

CALL MEETING TO ORDER

MAYOR FARMER WILL
CALL MEETING TO ORDER



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

PLEDGE OF ALLEGIANCE

THE MAYOR WILL CALL ON A COUNCIL
MEMBER TO LEAD THE PLEDGE,
EVERYONE CAN PARTICIPATE



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

ROLL CALL & QUORUM

CLERK WILL DO A ROLL CALL, QUORUM IS
FOUR (4) COUNCILMEMBERS



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

EXCUSE ABSENT COUNCIL MEMBERS

COUNCIL WILL ALREADY KNOW WHAT
COUNCIL MEMBERS ARE ABSENT AND
EXCUSES, THIS IS AN OPPORTUNITY TO
EXCUSE OR NOT EXCUSE A COUNCIL
MEMBERS ABSENCE AT EACH MEETING



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE



Date: Monday, April 6, 2026 // **Time:** 7:00 PM

Location: Council Chambers, 257 W Monroe St Bangor, MI 49013

Mayor: Lynne Farmer **Mayor Pro-Tem:** Pati Martinez-Serratos **City Manager:** Justin Weber
Council Members: Amber Garcia, Darla McCrumb, Heléne Rivers, Jeremy Uplinger, Renee Doroh

City Council meetings are conducted in accordance with Michigan's Open Meeting Act (OMA), 1976 PA 267, MCL 15.261 et seq. and Roberts Rules of Order Newly Revised.

1. Call Meeting to Order
2. Pledge of Allegiance Mayor/Chair will ask a Councilmember to lead
3. Roll Call and Determination of Quorum Four (4)
4. Authorization to Excuse Absences, if any, from the Meeting
5. Approval of Agenda for 04/06/26
6. Adopt Consent Agenda (Roll Call Vote)

STAY CONNECTED

WEBSITE: cityofbangormi.org
FACEBOOK: BangorMI
YOUTUBE: @CityofBangorMI
NIXLE: text "49013" to 888777

All items listed under 'Consent Agenda Items' are considered to be routine and have previously been reviewed by Council, and will be enacted with one motion, unless stated otherwise by a Council Member, in which event the item will be removed from the consent agenda and considered in unfinished business.

- a. Approval of Regular Meeting minutes for 03/16/26
- b. Approval of Special (City Council & DDA Joint) Meeting minutes for 03/17/26
- c. Approval of Budget Workshop minutes for 03/25/26
- d. Approval of Special (A.B.B. Joint Fire Board) Meeting minutes for 03/25/26
- e. Approval of General Checking Accounts Payable & Payroll for 04/01/26 for **\$90,187.61**
- f. Approval of Roads Accounts Payable for 04/01/26 for **\$2,248.21**

7. Regular Business (Resolutions, Proclamations, Reports, and Presentations)

- a. Resolutions
 - i) ACTION ITEM: Resolution 2026-09 Motor Pool Deficit Elimination Plan (Roll Call Vote)
 Motor Pool Deficit Elimination Plan and Resolution 2026-09City Treasurer Cagle
 The Council will: Adopt Resolution 2026-09, Deficit Elimination Plan for the Motor Pool Fund.
 - ii) ACTION ITEM: Resolution 2026-10 Commit to Periodic Review of Water Rates (Roll Call Vote)
 Periodic Review of Water Rates and Funding Strategies (CIP)City Manager Weber
 The Council will: Adopt Resolution 2026-10, Periodic Review of Water Rates and Funding Strategies.
 - iii) ACTION ITEM: Resolution 2026-11 3rd Quarter Budget Amendments (Roll Call Vote)
 3rd Quarter Budget AmendmentsCity Treasurer Cagle
 The Council will: Adopt Resolution 2026-11, 3rd Quarter Budget Amendments.
- b. Proclamations
 - i) None
- c. Reports
 - i) None
- d. Presentations
 - i) None

8. AGENDA ITEMS ONLY - Comments/Concerns from the Audience/Public

This is an opportunity for the public to address the Council and to make any appropriate comments about agenda items specifically. Persons addressing City Council are to wait until they are recognized by the Mayor/Chair. Please limit your comments to three (3) minutes per speaker.

9. Unfinished Business/Postponed Items

- a. None
- b. Items Removed from Consent Agenda *(If any item is removed from Consent Agenda, it is discussed here)*

10. New Business

- a. ACTION ITEM: Addressing Services Agreement.....City Manager Weber
The Council will: Approve the Addressing Services Agreement with Van Buren County, effective immediately.
- b. ACTION ITEM: Bangor Housing Commission (BHC) AuditCity Manager Weber
The Council will: Accept the BHC Audit Submission FY Ending September 30, 2025 for review and filing.
- c. ACTION ITEM: DDA Seat VacancyCity Manager Weber
The Council will: Accept or Deny the seat vacancy on the DDA.
- d. ACTION ITEM: City Council Budget WorkshopCity Manager Weber
The Council will: Cancel or change the time for the next Budget Workshop Scheduled for: April 29, 2026 @ 2:30 PM.
- e. ACTION ITEM: Request to Declare Surplus & Scrap Non-Operational Dump TruckCity Manager Weber
The Council will: Approve or deny: Declare Surplus & Scrap Non-Operational Dump Truck.

11. NON-AGENDA ITEMS - Comments/Concerns from the Audience/Public

This is an opportunity for the public to address the Council and to make any appropriate comments about non-agenda items. Persons addressing City Council are to wait until they are recognized by the Mayor/Chair. Please limit your comments to three (3) minutes per speaker.

12. Councilmember Closing Comments

13. Adjournment

Next Regularly Scheduled City Council Meetings:

**PLEASE NOTE: THE NEXT REGULAR CITY COUNCIL MEETINGS ARE
MONDAY, APRIL 20TH, 2026 AND MONDAY, MAY 4TH, 2026**

For agendas and packets refer to the City's website at www.cityofbangormi.org

Free Local Newspaper
Weekly Delivery
South Haven Beacon New editions dropped
off at City Hall every Thursday.

Resources
Need Information or Help? Visit our website
at www.cityofbangormi.org and go to
Community, Resources.

Council Recordings & Live Stream
Downtown Bangor Visit our YouTube
Channel @CityofBangorMI and go to live.

Upcoming Commission/Board Meetings

Commission/Board	Date	Time	Location	Frequency
Planning Commission	April 9, 2026	7PM	257 W Monroe St	<i>1 X per month; Second Thursday*</i>
Bangor Community Fire Department Fire Board	April 13, 2026	7:30 PM	417 W Arlington St	<i>1 X per month; Second Monday**</i>
Parks & Recreation Advisory Board	April 14, 2026	5PM	257 W Monroe St	<i>1 X per month; Second Tuesday*</i>
Economic Development Corporation (EDC)	April 16, 2026	6PM	257 W Monroe St	<i>1 X per month; Third Thursday*</i>
Bangor Housing Commission	April 16, 2026	6PM	820 Second St	<i>1 X per month; Third Thursday**</i>
Downtown Development Authority (DDA)	April 21, 2026	7PM	257 W Monroe St	<i>1 X per month; Third Tuesday*</i>
Cemetery Committee	April 27, 2026	7PM	257 W Monroe St	<i>1 X per month; Fourth Monday*</i>

*Subject to change if there is a scheduling conflict at City Hall – if a date is changed, a notice is posted on the boards outside City Hall, Facebook, and City website (events calendar)

**These boards control their own meeting schedule

*The purpose of the public comment periods are for members of the public to inform the council of their views. Traditionally, Council does not respond to comments made at the meeting; however, the Mayor and/or City Manager may direct staff to follow up with the speaker as appropriate. Public and council comments are not required to be recorded.
"Meeting Minutes are a record of what was done, not what was said" - Roberts Rules of Order Newly Revised (RONR)

CONSENT AGENDA

- APPROVAL OF MEETING MINUTES
- APPROVAL GENERAL, ROADS, T&A CHECKING AP



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE



Council Chambers

Regular Meeting

7:00PM

257 W MONROE ST BANGOR, MI 49013

1. This meeting was called to order by Mayor Farmer at 7:00 pm.
2. PLEDGE OF ALLEGIANCE IS LED BY MAYOR PRO-TEM MARTINEZ-SERRATOS AND RECITED BY ALL PRESENT
3. ROLL CALL & DETERMINATION OF QUORUM

Attendee Name	Title	Status	
		Present	Absent
Lynne Farmer	Mayor	X	
Pati Martinez-Serratos	Mayor Pro Tem	X	
Heléne Rivers	Councilmember	X	
Jeremy Uplinger	Councilmember	X	
Renee Doroh	Councilmember	X	
Amber Garcia	Councilmember	X	
Darla McCrumb	Councilmember	X	
QUORUM (4) MET (6 PRESENT)			

OTHERS PRESENT

Justin Weber, City Manager
 Shelly Umbanhowar, City Clerk
 Stephenie Cagle, City Treasurer
 Scott Graham, City Attorney

Bill Snider, Assistant DPW Director
 Derek Babcock, Fire Chief
 Ezekiel Drake, Police Officer
 Approximately 18 members of the public

4. **AUTHORIZATION TO EXCUSE ABSENT COUNCILMEMBER(S) FROM THE MEETING**
 None

5. **APPROVAL OF REGULAR AGENDA**

Motion to accept Regular Meeting 03/02/26 Agenda as presented.	
RESULT:	CARRIED (UNANIMOUS)
MOVER:	Amber Garcia, Councilmember
SECONDER:	Darla McCrumb, Councilmember

6. **APPROVAL OF CONSENT AGENDA**

a. **Consent Agenda**

Motion to accept Consent Agenda: Approval of General Checking Accounts Payable & Payroll in the amount of \$103,277.60, Roads Accounts Payable in the amount of \$8,980.00, and T&A2 Accounts Payable in the amount of \$412,579.31; Regular Meeting Minutes 03/02/26.	
RESULT:	MOTION CARRIED (7 YES) (ROLL CALL)
MOVER:	Jeremy Uplinger, Councilmember
SECONDER:	Darla McCrumb, Councilmember
YES:	Uplinger, McCrumb, Garcia, Rivers, Doroh, Martinez-Serratos, Farmer
NO:	None
ABSENT:	None

7. REGULAR BUSINESS

a. Resolutions

i. None

b. Proclamations

Proclamation 2026-01 (Bangor Church of Christ 150 Years)

Mayor Farmer presented Bangor Church of Christ with a proclamation for their 150 year anniversary.

c. Reports

i. Department Heads

DPW*, Police*, Fire*, Code Enforcement*, Clerk, and Treasurer: The reports have been received by the Council, reviewed as presented, and are hereby placed on file for record. **verbal report given (Police presented a written report as well)*

ii. Commission and Boards

Reports from Planning, Cemetery**, Parks & Recreation*, EDC**, and DDA*: The reports have been received by the Council, reviewed as presented, and are hereby placed on file for record. **verbal, no report to file, **did not meet, not report to file*

iii. Other

Bangor Housing Commission and Van Buren County Senior Services updates were given by Jerry Muenzer.

b. Presentations

i. None

9. OPPORTUNITY FOR PUBLIC COMMENT

Mayor Farmer opened the public comment. Zero (0) public comments were offered. Mayor Farmer closed the public comment period.

10. UNFINISHED BUSINESS/POSTPONED ITEMS/REMOVED FROM CONSENT AGENDA ITEMS

a. Unfinished Business/Postponed Items

None

b. Items Removed From Consent Agenda

None

10. NEW BUSINESS

a. Payroll Process Policy 2026-88

Motion to approve Payroll Process Policy 2026-88.	
RESULT:	CARRIED (UNANIMOUS)
MOVER:	Amber Garcia, Councilmember
SECONDER:	Darla McCrumb, Councilmember

b. Entity Oversight Policy 2026-96

Motion to approve Entity Oversight Policy 2026-96.	
RESULT:	CARRIED (UNANIMOUS)
MOVER:	Heléne Rivers, Councilmember
SECONDER:	Renee Doroh, Councilmember

c. Sewer Deficit Elimination Plan

Motion to accept the Sewer Deficit Elimination Plan and Resolution 2026-08 Adopt the Updated Deficit Elimination Plan for the Sewer Fund.

RESULT: CARRIED (UNANIMOUS)
MOVER: Heléne Rivers, Councilmember
SECONDER: Renee Doroh, Councilmember

d. City Council & DDA Joint Meeting

Motion to approve the City Council & DDA joint meeting on Tuesday, 03/17/26 @ 6PM at 257 W Monroe St Bangor, MI 49013.

RESULT: CARRIED (UNANIMOUS)
MOVER: Amber Garcia, Councilmember
SECONDER: Renee Doroh, Councilmember

11. OPPORTUNITY FOR PUBLIC COMMENT

Mayor Farmer opened the public comment. Zero (0) public comments were offered. Mayor Farmer closed the public comment period.

12. COUNCILMEMBER CLOSING COMMENTS

Councilmember comments were heard.

13. ADJOURNMENT

Motion to adjourn at 7:57 PM.

RESULTS: CARRIED (UNANIMOUS)
MOVER: Amber Garcia, Councilmember
SECONDER: Heléne Rivers, Councilmember

 Shelly Umbanhowar, City Clerk

 Mayor Lynne Farmer

CERTIFICATION

I, **Shelly Umbanhowar**, the duly appointed Clerk for the City of Bangor, do hereby certify that this is a true and exact copy of the minutes from the **Regular Meeting held on Monday, March 16th, 2026**. These minutes were **approved by the City Council on Monday, April 6th, 2026**, by unanimous vote. The original is on file at the Bangor City Hall, 257 W. Monroe Street, Bangor, Michigan 49013.

 Shelly Umbanhowar, City Clerk



Council Chambers

Special Meeting

6:00PM

Joint Meeting for the City Council and Downtown Development Authority (DDA)

257 W MONROE ST BANGOR, MI 49013

1. This meeting was called to order by Mayor Farmer at 6:02 pm.
2. PLEDGE OF ALLEGIANCE IS LED BY COUNCILMEMBER DOROH AND RECITED BY ALL PRESENT
3. ROLL CALL & DETERMINATION OF QUORUM

Attendee Name	Title	Status	
		Present	Absent
Lynne Farmer	Mayor	X	
Pati Martinez-Serratos	Mayor Pro Tem	X	
Heléne Rivers	Councilmember		X
Jeremy Uplinger	Councilmember		X
Renee Doroh	Councilmember	X	
Amber Garcia	Councilmember	X*	
Darla McCrumb	Councilmember	X	
QUORUM (4) MET (5 PRESENT); *ARRIVED AT 6:11PM			

OTHERS PRESENT

Justin Weber, City Manager
 Shelly Umbanhowar, City Clerk
 DDA Board Members & Director

4. **AUTHORIZATION TO EXCUSE ABSENT COUNCILMEMBER(S) FROM THE MEETING**
None
5. **APPROVAL OF SPECIAL AGENDA**

Motion to accept Special Meeting 03/17/26 Agenda as presented.	
RESULT:	CARRIED (UNANIMOUS)
MOVER:	Renee Doroh, Councilmember
SECONDER:	Darla McCrumb, Councilmember

6. **NEW BUSINESS**

JOINT MEETING ITEMS OF DISCUSSION

a. **City Council**

i. **City Goals**

Façade grant from DDA to refurbished the fronts of downtown businesses; financial decisions on what grant amounts will be for at the next DDA meeting. A façade grant would help inspire occupant/owner's to stay in the downtown.

Discussion about parks being the key to new business. DDA has parks in the DDA TIF in the development plan. There has been ideas presented that it would be nice to use Don Mora Park a park with a path for walking, trees, family picnic area and stage. The fields at the schools could be used for those looking for a field for sports events; Brief discussion that there needs to be a plan for marketing to new businesses as well as retention for the current

businesses, DDA Director Harvey points out that the development plan has information about strategies for marketing and retention.

Discussion about the benefits of a social district in the downtown, this is a mechanism for community draw in with these. DDA Director Harvey mentioned that the concept and boundaries is decided by the City Council. MDOT would need to be involved because of M-43.

DDA Board Member Sprietzer mentioned that a Sunday market will be coming to the community this summer.

Apple Festival used to be a big draw for the community. A new committee with sub-committees and volunteers will need to be formed. The DPW, Police, and Fire would very much be involved in any community event.

Discussion about sidewalks in the DDA TIF. The DDA has recently paid 50% of a sidewalk repair in the TIF. More sidewalks in the TIF need to be fixed and/or replaced.

First step is better communication between the City Council and DDA. And encouragement for other board members to also attend the DDA meetings. The challenges are finding business owners to get involved with the DDA board.

ii. **Entity Oversight Policy 2026-96**

This policy was adopted by City Council at the 03/16/26 Regular meeting. City Manager Weber reviewed the policy: The City Council has oversight over the EDC, DDA, and BHC. Annual Budgets and audits should be presented to the City Council for review and filing only.

iii. **DDA Board Attendance & Vacancy Consideration**

City Manager Weber is not part of the DDA board and therefore should not be listed as absent in the meeting minutes; Secretary Martinez-Serratos and Director Harvey have noted and will make sure this gets reflected properly.

City Manager Weber confirms with the DDA that there is a board member who has not attended a meeting since November of 2023, therefore the seat should be vacant and filled. The City Council agrees and requests this be placed on the next City Council agenda.

9. **OPPORTUNITY FOR PUBLIC COMMENT**

Mayor Farmer opened the public comment. Zero (0) public comments were offered. Mayor Farmer closed the public comment period.

10. **ADJOURNMENT**

Motion to adjourn at 7:01 PM.

RESULTS: CARRIED (UNANIMOUS)

MOVER: Amber Garcia, Councilmember

SECONDER: Renee Doroh, Councilmember

Shelly Umbanhowar, City Clerk

Mayor Lynne Farmer

CERTIFICATION

I, **Shelly Umbanhowar**, the duly appointed Clerk for the City of Bangor, do hereby certify that this is a true and exact copy of the minutes from the **Special Meeting held on Tuesday, March 17th, 2026**. These minutes were **approved by the City Council on Monday, April 6th, 2026**, by unanimous vote. The original is on file at the Bangor City Hall, 257 W. Monroe Street, Bangor, Michigan 49013.

Shelly Umbanhowar, City Clerk



Council Chambers

Budget Workshop

2:30PM

257 W MONROE ST BANGOR, MI 49013

1. This meeting was called to order by Mayor Farmer at 2:33 pm.
2. ROLL CALL & DETERMINATION OF QUORUM

Attendee Name	Title	Status	
		Present	Absent
Lynne Farmer	Mayor	X	
Pati Martinez-Serratos	Mayor Pro Tem		X
Heléne Rivers	Councilmember	X	
Jeremy Uplinger	Councilmember		X
Renee Doroh	Councilmember		X
Amber Garcia	Councilmember		X
Darla McCrumb	Councilmember		X
QUORUM (4) NOT MET (2 PRESENT)			
Although a quorum was not present, Mayor Farmer and Councilmember Rivers remained to review the budget and receive answers to questions from the City Manager and Treasurer.			

OTHERS PRESENT

Justin Weber, City Manager
 Shelly Umbanhowar, City Clerk
 Stephenie Cagle, City Treasurer
 Steve Lowder, DPW Director

3. AUTHORIZATION TO EXCUSE ABSENT COUNCILMEMBERS

Motion to excuse Councilmember Garcia by Councilmember Rivers, seconded by Mayor Farmer.

4. APPROVAL OF AGENDA 03/25/26

Motion to accept the Budget Workshop agenda by Councilmember Rivers, seconded by Mayor Farmer.

5. REVIEW OF FY 2026/2027 BUDGET

There were no minutes of a previous meeting as this was a special topic workshop of the city council. The meeting was open to the public and properly posted.

The purpose of the meeting was to discuss the 2026/2027 fiscal year budget. City Manager Weber and Treasurer Cagle presented some projections regarding:

1. Budget Overview by Fund
2. Questions and Answer with the City Manager and Treasurer

There was thorough discussion of current balances, practices, trends, and options of each of the items. There were no actions taken. The meeting was a special topic workshop of the City Council. The next budget workshop of the City Council is scheduled to be 04/29 @ 2:30 pm. There is concern that this time does not work for most council members. Item will be placed on 04/06 agenda to discuss at the next Regular City Council meeting.

9. OPPORTUNITY FOR PUBLIC COMMENT

Mayor Farmer opened the public comment. Zero (0) public comments were offered. Mayor Farmer closed the public comment period.

13. ADJOURNMENT

The meeting adjourned at 3:26 p.m. No official business was conducted; discussion was limited to the proposed budget.

Shelly Umbanhowar, City Clerk

Mayor Lynne Farmer

CERTIFICATION

I, **Shelly Umbanhowar**, the duly appointed Clerk for the City of Bangor, do hereby certify that this is a true and exact copy of the minutes from the **Budget Workshop Meeting held on Wednesday, March 25th, 2026**. These minutes were **approved by the City Council on Monday, April 6th, 2026**, by unanimous vote. The original is on file at the Bangor City Hall, 257 W. Monroe Street, Bangor, Michigan 49013.

Shelly Umbanhowar, City Clerk



Fire Station

Special Meeting

6:30PM

A.B.B. Fire Board Yearly Special Budget Meeting

BANGOR COMMUNITY FIRE STATION

417 W ARLINGTON ST BANGOR, MI 49013

1. This meeting was called to order by Mayor Farmer at 6:47 pm.
2. ROLL CALL & DETERMINATION OF QUORUM

Attendee Name	Title	Status	
		Present	Absent
Lynne Farmer	Mayor	X	
Pati Martinez-Serratos	Mayor Pro Tem	X	
Heléne Rivers	Councilmember	X	
Jeremy Uplinger	Councilmember		X
Renee Doroh	Councilmember	X	
Amber Garcia	Councilmember		X
Darla McCrumb	Councilmember		X
QUORUM (4) MET (4 PRESENT)			

OTHERS PRESENT

Justin Weber, City Manager
 Shelly Umbanhowar, City Clerk

3. **APPROVAL OF PROPOSED 2026/2027 BUDGET FOR THE A.B.B. JOINT FIRE DISTRICT**

Motion to accept the proposed 2026/2027 Budget for the A.B.B. Joint Fire District.	
RESULT:	APPROVED (4 Yes, 3 Absent)
MOVER:	Heléne Rivers, Councilmember
SECONDER:	Pati Martinez-Serratos, Mayor Pro Tem
AYES:	Rivers, Uplinger, Doroh, Farmer
NAYS:	None
ABSENT:	Uplinger, McCrumb, Garcia

4. **ADJOURNMENT**

The meeting concluded at 7:00 PM.
The mayor concluded the meeting after all business had been completed.

 Shelly Umbanhowar, City Clerk

 Mayor Lynne Farmer

CERTIFICATION

I, **Shelly Umbanhowar**, the duly appointed Clerk for the City of Bangor, do hereby certify that this is a true and exact copy of the minutes from the **Special Meeting held on Wednesday, March 25th, 2026**. These minutes were **approved by the City Council on Monday, April 6th, 2026**, by unanimous vote. The original is on file at the Bangor City Hall, 257 W. Monroe Street, Bangor, Michigan 49013.

 Shelly Umbanhowar, City Clerk



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY COUNCIL

AGENDA FACT SHEET

To: Mayor Farmer, Pro Tem Martinez-Serratos, Councilmember Rivers, McCrumb, Garcia, Doroh and Uplinger
CC: Justin Weber, City Manager
From: Shelly Umbanhowar, City Clerk
CC: Stephenie Cagle, Treasurer
Subject: Accounts Payable and Payroll
Date: 04/02/26

Recommended Action:

GENERAL CHECKING - Treasurer recommends City Council approval of the following:

- **Invoice List** for 03/31/26 in the amount of **\$37,527.25.**
- **Payroll** for 03/27 March Board of Review
- **Payroll** for 03/27 (03/08-03/21/26)
- **Payroll** for 04/02 (1st Qtr Council/Mar Mtgs)
 - in the amount of **\$47,954.59.**
- **Checks In Between** in the amount of **\$4,705.77.**
 - For a **grand total** amount of **\$90,187.61** from the **GCK-2** account.

• TOTAL AMOUNT OF <u>GCK-2</u> BILLS LIST & PAYROLL	\$90,187.61
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ROADS - Treasurer recommends City Council approval of the following:

- **Bill List** for 03/30/26 in the amount of **\$2,248.21.**
 - For a **grand total** amount of **\$2,248.21** from the **ROADS** account.

• TOTAL AMOUNT OF <u>ROADS</u> BILLS LIST	\$2,248.21
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Council Action:

For Action

Summary:

See GCK-2 and ROADS Invoice approval lists.

03/31/2026 INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF BANGOR
 EXP CHECK RUN DATES 04/07/2026 - 04/07/2026
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
 BANK CODE: GCK-2

Vendor Cod	Vendor Name	Description	Amount
	Invoice		
AT&T	AT&T MOBILITY		
	03142026	PHONE @ WELLS	117.72
TOTAL FOR: AT&T MOBILITY			117.72
AUTO	AUTO-WARES GROUP		
	378-236186	WIPER BLADES - CODE CAR	178.36
	378-236390	WIPER BLADES, CODE ENFORCEMENT VEHICLE	25.98
	378-237153	LEAF VAC TRUCK - OIL FILTER/LUBE SPIN ON	10.78
TOTAL FOR: AUTO-WARES GROUP			215.12
CCOMM	C-COMM OF KALAMAZOO, INC		
	23099	POLICE VEHICLES - RADIOS	303.72
TOTAL FOR: C-COMM OF KALAMAZOO, INC			303.72
CINTAS	CINTAS CORPORATION #301		
	264136447	DPW UNIFORMS	57.49
	4262589919	DPW UNIFORMS	57.49
	4262955967	RUGS CITY HALL & POLICE STATION	102.16
	4263404645	DPW UNIFORMS	57.49
	5324673905	DPW - HARD SURFACE DISINFECTANT WIPES	7.53
TOTAL FOR: CINTAS CORPORATION #301			282.16
COMCAST	COMCAST		
	020826.0013411	DPW 02/21-03/20/26 INTERNET	164.80
	021226.0030183	CITY HALL 02/16-03/15/26 INTERNET	375.04
	021226.0030191	POLICE STATION INTERNET 02/16-03/15/26	389.89
	021426.0022578	PARK ST LIFT INTERNET 02/28-03/27/26	52.90
	022426.0022594	WHITE OAK LIFT 03/07-04/06/26	52.90
	022426.0022602	LIONS LIFT 03/07-04/06/26	137.95
	022426.0022651	ARLINGTON LIFT INTERNET 03/07-04/06/26	52.90
	030826.0013411	DPW 03/21-04/20/26 INTERNET	165.10
TOTAL FOR: COMCAST			1,391.48
CONSUME	CONSUMERS ENERGY		
	040926.8270	WELL #9 02/17-03/17/26	363.33
	040926.8833	WELL #8 02/17-03/17/26	1,412.07
	041626.8098	NATURAL GAS ARLINGTON LIFT 02/20-03/20/26	127.03
	041626.8353	NATURAL GAS DPW BUILDING 02/20-03/20/26	567.28
	041626.8536	CITY HALL NATURAL GAS 02/20-03/20/26	323.76
	051626.7710	POLICE STATION NATURAL GAS 02/20-03/20/26	151.22
TOTAL FOR: CONSUMERS ENERGY			2,944.69
PAGE 1 TOTAL			5,254.89

SALES	CUMMINS SALES AND SERVICE		
	S3-260360129	27720 55 1/2 ST - GENERATOR MAINTENANCE/REPAIR	896.21
TOTAL FOR: CUMMINS SALES AND SERVICE			896.21
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DANSAUTC	DAN'S AUTOMOTIVE		
	I011922	CAR #51 - OIL CHANGE	40.65
TOTAL FOR: DAN'S AUTOMOTIVE			40.65
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DELTA	DELTA DENTAL OF MICHIGAN		
	RIS0006924278	DENTAL INSURANCE	1,445.98
TOTAL FOR: DELTA DENTAL OF MICHIGAN			1,445.98
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FRONTIER	FRONTIER		
	021826	POLICE DEPT INTERNET 02/18-03/17/26	59.99
TOTAL FOR: FRONTIER			59.99
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HERALD	HERALD-PALLADIUM		
	71429961	NOTICE TO CUT GRASS & WEEDS X3 WEEKS	574.50
TOTAL FOR: HERALD-PALLADIUM			574.50
<hr/>			
SUNBELT	HOMESERVE USA		
	MARCH	WATER LEAK, AND WATER & SEWER LINE COVERAGE	1,718.70
TOTAL FOR: HOMESERVE USA			1,718.70
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MENARDS	MENARDS SOUTH HAVEN		
	98770	SUPPLIES FOR: QUONSET, DPW SHOP, SEWER POND BLDG	269.93
TOTAL FOR: MENARDS SOUTH HAVEN			269.93
<hr/>			
PRIMAR	MERLE BOES, INC		
	SI-129459	DPW GAS 03/07/26	1,097.09
	SI-129467	DPW GAS 03/07/26	730.35
	SI-130819	DPW GAS 03/17/26	327.34
TOTAL FOR: MERLE BOES, INC			2,154.78
<hr/>			
MIDWAY	MIDWAY ELECTRIC INC.		
	7971	SERVER CLOSET (SERVER BATTERY BACK UP) OUTLET REPLACEMENT	235.00
TOTAL FOR: MIDWAY ELECTRIC INC.			235.00
<hr/>			
PLUNKETT	PLUNKETT COONEY		
	10976343	LEGAL SERVICE RE: GALLEGOS V BANGOR	540.00
TOTAL FOR: PLUNKETT COONEY			540.00
<hr/>			
PRIORITY	PRIORITY HEALTH		
	260760024010	HEALTH INSURANCE	10,587.45
TOTAL FOR: PRIORITY HEALTH			10,587.45
<hr/>			
PAGE 2 TOTAL			18,523.19

GRAHAM	SCOTT GRAHAM PLLC		
	FEBUARY 2026	LEGALS SERVICES PERFORMED THRU FEB 28, 2026	4,950.00
	JANUARY 2026	LEGAL SERVICES FOR WORK PERFORMED THRU JAN 31, 2026	3,875.00
TOTAL FOR: SCOTT GRAHAM PLLC			<u>8,825.00</u>

UMBANHC	SHELLY UMBANHOWAR		
	MAR-26	MILEAGE REIMBURSEMENT - MAMC YEAR 3 INSTITUTE & COUNTY MEETING	226.93
TOTAL FOR: SHELLY UMBANHOWAR			<u>226.93</u>

STANDARC	STANDARD INSURANCE COMPANY		
	040126	LIFE INSURANCE	177.00
TOTAL FOR: STANDARD INSURANCE COMPANY			<u>177.00</u>

TAPPERFO	TAPPER FORD		
	05886	POLICE #50 - NEW TIRES & ALIGNMENT	1,485.75
	06023	POLICE #50 - FOB, NEVER HAD ONE, THIS IS A NEW ONE	169.44
TOTAL FOR: TAPPER FORD			<u>1,655.19</u>

TERM	TERMINIX COMMERCIAL		
	92801496	DPW PEST CONTROL	114.28
TOTAL FOR: TERMINIX COMMERCIAL			<u>114.28</u>

TRACE	TRACE ANALYTICAL LABORATORIES, INC		
	6030396	ROUTINE MONTHLY - WELLS	129.76
TOTAL FOR: TRACE ANALYTICAL LABORATORIES, INC			<u>129.76</u>

USBANK	US BANK EQUIPMENT FINANCE		
	577199714	COPIERS LEASE	685.70
TOTAL FOR: US BANK EQUIPMENT FINANCE			<u>685.70</u>

USABLUE	USA BLUEBOOK		
	INV00983513	WATER TREATMENT SUPPLIES	561.93
	INV00991625	WATER TREATMENT SUPPLIES	736.57
TOTAL FOR: USA BLUEBOOK			<u>1,298.50</u>

VANCLERK	VAN BUREN COUNTY CLERK		
	032426	VOTERS CARDS PRINTING FOR THE QUARTER ENDING 03/31/26	36.75
TOTAL FOR: VAN BUREN COUNTY CLERK			<u>36.75</u>

VERIZWIRE	VERIZON WIRELESS		
	6138219524	DPW, POLICE, CODE ENF - ON DUTY CELL PHONES, WIFI HOTSPOT	162.11
TOTAL FOR: VERIZON WIRELESS			<u>162.11</u>

PP VILLAGI VILLAGE OF PAW PAW			
JANUARY-26	LAB ANALYSIS JANUARY 2026		60.00
TOTAL FOR: VILLAGE OF PAW PAW			60.00

VSP	VISION SERVICE PLAN		
824847316	VISION INSURANCE		277.95
TOTAL FOR: VISION SERVICE PLAN			277.95

WEST MI	WEST MI CRIMINIAL JUST TRAINING CON		
6746	OFFICER LEONARD - RECERTIFICATION TASER INSTRUCTOR		100.00
TOTAL FOR: WEST MI CRIMINIAL JUST TRAINING CON			100.00

TOTAL - ALL VENDORS	37,527.25
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PAYROLL

PAYROLL	PAYROLL		
03/27/26	March Board of Review & Training (Rissley, Markel)		819.35
03/27/26	Payroll - 03/08-03/21/26 Including BHC		43,313.66
04/02/26	Council - 1st Qtr & March Regular Meetings		3,821.58
TOTAL FOR: PAYROLL			47,954.59

TOTAL - ALL PAYROLL	47,954.59
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CHECKS IN BETWEEN

CHECKS IN	CHECKS IN BETWEEN		
42941	ELAN FINANCIAL SERVICES - CITY CREDIT CARD CHARGES/MAR 2026		4,705.77
TOTAL FOR: CHECKS IN BETWEEN			4,705.77

TOTAL - ALL CHECKS IN BETWEEN	4,705.77
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GRAND TOTAL - ALL CATEGORIES	90,187.61
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FUND TOTALS:

Fund 101 - GENERAL FUND	74,999.73
Fund 590 - SEWER FUND	2,804.69
Fund 591 - WATER FUND	7,438.29
Fund 661 - MOTOR EQUIPMENT FUND	4,944.90
	90,187.61

BANK TOTALS:

Bank GCK-2 GENERAL CHECKING 2	90,187.61
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PAYMENT TYPE TOTALS:

Paper Check	37,601.04
ACH Transaction	48,956.18
EFT Transfer	3,630.39
	90,187.61

03/31/2026 INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF BANGOR
 EXP CHECK RUN DATES 04/07/2026 - 04/07/2026
 BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID
 BANK CODE: ROADS

Vendor Code	Vendor Name Invoice	Description	Amount
CSX TRANSP	CSX TRANSPORTATION 8502680	ANNUAL FEE - CROSSING SIGNAL MAINTENANCE CLASS II	1,978.00
TOTAL FOR: CSX TRANSPORTATION			<u>1,978.00</u>
LAKES	GREAT LAKES COATINGS 40284	TONS OF ASPHALT REGRIND - 3 LOADS	270.21
TOTAL FOR: GREAT LAKES COATINGS			<u>270.21</u>
TOTAL - ALL VENDORS			2,248.21

FUND TOTALS:

Fund 202 - MAJOR STREETS FUND	2,113.60
Fund 203 - LOCAL STREETS FUND	134.61
	<u>2,248.21</u>

BANK TOTALS:

Bank ROADS STREET FUNDS	2,248.21
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PAYMENT TYPE TOTALS:

Paper Check	2,248.21
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REGULAR BUSINESS

- RESOLUTIONS
- PROCLAMATIONS
- DEPARTMENT HEAD REPORTS
- PRESENTATIONS



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

Memo



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

To: Mayor Farmer
City Manager Weber
Mayor Pro-Tem Martinez–Serratos
Councilmember Uplinger
Councilmember McCrumb
Councilmember Rivers
Councilmember Doroh
Councilmember Garcia

From: Stephenie Cagle, Treasurer

cc: N/A

Date: 3/31/2026

Re: City Council Meeting 4/6/2026

The Motor Pool Fund deficit increased from **\$94,833 as of June 30, 2023** to **\$170,711 as of June 30, 2025** primarily due to **increased maintenance costs and insufficient cost recovery from user departments**.

Over the past two fiscal years, the City has experienced **higher repair and maintenance expenses**, particularly on older equipment such as the **1992 backhoe, 2007 leaf vac truck, and 2008 Ford F-250**. As these assets age, they require more frequent and costly repairs, which has significantly increased expenditures within the Motor Pool Fund.

At the same time, **departmental charges have not fully covered the actual cost of operating the fleet**, including fuel, maintenance, repairs, and long-term replacement. This under-recovery created a structural imbalance in the fund, where costs exceeded revenues.

The proposed Deficit Elimination Plan addresses these issues by **adjusting departmental charges to achieve full cost recovery and implementing annual rate reviews**, ensuring the Motor Pool Fund remains financially stable going forward.

Justin Weber, City Manager
Shelly Umbanhowar, Clerk
Stephenie Cagle, Treasurer



Lynne Farmer, Mayor
Pati Martinez-Serratos, Mayor Pro Tem
Helene Rivers, Council Member
Darla McCrumb, Council Member
Amber Garcia, Council Member
Renee Doroh, Council Member
Jeremy Uplinger, Council Member

City of Bangor – Motor Pool Internal Service Fund

Deficit Elimination Plan (FY 2027–FY 2031)

Deficit Elimination Plan Summary Sheet

Fund: Motor Pool Internal Service Fund
Fiscal Year of Deficit: June 30, 2025
Unrestricted Net Position Deficit: \$170,711
Previous Deficit (June 30, 2023): \$94,833
Deficit Elimination Period: FY 2026 – FY 2030 (5 Years)

Primary Causes of Deficit

- Increased repair and maintenance costs associated with aging vehicles and equipment.
- Several fleet units beyond normal service life requiring significant repairs.
- Departmental chargebacks and transfers not fully covering operational costs of the Motor Pool Fund.

Corrective Actions

- Adjust internal service charges to departments utilizing Motor Pool vehicles and equipment.
- Conduct annual review of Motor Pool chargeback rates during the City budget process.
- Implement a multi-year fleet replacement schedule to reduce long-term repair costs.

Funding Source

The deficit will be eliminated through increased departmental charges to the Police Department and Department of Public Works to ensure the Motor Pool Fund recovers the full cost of fuel, repairs, maintenance, insurance, and equipment replacement.

Planned Deficit Reduction Schedule

Fiscal Year	Planned Reduction	Remaining Deficit
Beginning Balance (6/30/2025)	—	\$170,711
FY 2026	\$34,142	\$136,569
FY 2027	\$34,142	\$102,427
FY 2028	\$34,142	\$68,285
FY 2029	\$34,142	\$34,143
FY 2030	\$34,143	\$0

Compliance Statement

This Deficit Elimination Plan is submitted in accordance with Public Act 34 of 2001, as amended.

Background

The Motor Pool Fund is an internal service fund used to account for the operation, maintenance, and replacement of City vehicles and equipment utilized by the Police Department and Department of Public Works. The fund recovers costs through charges to the departments utilizing these assets.

The fund reported an unrestricted net position deficit of \$94,833 as of June 30, 2023. As of June 30, 2025 the deficit increased to \$170,711.

Explanation of Deficit Increase

Cause of Deficit

The increase in the Motor Pool Fund deficit is primarily attributable to increased repair and maintenance expenditures associated with an aging fleet of vehicles and equipment. Several units required significant repairs during this period, resulting in higher operating costs than originally budgeted. Internal service charges and departmental transfers were not sufficient to fully recover the actual costs of fuel, repairs, maintenance, and equipment replacement.

Several pieces of equipment currently in service are beyond typical service life including the 1992 John Deere Backhoe Loader, 2007 Leaf Vac Truck, and 2008 Ford F-250, which have required increased maintenance and repair expenditures.

Corrective Actions

The City will adjust departmental chargeback rates, improve cost recovery, conduct annual reviews of Motor Pool rates, and implement a multi-year fleet replacement schedule.

Long-Term Financial Stability

The City of Bangor will review Motor Pool rates annually to ensure full cost recovery and maintain a positive unrestricted net position in future fiscal years.

Funding Source

The deficit will be eliminated through revised internal service charges to departments utilizing Motor Pool vehicles and equipment including the Police Department and Department of Public Works. Beginning in FY 2026 departmental charges will be adjusted to recover the full cost of fleet operations, including fuel, maintenance, repairs, insurance, and equipment replacement.

Departmental charges will be allocated proportionally based on vehicle usage, fleet assignment, and operational needs of each department to ensure full cost recovery.

The City will incorporate the Motor Pool Fund rate structure and deficit reduction targets into the annual budget development process to ensure departmental charges remain aligned with actual operating costs and the approved deficit elimination schedule.

The City will continue to manage the Motor Pool Fund as an internal service fund and will periodically review rates, operating costs, and replacement reserves to ensure charges to user departments reflect the full cost of providing fleet services in accordance with generally accepted accounting principles.

Deficit Elimination Period: FY 2026 – FY 2030 (5 Fiscal Years)

Fiscal Year	Planned Reduction	Remaining Deficit
Beginning Balance (6/30/2025)	—	\$170,711
FY 2026	\$34,142	\$136,569
FY 2027	\$34,142	\$102,427
FY 2028	\$34,142	\$68,285
FY 2029	\$34,142	\$34,143
FY 2030	\$34,143	\$0

Fleet Overview

Police Vehicles: Ford Explorer patrol vehicles (2017, 2020, 2021, 2022, 2025)

Public Works Vehicles:

- Vactor Truck – Hydro
- F650 Diesel Trucks (2022) – two units
- Dodge Ram Pickups (2017, 2017, 2018)
- Ford F-250 (2008, 2021)
- Leaf Vac Truck (2007)

Heavy Equipment:

- John Deere Tractor
- John Deere Backhoe Loader 310J (1992)
- Kubota Skid Steer (2024)
- Exmark Zero Turn
- 15 Foot Gorilla Trailer
- 20 Foot PJ Equipment Trailer (2015)
- Husqvarna Chainsaws
- Stihl Leaf Blowers and Weed Eaters

**CITY OF BANGOR
COUNTY OF VAN BUREN
STATE OF MICHIGAN
RESOLUTION 2026-09**

**RESOLUTON NO. 2026-09
A RESOLUTION TO ADOPT THE UPDATED
DEFICIT ELIMINATION PLAN FOR THE MOTOR POOL FUND**

WHEREAS, the City of Bangor has identified an unrestricted deficit net position in the **Motor Pool Fund**; and

WHEREAS, the original Deficit Elimination Plan (DEP) was adopted in FY 2024 to address the deficit, which totaled \$94,833.00 at that time; and

WHEREAS, as of June 30, 2025, the Motor Pool Fund has a remaining unrestricted deficit net position of \$170,711.00, reflecting an increase of \$75,878.00 since the original DEP; and

WHEREAS, Michigan law and the Michigan Department of Treasury require municipalities with enterprise fund deficits to adopt a formal plan to eliminate deficits in a timely manner; and

WHEREAS, the City has developed an updated Deficit Elimination Plan beginning FY 2027 to fully eliminate the remaining Motor Pool Fund deficit over a five-year period through a combination of revenue enhancements, expenditure controls, and financial monitoring.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Bangor, Van Buren County, Michigan, as follows:

1. The City Council hereby **adopts the updated Deficit Elimination Plan for the Motor Pool Fund**, beginning FY 2027, as presented and attached to this resolution.
2. The City Manager, Treasurer, and other appropriate staff are authorized and directed to implement the DEP, including revenue adjustments, expenditure controls, and ongoing financial monitoring, to achieve full elimination of the remaining deficit by FY 2029.
3. This resolution shall become effective immediately upon adoption.
4. The City Treasurer is directed to file a copy of this resolution and the updated DEP with the Michigan Department of Treasury and include it in the City's official financial records.

The foregoing is a true and complete copy of a Resolution adopted by the City Council of the City of Bangor, County of Van Buren, and State of Michigan, at a regular meeting held this _____ day of _____, and that public notice of said meeting was given pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, the same being the Open Meetings Act, and the Minutes of said meeting have been or will be made available as required by said Act.

At a regular meeting of the City Council of the City of Bangor held on _____, adoption of the foregoing ordinance was moved by _____ and supported by _____.

Voting for: _____

Voting against: _____

Mayor Farmer declared the Resolution adopted.

CERTIFICATION

I hereby certify that the foregoing Deficit Elimination Plan and Resolution were adopted by the Bangor City Council and submitted to the Michigan Department of Treasury.

I certify that this Deficit Elimination Plan has been prepared based on the best available financial information of the City and accurately reflects the City’s plan to eliminate the Motor Pool Fund deficit in accordance with Public Act 34 of 2001, as amended.

Stephenie Cagle
City Treasurer

Shelly Umbanhowar
City Clerk

Date



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY OF BANGOR

257 West Monroe Street / Bangor, Michigan 49013

Telephone: 269.427.5831 / Email: clerk@cityofbangormi.gov / Website: www.cityofbangormi.org

City Manager Justin Weber

Treasurer Stephenie Cagle

Clerk Shelly Umbanhowar

3/31/26

To: City Council

From: Manager Weber

Subject: Resolution – Water Rate Study Review and Funding Commitments

The attached resolution formalizes the City of Bangor's commitment to ongoing financial planning for its water system, as required by the Michigan Department of Environment, Great Lakes, and Energy (EGLE) under the Administrative Compliance Agreement (ACA), Section 2.4.

The City completed a 20-year Water Rate Study to assess financial needs for the Capital Improvement Plan (CIP). EGLE has reviewed the study and determined that funding the full 20-year CIP solely through rate increases is not financially feasible. While EGLE has approved the study, they are not requiring its implementation at this time.

Instead, EGLE requires the City to adopt a formal plan demonstrating continued financial planning efforts. This resolution fulfills that requirement by committing the City to:

- Revisit the Water Rate Study and evaluate funding strategies at least every five (5) years, consistent with updates to the CIP and Asset Management Plan (AMP).
- Continue pursuing external funding sources and re-evaluate the rate study alongside those efforts.

The City is currently pursuing funding through the Drinking Water State Revolving Fund (DWSRF) program. EGLE has also recommended improving competitiveness for funding and exploring additional sources such as USDA Rural Development, the MI Clean Water Plan, and the WIIN Act Grant.

Approval of this resolution ensures compliance with EGLE requirements and supports long-term infrastructure and financial sustainability.

Fiscal Impact:

There is no direct fiscal impact associated with adopting this resolution. The resolution establishes a policy framework for ongoing review and funding efforts but does not commit the City to immediate rate changes or expenditures. Future financial impacts will be evaluated as part of subsequent rate studies, CIP updates, and funding opportunities.

Justin Weber, City Manager, City of Bangor

**CITY OF BANGOR
COUNTY OF VAN BUREN
STATE OF MICHIGAN
RESOLUTION 2026-10**

**RESOLUTON NO. 2026-10
A RESOLUTION TO COMMIT TO PERIODIC REVIEW
OF WATER RATES AND FUNDING STRATEGIES IN
SUPPORT OF THE CITY'S CAPITAL IMPROVEMENT PLAN**

WHEREAS, the City of Bangor has completed a **20-year Water Rate Study** to evaluate the financial requirements necessary to support its Capital Improvement Plan (CIP); and

WHEREAS, the Michigan Department of Environment, Great Lakes, and Energy (EGLE) has reviewed the 20-year Rate Study and determined that reliance solely on rate increases is **not financially feasible to fund the full 20-year CIP**; and

WHEREAS, pursuant to Bangor's Administrative Compliance Agreement Section 2.4, **the City must demonstrate its commitment to ongoing financial planning and infrastructure sustainability**; and

WHEREAS, Michigan law and the Michigan Department of Treasury require municipalities with enterprise fund deficits to adopt a formal plan to eliminate deficits in a timely manner; and

WHEREAS, the City of Bangor is **actively pursuing funding opportunities**, including participation in the Drinking Water State Revolving Fund (DWSRF) program and seeking out other funding options;

NOW THEREFORE BE IT RESOLVED that the **City Council of the City of Bangor** hereby agrees to the following commitments:

1. Periodic Review of Water Rates

The City Council shall revisit the Water Rate Study and evaluate funding strategies **at least every five (5) years**, in alignment with the five-year schedule for reliability studies and updates to the Capital Improvement Plan and Asset Management Plan

2. Seek Alternative Funding Resources

The City shall continue **seeking alternative funding resources** and **re-evaluate the rate study** in conjunction with those efforts

At a regular meeting of the City Council of the City of Bangor held on April 6, 2026, at 7:00 p.m., adoption of the foregoing Resolution was moved by _____ and supported by _____.

Voting for: _____

Voting against: _____

Motion **Approved. Mayor Farmer declared the Resolution adopted.**

Shelly Umbanhowar
City Clerk

CERTIFICATION

The foregoing is a true and complete copy of a Resolution adopted by the City Council of the City of Bangor, County of Van Buren, and State of Michigan, at a regular meeting held this 6th day of April, and that public notice of said meeting was given pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, the same being the Open Meetings Act, and the Minutes of said meeting have been or will be made available as required by said Act.

Shelly Umbanhowar
City Clerk

Date

Memo



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

To: Mayor Farmer
City Manager Weber
Mayor Pro-Tem Martinez–Serratos
Councilmember Uplinger
Councilmember McCrumb
Councilmember Rivers
Councilmember Doroh
Councilmember Garcia

From: Stephenie Cagle, Treasurer

cc: N/A

Date: 3/31/2026

Re: City Council Meeting 4/6/2026

This memo outlines the third quarter budget amendments for the current fiscal year. While the budget is initially adopted based on projected revenues and expenditures, periodic adjustments are required to reflect updated financial information and evolving operational needs.

Fund Name	Revenue Change	Expense Change	Notes / Rationale
General Fund	+\$41,350	+\$34,891	Increased permits, MRE revenue, interest income; offset by marijuana licensing decline.
Major Streets Fund	+\$50	-\$279	Minor interest income increase; small maintenance adjustments.
Local Streets Fund	-\$9,950	-\$7,428	Reduced Bangor Roads Tax revenue; lower admin and planning costs.
Police 207 Fund	+\$6,500	+\$5,000	Increased property tax revenue; transfer to Motor Pool.
Cemetery Fund	\$0	\$0	No changes.
Planning Fund	\$0	-\$6,000	Reduced contractual services.
Police Training Fund	\$0	\$0	No changes.
Library Fund	\$0	-\$20,000	Reduced repairs and maintenance.
Sewer Fund	-\$187,000	-\$32,095	Lower revenues and reduced operating costs.
Water Fund	+\$1,500	+\$2,655	Increased service charges; minor operating adjustments.
Motor Pool Fund	+\$22,000	+\$91,389	Higher rental revenue; increased depreciation and repair costs.

Overall Impact:

Total Revenue Change: -\$125,550

Total Expense Change: +\$68,133

Key Takeaways:

- Largest revenue decrease: Sewer Fund (-\$187,000)
- Largest revenue increases: General Fund and Motor Pool Fund
- Largest expense increase: Motor Pool Fund
- Largest expense reductions: Sewer Fund and Library Fund

These amendments ensure the budget accurately reflects current financial conditions, maintains sound fiscal management, and supports uninterrupted departmental operations. Council approval of these adjustments will formalize the changes.

City of Bangor's 2025-2026 3rd Quarter Budget Amendments

CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026



GENERAL FUND - City Operations

ACT. #	GENERAL FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
033.001	TRANSFER STATION REVENUE		500	500	1,000	475.00	95.00
402.000	PROPERTY TAX-REAL			360,000	360,000	346,513.81	96.25
404.276	BANGOR CEMETERY TAX			-	-	0.00	0.00
408.000	PROPERTY TAX-POLICE GF 101			165,000	165,000	146,006.23	88.49
410.000	PROPERTY TAX-PERSONAL			120,000	120,000	112,743.49	93.95
446.000	INTEREST/LATE FEE-DELQ			3,000	3,000	77.65	2.59
447.000	CFS-TAX ADMIN FEE			25,000	25,000	22,233.58	88.93
475.000	SPECIAL ASSESSMENTS (CLEANUP/MOWING)			1,000	1,000	0.00	0.00
478.000	MARIJAUNA LICENSING PERMITS	(25,000)		40,000	15,000	12,000.00	30.00
492.000	PERMIT FEES (Bldg, Mechanical, & Electrical)		5,000	20,000	25,000	19,930.77	99.65
493.000	FENCE PERMITS		100	100	200	100.00	100.00
502.000	FEDERAL GRANTS			-	-	0.00	0.00
505.301	FEDERAL GRANTS/POLICE DEPT			-	-	0.00	0.00
540.003	STATE GRANT REVENUE			-	-	0.00	0.00
543.000	STATE GRANTS-PA 302 (BPD)			2,000	2,000	1,257.60	62.88
543.001	STATE LIQUOR CONTROL (BPD)		200	1,578	1,778	1,632.95	103.48
543.002	DRUG FORFEITURES (BPD)			-	-	0.00	0.00
543.301	STATE GRANTS/POLICE			-	-	0.00	0.00
546.001	STATE GRANTS PA 48			-	-	0.00	0.00
569.001	OTHER STATE GRANTS			100	100	78.44	78.44
573.000	COMMUNITY STABILIZATION			10,000	10,000	9,007.20	90.07
574.000	STATE SHARED REVENUE			215,000	215,000	149,435.00	90.07
574.002	CVTRS REVENUE			100,000	100,000	0.00	0.00
577.000	MRE REVENUE		50,050	58,000	108,050	108,034.20	186.27
618.001	CFS WEEKLY TRASH SER			140,000	140,000	116,609.15	83.29
618.002	DELQ FEES / WKLY TRASH SERV			-	-	0.00	0.00
626.000	CFS CEMETARY FOUNDATION			1,500	1,500	421.80	28.12
627.000	CFS GRAVE OPEN/CREMATION			5,000	5,000	4,400.00	88.00
628.000	CFS CEMETARY SPACE			2,000	2,000	1,100.00	55.00
629.000	PERPETUAL CARE			-	-	0.00	0.00
630.000	CHARGES FOR SERVICE			500	500	241.00	48.20
630.004	CHARGES FOR SERVICE/BUSINESS INSPEC/REG		1,500	-	1,500	900.00	100.00
630.05	CHARGES FOR SERVICE/RENTAL INSPEC/REG			-	-	0.00	0.00
630.301	CHARGES FOR SERVICE/POLICE DEPT (Shool Resource Officer)			60,000	60,000	33,912.48	56.52
ACT. #	GENERAL FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT

101	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used		
657.000	ORDINANCE VIOLATIONS & OCCUPANCY			5,000	5,000	3,627.18	72.54		
658.000	FINES & POLICE REPORTS		1,000	3,000	4,000	2,923.24	97.44		
664.000	INTEREST INCOME		8,000	20,000	28,000	19,649.03	98.25		
667.000	EQUIPMENT RENTAL			-	-	-	-		
668.000	FRANCHISE FEES, RENTS, ROYALTIES			15,000	15,000	9,377.61	62.52		
674.002	DONATIONS			500	500	0.00	0.00		
674.209	CEMETERY DONATIONS/HISTORICAL SOCIETY			100	100	0.00	0.00		
674.301	DONATIONS/POLICE			760	760	760.00	100.00		
674.691	DONATIONS/PARKS & REC			100	100	(125.00)	(125.00)		
692.000	FOIA FEE			1,000	1,000	845.00	84.50		
694.000	MISC INCOME			20,000	20,000	16,697.99	83.49		
694.001	CREDIT CARD ADMIN FEE			-	-	0.00	0.00		
698.000	INSURANCE RECOVERIES			3,100	3,100	3,034.34	97.88		
	TOTALS			(25,000.00)	66,350.00	1,398,838.00	1,440,188.00	1,143,899.74	81.77%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-101	CITY COUNCIL	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	SALARY	(2,700)		25,000	22,300	13,100.00	52.40
709.000	FICA & MEDICARE	(300)		2,000	1,700	1,002.15	50.11
710.001	UNEMPLOYMENT			-	-	0.00	0.00
725.000	WORK COMP			55	55	52.50	95.45
752.000	OFFICE SUPPLIES			-	-	0.00	0.00
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES-Council Field Trip	(100)		500	400	400.00	80.00
826.000	LEGAL FEES		50,000	33,765	83,765	67,057.38	198.60
840.000	INSURANCE & BONDS			15,100	15,100	15,092.96	99.95
850.000	COMMUNICATIONS			-	-	0.00	0.00
880.000	COMMUNITY PROMOTION		50	3,500	3,550	3,541.41	101.18
880.100	APPLE FESTIVAL			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			80	80	77.00	96.25
915.000	MEMBERSHIP AND DUES			-	-	0.00	0.00
956.001	EDUCATION & TRAINING			-	-	0.00	0.00
985.000	CASH (SHORT) & OVER			50	50	18.00	36.00
	Totals	(3,100.00)	50,050.00	80,050.00	127,000.00	100,341.40	125.35%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-172	CITY MANAGER	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	SALARY			17,000	17,000	12,721.23	74.83
709.000	FICA & MEDICARE			1,500	1,500	908.71	60.58
710.001	UNEMPLOYMENT	(100)		100	-	0.00	0.00
718.000	HEALTH INSURANCE		4,500	4,000	8,500	5,200.30	130.01
723.001	HEALTH INSURANCE-RETIREE			-	-	0.00	0.00

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-172	CITY MANAGER	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used

725.000	WORK COMP			160	160	159.91	99.94
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00
752.000	OFFICE SUPPLIES			-	-	0.00	0.00
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES - City Logo Jacket		300	96	396	396.00	412.50
840.000	INSURANCE & BONDS			-	-	0.00	0.00
850.000	COMMUNICATIONS	(360)		360	-	0.00	0.00
860.000	TRANSPORTATION			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
915.000	MEMBERSHIP AND DUES			-	-	0.00	0.00
956.001	EDUCATION & TRAINING	(2,000)		2,000	-	0.00	0.00
977.000	NEW EQUIPMENT			-	-	0.00	0.00
Totals		(2,460.00)	4,800.00	25,216.00	27,556.00	19,386.15	76.88%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-215	CITY CLERK	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	SALARY			33,000	33,000	24,110.71	73.06
709.000	FICA & MEDICARE			2,500	2,500	1,736.26	69.45
710.001	UNEMPLOYMENT	(150)		200	50	0.00	0.00
713.000	OVERTIME			-	-	0.00	0.00
718.000	HEALTH INSURANCE		3,000	13,000	16,000	12,223.24	94.02
723.001	HEALTH INSURANCE-RETIREE			-	-	0.00	0.00
725.000	WORK COMP			165	165	160.30	97.15
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00
752.000	OFFICE SUPPLIES			-	-	0.00	0.00
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES			-	-	0.00	0.00
820.000	ELECTIONS			-	-	0.00	0.00
840.000	INSURANCE & BONDS			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
915.000	MEMBERSHIP AND DUES			100	100	100.00	100.00
956.001	EDUCATION & TRAINING			3,085	3,085	2,397.73	77.72
977.000	NEW EQUIPMENT			-	-	0.00	0.00
Totals		(150.00)	3,000.00	52,050.00	54,900.00	40,728.24	78.25%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-247	BOARD OF REVIEW	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES			-	-	-	0.00
703.000	SALARY	(100)		1,500	1,400	888.88	59.26

709.000	FICA & MEDICARE	(15)		115	100	65.04	56.56
710.001	UNEMPLOYMENT			-	-	-	0.00
725.000	WORK COMP			-	-	-	0.00
752.000	OFFICE SUPPLIES			-	-	-	0.00
818.000	CONTRACTUAL SERVICES-MARCH BOR DINNER	(970)		1,000	30	29.22	2.92
900.000	PRINTING & PUBLISHING		225	-	225	203.25	100.00
956.001	EDUCATION & TRAINING		290	-	290	290.00	100.00
977.000	NEW EQUIPMENT			-	-	-	0.00
Totals		(1,085)	515	2,615	2,045	1,476.39	56.46%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-253	CITY TREASURER	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	SALARY			31,000	31,000	22,207.80	71.64
709.000	FICA & MEDICARE			2,500	2,500	1,576.29	63.05
710.001	UNEMPLOYMENT			200	200	0.00	0.00
713.000	OVERTIME			-	-	0.00	0.00
718.000	HEALTH INSURANCE			17,000	17,000	15,415.95	90.68
723.001	HEALTH INSURANCE-RETIREE			-	-	0.00	0.00
725.000	WORK COMP			165	165	160.30	97.15
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00
752.000	OFFICE SUPPLIES			-	-	0.00	0.00
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES	(1,150)		3,000	1,850	1,811.50	60.38
	Accountant				-	1,187.50	
	USPS - Postage Stamps for Tax Bills					624.00	
818.002	ASSESSOR/BOARD OF REVIEW			-	-	0.00	0.00
826.000	LEGAL FEES			-	-	0.00	0.00
840.000	INSURANCE & BONDS			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
915.000	MEMBERSHIP AND DUES			260	260	159.00	61.15
955.001	MISCELLANEOUS - Stamps for Tax Bills			-	-	0.00	0.00
956.001	EDUCATION & TRAINING			2,000	2,000	727.00	36.35
977.000	NEW EQUIPMENT			-	-	0.00	0.00
Totals		(1,150)	-	56,125	54,975	42,057.84	74.94%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-257	ASSESSOR DEPARTMENT	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	SALARY			-	-	0.00	0.00
752.000	OFFICE SUPPLIES			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES	(702)		18,500	17,798	12,449.97	67.30

	Assessor Fee				-	12,449.97	
	Software				-	0.00	
	GIS Deed/Legal Verification					0.00	
840.000	INSURANCE & BONDS				-	0.00	0.00
955.001	MISCELLANEOUS - STAMPS FOR ASSESSMENT LETTERS		702		-	702	702.00 100.00
956.001	EDUCATION & TRAINING				-	0.00	0.00
977.000	NEW EQUIPMENT				-	0.00	0.00
	Totals		(702)	702	18,500	18,500	13,151.97 71.09%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-262	ELECTIONS	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES			3,000	3,000	-	0.00
703.000	SALARY			-	-	-	0.00
709.000	FICA & MEDICARE			-	-	-	0.00
710.001	UNEMPLOYMENT			-	-	-	0.00
718.000	HEALTH INSURANCE			-	-	-	0.00
725.000	WORK COMP			-	-	-	0.00
752.000	OFFICE SUPPLIES			-	-	-	0.00
760.001	OPERATING SUPPLIES	(200)		1,000	800	610.02	61.00
818.000	CONTRACTUAL SERVICES		500	-	500	(462.43)	100.00
	Equipment Maintenance				-	385.00	
	Van Buren County November/May Election				-	(847.43)	
840.000	INSURANCE & BONDS			-	-	-	0.00
850.000	COMMUNICATIONS			-	-	-	0.00
900.000	PRINTING & PUBLISHING	(300)		1,000	700	478.40	47.84
955.001	MISCELLANEOUS			-	-	-	0.00
	Election Workers May Election Food				-	-	
956.001	EDUCATION & TRAINING			-	-	-	0.00
977.000	NEW EQUIPMENT			5,000	5,000	109.26	2.19
	Totals	(500)	500	10,000	10,000	735.25	7.35%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-265	CITY HALL	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES			18,200	18,200	12,371.85	67.98
	Bangor Housing Commission					47.20	
	City Hall					12,324.65	
703.000	SALARY			-	-	252.00	100.00

	Bangor Housing Commission					252.00	
709.000	FICA & MEDICARE			1,500	1,500	1,041.31	69.42
	Bangor Housing Commission					98.47	
	City Hall					942.84	
710.001	UNEMPLOYMENT	(195)		200	5	2.81	1.41
718.000	HEALTH INSURANCE			-	-	3,695.50	100.00
	Bangor Housing Commission					3,695.50	
723.001	HEALTH INSURANCE-RETIREE			40,000	40,000	30,945.55	77.36
725.000	WORK COMP			-	-	0.00	0.00
752.000	OFFICE SUPPLIES		1,000	5,000	6,000	5,564.45	111.29
760.001	OPERATING SUPPLIES	(500)		1,000	500	117.91	11.79
808.000	AUDIT		1,600	23,900	25,500	25,500.00	106.69
818.000	CONTRACTUAL SERVICES		3,000	25,000	28,000	24,467.62	97.87
	Postage Meter - Refill					769.31	
	Postage Meter - Lease					123.49	
	Copier Lease - City Hall					1,758.00	
	Cintas - Rug Rental					919.44	
	IT Service/IT Equipment					14,376.54	
	Annual Fire Extinguisher Inspection					-	
	Invoice Cloud (Online Bill Pay)					1,483.95	
	BS&A Software					3,936.00	
	Horse Drawn Vehicle Signs					236.93	
	Web Domain					80.00	
	Pest Control					267.66	
	City Hall Staff Polo/Jackets					481.30	
	Vinyl Lettering on City Hall Doors					35.00	
840.000	INSURANCE & BONDS			7,650	7,650	7,606.65	99.43
850.000	COMMUNICATIONS			15,000	15,000	11,080.93	73.87
900.000	PRINTING & PUBLISHING		70	1,000	1,070	1,066.08	106.61
915.000	MEMBERSHIP AND DUES		1,500	3,000	4,500	4,244.79	141.49
920.000	UTILITIES			7,000	7,000	4,444.83	63.50
934.000	REPAIRS & MAINT			1,700	1,700	873.94	51.41
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00
955.001	MISCELLANEOUS			1,000	1,000	150.44	15.04
	Bank Service Charges					388.65	
	Bangor Housing Commission					0.00	
	DDA					(724.86)	
	Quite Claim Deed Filing Fee (2)					60.00	
	Digitalize VHS Tape					125.00	
	Fall Décor @ City Hall					100.00	
	Shredding Services @ City Hall					178.00	
	Shipping/Mailing Fees					23.65	
956.001	EDUCATION & TRAINING			-	-	0.00	0.00
ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-265	CITY HALL	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
977.000	NEW EQUIPMENT	(1,175)		2,175	1,000	28.99	0.97
	Totals	(1,870)	7,170	153,325	158,625	133,455.65	87.04%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-301	POLICE DEPARTMENT	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used

702.000	HOURLY WAGES			362,000	362,000	232,346.83	64.18	
703.000	SALARY			21,500	21,500	18,105.31	84.21	
709.000	FICA & MEDICARE			30,000	30,000	20,526.47	68.42	
710.001	UNEMPLOYMENT			1,000	1,000	0.00	0.00	
713.000	OVERTIME			22,900	22,900	16,534.23	72.20	
718.000	HEALTH INSURANCE		5,500	30,000	35,500	29,171.20	97.24	
725.000	WORK COMP			7,900	7,900	7,859.99	99.49	
752.000	OFFICE SUPPLIES			555	555	553.07	99.65	
754.000	SALVAGE EXPENDITURES			-	-	0.00	0.00	
760.001	OPERATING SUPPLIES		1,050	4,000	5,050	4,930.03	123.25	
767.000	UNIFORMS & CLEANING		2,100	5,000	7,100	7,082.58	141.65	
792.001	LIQUOR CONTROL			-	-	0.00	0.00	
792.002	DRUG FORFEITURE			-	-	0.00	0.00	
808.000	AUDIT			-	-	0.00	0.00	
818.000	CONTRACTUAL SERVICES			26,000	26,000	20,079.92	77.23	
	Report Writing Software					286.20		
	Copier Lease					4,199.74		
	Repairs/Maintance					578.67		
	Pest Control					156.84		
	Evidence Incineratio					90.00		
	Cleaning					1,595.00		
	Halloween Candy					265.75		
	Video Manager Cloud Software					2,778.00		
	IT Services					4,335.32		
	Dash Cams					3,564.00		
	Body Cams					2,230.40		
826.000	LEGAL FEES			-	-			
840.000	INSURANCE & BONDS			22,220	22,220	22,219.00	100.54	
850.000	COMMUNICATIONS			8,000	8,000	6,010.33	75.13	
860.000	TRANSPORTATION			-	-	0.00	0.00	
860.001	FUEL			-	-	0.00	0.00	
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00	
915.000	MEMBERSHIP AND DUES			1,000	1,000	0.00	0.00	
920.000	UTILITIES			4,600	4,600	2,459.63	53.47	
934.000	REPAIRS & MAINT		1,500	5,000	6,500	6,101.46	122.03	
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00	
956.001	EDUCATION & TRAINING		1,500	3,000	4,500	4,262.12	142.07	
956.006	MJTF PA 302 GRANT			1,000	1,000	382.30	38.23	
960.000	DRUG SCREENING			500	500	0.00	0.00	
977.000	NEW EQUIPMENT		(11,650)	55,000	43,350	8,479.61	15.42	
	Totals		(11,650)	11,650	611,175	611,175	407,104.08	66.61%
ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT	
101-371	CODE ENFORCEMENT	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used	
702.000	HOURLY WAGES	(34,400)		44,000	9,600	9,583.97	21.78	
703.000	SALARY			-	-	0.00	0.00	
709.000	FICA & MEDICARE	(2,700)		3,500	800	786.74	22.48	
710.001	UNEMPLOYMENT	(200)		200	-	0.00	0.00	
718.000	HEALTH INSURANCE	(4,550)		5,500	950	946.20	17.20	
725.000	WORK COMP	(19)		200	181	181.00	90.50	
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00	

752.000	OFFICE SUPPLIES			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES	(8,500)		33,500	25,000	17,708.47	52.86
	Mechanical Inspector					3,109.50	
	Electrical Inspector					2,417.40	
	Municode (Online Ordinances)					3,202.50	
	Building Inspector					8,979.07	
826.000	LEGAL FEES			-	-	0.00	0.00
840.000	INSURANCE & BONDS			-	-	0.00	0.00
850.000	COMMUNICATIONS - On Duty Cell Phone			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING	(500)		500	-	0.00	0.00
955.000	ORDINANCE VIOLATIONS & OCCUPANCY			600	600	600.00	100.00
956.001	EDUCATION & TRAINING		200	-	200	185.00	100.00
977.000	NEW EQUIPMENT	(15)		100	85	83.74	83.74
	Totals	(50,884)	200	88,100	37,416	30,075.12	34.14%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-440	PUBLIC SERVICES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES			-	-	0.00	0.00
703.000	SALARY			-	-	0.00	0.00
709.000	FICA & MEDICARE			-	-	0.00	0.00
710.001	UNEMPLOYMENT	(95)		100	5	1.06	1.06
718.000	HEALTH INSURANCE	(5,000)		5,000	-	0.00	0.00
723.001	HEALTH INSURANCE-RETIREE			-	-	0.00	0.00
725.000	WORK COMP			-	-	0.00	0.00
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES		3,200	1,500	4,700	4,667.40	311.16
	Sealcoat/Restripe DPW Parking Lot					820.00	
	Downtown Webcam - Streamer Applicat					239.20	
	Market One - Economic & Community Development Services					3,608.20	
826.000	LEGAL FEES			-	-	0.00	0.00
840.000	INSURANCE & BONDS			-	-	0.00	0.00
880.000	COMMUNITY PROMOTION			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
915.000	MEMBERSHIP AND DUES			-	-	0.00	0.00
919.000	REFUSE & RECYCLING			160,000	160,000	118,420.84	74.01
920.000	UTILITIES			10,000	10,000	9,729.20	97.29
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00
956.002	REGIONAL AIRPORT AUTH		7,450	-	7,450	7,410.41	100.00
ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-440	DPW	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
956.003	VAN BUREN COUNTY TRANSPORTATION			-	-	0.00	0.00
965.000	CONTRIBUTIONS TO OTHER FUNDS			-	-	0.00	0.00
970.000	CAPITAL OUTLAY			-	-	0.00	0.00
977.000	NEW EQUIPMENT			-	-	0.00	0.00
	Totals	(5,095.00)	10,650.00	176,600.00	182,155.00	140,228.91	79.40%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
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101-448	STREET LIGHTING	Subtracting	Adding	Current Budget	Budget after \$ Shifts	3/31/2026	Used
818.000	CONTRACTUAL SERVICES			-	-	0.00	0.00
920.000	UTILITIES	(1,500)		3,000	1,500	930.38	31.01
926.000	STREET LIGHTING			-	-	0.00	0.00
	Totals	(1,500)	-	3,000	1,500	930.38	31.01%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-567	CEMETERY	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES		650	12,000	12,650	10,351.39	86.26
703.000	SALARY		1,900	3,200	5,100	3,592.47	112.26
709.000	FICA & MEDICARE			1,500	1,500	1,097.98	73.20
710.001	UNEMPLOYMENT			100	100	0.00	0.00
713.000	OVERTIME			1,000	1,000	552.27	55.23
718.000	HEALTH INSURANCE			4,000	4,000	2,691.48	67.29
723.001	HEALTH INSURANCE-RETIREE			-	-	0.00	0.00
725.000	WORK COMP			500	500	480.50	96.10
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES			2,000	2,000	896.00	44.80
	Limestone - Cemetery Foundations					896.00	
840.000	INSURANCE & BONDS			700	700	658.00	94.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
930.002	CEMETARY MAINT	(600)		2,100	1,500	77.03	3.67
930.003	CEMETARY MAIN FROM MILLAGE			-	-	0.00	0.00
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00
	Totals	(600.00)	2,550.00	27,100.00	29,050.00	20,397.12	75.27%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-701	PLANNING COMMISSION	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
956.001	EDUCATION & TRAINING			-	-	0.00	0.00
	Totals	-	-	-	-	-	-

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-751	PARKS	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	HOURLY WAGES		650	12,000	12,650	10,352.09	86.27
703.000	SALARY		1,900	3,200	5,100	3,592.35	112.26
709.000	FICA & MEDICARE			1,500	1,500	1,098.01	73.20
710.001	UNEMPLOYMENT			-	-	0.00	0.00
713.000	OVERTIME			1,000	1,000	552.05	55.21
718.000	HEALTH INSURANCE			4,000	4,000	2,691.26	67.28
723.001	HEALTH INSURANCE- RETIREE			-	-	0.00	0.00
725.000	WORK COMP			500	500	491.50	98.30
726.000	RETIREMENT CONTRIBUTIONS			-	-	0.00	0.00

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-751	PARKS	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
760.001	OPERATING SUPPLIES		300	100	400	381.59	381.59
808.000	AUDIT			-	-	0.00	0.00
818.000	CONTRACTUAL SERVICES			140	140	140.00	100.00
	Park Survey/5 yr plan					140.00	
840.000	INSURANCE & BONDS			2,600	2,600	2,588.00	99.54
920.000	UTILITIES	(500)		3,500	3,000	2,024.77	57.85
934.000	REPAIRS & MAINTENANCE		1,500	3,500	5,000	4,070.41	116.30
934.001	MAINT & REPAIRS FROM PARKS TAX			-	-	0.00	0.00
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00
943.001	D.T.O.F. - LOCAL			-	-	0.00	0.00
971.000	CAPITAL OUTLAY			-	-	0.00	0.00
977.000	NEW EQUIPMENT			-	-	0.00	0.00
	Totals	(500.00)	4,350.00	32,040.00	35,890.00	27,982.03	87.33%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-790	LIBRARY	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
760.001	OPERATING SUPPLIES			-	-	-	0.00
818.000	CONTRACTUAL SERVICES			-	-	-	0.00
840.000	INSURANCE & BONDS			-	-	-	0.00
920.000	UTILITIES			-	-	-	0.00
934.000	REPAIRS & MAINTENANCE			-	-	-	0.00
977.000	NEW EQUIPMENT			-	-	-	0.00
	Totals			-	-	-	0.00%

ACT. #	EXPENSES - GEN FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-965	TRANSFERS	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
995.661	TRANSFER OUT-MOTOR POOL		20,000	40,000	60,000	30,000	75.00
995.000	TRANSFER OUT-FIRE FUND			-	-	-	0.00
	Totals	-	20,000	40,000	60,000	30,000	75.00%

ACT. #	GENERAL FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
101-	SUMMARY	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
	TOTAL REVENUES	(25,000)	66,350	1,398,838	1,440,188	1,143,899.74	81.77%
101	Expenses - City Council	(3,100)	50,050	80,050	127,000	100,341.40	125.35%
172	Expenses - City Manager	(2,460)	4,800	25,216	27,556	19,386.15	76.88%
215	Expenses - City Clerk	(150)	3,000	52,050	54,900	40,728.24	78.25%
247	Expenses - Board of Review	(1,085)	515	2,615	2,045	1,476.39	56.46%
253	Expenses - City Treasurer	(1,150)	-	56,125	54,975	42,057.84	74.94%
257	Expenses - Assessor Department	(702)	702	18,500	18,500	13,151.97	71.09%
262	Expenses - Elections	(500)	500	10,000	10,000	735.25	7.35%
265	Expenses - City Hall	(1,870)	7,170	153,325	158,625	133,455.65	87.04%
301	Expenses - Police Department	(11,650)	11,650	611,175	611,175	407,104.08	66.61%

371	Expenses - Code Enforcement	(50,884)	200	88,100	37,416	30,075.12	34.14%
441	Expenses - DPW	(5,095)	10,650	176,600	182,155	140,228.91	79.40%
448	Expenses - Street Lights	(1,500)	-	3,000	1,500	930.38	31.01%
567	Expenses - Cemetery	(600)	2,550	27,100	29,050	20,397.12	75.27%
701	Expenses - Planning Commission	-	-	-	-	-	0.00%
751	Expenses - Parks	(500)	4,350	32,040	35,890	27,982.03	87.33%
790	Expenses - Library	-	-	-	-	-	0.00%
965	Transfer to Motor Pool/Fire Fund	-	20,000	40,000	60,000	30,000.00	75.00%
	TOTAL EXPENSES	(81,246)	116,137	1,375,896	1,410,787	1,008,050.53	73.27%

Revenues Less Expenses	(25,000)	66,350	1,398,838	1,440,188	1,143,899.74	81.77%
	(81,246)	116,137	1,375,896	1,410,787	1,008,050.53	73.27%
	(106,246)	182,487	22,942	29,401	135,849.21	

YTD Total Funds Revenues	2,644,048.12	77.35%	Amended Budget Revenue	3,292,888.00
YTD Total Funds Expenses	<u>2,305,001.63</u>	71.60%	Amended Budget Expenses	<u>3,287,328.50</u>
	339,046.49			5,559.50

Current Budget Revenue	3,418,438.00
Current Budget Expenses	<u>3,219,196.00</u>
	199,242.00

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

SPECIAL REVENUE FUNDS

MAJOR STREETS FUND

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-000	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
546.000	State of Michigan Revenue - Act 51			260,000	260,000	183,736.58	70.67
664.000	Interest Income		50	-	50	47.48	100.00
676.202	Transfer From Fund Balance			-	-		
694.000	Miscellaneous			-	-		
696.001	Proceeds from Note			-	-		
	Totals	-	50	260,000	260,050	183,784.06	70.69%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-172	EXPENSES - City Manager	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	Salary			4,500	4,500	3,180.43	70.68
709.000	Fica & Medicare	(150)		500	350	227.18	45.44
718.000	Health Insurance			1,000	1,000	694.02	69.40
	Totals	(150)	-	6,000	5,850	4,101.63	68.36%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-446	EXPENSES - Construction	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	Contractual Services			22,000	22,000	21,112.00	95.96
	Sidewalk Replacement					21,112.00	
	Totals	-	-	22,000	22,000	21,112.00	95.96%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-447	EXPENSES-Admin/Engineering	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	Salary			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
724.001	Fringe benefits			-	-	-	0.00
752.000	Office Supplies			-	-	-	0.00
818.000	Contractual Services - Hamilton Ave Bridge	(7,500)		57,500	50,000	6,180.00	10.75
840.000	Insurance and Bonds			-	-	-	0.00
	Totals	(7,500)	-	57,500	50,000	6,180.00	10.75%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-463	EXPENSES-Routine Maintenance	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages		2,300	23,000	25,300	20,703.51	90.02
703.000	Salary		3,700	6,500	10,200	7,184.86	110.54
709.000	Fica and Medicare			2,500	2,500	2,196.14	87.85
710.001	Unemployment			-	-	-	0.00
713.000	Overtime		500	1,000	1,500	1,104.28	110.43
718.000	Health Insurance		650	1,300	1,950	1,752.30	134.79
725.000	Work Comp			1,950	1,950	1,918.50	98.38
782.000	Supplies			3,550	3,550	2,560.55	72.13
808.000	Audit			3,000	3,000	-	0.00
818.000	Contractual Services	(1,000)		8,000	7,000	2,389.00	29.86
	Annual Railroad Crossing Signal Maint.					2,389.00	
919.000	Tree Removal			5,000	5,000	2,000.00	40.00
943.000	Equipment Rental - Transfer to Motor Pool		2,000	38,000	40,000	28,500.00	75.00
956.001	Education & Training			-	-	-	0.00
977.000	New Equipment			-	-	-	0.00
991.001	State Infrac Bank Loan Pmt - Prin			30,000	30,000	-	0.00
992.002	State Infrac Bank Loan Pmt - Int			9,000	9,000	-	0.00
	Totals	(1,000)	9,150	132,800	140,950	70,309.14	54.17%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-473	EXPENSES-Rout.Maint.-Bridges	Shifts		2026-2026	Budget after \$ Shifts	3/31/2026	Used
702.00	Hourly Wages			-	-	-	0.00
709.00	Fica and Medicare			-	-	-	0.00
782.000	Supplies			-	-	-	0.00
818.000	Contractual Services		2,400	4,600	7,000	7,000.00	152.17
	Bridge Inspections Services					7,000.00	
991.022	State Infra Loan Bank Pmt - Prin			-	-	-	0.00
992.000	State Infra Loan Bank Pmt - Int			-	-	-	0.00
	Totals	-	2,400	4,600	7,000	7,000.00	152.17%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-474	EXPENSES - Traffic Services	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages	(5,850)		5,850	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
710.001	Unemployment			-	-	-	0.00
725.000	Work Comp			-	-	-	0.00
782.000	Supplies			-	-	-	0.00
818.000	Contractual Services			-	-	-	0.00
943.000	Equipment Rental			-	-	-	0.00
	Totals	(5,850)	-	5,850	-	-	0.00%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-478	EXPENSES - Winter Maint. Fund	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.00	Hourly Wages			-	-	-	0.00
709.00	Fica and Medicare			-	-	-	0.00
782.000	Supplies		684	4,500	5,184	5,184.00	115.20
818.000	Contractual Services		1,987	-	1,986.50	1,986.50	100.00
	Salting Roads					1,429.00	
	Plow Truck Repairs					332.50	
	Snow Removal					225.00	
973.000	Equipment Rental			-	-	-	0.00
	Totals	-	2,671	4,500	7,170.50	7,170.50	159.34%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-488	EXPENSES - M-43 Surface Maint.	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-489	EXPENSES - M-43 Sweep & Flush	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-491	EXPENSES-M-43 Drains/Ditches	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-497	EXPENSES - M-43 Winter Maint.	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages			-	-	-	0.00
709.00	Fica and Medicare			-	-	-	0.00
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

SUMMARY - MAJOR STREETS FUND

ACT. #	MAJOR STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
202-	SUMMARY	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
	TOTAL REVENUES	-	50	260,000	260,050	183,784.06	70.69%
202-172	Expenses - City Manager	(150)	-	6,000	5,850	4,101.63	68.36%
202-446	Expenses - Construction	-	-	22,000	22,000	21,112.00	95.96%
202-447	Expenses - Admin. & Engineering	(7,500)	-	57,500	50,000	6,180.00	10.75%
202-463	Expenses - Routine Maintenance	(1,000)	9,150	132,800	140,950	70,309.14	54.17%
202-473	Expenses - Rout. Maint. Bridges	-	2,400	4,600	7,000	7,000.00	152.17%
202-474	Expenses - Traffic Services	(5,850)	-	5,850	-	-	0.00%
202-478	Expenses - Winter Maint. Fund	-	2,671	4,500	7,171	7,170.50	159.34%
202-488	Expenses - M-43 Surface Maint.	-	-	-	-	-	-
202-489	Expenses - M-43 Sweep & Flush	-	-	-	-	-	-
202-491	Expenses - M-43 Drains & Ditches	-	-	-	-	-	-
202-497	Expenses - M-43 Winter Maint.	-	-	-	-	-	-
	Transfer to Local Streets	-	-	-	-	-	0.00%
	TOTAL EXPENSES	(14,500)	14,221	233,250	232,971	115,873.27	49.68%
	Revenues Less Expenses	-	50	260,000	260,050	183,784.06	70.69%
		(14,500)	14,221	233,250	232,971	115,873.27	49.68%
		14,500	(14,171)	26,750	27,080	67,910.79	

LOCAL STREETS FUND

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-000	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
404.001	Bangor Roads Tax	(10,000)		70,000	60,000	30,250.96	43.22
502.000	Federal Grants			-	-	-	0.00
546.000	State of Michigan Revenue - Act 51			100,000	100,000	68,385.92	68.39
664.000	Interest Income		50	-	50	47.47	100
694.000	Miscellaneous Income			-	-	-	0.00
696.001	Proceeds from Note			-	-	-	0.00
	Totals	(10,000)	50	170,000	160,050	98,684.35	58.05%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-172	EXPENSES - City Manager	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.000	Salary			4,500	4,500	3,180.27	70.67
709.000	Fica & Medicare	(150)		500	350	227.17	45.43
718.000	Health Insurance			1,000	1,000	694.02	69.40
	Totals	(150)	-	6,000	5,850	4,101.46	68.36%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-446	EXPENSES - Construction	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	Contractual Services			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-447	EXPENSES-Admin/Engineering	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
703.00	Salary			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
724.001	Fringe Benefits			-	-	-	0.00
752.000	Office Supplies			-	-	-	0.00
818.000	Contractual Services - TMF Plan	(14,000)		35,000	21,000	16,587.50	47.39
840.000	Insurance and Bonds			-	-	-	0.00
	Totals	(14,000)	-	35,000	21,000	16,587.50	47.39%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-463	EXPENSES-Routine Maintenance	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages		2,300	23,000	25,300	20,703.11	90.01
703.000	Salary		3,700	6,500	10,200	7,184.63	110.53
709.000	Fica and Medicare			2,500	2,500	2,195.86	87.83
710.001	Unemployment	(100)		100	-	-	0.00
713.000	Overtime		500	1,000	1,500	1,104.18	110.42
718.000	Health Insurance		650	1,300	1,950	1,752.06	134.77
725.000	Work Comp			1,950	1,950	1,918.50	98.38
782.000	Supplies			2,050	2,050	1,783.02	86.98
808.000	Audit	(3,000)		3,000	-	-	0.00
818.000	Contractual Services			-	-	-	0.00
929.000	Tree Removal			3,000	3,000	2,900.00	96.67
943.000	Equipment Rental - Transfer to Motor Pool			38,000	38,000	28,500.00	75.00
977.000	New Equipment			-	-	-	0.00
991.001	State Infra Loan Bank Pmt - Prin			30,000	30,000	-	0.00
991.002	State Infra Loan Bank Pmt - Prin				-	-	0.00
992.000	State Infra Loan Bank Pmt - Int			9,000	9,000	-	0.00
992.002	State Infra Loan Bank Pmt - Int				-	-	0.00
	Totals	(3,100)	7,150	121,400	125,450	68,041.36	57.47%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-474	EXPENSES - Traffic Services	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
710.001	Unemployment			-	-	-	0.00
725.000	Work Comp			-	-	-	0.00
782.000	Supplies			-	-	-	0.00
818.000	Contractual Services			-	-	-	0.00
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	-	-	-	-	0.00%

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-478	EXPENSES - Winter Maint. Fund	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages			-	-	-	0.00
709.000	Fica and Medicare			-	-	-	0.00
782.000	Supplies		685	4,500	5,185	5,184.02	115.20
818.000	Contractual Services		1,987	-	1,987	1,986.50	100.00
	Salting Roads					1,429.00	
	Plow Truck Repairs					332.50	
	Snow Removal					225.00	
943.000	Equipment Rental			-	-	-	0.00
	Totals	-	2,672	4,500	7,172	7,170.52	159.34%

SUMMARY - LOCAL STREETS FUND

ACT. #	LOCAL STREET FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
203-	SUMMARY	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
	TOTAL REVENUES	(10,000)	50	170,000	160,050	98,684.35	58.05%
203-172	Expenses - City Manager	(150)	-	6,000	5,850	4,101.46	68.36%
203-446	Expenses - Construction	-	-	-	-	-	0.00%
203-447	Expenses - Admin. & Engineering	(14,000)	-	35,000	21,000	16,587.50	47.39%
203-463	Expenses - Routine Maintenance	(3,100)	7,150	121,400	125,450	68,041.36	57.47%
203-474	Expenses - Traffic Services	-	-	-	-	-	-
203-478	Expenses - Winter Maint. Fund	-	2,672	4,500	7,172	7,170.52	159.34%
	TOTAL EXPENSES	(17,250)	9,822	166,900	159,472	95,900.84	57.46%
	Revenues Less Expenses	(10,000)	50	170,000	160,050	98,684.35	58.05%
		(17,250)	9,822	166,900	159,472	95,900.84	57.46%
		7,250	(9,772)	3,100	578	2,783.51	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

POLICE BUILDING MAINTENCE/NEW EQUIPMENT FUND

ACT. #	REVENUES	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
207	POLICE FUND	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
402.000	PROPERTY TAX-POL BLD 207		6,500.00	40,000.00	46,500.00	42,029.82	105.07
445.00	PENALTIES AND INTEREST ON TAXES			-	-	-	0.00
502.000	FEDERAL GRANTS			-	-	-	0.00
694.000	MISCELLANEOUS INCOME			-	-	-	0.00
696.001	PROCEEDS FROM NOTE			-	-	-	0.00
698.000	INSURANCE RECOVERIES			-	-	-	0.00
699.101	TRANSFER IN-GENERAL FUND			-	-	-	0.00
699.661	TRANSFER IN - MOTOR POOL			-	-	-	0.00
	TOTALS	-	6,500.00	40,000.00	46,500.00	42,029.82	105.07%

ACT. #	POLICE FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
207-301	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	CONTRACTUAL SERVICES	(5,000.00)		20,000.00	15,000.00	0.00	0.00
943.000	EQUIPMENT RENTAL			-	-	0.00	0.00
977.000	NEW EQUIPMENT			20,000.00	20,000.00	11,116.75	55.58
991.002	PRINCIPLE			-	-	0.00	0.00
992.000	INTEREST			-	-	0.00	0.00
995.661	TRANSFER OUT - MOTOR POOL		10,000.00	-	10,000.00	0.00	0.00
	Totals	(5,000.00)	10,000.00	40,000.00	45,000.00	11,116.75	27.79%

Surplus/Deficit	-	6,500	40,000	46,500	42,029.82	105.07%
<i>(Revenues less Expenses)</i>	(5,000)	10,000	40,000	45,000	11,116.75	27.79%
	5,000	(3,500)	-	1,500	30,913.07	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

CEMETERY FUND

ACT. #	CEMETERY FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
209-000	REVENUE	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
404.276	Bangor Cemetery Tax			15,000	15,000	10,073.19	67.15
675.000	Donations			-	-	-	0.00
	Totals	-	-	15,000	15,000	10,073.19	67.15%
ACT. #	CEMETERY FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
209-567	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
930.003	Cemetery Maintenance from Millage			15,000	15,000	385.93	2.57
	Totals	-	-	15,000	15,000	385.93	2.57%

Surplus/Deficit	-	-	15,000	15,000	10,073.19	67.15%
<i>(Revenues less Expenses)</i>	-	-	15,000	15,000	385.93	2.57%
	-	-	-	-	9,687.26	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

PLANNING COMMISSION

ACT. #	PLANNING	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
242-701	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
630.000	CHARGES FOR SERVICES			1,600.00	1,600.00	1,175.00	73.44
676.000	GAS			-	-	-	0.00
	TOTALS	-	-	1,600.00	1,600.00	1,175.00	73.44%

ACT. #	PLANNING	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
242-701	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
808.000	AUDIT				-	0.00	0.00
818.000	CONTRACTUAL SERVICES	(6,000)		15,000	9,000	0.00	0.00
	Master Plan 1/2 payment					0.00	0.00
826.000	LEGAL FEES			-	-	0.00	0.00
900.000	PRINTING & PUBLISHING			-	-	0.00	0.00
956.001	EDUCATION & TRAINING			-	-	0.00	0.00
	Totals	(6,000)	-	15,000	9,000	-	0.00%

Surplus/Deficit	-	-	1,600	1,600	1,175.00	73.44%
<i>(Revenues less Expenses)</i>	(6,000)	-	15,000	9,000	-	0.00%
	6,000	-	(13,400)	(7,400)	1,175.00	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

POLICE TRAINING

ACT. #	POLICE TRAINING	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
264-000	REVENUES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
546.000	STATE OF MICHIGAN REVENUE			6,000.00	6,000.00	6,000.00	100.00
	TOTALS	-	-	6,000.00	6,000.00	6,000.00	100.00%
ACT. #	POLICE TRAINING	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
264-301	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
956.001	EDUCATION & TRAINING			-	-	0.00	0.00
	Totals	-	-	-	-	-	0.00%
	Surplus/Deficit	-	-	6,000	6,000	6,000.00	100.00%
	<i>(Revenues less Expenses)</i>	-	-	-	-	-	0.00%
		-	-	6,000	6,000	6,000.00	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

LIBRARY MAINTENANCE FUND - ABB Joint Venture Benefiting All

ACT. #	LIBRARY MAINTENANCE FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
271-000	REVENUE	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
583.000	Contribution From Other Govt			4,000	4,000	-	0.00
664.000	Interest Income			-	-	-	0.00
694.000	Miscellaneous Income			-	-	-	0.00
	Totals	-	-	4,000	4,000	-	0.00%
271-792	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
934.000	Repairs and Maintenance	(20,000)		20,000	-	171.35	0.86
975.000	Building Improvements			-	-	-	0.00
	Totals	(20,000)	-	20,000	-	171.35	0.86%
	Surplus/Deficit	-	-	4,000	4,000	-	0.00%
	<i>(Revenues less Expenses)</i>	(20,000)	-	20,000	-	171.35	0.86%
		20,000	-	(16,000)	4,000	(171.35)	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

ENTERPRISE FUNDS

WASTEWATER FUND - Serving Customers & Protecting the Environment

ACT. #	SEWER FUND (Wastewater)	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
590-000	REVENUE	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
491.000	Sewer Permits			-	-	-	0.00
502.000	Federal Grants			-	-	-	0.00
522.000	CDBG Grant			-	-	-	0.00
630.000	Charges for Services - Sewer Usage			300,000	300,000	293,204.85	97.73
630.001	Sewer Line Replacement - Customers Line Replacement			3,400	3,400	2,741.40	80.63
630.003	Capital Improvement			-	-	-	0
646.000	Delinquent Fees	(2,000)		5,000	3,000	1,875.58	37.51
647.000	Water On/Off - Sewer Debt Usage	(65,000)		150,000	85,000	81,535.45	54.36
664.000	Interest Income				-	-	0.00
667.000	Equipment Rental - Ready to Serve	(120,000)		200,000	80,000	60,631.54	30.32
694.000	Miscellaneous Income				-	-	0.00
	Totals	(187,000)	-	658,400	471,400	439,988.82	66.83%

ACT. #	SEWER FUND (Wastewater)	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
590-548	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages	(3,000)		66,000	63,000	45,780.63	69.36
703.000	Salary		8,800	55,000	63,800	46,773.37	85.04
709.000	Fica and Medicare	(1,000)		10,500	9,500	6,942.55	66.12
710.001	Unemployment	(45)		50	5	2.74	5.48
713.000	Overtime	(500)		2,000	1,500	828.14	41.41
718.000	Health Insurance		4,800	19,500	24,300	19,559.95	100.31
723.001	Health Insurance - Retiree			-	-	-	0.00
725.000	Work Comp	(850)		1,300	450	445.00	34.23
752.000	Office Supplies	(1,000)		3,000	2,000	1,985.81	66.19
760.001	Operating Supplies		2,000	10,000	12,000	9,716.38	97.16
808.000	Audit	(1,500)		3,000	1,500	1,250.00	41.67

ACT. #	SEWER FUND (Wastewater)	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
590-548	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	Contractual Services			10,000	10,000	8,757.41	87.57
	Lab Analysis/Testing					1,810.00	
	Phone Support					79.00	
	Invoice Cloud Online Bill Pay					1,299.07	
	IT Support Fees					355.00	
	Flow Meter Servicing @ Lagoons					600.00	
	Bangor Housing Camera/Rod Sewer Line					1,682.50	
	Meter Reading Software Annual Service Fee					1,041.50	
	DPW Building Maintenance/Parking Lot					820.00	
	MissDig					547.31	
	MIOSHA Penalty Payment					256.25	
	Pest Control @ DPW Building					266.78	
818.001	Contractual Services - Customers Sewer Line Replacement			3,400	3,400	2,502.00	73.59
826.000	Legal Fees			-	-	-	0.00
840.000	Insurance and Bonds	(50)		4,000	3,950	3,904.40	97.61
850.000	Communications			3,500	3,500	2,814.37	80.41
900.000	Printing & Publishing			-	-	-	0.00
915.000	Membership and Dues			-	-	-	0
920.000	Utilities	(5,000)		40,000	35,000	22,268.39	55.67
934.000	Repairs and Maintenance	(15,000)		25,000	10,000	7,815.50	31.26
943.000	Equipment Rental - Transfer to Motor Pool	(10,000)		75,000	65,000	56,250.00	75.00
946.000	Engineering - TMF Report/Study			23,000	23,000	23,000.00	100.00
956.001	Education & Training		600	1,950	2,550	2,541.63	130.34
967.000	Sewer Pond Project			130,000	130,000	130,000.00	100.00
967.004	Grant Expenditures			-	-	-	0.00
968.000	Depreciation			13,000	13,000	-	0.00
977.000	New Equipment	(10,000)		60,000	50,000	17,030.00	28.38
988.0000	Construction			-	-	-	0.00
992.000	Interest Expense	(350)		2,500	2,150	2,112.50	84.5
	Totals	(48,295.00)	16,200.00	561,700.00	529,605.00	412,280.77	73.40%

Surplus/(Deficit)	(187,000)	-	658,400	471,400	439,988.82	66.83%
<i>(Revenues less Expenses)</i>	(48,295)	16,200	561,700	529,605	412,280.77	73.40%
	(138,705)	(16,200)	96,700	(58,205)	27,708.05	

ACT. #	WATER FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
591-000	REVENUE	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
491.000	Plumbing Permits			-	-	-	0.00
529.004	State Grants - DWAM			50,000	50,000	-	0.00
630.000	Charges for Services - Water Usage			300,000	300,000	303,707.94	101.24
630.001	Leak Protection Insurance			13,000	13,000	10,094.85	77.65
630.002	Water Line Replacement - Customers Line Replacement			2,800	2,800	2,158.42	77.09
630.003	Capital Improvement			-	-	-	0
646.000	Delinquent Fees			5,000	5,000	4,501.06	90.02
647.000	Water On/Off		1,500	500	2,000	1,342.50	268.50
664.000	Interest Income			-	-	-	0.00
667.000	Equipment Rental - Ready Serve Fees			200,000	200,000	170,455.01	85.23
694.000	Miscellaneous Income			2,000	2,000	1,281.82	64.09
695.001	Administration Fee			300	300	281.74	93.91
	Totals	-	1,500	573,600	575,100	493,823.34	86.09%

ACT. #	WATER FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
591-556	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages	(3,000)		66,000	63,000	45,777.69	69.36
703.000	Salary		800	63,000	63,800	53,434.71	84.82
709.000	Fica and Medicare	(1,000)		10,500	9,500	7,413.85	70.61
710.001	Unemployment	(45)		50	5	2.74	5.48
713.000	Overtime	(500)		2,000	1,500	828.06	41.4
718.000	Health Insurance		4,800	19,500	24,300	20,069.96	102.92
723.0001	Health Insurance - Retiree			-	-	-	0.00
725.000	Work Comp			1,100	1,100	1,096.00	99.64
752.000	Office Supplies	(500)		3,000	2,500	1,985.79	66.19
760.001	Operating Supplies		5,000	15,000	20,000	16,340.24	108.93
760.011	Operating Supplies-Water Treatment	(1,900)		21,900	20,000	14,403.92	65.77
808.000	Audit	(1,500)		3,000	1,500	1,250.00	41.67

ACT. #	WATER FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
591-556	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	Contractual Services		5,000	20,000	25,000	20,560.04	102.80
	Customer Phone Support					434.50	
	Lab Analysis/Testing					6,344.57	
	DPW Building Maintenance/Parking Lot					820.00	
	IT Support Fees					4,713.11	
	Meter Reading Software Annual Service Fee					1,041.50	
	Propane Fill for Generator @ Lab					205.93	
	Irrigation Turn off @ Parks					450.00	
	MIOSHA Penalty Payment					256.25	
	Invoice Cloud Online Bill Pay					1,299.07	
	NPDES Annual Permit Fee					400.00	
	MissDig Annual Membership Fee					547.32	
	Test & Service on Wells					3,781.00	
	Pest Control @ DPW Building					266.79	
818.001	Contractual Services - Leak Insurance			13,000	13,000	9,000.00	69.23
818.004	MRWA/Wellhead Protection Grant			-	-	-	0.00
818.005	Contractual Service - Water Line Replacement			2,800	2,800	2,020.50	72.16
826.000	Legal Fees			-	-	-	0.00
840.000	Insurance and Bonds			5,050	5,050	5,039.40	99.79
850.000	Communications			2,000	2,000	1,366.67	68.33
900.000	Printing & Publishing			100	100	49.00	49.00
915.000	Membership and Dues	(500)		500	-	-	0.00
920.000	Utilities			25,000	25,000	22,016.72	88.07
934.000	Repairs and Maintenance			42,600	42,600	2,227.08	5.23
943.000	Equipment Rental - Transfer to Motor Pool			70,000	70,000	52,500.00	75.00
946.000	Engineering - TMF Report/Study			29,000	29,000	29,000.00	100
956.001	Education and Training			5,000	5,000	2,217.92	44.36
967.000	Grant Expenditures - DWAM			50,000	50,000	129,673.23	259.35
968.000	Depreciation			-	-	-	0.00
975.000	Building/System Improvements	(4,000)		40,000	36,000	7,800.00	19.50
977.000	New Equipment			60,000	60,000	44,180.00	73.63
992.000	Interest Expense			-	-	-	0.00
	Totals	(12,945.00)	15,600.00	570,100.00	572,755.00	490,253.52	85.99%
	Surplus/Deficit	-	1,500	573,600	575,100	493,823.34	86.09%
	<i>(Revenues less Expenses)</i>	(12,945)	15,600	570,100	572,755	490,253.52	85.99%
		12,945	(14,100)	3,500	2,345	3,569.82	

City of Bangor's 2025-2026 3rd Quarter Budget Amendments
CITY OF BANGOR BUDGET FOR ALL FUNDS FOR FISCAL YEAR 2025-2026

MOTOR EQUIPMENT FUND - Equipment Care and Replacement

ACT. #	MOTOR EQUIPMENT FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
661-000	REVENUE	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
630.000	Charges for Services			-	-	-	-
667.000	Equipment Rental - Transfer from other Funds		22,000	261,000	283,000	195,750.00	75.00
670.000	Contributions. From Other Funds			-	-	-	-
693.000	Sale of Assets (gain/loss)			-	-	-	-
694.000	Miscellaneous			30,000	30,000	28,839.80	96.13
	Miscellaneous					85.00	
	DDA Skid Steer Payment (2024 & 2025)					28,754.80	
	Totals	-	22,000	291,000	313,000	224,589.80	77.18%

ACT. #	MOTOR EQUIPMENT FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
661-901	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
702.000	Hourly Wages	(3,000)		23,000	20,000	14,855.39	64.59
703.000	Salary		9,200	14,000	23,200	17,027.59	121.63
709.000	Fica and Medicare			3,000	3,000	2,404.20	80.14
710.001	Unemployment			-	-	-	-
713.000	Overtime			1,000	1,000	552.30	55.23
718.000	Health Insurance		4,300	3,700	8,000	6,300.52	170.28
725.000	Worker's Compensation			550	550	541.00	98.36
752.000	Office Supplies			-	-	-	-
756.000	Miscellaneous Supplies	(500)		5,000	4,500	3,064.72	61.29
759.000	Gas, Oil and Fuel			36,150	36,150	24,971.97	69.08
761.000	Tools & Operating Supplies	(1,500)		5,000	3,500	2,125.03	42.50
767.000	Uniforms and Cleaning		2,500	5,200	7,700	6,768.55	130.16
781.000	Parts and Repairs		5,000	30,000	35,000	32,146.98	107.16
808.000	Audit	(3,000)		3,000	-	-	-

ACT. #	MOTOR EQUIPMENT FUND	Subtracting	Adding	Current Budget	Amended Budget	YTD Balance	% BDGT
661-901	EXPENSES	Shifts		2025-2026	Budget after \$ Shifts	3/31/2026	Used
818.000	Contractual Services			4,000	4,000	3,622.81	90.57
	IT Support Fees					7.50	
	DPW Building Maintenance/Parking Lot					820.00	
	DPW Dash Cams					279.96	
	2Yr Extended Warranty on Skid Steer					2,125.00	
	Employee DOT physicals					176.00	
	Pest Control @ DPW Building					214.35	
826.000	Legal Fees			-	-	-	-
840.000	Insurance and Bonds			17,000	17,000	16,949.00	99.70
850.000	Communications			-	-	-	-
920.000	Utilities	(500)		2,000	1,500	1,221.74	61.09
931.000	Equipment Maintenance	(2,000)		10,000	8,000	6,706.63	67.07
956.001	Education and Training			-	-	-	-
968.000	Depreciation		85,000	10,000	95,000		-
975.000	Building Improvements			-	-	-	-
977.000	New Equipment	(4,000)		20,000	16,000	15,695.00	78.48
992.000	Interest			-	-	-	-
992.006	Interest - 2022 Ford Police Inter	(20)		950	930	926.66	97.54
992.007	Interest - 2020 ford Explorer			-	-	-	-
992.008	Interest - 2023 Dump Trucks			11,000	11,000	-	-
992.010	Interest - 2018 Vac/Sewer Truck	(91)		12,800	12,709	12,708.68	99.29
992.011	Interest - Kubota Skid Steer			4,000	4,000	2,379.90	59.50
	Totals	(14,611)	106,000	221,350	312,739	170,968.67	77.24%
	Surplus/Deficit	-	22,000	291,000	313,000	224,589.80	77.18%
	<i>(Revenues less Expenses)</i>	(14,611)	106,000	221,350	312,739	170,968.67	77.24%
		14,611	(84,000)	69,650	261	53,621.13	

Resolution #2026-11

A Resolution to Amend the 2025/2026 Budget

WHEREAS, the City of Bangor has exceeded its original appropriations in certain expenditure accounts and exceeded collection in certain revenue accounts;

WHEREAS, the City of Bangor wishes to re-appropriate funds for budgetary purposes to comply with State Statutes;

NOW, THEREFORE BE IT RESOLVED by the City of Bangor City Council that the 2025 / 2026 budget be amended to adjust the appropriations in the accounts as follows:

City of Bangor FY 2025 / 2026 Budget

	2025 / 2026 Budget After 2nd Quarter Amendments	2025 / 2026 Proposed 3rd Quarter Amended Budget
General Fund		
Total Revenue:	\$1,398,838.00	\$1,440,188.00
Expenditures		
City Council	\$80,050.00	\$127,000.00
City Manager	\$25,216.00	\$27,556.00
City Clerk	\$52,050.00	\$54,900.00
Board of Review	\$2,615.00	\$ 2,045.00
City Treasurer	\$56,125.00	\$54,975.00
Assessor Dept	\$18,500.00	\$18,500.00
Elections	\$10,000.00	\$10,000.00
City Hall	\$153,325.00	\$158,625.00
Police Department	\$611,175.00	\$611,175.00
Code Enforcement	\$88,100.00	\$37,416.00
Public Service	\$176,600.00	\$182,155.00
Street Lights	\$3,000.00	\$1,500.00
Cemetery	\$27,100.00	\$29,050.00
Parks	\$32,040.00	\$35,890.00
Planning	\$0.00	\$0.00
Library	\$0.00	\$0.00
Transfer Out to Motor Pool	\$40,000.00	\$60,000.00
Total Expenditures:	\$1,375,896.00	\$1,410,787.00
Revenue over (under) Expenditures	\$22,942.00	\$29,401.00
Beginning Fund Balance	\$844,722.00	\$844,722.00
Ending Fund Balance	\$867,664.00	\$874,123.00

	Revenue	Expenditures	Rev vs. Exp	Revenue	Expenditures	Rev vs. Exp
Special Revenue Funds						
Major Street	\$260,000.00	-\$233,250.00	\$26,750.00	\$260,050.00	-\$232,971.00	\$27,079.00
Local Street	\$170,000.00	-\$166,900.00	\$3,100.00	\$160,050.00	-\$159,472.00	\$578.00
Police	\$40,000.00	-\$40,000.00	\$0.00	\$46,500.00	-\$45,000.00	\$1,500.00
Cemetery	\$15,000.00	-\$15,000.00	\$0.00	\$15,000.00	-\$15,000.00	\$0.00
Planning	\$1,600.00	-\$15,000.00	-\$13,400.00	\$1,600.00	-\$9,000.00	-\$7,400.00
Police Training	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	-\$0.00	\$6,000.00
Library Maintenance	\$4,000.00	-\$20,000.00	-\$16,000.00	\$4,000.00	-\$0.00	\$4,000.00
Internal Service Funds						
Motor Equipment Fund	\$261,000.00	-\$221,350.00	\$39,650.00	\$313,000.00	-\$312,739.00	\$261.00
Enterprise Funds						
Water Fund	\$573,600.00	-\$570,100.00	\$3,500.00	\$575,100.00	-\$572,755.00	\$2,345.00
Sewer Funds	\$658,400.00	-\$561,700.00	\$96,700.00	\$471,400.00	-\$529,605.00	-\$58,205.00

MOVED by _____; SUPPORTED by _____
that the foregoing Resolution be adopted.

AYES: _____

NAYS: _____

ABSENT: _____

Resolution declared adopted at a regular meeting of the Bangor City Council held on _____.

Shelly Umbanhowar, Bangor City Clerk

COMMENTS PUBLIC

WAIT UNTIL RECOGNIZED BY THE CHAIR
-THREE (3) MINUTES PER SPEAKER

THIS PUBLIC COMMENT TIME
IS FOR AGENDA ITEMS ONLY



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

UNFINISHED BUSINESS

-NONE



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

NEW BUSINESS

-ITEMS LISTED ON AGENDA UNDER
NEW BUSINESS WILL BE DISCUSSED HERE



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY OF BANGOR

257 West Monroe Street / Bangor, Michigan 49013

Telephone: 269.427.5831 / Email: clerk@cityofbangormi.gov / Website: www.cityofbangormi.org

City Manager Justin Weber

Treasurer Stephenie Cagle

Clerk Shelly Umbanhowar

3/30/26

To: City Council

From: Manager Weber

Subject: Participation in Van Buren County Centralized Addressing Program

Summary

The City of Bangor has been invited to participate in Van Buren County's centralized addressing program, which would transition address assignment and maintenance to the County at no cost to the City. This program provides significant benefits, including improved 9-1-1 emergency response accuracy through a single, countywide address dataset, reduced duplication and errors, and decreased administrative workload for City staff. Addressing will continue to follow Bangor's existing numbering and naming conventions, ensuring continuity while improving coordination with County GIS, dispatch, and emergency services. Given these advantages and the lack of financial impact, it is recommended that the City enroll in this program.

Overview

Van Buren County is offering centralized addressing services to cities and villages following recent policy updates approved by the County Board of Commissioners. This program allows the County to manage address assignments and maintenance on behalf of participating municipalities at no cost. Several local municipalities, including the Villages of Mattawan and Lawrence, have already enrolled.

Key Benefits

- **No Cost to the City:** The County administers the program and there are no fees to the municipality.
- **Improved 911 Accuracy:** Address data feeds directly into County GIS and 9-1-1 systems, improving emergency response.
- **Consistent Addressing Data:** Reduces duplication, errors, and inconsistencies across jurisdictions.
- **Reduced Staff Workload:** City staff will no longer need to manage address assignments and updates.
- **Maintains Local Standards:** Existing Bangor addressing patterns and conventions will be preserved.
- **Stronger Coordination:** Aligns City data with County emergency services, assessing, and planning systems.
- **Future Online Portal:** Will streamline address requests and tracking for residents and developers.
- **NENA Compliance:** Ensures adherence to national emergency addressing standards.

Recommendation

Staff recommends that the City of Bangor participate in Van Buren County's centralized addressing program to improve public safety, data accuracy, and operational efficiency.

Suggested Motion

Motion to approve participation in the Van Buren County centralized addressing services program and authorize staff to coordinate with the County to implement the transition.

Respectfully,

Justin Weber

City Manager
City of Bangor

ADDRESSING SERVICES AGREEMENT

Between Van Buren County and the City of Bangor

This Addressing Services Agreement (“Agreement”) is entered into by and between Van Buren County, acting through its Digital Information Department, and the City of Bangor.

PURPOSE

The purpose of this Agreement is to designate Van Buren County as the addressing authority for the City of Bangor for the assignment and maintenance of address numbers associated with access points (driveways), ensuring consistency, accuracy, and reliable integration with countywide GIS and 9-1-1 systems.

SCOPE OF COUNTY SERVICES

1. Address Assignment

Van Buren County shall assign official address numbers based on property access points (driveways) in accordance with County addressing policy and NENA best practices. This Agreement does not include unit, suite, apartment, or internal numbering.

2. Road Naming Review

The County shall review and approve new public and private road names for uniqueness, clarity, and 9-1-1 compatibility.

3. GIS & 9-1-1 Data Maintenance

The County shall maintain City address points and associated road data within the County’s official GIS and 9-1-1 datasets used by Central Dispatch and public safety partners. These functions are already performed countywide; this Agreement formally removes the communication gap by making the County the point of address issuance.

4. Address Documentation

The County shall provide official address confirmations for residents, property owners, and other stakeholders as needed.

CITY RESPONSIBILITIES

The City of Bangor agrees to refer residents, property owners, and applicants to Van Buren County for address requests and address-related questions. The City shall not independently assign address numbers or road names outside of this Agreement.

AUTHORITY & LOCAL CONTROL

Nothing in this Agreement transfers or limits the City's authority over zoning, land use, permitting, site plan review, or development approval. The County's role is limited to the technical assignment and maintenance of address numbers and road names.

FEES

Addressing services will be provided in accordance with the County's adopted addressing fee schedule, as approved by the Van Buren County Board of Commissioners. Any applicable fees will be communicated directly to applicants by the County.

TERM & TERMINATION

This Agreement shall become effective upon execution by both parties. Either party may terminate this Agreement with written notice. Upon termination, existing address data shall remain part of the County's official GIS and 9-1-1 systems.

AMENDMENTS

This Agreement may be amended by mutual written consent of both parties.

SIGNATURES

For Van Buren County:

Name:

Title:

Date:

For the City of Bangor:

Name:

Title:

Date:



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY COUNCIL
AGENDA FACT SHEET

To: Mayor Farmer, Pro Tem Martinez-Serratos, Councilmember Rivers, McCrumb, Garcia, Doroh, and Uplinger
CC: Justin Weber, City Manager
From: Shelly Umbanhowar, City Clerk
CC: Stephenie Cagle, Treasurer
Subject: Bangor Housing Commission Audit Submission (FY Ending September 30, 2025)
Date: 04/02/26

Summary:

In compliance with Policy 2026-96, *Oversight of Component Units and Related Public Bodies*, the Bangor Housing Commission (BHC) is submitting its audit for the fiscal year ended September 30, 2025, for review by the City Council and to be placed on file by the City Clerk.

Action:

There is no action required by the City Council. This submission is being made to ensure continued compliance with the established policy.

**BANGOR HOUSING COMMISSION
VAN BUREN COUNTY, MICHIGAN**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED SEPTEMBER 30, 2025
AND
REPORTS ON INTERNAL CONTROL AND COMPLIANCE**

Audited by

Hannah R Bond, CPA, PLLC
2954 Goehmann Lane
Fredericksburg, Texas 78624
713-492-6930
hbond@bondcpa.net

**BANGOR HOUSING COMMISSION
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SEPTEMBER 30, 2025**

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Hannah R Bond, CPA, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2954 Goehmann Ln
Fredericksburg, Texas 78624
Phone (713) 492-6930
Email: hbond@bondcpa.net

Independent Auditor's Report

Board of Commissioners
Bangor Housing Commission
Van Buren County, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Bangor Housing Commission, Michigan, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority'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 business-type activities of Bangor Housing Commission, as of September 30, 2025, and the respective changes in financial position, and 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 Bangor Housing Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Authority'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 assurance¹ about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with 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 Authority'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 Authority'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 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 Bangor Housing Commission's financial statements. The financial data schedule is presented for purposes of additional analysis, as required by the U.S. Department of Housing and Urban Development, and is not a required part of the financial statements. The financial data schedule 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 financial data schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 6, 2026, on our consideration of Bangor Housing Commission'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 Bangor Housing Commission'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 Bangor Housing Commission's internal control over financial reporting and compliance.

 Digitally signed by
Hannah R Bond,
CPA, PLLC
Date: 2026.03.06
08:38:15 -06'00'

Hannah R Bond, CPA, PLLC
Fredericksburg, Texas
March 6, 2026

Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Unaudited)

As management of the Bangor Housing Commission, we offer reviewers of this audit report this narrative discussion and analysis of the Bangor Housing Commission's financial activities for the fiscal year ended September 30, 2025. This discussion and analysis letter of the Bangor Housing Commission's financial performance should be read in conjunction with the auditor's opinion letter and the following Financial Statements.

The combined financial statements reflect all of the Housing Commission's federally funded programs and activities in one place. The Housing Commission reports all its activities and programs using the Enterprise Fund type model. HUD encourages PHAs to use this accounting method as it is normally used to account for "business-type activities" – activities similar to those found in the private sector. Enterprise Fund types use the accrual method of accounting, the same accounting method employed by most private-sector businesses. Under this method, revenues and expenditures may be reported as such even though no cash transaction has actually taken place.

FINANCIAL HIGHLIGHTS

The term "net position" refers to the difference between assets and liabilities. The Housing Commission's total net position as of September 30, 2025 was \$269,564. The net position increased by \$20,647, an increase of 8.3% over the prior fiscal year.

Revenues and contributions for the Housing Commission were \$489,037 for the fiscal year ended September 30, 2025. This was an increase of \$162,594 or 49.8% over the prior fiscal year.

Expenses for the Housing Commission were \$520,153 for the fiscal year ended September 30, 2025. This was an increase of \$161,513 or 45.0% over the prior fiscal year.

HUD operating grants were \$195,609 for the fiscal year ended September 30, 2025. This was an increase of \$42,909 or 28.1% over the prior fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report contains this *Management & Discussion Analysis* report, the *Basic Financial Statements* and the *Notes to the Financial Statements*. This report also contains the Financial Data Schedule (FDS) as referenced in the section of *Supplemental Information*. The Housing Commission's financial statements are presented as fund financial statements because the Housing Commission only has proprietary funds.

Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Required Financial Statements

The *Statement of Net Position* includes the Housing Commission's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations of the Housing Commission creditors (liabilities). It also provides the basis for evaluating the liquidity and financial flexibility of the Housing Commission.

All of the current year's revenues and expenses are accounted for in the *Statement of Revenues, Expenses, and Changes in Net Position*. This statement measures the success of the Housing Commission's operations over the past year and can be used to determine whether the Housing Commission has successfully recovered all its costs through its user fees and other charges, profitability and credit worthiness.

The final required financial statement is the *Statement of Cash Flows*. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements and provide more detailed data.

Supplemental Information

This report also contains the Financial Data Schedule (FDS) as referenced in the section of *Supplemental Information*. HUD has established Uniform Financial Reporting Standards that require Housing Commissions to submit financial information electronically to HUD using the FDS format. This financial information was electronically transmitted to the Real Estate Assessment Center (REAC) and is required to be included in the audit reporting package.

FUND STATEMENTS

The Financial Data Schedule reports the Housing Commission's operations in more detail. The Housing Commission reports all its activities using Enterprise fund types. These funds are used to show activities that operate more like commercial enterprises. The Financial Data Schedule is organized by Assistance Listing Numbers.

Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)

FUND STATEMENTS (CONTINUED)

Public Housing Program: Under this program, the Housing Commission rents units that it owns to low-income elderly and family households. This program is operated under an Annual Contributions Contract with HUD. HUD provides Operating Subsidies to enable the Housing Commission to lease these units at a rate that is based on 30% of the household income or a flat rent.

Capital Fund Program: Under this program, the Housing Commission is awarded funds each year to use for Capital needs. This program is the primary funding source for physical improvements to its properties.

FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. As stated in the following table, assets exceeded liabilities by \$269,564 at the close of the fiscal year ended September 30, 2025, an increase from \$248,917 in 2024. The increase was due to the change in net position of \$(31,116) and a prior period adjustment of \$51,763.

The unrestricted net position was \$(46,694) as of September 30, 2025. The negative unrestricted net position is primarily caused by the Commission's commitment to investing in capital assets (modernization of public housing units) exceeding its current accumulated unrestricted operating funds. The capital assets are largely funded by federal grants and are not available to liquidate liabilities.

CONDENSED STATEMENTS OF NET POSITION
September 30,

	<u>2025</u>	<u>2024</u>	<u>Dollar Change</u>
Current and other assets	\$ 53,798	\$ 130,725	\$ (76,927)
Capital assets, net	316,258	281,419	34,839
Total Assets	<u>370,056</u>	<u>412,144</u>	<u>(42,088)</u>
Current liabilities	<u>100,492</u>	<u>163,227</u>	<u>(62,735)</u>
Total Liabilities	<u>100,492</u>	<u>163,227</u>	<u>(62,735)</u>
Net position:			
Net investment in capital assets	316,258	281,419	34,839
Unrestricted	<u>(46,694)</u>	<u>(32,502)</u>	<u>(14,192)</u>
Total Net Position	<u>\$ 269,564</u>	<u>\$ 248,917</u>	<u>\$ 20,647</u>

Total current and other assets decreased by \$76,927 in large part, due to a decrease in accounts receivable-tenants \$156,268 and negative cash flows \$27,956, offset by an increase in allowance for doubtful accounts \$86,231 and prepaid expenses \$27,191.

Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)

FINANCIAL ANALYSIS (Continued)

The current liabilities decreased by \$62,735 in part, due to unearned revenue decreasing by \$88,771 from the prior fiscal year, offset by an increase in accounts payable payment in lieu of taxes \$16,253 and accrued wages \$5,294.

The largest portion of the Housing Commission's net position reflects its investment in capital assets (e.g. land, buildings and equipment) less accumulated depreciation. The Housing Commission uses these capital assets to provide service and consequently these assets are not available to liquidate liabilities or other spending.

While the Statement of Net Position shows the change in financial position of net position, the Statements of Revenues, Expenses, and Changes in Net Position provides answers as to the nature and source of these changes.

**CONDENSED STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**

	<u>09/30/25</u>	<u>09/30/24</u>	<u>Dollar Change</u>
Revenues and contributions			
Operating, non operating, capital contributions:			
Tenant Revenue and other	\$ 227,418	\$ 169,564	\$ 57,854
HUD operating grants	195,609	152,700	42,909
Capital grants	60,665	0	60,665
Other income	5,066	4,128	938
Interest income	279	51	228
Total Revenues and Contributions	<u>489,037</u>	<u>326,443</u>	<u>162,594</u>
Expenses			
Administrative	118,220	127,666	(9,446)
Tenant services	8,518	0	8,518
Utilities	48,959	44,722	4,237
Maintenance	190,246	92,703	97,543
Protective services	821	0	821
Insurance	36,077	21,633	14,444
Bad debt – tenant rents	65,176	13,400	51,776
Payment in lieu of taxes	16,253	12,209	4,044
Other general expense	6,566	8,043	(1,477)
Depreciation	29,317	38,264	(8,947)
Total Expenses	<u>520,153</u>	<u>358,640</u>	<u>161,513</u>
Change in Net Position	<u>\$ (31,116)</u>	<u>\$ (32,197)</u>	<u>\$ 1,081</u>

**Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)**

FINANCIAL ANALYSIS (Continued)

Revenues:

Bangor Housing Commission's primary revenue sources are subsidies and grants received from HUD. Please note that Capital Fund Program grants can be classified as either soft cost revenue or hard cost revenue, for this fiscal year the Housing Commission chose to classify 56.9% of the capital fund grants as soft costs. As can be seen in the above table total revenues and contributions increased by \$162,594 from the prior fiscal year. The increase is mainly due to the Housing Commission receiving \$103,574 more in federal grants than in the prior fiscal year and tenant revenue increased by \$57,854 from the prior fiscal year.

Expenses:

Total expenses for the Housing Commission increased by \$161,513 over the prior fiscal year. This represents an increase of 45% in our operating costs. The increase, in large part, was due to an increase in maintenance costs \$58,992, bad debt expense \$51,776, and personnel services \$50,916.

The following represents changes in Federal Assistance received:

	<u>09/30/25</u>	<u>09/30/24</u>	<u>Dollar Change</u>
Public Housing Operating Subsidy	\$ 115,612	\$ 128,840	\$ (13,228)
Capital Fund Program	140,662	23,860	116,802
Total	<u>\$ 256,274</u>	<u>\$ 152,700</u>	<u>\$ 103,574</u>

The above chart is segregated as to the Program source of funds, not the use of funds. The subsidy for Public Housing decreased mainly due the HUD decreasing its funding formula amount for the Housing Commission. The increase in capital grants over the prior fiscal year is primarily due to increased draws for operations.

Budget Analysis:

A Public Housing Operating Budget for the fiscal year ending September 30, 2025 was presented to and approved by the Board of Commissioners. Actual results were in line with the budgeted amounts.

**Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)**

OPERATIONAL HIGHLIGHTS

The Bangor Housing Commission provided the following housing for low-income individuals and families:

	09/30/25	09/30/24
Public Housing Program	44	44

Bangor Housing Commission had a lease up of 92.8% in its Public Housing Program for the fiscal year ended September 30, 2025.

CAPITAL ASSETS

The Bangor Housing Commission's investment in capital assets, as of September 30, 2025, amounts to \$316,258 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, and equipment.

**CAPITAL ASSETS
NET OF ACCUMULATED DEPRECIATION
September 30,**

	2025	2024	Dollar Change
Land	\$ 141,864	\$ 141,864	\$ 0
Buildings	2,735,786	2,699,344	36,442
Furniture, equipment and machinery			
- dwellings	72,627	44,913	27,714
Furniture, equipment and machinery			
- administration	99,766	99,766	0
	3,050,043	2,985,887	64,156
Accumulated depreciation	(2,733,785)	(2,704,468)	(29,317)
Total	\$ 316,258	\$ 281,419	\$ 34,839

The total increase in the Housing Commission's capital assets for the current fiscal year of \$34,839 due to capital purchases of \$64,156, offset by depreciation of \$29,317.

During the fiscal year ending September 30, 2025, our Capital Fund Program work projects included:

The Housing Commission used capital fund grants for unit renovations, plumbing replacement, and the purchase of new appliances.

In the next year, we plan to spend capital funds on unit renovations.

**Bangor Housing Commission
Management's Discussion and Analysis (MD&A)
September 30, 2025
(Continued)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Housing Commission is primarily dependent upon HUD for the funding of operations as well as capital needs. Therefore, the Housing Commission is affected more by the Federal Budget than by local economic conditions. The funding of programs could be significantly affected by the Federal Budget.

Although the Housing Commission remains concerned about the future levels of HUD funding due to the state of the federal budget, we feel that we are both financially and operationally in a strong position to continue to provide safe, sanitary, and decent housing to our residents.

We know of no other currently known facts, decisions, or conditions that are expected to have a significant effect on financial position (net position) or results of operations (revenues, expenses, and other changes).

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Housing Commission's finances for all those with an interest in its finances. Questions or comments concerning any of the information contained in this report or request for additional information should be directed to:

Brandy Wines, Executive Director
Bangor Housing Commission
820 2nd Street
Bangor, Michigan 49013

FINANCIAL STATEMENTS

Bangor Housing Commission
Statement of Net Position
September 30, 2025

ASSETS

Current Assets:

Cash and cash equivalents - restricted	\$ 22,410
Receivables, net of allowance \$10,794	4,197
Prepaid expenses	27,191
Total Current Assets	53,798

Capital Assets:

Land	141,864
Buildings	2,735,786
Equipment	172,393
	3,050,043
Less: accumulated depreciation	(2,733,785)
Net Capital Assets	316,258

Total Assets	\$ 370,056
--------------	------------

LIABILITIES and NET POSITION

Current Liabilities:

Accrued payments in lieu of taxes	\$ 57,767
Tenant security deposits	22,410
Accrued wages	11,271
Accounts payable	6,322
Unearned revenue	1,670
Other current liabilities	1,052
Total Current Liabilities	100,492

Net Position:

Net investment in capital assets	316,258
Unrestricted net position	(46,694)
Total Net Position	269,564

Total Liabilities and Net Position	\$ 370,056
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See notes to financial statements

Bangor Housing Commission
Statement of Revenues, Expenses, And
Changes in Net Position
Year Ended September 30, 2025

OPERATING REVENUES:

Dwelling rent	\$	220,135
Tenant revenue-other		7,283
Operating grants		<u>195,609</u>
 Total operating revenues		 <u>423,027</u>

OPERATING EXPENSES:

Administrative		118,220
Tenant services		8,518
Utilities		48,959
Maintenance		190,246
Protective services		821
Insurance		36,077
Bad debt – tenants		65,176
Payment in lieu of taxes		16,253
General expenses		6,566
Depreciation		<u>29,317</u>

Total operating expenses		<u>520,153</u>
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Operating income (loss)		<u>(97,126)</u>
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NON-OPERATING REVENUES:

Investment interest income		279
Other income		<u>5,066</u>

Total non-operating revenues		<u>5,345</u>
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Income (loss) before contributions		(91,781)
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CAPITAL CONTRIBUTIONS

		<u>60,665</u>
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Change in net position		<u>(31,116)</u>
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Net position, beginning		248,917
Prior period adjustment		<u>51,763</u>

Net position, ending	\$	<u><u>269,564</u></u>
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See notes to financial statements

Bangor Housing Commission
Statement of Cash Flows
Year Ended September 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from dwelling and non-dwelling rents	\$ 209,736
Cash received from operating grants	195,321
Cash payments to other suppliers of goods and services	(363,240)
Cash payments to employees for services	(149,701)
Cash payments in lieu of taxes	<u>0</u>
Net cash (used) by operating activities	<u>(107,884)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Tenant security deposits	<u>(2,297)</u>
Net cash (used) by noncapital financing activities	<u>(2,297)</u>

CASH FLOW CAPITAL AND RELATED FINANCING

Payments for capital acquisitions	(64,156)
Capital contributions	<u>141,216</u>
Net cash provided by capital and related financing activities	<u>77,060</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Other income	5,066
Receipts of interest income	<u>99</u>
Net cash provided by investing activities	<u>5,165</u>

Net increase (decrease) in cash	(27,956)
Cash and cash equivalents, beginning	<u>50,366</u>
Cash and cash equivalents, ending	<u><u>\$ 22,410</u></u>

Reconciliation of Cash Flows to Statement of Net Position

Cash and cash equivalents, unrestricted	\$ 0
Cash and cash equivalents, restricted	<u>22,410</u>
	<u><u>\$ 22,410</u></u>

See notes to financial statements

Bangor Housing Commission
Statement of Cash Flows (Continued)
Year Ended September 30, 2025

RECONCILIATION OF OPERATING INCOME (LOSS)
TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating income (loss)	\$	(97,126)
Adjustments to reconcile operating (loss) to net cash provided (used)		
By operating activities:		
Depreciation		29,317
Bad debt allowance		(86,231)
Allowance for obsolete inventories		(77)
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable-tenants		156,268
Accounts receivable-HUD		(288)
Accounts receivable-miscellaneous		5,899
Prepaid expenses and other assets		(27,191)
Inventories		771
Increase (decrease) in liabilities:		
Bank overdraft		3,818
Accounts payable		1,916
Accrued wage/payroll taxes payable		5,294
Accrued-tenant deposit in transit		1,052
Unearned revenue		(88,771)
Accounts payable-PILOT		16,253
Prior period adjustment-prior year payments		(28,788)
		(28,788)
Net cash provided by operating activities	\$	(107,884)

See notes to financial statements

Bangor Housing Commission
Notes to Financial Statements
September 30, 2025

NOTE A: DESCRIPTION OF THE HOUSING COMMISSION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bangor Housing Commission (“Housing Commission”) is an independent municipal entity created by the City of Bangor pursuant to Michigan state law and the National Housing Act of 1937. The Housing Commission operates under a Board of Commissioner form of government to provide safe and decent housing for eligible low- and moderate-income families and elderly individuals. The Housing Commission determines its own budget (subject to federal approval) and sets rental rates. The City is not responsible for deficits or liabilities of the Housing Commission. However, the Housing Commission makes annual payments “in lieu of taxes” to the City. Therefore, a financial benefit exists for the City, thereby requiring that the Housing Commission be reported as a discrete component unit of the City of Bangor, Michigan. The Board is comprised of five members, all City residents, appointed by the City Manager of the City of Bangor. The Board appoints an Executive Director who acts as the Secretary of the Housing Commission.

1. Reporting Entity

The Housing Commission’s financial statements include the accounts of all of the Housing Commission’s operations. The Housing Commission maintains its accounting records by program and operates the following programs:

Public Housing Operating Fund

This program accounts for all activities relating to the leasing and operation of apartments in buildings that were constructed and are owned by the Housing Commission. These units are rented to low-income families and low-income elderly, disabled, and special needs individuals. The properties were constructed with grants and/or loans provided by the U.S. Department of Housing and Urban Development (HUD). The Housing Commission receives grants from HUD to subsidize operating costs. Tenants are charged rent based on a percentage of their incomes. HUD subsidizes 44 federal public housing units through this program.

Public Housing Capital Fund

HUD provides grant funds to authorities with Public Housing Program units on a formula basis. The funds are predominantly used to make physical improvements to buildings and dwelling units owned by the Housing Commission under the Public Housing Operating Fund Program. A designated portion of these funds may also be used to support operations and to make improvements in the management and operation of the Housing Commission’s Public Housing Operating Fund Program.

NOTE A: DESCRIPTION OF THE HOUSING COMMISSION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government. For the most part, interfund activity has been eliminated in the preparation of these statements.

The Housing Commission is a special-purpose government entity engaged only in business-type activities and, as such, the financial statements are presented as a single enterprise fund.

3. Measurement Focus

The government-wide financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues 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 revenues of the Housing Commission are charges to customers for rent. Operating expenses include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Subsidies received from HUD or other grantor agencies, for operating purposes, are recorded as operating revenue in the operating statement while capital grant funds are added to the net position below the nonoperating revenue and expense.

If/when, both restricted and unrestricted resources are available for use, it is the Housing Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

5. Budgets and Budgetary Accounting

The Housing Commission adopts a formal operating budget each year for its operating programs and on a project-length basis for its capital expenditures, which are approved by the board of commissioners and submitted to the U.S. Department of Housing and Urban Development for their approval, if required.

NOTE A: DESCRIPTION OF THE HOUSING COMMISSION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Cash and Cash Equivalents

Cash and cash equivalents consist of checking accounts. The cash equivalents are recorded at cost, which approximates market.

7. Tenant Accounts Receivable and Allowance for Bad Debts

Tenant accounts receivable is stated at net rent amounts. Tenant accounts generally are collectible as long as the tenant is occupying the unit. When the tenant vacates the unit, any unpaid balance remaining after application of the security deposit and after procedures have been followed to recover outstanding amounts, is charged as a reduction of rental revenue.

8. Prepaid Expenses

Prepaid expenditures, such as insurance premiums and deferred costs, which are expected to be written off within the next fiscal year, are included in current assets.

9. Compensated Absences

Housing Commission employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for accumulated vacation days according to contract or personnel policies. In the event of termination by retirement or death, an employee is not paid for accumulated sick days according to contract or personnel policies.

10. Inter program Activity

During the course of operations, transactions occur within individual programs that may result in amounts owed or transfers between programs. Offsetting interprogram receivables and payables as well as offsetting interprogram transfers are eliminated for financial statement presentation. For the fiscal year ended September 30, 2025, there were no interprogram receivables or payables and there were operating transfers in the current fiscal year from the capital fund program to the public housing operating fund in the amount of \$23,860.

11. Buildings and Equipment

Buildings and equipment are recorded at historical cost. Costs in excess of \$100 that materially add to the productive capacity and extend the life of an asset longer than one year are capitalized, while maintenance and repair costs are expensed as incurred. Buildings and equipment are depreciated using the straight-line method over the following estimated useful lives:

Buildings		40 years
Building improvements	5	- 20 years
Equipment and furnishings	5	- 20 years

Land and land improvements include approximately \$141,864 of capitalized land that is not subject to depreciation.

NOTE A: DESCRIPTION OF THE HOUSING COMMISSION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Income Taxes

The Housing Commission is a quasi-governmental entity. The Housing Commission is not subject to Federal or State income taxes.

13. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

14. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position will, when applicable, report separate sections for deferred outflows or resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources* a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Housing Commission does not have any items that qualify for reporting in these categories.

15. Unearned Revenue

The Housing Commission reports unearned revenue in connection with resources that have been received but not yet earned.

16. Comparative Data

Comparative data for the prior year has not been presented in the accompanying financial statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE A: DESCRIPTION OF THE HOUSING COMMISSION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

17. Net Position

Net positions are comprised of three categories (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The Housing Commission's positive value of unrestricted net position in the primary government may be used to meet ongoing obligations. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Housing Commission's policy is to first apply restricted resources. Each component of net position is reported separately on the statement of net position.

- i. Net Investment in capital assets – This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.
- ii. Restricted – This category equals the restricted cash of the Housing Commission and consists of net position restricted for use by (1) external groups such as grantors, creditors, or laws and regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- iii. Unrestricted – This category includes all of the remaining net position that do not meet the definition of the other two categories.

18. Subsequent Events

The financial statements and related disclosures include evaluation of events through and including, March 6, 2026, which is the date the financial statements were available to be issued.

NOTE B: CASH AND CASH EQUIVALENTS

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The Housing Commission has designated one bank for the deposit of its funds. The Housing Commission's deposits are included on the balance sheet under the classification cash and cash equivalents and consist of the following:

Tenant security deposits - restricted	<u>\$ 22,410</u>
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The above deposits are classified by Governmental Accounting Standards Board Statement Nos. 3 and 40 in the following categories as of September 30, 2021:

Bank deposits (checking accounts and certificates of deposits)	\$ 22,210
Petty cash	<u>200</u>
	<u>\$ 22,410</u>

Custodial Credit Risk of Bank Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Housing Commission's deposits may not be returned to it. At year end, the Housing Commission had no bank deposits (checking, money market accounts, and certificate of deposits) that were uninsured and uncollateralized.

NOTE C: CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	<u>Balance 09/30/24</u>	<u>Additions/ Transfers In</u>	<u>Retirements/ Transfers Out</u>	<u>Balance 09/30/25</u>
Public Housing Program				
Land	\$ 141,864	\$ 0	\$ 0	\$ 141,864
Buildings	2,557,270	36,442	142,074	2,735,786
Furniture, equipment & machinery - dwellings	96,809	27,714	(51,896)	72,627
Furniture, equipment & machinery - Administration	189,944	0	(90,178)	99,766
	<u>2,985,887</u>	<u>\$ 64,156</u>	<u>\$ 0</u>	<u>3,050,043</u>
Less accumulated Depreciation	<u>(2,704,468)</u>	<u>\$ (29,317)</u>	<u>\$ 0</u>	<u>(2,733,785)</u>
Total	<u>\$ 281,419</u>			<u>\$ 316,258</u>

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

Business-type activities	
Public Housing Program	<u>\$ 29,317</u>

NOTE D: RETIREMENT PLAN

The Housing Commission does not provide any defined contribution or defined benefit plans to retired employees as defined by the American Institute of Certified Public Accountants, (AICPA).

NOTE E: RISK MANAGEMENT

The Housing Commission is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The Housing Commission manages these various risks of loss as follows: Management believes such coverage is sufficient to preclude any significant uninsured losses to the Housing Commission. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

NOTE F: CONTINGENCIES

The Housing Commission is subject to possible examination by Federal and State authorities who determine compliance with terms, conditions, laws and regulations governing other grants given to the Housing Commission in the current and prior years. No significant violations of finance-related legal or contractual provisions occurred.

NOTE G: PRIOR PERIOD ADJUSTMENT

The Housing Commission recorded a prior period adjustment of \$80,551 for capital fund grants received and unrecognized as deferred revenue in the prior fiscal year. The Housing Commission also recorded a prior period adjustment of \$(28,788) to account for unrecorded vendor payments related to the prior fiscal year.

SUPPLEMENTAL INFORMATION

Hannah R Bond, CPA, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2954 Goehmann Ln
Fredericksburg, Texas 78624
Phone (713) 492-6930
Email: hbond@bondcpa.net

To the Board of Commissioners
Bangor Housing Commission

We have performed the procedure described in the second paragraph of this report on whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. Bangor Housing Commission (the housing authority) is responsible for the accuracy and completeness of the electronic submission.

The housing authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to determine whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package. Additionally, the U.S. Department of Housing and Urban Development Real Estate Assessment Center (REAC) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The associated findings from the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged by the housing authority to perform this agreed-upon procedure engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronic submission of the items listed in the "UFRS Rule Information" column agrees with the related hard copy documents within the audit reporting package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the housing authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. We were engaged to perform an audit in accordance with the OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal awards (OMB Uniform Guidance), by the housing authority as of and for the year ended September 30, 2025 and have issued our reports thereon dated March 6, 2026. The information in the "Hard Copy Documents" column was included within the scope or was by-product of the audit. Further, our opinion on the fair presentation of the supplementary information dated March 6, 2026, was expressed in relation to the basic financial statements of the housing authority taken as a whole.

Page Two

A copy of the reporting package required by the OMB Uniform Guidance, which includes the auditor's report, is available in its entirety from the housing authority. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

The purpose of this report on applying the agreed-upon procedures is solely to describe the procedure performed on the electronic submission of the items listed in the "UFRS Rule Information" column and the associated findings, and not to provide an opinion or conclusion. Accordingly, this report is not suitable for any other purpose.

 Digitally signed by
Hannah R Bond, CPA,
PLLC
Date: 2026.03.06
08:38:48 -06'00'

Hannah R Bond, CPA, PLLC
Fredericksburg, Texas
March 6, 2026

ATTACHMENT

Procedure	UFRS Rule Information	Hard Copy Documents	Agrees	Does Not Agree
1	Business Sheet, Revenue and Expense and Cash Flow	Financial Data Schedule, all ALNs, if applicable	X	
2	Surplus Cash	Financial Data Templates	X	
3	Footnotes	Footnotes to Audited Basic Financial Statements	X	
4	Type of Opinion on the Financial Statements and Auditor Reports	Auditor's Reports on the Financial Statements, Compliance, and Internal Control	X	
5	Type of Opinion on Financial Data Templates	Auditor's Supplemental Report on Financial Data Templates	X	
6	Audit Findings Narrative	Schedule of Findings and Questioned Costs	X	
7	General Information	Schedule of Findings and Questioned Costs and Federal Awards Data	X	

Bangor Housing Commission (MI181)

BANGOR, MI

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
111 Cash - Unrestricted				
112 Cash - Restricted - Modernization and Development				
113 Cash - Other Restricted				
114 Cash - Tenant Security Deposits	\$22,410	\$22,410		\$22,410
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$22,410	\$22,410	\$0	\$22,410
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects	\$288	\$288		\$288
124 Accounts Receivable - Other Government				
125 Accounts Receivable - Miscellaneous				
126 Accounts Receivable - Tenants	\$14,523	\$14,523		\$14,523
126.1 Allowance for Doubtful Accounts - Tenants	-\$10,794	-\$10,794		-\$10,794
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current				
128 Fraud Recovery				
128.1 Allowance for Doubtful Accounts - Fraud				
129 Accrued Interest Receivable	\$180	\$180		\$180
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$4,197	\$4,197	\$0	\$4,197
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets	\$27,191	\$27,191		\$27,191
143 Inventories				

Bangor Housing Commission (MI181)
BANGOR, MI
Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
143.1 Allowance for Obsolete Inventories				
144 Inter Program Due From				
145 Assets Held for Sale				
150 Total Current Assets	\$53,798	\$53,798	\$0	\$53,798
161 Land	\$141,864	\$141,864		\$141,864
162 Buildings	\$2,735,786	\$2,735,786		\$2,735,786
163 Furniture, Equipment & Machinery - Dwellings	\$72,627	\$72,627		\$72,627
164 Furniture, Equipment & Machinery - Administration	\$99,766	\$99,766		\$99,766
165 Leasehold Improvements				
166 Accumulated Depreciation	-\$2,733,785	-\$2,733,785		-\$2,733,785
167 Construction in Progress				
168 Infrastructure				
160 Total Capital Assets, Net of Accumulated Depreciation	\$316,258	\$316,258	\$0	\$316,258
171 Notes, Loans and Mortgages Receivable - Non-Current				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past				
173 Grants Receivable - Non Current				
174 Other Assets				
176 Investments in Joint Ventures				
180 Total Non-Current Assets	\$316,258	\$316,258	\$0	\$316,258
200 Deferred Outflow of Resources				
290 Total Assets and Deferred Outflow of Resources	\$370,056	\$370,056	\$0	\$370,056

Bangor Housing Commission (MI181)

BANGOR, MI

Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
311 Bank Overdraft	\$3,818	\$3,818		\$3,818
312 Accounts Payable <= 90 Days	\$2,504	\$2,504		\$2,504
313 Accounts Payable >90 Days Past Due				
321 Accrued Wage/Payroll Taxes Payable	\$11,271	\$11,271		\$11,271
322 Accrued Compensated Absences - Current Portion				
324 Accrued Contingency Liability				
325 Accrued Interest Payable				
331 Accounts Payable - HUD PHA Programs				
332 Account Payable - PHA Projects				
333 Accounts Payable - Other Government	\$57,767	\$57,767		\$57,767
341 Tenant Security Deposits	\$22,410	\$22,410		\$22,410
342 Unearned Revenue	\$1,670	\$1,670		\$1,670
343 Current Portion of Long-term Debt - Capital				
344 Current Portion of Long-term Debt - Operating Borrowings				
345 Other Current Liabilities	\$1,052	\$1,052		\$1,052
346 Accrued Liabilities - Other				
347 Inter Program - Due To				
348 Loan Liability - Current				
310 Total Current Liabilities	\$100,492	\$100,492	\$0	\$100,492
351 Long-term Debt, Net of Current - Capital Projects/Mortgage				
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other				
354 Accrued Compensated Absences - Non Current				
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				

Bangor Housing Commission (MI181)
BANGOR, MI
Entity Wide Balance Sheet Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
357 Accrued Pension and OPEB Liabilities				
350 Total Non-Current Liabilities	\$0	\$0	\$0	\$0
300 Total Liabilities	\$100,492	\$100,492	\$0	\$100,492
400 Deferred Inflow of Resources				
508.4 Net Investment in Capital Assets	\$316,258	\$316,258		\$316,258
511.4 Restricted Net Position	\$0	\$0		\$0
512.4 Unrestricted Net Position	-\$46,694	-\$46,694		-\$46,694
513 Total Equity - Net Assets / Position	\$269,564	\$269,564	\$0	\$269,564
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$370,056	\$370,056	\$0	\$370,056

**Bangor Housing Commission (MI181)
BANGOR, MI**

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$220,135	\$220,135		\$220,135
70400 Tenant Revenue - Other	\$7,283	\$7,283		\$7,283
70500 Total Tenant Revenue	\$227,418	\$227,418	\$0	\$227,418
70600 HUD PHA Operating Grants	\$195,609	\$195,609		\$195,609
70610 Capital Grants	\$60,665	\$60,665		\$60,665
70710 Management Fee				
70720 Asset Management Fee				
70730 Book Keeping Fee				
70740 Front Line Service Fee				
70750 Other Fees				
70700 Total Fee Revenue	\$0	\$0	\$0	\$0
70800 Other Government Grants				
71100 Investment Income - Unrestricted				
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery				
71500 Other Revenue	\$5,066	\$5,066		\$5,066
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted	\$279	\$279		\$279
70000 Total Revenue	\$489,037	\$489,037	\$0	\$489,037
91100 Administrative Salaries	\$72,354	\$72,354		\$72,354

**Bangor Housing Commission (MI181)
BANGOR, MI**

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
91200 Auditing Fees	\$6,000	\$6,000		\$6,000
91300 Management Fee				
91310 Book-keeping Fee				
91400 Advertising and Marketing				
91500 Employee Benefit contributions - Administrative	\$19,862	\$19,862		\$19,862
91600 Office Expenses	\$11,882	\$11,882		\$11,882
91700 Legal Expense	\$3,532	\$3,532		\$3,532
91800 Travel				
91810 Allocated Overhead				
91900 Other	\$4,590	\$4,590		\$4,590
91000 Total Operating - Administrative	\$118,220	\$118,220	\$0	\$118,220
92000 Asset Management Fee				
92100 Tenant Services - Salaries				
92200 Relocation Costs				
92300 Employee Benefit Contributions - Tenant Services				
92400 Tenant Services - Other	\$8,518	\$8,518		\$8,518
92500 Total Tenant Services	\$8,518	\$8,518	\$0	\$8,518
93100 Water	\$13,221	\$13,221		\$13,221
93200 Electricity	\$20,870	\$20,870		\$20,870
93300 Gas	\$14,868	\$14,868		\$14,868
93400 Fuel				
93500 Labor				
93600 Sewer				
93700 Employee Benefit Contributions - Utilities				

**Bangor Housing Commission (MI181)
BANGOR, MI**

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
93800 Other Utilities Expense				
93000 Total Utilities	\$48,959	\$48,959	\$0	\$48,959
94100 Ordinary Maintenance and Operations - Labor	\$54,531	\$54,531		\$54,531
94200 Ordinary Maintenance and Operations - Materials and	\$35,045	\$35,045		\$35,045
94300 Ordinary Maintenance and Operations Contracts	\$86,523	\$86,523		\$86,523
94500 Employee Benefit Contributions - Ordinary Maintenance	\$14,147	\$14,147		\$14,147
94000 Total Maintenance	\$190,246	\$190,246	\$0	\$190,246
95100 Protective Services - Labor				
95200 Protective Services - Other Contract Costs	\$821	\$821		\$821
95300 Protective Services - Other				
95500 Employee Benefit Contributions - Protective Services				
95000 Total Protective Services	\$821	\$821	\$0	\$821
96110 Property Insurance	\$36,077	\$36,077		\$36,077
96120 Liability Insurance				
96130 Workmen's Compensation				
96140 All Other Insurance				
96100 Total insurance Premiums	\$36,077	\$36,077	\$0	\$36,077
96200 Other General Expenses	\$6,566	\$6,566		\$6,566
96210 Compensated Absences				
96300 Payments in Lieu of Taxes	\$16,253	\$16,253		\$16,253
96400 Bad debt - Tenant Rents	\$65,176	\$65,176		\$65,176
96500 Bad debt - Mortgages				

Bangor Housing Commission (MI181)

BANGOR, MI

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
96600 Bad debt - Other				
96800 Severance Expense				
96000 Total Other General Expenses	\$87,995	\$87,995	\$0	\$87,995
96710 Interest of Mortgage (or Bonds) Payable				
96720 Interest on Notes Payable (Short and Long Term)				
96730 Amortization of Bond Issue Costs				
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$490,836	\$490,836	\$0	\$490,836
97000 Excess of Operating Revenue over Operating Expenses	-\$1,799	-\$1,799	\$0	-\$1,799
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments				
97350 HAP Portability-In				
97400 Depreciation Expense	\$29,317	\$29,317		\$29,317
97500 Fraud Losses				
97600 Capital Outlays - Governmental Funds				
97700 Debt Principal Payment - Governmental Funds				
97800 Dwelling Units Rent Expense				
90000 Total Expenses	\$520,153	\$520,153	\$0	\$520,153
10010 Operating Transfer In	\$23,860	\$23,860	-\$23,860	\$0
10020 Operating transfer Out	-\$23,860	-\$23,860	\$23,860	\$0

Bangor Housing Commission (MI181)

BANGOR, MI

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
10030 Operating Transfers from/to Primary Government				
10040 Operating Transfers from/to Component Unit				
10050 Proceeds from Notes, Loans and Bonds				
10060 Proceeds from Property Sales				
10070 Extraordinary Items, Net Gain/Loss				
10080 Special Items (Net Gain/Loss)				
10091 Inter Project Excess Cash Transfer In				
10092 Inter Project Excess Cash Transfer Out				
10093 Transfers between Program and Project - In				
10094 Transfers between Project and Program - Out				
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$31,116	-\$31,116	\$0	-\$31,116
11020 Required Annual Debt Principal Payments	\$0	\$0		\$0
11030 Beginning Equity	\$248,917	\$248,917		\$248,917
11040 Prior Period Adjustments, Equity Transfers and	\$51,763	\$51,763		\$51,763
11050 Changes in Compensated Absence Balance				
11060 Changes in Contingent Liability Balance				
11070 Changes in Unrecognized Pension Transition Liability				
11080 Changes in Special Term/Severance Benefits Liability				
11090 Changes in Allowance for Doubtful Accounts - Dwelling				
11100 Changes in Allowance for Doubtful Accounts - Other				
11170 Administrative Fee Equity				
11180 Housing Assistance Payments Equity				

**Bangor Housing Commission (MI181)
BANGOR, MI**

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Non Single Audit

Fiscal Year End: 09/30/2025

	Project Total	Subtotal	ELIM	Total
11190 Unit Months Available	528	528		528
11210 Number of Unit Months Leased	490	490		490
11270 Excess Cash	-\$110,109	-\$110,109		-\$110,109
11610 Land Purchases	\$0	\$0		\$0
11620 Building Purchases	\$34,506	\$34,506		\$34,506
11630 Furniture & Equipment - Dwelling Purchases	\$28,233	\$28,233		\$28,233
11640 Furniture & Equipment - Administrative Purchases	\$1,417	\$1,417		\$1,417
11650 Leasehold Improvements Purchases	\$0	\$0		\$0
11660 Infrastructure Purchases	\$0	\$0		\$0
13510 CFFP Debt Service Payments	\$0	\$0		\$0
13901 Replacement Housing Factor Funds	\$0	\$0		\$0

Hannah R Bond, CPA, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2954 Goehmann Ln
Fredericksburg, Texas 78624
Phone (713) 492-6930
Email: hbond@bondcpa.net

**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***

Board of Housing Commissioners
Bangor Housing Commission
Van Buren County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Bangor Housing Commission as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Bangor Housing Commission's basic financial statements, and have issued our report thereon dated March 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bangor Housing Commission's internal control over financial reporting (internal control) to determine the 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 Bangor Housing Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bangor Housing Commission's internal control.

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


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Bangor Housing Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

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.

 Digitally signed by
Hannah R Bond,
CPA, PLLC
Date: 2026.03.06
08:39:59 -06'00'

Hannah R Bond, CPA, PLLC
Fredericksburg, Texas
March 6, 2026

Hannah R Bond, CPA, PLLC

CERTIFIED PUBLIC ACCOUNTANT

2954 Goehmann Ln
Fredericksburg, Texas 78624
Phone (713) 492-6930
Email: hbond@bondcpa.net

To the Board of Commissioners
Bangor Housing Commission

We have audited the financial statements of the business-type activities of the Bangor Housing Commission for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 30, 2025, and executed November 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Bangor Housing Commission are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2025. We noted no transactions entered into by the Bangor Housing Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no major sensitive estimates affecting the Bangor Housing Commission's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. See attachment A for a list of all identified misstatements. All misstatements were corrected and recorded in the audited financials.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 6, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Bangor Housing Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Bangor Housing Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's, discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters Continued

We were engaged to report on the financial data schedule and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the board of commissioners charged with governance and management of the Bangor Housing Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Hannah R Bond

Attachment A – List of Corrected Misstatements

1. The following adjustment was recorded to correct amortization of prepaid insurance expenses paid in the current fiscal year.

DR Prepaid Expenses	\$9,678
CR Property/Liability Insurance Expense	\$(9,678)

2. The following adjustment was necessary to accrue salaries and benefits incurred in the current fiscal year.

DR Administrative Salaries	\$2,617
DR Employee Benefits - Admin	\$200
DR Labor, Maintenance	\$1,805
DR Employee Benefits - Maintenance	\$138
CR Accrued Salaries and Wages	\$(4,760)

**BANGOR HOUSING COMMISSION
LOW RENT PUBLIC HOUSING
FYE 09/30/2026 Operating Budget**

			2024 Actuals 10/1/23- 09/30/24	2025 Actuals 10/1/24-7/31/25 (10 months)	2025 Approved Budget	2026 Proposed Budget	2026 Budget - 2025 Actuals To Date Variance
			Total		Total	Total	Total
Operating Receipts							
70300	3110	Net Tenant Revenue	166,817	181,434	158,210	210,000	28,566
70400	3120	Tenant Revenue - Other-Excess Utilities		480	1,820	1,000	520
	3690	Tenant Revenue - Tenant Charges	2,747	4,906		6,000	1,094
70500		Total Tenant Revenue	\$ 169,564	\$ 186,820	\$ 160,030	\$ 217,000	\$ 30,180
70600	3401.2	Operating Subsidy	152,699	99,055	123,388	120,000	20,945
70600	3401.1	Capital Funds - Operating Transfer In - Operations		104,411	28,010		(104,411)
		Total HUD Funding	\$ 152,699	\$ 203,466	\$ 151,398	\$ 120,000	\$ (83,466)
71100	3610	Interest on General Fund Investments	51	92		110	18
71500	3690.1	Other Revenue	4,128	4,139	100	5,000	861
		Total Other Income	\$ 4,179	\$ 4,231	\$ 100	\$ 5,110	\$ 879
70000		Total Operating Income	\$ 326,442	\$ 394,517	\$ 311,528	\$ 347,110	\$ (52,407)
Operating Expenditures - Administration							
91100	4100	Administrative Salaries	64,308	57,713	31,200	31,200	(26,513)
91200	4171	Auditing Fees	6,000	6,000	4,500	6,000	
91400	4190.6	Advertising	290		100	100	100
91500	4182	Employee Benefit Contributions - Administrative	15,543	16,878	14,480	10,387	(6,491)
91600	4190	Office Expenses	38,292	6,450	1,000	8,800	
	4190.1	Telephone		3,205		3,900	
91700	4130	Legal Expense	3,232	3,532	40,000	4,500	968
91800	4150	Travel			5,000		
91900	4170	Other (accounting)		3,993	8,460	6,000	2,007
91000		Total Administrative Expenses	\$ 127,665	\$ 97,771	\$ 104,740	\$ 70,887	\$ (29,929)
Tenant Services							
92400	4220	Tenant Services-Other - Cable TV			980		
92500		Total Utilities Expense	\$ -	\$ -	\$ 980	\$ -	\$ -
Utilities Expenditures							
93100	4310	Water	14,410	11,071	13,710	14,000	2,929
93200	4320	Electricity	17,706	16,466	24,700	21,000	4,534
93300	4330	Gas	12,605	14,304	15,050	18,000	3,696
93000		Total Utilities Expense	\$ 44,721	\$ 41,841	\$ 53,460	\$ 53,000	\$ 11,159
Maintenance Expenditures							
94100	4410	Maintenance Labor Salaries	30,127	43,778	18,180	18,180	(25,598)
94200	4420	Materials	24,230	16,826	18,780	21,000	4,174
94300.01	4430.01	Garbage Removal		12,445	4,340	15,000	
94300.02	4430.02	Contract Costs-Heat & Cooling			2,260		
94300.03	4430.03	Contract Costs-Snow Removal		1,501		2,000	
94300.04	4430.04	Contract Costs-Elevator		1,738	3,400	3,000	1,262
94300.05	4430.05	Contract Costs-Grounds		6,178	1,400	5,000	(1,178)
94300.06	4430.06	Contract Costs-Unit Turnaround		3,613		4,500	887
94300.07	4430.07	Contract Costs-Electrical					
94300.08	4430.08	Contract Costs-Plumbing		673		1,000	327
94300.09	4430.09	Contract Costs-Extermination		2,400	4,000	3,000	600
94300.10	4430.10	Contract Costs-Janitorial			950		
94300.11	4430.11	Contract Costs-Routine					
94300.12	4430.12	Contract Costs-Other	38,347	10,245	5,010	10,000	(245)
94500	4433	Employee Benefits Contributions - Maintenance	(1)	11,759	1,390	2,591	(9,168)
94000		Total Maintenance Expense	\$ 92,703	\$ 111,156	\$ 59,710	\$ 85,271	\$ (28,440)
Insurance & General Expenditures							
96110	4510	Insurance Expense	21,633	25,781	25,000	35,000	8,219
96200	4590	Other General Expense	8,043	6,520	3,440		(6,520)
96210	4550	Compensated Absences				1,000	1,000
96300	4520	Payments in Lieu of Taxes	12,209	8,750	10,480	15,700	5,950
96400	4570	Bad Debt-Tenant Rents	13,400			15,000	15,000
96000		Total General Expenses	\$ 55,285	\$ 42,051	\$ 38,920	\$ 66,700	\$ 16,430
	4610.3	Extraordinary Maintenance					
		Total Operating Expenses	\$ 320,374	\$ 292,819	\$ 257,810	\$ 275,858	\$ (30,780)
Casualty Losses - Not Cap.							
	4620.3	Contract Costs					
	4620.4	Insurance Proceeds					
		Total Casualty Losses	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures							
	7520	Dwelling Equipment		2,074		5,000	2,926
	7530	Admin Equipment					
	7540	Buildings & Improvements		1,417		5,000	
		Total Capital Expenditures	\$ -	\$ 3,491	\$ -	\$ 10,000	\$ 2,926
		Net Profit (Loss)	\$ 6,068	\$ 98,207	\$ 53,718	\$ 56,252	\$ (24,553)
Unrestricted Net Position-Prior Year							
		Net Profit (Loss)	(32,502)	(26,434)	(26,434)	71,773	98,207
		Estimated Net Profit (Loss)	6,068	98,207			(98,207)
		Unrestricted Net position	\$ (26,434)	\$ 71,773	\$ 27,284	\$ 128,026	\$ 31,700

2026 Budget Notes

Gross rent charged from public housing tenants
Excess utility
Move out charges, etc. charged to tenants

Estimate
CFP Operating 1406 draws

Laundry and other misc. income.

See Payroll Tab
public notices, vacancy advertising
Portion of retirement and health insurance -See Payroll tab

Accounting fees paid to H.A.A.S., inc.

Other tenant expense

See Payroll Tab
Expenses related to maintaining buildings (includes storm door purchases)
Heating and cooling costs
Snow removal
Elevator service contract
Maintenance of lawns and grounds
Costs related to unit turnover, flooring, painting, unit cleaning contracts, etc.
Electrical costs.
Plumbing costs.
Extermination costs
Janitorial
Misc. contracts-maintenance travel reimbursements
Contract costs for appliance repairs and misc. other maintenance items
Portion of retirement and health insurance -See Payroll tab

Property, Liability, Workers Comp Insurance premiums
Other general expenses
Accrual of sick and vacation time
Payment in Lieu of Taxes (PILOT)-10% of budgeted tenant revenue less utilities
Collection loss expenses for tenants who do not pay rent net against bad debt collection)

Extraordinary items beyond normal maintenance



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY COUNCIL

AGENDA FACT SHEET

To: Mayor Farmer, Pro Tem Martinez-Serratos, Councilmember Rivers, McCrumb, Garcia, Doroh, and Uplinger

CC: Justin Weber, City Manager

From: Shelly Umbanhowar, City Clerk

CC: Stephenie Cagle, Treasurer

Subject: DDA Seat Vacancy

Date: 04/02/26

Summary:

DDA Board Member Don Martin has not attended a Downtown Development Authority (DDA) meeting since November 2023. This matter was briefly discussed at the City Council and DDA Joint Special Meeting held on March 17, 2026 @ 6PM. At that time, there was consensus to place this item on the Regular City Council agenda for April 6, 2026, for formal consideration.

Mr. Martin's term on the DDA Board expired on December 31, 2025. Given his extended absence from meetings and the expiration of his term, the City Manager recommends that the Council not renew his appointment.

Additionally, in accordance with the DDA Bylaws, Article III – Board of Directors, Section 7, “...a member may be removed for cause by City Council. Cause shall include, but is not limited to, neglect of duty, misconduct, failure to attend three (3) successive regularly scheduled meetings of the Board, or any other good cause by majority vote of City Council.” Mr. Martin's prolonged absence from meetings would meet the criteria outlined in this provision.

Further, in accordance with the City Charter, Section 6.3, “The office of any member of any board or commission created by this charter shall be declared vacant by the Council... (c) if such officer shall miss more than two consecutive regular meetings of such board or commission.” Mr. Martin's absence also meets this standard.

If Council concurs with this recommendation, a vacancy will be created on the DDA Board. The City will then need to initiate the process to fill this position in accordance with established appointment procedures.

Action:

The City Manager recommends the Council approve the vacancy for this DDA seat term 01/01/26-12/31/29.



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY OF BANGOR

257 West Monroe Street / Bangor, Michigan 49013

Telephone: 269.427.5831 / Email: clerk@cityofbangormi.gov / Website: www.cityofbangormi.org

City Manager Justin Weber

Treasurer Stephenie Cagle

Clerk Shelly Umbanhowar

3/31/26

To: City Council
From: Manager Weber
Subject: Budget Workshop Summary and April 29 Workshop Recommendation

Good afternoon Council Members,

Following the recent budget workshop, I wanted to provide a summary of the information that was discussed for your review, particularly for those who were unable to attend.

During the workshop, staff presented a fund-level overview of the proposed budget, including revenues, expenditures, and projected fund balances. Overall, the City is in a stable financial position, with the General Fund remaining balanced and other funds generally performing as expected.

Staff also outlined several key areas requiring Council direction, including:

- Upcoming Water Fund expenses related to EGLE requirements and a necessary well repair
- Restoring funding for Parks and Recreation after last year's reductions
- Equipment needs within the Department of Public Works, including a replacement work truck, while continuing to follow the Motor Pool Fund recovery plan
- Aging police vehicles and potential replacement planning
- Capital needs for City facilities, including roof replacements for the Police Department and Library
- Consideration of a Sewer rate or ready-to-serve fee adjustment to support long-term operations
- Ongoing challenges with road funding and the gap between available revenue and project costs

Based on the workshop discussion, staff has a clear understanding of the topics that require further consideration and will incorporate this into the next steps of the budget process.

At this time, staff is recommending that the April 29 budget workshop be canceled. The information presented at the recent workshop covered all major components of the proposed budget, and there is no new information anticipated for an additional session. Holding another workshop would likely be repetitive and not the most efficient use of Council and staff time.

Staff will instead proceed with preparing any necessary updates and will bring the proposed budget forward for Council consideration at an upcoming regular meeting.

If any Council member has questions, would like additional detail, or would prefer to schedule further discussion, please feel free to reach out and we would be happy to provide additional information.

Respectfully,

Justin Weber

City Manager,
City of Bangor



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

CITY OF BANGOR

257 West Monroe Street / Bangor, Michigan 49013

Telephone: 269.427.5831 / Email: clerk@cityofbangormi.gov / Website: www.cityofbangormi.org

City Manager Justin Weber

Treasurer Stephenie Cagle

Clerk Shelly Umbanhowar

To: City Council
From: City Manager
Date: 3/25/2026

Subject: Request to Declare Surplus and Scrap Non-Operational Dump Truck

Background

The Department of Public Works currently owns an older dump truck that is no longer operational. The vehicle is seized and is not usable for City operations. Based on staff evaluation, the cost to repair the truck would exceed its practical value, and it is not economically feasible to return it to service.

Recommendation

Staff recommends that City Council:

1. **Declare the dump truck as surplus property**, and
2. **Authorize its disposal through scrapping** due to its inoperable condition.

Rationale

- The vehicle is no longer functional and cannot be used for municipal purposes.
- Repair costs would exceed the value of the truck.
- The truck has only nominal value as scrap material.
- In accordance with § 32.05 of the City Code, the sale of personal property requires City Council authorization.
- Because the estimated value of the vehicle is well below the \$5,000 threshold requiring competitive bidding (§ 32.04), staff will obtain informal quotes from local scrap vendors to ensure the City receives fair value.

Proposed Action

If approved, staff will:

- Obtain quotes from local scrap/recycling vendors
- Sell the vehicle to an available offer

- Properly transfer title and remove City identification
- Deposit proceeds into the appropriate City account

Suggested Motion

Motion to declare the City-owned yellow dump truck as surplus property and authorize staff to dispose of the vehicle through scrapping, based on its inoperable condition, in accordance with City Code § 32.05.

Respectfully,

Justin Weber

City Manager
City of Bangor

COMMENTS PUBLIC

WAIT UNTIL RECOGNIZED BY THE CHAIR
-THREE (3) MINUTES PER SPEAKER

THIS PUBLIC COMMENT TIME
IS FOR ANY NON-AGENDA ITEMS ONLY



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

COUNCIL CLOSING COMMENTS

EACH COUNCIL MEMBER WILL GIVE THEIR
CLOSING COMMENTS TO THE PUBLIC



BANGOR, MI
TRAIN CITY USA
GATEWAY TO THE LAKE

MEETING ADJOURNMENT

-MAYOR WILL ADJOURN
AND CLOSE MEETING

-ONCE THE MEETING IS ADJOURNED,
PLEASE EXIT THE COUNCIL ROOM



BANGOR, MI
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