for the opportunity to offer our engineering services related to an update of the City of Buchanan Water System Reliability Study. According to Part 12, Rule R325.11203 and R325.11604 promulgated under Michigan's Safe Drinking Water Act, 1976, P.A. 399, as amended, a Water System Reliability Study is required every 5 years. We completed your last Study in May of 2019 and will prepare this study to address current reliability issues and concerns.

The study must include an evaluation of the reliability of the City's existing water distribution system as well as the projected future supply to this service area. With this in mind, we have prepared a scope of services that will meet the overall request of the EGLE, as well as provide meaningful information for planning purposes. The following represents our intended scope of services to meet the EGLE requirements and the needs of the City:

1. Obtain recent water system data

This task includes gathering data on recent changes to the system infrastructure and operation, and historical demands since 2018. This includes:

- Monthly Operating Reports (MORs) for 2018 through 2025.
- Annual billing volume totals for each customer class (residential, commercial, etc.) from 2018 to 2025.
- Annual billing volume totals for the largest users from 2018 to 2025.
- Annual water loss (accountability) data from 2018 to 2025.
- System operational setting changes since the last water system reliability study such as for well operation.
- Most recent EGLE Sanitary Survey.
- Maintenance program description updates (hydrant flushing, valve turning, meter replacement, tank maintenance, cross-connection control, etc.) including frequency.
- The current number of service connections or equivalent Residential Equivalent Units (REU).
- Your current Water Shortage Response Plan.
- Any Main Break data.
- Water Quality Data: PFAS Sample results, Chlorine Residual Results, DBPs, lead service plan, etc.
- Current Capital Improvements Plan.

Mr. Tony McGhee  
January 9, 2026  
Page 2

2. Prepare 20-Year Demand Projections

Demands will be projected through Year 2046 in five-year increments. The projections will be based on historic data, land use maps, available projections or other information provided regarding potential growth. Average day, maximum day and peak hour demands will be estimated based on this information.

3. Review Source

The existing capacity of primary elements of the water source and treatment will be documented and compared with existing demands and demand projections. Shortcomings will be identified including lack of redundancy.

4. Evaluate Storage and Supply

Based on the demand projections through Year 2046, the system supply and storage capacity will be analyzed. This analysis includes consideration for both non-emergency storage (equalization storage) and emergency storage. Shortcomings will be identified.

5. Perform Hydrant Flow Tests

We plan to use hydrant flow tests to calibrate your hydraulic model. We will work with you to perform the tests. First, we will prepare a hydrant test plan that ensures representation of differing areas of your system as well as various distribution main sizes and ages. We propose one day of testing with our field engineer and will provide the testing equipment.

6. Review and Update Hydraulic Model

The objective of this task is to verify the accuracy and update the computer model from which further hydraulic analysis can be performed. Water system information obtained from the City would be incorporated to update the model and improve the model accuracy. We propose to update the existing model to match current conditions.

7. Recalibrate the Model

Calibration is a critical step for an accurate model, since results of a poorly calibrated model typically don't provide meaningful information. We will verify/calibrate your model using 10 to 12 hydrant test results, primarily by adjusting roughness factors and demands. The EGLE requires a calibration based on recent hydrant test results, as mentioned previously.

8. Determine Existing and Projected System Performance

The calibrated model can accurately simulate the current system operation. Model simulations will be performed for existing average day demands, maximum day demands, and maximum day demands plus fire.

With the demand projections, the model will also be used to simulate future conditions. Model simulations will be performed for projected average day demand, maximum day demand, and maximum day demand plus fire.

Mr. Tony McGhee

January 9, 2026

Page 3

9. Identify Weaknesses and Evaluate Solutions

System shortcomings will be identified for both existing and future demand conditions.

These include areas of low pressure under emergency (<20 psi) or non-emergency (<35 psi) conditions, or other reliability concerns. These deficiencies will be tabulated and solutions to removing the deficiencies will be reported.

10. Review Operation and Maintenance Procedures

Operation and Maintenance procedures will be reviewed including hydrant flushing, valve exercising, meter replacement and calibration, leak detection and water accountability, cross-connection program, etc. Recommendations will be made as necessary.

11. Review Reliability Issues

System redundancy, system looping, maintenance programs, aging infrastructure, and various water quality parameters will be reviewed, among others.

12. Prepare Recommendations/CIP

Based on the hydraulic analysis, improvements to the transmission and distribution mains and other facilities will be prepared. Recommendations will consider the cost-effectiveness of the various improvement options. A phasing plan will be developed to prioritize the improvements to the system. Recommendations will be summarized and will also include new and updated cost estimates. These can be incorporated into your Capital Improvements Plan.

13. Provide Water System Maps

Part 16 of the Michigan Safe Drinking Water Act requires the development of a General Plan Map. The map will show water mains, sizes, and storage facilities (with capacities of each). The General Plan Map will also provide information on system deficiencies and recommended improvements.

We will use your GIS system data to develop the maps for the report. Other maps to be provided include an existing water system map with future service boundary, water main material map, water main age map, and two pressure contour maps/results for high demand conditions will be provided.

14. Prepare Report

We will prepare a report summarizing the findings of the reliability study. This report will include a description of the system, results of the analyses, recommendations, and cost estimates as described in this scope of services. The report will also include color maps as described previously.

15. Submit Final Draft Report

Following your review of the draft report and modifications to meet your needs, we will provide a final draft copy of the report to the EGLE. With EGLE's acceptance of the Reliability Study, we will then submit copies of the final report to you.

Mr. Tony McGhee  
January 9, 2026  
Page 4

A water quality analysis is not a regulatory requirement, and therefore we have not included this in the scope. However, it is a critical aspect of your water supply. We can provide a cost to incorporate modeling and identify locations of the system that may have lesser water quality such as lower chlorine residuals, high disinfection byproducts, water age, etc.

We can also provide a fee estimate for any additional tasks you would like included in the water system reliability study.

### **Fees and Schedule**

We propose to perform the services described above for a lump sum fee of \$14,500. We can complete the work and submit the draft report to EGLE by November 2026. If this proposal meets with your approval, please sign and return the Professional Services Agreement as authorization to proceed. If you have any questions, please contact our office.

Sincerely,

**Prein&Newhof**

The image shows two handwritten signatures in blue ink. The signature on the left is for Michael Schwartz, P.E., and the signature on the right is for Thomas A Smith, P.E. Both signatures are stylized and cursive.

Michael Schwartz, P.E.

Thomas A Smith, P.E.

TS/tas

Enclosures: Professional Services Agreement (2 pg.) Terms & Conditions (3 pg.)



**Project No. 226**

## **Professional Services Agreement**

This Professional Services Agreement is made this \_\_\_\_ day of January, 2026 (“Agreement”) by and between Prein & Newhof, Inc. (“P&N”), of 1707 South Park Street, Ste 200, Kalamazoo, MI 49001, and City of Buchanan (“Client”), of 302 N. Redbud Trail, Buchanan, MI 49107.

WHEREAS Client intends to:  
Complete a Water System Reliability Study Update

NOW THEREFORE, for and in consideration of the terms and conditions contained herein, the parties agree as follows:

### **ARTICLE 1 – DESIGNATED REPRESENTATIVES**

Client and P&N each designate the following individuals as their representatives with respect to the Project.

#### **For P&N**

Name: Thomas A. Smith, P.E.  
Title: Project Manager  
Phone Number: (616) 364-8491  
E-mail: tsmith@preinnewhof.com

#### **For Client**

Name: Tony McGhee  
Title: City Manager  
Phone Number: (269) 695-3844  
E-mail: tmcghee@cityofbuchanan.com

### **ARTICLE 2 – GENERAL CONDITIONS\_**

This Agreement consists of this Professional Services Agreement and the following documents which by this reference are incorporated into and made a part of this Agreement.

- ☒ P&N Standard Terms and Conditions for Professional Services
- ☒ P&N Proposal dated January 9, 2026
- ☐ P&N Standard Rate Schedule
- ☐ P&N Supplemental Terms and Conditions
- ☐ Other:

### **ARTICLE 3 – ENGINEERING SERVICES PROVIDED UNDER THIS AGREEMENT:**

Client hereby requests, and P&N hereby agrees to provide, the following services:

- ☒ P&N Scope of Services per Proposal dated January 9, 2026,

☐ Scope of Services defined as follows:

**ARTICLE 4 – COMPENSATION:**

☒ Lump Sum for Services Described in Article 3 above - \$14,500

Additional services to be billed per P&N's Standard Rate Schedule in effect on the date the additional services are performed.

☐ Hourly Billing Rates plus Reimbursable Expenses per P&N's Standard Rate Schedule in effect on the date services are performed.

☐ Other:

**ARTICLE 5 – ADDITIONAL TERMS (If any)**

none

This Agreement constitutes the entire Agreement between P&N and Client and supersedes all prior written or oral understandings. This Agreement may not be altered, modified, or amended, except in writing properly executed by authorized representatives of P&N and Client.

**Accepted for:**  
**Prein&Newhof, Inc.**

**Accepted for:**  
**City of Buchanan**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Standard Terms & Conditions

- A. General** - As used in this Prein&Newhof Standard Terms and Conditions for Professional Services (hereinafter “Terms and Conditions”), unless the context otherwise indicates: the term “Agreement” means the Professional Services Agreement inclusive of all documents incorporated by reference including but not limited to this P&N Standard Terms and Conditions for Professional Services; the term “Engineer” refers to Prein & Newhof, Inc.; and the term “Client” refers to the other party to the Professional Services Agreement.

These Terms and Conditions shall be governed in all respects by the laws of the United States of America and by the laws of the State of Michigan.

- B. Standard of Care** - The standard of care for all professional and related services performed or furnished by Engineer under the Agreement will be the care and skill ordinarily used by members of Engineer’s profession of ordinary learning, judgment or skill practicing under the same or similar circumstances in the same or similar community, at the time the services are provided.
- C. Disclaimer of Warranties** - Engineer makes no warranties, expressed or implied, under the Agreement or otherwise.
- D. Construction/Field Observation** - If Client elects to have Engineer provide construction/field observation, client understands that construction/field observation is conducted to reduce, not eliminate the risk of problems arising during construction, and that provision of the service does not create a warranty or guarantee of any type. In all cases, the contractors, subcontractors, and/or any other persons performing any of the construction work, shall retain responsibility for the quality and completeness of the construction work and for adhering to the plans, specifications and other contract documents.
- E. Construction Means and Methods** - Engineer shall not have control or charge of and shall not be responsible for construction means, methods, techniques, sequences, or procedures, or for any safety precautions and programs in connection with the construction work, for the acts or omissions of the Contractor, Subcontractors, or any other persons performing any of the construction work, or for the failure of any of them to carry out the construction work in accordance with the plans, specifications or other contract documents.
- F. Opinions of Probable Costs** - Client acknowledges that Engineer has no control over market or contracting conditions and that Engineer’s opinions of costs are based on experience, judgment, and information available at a specific period of time. Client agrees that Engineer makes no guarantees or warranties, express or implied, that costs will not vary from such opinions.
- G. Client Responsibilities**
1. Client shall provide all criteria, Client Standards, and full information as to the requirements necessary for Engineer to provide the professional services. Client shall designate in writing a person with authority to act on Client’s behalf on all matters related to the Engineer’s services. Client shall assume all responsibility for interpretation of contract documents and construction observation/field observation during times when Engineer has not been contracted to provide such services and shall waive any and all claims against Engineer that may be connected thereto.
  2. In the event the project site is not owned by the Client, the Client must obtain all necessary permission for Engineer to enter and conduct investigations on the project site. It is assumed that the Client possesses all necessary permits and licenses required for conducting the scope of services. Access negotiations may be performed at additional costs. Engineer will take reasonable precaution to minimize damage to land and structures with field equipment. Client assumes responsibility for all costs associated with protection and restoration of project site to conditions existing prior to Engineer’s performance of services.
  3. The Client, on behalf of all owners of the subject project site, hereby grants permission to the Engineer to utilize a small unmanned aerial system (sUAS) for purposes of aerial mapping data acquisition. The Client is responsible to provide required notifications to the property owners of the subject project site and affected properties where the sUAS services will be performed. The Engineer will operate the sUAS in accordance with applicable State and Federal Laws.
- H. Hazardous or Contaminated Materials/Conditions**
1. Client will advise Engineer, in writing and prior to the commencement of its services, of all known or suspected Hazardous or Contaminated Materials/Conditions present at the site.
  2. Engineer and Client agree that the discovery of unknown or unconfirmed Hazardous or Contaminated Materials/Conditions constitutes a changed condition that may require Engineer to renegotiate the scope of or terminate its services. Engineer and Client also agree that the discovery of said Materials/Conditions may make it necessary for Engineer to take immediate measures to protect health, safety, and welfare of those performing Engineer’s services. Client agrees to compensate Engineer for any costs incident to the discovery of said Materials/Conditions.
  3. Client acknowledges that Engineer cannot guarantee that contaminants do not exist at a project site. Similarly, a site

which is in fact unaffected by contaminants at the time of Engineer's surface or subsurface exploration may later, due to natural phenomena or human intervention, become contaminated. The Client waives any claim against Engineer, and agrees to defend, indemnify and hold Engineer harmless from any claims or liability for injury or loss in the event that Engineer does not detect the presence of contaminants through techniques commonly employed.

4. The Client recognizes that although Engineer is required by the nature of the services to have an understanding of the laws pertaining to environmental issues, Engineer cannot offer legal advice to the Client. Engineer urges that the Client seek legal assistance from a qualified attorney when such assistance is required. Furthermore, the Client is cautioned to not construe or assume that any representations made by Engineer in written or conversational settings constitute a legal representation of environmental law or practice.
5. Unless otherwise agreed to in writing, the scope of services does not include the analysis, characterization or disposal of wastes generated during investigation procedures. Should such wastes be generated during this investigation, the Client will contract directly with a qualified waste hauler and disposal facility.

**I. Underground Utilities** – To the extent that the Engineer, in performing its services, may impact underground utilities, Engineer shall make a reasonable effort to contact the owners of identified underground utilities that may be affected by the services for which Engineer has been contracted, including contacting the appropriate underground utility locating entities and reviewing utility drawings provided by others. Engineer will take reasonable precautions to avoid damage or injury to **underground** utilities and other underground structures. Client agrees to hold Engineer harmless for any damages to below ground utilities and structures not brought to Engineers attention and/or accurately shown or described on documents provided to Engineer.

**J. Insurance**

1. Engineer will maintain insurance for professional liability, general liability, worker's compensation, auto liability, and property damage in the amounts deemed appropriate by Engineer. Client will maintain insurance for general liability, worker's compensation, auto liability, and property damage in the amounts deemed appropriate by Client. Upon request, Client and Engineer shall each deliver certificates of insurance to the other evidencing their coverages.
2. Client shall require Contractors to purchase and maintain commercial general liability insurance and other insurance as specified in project contract documents. Client shall cause Engineer, Engineer's consultants, employees, and agents to be listed as additional insureds with respect to any Client or Contractor insurances related to projects for which Engineer provides services. Client agrees and must have Contractors agree to have their insurers endorse these policies to reflect that, in the event of payment of any loss or damages, subrogation rights under these Terms and Conditions are hereby waived by the insurer with respect to claims against Engineer.

**K. Limitation of Liability** - The total liability, in the aggregate, of Engineer and Engineer's officers, directors, partners, employees, agents, and consultants, whether jointly, severally or individually, to Client and anyone claiming by, through, or under Client, for any and all injuries, losses, damages and expenses, whatsoever, arising out of, resulting from, or in any way related to the Project or the Agreement, including but not limited to the performance of services under the Agreement, from any cause or causes whatsoever, including but not limited to the negligence, professional errors or omissions, strict liability or breach of contract or warranty, expressed or implied, of Engineer or Engineer's officers, directors, partners, employees, agents, consultants, or any of them, shall not exceed the amount of the compensation paid to Engineer under this Agreement, or the sum of fifty thousand dollars and no cents (\$50,000.00), whichever is less. Recoverable damages shall be limited to those that are direct damages. Engineer shall not be responsible for or held liable for special, indirect or consequential losses or damages, including but not limited to loss of use of equipment or facility, and loss of profits or revenue.

Client acknowledges that Engineer is a corporation and agrees that any claim made by Client arising out of any act or omission of any director, officer, or employee of Engineer, in the execution or performance of the Agreement, shall be made against Engineer and not against such director, officer, or employee.

**L. Documents and Data**

1. All documents prepared or furnished by Engineer under the Agreement are Engineer's instruments of service, and are and shall remain the property of Engineer.
2. Hard copies of any documents provided by Engineer shall control over documents furnished in electronic format. Client recognizes that data provided in electronic format can be corrupted or modified by the Client or others, unintentionally or otherwise. Consequently, the use of any data, conclusions or information obtained or derived from electronic media provided by Engineer will be at the Client's sole risk and without any liability, risk or legal exposure to Engineer, its employees, officers or consultants.
3. Any extrapolations, conclusions or assumptions derived by the Client or others from the data provided to the Client, either in hard copy or electronic format, will be at the Client's sole risk and full legal responsibility.

- M. Differing Site Conditions** - Client recognizes that actual site conditions may vary from the assumed site conditions or test locations used by Engineer as the basis of its design. Consequently, Engineer does not guarantee or warrant that actual site conditions will not vary from those used as the basis of Engineer's design, interpretations and recommendations. Engineer is not responsible for any costs or delays attributable to differing site conditions. .
- N. Terms of Payment** - Unless alternate terms are included in the Agreement, Client will be invoiced on a monthly basis until the completion of the **Project**. All monthly invoices are payable within 30 days of the date of the invoice. Should full payment of any invoice not be received within 30 days, the amount due shall bear a service charge of 1.5 percent per month or 18 percent per year plus the cost of collection, including reasonable attorney's fees. If Client has any objections to any invoice submitted by Engineer, Client must so advise Engineer in writing within fourteen (14) days of receipt of the invoice. Unless otherwise agreed, Engineer shall invoice Client based on hourly billing rates and direct costs current at the time of service performance. Outside costs such as, but not limited to, equipment, meals, lodging, fees, and subconsultants shall be actual costs plus 10 percent. In addition to any other remedies Engineer may have, Engineer shall have the absolute right to cease performing any services in the event payment has not been made on a current basis.
- O. Termination** - Either party may terminate services, either in part or in whole, by providing 10 calendar days written notice thereof to the other party. In such an event, Client shall pay Engineer for all services performed prior to receipt of such notice of **termination**, including reimbursable expenses, and for any shut-down costs incurred. Shut-down costs may, at Engineer's discretion, include expenses incurred for completion of analysis and records necessary to document Engineer's files and to protect its professional reputation.
- P. Severability and Waiver of Provisions** - Any provision or part of the Agreement held to be void or unenforceable under any laws or regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Client and P&N, who agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable **provision** that comes as close as possible to expressing the intention of the stricken provision. Non-enforcement of any provision by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of the Agreement.
- Q. Dispute Resolution** - If a dispute arises between the parties relating to the Agreement, the parties agree to use the following procedure prior to either party pursuing other available remedies:
1. Prior to commencing a lawsuit, the parties must attempt mediation to resolve any dispute. The parties will jointly appoint a mutually acceptable person not affiliated with either of the parties to act as mediator. If the parties are unable to agree on the mediator within twenty (20) calendar days, they shall seek assistance in such regard from the Circuit Court of the State and County wherein the Project is located, who shall appoint a mediator. Each party shall be responsible for paying all costs and expenses incurred by it, but shall split equally the fees and expenses of the mediator. The mediation shall proceed in accordance with the procedures established by the mediator.
  2. The parties shall pursue mediation in good faith and in a timely manner. In the event the mediation does not result in resolution of the dispute within thirty (30) calendar days, then, upon seven (7) calendar days' written notice to the other party, either party may pursue any other available remedy.
  3. In the event of any litigation arising from the Agreement, including without limitation any action to enforce or interpret any terms or conditions or performance of services under the Agreement, Engineer and Client agree that such action will be brought in the District or Circuit Court for the County of Kent, State of Michigan (or, if the federal courts have exclusive jurisdiction over the subject matter of the dispute, in the U.S. District Court for the Western District of Michigan), and the parties hereby submit to the exclusive jurisdiction of said court.
- R. Force Majeure** - Engineer shall not be liable for any loss or damage due to failure or delay in rendering any services called for under the Agreement resulting from any cause beyond Engineer's reasonable control.
- S. Assignment** - Neither party shall assign its rights, interests or obligations under this Agreement without the express written consent of the other party.
- T. Modification** - The Agreement may not be modified except in writing signed by the party against whom a modification is sought to be enforced.
- U. Survival** - All express representations, indemnifications, or limitations of liability included in the Agreement shall survive its completion or termination for any reason.
- V. Third-Party Beneficiary** - Client and Engineer agree that it is not intended that any provision of this Agreement establishes a third-party beneficiary giving or allowing any claim or right of action whatsoever by a third party.
- W. Fee Escalation** - Engineer's fees are based on its billing rates, which are adjusted annually. For multi-year projects, Engineer's fees incorporate an estimate of future billing rates. If inflation causes actual billing rates to exceed these estimates, Engineer reserves the right to adjust its fees accordingly.

# Memorandum



Date: January 21, 2026  
To: Buchanan City Commission  
From: Tony McGhee  
Subject: **Establishment of a Fund to Accept Private Donations for Victory Park Improvements**

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## **Background**

As part of the City's ongoing efforts to invest in and improve Victory Park, a fundraising initiative has begun with a generous \$50,000 matching grant from the Schalon Foundation. To support this effort and provide an appropriate structure for receiving donations, staff recommends establishing a designated fund through the Berrien Community Foundation. The proposed fund would be titled the Victory Park Fund and would be used exclusively to support the construction, renovation, and improvement of Victory Park.

## **Fund Structure and Purpose**

The Victory Park Fund will be established as a nonendowed hybrid fund with the Berrien Community Foundation. The fund will serve as a depository for gifts, grants, and other contributions intended to support Victory Park improvements.

Under this structure:

- The fund will accept both City originated funds and third party donations.
- All funds and earnings may be requested by the City at any time to support Victory Park projects, given the nonendowed nature of the fund.
- The Berrien Community Foundation will retain legal control and ownership of the fund, consistent with IRS and foundation requirements, while recognizing the City's beneficial interest in the funds.
- The fund will be identified as the Victory Park Fund in all promotional materials, reports, and public communications.

## **Administration and Donations**

All donations will be made payable to BCF Victory Park Fund and sent directly to the Berrien Community Foundation. The Foundation will be responsible for issuing donor acknowledgments and tax receipts and will provide the City with regular reports detailing donations received.

## Memorandum

Distributions from the fund will require approval from the Berrien Community Foundation Board of Directors and must be consistent with the charitable and public purposes of the fund. Administrative fees charged to the fund will be reasonable and consistent with the Foundation's standard fee schedule.

**Recommendation:**

Approve the establishment of the Victory Park Fund with the Berrien Community Foundation to receive and manage funds dedicated to improvements and renovations at Victory Park.

**Attachment A: Berrien Community Foundation Grant Agreement**

# Attachment A





January 6, 2026

Lisa Cripps-Downey, President  
Berrien Community Foundation  
2900 South State Street, Suite 2 East  
St. Joseph, MI 49085

RE: Victory Park Fund

Dear Lisa:

The City of Buchanan hereby wishes to establish a fund within the Berrien Community Foundation to be designated as the Victory Park Fund. This Fund will be identified by this name in all relevant literature, reports, promotional material, and other public documents.

This Fund is being established to act as a depository for gifts, conveyances, and other transfers intended to assist the City of Buchanan in the construction and renovation of Victory Park in Buchanan, Michigan.

The Victory Park Fund will be considered a Hybrid Fund and will be split under Codification FASB ASC 958-605-50-6 (formerly FAS 136). Agency funds (gifts originated from The City of Buchanan) and related earnings will be a liability of the Berrien Community Foundation and an asset of the City of Buchanan only on its financial statements due to the beneficial interest that the City of Buchanan has in the balance of the agency portion of the fund. However, agency funds and related earnings are considered assets of the Berrien Community Foundation for 990 tax return reporting purposes. Unrelated contributions (i.e., third party donations) and related earnings are assets of the Berrien Community Foundation for both financial statements and 990 tax return reporting purposes. The Berrien Community Foundation has legal control and ownership over both the agency and 3<sup>rd</sup> party portions of the Victory Park Fund. Because of the nonendowed nature of this Fund, the City of Buchanan can request the entire balance of the Fund (agency and third party) to be distributed back to the City of Buchanan at any time to support park renovations and improvements.

It is intended that in establishing this Nonendowed Fund that distributions of up to the entire balance of the Fund would be made available in order to permit the City of Buchanan to accomplish its goals and purposes as described herein. The purpose of this fund is to support all phases of construction of Victory Park in Buchanan, Michigan.

By IRS, auditor, and bank requirements, we understand and agree that gift checks for this fund are to be made payable to BCF/Victory Park Fund and sent directly to the Berrien Community Foundation. We also understand that a thank you/tax receipt is sent by BCF within two weeks of receipt and a list of gifts with contact information will be provided to us at the beginning of the month following receipt at BCF.

It is understood that any distribution made from this Fund can only be made with the approval and authorization of the Board of Directors of the Berrien Community Foundation. These distributions are also to be consistent with the exempt purposes and variance power of the Foundation as specified in its Articles of Incorporation and Bylaws and with IRS rules and regulations.

## Page 2 – Victory Park Fund Letter of Agreement

We understand and agree that the Fund will share a fair portion of the total administrative cost of the Berrien Community Foundation. The administrative costs charged against the Fund will at all times be reasonable, will be in accordance with the current fee schedule applicable to funds of this type, and will not exceed usual and reasonable rates.

In the event the City of Buchanan should cease to exist, or the park is not completed, and there are assets remaining in the Victory Park Fund, the Board of Directors of the Berrien Community Foundation is authorized to distribute up to the entire balance of the Fund for such charitable or public purposes as most nearly meet the mission and purposes of the fund as described herein.

Thank you for your assistance in this matter and the establishment of the Victory Park Fund.

Very truly yours,

\_\_\_\_\_  
Tony McGhee,  
City Manager, City of Buchanan

\_\_\_\_\_  
Mark Weedon  
Mayor, City of Buchanan

Accepted:  
Berrien Community Foundation

By:

\_\_\_\_\_  
Sarah Jollay  
Board Chair

\_\_\_\_\_  
Lisa Cripps-Downey  
President

Date: \_\_\_\_\_

# Memorandum



Date: January 20, 2026  
To: City Manager Tony McGhee  
From: Chief of Police Harvey Burnett  
**Subject: Request to Purchase eCitation Access Annual Contract**

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## Background

Officers of the Buchanan City Police Department currently handwrite traffic citations that use a carbonless format. Each citation contains five carbonless copies (three court copies, one agency/officer copy, a misdemeanor copy, and a civil infraction copy) that officers must press through prior to issuing the citation to the offender. Unfortunately, several officers have poor handwriting which results in illegible writing and poor-quality copies provided to the offender and the Court. The Court has also complained of poorly written citations that affected their ability to process.

The Police Department has purchased three in-car printers, two of which have been installed in primary patrol vehicles. The third will arrive within the next month.

Although this purchase is not a part of the police department's overall Capital Improvement Plan, it is able to be covered within its FY25/26 Contractual budget line.

## Recommendation

As indicated in the attached RFP, I am recommending the purchase of the annual contract to access eCitation for our three in-car printers through our current eCrash vendor, LexusNexus. The total annual cost is \$2,814.30 and will come from the Department Contractual budget line. The purchase will also ensure legible citations, accuracy of citations, and reduced complaints from the Court regarding the processing our citations.



## City of Buchanan Police Department

**Request for Purchase (RFP) Form**

REQUESTOR Harvey Burnett	DEPARTMENT Police	DATE 1/20/2026
REQUESTOR TITLE Chief of Police	NAME OF DEPARTMENT HEAD (If not requestor)	

ITEM REQUESTED FOR PURCHASE
Item requested? eCitation Contract with LexusNexus for Three In-Car Printers
Reason(s) for the RFP Currently, we use LexusNexus for completing traffic crash reports that are uploaded to the State which is free to police agencies. The use of eCitation to print traffic citations is not. Officers handwrite traffic citations presently. The illegibility and poor writing by some officers has garnered complaints from the Court. To reduce illegible citations, improve accuracy, and reduce Court complaints, activating eCitation for three printers in our primary patrol vehicles is vital.
Is the item requested part of the Department Capital Improvement Plan (CIP)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No CIP Project Title? CIP Project Category? CIP Project Fiscal Year?

VENDOR		
Name LexusNexus Risk Solutions	Address 1000 Alderman Drive, Alpharetta, GA 30005	Phone 413.221.5770
Quote from Vendor attached? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If not, why?	
Reason(s) for recommending this Vendor LexusNexus is our current vendor for eCrash and is the only authorized vendor for such functions. LexusNexus is also CJIS complaint.		
Two additional quotes attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If not, why? Only vendor for this product.	

Item	Description	Quantity	Cost per unit	Total
1	LexusNexus eCitation for 3 in-car printers	3	\$938.10	\$2,814.30
			<b>TOTAL</b>	<b>\$2,814.30</b>



City of Buchanan Police Department

Additional Information

January 14, 2026

**Quote****LexisNexis® Coplogic Solutions Inc**

1000 Alderman Drive  
 Alpharetta, GA 30005

**Quote:** 577780.1.BUCHANAN MI PD - HQ

Part Number	Description	Quantity	Unit Price	Amount
<b>78611</b>	<b><u>LexisNexis® eCitation</u></b> <ul style="list-style-type: none"> <li>• Issue traffic, parking, and warning citations</li> <li>• Development for NCIC interface</li> <li>• Voice response and distribution of citation numbers</li> </ul>	3	\$795.00	\$2,385.00
<b>64452</b>	<b><u>LexisNexis® eCitation Annual Support and Maintenance</u></b> <ul style="list-style-type: none"> <li>• Unlimited customer support (phone and e-mail)</li> <li>• Patches and upgrades as released</li> </ul>	3	\$143.10	\$429.30
Quote Subtotal				\$2,814.30
Sales Tax				As Applicable

LexisNexis® appreciates the opportunity to provide you with this quote. If you have any questions regarding this quote, feel free to reach out to your account managerContact

Derick Lamoureux  
 derick.lamoureux@lexisnexisrisk.com

Signature to Acknowledge Receipt of Quote: \_\_\_\_\_ Date: \_\_\_\_\_  
 Printed Name of Recipient \_\_\_\_\_

# Memorandum



**Date:** January 21, 2026,  
**To:** Mayor and Commissioners  
**From:** Kalla Langston-Weiss, City Clerk  
**Subject:** Early Voting Agreement with Berrien County

The purpose of this memorandum is to provide information and rationale regarding the recommendation to continue early voting through an agreement with Berrien County rather than establishing an independent city early voting location.

After reviewing the requirements and associated costs of operating a standalone early voting site, staff has determined that proceeding independently would require the purchase of new election equipment. This equipment investment would be necessary to meet current election administration standards; however, the City is nearing the end of its current equipment lifecycle. As a result, purchasing new equipment at this time would represent a significant financial commitment with limited long-term benefit to the City.

By entering into an early voting agreement with Berrien County, the City is able to ensure continued compliance with early voting requirements while avoiding the immediate and substantial capital expense of acquiring new equipment. The County already possesses the required equipment and infrastructure to administer early voting efficiently and securely, resulting in a more cost-effective option for the City.

Additionally, partnering with the County reduces administrative and staffing burdens on City staff.

For these reasons, staff recommend that the City Commission approve participation in the County early voting agreement based primarily on fiscal responsibility and operational efficiency during the remainder of the current term.

Attached is the Draft Agreement as well as estimated budgets.

# AGREEMENT FOR ELECTION SERVICES

BETWEEN BERRIEN COUNTY AND BENTON HARBOR CITY AND BRIDGMAN CITY AND BUCHANAN CITY AND COLOMA CITY AND NEW BUFFALO CITY AND ST. JOSEPH CITY AND WATERVLIET CITY AND BARODA TOWNSHIP AND BERRIEN TOWNSHIP AND BERTRAND CHARTER TOWNSHIP AND BUCHANAN CHARTER TOWNSHIP AND CHIKAMING TOWNSHIP AND COLOMA CHARTER TOWNSHIP AND GALIEN TOWNSHIP AND HAGAR TOWNSHIP AND LAKE CHARTER TOWNSHIP AND LINCOLN CHARTER TOWNSHIP AND NEW BUFFALO TOWNSHIP AND NILES CHARTER TOWNSHIP AND ORONOKO CHARTER TOWNSHIP AND PIPESTONE TOWNSHIP AND ROYALTON TOWNSHIP AND ST. JOSEPH CHARTER TOWNSHIP AND SODUS TOWNSHIP AND THREE OAKS TOWNSHIP AND WATERVLIET CHARTER TOWNSHIP AND WEESAW TOWNSHIP

This County Early Voting Site Agreement (the "Agreement") is made between Berrien County, 811 Port Street, St. Joseph, Michigan 49085 (the "County") and Benton Harbor City, 200 Wall Street, Benton Harbor, Michigan 49022, Bridgman City, 9765 Maple Street, Bridgman, Michigan 49106, Buchanan City, 302 North Redbud trail, Buchanan, Michigan 49107, Coloma City, 119 N. Paw Paw Street, Coloma, Michigan 49038, New Buffalo City, 224 W. Buffalo Street, New Buffalo, Michigan 49117, , St. Joseph City, 700 Broad Street, St. Joseph, Michigan 49085, Watervliet City, 158 W. Pleasant Street, Watervliet, Michigan 49098, Baroda Township, 9091 First Street, Baroda, Michigan 49101, Berrien Township, 8916 M-140, Berrien Center, Michigan 49102, Bertrand Charter Township, 3835 Buffalo Road, Buchanan, Michigan 49107, Buchanan Charter Township, 15235 N. Main Street, Buchanan, Michigan 49107, Chikaming Township, 13535 Red Arrow Highway, Harbert, Michigan 49115, Coloma Charter Township, 4919 Paw Paw Lake Road, Coloma, Michigan 49038, Galien Township, 305 Kiley Drive, Galien, Michigan 49113, Hagar Township, 3900 Riverside Road, Riverside, Michigan 49084, Lake Charter Township, 3220 Shawnee Road, Bridgman, Michigan 49106, Lincoln Charter Township, 2055 W. John Beers Road, Stevensville, Michigan 49127, New Buffalo Township, 17425 Red Arrow Highway, New Buffalo, Michigan 49117, Niles Charter Township, 320 Bell Road, Niles, Michigan 49120, Oronoko Charter Township, 4583 E. Snow Road, Berrien Springs, Michigan 49103, Pipestone Township, 7185 Elm Street, Eau Claire, Michigan 49111, Royalton Township, 980 Miners Road, St. Joseph, Michigan 49085, St. Joseph Charter Township, 3000 Washington Avenue, St. Joseph, Michigan 49085, Sodus Township, 4056 King Drive, Sodus, Michigan 49126, Three Oaks Township, 6810 US Highway 12, Three Oaks, Michigan 49128, Watervliet Charter Township, 4959 M-140 Highway, Watervliet, Michigan 49098, and Weesaw Township 13518 State Street, New Troy, Michigan 49119 ("Municipality" or "Municipalities") (the County and each Municipality are sometimes referred to as the "Parties"). In this Agreement, the County and each Municipality will be represented by their respective clerk in their official capacity.

**PURPOSE OF THE AGREEMENT.** The County and the Municipalities enter into this Agreement pursuant to Article II, Section 4(m) of the Michigan Constitution of 1963 and the Michigan Election Law, 1954 Public Act 116, MCL 168.720a *et seq.*, for the purpose of operating joint early voting site(s).

1. **DEFINITIONS.** The following words and expressions used throughout this Agreement, whether used in the singular or plural, shall be defined, read, and interpreted as follows:
  - 1.1 **Agreement** means the terms and conditions of this Agreement and any other mutually agreed to written and executed modification, amendment, exhibit, and attachment to this Agreement.



- 1.2** **Coordinator** means the individual appointed by the County Clerk and identified as the individual responsible for providing oversight to ensure sufficient resources are available and timely dispatched to each early voting site and monitoring the administrative requirements of early voting for the participating Municipalities.
- 1.3** **Early Voting Plan** means the document and any addenda to the document outlining the manner in which early voting will be provided in a County or Municipality, as described in MCL 168.720a *et seq.* The requirements of an Early Voting Plan are described in MCL 168.720h(3).
- 1.4** **Election Services** encompasses the following individual Election Services provided by the County or a Municipality's Elections Division, if applicable: Conduct and administration of early voting.
- 1.5** **Legislative Body of the Municipality** means the City or Township Council elected or appointed and serving in the Municipality.
- 1.6** **Municipality** means any participating Municipality, which are entities created by state or local authority or which are primarily funded by or through state or local authority, including, but not limited to, their council, Board, departments, divisions, elected and appointed officials, directors, board members, council members, commissioners, authorities, committees, employees, agents, subcontractors, attorneys, volunteers, and/or any such persons' successors.
- 1.7** **QVF** means the Qualified Voter File as described in MCL 168.509m.
- 1.8** **QVF Controller** means the individual appointed by the County Clerk and identified as the Qualified Voter File (QVF) administrator of early voting information within the QVF.
- 1.9** **Site Supervisor** means the participating Municipal Clerk or a member of the County Clerk's staff who shall act as Supervisor for each day of early voting. The County Clerk may appoint a different participating Municipal Clerk or member of the County Clerk's staff to act as a Supervisor for different days of early voting.
- 2. PARTIES TO AN AGREEMENT.**
- 2.1** An Agreement may be entered into between one or more Municipalities wholly or partially located within the same County and the County Clerk of that County.
- 2.2** A Municipality located in multiple Counties can only enter into an Agreement with one of the Counties in which the Municipality is located.
- 3. SCOPE OF THE AGREEMENT.**
- 3.1** The Parties agree that early voting will be provided for all statewide and federal elections for the nine days early voting period required by the Michigan State Constitution. The provisions of this Agreement shall not apply to any non-statewide elections.
- 4. COORDINATOR.**
- 4.1** The Berrien County Election Coordinator will serve as Coordinator of the joint early voting site and will be responsible for organizing and monitoring the administrative requirements, including staffing, of early voting for the participating Municipalities.

- 4.1.1 In the event that that Coordinator is unable to personally supervise and staff each early voting site on each day of early voting, the Coordinator may designate early voting Site Supervisors to assist with the staffing and supervision of early voting.
  - 4.2 If the Coordinator becomes unavailable for any reason, the role will be filled in the following way:
    - 4.2.1 The County Clerk will appoint a new Berrien County Election Coordinator.
    - 4.2.2 The new Berrien County Election Coordinator would assume the responsibilities of the Coordinator on either a temporary or permanent basis.
5. **QVF CONTROLLER.**
- 5.1 The Berrien County Election Coordinator will serve as the Qualified Voter File (QVF) administrator of early voting information within the QVF. The Controller's duties will involve setting up the necessary voting regions, user access, and application access needed for the sites designated in the Agreement. The QVF Controller must meet the security requirements of a QVF user. The QVF Controller can be the same as the Coordinator as long as the appropriate QVF training is completed.
  - 5.2 If the QVF Controller becomes unavailable for any reason, the role will be filled in the following way:
    - 5.2.1 The County Clerk will appoint a new QVF Controller.
    - 5.2.2 The new QVF Controller would assume the responsibilities of the QVF Controller on either a temporary or permanent basis.
6. **APPROVAL OF EARLY VOTING SITES.**
- 6.1 Pursuant to MCL 168.662, the County Clerk, after consulting the participating Municipal Clerks, must submit each early voting site location to the Board of County Election Commissioners for approval.
  - 6.2 Prior to the submission of the Early Voting Plan, the County Clerk will decide the location of the Early Voting site based on requirements set forth by MCL 168.662.
  - 6.3 Each early voting site may serve all electors covered by the County Agreement, the electors in specific Municipalities, the electors of one Municipality, or any combination of these options, as long as each elector in the County is served by one or more early voting sites.
  - 6.4 The location(s) of early voting site(s) that will serve the electors covered by this Agreement.
7. **APPOINTMENT OF ELECTION INSPECTORS.**
- 7.1 The Board of County Election Commissioners is responsible for the appointment of Election Inspectors.
  - 7.2 At least twenty-one (21) days before each statewide and federal election, the Board will appoint for each early voting site at least three (3) Election Inspectors and as many more as, in its opinion, are required for the efficient, speedy, and proper conduct of the election.

- 7.3 The Board will further designate at least one appointed Election Inspector as Chairperson for each early voting site for each day of early voting.
- 7.4 The selection of Election Inspectors will be governed by MCL 168.674.

**8. APPROVAL OF EARLY VOTING HOURS.**

- 8.1 Prior to the submission of an Agreement or Early Voting Plan, the County Clerk and the Clerks of the participating Municipalities will do all of the following:
  - 8.1.1 For the nine early voting days guaranteed by the Michigan Constitution, the Parties will decide among themselves the hours that early voting will be provided at the approved joint early voting site or sites.
  - 8.1.2 The days and hours specified in this Agreement apply to early voting at all early voting site(s) in this Agreement.
  - 8.1.3 The days and hours specified in this Agreement apply only to statewide and federal elections.
  - 8.1.4 The County will not approve any additional days or hours of early voting; however, each Participating Municipality has the right to offer early voting on additional days and at their own set hours outside what is set forth in this Agreement.

**9. NOTICE OF EARLY VOTING HOURS.**

- 9.1 Not less than forty-five (45) days before Election Day, the County Clerk and the Clerk of each participating Municipality will give public notice of the dates and hours for early voting at the joint early voting site or sites by posting of the notice on the County's and each Municipality's website and any other publication or posting the County Clerk and/or the Clerk of each participating Municipality considers advisable.

**10. BUDGET AND COST SHARING.**

- 10.1 The County is hereby designated as the Party responsible for requesting and dispensing all funds related to early voting.
- 10.2 The County shall prepare and provide the participating Municipalities a proposed early voting budget for each election as to which the terms of this Agreement apply, with such budget to be attached as an addendum to this Agreement upon its approval by the Clerk of each of the participating Municipalities.
- 10.3 The budget set forth in 10.2 may be amended as deemed necessary by the County Clerk due to the circumstances that include but are not limited to the type of election occurring; anticipated voter turnout; needs associated with specific early voting sites; the need to acquire equipment, software, or services that will aid in enhancing efficiency and/or service to early voters; the possibility of Municipalities joining or withdrawing from this Agreement; and/or changes in state law or promulgated rule. The Parties agree that the County Clerk had discretion to amend the budget by up to a 20% increase without the need for additional approval by the Municipalities.
- 10.4 The County agrees to seek and utilize any known funding source from the State of Michigan to apply to the costs of providing early voting pursuant to this Agreement before seeking reimbursements from the participating Municipalities.

- 10.5** All costs of early voting pursuant to this Agreement shall be shared among the participating Municipalities utilizing the number of registered electors and number of precincts in each Municipality (including active, challenged, and to be verified electors) according to the Qualified Voter File, to be determined between one hundred and thirty (130) days and one hundred and twenty (120) days before the first statewide or federal election in each even numbered year.
- 10.6** The County shall be responsible for invoicing all participating Municipalities as needed and within sixty (60) days following each election date during which early voting is administered. Payment in full shall be made by each Municipality within thirty (30) days of receipt of the invoice.
- 10.7** The parties agree that the County Treasurer may withhold funds otherwise payable to the participating Municipalities from the next tax disbursement monies due to a participating Municipality when early voting reimbursement is not made by that Municipality within six (6) months of the reimbursement request date, in order to satisfy any outstanding amounts due to the County from that participating Municipality pursuant to the terms of this Agreement.
- 10.8** A Municipality with an outstandings amount balance due to the County will result in the Municipality not being eligible to participate in the next County-wide Early Voting Agreement until outstanding amounts due are paid in full.

**11. STAFFING AND SUPERVISION AND TRAINING**

- 11.1** The Coordinator is responsible for ensuring adequate staffing and supervision at early voting site(s).
- 11.2** The Site Supervisor shall operate in the same manner and have the same authority as a Municipal Clerk operates in an Election Day polling place, except that electors will not be able to register to vote at an early voting site. MCL 168.720g(7)
- 11.3** The County Clerk may appoint a participating Municipal Clerk or a member of the County Clerk's staff to act as Supervisor. The County Clerk may appoint a different participating Municipal Clerk or a member of the County Clerk's staff to act as a Supervisor for different days of early voting. A Supervisor may delegate the Supervisor's duties to a member of the Supervisor's staff with the approval of the County Clerk or the Coordinator. The County Clerk or the Coordinator may substitute Site Supervisors if the need arises, but at all times will make every attempt to locate a Municipal Clerk or their Deputy to perform the duties of the Site Supervisor. MCL 168.720g(7)
- 11.4** Each municipality MUST provide a clerk, deputy clerk or a representative approved by the County Clerk to serve as a Site Supervisor for AT LEAST one election during the term of this contract. Failure of a municipality to provide a Site Supervisor during the duration of this Agreement will result in the municipality in not being eligible to participate in the next County-wide Early Voting Agreement.
- 11.5** The Coordinator is responsible for providing training to the Site Supervisors and Election Inspectors to serve at the early voting site(s) for each election.
  - 11.5.1** Upon the approval of the County Clerk, and under the County Clerk's authority, the Coordinator may designate Municipality Clerks to assist in providing training

to the Site Supervisors and Election Inspectors to serve at the early voting site(s) for each election.

**12. TABULATORS AND EARLY VOTING POLL BOOK LAPTOPS AT EARLY VOTING SITE(S).**

- 12.1** The County Clerk and the Clerks of each Municipality agree to the following:
- 12.1.1** The County Clerk and the Municipal Clerks participating in the agreement have taken into consideration ADA compliance, available space, expected voter turnout, and many other factors in the consideration of how many early voting ePollbooks, tabulators, voter assist terminals and additional equipment needed. The Board of County Election Commissioners will be responsible for conducting testing of the electronic voting equipment and has the authority to designate that duty to the County Clerk and County Clerk's staff.
- 12.1.2** Each municipality MUST provide a clerk, deputy clerk or a representative approved by the County Clerk to assist in preliminary testing for each election utilizing Early Voting. Failure of a municipality to assist with preliminary testing during the duration of this Agreement will result in the municipality being charged the actual cost at the hourly wage rate of the Coordinator for having the Coordinator or another individual designated by the Coordinator perform said testing.
- 12.2** The Coordinator, and/or designated Site Supervisor(s), will be responsible for taking necessary steps to set up the early voting poll book and early voting poll book laptops.
- 12.3** Tabulators and early voting poll book laptops used at each early voting site must be configured in one of the ways set forth in MCL 168.720j(5).

**13. CLOSING PROCEDURES DURING EARLY VOTING AND ON ELECTION DAY**

- 13.1** During early voting, the Coordinator and/or designated Site Supervisor(s) must ensure compliance with the closing procedures described in MCL 168.720j(8) and 720j(9) and any instructions issued by the Secretary of State.
- 13.2** During early voting, the Coordinator and/or designated Site Supervisor(s) must ensure that specified election materials are secured in compliance with MCL 168.720j(10) and any instructions issued by the Secretary of State.
- 13.3** At the conclusion of Election Day, the Coordinator and/or designated Site Supervisor(s) must ensure compliance with the closing procedures described in MCL 168.720j(11) and any instructions issued by the Secretary of State.

**14. CANVASS OF EARLY VOTE RETURNS AND REPORTING OF EARLY VOTING RESULTS**

- 14.1** The Board of County Election Commissioners is responsible for appointing the Receiving Board or group of Election Inspectors to canvass the early vote returns on Election Day and report early voting results to the County Clerk.
- 14.2** At the conclusion of Election Day, the Coordinator must ensure compliance with the canvass and reporting requirements described in MCL 168.720j(11)-(14) and MCL 168.801-810.
- 14.3** The County Clerk shall retain all tabulated ballots and election documents related to each required election for the full term of the required retention period.

**15. RETENTION AND SECURITY OF EARLY VOTING ELECTION DATA AND BALLOTS**

- 15.1** The County will be responsible for the storage and retention requirements associated with Early Voting conducted at the County Early Voting Site in accordance with the State of Michigan Records Management Services General Schedule # 23- Election Records.

**16. EXECUTION OF COUNTY JOINT EARLY VOTE SITE AGREEMENT.**

- 16.1** A County Early Voting Site Agreement must be finalized and signed by the participating County and all Municipalities:

**16.1.1** No later than one hundred and twenty-five (125) days before the first regularly scheduled statewide or federal election in each even numbered year.

**16.1.2** No later than ninety (90) days before a special statewide or federal election.

**17. EARLY VOTING PLAN.**

- 17.1** No later than one hundred and twenty (120) days before the first statewide or federal election in each even numbered year, the Coordinator will be responsible for ensuring an Early Voting Plan, is filed with the County Clerk of the County in which the Municipalities are located.

**18. NOTICE TO SOS OF CHANGES TO LOCATIONS, DAYS, AND HOURS OF EARLY VOTING.**

- 18.1** Not less than forty-five (45) days before the first early voting day allowed by statute, the Coordinator will be responsible for providing the Secretary of State any changes made to a previously submitted Early Voting Plan that affect the locations, dates, and hours of operation for each joint early voting site operated by the participating County and Municipalities. This ensures that the correct information is posted on the Michigan Voter Information Center (MVIC) portion of the Department of State's website.

**19. DURATION OF AGREEMENT.**

- 19.1** This Agreement and any amendments will be effective when executed by all Parties, as evidenced by the signature of the County Clerk and each participating Municipal Clerk and any other required authorized Official of each of the participating Municipalities.
- 19.2** This Agreement has no fixed termination date and may be terminated pursuant to its terms.

**20. CANCELLATION, MODIFICATION, AND TERMINATION OF COUNTY JOINT EARLY VOTE SITE AGREEMENT.**

- 20.1** The County Clerk may terminate the Agreement for any reason; upon termination, the Agreement will cease to exist and the Clerk of each participating Municipality must submit a revised Early Voting Plan to the Department outlining the manner in which early voting will be provided. The County Clerk may terminate the Agreement by providing at least thirty (30) days' written notice to the other Parties to the Agreement. The notice shall be sent to the Municipalities at the address provided in this Agreement to the attention of the Municipal Clerk.

- 20.2** This Agreement may be modified by a written amendment executed by all Parties. If a modification will result in impact to a subset of Parties, only, only those Parties affected need execute the modification.
- 20.3** If the Parties terminate Agreement for any reason, the Clerk of each participating Municipality must submit a revised Early Voting Plan to the Department outlining the manner in which early voting will be provided.
- 20.4** If a Party withdraws from the Agreement for any reason, the Clerk of the Municipality withdrawing from the Agreement must submit a revised Early Voting Plan to the Department outlining the manner in which early voting will be provided. A Party to the Agreement may withdraw from the Agreement by providing at least thirty (30) days' written notice to the other Parties to the Agreement. The notice shall be sent to the Municipalities at the address provided in this Agreement to the attention of the County Clerk and Municipal Clerk.
- 20.5** A Party may not terminate or withdraw from the Agreement during the period beginning one hundred and fifty (150) days before the first statewide November election in an even numbered year and ending on the completion of the County canvass for the statewide general November election in that even numbered year.
- 20.6** If the Agreement covers any elections in addition to statewide and federal elections, a Party may not withdraw from the Agreement during the period beginning one hundred and fifty (150) days before the election covered under the Agreement and ending on the completion of the County canvass for that election.

## **21. GENERAL PROVISIONS.**

- 21.1** The County shall not be liable for any consequential, incidental, indirect, remote, speculative, punitive, exemplary, liquidated, treble, or special damages, including, but not limited to, loss of profit, opportunity, use, revenue, data, or goodwill, whether based in whole or in part in contract, tort, equity, strict liability, under statute, or any other theory of liability, regardless of whether such damages were foreseeable or contemplated and even if the County was advised or aware of the possibility of such damages.
- 21.2** This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan, excluding Michigan's conflict of law principles. Except as otherwise required by law or court rule, any action brought to enforce, interpret, or decide any claim arising under or related to this Agreement shall be brought in the Berrien County Trial Court, or the United States District Court for the Western District of Michigan, Southern Division, as dictated by the applicable jurisdiction of the court. Except as otherwise required by law or court rule, venue is proper in the courts set forth above. The choice of forum set forth above shall not be deemed to preclude the enforcement of any judgment obtained in such forum or taking action under this Contract to enforce such judgment in any appropriate jurisdiction.
- 21.3** This Agreement represents the entire agreement and understanding between the Parties. This Agreement supersedes all other prior oral or written understandings, communications, agreements, or contracts between the Parties, except the accompanying license agreement and the annual Berrien County elections fee schedule

which are incorporated by reference. The language of this Agreement shall be construed as a whole according to its fair meaning and not construed strictly for or against any Party.

**21.4** “Confidential Information” means all information and data that the County is required or permitted by law to keep confidential, which includes computer software, cybersecurity assessments and plans and measures to protect the County’s copyrighted training materials.

**21.5** The participating Municipalities shall use appropriate safeguards to protect the confidentiality and integrity of Confidential Information. Municipalities shall not reproduce, provide, disclose, or give access of Confidential Information to any Municipality Employee or third-party not having a legitimate need to know. Municipalities and Municipality Employees shall only use the Confidential Information for performance of this Agreement. Notwithstanding the foregoing, Municipalities may disclose the Confidential Information, if required by law, statute, or other legal process; provided that Municipalities: (a) give the County prompt written notice of the impending disclosure; (b) provide reasonable assistance to the County in opposing or limiting the disclosure; and (c) make only such disclosure as is compelled or required. This Agreement imposes no obligation upon Municipalities with respect to any Confidential Information which Municipalities can establish by legally sufficient evidence: (a) was in possession of or was known by Municipalities, prior to its receipt from the County, without any obligation to maintain its confidentiality; or (b) is obtained by Municipality from a third-party having the right to disclose it, without an obligation to keep such information confidential.

## **22. ELECTRONIC SIGNATURES AND COUNTERPARTS.**

**22.1** This Agreement may be executed in two or more counterparts, and each counterpart shall become binding when the other(s) has or have been signed as if it had been signed by each Party. Facsimile or electronic signatures shall be considered original signatures for the purposes of execution and enforcement of the rights and obligations described herein.

Stacy Loar-Porter Berrien County Clerk	_____ Signature of County Clerk	_____ Date
Tiffany Moore Benton Harbor City Clerk	_____ Signature of Clerk	_____ Date
Christine Fisher Bridgman City Clerk	_____ Signature of Clerk	_____ Date
Kalla Langston Buchanan City Clerk	_____ Signature of Clerk	_____ Date



Kelly Clements Coloma City Clerk	_____ Signature of Clerk	_____ Date
Amy Fidler New Buffalo City Clerk	_____ Signature of Clerk	_____ Date
Abby Bishop St. Joseph City Clerk	_____ Signature of Clerk	_____ Date
Melanie Marvin Watervliet City Clerk	_____ Signature of Clerk	_____ Date
Christina Price Baroda Township Clerk	_____ Signature of Clerk	_____ Date
Tory Parrish Berrien Township Clerk	_____ Signature of Clerk	_____ Date
Sheryl Miller Bertrand Charter Township Clerk	_____ Signature of Clerk	_____ Date
Wendi Heyliger Buchanan Charter Township Clerk	_____ Signature of Clerk	_____ Date
Paula Dudiak Chikaming Township Clerk	_____ Signature of Clerk	_____ Date
Sheila Hickmott Coloma Charter Township Clerk	_____ Signature of Clerk	_____ Date
Jennifer Richter Galien Township Clerk	_____ Signature of Clerk	_____ Date
Tom Allen Hager Township Clerk	_____ Signature of Clerk	_____ Date
Miranda Companion Lake Charter Township Clerk	_____ Signature of Clerk	_____ Date
Michael Brown Lincoln Charter Township Clerk	_____ Signature of Clerk	_____ Date
Michelle Hannon New Buffalo Township Clerk	_____ Signature of Clerk	_____ Date

Michelle Bolin Oronoko Charter Township Clerk	_____ Signature of Clerk	_____ Date
Deborah Crews Pipestone Township Clerk	_____ Signature of Clerk	_____ Date
Rachel Bernard Royalton Township Clerk	_____ Signature of Clerk	_____ Date
Patrice Rose St. Joseph Charter Township Clerk	_____ Signature of Clerk	_____ Date
Cheryl Andres Sodus Township Clerk	_____ Signature of Clerk	_____ Date
Marcie Miles Three Oaks Township Clerk	_____ Signature of Clerk	_____ Date
Linda Rizzo Watervliet Charter Township Clerk	_____ Signature of Clerk	_____ Date
Erika Burcham Weesaw Township Clerk	_____ Signature of Clerk	_____ Date

**AUGUST Election Cost Breakdown with Jurisdictions Who Have Expressed Intention to continue with the County-Wide Agreement . The state will cover wages only.**  
**estimate for planning purpose.**

**This is only an**

	Precincts	Registered Voters	% of Total	# of Pcts	Average # of ballot styles	Per Tabulator configuration	Expenses based on % of registered voters	Expenses based on # of pcts	Expenses based on # of ballot styles	Expenses based on Tabulator %	Early Voting Vendor Support if needed \$300 per hr	Total For Each Municipality
of Benton Harbor	4	7,892	7.55%	4	4	1.000	\$4,328	\$1,200	\$470	\$312	\$158.63	\$6,468.77
City of Bridgman	1	1,816	1.74%	1	1	0.090	\$996	\$300	\$118	\$28	\$36.50	\$1,478.04
City of Buchanan	2	3,632	3.48%	2	2	0.220	\$1,992	\$600	\$235	\$69	\$73.00	\$2,968.55
City of Coloma	1	1,263	1.21%	1	1	0.125	\$693	\$300	\$118	\$39	\$25.39	\$1,174.55
City of New Buffalo	1	1,570	1.50%	1	1	0.125	\$861	\$300	\$118	\$39	\$31.56	\$1,349.09
City of Niles	4	9,897	9.47%	4	4	1.000	\$5,428	\$1,200	\$470	\$312	\$198.93	\$7,608.70
City of St. Joseph	3	6,965	6.67%	3	4	0.500	\$3,820	\$900	\$470	\$156	\$140.00	\$5,485.81
City of Watervliet	1	1,495	1.43%	1	1	0.125	\$820	\$300	\$118	\$39	\$30.05	\$1,306.45
Bainbridge Twp	1	-	0.00%									
Baroda Twp	1	2,482	2.38%	1	4	0.360	\$1,361	\$300	\$470	\$112	\$49.89	\$2,293.38
Benton Charter Twp	6	-	0.00%									
Berrien Twp	2	3,993	3.82%	2	6	0.500	\$2,190	\$600	\$705	\$156	\$80.26	\$3,731.11
Bertrand Ch. Twp	1	2,399	2.30%	1	3	0.500	\$1,316	\$300	\$353	\$156	\$48.22	\$2,172.35
Buchanan Ch. Twp	1	3,064	2.93%	1	2	0.220	\$1,680	\$300	\$235	\$69	\$61.59	\$2,345.62
Chikaming Twp	1	2,751	2.63%	1	2	0.250	\$1,509	\$300	\$235	\$78	\$55.29	\$2,177.02
Coloma Ch. Twp	1	4,331	4.15%	1	3	0.375	\$2,375	\$300	\$353	\$117	\$87.05	\$3,231.79
Galien Twp	1	1,301	1.25%	1	3	0.270	\$714	\$300	\$353	\$84	\$26.15	\$1,476.37
Hagar Twp	1	2,806	2.69%	1	5	0.416	\$1,539	\$300	\$588	\$130	\$56.40	\$2,612.55
Lake Twp	1	2,896	2.77%	1	3	0.270	\$1,588	\$300	\$353	\$84	\$58.21	\$2,383.19
Lincoln Ch. Twp	5	12,216	11.69%	5	10	1.000	\$6,700	\$1,500	\$1,175	\$312	\$245.54	\$9,932.14
New Buffalo Twp	1	2,257	2.16%	1	3	0.375	\$1,238	\$300	\$353	\$117	\$45.37	\$2,052.64
Niles Ch. Twp	5	-	0.00%	5	8	1.000	\$0	\$0	\$0	\$0	\$0.00	\$0.00
Oronoko Ch. Twp	3	6,297	6.03%	3	6	0.500	\$3,454	\$900	\$705	\$156	\$126.57	\$5,341.03
Pipestone Twp	1	1,890	1.81%	1	4	0.333	\$1,037	\$300	\$470	\$104	\$37.99	\$1,948.49
Royalton Twp	1	4,185	4.01%	1	4	0.500	\$2,295	\$300	\$470	\$156	\$84.12	\$3,305.27
St. Joseph Ch. Twp	4	8,685	8.31%	4	8	1.000	\$4,763	\$1,200	\$940	\$312	\$174.57	\$7,389.63
Sodus Twp	1	1,686	1.61%	1	3	0.250	\$925	\$300	\$353	\$78	\$33.89	\$1,689.02
Three Oaks Twp	1	2,205	2.11%	1	2	0.250	\$1,209	\$300	\$235	\$78	\$44.32	\$1,866.59
Watervliet Ch. Twp	1	2,797	2.68%	1	3	0.375	\$1,534	\$300	\$353	\$117	\$56.22	\$2,359.65
Weesaw Twp	1	1,707	1.63%	1	2	0.220	\$936	\$300	\$235	\$69	\$34.31	\$1,574.11
<b>Grand Total</b>	<b>58</b>	<b>104,478</b>	<b>100%</b>	<b>51</b>	<b>102</b>	<b>12</b>	<b>\$57,300.00</b>	<b>\$300.00</b>	<b>\$117.50</b>	<b>\$311.85</b>	<b>\$2,100.00</b>	<b>\$87,721.92</b>
							per pct		per ballot style			

**NOVEMBER Election Cost Breakdown with Jurisdictions Who Have Expressed Intention to continue with the County-Wide Agreement . The state will cover wages only. This is only an estimate for planning purpose.**

	Precincts	Registered Voters	% of Total	# of Pcts	Average # of ballot styles	Per Tabulator configuration	Expenses based on % of registered voters	Expenses based on # of pcts	Expenses based on # of ballot styles	Expenses based on Tabulator %	Early Voting Vendor Support if needed \$300 per hr	Total For Each Municipality
of Benton Harbor	4	7,892	7.55%	4	4	1.000	\$1,284	\$1,200	\$470	\$312	\$158.63	\$3,424.61
City of Bridgman	1	1,816	1.74%	1	1	0.090	\$295	\$300	\$118	\$28	\$36.50	\$777.56
City of Buchanan	2	3,632	3.48%	2	2	0.220	\$591	\$600	\$235	\$69	\$73.00	\$1,567.59
City of Coloma	1	1,263	1.21%	1	1	0.125	\$206	\$300	\$118	\$39	\$25.39	\$687.37
ity of New Buffalo	1	1,570	1.50%	1	1	0.125	\$255	\$300	\$118	\$39	\$31.56	\$743.50
City of Niles	4	9,897	9.47%	4	4	1.000	\$1,610	\$1,200	\$470	\$312	\$198.93	\$3,791.16
City of St. Joseph	3	6,965	6.67%	3	4	0.500	\$1,133	\$900	\$470	\$156	\$140.00	\$2,799.22
City of Watervliet	1	1,495	1.43%	1	1	0.125	\$243	\$300	\$118	\$39	\$30.05	\$729.79
Bainbridge Twp	1	-	0.00%									
Baroda Twp	1	2,482	2.38%	1	4	0.360	\$404	\$300	\$470	\$112	\$49.89	\$1,336.01
enton Charter Twp	6	-	0.00%									
Berrien Twp	2	3,993	3.82%	2	6	0.500	\$650	\$600	\$705	\$156	\$80.26	\$2,190.90
Bertrand Ch. Twp	1	2,399	2.30%	1	3	0.500	\$390	\$300	\$353	\$156	\$48.22	\$1,246.99
Buchanan Ch. Twp	1	3,064	2.93%	1	2	0.220	\$499	\$300	\$235	\$69	\$61.59	\$1,163.75
Chikaming Twp	1	2,751	2.63%	1	2	0.250	\$448	\$300	\$235	\$78	\$55.29	\$1,115.88
Coloma Ch. Twp	1	4,331	4.15%	1	3	0.375	\$705	\$300	\$353	\$117	\$87.05	\$1,561.21
Galien Twp	1	1,301	1.25%	1	3	0.270	\$212	\$300	\$353	\$84	\$26.15	\$974.54
Hagar Twp	1	2,806	2.69%	1	5	0.416	\$457	\$300	\$588	\$130	\$56.40	\$1,530.20
Lake Twp	1	2,896	2.77%	1	3	0.270	\$471	\$300	\$353	\$84	\$58.21	\$1,266.13
Lincoln Ch. Twp	5	12,216	11.69%	5	10	1.000	\$1,988	\$1,500	\$1,175	\$312	\$245.54	\$5,220.10
New Buffalo Twp	1	2,257	2.16%	1	3	0.375	\$367	\$300	\$353	\$117	\$45.37	\$1,182.05
Niles Ch. Twp	5	-	0.00%	5	8	1.000						\$0.00
Oronoko Ch. Twp	3	6,297	6.03%	3	6	0.500	\$1,025	\$900	\$705	\$156	\$126.57	\$2,912.10
Pipestone Twp	1	1,890	1.81%	1	4	0.333	\$308	\$300	\$470	\$104	\$37.99	\$1,219.47
Royalton Twp	1	4,185	4.01%	1	4	0.500	\$681	\$300	\$470	\$156	\$84.12	\$1,691.00
St. Joseph Ch. Twp	4	8,685	8.31%	4	8	1.000	\$1,413	\$1,200	\$940	\$312	\$174.57	\$4,039.59
Sodus Twp	1	1,686	1.61%	1	3	0.250	\$274	\$300	\$353	\$78	\$33.89	\$1,038.69
Three Oaks Twp	1	2,205	2.11%	1	2	0.250	\$359	\$300	\$235	\$78	\$44.32	\$1,016.07
Watervliet Ch. Twp	1	2,797	2.68%	1	3	0.375	\$455	\$300	\$353	\$117	\$56.22	\$1,280.77
Weesaw Twp	1	1,707	1.63%	1	2	0.220	\$278	\$300	\$235	\$69	\$34.31	\$915.67
Grand Total	58	104,478	100%	51	102	12	\$17,000.00	\$300.00	\$117.50	\$311.85	\$2,100.00	\$47,421.92
								per pct	per ballot style			

	Aug	Nov	
<b>Budget:</b>			
Ballots (Aug .28 x 5000) (Nov .25 x 20000)	1400	5000	
Poll books-\$17 each (10)	170	170	
EV setup ems	300	300	
EV setup EV ICX & ICP media (5.50 x 2)	11	11	per ballot style
EV setup bod & icx	300	300	
precinct kits \$60 each county pay for state & federal elections	0	0	
pens (36 ct for \$33)	100	100	
stickers (1000 ct \$10.50)	20	40	
apps to vote (200 ct \$3.25)	50	50	
EV Voter notice postcards w/ postage (post \$.38)	44460	0	only do once for the year
test deck (depends on # of ballot styles) \$105 per ballot style	105	105	per ballot style
ev notices of election	1000	1000	
ev notice of registration	550	550	
Sample ballots (4 copies .25 each)	\$1	1	per ballot style
lamination of sample ballots	0.5	0.5	
Wipes/ cleaning supplies	100	100	
site rental	6000	6000	
site upgrades	500	500	
site cleaning if not included in rental cost	0	0	
tabulator tape (3.95 per roll, 4 rolls per tabulator)	11.85	11.85	
<b>admin</b>			
OT	6000	6000	
mileage	1600	1600	
<b>workers</b>			
training	6600	6600	
Ev days hours	11475	17955	
meals	1350	1890	
receiving board	540	720	

cost based on # of pcts

cost based on # of ballot styles

cost based on # of registered voters

cost based on tabulator %

Wages will be reimbursed to the County by the SOM

Election Inspectors		Notes	Cost Type (on-going or one-time)
Election Inspectors, including Receiving Boards	\$8,100.00	The cost per poll worker is estimated at \$15/hr with each working 12 hours per day. Election Inspectors per site would be 4. Receiving Board Election workers would be 6. Total Election Inspectors would be 10.	on-going
Training of Inspectors (paying the inspectors)	\$900.00	Based on training 6 inspectors, paid \$60 for each training (4 hour training session at \$15/hour).	on-going
Meals for Inspectors	\$675.00	Estimate of \$15/person with 4 inspectors and 1 site supervisors (5 people). One meal a day, cost for 9 days.	on-going
<b>Administration/Coordination Staff</b>			
Election Coordinator / City Clerk		Salary - This is the cost of wages for 12 hour days during the 9 days of early voting.	on-going
Information Systems Support	\$810.00	Additional for evening hours if needed for Assistan Elections Clerk 30 Hours	on-going
Election Source Maintenance Support/Vendor Support <b>YEARLY COST</b>	\$1,400.00	\$1,400.00 per precinct (not EV precinct) <b>each year</b> , billed either to State, County or Local Municipality (unsure at this time).	on-going
<b>Polling places</b>			
City Hall or Community Center		EV Site would be held at either PCT 1 or 2 - PCT 1 is City Hall this would make scheduling with other staff and meetings difficult but do-able- PCT is the City Center which we could possible loose revenue due to having it blocked off for 2 weekends in a row.	
<b>Equipment</b>			
Ballot Tabulators ICP2	\$6,496.20	1 early voting tabulators and ballot bins. The average cost is \$6496.20 for a ballot tabulator and ballot bin and power cord, dust cover keys, and 2 security keys.	one-time
Early Voting Poll Book Laptops (EVEPB)	\$3,000.00	2 E-Poll Books	
Print on Demand Device ICX Prime (PoD)		N/A	one-time
Voter Assist Devices ICX Prime (VAT)	\$6,496.20	N/A	one-time
VAT/PoD Cases		N/A	one-time
ID Scanners (Scan)		N/A	
ID Scanners (Swipe)		N/A	
Voting booths		N/A	
ADA Voting Booth		N/A	
Voting booth storage Cart		N/A	
Wheeled Ballot Bags	\$360.00	The cost per ballot container is \$180 with 2 needed.	one-time
Transfer Bags	\$153.00	We would need 9 bags at \$17.00 each.	one-time

White Ballot Storage Bags		N/A	one-time
Test Ballot Bags	\$17.00	We would need 1 Test Ballot Bag.	one-time
Media Transfer Bags	\$8.00	The cost per media tranfer bags is \$8.00 with 1 needed	one-time
Ballot instructions/secrecy sleeve 15 IN		N/A	
Ballot instructions/secrecy sleeve 22 IN		N/A	
Tabulator Memory Card Reader	\$78.00	1 tabulator memory card reader.	one-time
Smart Card Reader	\$31.50	1 smart card readers.	one-time
Vinyl Certificate Protectors		N/A	one-time
Crowd Control Posts		N/A	
<b>Supplies</b>			
Oval Ballot Marking Instructions		N/A	
Tabulator Memory Cards ICP2	\$60.00	4 memory cards, this allows for the required 2 and 2 for back up cards.	on-going
VAT and PoD Cards	\$120.00	We estimate a need for 10 VAT and PoD cards: 2 Technician, 52Pollworker, 8 Voter. These are \$12.00 each.	on-going
Thumb drives for VAT and PoD ICX Prime	\$40.00	1 thumb drive that must be formatted to work with the ICX Prime devices.	one-time
Tabulator tape ICP2	\$36.00	10 Rolls	
I voted stickers		N/A	
Weightable sign base		N/A	
Weightable sign		N/A	
Weightable sign arrows		N/A	
H stake base		N/A	
H stake sign		N/A	
H stake arrows		N/A	
Flag vote here signs		N/A	
Large plastic A frame sign		N/A	
Letter kit for large plastic sign		N/A	
Large plastic A frame sign can be written on with dry erase		N/A	
Ballot Marking Pens		N/A	
<b>Miscellaneous (NOT Included In Cost Breakdown)</b>			
Delivery for equipment		N/A	

Security cage for voting equipment	\$1,500.00	A security cage is needed to store equipment overnight. The cost per cage is approximately \$1500	one-time
Ballots	TBD	This is not a new cost. <b>Ballots do not only apply to Early Voting. See the County Fee Schedule for reimbursible costs related to ballots.</b>	on-going
Precinct kits	\$35.00	Provided by the County	on-going
Delivery for equipment	TBD	<b>This is a County cost.</b>	on-going

TOTAL Initial Cost	\$30,315.90
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# Memorandum



Date: 12/10/2025  
To: Mayor and Commission  
From: Kalla Langston-Weiss, City Clerk  
Subject: McCoy's Creek Trail Committee under BARB

The Friends of the McCoy's Creek Trail Committee is a volunteer-based group dedicated to supporting, maintaining, and enhancing Buchanan's trail systems. Their activities align closely with the mission and scope of the Buchanan Area Recreation Board (BARB), which oversees the City and Townships' Parks.

To ensure consistent oversight, coordination of trail-related projects, and streamlined communication between the City and Boards, staff recommend formally placing Friends of the Trail under the purview of BARB.

This structure will provide:

- Clear organizational alignment
- Consistent reporting and project coordination
- Support for volunteer activities through BARB's established processes
- Increased transparency and accountability for trail-related initiatives



**CITY OF BUCHANAN  
RESOLUTION NO. 2026.01/01  
A RESOLUTION PLACING THE  
MCCOY CREEK TRAIL COMMITTEE UNDER  
THE SUPERVISION OF BARB (Buchanan Area Recreation Board)**

WHEREAS, the City of Buchanan ("City") has established or recognized a committee commonly known as the McCoys Creek Trail Committee ("Committee") for the purpose of supporting, planning, advising, developing, and/or promoting trail-related projects and improvements associated with the McCoys Creek Trail; and

WHEREAS, the City Commission desires to ensure clear accountability, consistent oversight, and efficient coordination of trail-related planning, operations, fundraising, grant activity, and communications; and

WHEREAS, the City Commission finds it in the best interests of the City to place the Committee under the supervisory authority of BARB to better align the Committee's activities with City goals, procedures, reporting requirements, and budgeting practices; and

WHEREAS, BARB is an appropriate body to provide oversight, coordination, and administrative direction for the Committee's work while allowing the Committee to continue supporting trail-related initiatives and advising the City.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Buchanan, Berrien County, Michigan, as follows:

**1. Placement Under BARB**

The McCoys Creek Trail Committee is hereby placed under the supervision, direction, and control of BARB, effective February 1, 2026.

**2. Advisory Status**

The Committee shall serve in an advisory and supportive capacity and shall make recommendations to BARB and/or the City Commission as appropriate. The Committee shall not take independent action on behalf of the City unless expressly authorized by BARB or the City Commission.

**3. Reporting**

The Committee shall provide reports to BARB [monthly/quarterly/as requested], and BARB may provide updates and recommendations to the City Commission as necessary.

**4. Financial and Grant Activity**

Any funds raised, donated, or granted for trail-related purposes shall be handled in compliance with City financial policies and procedures, and any grant applications or fiscal sponsorship activity must be coordinated with the City's designated staff/officials.

**5. Committee Membership and Meetings.** The Committee may continue to operate with its current membership unless and until modified by BARB or the City Commission. Meetings shall be conducted consistently with applicable public meeting requirements.

**AYES:**

**NAYES:**



**CITY OF BUCHANAN  
RESOLUTION NO. 2026.01/01  
A RESOLUTION PLACING THE  
MCCOY CREEK TRAIL COMMITTEE UNDER  
THE SUPERVISION OF BARB (Buchanan Area Recreation Board)**

**ABSENT:**

**ADOPTED** this \_\_\_\_\_ day of January 2026.

I, Kalla Langston-Weiss, Clerk of the City of Buchanan, Michigan, do hereby certify that the above is a true and correct copy of the Resolution and was adopted by the City Commission at a meeting held on January 26, 2026, at 7:00 p.m. at the Buchanan City Hall located at 302 N. Redbud Trail, Buchanan, Michigan, with a quorum present.

\_\_\_\_\_  
Kalla Langston-Weiss, Clerk

\_\_\_\_\_  
Date

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	AALFS PETROLEUM INC.	Invoice: 12.31.25 Ref#: 31929(DECEMBER 2025 FUEL CHARGES)		
		GAS AND OIL	101-301.000-751.000	290.89	
		GAS AND OIL	101-441.000-751.000	2,276.23	
		GAS AND OIL	101-336.000-751.000	132.39	
		GAS AND OIL	592-590.000-751.000	32.45	
		GAS AND OIL	101-567.000-751.000	154.01	
		Vnd: 0336 Invoice: 12.31.25	101-000.000-202.000		2,853.52
		Vnd: 0336 Invoice: 12.31.25	592-000.000-202.000		32.45
		Expected Check Run: 01/26/2026			
				2,885.97	2,885.97
12/31/2025	AP	ABONMARCHE CONSULTANTS, INC.	Invoice: 25-0498 Ref#: 31925(PROJECT 25-0498 BUCHANAN RBDG DOWNTOWN P)		
		GRANTS & SPECIAL PROJECTS	101-700.000-967.002	5,463.40	
		Vnd: 0202 Invoice: 25-0498	101-000.000-202.000		5,463.40
		Expected Check Run: 01/26/2026			
				5,463.40	5,463.40
01/20/2026	AP	ALS GROUP USA, CORP.	Invoice: 3313HN52467 Ref#: 31926(PFAS JAN. 2026)		
		LAB ANALYTICAL SERVICE	592-590.000-820.000	400.00	
		Vnd: 1693 Invoice: 3313HN52467	592-000.000-202.000		400.00
		Expected Check Run: 01/26/2026			
				400.00	400.00
01/20/2026	AP	ALS GROUP USA, CORP.	Invoice: 3313HN52381 Ref#: 31927(JANUARY 2026 COPPER CHLORIDE SULFATE TH		
		LAB ANALYTICAL SERVICE	592-590.000-820.000	100.00	
		Vnd: 1693 Invoice: 3313HN52381	592-000.000-202.000		100.00
		Expected Check Run: 01/26/2026			
				100.00	100.00
01/20/2026	AP	ALS GROUP USA, CORP.	Invoice: 3313HN52194 Ref#: 31928(MERCURY - QTRLY SAMPLE - JAN 2026)		
		LAB ANALYTICAL SERVICE	592-590.000-820.000	415.00	
		Vnd: 1693 Invoice: 3313HN52194	592-000.000-202.000		415.00
		Expected Check Run: 01/26/2026			
				415.00	415.00
01/20/2026	AP	BATTERIES PLUS BULBS	Invoice: P88825908 Ref#: 31930(BATTERIES FOR LIFT STATION & GATE)		
		EQUIPMENT MAINT SUPPLIES	592-590.000-758.000	21.25	
		MAINTENANCE - BUILDINGS	592-590.000-931.000	77.60	
		Vnd: 1236 Invoice: P88825908	592-000.000-202.000		98.85
		Expected Check Run: 01/26/2026			
				98.85	98.85

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	BERRIEN COUNTY ROAD DEPT ROAD MAIN. MATERIAL & SUPPLIES ROAD MAIN. MATERIAL & SUPPLIES Vnd: 0347 Invoice: 502547 Vnd: 0347 Invoice: 502547	Invoice: 502547 Ref#: 31931(COLD PATCH) 202-463.000-782.000 203-463.000-782.000 202-000.000-202.000 203-000.000-202.000	528.94 528.93	528.94 528.93
		Expected Check Run: 01/26/2026		1,057.87	1,057.87
01/20/2026	AP	CAMERONS CONSTRUCTION, LLC GRANTS & SPECIAL PROJECTS Vnd: 2430 Invoice: 1137	Invoice: 1137 Ref#: 31934(50% DOWNPAYMENT FOR 514 MARAVIA ADA BATH) 101-700.000-967.002 101-000.000-202.000	17,251.00	17,251.00
		Expected Check Run: 01/27/2026		17,251.00	17,251.00
01/19/2026	AP	CANFIELD, DUANE DEPOSIT WATER Vnd: MISC Invoice: 01/19/2026	Invoice: 01/19/2026 Ref#: 31923(UB refund for account: 5548) 592-000.000-033.000 592-000.000-033.000 592-000.000-202.000	300.00 138.56	438.56
		Expected Check Run: 01/26/2026		438.56	438.56
01/20/2026	AP	CINTAS CORPORATION CONTRACTUAL Vnd: 1272 Invoice: 4256078101	Invoice: 4256078101 Ref#: 31937(SHOP TOWELS & MATS) 101-441.000-818.000 101-000.000-202.000	242.79	242.79
		Expected Check Run: 01/26/2026		242.79	242.79
01/20/2026	AP	COCM MEMBERSHIP AND DUES Vnd: 0534 Invoice: 2026	Invoice: 2026 Ref#: 31935(MEMBERHSIP DUES) 101-371.001-831.000 101-000.000-202.000	45.00	45.00
		Expected Check Run: 01/26/2026		45.00	45.00
01/20/2026	AP	COMCAST BUSINESS TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE TELEPHONE, INTERNET, CABLE Vnd: 1722 Invoice: 1.16.26-2.15.26 Vnd: 1722 Invoice: 1.16.26-2.15.26	Invoice: 1.16.26-2.15.26 Ref#: 31932(MOTHLY CYCLE) 592-590.000-853.000 101-441.000-853.000 101-567.000-853.000 592-000.000-202.000 101-000.000-202.000	520.15 317.61 180.90	520.15 498.51
		Expected Check Run: 01/26/2026		1,018.66	1,018.66

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 82056049	Invoice: 82056049 Ref#: 31983(ACCT# 82056049 - GRADY CLANTON (SPIROMET) 101-336.000-961.000 101-000.000-202.000	94.00	94.00
		Expected Check Run: 01/26/2026		94.00	94.00
10/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 80703016	Invoice: 80703016 Ref#: 31984(ACCT#: 80703016 GRADY CLANTON - PR ECG,) 101-336.000-961.000 101-000.000-202.000	280.00	280.00
		Expected Check Run: 01/26/2026		280.00	280.00
10/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 78338903	Invoice: 78338903 Ref#: 31985(ACCT# 78338903: RANDALL MILLER FORENSIC) 101-301.000-961.000 101-000.000-202.000	59.00	59.00
		Expected Check Run: 01/26/2026		59.00	59.00
09/30/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 78338869	Invoice: 78338869 Ref#: 31986(ACCT# 78338869: RANDALL MILLER - AUDIOGR) 101-301.000-961.000 101-000.000-202.000	38.00	38.00
		Expected Check Run: 01/26/2026		38.00	38.00
10/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 10.31.25	Invoice: 10.31.25 Ref#: 31987(GRADY CLANTON - HC CBC AUTO COMPLETE DIF) 101-336.000-961.000 101-000.000-202.000	165.60	165.60
		Expected Check Run: 01/26/2026		165.60	165.60
12/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 12.01.25	Invoice: 12.01.25 Ref#: 31989(GRADY CLANTON - COMP. METABOLIC PANEL) 101-336.000-961.000 101-000.000-202.000	60.00	60.00
		Expected Check Run: 01/26/2026		60.00	60.00
12/31/2025	AP	COREWELL HEALTH MEDICAL EXAMS Vnd: 2433 Invoice: 12.29.25	Invoice: 12.29.25 Ref#: 31990(PATIENT TERRY BURNS - DOT PHYSICAL) 592-590.000-961.000 592-000.000-202.000	110.02	110.02
		Expected Check Run: 01/26/2026		110.02	110.02

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	COREWELL HEALTH CORPORATE EDUCATION AND TRAINING Vnd: 2431 Invoice: CINV-58899	Invoice: CINV-58899 Ref#: 31936(CPE MHFA DOS DECEMBER 17, 2025) 101-301.000-960.000 101-000.000-202.000	300.00	300.00
		Expected Check Run: 01/26/2026		300.00	300.00
01/20/2026	AP	CORNERSTONE ECONOMIC DEVELOPMENT Vnd: 2411 Invoice: 8343	Invoice: 8343 Ref#: 31933(HOUSING NEEDS ANALYSIS) 101-700.000-735.000 101-000.000-202.000	4,995.00	4,995.00
		Expected Check Run: 01/26/2026		4,995.00	4,995.00
12/31/2025	AP	COUNTY OF BERRIEN OFFICE SUPPLIES Vnd: 1864 Invoice: 17634	Invoice: 17634 Ref#: 31938(USE OF FORCE PRINTED X 100) 101-301.000-728.000 101-000.000-202.000	19.74	19.74
		Expected Check Run: 01/26/2026		19.74	19.74
01/07/2026	AP	COUNTY OF BERRIEN OFFICE SUPPLIES Vnd: 1864 Invoice: 17699	Invoice: 17699 Ref#: 31939(PRINTING & MAILING OF 2026 PERSONAL PROP) 101-253.000-728.000 101-000.000-202.000	57.20	57.20
		Expected Check Run: 01/26/2026		57.20	57.20
01/20/2026	AP	DALE'S AUTO SALES & SERVICE MISCELLANEOUS SUPPLIES Vnd: 1144 Invoice: 16298	Invoice: 16298 Ref#: 31940(FLUID FOR PLOWS) 101-441.000-756.000 101-000.000-202.000	117.66	117.66
		Expected Check Run: 01/26/2026		117.66	117.66
12/31/2025	AP	ENTERPRISE FLEET MANAGEMENT LEASE - ENTERPRISE FLEET ENETERPRISE - INTEREST EXPENSE ENTERPRISE - MAINTENANCE MANAGEMENT LEASE - ENTERPRISE FLEET ENETERPRISE - INTEREST EXPENSE ENTERPRISE - MAINTENANCE MANAGEMENT LEASE - ENTERPRISE FLEET ENETERPRISE - INTEREST EXPENSE ENTERPRISE - MAINTENANCE MANAGEMENT LEASE PAYABLE - ENTERPRISE FLEET ENTERPRISE - INTEREST EXPENSE ENTERPRISE - MAINTENANCE MANAGEMENT Vnd: 2425 Invoice: 653247-010626 Vnd: 2425 Invoice: 653247-010626	Invoice: 653247-010626 Ref#: 31942(FLEET LEASE & MAINTENANCE MANAGEMENT) 101-265.000-991.001 101-265.000-993.005 101-265.000-818.006 101-301.000-991.001 101-301.000-993.005 101-301.000-818.006 101-301.000-991.001 101-301.000-993.005 101-301.000-818.006 592-000.000-304.000 592-000.000-907.000 592-591.000-818.006 101-000.000-202.000 592-000.000-202.000	471.70 106.24 106.31 681.47 128.27 68.03 681.47 128.27 68.03 843.97 188.23 143.54	2,439.79 1,175.74
		Expected Check Run: 01/26/2026		3,615.53	3,615.53

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/20/2026	AP	EXEMPLAR IT SOLUTIONS TECHNOLOGY EQUIP. SUPPLIES Vnd: 2228 Invoice: 1809	Invoice: 1809 Ref#: 31943(4TB SKYHAWK HDD - WWTP) 592-590.000-756.003 592-000.000-202.000	105.99	105.99
		Expected Check Run: 01/26/2026		<hr/> 105.99	<hr/> 105.99
12/31/2025	AP	EXEMPLAR IT SOLUTIONS TECHNOLOGY CONTRACTUAL SERVICES Vnd: 2228 Invoice: 1798	Invoice: 1798 Ref#: 31944(IT SUPPORT & ADMIN - PD DEC 2025) 101-301.000-819.000 101-000.000-202.000	459.00	459.00
		Expected Check Run: 01/26/2026		<hr/> 459.00	<hr/> 459.00
12/31/2025	AP	EXEMPLAR IT SOLUTIONS CONTRACTUAL Vnd: 2228 Invoice: 1796	Invoice: 1796 Ref#: 31945(IT SUPPORT & ADMIN - FIRE DEC 2025) 101-336.000-818.000 101-000.000-202.000	27.00	27.00
		Expected Check Run: 01/26/2026		<hr/> 27.00	<hr/> 27.00
12/31/2025	AP	EXEMPLAR IT SOLUTIONS TECHNOLOGY CONTRACTUAL SERVICES Vnd: 2228 Invoice: 1797	Invoice: 1797 Ref#: 31946(IT SUPPORT & ADMIN - CITY HALL DEC 2025) 101-265.000-819.000 101-000.000-202.000	931.50	931.50
		Expected Check Run: 01/26/2026		<hr/> 931.50	<hr/> 931.50
01/01/2026	AP	EXEMPLAR IT SOLUTIONS TECHNOLOGY CONTRACTUAL SERVICES TECHNOLOGY CONTRACTUAL SERVICES TECHNOLOGY CONTRACTUAL SERVICES TECHNOLOGY CONTRACTUAL SERVICES Vnd: 2228 Invoice: 1800 Vnd: 2228 Invoice: 1800	Invoice: 1800 Ref#: 31947(JAN 2026 SLA, WASABI STORAGE. MICROSOFT) 101-265.000-819.000 592-590.000-819.000 592-591.000-819.000 101-265.000-819.000 101-000.000-202.000 592-000.000-202.000	374.42 187.22 187.22 950.00	1,324.42 374.44
		Expected Check Run: 01/26/2026		<hr/> 1,698.86	<hr/> 1,698.86
12/31/2025	AP	EXEMPLAR IT SOLUTIONS TECHNOLOGY CONTRACTUAL SERVICES Vnd: 2228 Invoice: 1799	Invoice: 1799 Ref#: 31948(DEC 2025 IT SUPPORT & ADMIN - WWTP) 592-590.000-819.000 592-000.000-202.000	54.00	54.00
		Expected Check Run: 01/26/2026		<hr/> 54.00	<hr/> 54.00
01/20/2026	AP	EXTRA PACKAGING, LLC MISCELLANEOUS SUPPLIES Vnd: 2109 Invoice: 144586	Invoice: 144586 Ref#: 31941(DUMPSTER LINERS) 592-590.000-756.000 592-000.000-202.000	638.15	638.15
		Expected Check Run: 01/26/2026		<hr/> 638.15	<hr/> 638.15



PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	FIRST ADVANTAGE OCC HEALTH SERVICE MEDICAL EXAMS Vnd: 1124 Invoice: 2502342512	Invoice: 2502342512 Ref#: 31949(BAKER M. RANDOM DRUG TEST - MML CDL COMI 101-441.000-961.000 101-000.000-202.000	397.90	397.90
		Expected Check Run: 01/26/2026		397.90	397.90
01/20/2026	AP	GENE WESNER AUTOMOTIVE MAINTENANCE - VEHICLE Vnd: 1887 Invoice: 23573	Invoice: 23573 Ref#: 31952(REPLACE BAD RESISTOR & BLOWN FUSE ON 46-) 101-301.000-939.000 101-000.000-202.000	365.79	365.79
		Expected Check Run: 01/26/2026		365.79	365.79
01/20/2026	AP	GENE WESNER AUTOMOTIVE MAINTENANCE - VEHICLE Vnd: 1887 Invoice: 23603	Invoice: 23603 Ref#: 31953(REPLACE TIRE ON 46-4) 101-301.000-939.000 101-000.000-202.000	301.33	301.33
		Expected Check Run: 01/26/2026		301.33	301.33
10/31/2025	AP	GEOTAB USA INC. POOL CAR POLICE WATER Vnd: 2424 Invoice: IN456422 Vnd: 2424 Invoice: IN456422	Invoice: IN456422 Ref#: 31950(SHIPPING FOR GEOTABS ON LEASED VEHICLES) 101-265.000-818.000 101-301.000-818.000 592-591.000-818.000 101-000.000-202.000 592-000.000-202.000	3.75 7.50 3.75	11.25 3.75
		Expected Check Run: 01/26/2026		15.00	15.00
01/21/2026	AP	GEOTAB USA INC. CONTRACTUAL CONTRACTUAL CONTRACTUAL CONTRACTUAL CONTRACTUAL Vnd: 2424 Invoice: IN470273 Vnd: 2424 Invoice: IN470273	Invoice: IN470273 Ref#: 31951(SHIPPING FOR GEOTABS - REMAINING CITY FL) 101-441.000-818.000 592-591.000-818.000 592-590.000-818.000 101-301.000-818.000 101-567.000-818.000 101-000.000-202.000 592-000.000-202.000	5.00 1.25 2.50 3.75 2.50	11.25 3.75
		Expected Check Run: 01/26/2026		15.00	15.00
01/20/2026	AP	HAVILAND PRODUCTS COMPANY CHEMICALS Vnd: 2417 Invoice: 558819	Invoice: 558819 Ref#: 31954(BLEACH - SOD HYPOCHLORIDE & SODIUM BISUL) 592-590.000-743.000 592-000.000-202.000	83.75	83.75
		Expected Check Run: 01/26/2026		83.75	83.75

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	HONOR CREDIT UNION 3 LUNCH BUSINESS MEETINGS MEMBERSHIP AND DUES Vnd: 1948 Invoice: 12.31.25-2199	Invoice: 12.31.25-2199 Ref#: 32025(DECEMBER 2025 CC CHARGES - T.MCGHEE) 101-172.000-962.000 101-172.000-831.000 101-000.000-202.000	98.59 60.00	158.59
		Expected Check Run: 01/26/2026		158.59	158.59
12/31/2025	AP	HONOR CREDIT UNION WEBSITE BUSINESS CARDS - GUNDERSEN & CULLUM Vnd: 1948 Invoice: 12.31.25-8531	Invoice: 12.31.25-8531 Ref#: 32026(DECEMBER 2025 CC CHARGES - D. PEREZ) 101-761.002-857.000 101-700.000-735.000 101-000.000-202.000	18.74 52.96	71.70
		Expected Check Run: 01/26/2026		71.70	71.70
12/31/2025	AP	HONOR CREDIT UNION VONAGE Vnd: 1948 Invoice: 12.31.25 - 5784	Invoice: 12.31.25 - 5784 Ref#: 32027(DECEMBER 2025 CC CHARGES - BURNETT) 101-301.000-853.000 101-000.000-202.000	416.90	416.90
		Expected Check Run: 01/26/2026		416.90	416.90
12/31/2025	AP	HONOR CREDIT UNION PRIME MICROSOFT LICENSES - CITY HALL MICROSOFT LICENSES - PD MICROSOFT LICENSES - WWTP MICROSOFT LICENSES - WATER MICROSOFT LICENSES - CEMETERY MICROSOFT LICENSES - DPW MICROSOFT LICENSES - FD EDUCATION AND TRAINING APA MEMBERSHIP DOOR JAMS DISH SOAP & SPONGES Vnd: 1948 Invoice: 12.31.25-0648 Vnd: 1948 Invoice: 12.31.25-0648	Invoice: 12.31.25-0648 Ref#: 32028(DECEMBER 2025 CC CHARGES - CITY CARD) 101-265.000-818.000 101-265.000-818.000 101-301.000-818.000 592-590.000-818.000 592-591.000-818.000 101-567.000-818.000 101-441.000-818.000 101-336.000-818.000 592-590.000-960.000 101-700.000-831.000 101-265.000-756.000 101-265.000-756.000 101-000.000-202.000 592-000.000-202.000	14.99 150.00 195.00 45.00 30.00 30.00 30.00 62.80 300.00 765.80 93.07 5.04	1,346.70 375.00
		Expected Check Run: 01/26/2026		1,721.70	1,721.70
12/31/2025	AP	HONOR CREDIT UNION SPYPOINT CAMERA SUBS. MPI BARREL PUMP FOR OIL MISC. SUPPLIES Vnd: 1948 Invoice: 12.31.25-6104	Invoice: 12.31.25-6104 Ref#: 32029(DECEMBER 2025 CC CHARGES - BAKER) 101-441.000-818.000 101-441.000-831.000 101-441.000-756.000 101-441.000-756.000 101-000.000-202.000	60.00 825.00 84.79 151.83	1,121.62
		Expected Check Run: 01/26/2026		1,121.62	1,121.62

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	HONOR CREDIT UNION	Invoice: 12.31.25-0448 Ref#: 32030(DECEMBER 2025 CC CHARGES - CITY CARD		
		SUCTION LINE STRAINER	592-591.000-756.000	90.76	
		NAME PLATE - BAHAM	101-253.000-728.000	15.99	
		NAME PLATE - BAKER	101-441.000-756.000	8.99	
		NAME PLATE - BURNETT	101-301.000-756.000	8.99	
		NAME PLATE - GUNDERSEN	101-700.000-735.000	8.99	
		OFFICE SUPPLIES - NEW MONITORS KG	101-700.000-735.000	352.95	
		DOOR PLATES	101-265.000-756.000	31.98	
		OIL FUNNELS	101-441.000-756.000	47.62	
		OFFICE SUPPLIES - KEYBOARD	101-215.000-728.000	54.99	
		OFFICE SUPPLIES - NEW MONITORS KL	101-215.000-728.000	319.98	
		CORD COVER KIT	101-265.000-756.000	37.51	
		OFFICE SUPPLIES - NEW MONITORS DP	101-253.000-728.000	359.98	
		TOOL BOX	101-301.000-756.000	36.96	
		Vnd: 1948 Invoice: 12.31.25-0448	592-000.000-202.000		90.76
		Vnd: 1948 Invoice: 12.31.25-0448	101-000.000-202.000		1,284.93
		Expected Check Run: 01/26/2026			
				1,375.69	1,375.69
01/20/2026	AP	IAPE	Invoice: M26-C692037 Ref#: 31955(2026 ANNUAL MEMBERSHIP DUES)		
		MEMBERSHIP AND DUES	101-301.000-831.000	65.00	
		Vnd: 2375 Invoice: M26-C692037	101-000.000-202.000		65.00
		Expected Check Run: 01/26/2026			
				65.00	65.00
12/31/2025	AP	INDIANA MICHIGAN POWER COMPANY	Invoice: 12.31.25 Ref#: 32018(DEC. 2025 POWER USAGE)		
		UTILITIES	101-761.003-921.000	112.00	
		UTILITIES	101-301.000-921.000	581.53	
		UTILITIES	101-441.000-921.000	261.45	
		UTILITIES	101-336.000-921.000	43.41	
		UTILITIES	101-761.005-921.000	152.22	
		UTILITIES	592-591.000-921.000	3,242.63	
		UTILITIES	101-265.000-921.000	3,095.94	
		UTILITIES	592-590.000-921.000	6,859.16	
		UTILITIES	101-761.004-921.000	135.78	
		UTILITIES	101-755.000-921.000	120.14	
		Vnd: 0131 Invoice: 12.31.25	101-000.000-202.000		4,502.47
		Vnd: 0131 Invoice: 12.31.25	592-000.000-202.000		10,101.79
		Expected Check Run: 01/26/2026			
				14,604.26	14,604.26

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/31/2026	AP	INDIANA MICHIGAN POWER COMPANY STREET LIGHTING UTILITIES UTILITIES UTILITIES UTILITIES UTILITIES UTILITIES Vnd: 0131 Invoice: 1.6.26 Vnd: 0131 Invoice: 1.6.26 Vnd: 0131 Invoice: 1.6.26  Expected Check Run: 01/26/2026	Invoice: 1.6.26 Ref#: 32020(JANUARY 2026 USAGE) 101-441.000-926.000 202-474.000-921.000 592-590.000-921.000 592-591.000-921.000 101-336.000-921.000 101-265.000-921.000 101-441.000-921.000 101-000.000-202.000 202-000.000-202.000 592-000.000-202.000	1,738.78 181.87 1,035.18 575.80 457.28 844.71 1,550.46      6,384.08	        4,591.23 181.87 1,610.98      6,384.08
01/20/2026	AP	KATELYN COOKE UNIFORMS Vnd: MISC Invoice: 1.5.26  Expected Check Run: 01/26/2026	Invoice: 1.5.26 Ref#: 31956(REIMBURSEMENT FOR DUTY SHIRT FROM EQUIPM) 101-301.000-768.000 101-000.000-202.000	160.50    160.50	    160.50    160.50
12/31/2025	AP	KCI PRINTING & PUBLISHING PRINTING & PUBLISHING Vnd: 2120 Invoice: 354290  Expected Check Run: 01/26/2026	Invoice: 354290 Ref#: 31958(JANUARY 2026 WATER BILLS) 592-590.000-902.000 592-591.000-902.000 592-000.000-202.000	720.65 720.65   1,441.30	     1,441.30    1,441.30
12/31/2025	AP	KEYSTONE COOPERATIVE GAS AND OIL Vnd: 2342 Invoice: 22605075  Expected Check Run: 01/26/2026	Invoice: 22605075 Ref#: 32023(PROPANE - CEMETERY) 101-567.000-751.000 101-000.000-202.000	573.72    573.72	    573.72    573.72
12/31/2025	AP	KRUGGEL LAWTON CPA AUDIT Vnd: 2145 Invoice: 397209  Expected Check Run: 01/26/2026	Invoice: 397209 Ref#: 31957(FINAL BILL FOR ANNUAL AUDIT 6/30/25) 101-253.000-807.000 101-000.000-202.000	3,300.00    3,300.00	    3,300.00    3,300.00
01/20/2026	AP	L & C PROPERTIES LLC SHORT-TERM RENTAL REGISTRATIONS Vnd: MISC Invoice: 10.28.25  Expected Check Run: 01/26/2026	Invoice: 10.28.25 Ref#: 31960(REIMBURSEMENT FOR SHORT TERM RENTAL REG) 101-000.000-492.008 101-000.000-202.000	125.00    125.00	    125.00    125.00

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/20/2026	AP	LARRY C. MONEY MISCELLANEOUS SUPPLIES Vnd: 1984 Invoice: SO-0000652	Invoice: SO-0000652 Ref#: 31959 (REIMBURSEMENT FOR FLAGS - 2 12' X 18' ) 101-265.000-756.000 101-000.000-202.000	680.45	680.45
		Expected Check Run: 01/26/2026		680.45	680.45
01/20/2026	AP	LINDE GAS & EQUIPMENT INC. EQUIPMENT MAINT SUPPLIES Vnd: 1635 Invoice: 54224103	Invoice: 54224103 Ref#: 31961 (GRINDER WHEELS) 101-441.000-758.000 101-000.000-202.000	179.72	179.72
		Expected Check Run: 01/26/2026		179.72	179.72
12/31/2025	AP	MACALLISTER MACHINERY CO EQUIPMENT MAINT SUPPLIES Vnd: 1145 Invoice: P10927061	Invoice: P10927061 Ref#: 31964 (ACCELERATOR PEDAL FOR BACKHOE) 101-441.000-758.000 101-000.000-202.000	1,077.89	1,077.89
		Expected Check Run: 01/26/2026		1,077.89	1,077.89
01/20/2026	AP	MCCOY CREEK TAVERN MISCELLANEOUS SUPPLIES Vnd: MISC Invoice: 348096	Invoice: 348096 Ref#: 31962 (REIMBURSEMENT FOR DAMAGE TO BUILDING) 101-567.000-756.000 101-000.000-202.000	815.00	815.00
		Expected Check Run: 01/26/2026		815.00	815.00
11/30/2025	AP	MICHIGAN MUNICIPAL LEAGUE CONTRACTUAL CONTRACTUAL CONTRACTUAL CONTRACTUAL Vnd: 2303 Invoice: 0006792 Vnd: 2303 Invoice: 0006792	Invoice: 0006792 Ref#: 32016 (CDL DRIVERS FEE) 592-590.000-818.000 592-591.000-818.000 101-441.000-818.000 101-567.000-818.000 592-000.000-202.000 101-000.000-202.000	200.00 200.00 500.00 100.00	400.00 600.00
		Expected Check Run: 01/26/2026		1,000.00	1,000.00
12/31/2025	AP	MID-STATES BOLT & SCREW CO. EQUIPMENT MAINT SUPPLIES Vnd: 0112 Invoice: 32991907	Invoice: 32991907 Ref#: 31963 (WESTERNSTAR PLOW WING) 101-441.000-758.000 101-000.000-202.000	12.17	12.17
		Expected Check Run: 01/26/2026		12.17	12.17
01/22/2026	AP	NAPA AUTO PARTS MISCELLANEOUS SUPPLIES Vnd: 2315 Invoice: 798554	Invoice: 798554 Ref#: 31966 (DEGREASER) 101-441.000-756.000 101-000.000-202.000	208.98	208.98
		Expected Check Run: 01/26/2026		208.98	208.98

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/22/2026	AP	NORTH CENTRAL LABORATORIES LAB SUPPLIES Vnd: 0143 Invoice: 530020	Invoice: 530020 Ref#: 31965(LAB SUPPLIES) 592-590.000-757.000 592-000.000-202.000	823.12	823.12
		Expected Check Run: 01/26/2026		823.12	823.12
01/22/2026	AP	NRPC - AMTRAK CONTRACTUAL Vnd: 0140 Invoice: 8000021222	Invoice: 8000021222 Ref#: 31994(NRPFGCMF - 808 S. REDBUD TRL CROSSING) 202-463.000-818.000 202-000.000-202.000	3,683.42	3,683.42
		Expected Check Run: 01/26/2026		3,683.42	3,683.42
01/22/2026	AP	OAKLAND COMMUNITY COLLEGE EDUCATION AND TRAINING Vnd: MISC Invoice: 18903	Invoice: 18903 Ref#: 31967(RED DOT TRAINING - OFC. GAST - MCOLES FU) 101-301.000-960.000 101-000.000-202.000	475.00	475.00
		Expected Check Run: 01/26/2026		475.00	475.00
01/22/2026	AP	PAYNES EXCAVATING, LLC MAINTENANCE - SYSTEM Vnd: 0857 Invoice: 1.13.26	Invoice: 1.13.26 Ref#: 31968(SAND) 592-591.000-938.000 592-000.000-202.000	430.00	430.00
		Expected Check Run: 01/26/2026		430.00	430.00
12/31/2025	AP	PITNEY BOWES CONTRACTUAL CONTRACTUAL Vnd: 2391 Invoice: 3321932835 Vnd: 2391 Invoice: 3321932835	Invoice: 3321932835 Ref#: 31970(POSTAGE METER LEASE - 11.5.25-02.04.26) 101-265.000-818.000 592-591.000-818.000 101-000.000-202.000 592-000.000-202.000	93.35 93.34	93.35 93.34
		Expected Check Run: 01/26/2026		186.69	186.69
12/31/2025	AP	PITNEY BOWES POSTAGE POSTAGE POSTAGE POSTAGE POSTAGE CONTRACTUAL ECONOMIC DEVELOPMENT Vnd: 2391 Invoice: 01.05.26 Vnd: 2391 Invoice: 01.05.26	Invoice: 01.05.26 Ref#: 31972(POSTAGE) 101-301.000-730.000 101-253.000-730.000 101-262.000-730.000 592-591.000-730.000 101-262.000-730.000 101-265.000-818.000 101-700.000-735.000 101-000.000-202.000 592-000.000-202.000	7.40 113.80 2.96 701.98 17.82 46.76 6.04	194.78 701.98
		Expected Check Run: 01/26/2026		896.76	896.76

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/22/2026	AP	POLYDYNE, INC. CHEMICALS Vnd: 0314 Invoice: 1991707	Invoice: 1991707 Ref#: 31997(CLARIFLOC C-6286 WWTP X4) 592-590.000-743.000 592-000.000-202.000	3,334.86	3,334.86
		Expected Check Run: 01/26/2026		3,334.86	3,334.86
12/31/2025	AP	PVS TECHNOLOGIES, INC. CHEMICALS Vnd: 1648 Invoice: 391503	Invoice: 391503 Ref#: 31969(FERROUS CLORIDE -WWTP) 592-590.000-743.000 592-000.000-202.000	4,447.97	4,447.97
		Expected Check Run: 01/26/2026		4,447.97	4,447.97
01/22/2026	AP	REDBUD HARDWARE SAWZALL BLADES, HEAT GUN FOR DOOR LOCK MAINTENANCE - BUILDINGS CORD FOR HEATER H2O TOWER CLEANING SUPPLIES PUSH BALL VALVE MAINTENANCE - SYSTEM SUPPLIES FOR OFFICE REPAIRS HOSE FOR PRESS CLR TO CLEAN UV BULBS MISCELLANEOUS SUPPLIES MISCELLANEOUS SUPPLIES FURNACE FILTER BOLTS FOR WING PLOW SUPPLIES FOR OFFICE REPAIRS BOLTS FOR WING PLOW BOLTS FOR WING PLOW BIT FOR ROAD MARKERS TRASH RUN MISCELLANEOUS SUPPLIES PAINT FOR KATHRYN PARK TOGGLE SWITCH AIR & ELECTRIC REELS IN DPW COTTER PINS FOR SALT TRUCK MISCELLANEOUS SUPPLIES Vnd: 0141 Invoice: 12.31.25 Vnd: 0141 Invoice: 12.31.25	Invoice: 12.31.25 Ref#: 31974(DECEMBER CHARGES) 101-336.000-931.000 592-591.000-931.000 592-591.000-758.000 592-591.000-756.000 592-591.000-938.000 592-591.000-938.000 101-265.000-756.000 592-590.000-758.000 592-590.000-756.000 592-590.000-756.000 592-590.000-756.000 101-441.000-758.000 101-265.000-756.000 101-441.000-758.000 101-441.000-758.000 101-441.000-756.000 101-441.000-756.000 101-441.000-756.000 101-441.000-756.000 101-441.000-758.000 101-441.000-756.000 101-441.000-756.000 101-000.000-202.000 592-000.000-202.000	102.45 70.98 5.79 46.95 25.99 48.54 84.23 6.89 29.99 27.99 29.99 27.96 29.12 234.27 40.68 80.58 13.99 58.97 40.17 14.97 2.99 81.32 3.70 44.05	831.49 321.07
		Expected Check Run: 01/26/2026		1,152.56	1,152.56
01/22/2026	AP	RICHARDSON BUSINESS SOLUTIONS OFFICE SUPPLIES Vnd: 2223 Invoice: IN11629	Invoice: IN11629 Ref#: 31973(BLANK ID CARDS 500 CT) 101-301.000-728.000 101-000.000-202.000	85.00	85.00
		Expected Check Run: 01/26/2026		85.00	85.00

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/22/2026	AP	S.E BERRIEN COUNTY LANDFILL SOLIDS HANDLING & DISPOSAL Vnd: 1746 Invoice: 0173663-IN	Invoice: 0173663-IN Ref#: 32005(SLUDGE DISPOSAL) 592-590.000-936.000 592-000.000-202.000	388.25	388.25
		Expected Check Run: 01/26/2026		388.25	388.25
01/22/2026	AP	S.E BERRIEN COUNTY LANDFILL SOLIDS HANDLING & DISPOSAL Vnd: 1746 Invoice: 0173715-IN	Invoice: 0173715-IN Ref#: 32006(SLUDGE DISPOSAL) 592-590.000-936.000 592-000.000-202.000	388.25	388.25
		Expected Check Run: 01/26/2026		388.25	388.25
01/22/2026	AP	S.E BERRIEN COUNTY LANDFILL SOLIDS HANDLING & DISPOSAL Vnd: 1746 Invoice: 0173804-IN	Invoice: 0173804-IN Ref#: 32007(SLUDGE DISPOSAL) 592-590.000-936.000 592-000.000-202.000	388.25	388.25
		Expected Check Run: 01/26/2026		388.25	388.25
01/22/2026	AP	S.E BERRIEN COUNTY LANDFILL SOLIDS HANDLING & DISPOSAL Vnd: 1746 Invoice: 0173827-IN	Invoice: 0173827-IN Ref#: 32008(SLUDGE DISPOSAL) 592-590.000-936.000 592-000.000-202.000	388.25	388.25
		Expected Check Run: 01/26/2026		388.25	388.25
01/22/2026	AP	S.E BERRIEN COUNTY LANDFILL SOLIDS HANDLING & DISPOSAL Vnd: 1746 Invoice: 0173769-IN	Invoice: 0173769-IN Ref#: 32009(SLUDGE DISPOSAL) 592-590.000-936.000 592-000.000-202.000	388.25	388.25
		Expected Check Run: 01/26/2026		388.25	388.25
01/22/2026	AP	SBF ENTERPRISES POSTAGE Vnd: 1943 Invoice: 2602-2321110	Invoice: 2602-2321110 Ref#: 32002(PREPAY POSTAGE FOR ASSESSMENT MAILING) 101-257.000-730.000 101-000.000-202.000	1,168.20	1,168.20
		Expected Check Run: 01/26/2026		1,168.20	1,168.20



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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
12/31/2025	AP	SEMCO ENERGY	Invoice: 11.26.25-12.31.25 Ref#: 32014(GAS ENERGY USAGE)		
		ACCT 0157168.501	101-301.000-921.000	586.56	
		ACCT 0157576.500	101-336.000-921.000	582.91	
		ACCT 0359411.500	101-761.003-921.000	382.29	
		ACCT 0374061.500	592-590.000-921.000	425.60	
		ACCT 0158995.500	101-265.000-921.000	1,451.05	
		ACCT 0348966.501	592-591.000-921.000	226.20	
		ACCT 0157440.501	101-761.004-921.000	255.40	
		ACCT 0156522.501	101-441.000-921.000	330.46	
		BANK FEES AND CHARGES	101-253.000-956.000	3.50	
		Vnd: 0459 Invoice: 11.26.25-12.31.25	101-000.000-202.000		3,592.17
		Vnd: 0459 Invoice: 11.26.25-12.31.25	592-000.000-202.000		651.80
		Expected Check Run: 01/26/2026		4,243.97	4,243.97
08/31/2025	AP	SEVERANCE ELECTRIC CO. INC.	Invoice: 11268 Ref#: 31991(SERVICE CALL FOR BLOCKED PIPE)		
		MAINTENANCE - SYSTEM	592-590.000-938.000	6,311.25	
		Vnd: 1849 Invoice: 11268	592-000.000-202.000		6,311.25
		Expected Check Run: 01/26/2026		6,311.25	6,311.25
12/31/2025	AP	SEVERANCE ELECTRIC CO. INC.	Invoice: 14063 Ref#: 31998(SERVICE FOR INTERSECTION N. REDBUD TRL A)		
		TRAFFIC SIGNAL-FRONT & REDBUD	202-463.000-928.000	450.00	
		Vnd: 1849 Invoice: 14063	202-000.000-202.000		450.00
		Expected Check Run: 01/26/2026		450.00	450.00
01/22/2026	AP	SMR COMMUNICATIONS INC.	Invoice: 29529 Ref#: 31999(REMOVAL OF EQUIPMENT FOR 46-7)		
		MAINTENANCE - VEHICLE	101-301.000-939.000	450.00	
		Vnd: 0086 Invoice: 29529	101-000.000-202.000		450.00
		Expected Check Run: 01/26/2026		450.00	450.00
01/22/2026	AP	SMR COMMUNICATIONS INC.	Invoice: 29530 Ref#: 32000(OUTFITTING FOR CAR 46-2)		
		MAINTENANCE - VEHICLE	101-301.000-939.000	5,971.50	
		Vnd: 0086 Invoice: 29530	101-000.000-202.000		5,971.50
		Expected Check Run: 01/26/2026		5,971.50	5,971.50
12/31/2025	AP	SMR COMMUNICATIONS INC.	Invoice: 29527 Ref#: 32001(WHIP ANTENNA, CRIMP CONN. REPLACEMENT HA)		
		MAINTENANCE - VEHICLE	101-441.000-939.000	382.50	
		Vnd: 0086 Invoice: 29527	101-000.000-202.000		382.50
		Expected Check Run: 01/26/2026		382.50	382.50

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/22/2026	AP	SOUTHWEST CITY MANAGERS' MEMBERSHIP AND DUES Vnd: 0265 Invoice: 2026	Invoice: 2026 Ref#: 31993(MEMBERSHIP DUES) 101-172.000-831.000 101-000.000-202.000	100.00	100.00
		Expected Check Run: 01/26/2026		100.00	100.00
01/22/2026	AP	SOUTHWESTERN SUPPLY CORP EQUIPMENT MAINT SUPPLIES Vnd: 1847 Invoice: 03/95318	Invoice: 03/95318 Ref#: 32004(WING PLOW FITTINGS FOR WESTERN STAR) 101-441.000-758.000 101-000.000-202.000	23.40	23.40
		Expected Check Run: 01/26/2026		23.40	23.40
12/31/2025	AP	SPICER GROUP STORMWATER PHASE II Vnd: 1383 Invoice: 243305	Invoice: 243305 Ref#: 31996(NPDES PERMIT COMPLIANCE - 2ND QTR (10.20) 101-441.000-970.056 101-000.000-202.000	1,305.34	1,305.34
		Expected Check Run: 01/26/2026		1,305.34	1,305.34
01/22/2026	AP	STAR UNIFORM UNIFORMS Vnd: 1358 Invoice: 52718-2	Invoice: 52718-2 Ref#: 32010(UNIFORM PANTS X2 FOR OFC. REED) 101-301.000-768.000 101-000.000-202.000	180.00	180.00
		Expected Check Run: 01/26/2026		180.00	180.00
01/22/2026	AP	STAR UNIFORM UNIFORMS Vnd: 1358 Invoice: 52689-2	Invoice: 52689-2 Ref#: 32011(UNIFORM PANTS FOR OFC. HUANG) 101-301.000-768.000 101-000.000-202.000	180.00	180.00
		Expected Check Run: 01/26/2026		180.00	180.00
01/22/2026	AP	STAR UNIFORM UNIFORMS Vnd: 1358 Invoice: 52627-2	Invoice: 52627-2 Ref#: 32012(UNIFORM SHIRT FOR BURNETT) 101-301.000-768.000 101-000.000-202.000	78.00	78.00
		Expected Check Run: 01/26/2026		78.00	78.00
01/22/2026	AP	STAR UNIFORM UNIFORMS Vnd: 1358 Invoice: 52645-2	Invoice: 52645-2 Ref#: 32013(2 UNIFORM PANTS FOR BAGGETT) 101-301.000-768.000 101-000.000-202.000	180.00	180.00
		Expected Check Run: 01/26/2026		180.00	180.00

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Post Date	Journal	Description	GL Number	DR Amount	CR Amount
01/01/2026	AP	SUNRISE CLEANING, LLC CONTRACTUAL Vnd: 2360 Invoice: 4507	Invoice: 4507 Ref#: 31995(CITY HALL CLEANING SERVICES - 12.20.25-0) 101-265.000-818.000 101-000.000-202.000	720.00	720.00
		Expected Check Run: 01/26/2026		720.00	720.00
01/22/2026	AP	SWEET C. ROBINSON RESERVE OFFICER WAGES Vnd: 1784 Invoice: 1.7.26	Invoice: 1.7.26 Ref#: 32003(BUCHANAN BASKEBALL GAME - 1.7.26) 101-301.000-818.002 101-000.000-202.000	36.00	36.00
		Expected Check Run: 01/26/2026		36.00	36.00
01/22/2026	AP	U.S. 31 SUPPLY, INC. MISCELLANEOUS SUPPLIES Vnd: 1754 Invoice: T335232	Invoice: T335232 Ref#: 31979(BYPASS LED & SATCO 26W FOR FD - APPLY CR) 101-336.000-756.000 101-000.000-202.000	39.47	39.47
		Expected Check Run: 01/26/2026		39.47	39.47
01/22/2026	AP	USA BLUE BOOK EQUIPMENT MAINT SUPPLIES Vnd: 0388 Invoice: INV00925946	Invoice: INV00925946 Ref#: 31980(FEED PUMP) 592-590.000-758.000 592-000.000-202.000	1,021.79	1,021.79
		Expected Check Run: 01/26/2026		1,021.79	1,021.79
12/31/2025	AP	USA BLUE BOOK CHEMICALS Vnd: 0388 Invoice: INV00905545	Invoice: INV00905545 Ref#: 31981(HACH FLOURIDE REAGENT) 592-591.000-743.000 592-000.000-202.000	292.85	292.85
		Expected Check Run: 01/26/2026		292.85	292.85
12/31/2025	AP	VITAL RECORDS CONTROL CONTRACTUAL Vnd: 0595 Invoice: 5819346	Invoice: 5819346 Ref#: 31978(MONTHLY SHREDDING CONTRACT) 101-265.000-818.000 101-000.000-202.000	158.88	158.88
		Expected Check Run: 01/26/2026		158.88	158.88
12/31/2025	AP	WEST SIDE TRACTOR EQUIPMENT MAINT SUPPLIES Vnd: 2061 Invoice: U76109	Invoice: U76109 Ref#: 31976(SUPPLIES FOR SERVICE ON LOADER) 101-441.000-758.000 101-000.000-202.000	573.47	573.47
		Expected Check Run: 01/26/2026		573.47	573.47

