



CITY OF DEWITT

DEWITT CITY HALL · 414 EAST MAIN STREET · DEWITT, MICHIGAN 48820

City Council Meeting
414 East Main Street, DeWitt MI
Meeting Agenda
Monday, October 12, 2026
7:00 P.M.

Call to Order City Council Meeting

Pledge of Allegiance

Approval of Agenda

Approval of Minutes September 28, 2026, City Council Minutes

Public Comments The public is encouraged to address the City Council at this time. Generally, citizens are not recognized to speak at any other time during the meeting. Unless granted additional time by the Mayor, each member of the public is limited to three (3) minutes.

City Administrator's Report

Old Business None

New Business

1. Annual Audit Presentation for Fiscal Year 2025-2026 ending June 30, 2026, by Maner Costerisan Auditors

RECOMMENDED ACTION: Receive and place on file the City of DeWitt Annual Audit of Financial Statements Report for the fiscal year ending June 30, 2026, by Maner Costerisan.

2. Review Comcast Cost Proposal for Burial of Overhead Utilities in the Downtown District

RECOMMENDED ACTION: Approval of the Comcast Line Removal and/or Relocation Agreement in the amount of \$40,709.03 and authorize the Mayor and City Clerk to sign on behalf of the City of DeWitt.

3. Review Electricians Proposals for Conversion of Overhead Utilities to Underground in the Downtown District

RECOMMENDED ACTION: Approval of the H&R Electric proposal in the amount of \$14,950.00 to convert overhead services to underground services in the downtown district and authorize the Mayor and City Clerk to sign on behalf of the City of DeWitt.

4. Review Change Orders One (1) and Two (2) for the Farmers Market Project

RECOMMENDED ACTION: Approval of Change Order One (\$48,348.98) and Change Order Two (\$2,783.00) for the Farmers Market project in total amount of \$51,131.98.

5. Review Pay Application Number Four (4) for the Farmers Market Project

RECOMMENDED ACTION: Approval of Pay Application #4 in the amount of \$238,801.50 and authorize payment to Carbon Six Construction of Grand Rapids.

6. Consideration of Concrete Sidewalk Replacements at Various Locations Throughout the City of DeWitt

RECOMMENDED ACTION: Award the sidewalk/concrete work to Leavitt & Starck Excavating for a NTE amount of \$27,329.50, which includes a 10% contingency, to excavate and install concrete at nine (9) locations throughout the City of DeWitt.

7. Consideration of Compost Removal from the City Compost Yard in Preparation for the 2026 Leaf Season Collection

RECOMMENDED ACTION: Award compost hauling work to Leavitt & Starck Excavating for a not-to-exceed amount of \$7,500.00 to load and remove approximately 1,500 cubic yards of compost from City compost yard.

8. MML Liability & Property Pool Election – Board of Directors

RECOMMENDED ACTION: To cast a ballot for George Bosanic, Manager, City of Greenville; Valerie Kindle, Mayor, City of Harper Wood, for a three-year term beginning January 1, 2027, for the MML Liability & Property Pool Board of Directors.

Council/Staff Reports

Adjournment

Official minutes of the Council Meetings are available for public inspection at the Clerk's Office, 414 East Main Street, DeWitt, Michigan 48820. The City of DeWitt will provide to individuals with disabilities, reasonable auxiliary aids and services which are needed to fully participate in any meeting provided a 72-hour notice is received by phone or in writing. Contact the City Clerk at 414 East Main Street, DeWitt, Michigan 48820, or by calling (517) 669-2441. POSTED: October 8, 2026.

Fire Department Helicopter Training Sports Park

DAESA will be conducting training on Oct 27th from 7:30 to 9 at the Sports Park, practicing landing a medical transport helicopter (Aero Med Helicopter). The helicopter would land one time, around 8-8:30. Once it lands there is some addition on the ground training and then the helicopter takes off. We will put some messaging out to the community prior to the training.

Fall Fest at the Market

The DDA held its Fall Fest on Tuesday, October 6, and had a great turnout. They gave out candy to over 400 kids. That was the last Farmers Market of the season.

Leaf Season Starts on October 12

Leaf season will start Monday, October 19 with a citywide sweep and then alternating from the north to the south side of the river.

Social District Downtown

Chief Curtis and I had a meeting with the Michigan Liquor Control Commission (MLCC) on the events that happen downtown that permit open alcohol. There have been some changes with the way licenses can serve, due to the creation of Social Districts. The MLCC has advised us that moving forward we should create a Social District to accommodate our events and avoid conflicts with licenses and MLCC. Included in your General Information Packet is a Draft Social District Management and Maintenance Plan.

Soil Erosion Sedimentation Control (SESC) Administration Switch

The City currently allows the Clinton County Building Department to issue and administer SESC permits. A SESC permit is issued for any project that disrupts a certain amount of soil on a site or is within certain distances to wetlands, lakes, rivers, county drains, etc... Recently, DeWitt Charter Township Building Official, Dan Hufnagel, was certified to issue/administer SESC Permits. Making the change to DeWitt Township for the City would allow for the same person issuing the Building Permits to do inspections on the SESC permits as well. We are working with the City Attorney to prepare the necessary documentation for City Council to review and consider the change.

Farmers Market Project Update

The project is moving along on schedule. The main structure is due to be delivered on Wednesday, October 21, with installation starting within 5-7 after delivery. All the footings have been poured for the structure, so the contractor is in a good spot to begin installation.

General Information Packet

- Eaton Area EMS Data Report
- General Ledger Report – 09/25 to 10/08
- September City Assessor Summary

City Administrator Report October 12, 2026

12 – Monday	Leaf Pick-up, Citywide
13 – Tuesday	Downtown Development Authority Meeting
14 – Wednesday	Parks, Recreation, Cemetery, & Tree Commission Meeting
22 – Thursday	Planning Commission Meeting
26 – Monday	City Council Meeting
27 – Tuesday	Utility Bill Due

Call to Order

The regular meeting of the DeWitt City Council was called to order at 7:00 p.m. by Mayor Pro Tem Hunsaker.

Pledge of Allegiance

Mayor Pro Tem Hunsaker led the pledge of allegiance.

Roll Call

Present: Mayor Pro Tem Hunsaker, VanDyke, Whitman, Donohue, Landgraf, and Kellog

Absent: Mayor Leeming

Staff: Daniel Coss, City Administrator; Alyssa Ramirez, City Clerk; Bryan Curtis, Police Chief; and Mark Koerner, Foster Swift

Audience

No one signed in. Local students and the family of Marcy Clarke were present.

Approval of Agenda

Motion by Landgraf, seconded by VanDyke, and carried by unanimous vote to approve the September 28, 2026 City Council agenda.

Approval of Minutes

Motion by Whitman, seconded by Kellog, and carried by unanimous vote to approve the September 14, 2026, City Council Minutes.

Public Comments – None

The public is encouraged to address the City Council at this time. Generally, citizens are not recognized to speak at any other time during the meeting. Unless granted additional time by the Mayor, each member of the public is limited to three (3) minutes.

City Administrator's Report

Old Business – None

New Business

1. Early Voting Election Inspector Pay Schedule

Motion by Landgraf, seconded by VanDyke, and carried by unanimous vote to approve the Election Inspector Early Voting Pay Schedule, effective for the November 2026 election, at a flat daily rate of \$220.00 for a full-day shift and \$110.00 for a one-half day shift.

2. Review Technology Stipend Personnel Policy

Motion by Whitman, seconded by Landgraf, and carried by unanimous vote of the council to approve the Technology Stipend Policy to amend and incorporate in to the City of DeWitt Personnel Policy Manual.

3. Approval of Wildflower Meadows Phase 4

Motion by Donohue, seconded by VanDyke, and carried by unanimous vote of the council to approve the Final Plat for Wildflower Meadows Number 4 and authorize the City Clerk, Alyssa Ramirez, to sign on behalf of the City of DeWitt and forward signed plat documents to the Clinton County Clerk.

Council/Staff Reports

Chief Curtis: Introduced his department's new administrative assistant, Marcy Clarke, and administered his officer's oath to her; informed council that he and she are attending LEIN training; and gave updates on the Clinton County Child Advocacy Center and e-bike usage.

Clerk Ramirez: Informed council that ballots were mailed on 9/24 in accordance with the state deadline; said the public accuracy will be conducted on October 5th at a meeting of the election commission; and reminded council that early voting begins on October 24th.

Planning Commission: Councilmember VanDyke gave an overview of the two agenda topics from last meeting: Wildflower Meadows final plat and the renovation of the bishop's house at St. Francis.

DDA: Administrator Coss said Christmas decorations and the Christmas Market were discussed at the last meeting.

DAESA: Landgraf said the department is working on a helmet policy.

DARA: Hunsaker the next meeting is not until October 1, 2026.

Adjournment

Motion by VanDyke and seconded by Donohue to adjourn the meeting at 7:39 p.m.

Staff Report for Council Agenda Item

Agenda Item: NB #1
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Annual Audit Presentation for Fiscal Year 2025-2026 ending June 30, 2026, by Maner Costerisan Auditors

FACTS: Presented for City Council's review is the Fiscal Year 2025-26 Annual Audit (all City funds) completed by Maner Costerisan.

Aaron Stevens, Maner Costerisan, will be in attendance to go over the audit and answer any questions the Mayor and City Council may have.

Maner Costerisan has performed the audit in accordance with auditing standards to obtain reasonable assurance about whether the City's financial statements are free of material misstatement. A copy of the audit is attached for your review.

The City's Fund Balance (reserves) in the General Fund as of June 30, 2025, decreased by \$148,221 from the previous fiscal year. The decrease in fund balance is due to the property acquisition (417 South Bridge Street) and Farmers Market Project.

The Unassigned Fund Balance is \$2,466,642. The Bridge Repair Fund and the Park Improvement Reserve Fund have a Committed Fund Balance of \$797,230.00 (\$415,000 Bridge Fund and \$375,000 Park Fund) there is \$7,230 committed to election equipment.

The city per capita debt as of June 30, 2026, is \$526.16, which is the bond proceeds for the New City Hall, \$2,270,000, and were added on March 27, 2019. The current balance of debt, including interest, is \$2,512,936.00.

RECOMMENDED ACTION: Receive and place on file the City of DeWitt Annual Audit of Financial Statements Report for the fiscal year ending June 30, 2026, by Maner Costerisan.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

2851 Charlevoix Dr SE #300,
Grand Rapids, MI 49546

☎ 517.323.7500

September 30, 2026

To the Honorable Mayor and
Members of the City Council
City of DeWitt, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of DeWitt, Michigan, (the City) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 August 18, 2026. 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 City are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Standard No. 103, *Financial Reporting Model Improvements*, and GASB Statement No. 104, *Disclosure of Certain Capital Assets*, during the year ended June 30, 2026. Accordingly, the cumulative effects of the accounting changes are reported in the applicable financial statements and note disclosures. We noted no transactions entered into by the City 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. The most sensitive estimates affecting the City's financial statements were:

Management's calculation of the fair value of investments, which is defined as the amount that the City could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller, is generally measured by quoted market prices. The City's investments are carried at amortized cost, which approximates fair value.

Management's calculation of the accrued compensated absences is based on current hourly rates, historical usage, and policies regarding payment of sick and vacation banks while the current and noncurrent portions of compensated absences was based on an estimate of the percentage of employees' use of compensated absences.

The calculation of the net other post-employment benefits asset and the related deferred inflows and outflows of resources are based on an actuarial study which utilized certain actuarial assumptions.

The calculation of the net pension liability and the related deferred inflows and outflows of resources are based on an actuarial study which utilized certain actuarial assumptions.

Management's calculation of depreciation expense for the current period is based on an estimate of the useful lives of the capital assets.

The City's equity interest in joint ventures is based on the most recent and available financial statements for the joint ventures.

Management's estimate of the discount rate used for leases, the lease term and lease payments/receipts is based on the City's incremental borrowing rate and consideration of the noncancelable period of the lease and reasonably certain lease options.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

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. Material misstatements were not detected as a result of audit procedures.

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 our 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 September 30, 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 City'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 City'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, the major fund budgetary comparison schedules, and pension and OPEB schedules, which are required supplementary information (RSI) that supplement 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.

We were engaged to report on the combining nonmajor fund financial statements, nonmajor fund budgetary comparison schedules, and schedule of bonded debt outstanding which accompany the financial statements but are not RSI. With respect to this other 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 other 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 use of the City Council and management of the City of DeWitt and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Maney Costeiran PC

Lansing, Michigan



CITY OF DEWITT

DEWITT CITY HALL · 414 EAST MAIN STREET · DEWITT, MICHIGAN 48820

September 30, 2026

Maner Costerisan
2425 E. Grand River Avenue, Suite 1
Lansing, MI 48912-3291

This representation letter is provided in connection with your audit of the financial statements of the City of DeWitt (the City), which comprise the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information as of June 30, 2026, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the accordance with U.S. GAAP.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.
10. In regards to the nonattest services performed by you as identified in the attached addendum, we have:
 - a. Made all management decisions and performed all management functions.
 - b. Designated an individual with suitable skills, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

Government - Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
23. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement No. 87.
24. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91 (currently none).
25. We have appropriately disclosed identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements in accordance with GASBS No. 94 (currently none).
26. We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASB Statement No. 96 (currently none).
27. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101 (currently none).
28. We have disclosed to you all information relevant to the identification of concentrations or constraints known to us that make the Authority vulnerable to a risk of a substantial impact, and we confirm that all events associated with those concentrations or constraints that met the disclosure criteria have been properly disclosed in the notes to the financial statements in accordance with GASB Statement No. 102 (currently none).

29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
32. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
34. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables have been properly identified and recorded.
39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

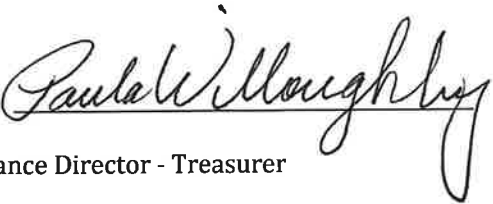
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the required supplementary information (RSI) we acknowledge our responsibility for the RSI in accordance with accounting principles generally accepted in the United States of America, and we believe the RSI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. It is understood between the City of DeWitt and you that your audit of the financial statements was made in accordance with the standards outlined in the engagement letter and, accordingly, included such tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances; that is, by means of testing and sampling of transactions and accounts because complete verification by detailed audit of every transaction was not practicable. We also understand that the testing and sampling procedures followed in your audit would not necessarily disclose errors or irregularities, should any exist.
49. We have reviewed and accepted your proposed journal entries, if any, and understand the effects of these entries on our financial statements by reviewing the draft of the independent auditor's report and financial statements. We concur with the presentation of the data in those statements, including the footnotes and additional information.

Signature:



Title: City Administrator

Signature:



Title: Finance Director - Treasurer

ADDENDUM TO REPRESENTATION LETTER

As part of the audit engagement, you have provided these services as “non-attest” or “non-audit” services.

- Preparation of the financial statements, including the related notes, required supplementary information and additional supplementary information.
- Assistance with the preparation and submission of audit financial information required by law or regulations.
- Calculation for the provision for depreciation.
- Access to a secure portal for use in exchanging information electronically.
- Assistance with, or the preparation of, year-end adjusting journal entries and workpapers.

City of DeWitt

Audit Presentation for the Year Ended June 30, 2026

Presented by: Aaron M. Stevens, CPA, CGFM, Principal



Independent Auditor's Report

Pages 1-3

Opinions

- Unmodified ✓
 - Qualified
 - Adverse
- or -
- Disclaimer

Responsibilities of Management for the Financial Statements

- The financial statements are yours, not ours
- Management is responsible for the preparation and fair presentation
- Management is also responsible for internal control

Auditor's Responsibilities for the Audit of the Financial Statements

- Obtain *reasonable* assurance
- Financial statements are free from *material* misstatement, whether due to fraud or error
- Issue an auditor's report



Government-wide Financial Statements

Pages 14-15

Government-wide Financial Statements

- Statement of Net Position – snapshot as of June 30, 2026
- Financial performance indicators:
 - Current Ratio
 - Unrestricted Net Position compared to Expenses

Current Ratio

- Governmental Activities = 12.3
- Business-type Activities = 487.4

Unrestricted Net Position/Expenses

- Governmental Activities = 58%
- Business-type Activities = 404%



Governmental Funds Financial Statements

Pages 16 and 18

Governmental Fund Balance Sheet

Snapshot	General Fund	Fund Balance Classifications	Unrestricted Fund Balance	Unrestricted Fund Balance/Expenditures
				
As of June 30, 2026 • Assets • Liabilities • Deferred Inflows • Fund Balances	Total Fund Balance • \$3,501,204	Five Possible Classifications • Nonspendable • Restricted • Committed • Assigned • Unassigned	Committed + Assigned + Unassigned • Committed fund balance = \$797,230 • Assigned fund balance = \$234,922 • Unassigned fund balance = \$2,466,642	9 Months of Operations • \$3,498,794 / (\$4,416,890 + \$232,088) • 75% • Government Finance Officers Association recommends maintaining a minimum fund balance in the General Fund equal to 2 months of normal operations • 2/12 ~ 17%

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

General Fund

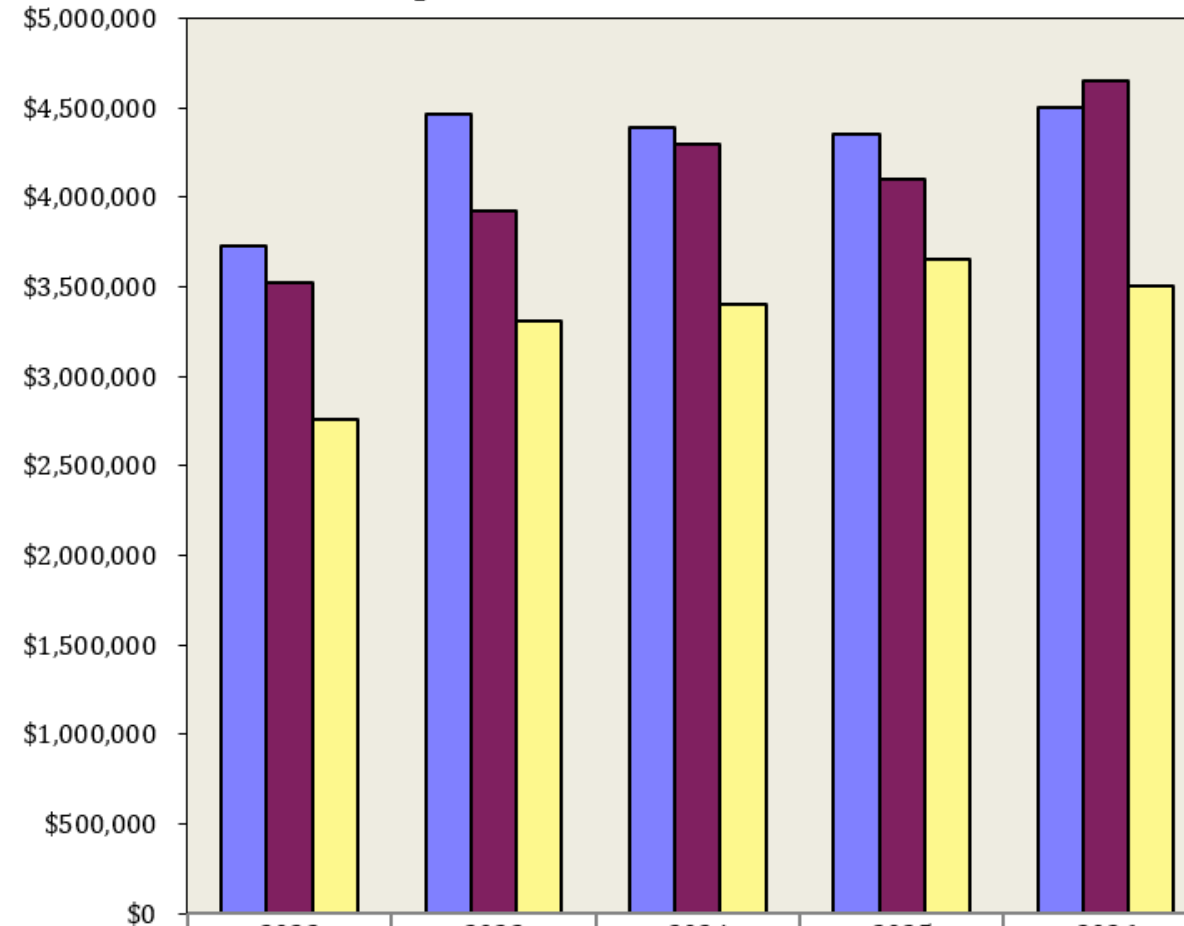
Total Revenues = \$4,500,757

Expenditures = \$4,416,890

Other Financing (Uses) = (\$232,088)

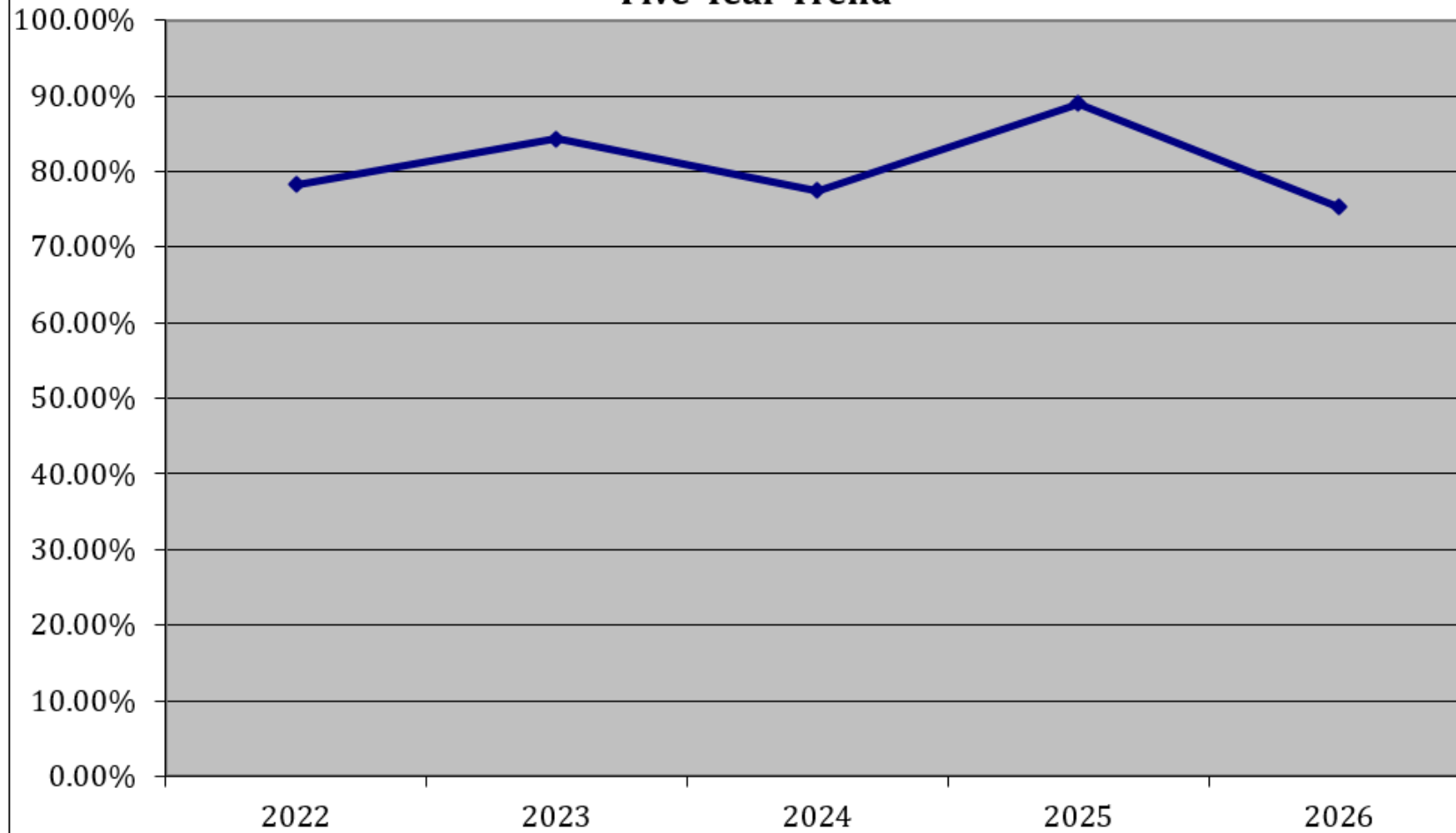
Net Change in Fund Balance = (\$148,221)

City of DeWitt General Fund Revenues, Expenditures, and Fund Balance

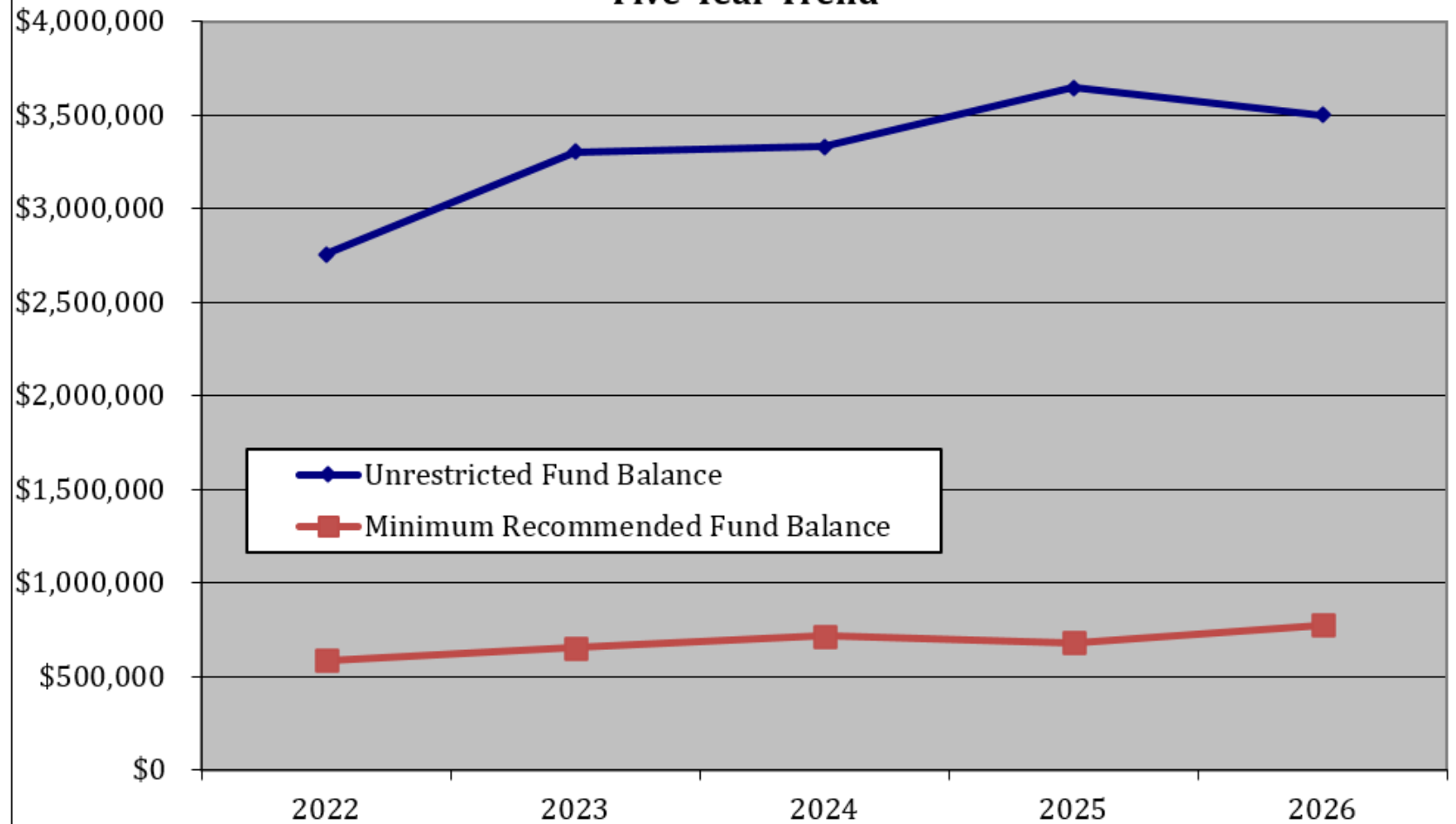


	2022	2023	2024	2025	2026
Revenues	\$3,729,549	\$4,465,264	\$4,392,410	\$4,347,063	\$4,500,757
Expenditures and Other Financing Uses	\$3,522,387	\$3,919,448	\$4,299,823	\$4,098,909	\$4,648,978
Fund Balance	\$2,762,868	\$3,308,684	\$3,401,271	\$3,649,425	\$3,501,204

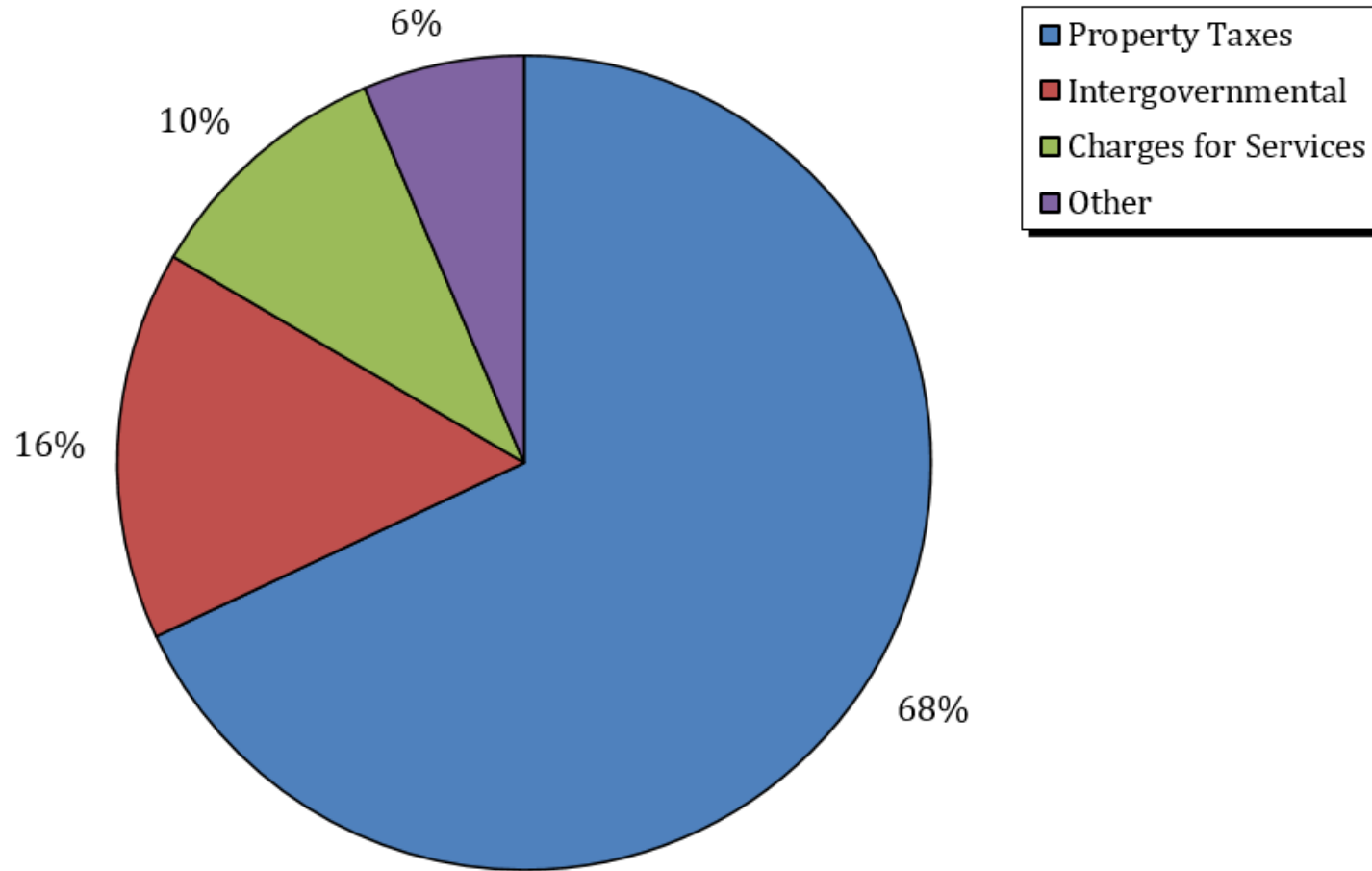
**City of DeWitt
Unrestricted Fund Balance as Percentage of Expenditures and Other
Financing Uses
Five-Year Trend**



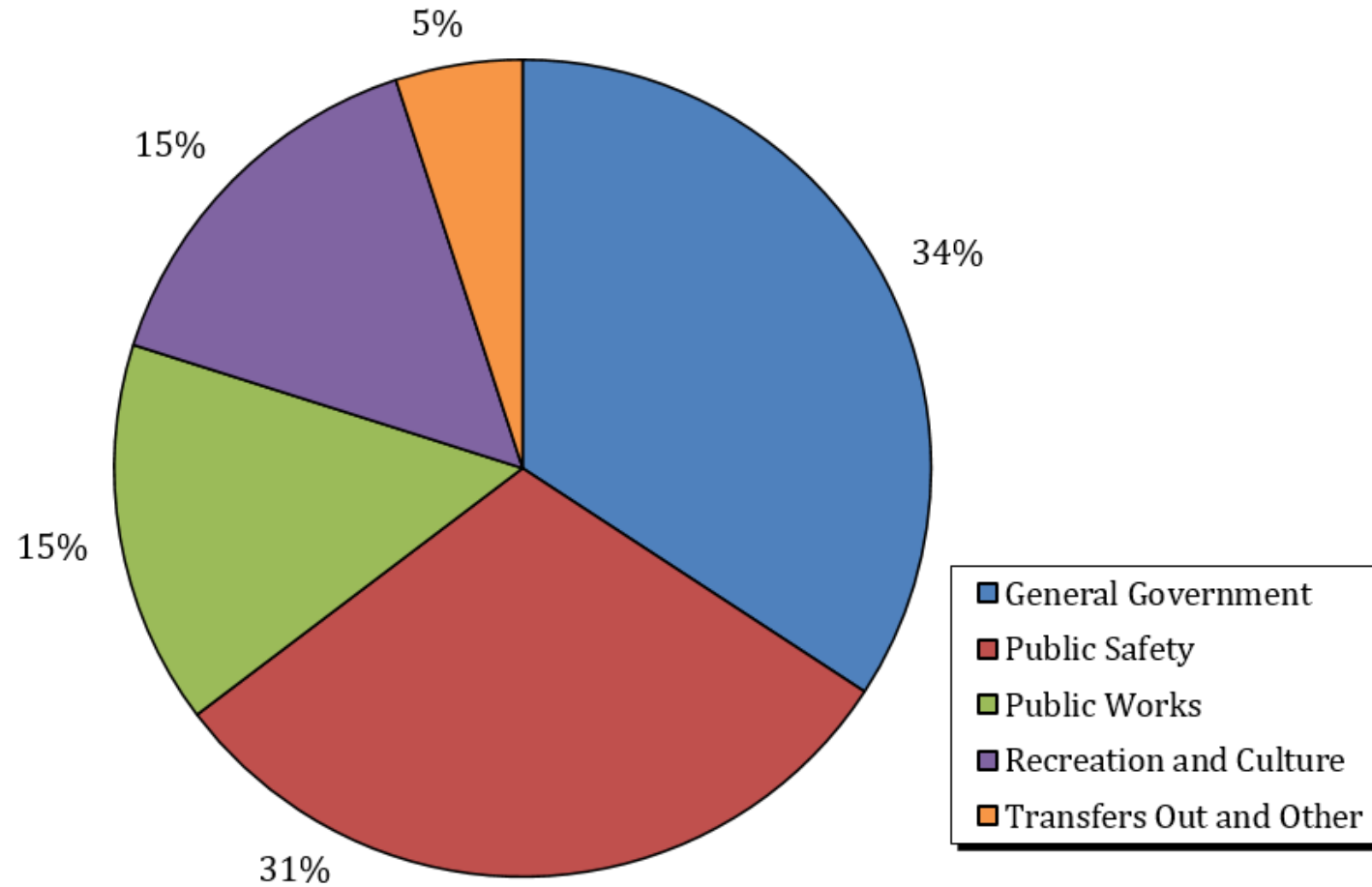
**City of DeWitt
Unrestricted Fund Balance vs. Minimum Recommended Fund
Balance (in dollars)
Five-Year Trend**



**City of DeWitt
General Fund Revenues
2026**



**City of DeWitt
General Fund Expenditures and Other Financing Uses
2026**





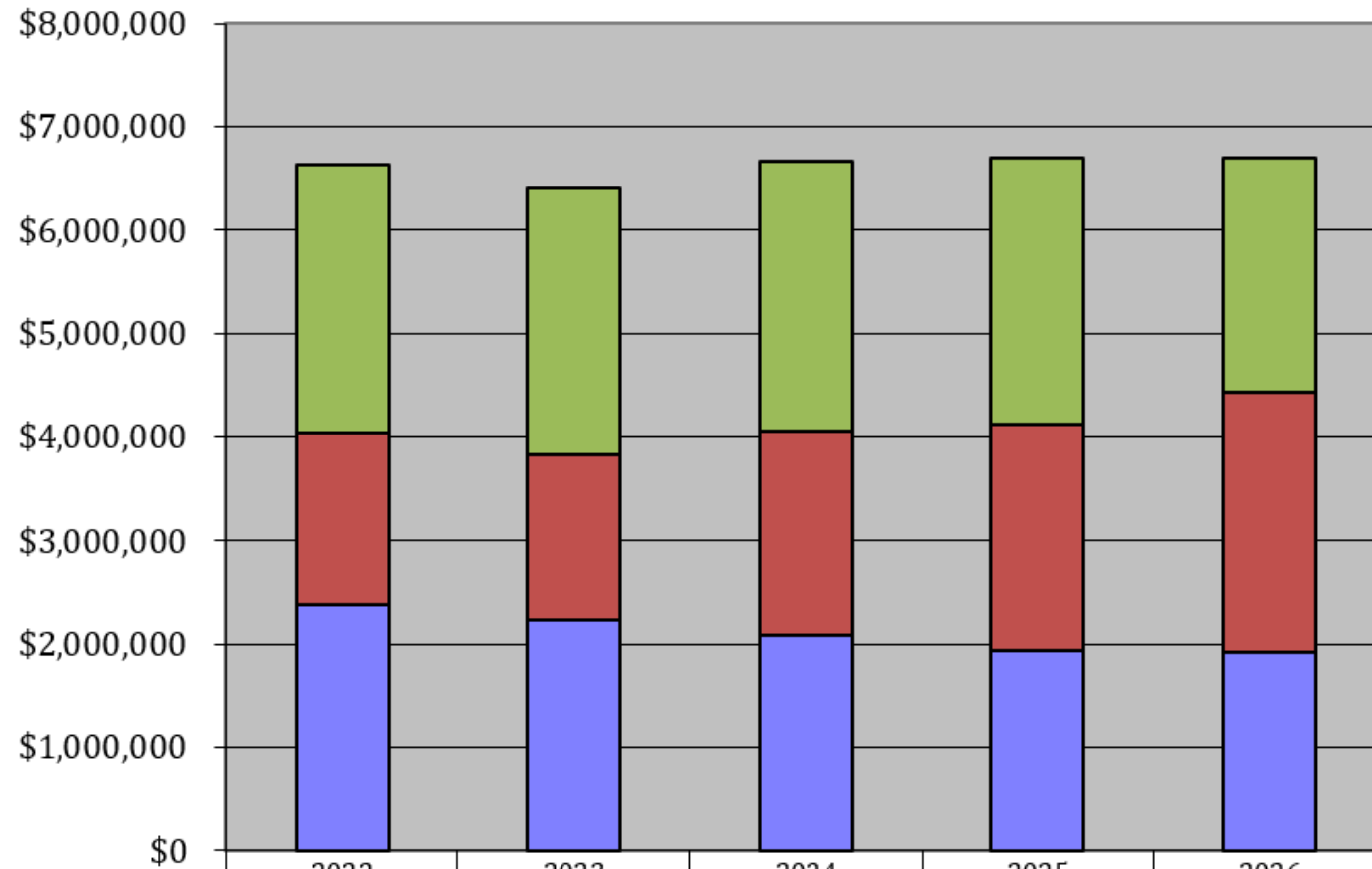
Proprietary Funds Financial Statements

Pages 20-22

Proprietary Funds Statement of Net Position

Snapshot	Water and Sewer Fund	Net Position Classifications	Equity Interest in Joint Venture	Available Net Position/Expenses
				
As of June 30, 2026 • Assets • Liabilities • Net Position	Total Net Position • \$6,702,819	Three Possible Classifications • Investment in Capital Assets • Restricted • Unrestricted	Equity Interest in SCCMUA • \$2,506,120	Water and Sewer Fund • Unrestricted Net Position \$4,776,668 • Investment in SCCMUA (\$2,506,120) • Available for Future Use \$2,270,548 • Annual Operating Expenses (minus depreciation) \$1,028,611 • 221%

City of DeWitt Water and Sewer Fund Net Position



■ Unrestricted less Investment in Joint Venture	2022	2023	2024	2025	2026
	\$2,591,414	\$2,573,840	\$2,603,272	\$2,566,456	\$2,270,548
■ Investment in Joint Venture	\$1,663,205	\$1,593,273	\$1,972,558	\$2,191,589	\$2,506,120
■ Net investment in capital assets	\$2,381,536	\$2,227,506	\$2,086,015	\$1,933,737	\$1,926,151



Upcoming Accounting Pronouncement

Page 52

Note 13

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**GASB 105 –
*Subsequent
Events***



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters

Pages 80-81

Questions?

Thank You for the Opportunity to Serve the City of DeWitt!

Aaron M. Stevens, CPA
(517) 886-9594
astevens@manercpa.com

**CITY OF DEWITT
CLINTON COUNTY, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS
(with required and additional
supplementary information)**

YEAR ENDED JUNE 30, 2026

**CITY OF DEWITT
CLINTON COUNTY, MICHIGAN
JUNE 30, 2026**

CITY COUNCIL AND ADMINISTRATION

Susan Leeming	Mayor
Dave Hunsaker	Mayor Pro-Tem
Trevor VanDyke	Council Member
Sheryl Landgraf	Council Member
Mark Kellogg	Council Member
Denise Donohue	Council Member
Jennifer Whitman	Council Member
Daniel Coss	City Administrator

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Grand Rapids, MI 49546

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the
City Council of the
City of DeWitt, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of DeWitt, Michigan (the City), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, and the pension and OPEB schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of DeWitt's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information 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 September 30, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the City's internal control over financial reporting and compliance.

Maney Costeiran PC

Lansing, Michigan
September 30, 2026

The purpose of management's discussion and analysis (MD&A) is to help the City's residents and other readers understand what the financial statements and notes in this financial report say about the City's financial health and why it changed since the prior fiscal year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the City's finances.

If you have any questions about this report or need any additional information, please contact Daniel Coss, City Administrator, City of DeWitt, 414 E. Main Street, DeWitt, Michigan 48820.

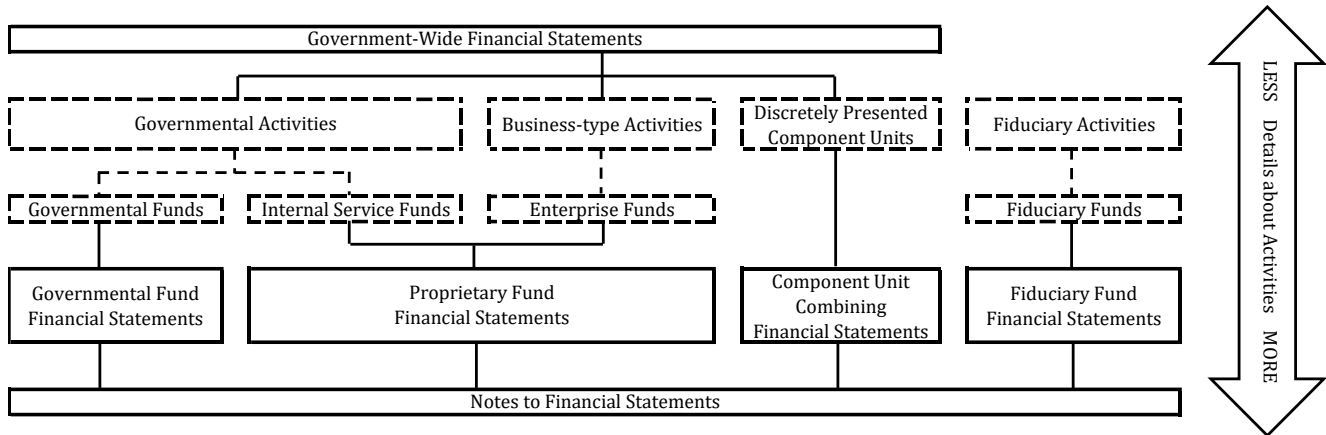
OVERVIEW OF THE FINANCIAL STATEMENTS

The City's financial report contains basic financial statements. Those financial statements present the City's finances at both an overall and a detailed level. The first two - the *government-wide financial statements* - cover the City's governmental activities and business-type activities (together, the *primary government*) and discretely presented component units. (See the diagram in Figure A-1.)

- *Governmental Activities* comprise the City's most basic functions, such as general government, public safety, public works, community and economic development, and recreation and culture. Governmental activities primarily are financed by property taxes, and state shared revenues. These statements provide both short-term and long-term information.
- *Business-type Activities* are City services primarily financed in whole or in part with charges to customers, such as water and sewer services.
- *Discretely Presented Component Units* are legally separate entities for which the City is financially accountable - most notably the Downtown Development Authority.

The remaining basic financial statements present the City's finances in greater detail and present fiduciary activities. As their name implies, the *fund financial statements* disaggregate financial information by separate funds to report on the specific purposes for which resources are used or for which they are restricted. The City reports three groups of funds:

- *Governmental Fund Financial Statements* report all of the governmental activities except those that involve providing services to City departments. In addition to the City's main operating fund - the General Fund - those financial statements report special revenue funds that track the use of restricted, committed, or assigned funding sources, debt service funds to record the repayment of outstanding bonds, capital projects funds to account for resources used to acquire or construct long-lived assets, and permanent funds used to account for resources that are legally restricted for a specific purpose.
- *Proprietary Fund Financial Statements* report all of the business-type activities (*enterprise funds*) and the services provided to City departments (*internal service funds*).
- *Fiduciary Fund Financial Statements* report resources for which the City acts as a trustee or custodian, including the OPEB Trust Fund and Current Tax Collections. The resources in those funds do not belong to the City and cannot be used to provide services, which is why they are not included in the government-wide financial statements.

Figure A-1. Contents of the City's Basic Financial Statements

The next section of this financial report contains *notes to financial statements*, which delve deeper into the City's finances as reported in the financial statements. The information in the notes is as important to understanding the City's finances as the information in the financial statements. The City uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies).

Types of Information in the Financial Statements

All of the City's financial statements, except for the governmental fund financial statements, use the *economic resources measurement focus* and *accrual basis of accounting*. (See Figure A-2.) In other words, they comprehensively report all types of financial statement elements:

- *Assets* - resources the City controls, from short-term assets like cash and cash equivalents to long-term assets like buildings, equipment, and infrastructure.
- *Liabilities* - amounts the City owes, from short-term liabilities such as salaries and related payroll items to long-term liabilities such as outstanding debt and net pension/OPEB obligations.
- *Deferred Outflows of Resources and Deferred Inflows of Resources* - flows that occurred during the year, or in prior years, that will not be reported as expenses and revenues until the future year to which they are related.
- *Revenues and Expenses* - inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the *current financial resources measurement focus* and *modified accrual basis of accounting* to report on the sources, uses, and balances of current financial resources. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, such as general obligation bonds, but they do report the flows of current financial resources related to those long-term items; for example, the proceeds from issuing debt or selling capital assets, as well as principal and interest payments on debt and spending on the construction of a building.

Figure A-2. Types of Information Reported in the City's Financial Statements

	Financial Statements				Governmental Funds
	Government-wide	Proprietary Fund	Fiduciary Fund	Component Unit	
Types of assets and liabilities	All assets and liabilities, both financial and nonfinancial, short term and long term				Only current financial resources, such as cash, receivables, and accounts payable
Types of deferred outflows of resources and deferred inflows of resources	All types of resources that flow in or out during the fiscal year that relate to a future fiscal year				Current financial resources that flow in and out of the governmental funds during the fiscal year that related to a future fiscal year
Types of revenues/additions	All types of revenues/additions that flow in during the fiscal year that relate to that year, regardless of when cash is received				Only revenues that are measurable and available to finance expenditures of that fiscal year
Types of expenses/deductions/expenditures	All types of expenses/deductions that flow out during the fiscal year that relate to that year, regardless of when cash is paid				Only expenditures for which the related governmental fund liability is incurred in that fiscal year

More detail about the measurement focuses and bases of accounting can be found in the first note to financial statements, the summary of significant accounting policies.

FINANCIAL SUMMARY AND DETAILED ANALYSES

The following table shows, in a condensed format, a comparative analysis of the net position as of June 30, 2026, and 2025.

Table A-1: Comparative Analysis of the Net Position

	Governmental Activities		Business-type Activities		Total		Total Percentage Change Between Fiscal Years
	2026	2025	2026	2025	2026	2025	
ASSETS							
Current and other assets	\$ 6,805,508	\$ 6,739,680	\$ 4,779,309	\$ 4,955,366	\$ 11,584,817	\$ 11,695,046	-0.94%
Capital assets, net	8,709,396	8,115,830	1,926,151	1,933,737	10,635,547	10,049,567	5.83%
TOTAL ASSETS	15,514,904	14,855,510	6,705,460	6,889,103	22,220,364	21,744,613	2.19%
DEFERRED OUTFLOWS	686,814	572,536	-	-	686,814	572,536	19.96%
LIABILITIES							
Current	412,265	199,658	2,641	197,321	414,906	396,979	4.52%
Noncurrent	3,195,523	3,386,156	-	-	3,195,523	3,386,156	-5.63%
TOTAL LIABILITIES	3,607,788	3,585,814	2,641	197,321	3,610,429	3,783,135	-4.57%
DEFERRED INFLOWS	865,098	708,544	-	-	865,098	708,544	22.10%
NET POSITION							
Net investment in capital assets	6,829,396	6,165,830	1,926,151	1,933,737	8,755,547	8,099,567	8.10%
Restricted	2,159,069	2,020,043	-	-	2,159,069	2,020,043	6.88%
Unrestricted	2,740,367	2,947,815	4,776,668	4,758,045	7,517,035	7,705,860	-2.45%
TOTAL NET POSITION	\$ 11,728,832	\$ 11,133,688	\$ 6,702,819	\$ 6,691,782	\$ 18,431,651	\$ 17,825,470	3.40%

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR FISCAL YEAR ENDED JUNE 30, 2026

Net position may serve over time as a useful indicator of a government's financial position. The previous table shows that as of June 30, 2026, the City's total net position - assets and deferred outflows minus liabilities and deferred inflows - was an increase compared with the prior fiscal year. A portion of the City's net position reflects its balance of unrestricted net position and represents a decrease compared with the prior fiscal year.

The condensed financial information in the following table was derived from the government-wide Statement of Activities and reflects how the City's net position changed between the fiscal years ending June 30, 2026 and 2025.

Table A-2: Comparative Analysis of the Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Total Percentage Change Between Fiscal Years
	2026	2025	2026	2025	2026	2025	
REVENUES							
Program revenue							
Charges for services	\$ 767,137	\$ 730,044	\$ 1,097,382	\$ 966,600	\$ 1,864,519	\$ 1,696,644	9.89%
Operating grants and contributions	680,593	713,047	-	50,000	680,593	763,047	-10.81%
Capital grants and contributions	121,558	21,315	4,217	7,780	125,775	29,095	332.29%
General revenues							
Property taxes	2,935,658	2,792,166	-	-	2,935,658	2,792,166	5.14%
State Revenue Sharing	535,281	549,573	-	-	535,281	549,573	-2.60%
Local community stabilization	40	1,012	-	-	40	1,012	-96.05%
Investment earnings	207,670	244,126	83,153	112,864	290,823	356,990	-18.53%
Miscellaneous	42,646	72,825	7,747	-	50,393	72,825	-30.80%
TOTAL REVENUES	5,290,583	5,124,108	1,192,499	1,137,244	6,483,082	6,261,352	3.54%
EXPENSES							
General government	1,545,106	1,348,230	-	-	1,545,106	1,348,230	14.60%
Public safety	1,471,741	1,263,048	-	-	1,471,741	1,263,048	16.52%
Public works	1,112,417	1,179,306	-	-	1,112,417	1,179,306	-5.67%
Community and economic development	1,565	1,164	-	-	1,565	1,164	34.45%
Recreation and culture	502,472	336,913	-	-	502,472	336,913	49.14%
Water and Sewer	-	-	1,181,462	1,107,307	1,181,462	1,107,307	6.70%
Interest on long-term debt	62,138	64,793	-	-	62,138	64,793	-4.10%
TOTAL EXPENSES	4,695,439	4,193,454	1,181,462	1,107,307	5,876,901	5,300,761	10.87%
Change in net position	595,144	930,654	11,037	29,937	606,181	960,591	-36.89%
Net position, beginning of year	11,133,688	10,203,034	6,691,782	6,661,845	17,825,470	16,864,879	5.70%
Net position, end of year	<u>\$ 11,728,832</u>	<u>\$ 11,133,688</u>	<u>\$ 6,702,819</u>	<u>\$ 6,691,782</u>	<u>\$ 18,431,651</u>	<u>\$ 17,825,470</u>	3.40%

Governmental Activities

As noted in the Table A-2, the governmental activities ended fiscal year 2026 with an increase in net position. Total revenue increased during the fiscal year with the largest revenue source being property taxes, which makes up approximately 55% of the total revenues. Total expenses increased with the largest expenses being related to general government and public safety which make up approximately 33% and 31%, respectively, of the total expenses. Key factors affecting the change in net position are as follows:

- Capital grants and contributions increased approximately \$100,000, or 470%, due to grants received for park improvements.
- Property taxes increased approximately \$143,000, or 5%, due to increases in taxable values.
- Public safety, general government, and recreation and culture expenses increased approximately \$209,000, \$197,000, and \$166,000, respectively, as a result of capital improvement projects within the City.

Business-type Activities

As noted in the Table A-2, the business-type activities ended fiscal year 2026 with an increase in net position. Total revenue increased during the fiscal year and total expenses increased during the fiscal year. More information factoring into the changes in net position can be found in the discussion of the enterprise funds later in the MD&A.

Governmental Funds

The condensed financial information in the following table was derived from the Statement of Revenues, Expenditures, and Changes in Fund Balance and reflects how the fund balance in the City's major governmental funds changed between the fiscal years ending June 30, 2026 and 2025.

Table A-3: Comparative Analysis of the Changes in Fund Balance

	General Fund		Major Street		Local Street	
	2026	2025	2026	2025	2026	2025
Total revenues	\$ 4,500,757	\$ 4,347,063	\$ 480,092	\$ 479,434	\$ 201,658	\$ 204,129
Total expenditures	4,416,890	3,864,021	190,751	154,518	565,136	466,838
Excess of revenues over (under) expenditures	83,867	483,042	289,341	324,916	(363,478)	(262,709)
Net other financing sources (uses)	(232,088)	(234,888)	(200,000)	(100,000)	300,000	200,000
Net change in fund balance	(148,221)	248,154	89,341	224,916	(63,478)	(62,709)
Fund balance, beginning of year	3,649,425	3,401,271	648,032	423,116	420,696	483,405
Fund balance, end of year	\$ 3,501,204	\$ 3,649,425	\$ 737,373	\$ 648,032	\$ 357,218	\$ 420,696

Fund balance represents the financial standing of a governmental fund at the end of the fiscal year from a short-term perspective.

Governmental Funds

The City reports major governmental funds individually in the governmental fund financial statements. Those major governmental funds consist of the General Fund, the Major Street (special revenue) Fund, and the Local Street (special revenue) Fund. Most of the discussion regarding governmental activities is equally applicable to the finances of the governmental funds. However, certain factors that are relevant to the City's current financial health are more apparent in the fund financial statements than in the government-wide financial statements. Additional analysis regarding the Township's major governmental funds is as follows:

General Fund

The General Fund is the chief operating fund of the Township. Unless otherwise required by statute, contractual agreement, or Council policy, all City revenues and expenditures are recorded in the General Fund. At the end of the current fiscal year, the total fund balance was approximately \$3,500,000, a decrease of approximately 4% compared to the prior fiscal year, with unassigned fund balance of approximately \$2,500,000 representing approximately 53% of the total expenditures and other financing uses. Key factors affecting the change in fund balance were as follows:

- Tax revenue increased approximately 4.6% as a result of an increase in taxable values.
- The City received approximately \$121,000 in federal grant revenue related to park improvements.
- Public safety expenditures increased by almost \$200,000 due police salaries and fire contractual services.
- Recreation and culture expenditures increased by almost \$223,000 as a result of the capital improvements within the City's parks.

Major Street Fund

The Major Street Fund accounts for revenues received from the State of Michigan for the City's share of State gasoline and weight taxes, which is used for the maintenance and repair of major streets. At the end of the current fiscal year, the total fund balance had increased approximately 14%. Key factors affecting the change in fund balance were as follows:

- Salaries and fringes increased by approximately \$20,000 as a result of infrastructure improvement projects.
- Transfers out to the Local Street Fund increased by \$100,000 to cover projects.

Local Street Fund

The Local Street Fund accounts for revenues received from the State of Michigan for the City's share of State gasoline and weight taxes, which is used for the maintenance and repair of local streets. At the end of the current fiscal year, the total fund balance had decreased approximately 15%. Key factors affecting the change in fund balance were as follows:

- Salaries and fringes increased by approximately \$12,000 and construction costs increased approximately \$84,000 as a result of infrastructure improvement projects.
- Transfers into the fund increased by \$100,000 to cover projects.

Table A-4: Comparative Analysis of the Changes in Net Position

	Water and Sewer	
	2026	2025
Total operating revenues	\$ 790,598	\$ 797,569
Total operating expenses	1,181,462	1,107,307
Operating income (loss)	(390,864)	(309,738)
Net other nonoperating revenues (expenses)	401,901	339,675
Net change in net position	11,037	29,937
Net position, beginning of year	6,691,782	6,661,845
Net position, end of year	\$ 6,702,819	\$ 6,691,782

Enterprise Funds***Water and Sewer Fund***

The Water and Sewer Fund accounts for the operations and maintenance required to provide water and sewer services to the general public with the costs (expenses, including depreciation) being financed or recovered primarily through user charges. At the end of the current fiscal year, the total net position had increased approximately \$11,000, or less than .2%. Key factors affecting the change in net position were as follows:

- Contractual services expenses increased approximately \$55,000, or 8% related to sewage treatment.
- Investment earnings decreased approximately \$30,000, or 26% due to decreases in interest rates and funds on deposit.
- The City increased its equity interest in SCCMUA operations by approximately \$95,000 during the year.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITIES

Capital Assets

As of June 30, 2026, the City's investment in capital assets includes land, construction in progress, buildings and improvements, vehicles, machinery and equipment, infrastructure, and utility systems. (These capital assets do not include those of the discretely presented component unit). Refer to Note 3 of the notes to the financial statements for more detailed information related to capital assets.

The summary of capital assets below shows the net capital assets for both governmental and business-type activities as of June 30, 2026:

Table A-5: Changes in Capital Assets

	2025	Change	2026
Governmental Activities			
Land	\$ 1,310,032	\$ 164,346	\$ 1,474,378
Construction in progress	118,048	36,332	154,380
Buildings and improvements	2,808,297	(100,672)	2,707,625
Vehicles	384,872	254,056	638,928
Machinery and equipment	760,278	(63,105)	697,173
Infrastructure	2,734,303	302,609	3,036,912
Net governmental activities	8,115,830	593,566	8,709,396
Business-type Activities			
Land	40,093	-	40,093
Buildings	184,006	(30,540)	153,466
Machinery and equipment	321,380	(17,300)	304,080
Utility systems	1,388,258	40,254	1,428,512
Net business-type activities	1,933,737	(7,586)	1,926,151
Capital assets, net	\$ 10,049,567	\$ 585,980	\$ 10,635,547

The net increase/(decrease) in the City's investment in capital assets for the governmental and business-type activities in the current year was a result of the following:

- Continuing parks playground project
- Road work on E. Dill, Shavey, Wilson, Larchmont, Snapdragon, W. Dill, and S. DeWitt.
- Purchase of a police truck.
- Purchase of plow truck.
- Purchase of a new backhoe.
- Watermain extension on Panther Drive.

Long-term Obligations

As of June 30, 2026, the City had \$1,880,000 in long-term obligations outstanding. Compensated absences are not included in the schedule below. Refer to Note 4 of the notes to the financial statements for more detailed information related to long-term obligations.

The summary below shows the long-term obligations for governmental activities as of June 30, 2026:

Table A-6: Changes in Long-Term Debt

	2025	Change	2026
Governmental Activities			
General obligation bonds	\$ 1,950,000	\$ (70,000)	\$ 1,880,000

The net decrease in the City’s long-term obligations for the governmental activities in the current year was a result of the following:

- Payments were made on long-term debt in accordance with amortization schedules.

CURRENTLY KNOWN, FACTS, DECISIONS, OR CONDITIONS

There are several economic factors that will challenge the City in the next several years. These include the continued changes in health insurance for employees, pension costs, street improvements, sanitary sewer infrastructure improvements, and inflation on equipment purchases, in particular, vehicle purchases for the police and public service department. These factors were considered in the preparation of the City’s fiscal year 2026-2027 budget. The City Council will continue to research grant funding to help offset the costs associated with capital improvements, in particular street improvements, sanitary sewer capital improvements, and upgrades to the City parks.

BASIC FINANCIAL STATEMENTS

CITY OF DEWITT
STATEMENT OF NET POSITION
JUNE 30, 2026

	Primary Government			Component
	Governmental	Business-type	Total	Unit
	Activities	Activities		(DDA)
ASSETS				
Current assets				
Cash and cash equivalents	\$ 3,281,164	\$ 849,826	\$ 4,130,990	\$ 3,081
Investments	1,415,651	335,093	1,750,744	117,328
Receivables				
Accounts	180,502	102,372	282,874	-
Lease	58,059	-	58,059	-
Due from other governmental units	115,151	-	115,151	-
Prepays	2,410	-	2,410	-
Total current assets	<u>5,052,937</u>	<u>1,287,291</u>	<u>6,340,228</u>	<u>120,409</u>
Noncurrent assets				
Investments	761,074	985,898	1,746,972	-
Equity interest in joint ventures	423,226	2,506,120	2,929,346	-
Capital assets not being depreciated	1,628,758	40,093	1,668,851	110,549
Capital assets, net of accumulated depreciation	7,080,638	1,886,058	8,966,696	79,232
Net other post-employment benefits asset	568,271	-	568,271	-
Total noncurrent assets	<u>10,461,967</u>	<u>5,418,169</u>	<u>15,880,136</u>	<u>189,781</u>
TOTAL ASSETS	<u>15,514,904</u>	<u>6,705,460</u>	<u>22,220,364</u>	<u>310,190</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pension	495,641	-	495,641	-
Deferred outflows of resources related to OPEB	191,173	-	191,173	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>686,814</u>	<u>-</u>	<u>686,814</u>	<u>-</u>
LIABILITIES				
Current liabilities				
Accounts payable	237,385	58	237,443	2,097
Accrued liabilities	64,826	2,583	67,409	969
Accrued interest payable	15,172	-	15,172	-
Current portion of compensated absences	19,882	-	19,882	288
Current portion of long-term debt	75,000	-	75,000	-
Total current liabilities	<u>412,265</u>	<u>2,641</u>	<u>414,906</u>	<u>3,354</u>
Noncurrent liabilities				
Noncurrent portion of compensated absences	198,135	-	198,135	3,314
Noncurrent portion of long-term debt	1,805,000	-	1,805,000	-
Net pension liability	1,192,388	-	1,192,388	-
Total noncurrent liabilities	<u>3,195,523</u>	<u>-</u>	<u>3,195,523</u>	<u>3,314</u>
TOTAL LIABILITIES	<u>3,607,788</u>	<u>2,641</u>	<u>3,610,429</u>	<u>6,668</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pension	296,026	-	296,026	-
Deferred inflows of resources related to OPEB	517,057	-	517,057	-
Deferred inflows of resources related to leases	52,015	-	52,015	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>865,098</u>	<u>-</u>	<u>865,098</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	6,829,396	1,926,151	8,755,547	189,781
Restricted				
Streets and highways	1,094,591	-	1,094,591	-
Other purposes	1,064,478	-	1,064,478	-
Unrestricted	2,740,367	4,776,668	7,517,035	113,741
TOTAL NET POSITION	<u>\$ 11,728,832</u>	<u>\$ 6,702,819</u>	<u>\$ 18,431,651</u>	<u>\$ 303,522</u>

See accompanying notes to financial statements.

**CITY OF DEWITT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2026**

					Net (Expense) Revenue and Changes in Net Position			
		Program Revenues			Primary Government			Component Unit (DDA)
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 1,545,106	\$ 201,975	\$ 6	\$ -	\$ (1,343,125)	\$ -	\$ (1,343,125)	\$ -
Public safety	1,471,741	99,928	12,667	-	(1,359,146)	-	(1,359,146)	-
Public works	1,112,417	447,627	667,920	-	3,130	-	3,130	-
Community and economic development	1,565	-	-	-	(1,565)	-	(1,565)	-
Recreation and culture	502,472	17,607	-	121,558	(363,307)	-	(363,307)	-
Interest on long-term debt	62,138	-	-	-	(62,138)	-	(62,138)	-
Total governmental activities	4,695,439	767,137	680,593	121,558	(3,126,151)	-	(3,126,151)	-
Business-type activities								
Water and Sewer	1,181,462	1,097,382	-	4,217	-	(79,863)	(79,863)	-
Total primary government	\$ 5,876,901	\$ 1,864,519	\$ 680,593	\$ 125,775	(3,126,151)	(79,863)	(3,206,014)	-
Component unit								
Downtown Development Authority	\$ 208,428	\$ 49,134	\$ -	\$ -	-	-	-	(159,294)
General revenues								
Property taxes					2,935,658	-	2,935,658	138,631
State shared revenues					535,281	-	535,281	-
Local Community Stabilization					40	-	40	9,005
Investment earnings					207,670	83,153	290,823	5,481
Miscellaneous					42,646	7,747	50,393	-
Total general revenues					3,721,295	90,900	3,812,195	153,117
Change in net position					595,144	11,037	606,181	(6,177)
Net position, beginning of the year					11,133,688	6,691,782	17,825,470	309,699
Net position, end of the year					\$ 11,728,832	\$ 6,702,819	\$ 18,431,651	\$ 303,522

See accompanying notes to financial statements.

**CITY OF DEWITT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2026**

	General	Major Street	Local Street	Nonmajor Governmental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 1,532,859	\$ 659,664	\$ 325,290	\$ 424,698	\$ 2,942,511
Investments	2,101,724	-	-	75,001	2,176,725
Receivables					
Accounts	180,502	-	-	-	180,502
Lease	58,059	-	-	-	58,059
Due from other governmental units	-	81,134	34,017	-	115,151
Prepays	2,410	-	-	-	2,410
TOTAL ASSETS	\$ 3,875,554	\$ 740,798	\$ 359,307	\$ 499,699	\$ 5,475,358
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 225,398	\$ 513	\$ 16	\$ 3,045	\$ 228,972
Accrued liabilities	58,233	2,912	2,073	424	63,642
TOTAL LIABILITIES	283,631	3,425	2,089	3,469	292,614
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - receivables	38,704	-	-	-	38,704
Unavailable revenue - lease	52,015	-	-	-	52,015
TOTAL DEFERRED INFLOWS OF RESOURCES	90,719	-	-	-	90,719
FUND BALANCES					
Nonspendable	2,410	-	-	318,512	320,922
Restricted	-	737,373	357,218	177,718	1,272,309
Committed	797,230	-	-	-	797,230
Assigned	234,922	-	-	-	234,922
Unassigned	2,466,642	-	-	-	2,466,642
TOTAL FUND BALANCES	3,501,204	737,373	357,218	496,230	5,092,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,875,554	\$ 740,798	\$ 359,307	\$ 499,699	\$ 5,475,358

See accompanying notes to financial statements.

CITY OF DEWITT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2026

Total fund balances - governmental funds \$ 5,092,025

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 17,072,185	
Accumulated depreciation is	<u>(9,001,717)</u>	
Capital assets, net		8,070,468

An Internal Service Fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the statement of net position.

Net position of the governmental activities accounted for in the Internal Service Fund	967,984
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Long-term receivables are not available to pay for current period expenditures and are therefore unavailable in the funds.	38,704
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Equity interests in joint ventures are not current financial resources and therefore are not reported as assets in the governmental funds.

DeWitt Area Emergency Services Authority	386,542	
DeWitt Area Recreation Authority	<u>36,684</u>	
		423,226

Governmental funds report actual pension/OPEB expenditures for the fiscal year, whereas the governmental activities will recognize the net pension/OPEB liability (asset) as of the measurement date. Contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, net differences between projected and actual plan investment earnings, and changes in proportion and differences between employer contributions and proportionate share of contributions will be deferred over time in the government-wide financial statements. These amounts consist of:

Net pension liability	(1,192,388)	
Net other post-employment benefits asset	568,271	
Deferred outflows of resources related to pension	495,641	
Deferred inflows of resources related to pension	(296,026)	
Deferred outflows of resources related to OPEB	191,173	
Deferred inflows of resources related to OPEB	<u>(517,057)</u>	
		(750,386)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Bonds payable	1,880,000	
Accrued interest payable	15,172	
Compensated absences	<u>218,017</u>	
		<u>(2,113,189)</u>
Net position of governmental activities		<u><u>\$ 11,728,832</u></u>

See accompanying notes to financial statements.

**CITY OF DEWITT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2026**

	General	Major Street	Local Street	Nonmajor Governmental Funds	Total
REVENUES					
Taxes	\$ 3,059,979	\$ -	\$ -	\$ -	\$ 3,059,979
Licenses and permits	72,516	-	-	61,151	133,667
Intergovernmental	695,762	455,587	191,011	-	1,342,360
Charges for services	456,689	-	-	15,597	472,286
Fines and forfeits	260	-	-	-	260
Interest and rents	177,074	22,336	8,647	17,257	225,314
Other	38,477	2,169	2,000	250	42,896
TOTAL REVENUES	4,500,757	480,092	201,658	94,255	5,276,762
EXPENDITURES					
Current					
General government	1,590,326	-	-	-	1,590,326
Public safety	1,417,081	-	-	61,259	1,478,340
Public works	706,270	190,751	565,136	3,207	1,465,364
Community and economic development	1,565	-	-	-	1,565
Recreation and culture	701,648	-	-	-	701,648
Debt service	-	-	-	132,838	132,838
TOTAL EXPENDITURES	4,416,890	190,751	565,136	197,304	5,370,081
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	83,867	289,341	(363,478)	(103,049)	(93,319)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	300,000	132,088	432,088
Transfers out	(232,088)	(200,000)	-	-	(432,088)
TOTAL OTHER FINANCING SOURCES (USES)	(232,088)	(200,000)	300,000	132,088	-
NET CHANGE IN FUND BALANCES	(148,221)	89,341	(63,478)	29,039	(93,319)
Fund balances, beginning of year, as previously presented	3,649,425	648,032	-	887,887	5,185,344
Adjustments to beginning fund balances	-	-	420,696	(420,696)	-
Fund balances, beginning of year, as restated	3,649,425	648,032	420,696	467,191	5,185,344
Fund balances, end of year	\$ 3,501,204	\$ 737,373	\$ 357,218	\$ 496,230	\$ 5,092,025

See accompanying notes to financial statements.

CITY OF DEWITT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2026

Net change in fund balances - total governmental funds \$ (93,319)

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

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$	917,244
Depreciation expense		<u>(574,318)</u>

Excess of capital outlay over depreciation expense	342,926
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Internal service funds are used by management to charge the costs of certain activities to individual funds.

Change in net position of the Internal Service Fund	157,483
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in unavailable revenue	13,821
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Some items reported in the statement of activities do not provide or require the use of current financial resources and therefore are not reported as revenues or expenditures in governmental funds. These activities consist of:

Change in equity interest in DeWitt Area Emergency Services Authority	(21,735)
Change in equity interest in DeWitt Area Recreation Authority	(5,394)

Repayment of long-term debt and borrowings of long-term debt are reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowings increase long-term liabilities in the statement of net position. In the current year, these amounts consist of:

Repayment of long-term debt	70,000
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Decrease in net pension liability		214,863
Increase in deferred outflows of resources related to pension		150,375
(Increase) in deferred inflows of resources related to pension		(159,518)
(Decrease) in deferred outflows of resources related to OPEB		(36,097)
(Increase) in deferred inflows of resources related to OPEB		(6,493)
Decrease in accrued interest payable		700
Increase in net other post-employment benefits asset		83,374
(Increase) in compensated absences		<u>(115,842)</u>

131,362

Change in net position of governmental activities	<u>\$ 595,144</u>
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See accompanying notes to financial statements.

**CITY OF DEWITT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2026**

	Business-type Activities <u>Enterprise (Water and Sewer)</u>	Governmental Activities <u>Internal Service (Motor Pool)</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 849,826	\$ 338,653
Investments	335,093	-
Accounts receivable	<u>102,372</u>	<u>-</u>
Total current assets	<u>1,287,291</u>	<u>338,653</u>
Noncurrent assets		
Investments	985,898	-
Equity interest in joint venture	2,506,120	-
Capital assets not being depreciated	40,093	-
Capital assets, net of accumulated depreciation	<u>1,886,058</u>	<u>638,928</u>
Total noncurrent assets	<u>5,418,169</u>	<u>638,928</u>
TOTAL ASSETS	<u>6,705,460</u>	<u>977,581</u>
LIABILITIES		
Current liabilities		
Accounts payable	58	8,413
Accrued liabilities	<u>2,583</u>	<u>1,184</u>
TOTAL LIABILITIES	<u>2,641</u>	<u>9,597</u>
NET POSITION		
Investment in capital assets	1,926,151	638,928
Unrestricted	<u>4,776,668</u>	<u>329,056</u>
TOTAL NET POSITION	<u><u>\$ 6,702,819</u></u>	<u><u>\$ 967,984</u></u>

See accompanying notes to financial statements.

**CITY OF DEWITT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2026**

	Business-type Activities Enterprise (Water and Sewer)	Governmental Activities Internal Service (Motor Pool)
OPERATING REVENUES		
Charges for services	\$ 782,451	\$ -
Equipment rental	-	377,018
Tap in fees	400	-
Other	7,747	17,321
TOTAL OPERATING REVENUES	790,598	394,339
OPERATING EXPENSES		
Salaries and wages	73,647	19,385
Fringe benefits	28,036	14,952
Contractual services	734,381	1,014
Supplies	11,904	39,800
Insurance	-	13,353
Repairs and maintenance	2,521	63,206
Equipment rental	176,970	-
Depreciation	152,851	92,813
Other	1,152	5,614
TOTAL OPERATING EXPENSES	1,181,462	250,137
OPERATING INCOME (LOSS)	(390,864)	144,202
OTHER NONOPERATING REVENUES		
Investment earnings	83,153	13,281
Capital contributions	4,217	-
Change in equity interest in SCCMUA operations	314,531	-
TOTAL NONOPERATING REVENUES	401,901	13,281
CHANGE IN NET POSITION	11,037	157,483
Net position, beginning of year	6,691,782	810,501
Net position, end of year	<u><u>\$ 6,702,819</u></u>	<u><u>\$ 967,984</u></u>

See accompanying notes to financial statements.

**CITY OF DEWITT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2026**

	Business-type Activities Enterprise (Water and Sewer)	Governmental Activities Internal Service (Motor Pool)
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 749,585	\$ 17,321
Cash receipts from interfund activities	-	377,018
Cash paid to employees	(73,379)	(19,107)
Cash paid to vendors	(955,174)	(130,172)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(278,968)	245,060
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Special assessments received	1,696	-
Intergovernmental revenue received	4,217	-
Capital acquisitions	(145,265)	(343,453)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(139,352)	(343,453)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	(750,000)	-
Maturity of investments	1,782,477	271,107
Interest received	83,153	13,281
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,115,630	284,388
NET INCREASE IN CASH AND CASH EQUIVALENTS	697,310	185,995
Cash and cash equivalents, beginning of year	152,516	152,658
Cash and cash equivalents, end of year	<u>\$ 849,826</u>	<u>\$ 338,653</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (390,864)	\$ 144,202
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	152,851	92,813
Decrease in:		
Accounts receivable	153,725	-
Increase (decrease) in:		
Accounts payable	(210)	7,767
Accrued liabilities	268	278
Unearned revenue	(194,738)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (278,968)	\$ 245,060

NOTE: The City adjusted its equity interest in the sewage treatment plant, Southern Clinton County Municipal Utilities Authority (SCCMUA), operations by \$314,531 to reflect the current year change in its investment in the Authority.

**CITY OF DEWITT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2026**

	Other Employee Benefit Trust Fund	Custodial Fund
	Retiree Health Insurance Plan Trust	Current Tax Collection
TOTAL ASSETS		
Investments	\$ 743,886	\$ -
TOTAL LIABILITIES	-	-
TOTAL NET POSITION		
Restricted for other post-employment benefits (health insurance)	\$ 743,886	\$ -

**CITY OF DEWITT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2026**

	Other Employee Benefit Trust Fund Retiree Health Insurance Plan Trust	Custodial Fund Current Tax Collection
ADDITIONS		
Contributions		
Employer	\$ 6,277	\$ -
Investment earnings	93,820	-
Collection of taxes for other governments	-	7,878,724
	<u>100,097</u>	<u>7,878,724</u>
TOTAL ADDITIONS		
DEDUCTIONS		
Administrative expenses	1,108	-
Benefit payments	6,277	-
Payment of taxes collected for other governments	-	7,878,724
	<u>7,385</u>	<u>7,878,724</u>
TOTAL DEDUCTIONS		
NET CHANGE IN FIDUCIARY NET POSITION	92,712	-
Net position, beginning of year	<u>651,174</u>	<u>-</u>
Net position, end of year	<u>\$ 743,886</u>	<u>\$ -</u>

See accompanying notes to financial statements.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of DeWitt, Michigan (the City), operates under an elected City Council, which consists of the Mayor and six council members, with daily activities operated by the City Administrator and City Clerk/Treasurer. The City provides services to its more than 4,700 residents in many areas including law enforcement, fire protection, sewer, transportation, and parks and recreation.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City of DeWitt (primary government), and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

The inclusion of the activities of various agencies is based on the manifestation of oversight criteria, relying on such guidelines as the selection of the governing authority, the designation of management, the ability to exert significant influences on operations, and the accountability for fiscal matters. The accountability for fiscal matters considers the possession of the budgetary authority, the responsibility for surplus or deficit, the controlling of fiscal management, and the revenue characteristics, whether a levy or a charge. Consideration is also given to the scope of public service. The scope of public service considers whether the activity is for the benefit of the reporting entity and/or its residents and is within the geographic boundaries of the reporting entity and the general available to its citizens.

Blended Component Unit

The Building Authority is governed by a five-member board appointed by the City Council. Its purpose is to provide for the acquisition and construction of certain public buildings, parking lots or structures, recreational facilities, and the necessary site or sites therefore for the use of the City.

Discretely Presented Component Unit

The Downtown Development Authority (component unit) is reported in a separate column to emphasize that, while legally separate, the City of DeWitt remains financially accountable for this entity or the nature and significance of the relationship between this entity and the City is such that exclusion of this entity would render the financial statements misleading or incomplete.

The governing body of the Downtown Development Authority (DDA) is appointed by the City Council, the Authority's budget is subject to the approval of the City Council, the City temporarily relinquishes part of its tax base to the Authority (tax increment revenues), and the City has pledged its full faith and credit toward payment of the Authority's debt. This component unit is audited individually, and complete financial statements may be obtained from the City's administrative office.

**CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Joint Ventures

The City of DeWitt is a member of the Southern Clinton County Municipal Utilities Authority (SCCMUA). The purpose of the Authority is to operate, maintain, administer, and manage a sewage disposal system for the benefit of the constituent municipalities.

The governing body of the Authority is appointed by the constituent municipalities, and representation is based upon the purchased capacity of each municipality. The City of DeWitt currently is represented by one of the ten members of the Authority board. The annual budget of the Authority is submitted to the constituent municipalities and must be approved by a 2/3 vote of the members-elect of the Authority.

The members of the Authority and approximate percentage of responsibility are as follows:

City of DeWitt	11.3131%
DeWitt Charter Township	55.7576%
Watertown Charter Township	16.2020%
Bath Charter Township	16.7273%

For the year ended June 30, 2026, the City of DeWitt contributed \$687,222 to cover its share of operational costs and reserve activities. As of June 30, 2026, the City of DeWitt's equity interest in the Authority was \$2,506,120. A copy of SCCMUA's audited financial statements can be obtained at their administrative offices.

Additionally, an investment in SCCMUA is recorded to reflect the current carrying value at June 30, 2026, of the cumulative effect of SCCMUA operations relating to the City's equity share in the joint venture from inception-to-date. The City of DeWitt had recorded their portion of the initial cost of construction of the Authority facilities as capital assets in the Sewer and Water System (Enterprise) Fund.

The City of DeWitt is a member of the DeWitt Area Recreation Authority, which is a joint venture between the City of DeWitt and DeWitt Charter Township. The Authority was established in 2003 to provide recreation services. The Authority's activities are overseen by a six-member Board of Directors, with each municipality appointing three members. Each municipality provides annual appropriations to subsidize operations. The current funding formula approved by the Authority requires DeWitt Charter Township and the City of DeWitt to provide approximately 70 and 30 percent, respectively. In 2026 the City contributed \$47,048. As of June 30, 2026, the City of DeWitt's equity interest in the Authority was \$36,684. A copy of the DeWitt Area Recreation Authority's audited financial statements can be obtained from DeWitt Charter Township's administrative offices.

The DeWitt Area Emergency Services Authority was created in 2001 by a joint venture agreement between the Townships of Olive and Riley and the City of DeWitt. Each municipality appoints two members to the Board. The Fire Chief oversees the day-to-day operations of the Authority. During the year ended June 30, 2026, the City contributed \$293,644 to the Authority. As of June 30, 2026, the City of DeWitt's equity interest in the Authority was \$386,542. A copy of the DeWitt Area Emergency Services Authority's audited financial statements can be obtained from the City of DeWitt's administrative offices.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Jointly Governed Organizations

The City participates in the following activity which is considered to be a jointly governed organization in relation to the City, due to there being no ongoing financial interest or responsibility:

Under Public Act 24 of 1989, the City of DeWitt, in conjunction with DeWitt Charter Township, created the DeWitt Public Library which is considered a District Library. The DeWitt Public Library board is composed of three members appointed by each municipality. The City has no financial responsibility to the Library.

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 and its component units as a whole. All nonfiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. Revenues that are not required to be presented as program revenues are general revenues. This includes all taxes, interest, and unrestricted State revenue sharing payments and other general revenues and shows how governmental functions are either self-financing or supported by general revenues.

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

The City reports the following *Major Governmental Funds*:

- a. The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.
- b. The *Major Street Fund* is used to account for the financial resources that are used for repairs and maintenance of the City's major streets.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

Major Governmental Funds (continued):

- c. The *Local Street Fund* is used to account for the financial resources that are used for repairs and maintenance of the City's local streets.

The City reports the following *Major Enterprise Fund*:

- a. The *Water and Sewer Fund* is used to account for the operations required to provide water and sewer services to the general public, the costs (expenses, including depreciation) are financed or recovered primarily through user charges.

Additionally, the City reports the following *Fund Types*:

- a. *Special Revenue Funds* account for revenue sources that are restricted or committed to expenditures for specific purposes other than capital projects or permanent funds.
- b. *Debt Service Funds* account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- c. *Permanent Funds* account for resources that are restricted to the extent that only earnings, and not principal, may be use for purposes that support specified government programs.
- d. The *Internal Service Fund* accounts for operations that provide services to other departments of the City on a cost-reimbursement basis.
- e. The *Other Employee Benefits Trust Fund* accounts for the activities of the Other Post-Employment Benefits Plan, which accumulates resources for other post-employment benefit payments to qualified employees.
- f. The *Custodial Fund* accounts for taxes collected and distributed to other governments.

Measurement Focus

The government-wide, proprietary, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

Basis of accounting refers to the timing under which transactions are recognized for financial reporting purposes.

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include state and federal grants and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

All proprietary (i.e., enterprise and internal service) funds are accounted for using the accrual basis of accounting. The revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of a fiduciary activity. Liabilities to beneficiaries are recognized when an event has occurred that compels the City to disburse fiduciary resources.

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

Cash, Cash Equivalents, and Investments

The City pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balances in the pooled cash accounts are available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and pooled investment accounts. Cash and cash equivalents consist of various checking, savings, and money market accounts and short-term investments with original maturities of 90 days or less from the date of acquisition. Investments include pooled investment funds and certificates of deposit with original maturities of greater than 90 days from the date of purchase. Investments are stated at fair value.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash, Cash Equivalents, and Investments (continued)

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of the State of the United States, but only if the bank, savings and loan association, savings bank, or credit union is eligible be a depository of surplus funds belong to the State under Section 5 or 6 of Act No. 105 of the Public Acts of 1855, as amended, being Section 21.145 and 21.146 of Michigan Compiled Laws.
- c. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- d. The United States government or federal agency obligations repurchase agreements.
- e. Bankers' acceptances of United States banks.
- f. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Receivables

Receivables consist of amounts due from various individuals and businesses related to charges for services, amounts owed to the City from special assessments, leases, and interest.

Capital Assets

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities, business-type activities, and component unit columns. Capital assets are those with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition cost on the date received. In accordance with the provisions of GASB Statement No. 34, the City has only capitalized infrastructure assets acquired or constructed since 1980.

**CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued)

Land and construction in progress, if any, are not depreciated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	10 - 40 years
Land improvements	40 years
Machinery and equipment	5 - 20 years
Vehicles	2 - 10 years
Infrastructure	20 - 25 years
Utility systems	25 - 100 years

Long-Term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as noncurrent.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in a Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund.

Accrued Interest Payable

Accrued interest is presented for long-term obligations in the government-wide financial statements.

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. The liability for compensated absences is reported as incurred in the government-wide and proprietary funds financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

Substantially all City employees are granted vacation hours up to a maximum of 160 hours at the employee's anniversary date. In the event of termination, an employee is paid for accumulated vacation hours up to the maximum.

Substantially all City employees are allowed to accrue sick hours up to a maximum of 480 hours. Fifty percent of unused sick time for the preceding 12 months may be paid on or about December 1 of each year. Employees are not paid for accumulated sick time in the event of termination.

The liability for compensated absences includes salary-related benefits, where applicable.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Pension Liability

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

Net Other Post-Employment Benefits Assets

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

Leases

Lessor: The City is a lessor for a noncancelable lease of a building. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payment received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of this lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Unearned Revenue

Unearned revenue consists of amounts received in advance of services provided.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unavailable Revenue

Governmental funds report unavailable revenues in connection with receivables for revenue that is not considered available to liquidate liabilities of the current period.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the balance sheet and the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance/net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

The City reports deferred inflows of resources in connection with long-term receivables that are not considered available to liquidate liabilities of the current period. The City also reports deferred outflows of resources and deferred inflows of resources which correspond to the City's net pension liability and net OPEB asset and are related to differences between projected and actual pension plan investment earnings, differences in experience, differences in assumptions, and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow of resources or an inflow of resources in the period to which they apply.

Property Tax

The City of DeWitt bills and collects its own property taxes and also taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph:

Property taxes are levied by the City of DeWitt on July 1 and December 1 and are payable without penalty through September 30 and February 14, respectively. The July 1 levy is composed of the City's millage, County's millage, ½ of the DeWitt Public School's millage, Lansing Community College's millage, Clinton County RESA's millage, special assessments, and school taxes. The December 1 levy is composed of ½ of the DeWitt Public School's millage, Clinton Area Transit's millage and DeWitt Public library's millage. All real property taxes not paid to the City by March 1 are turned over to the Clinton County Treasurer for collection. The Clinton County Treasurer remits pay-off payments to all taxing districts on any delinquent real property taxes. Delinquent personal property taxes receivable are retained by the City for subsequent collection. Collections and remittances of all taxes are accounted for in the Current Tax Collection Custodial Fund. City property tax revenues are recognized as revenues in the fiscal year levied.

The City is permitted by ordinance to levy taxes up to 16.2749 mills (\$16.2749 per \$1,000 of taxable valuation) for general governmental services. For the year ended June 30, 2026, the City levied 13.0000 mills per \$1,000 of taxable valuation. The total taxable value for the 2025 levy for the property within the City was \$232,672,387.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

The Internal Service Fund (Motor Pool) records charges for services provided to various City departments and funds as operating revenue. All City funds record these payments as operating expenditures/expenses.

Fund Balance Classifications

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

Fund Balance Classification Policies and Procedures

For committed fund balance, the City of DeWitt's highest level of decision-making authority is the City Council. Formal action that is required to be taken to establish a fund balance commitment is a resolution of the City Council.

For assigned fund balance, the City Council has not approved a policy indicating who is authorized to assign amount to a specific purpose. As a result, this authority is retained by the City Council.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF CITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Classification Policies and Procedures (continued)

The City has not formally adopted a policy that defines the order of usage for fund balance amounts classified as restricted, committed, assigned, or unassigned. In the absence of such a policy, the City considers restricted amounts to have been spent first, when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Also, for the classification of fund balances, the City considers committed amounts to have been spent first, followed by assigned and then unassigned, when an expenditure is incurred for purposes which amounts in any of those unrestricted fund balance classifications could be used.

Restricted Net Position

Restrictions of net position shown in the government-wide financial statements indicate that restrictions imposed by the funding source or some other outside source which preclude their use for unrestricted purposes.

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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

As of June 30, 2026, the City had deposits subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2026, \$606,056 of the City's bank balance of \$4,562,994 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books at the end of the year was \$4,390,366. The primary government cash caption on the basic financial statements included \$200 of imprest cash.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities authorized by the Council and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the City will do business in accordance with Council approved policy.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Interest Rate Risk

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

	Fair Value	Weighted Average Maturity
PRIMARY GOVERNMENT Michigan CLASS	<u>\$ 3,358,549</u>	.1342 years

One day maturity equals 0.0027, one year equals 1.00.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of June 30, 2026, the City's investment in Michigan CLASS was rated AAAM by Moody's.

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

Investments in Entities that Calculate Net Asset Value per Share

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

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Investments in Entities that Calculate Net Asset Value per Share (continued)

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102 % by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies. MERS invests assets in a manner which will seek the highest investment return consistent with the preservation of principal and meet the daily liquidity needs of participants.

At the year ended June 30, 2026, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
Michigan CLASS	\$ 3,358,549	\$ -	No restrictions	None
MERS total market portfolio	743,886	-	No restrictions	None
	<u>\$ 4,102,435</u>	<u>\$ -</u>		

The cash, cash equivalents, and investments referred to above have been reported in either the cash and cash equivalents or investments captions on the basic financial statements, based on criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of June 30, 2026.

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Unit</u>	<u>Reporting Entity</u>
Cash and cash equivalents	\$ 4,130,990	\$ -	\$ 3,081	\$ 4,134,071
Investments - current	1,750,744	743,886	117,328	2,611,958
Investments - noncurrent	1,746,972	-	-	1,746,972
	<u>\$ 7,628,706</u>	<u>\$ 743,886</u>	<u>\$ 120,409</u>	<u>\$ 8,493,001</u>

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - CAPITAL ASSETS

Primary Government

	Balance July 1, 2025	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2026
Governmental activities				
Capital assets not being depreciated				
Land	\$ 1,310,032	\$ 164,346	\$ -	\$ 1,474,378
Construction in progress	118,048	204,094	(167,762)	154,380
Total capital assets not being depreciated	1,428,080	368,440	(167,762)	1,628,758
Capital assets being depreciated				
Buildings and improvements	4,067,267	-	-	4,067,267
Vehicles	1,559,914	346,869	-	1,906,783
Machinery and equipment	1,626,705	35,093	-	1,661,798
Infrastructure	9,036,305	678,057	-	9,714,362
Total capital assets being depreciated	16,290,191	1,060,019	-	17,350,210
Less accumulated depreciation				
Buildings and improvements	(1,258,970)	(100,672)	-	(1,359,642)
Vehicles	(1,175,042)	(92,813)	-	(1,267,855)
Machinery and equipment	(866,427)	(98,198)	-	(964,625)
Infrastructure	(6,302,002)	(375,448)	-	(6,677,450)
Total accumulated depreciation	(9,602,441)	(667,131)	-	(10,269,572)
Net capital assets being depreciated	6,687,750	392,888	-	7,080,638
Capital assets, net	\$ 8,115,830	\$ 761,328	\$ (167,762)	\$ 8,709,396

Depreciation expense for the governmental activities was charged to the following functions and activities of the primary government:

General government	\$ 79,761
Public safety	6,439
Public works	408,876
Recreation and culture	172,055
Total depreciation expense	\$ 667,131

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - CAPITAL ASSETS (continued)

Primary Government (continued)

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026
Business-type activities				
Capital assets not being depreciated				
Land	\$ 40,093	\$ -	\$ -	\$ 40,093
Capital assets being depreciated				
Buildings	1,526,994	-	-	1,526,994
Machinery and equipment	790,868	-	-	790,868
Utility systems	5,029,553	145,265	-	5,174,818
Total capital assets being depreciated	7,347,415	145,265	-	7,492,680
Less accumulated depreciation				
Buildings	(1,342,988)	(30,540)	-	(1,373,528)
Machinery and equipment	(469,488)	(17,300)	-	(486,788)
Utility systems	(3,641,295)	(105,011)	-	(3,746,306)
Total accumulated depreciation	(5,453,771)	(152,851)	-	(5,606,622)
Net capital assets being depreciated	1,893,644	(7,586)	-	1,886,058
Capital assets, net	\$ 1,933,737	\$ (7,586)	\$ -	\$ 1,926,151

Component Unit

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026
Downtown Development Authority				
Capital assets not being depreciated				
Land	\$ 110,549	\$ -	\$ -	\$ 110,549
Capital assets being depreciated				
Land improvements	210,310	6,749	-	217,059
Accumulated depreciation				
Land improvements	(126,187)	(11,640)	-	(137,827)
Net capital assets being depreciated	84,123	(4,891)	-	79,232
Capital assets, net	\$ 194,672	\$ (4,891)	\$ -	\$ 189,781

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the City for the year ended June 30, 2026.

Primary Government

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026	Amounts Due Within One Year
Governmental Activities					
Other debt					
2019 General Obligation Bonds	\$ 1,950,000	\$ -	\$ (70,000)	\$ 1,880,000	\$ 75,000
Other long-term obligations					
Compensated absences*	102,175	115,842	-	218,017	19,882
	<u>\$ 2,052,175</u>	<u>\$ 115,842</u>	<u>\$ (70,000)</u>	<u>\$ 2,098,017</u>	<u>\$ 94,882</u>

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

Component Unit

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026	Amounts Due Within One Year
Downtown Development Authority					
Other long-term obligations					
Compensated absences*	\$ 1,416	\$ 2,186	\$ -	\$ 3,602	\$ 288

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

Significant details regarding outstanding long-term obligations (including current portion) are presented below:

Primary Government

General Obligation Bonds

\$2,270,000 2019 General Obligation Bonds dated March 27, 2019, due in annual installments ranging from \$75,000 to \$130,000 through October 1, 2044, with interest ranging from 3.00% to 4.00%, payable semi-annually.

\$ 1,880,000

Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, multiple types of leave qualify for recognition as a compensated absences liability. This liability, including salary related benefits, has been accrued on the government-wide financial statements.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - LONG-TERM OBLIGATIONS (continued)

Component Unit - Downtown Development Authority

Compensated Absences

The Authority recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, multiple types of leave qualify for recognition as a compensated absences liability. This liability, including salary related benefits, has been accrued on the government-wide financial statements.

The annual requirements to pay the long-term obligations as of June 30, 2026, including interest are as follows:

Year Ending June 30,	Governmental Activities	
	Other	
	Long-Term Debt	
	Principal	Interest
2027	\$ 75,000	\$ 59,188
2028	75,000	56,188
2029	80,000	53,488
2030	80,000	51,088
2031	85,000	48,613
2032-2036	455,000	203,315
2037-2041	535,000	127,128
2042-2045	495,000	33,928
	<u>\$ 1,880,000</u>	<u>\$ 632,936</u>

NOTE 5 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Transfer to Local Street Fund from	
General Fund	\$ 100,000
Major Street Fund	<u>200,000</u>
	<u>\$ 300,000</u>
Transfer to nonmajor governmental funds from	
General Fund	<u>\$ 132,088</u>

The transfers to the Local Streets Fund and nonmajor governmental funds were to cover operating costs and debt service payments.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - LEASE RECEIVABLE

The City leases one of its buildings to a related party, the DeWitt Area Emergency Services Authority. The lease is for thirty years and the City will receive monthly payments of \$1,000. The City applied \$9,040 to the lease receivable and \$2,960 to interest revenue during the current fiscal year related to this lease. As of June 30, 2026, the City's reports a receivable of \$58,059 and deferred inflows of resources of \$52,015 associated with this lease. The deferred inflows of resources will be recognized as revenue over the lease term. For the current year the City recognized \$9,457 of lease revenue.

NOTE 7 - RETIREMENT PLAN

Plan Description

The City participates in the Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees' Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits Provided

The plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. Public Act 427 of 1984, as amended, established and amends the benefit provisions of the participants in MERS. The MERS plan covers full-time employees at the City including general employees, police union, and Department of Public Services employees.

Retirement benefits for employees are calculated as 2.5% of the employee's five-year final average compensation times the employee's years of service with a maximum of 80% of final average compensation or 1.25% of the employee's three-year final average compensation times the employee's years of service, depending on division. Normal retirement age is 60 with a reduced benefit at age 50 with 25 years of service or age 55 with 15 years of service. Deferred retirement benefits vest after six years of credited service, but are not paid until the date retirement would have occurred had the member remained an employee. Employees are eligible for non-duty disability benefits after six years of service and for duty-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately and if duty-related without an actuarial reduction for retirement before age 60 is not applied. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - RETIREMENT PLAN (continued)

Benefits Provided (continued)

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Council, generally after negotiations of these terms with the affected unions. Police employee benefit terms may be subject to binding arbitration in certain circumstances.

At the December 31, 2025 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	31
Inactive employees entitled to but not yet receiving benefits	11
Active employees	<u>18</u>
Total employees covered by MERS	<u><u>60</u></u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions range from 7.00% to 7.86% based on annual payroll for open divisions.

Payable to the Pension Plan

At June 30, 2026, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2026.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - RETIREMENT PLAN (continued)

Net Pension Liability

The net pension liability reported at June 30, 2026 was determined using a measure of the total pension liability and the pension net position as of December 31, 2025. The December 31, 2025 total pension liability was determined by an actuarial valuation performed as of that date.

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

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at December 31, 2024	\$ 6,767,689	\$ 5,360,438	\$ 1,407,251
Service cost	123,002	-	123,002
Interest on total pension liability	474,171	-	474,171
Difference between expected and actual experience	396,656	-	396,656
Changes of assumptions	112,842	-	112,842
Employer contributions	-	433,227	(433,227)
Employee contributions	-	39,763	(39,763)
Net investment income	-	859,339	(859,339)
Benefit payments, including employee refunds	(450,314)	(450,314)	-
Administrative expense	-	(10,795)	10,795
Net changes	656,357	871,220	(214,863)
Balances at December 31, 2025	<u>\$ 7,424,046</u>	<u>\$ 6,231,658</u>	<u>\$ 1,192,388</u>

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

For the year ended June 30, 2026, the City recognized pension expense of \$239,917. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 287,296	\$ -
Changes in assumptions	75,228	2,805
Net difference between projected and actual earnings on pension plan investments	-	293,221
Contributions subsequent to the measurement date*	133,117	-
Total	<u>\$ 495,641</u>	<u>\$ 296,026</u>

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending June 30, 2027.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - RETIREMENT PLAN (continued)

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

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

Year Ending June 30,	Pension Expense
2027	\$ 221,673
2028	36,451
2029	(96,820)
2030	(94,806)
	<u>\$ 66,498</u>

Actuarial Assumptions

The total pension liability in the December 31, 2025, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 6.79%, net of investment and administrative expenses, including inflation.

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

The actuarial assumptions used in the valuation were based on the results of the 2019-2023 Five-Year Experience Study.

Discount Rate

The discount rate used to measure the total pension liability is 7.04%. The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers.

Projected Cash Flows

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

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - RETIREMENT PLAN (continued)

Projected Cash Flows (continued)

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global Equity	60.00%	4.27%	2.56%
Global Fixed Income	20.00%	2.15%	0.43%
Private Investments	20.00%	6.50%	1.30%
	<u>100.00%</u>		<u>4.29%</u>
Inflation			2.50%
Administrative expenses netted above			<u>0.25%</u>
Investment rate of return (discount rate)			<u>7.04%</u>

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

The following presents the net pension liability of the employer, calculated using the discount rates of 7.04%, as well as what the City's net pension liability would be using a discount rate that is 1% lower or 1% higher than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability of the City	<u>\$ 2,084,049</u>	<u>\$ 1,192,388</u>	<u>\$ 445,178</u>

Changes in Assumptions

Change in investment rate of return from 6.93% to 6.79% and a change in discount rate from 7.18% to 7.04%

Changes in Benefit Terms

There were no changes in benefit terms during plan year 2025.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City of DeWitt Other Post-Employment Benefits Plan (the “Plan”) is a single-employer defined benefit healthcare plan administered by the City of DeWitt using MERS’ retiree health funding vehicle (RHFV). The Plan provides certain retiree medical benefits as other post-employment benefits (OPEB) to all applicable employees, in accordance with union agreements and/or personnel policies. Benefit provisions are established by the City Council. The plan does not issue separate stand-alone financial statements.

Benefits Provided

The City pays the full cost of coverage for these benefits, up to the Michigan Hard Cap, for certain retirees and their beneficiaries. The retirees must contribute the balance of premiums not paid by the City in accordance with plan provisions. The City has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a “pay-as-you-go” basis). The current contributions being made are based on an actuarial calculated valuation. Administrative costs of the plan are paid for by the City.

Summary of Plan Participants

At the June 30, 2025, valuation date, the following employees were covered by the benefit terms.

Retirees and beneficiaries receiving benefits	2
Active employees	<u>3</u>
	<u><u>5</u></u>

Contributions

For the year ended June 30, 2026, the City contributed its portion of premium payments.

Net OPEB Asset

The net OPEB asset of the City was measured as of June 30, 2026, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of June 30, 2025, rolled forward to June 30, 2026.

Actuarial Assumptions

The total OPEB liability in the June 30, 2025, valuation was determined using the following assumptions applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	6.93%
20-year Aa municipal bond rate	4.32%
Mortality	2016 Public Safety and General Employee and Healthy Retiree, headcount weighted
Improvement scale	IRS 2024 Adjusted Scale MP-2021

**CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Actuarial Assumptions (continued)

The assumptions used in the June 30, 2025 valuation were determined by the City's management as of June 30, 2025.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global Equity	60.00%	4.50%
Global Fixed Income	20.00%	2.16%
Private Investments	20.00%	6.50%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.93%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the most recent recommended contribution expressed as a percentage of covered payroll. Based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. As of June 30, 2025, the discount rate used to value OPEB liabilities was 6.93%.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Change in Net OPEB Liability (Asset)

The change in the net OPEB liability (asset) for the year ended June 30, 2026, is as follows:

Calculating the Net OPEB Liability (Asset)			
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a)-(b)
Balances at June 30, 2025	\$ 166,277	\$ 651,174	\$ (484,897)
Changes for the year			
Service cost	4,009	-	4,009
Interest	11,584	-	11,584
Experience (gains) losses	2,510	-	2,510
Change in actuarial assumptions	(2,488)	-	(2,488)
Benefits paid from general operating funds	-	6,277	(6,277)
Net investment income	-	93,820	(93,820)
Benefit payments	(6,277)	(6,277)	-
Administrative expense	-	(1,108)	1,108
Net changes	9,338	92,712	(83,374)
Balances at June 30, 2026	\$ 175,615	\$ 743,886	\$ (568,271)

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

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

	1% Decrease	Current Rate	1% Increase
Net OPEB liability (asset)	\$ (547,158)	\$ (568,271)	\$ (586,153)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) of the City, as well as what the City's net OPEB liability (asset) would be if it were calculated using healthcare cost trends rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB liability (asset)	\$ (576,450)	\$ (568,271)	\$ (559,289)

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (continued)

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

For the year ended June 30, 2026, the City recognized OPEB benefit of \$40,784. At June 30, 2026, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 83,135	\$ 292,371
Changes of assumptions	108,038	158,777
Investment earnings (gains)/losses	-	65,909
	<u>\$ 191,173</u>	<u>\$ 517,057</u>

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

Year Ending June 30,	OPEB Expense
2027	\$ (34,706)
2028	(34,210)
2029	(41,683)
2030	(44,608)
2031	(32,472)
Thereafter	<u>(138,205)</u>
	<u>\$ (325,884)</u>

Changes in Assumptions

Municipal bond rate decreased from 4.81% to 4.32%.

Changes in Benefit Terms

There were no changes in benefit terms during plan year 2026.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - RISK MANAGEMENT

The City participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

The City also participates in a pool, the Michigan Municipal League Liability and Property Pool, with other municipalities for property, liability, bonding, and casualty losses. The pool is organized under Public Act 138 of 1982, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

NOTE 10 - DETAILS OF FUND BALANCE CLASSIFICATIONS

Fund balance classifications as of June 30, 2026, were:

	General	Major Street	Local Street	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable					
Perpetual care	\$ -	\$ -	\$ -	\$ 318,512	\$ 318,512
Prepays	2,410	-	-	-	2,410
Restricted					
Debt service	-	-	-	23	23
Streets and highways	-	737,373	357,218	-	1,094,591
Public safety	-	-	-	172,800	172,800
Public works	-	-	-	4,895	4,895
Committed					
Bridge improvements	415,000	-	-	-	415,000
Election equipment	7,230	-	-	-	7,230
City park improvements	375,000	-	-	-	375,000
Assigned					
Subsequent year's expenditures	234,922	-	-	-	234,922
Unassigned	2,466,642	-	-	-	2,466,642
TOTAL FUND BALANCES	\$ 3,501,204	\$ 737,373	\$ 357,218	\$ 496,230	\$ 5,092,025

**CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS**

NOTE 11 - RESTRICTED NET POSITION

Restrictions of net position shown in the government-wide financial statements indicate that restrictions imposed by the funding source or some other outside source which precludes their use for unrestricted purposes. The following are the various net position restrictions as of June 30, 2026:

Governmental activities	
Restricted for streets and highways	\$ 1,094,591
Restricted for other purposes	
Public safety	172,800
OPEB benefits	568,271
Perpetual care	
Expendable	4,895
Nonexpendable	<u>318,512</u>
	<u>\$ 2,159,069</u>

NOTE 12 - CHANGES IN ACCOUNTING PRINCIPLES

For the year ended June 30, 2026, the City implemented the following new pronouncements:

GASB Statement No. 103, *Financial Reporting Model Improvements*. The Statement addressed the following areas:

- a. Management's discussion and analysis (MD&A)
- b. Unusual or infrequent items
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. This Statement also requires additional disclosures for capital assets held for sale.

NOTE 13 - UPCOMING ACCOUNTING PRONOUNCEMENT

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2026-2027 fiscal year.

CITY OF DEWITT
NOTES TO FINANCIAL STATEMENTS

NOTE 14 - CONTRACTUAL COMMITMENTS

The City has entered into a contract related to land improvements that were not completed at June 30, 2026. Contractual commitments outstanding at June 30, 2026, totaled \$1,493,352. Current fund balance and future revenue is expected to be sufficient to cover these commitments.

NOTE 15 - RESTATEMENT OF BEGINNING FUND BALANCES

During the year ended June 30, 2026, a change within the financial reporting entity resulted in an adjustment to beginning fund balances as follows:

	Local Streets Fund	Nonmajor Governmental Funds
	<u> </u>	<u> </u>
June 30, 2025, fund balances, as previously presented	\$ -	\$ 887,887
Change within reporting entity		
Change from nonmajor to major	<u> 420,696 </u>	<u> (420,696) </u>
June 30, 2025, fund balances, as restated	<u><u> \$ 420,696 </u></u>	<u><u> \$ 467,191 </u></u>

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF DEWITT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Taxes					
Property taxes	\$ 2,820,000	\$ 2,935,658	\$ 115,658	\$ 2,935,658	\$ -
Penalties and interest	9,000	10,303	1,303	10,303	-
Administration fees	100,000	114,018	14,018	114,018	-
Total taxes	2,929,000	3,059,979	130,979	3,059,979	-
Licenses and permits					
Franchise fees	73,000	73,000	-	69,606	(3,394)
Other permits	1,000	2,900	1,900	2,910	10
Total licenses and permits	74,000	75,900	1,900	72,516	(3,384)
Intergovernmental					
Federal	-	121,558	121,558	121,558	-
State					
State shared revenue	573,475	535,281	(38,194)	535,281	-
State liquor license	3,500	5,138	1,638	5,138	-
Police grants	8,500	12,416	3,916	12,417	1
Metro act revenue	18,571	21,322	2,751	21,322	-
Other State grants	181,200	46	(181,154)	46	-
Total intergovernmental	785,246	695,761	(89,485)	695,762	1
Charges for services					
Sewer inspections	-	-	-	-	-
Refuse service	360,005	374,720	14,715	370,201	(4,519)
Site plan reviews	500	-	(500)	-	-
Park and recreation fees	6,000	9,000	3,000	9,420	420
Cemetery	28,500	46,253	17,753	48,008	1,755
Administrative fees	27,500	28,000	500	28,000	-
Other fees	1,900	1,050	(850)	1,060	10
Total charges for services	424,405	459,023	34,618	456,689	(2,334)
Fines and forfeits					
Parking	1,900	260	(1,640)	260	-
Interest and rents					
Interest	139,000	151,500	12,500	159,430	7,930
Rents	21,100	20,000	(1,100)	17,644	(2,356)
Total interest and rents	160,100	171,500	11,400	177,074	5,574
Other					
Reimbursements	27,000	37,165	10,165	37,210	45
Other	1,000	674	(326)	1,267	593
Total other	28,000	37,839	9,839	38,477	638
TOTAL REVENUES	4,402,651	4,500,262	97,611	4,500,757	495

**CITY OF DEWITT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED JUNE 30, 2026**

EXPENDITURES	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
Current					
General government					
Legislative					
Salaries	\$ 13,000	\$ 13,000	\$ -	\$ 12,516	\$ 484
Social security	1,040	1,040	-	958	82
Sister city	1,500	1,500	-	-	1,500
Conference and travel	3,000	5,000	(2,000)	4,785	215
Memberships and dues	9,000	9,000	-	6,450	2,550
Miscellaneous	5,800	5,799	1	546	5,253
Total legislative	33,340	35,339	(1,999)	25,255	10,084
Administrator					
Salaries	209,524	209,300	224	205,928	3,372
Social security	15,990	15,990	-	15,604	386
Health insurance	35,154	30,850	4,304	28,656	2,194
Life insurance	1,401	1,300	101	1,371	(71)
Retirement	69,426	69,426	-	66,910	2,516
MERS healthcare savings plan	705	705	-	693	12
Deferred compensation	5,200	5,800	(600)	5,643	157
Conference and travel	1,500	1,500	-	1,339	161
Memberships and dues	1,500	2,100	(600)	2,074	26
Miscellaneous	5,320	5,320	-	3,635	1,685
Total administrator	345,720	342,291	3,429	331,853	10,438
Elections					
Salaries	6,500	6,500	-	-	6,500
Supplies	5,398	5,398	-	2,800	2,598
Printing and publishing	500	500	-	278	222
Conference and travel	1,000	1,000	-	-	1,000
Miscellaneous	600	600	-	1,488	(888)
Capital outlay	500	500	-	-	500
Total elections	14,498	14,498	-	4,566	9,932
Clerk/Treasurer					
Salaries	101,718	101,990	(272)	97,046	4,944
Social security	7,787	7,787	-	7,304	483
Health insurance	12,913	10,245	2,668	9,031	1,214
Life insurance	773	773	-	746	27
Retirement	9,450	9,800	(350)	9,788	12
Professional services	800	3,000	(2,200)	2,321	679
Conference and travel	2,653	2,000	653	1,453	547
Memberships and dues	1,150	1,150	-	1,016	134
Total clerk/treasurer	137,244	136,745	499	128,705	8,040

**CITY OF DEWITT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
EXPENDITURES (continued)					
Current (continued)					
General government (continued)					
City Hall and Grounds					
Worker's compensation	\$ 1,000	\$ 28,000	\$ (27,000)	\$ 26,958	\$ 1,042
Unemployment compensation	1,561	500	1,061	148	352
Supplies	23,500	16,000	7,500	12,280	3,720
Professional services	73,873	162,200	(88,327)	151,903	10,297
Refuse contract	233,414	233,414	-	233,251	163
Liability insurance	21,027	25,000	(3,973)	24,566	434
Recycling program	114,965	114,965	-	113,499	1,466
Telephone	12,500	13,500	(1,000)	13,379	121
Printing and publishing	6,000	6,000	-	5,802	198
Utilities	137,630	147,000	(9,370)	147,941	(941)
Repairs and maintenance	110,500	100,000	10,500	94,559	5,441
Miscellaneous	8,230	9,000	(770)	7,747	1,253
Capital outlay	1,404,500	4,500	1,400,000	42,601	(38,101)
Total city hall and grounds	2,148,700	860,079	1,288,621	874,634	(14,555)
Cable Television					
Miscellaneous	2,320	2,570	(250)	1,211	1,359
Tree Commission					
Tree maintenance	10,300	10,300	-	-	10,300
Capital outlay	1,000	1,000	-	-	1,000
Total tree commission	11,300	11,300	-	-	11,300
Assessor					
Assessing services	40,696	46,250	(5,554)	35,097	11,153
Miscellaneous	3,400	3,750	(350)	3,528	222
Total assessor	44,096	50,000	(5,904)	38,625	11,375
Retiree Benefits					
Health insurance	7,000	11,200	(4,200)	10,477	723
Pension	175,000	175,000	-	175,000	-
Total retiree benefits	182,000	186,200	(4,200)	185,477	723
Total general government	2,919,218	1,639,022	1,280,196	1,590,326	48,696

**CITY OF DEWITT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
EXPENDITURES (continued)					
Current (continued)					
Public safety					
Police Department					
Salaries	\$ 735,270	\$ 725,520	\$ 9,750	\$ 697,006	\$ 28,514
Social security	56,600	54,000	2,600	52,474	1,526
Health insurance	90,280	57,660	32,620	51,330	6,330
Life insurance	6,000	6,200	(200)	5,983	217
Retirement	78,606	81,000	(2,394)	78,467	2,533
Uniforms	12,400	12,700	(300)	12,055	645
Operating supplies	7,500	8,100	(600)	5,205	2,895
Professional services	41,000	52,000	(11,000)	49,585	2,415
Liability insurance	10,373	13,000	(2,627)	12,505	495
Telephone	9,600	9,600	-	9,052	548
Radio	11,000	11,000	-	5,617	5,383
Equipment rental	60,437	68,437	(8,000)	68,799	(362)
Conference and travel	1,000	6,000	(5,000)	5,031	969
Repairs and maintenance	2,948	6,148	(3,200)	5,423	725
Memberships and dues	33,500	16,000	17,500	13,117	2,883
Police training	9,000	10,500	(1,500)	9,674	826
Miscellaneous	8,720	12,500	(3,780)	10,820	1,680
Capital outlay	29,140	33,000	(3,860)	27,804	5,196
Total police department	1,203,374	1,183,365	20,009	1,119,947	63,418
Fire Department					
Salaries	1,600	1,600	-	1,600	-
Social security	128	128	-	122	6
Professional services	295,000	293,645	1,355	293,644	1
Utilities	597	597	-	518	79
Repairs and maintenance	600	1,250	(650)	1,250	-
Capital outlay	1,000	1,000	-	-	1,000
Total fire department	298,925	298,220	705	297,134	1,086
Safety/Training					
Operating supplies	850	850	-	-	850
Conference and travel	150	150	-	-	150
Total safety/training	1,000	1,000	-	-	1,000
Total public safety	1,503,299	1,482,585	20,714	1,417,081	65,504
Public works					
Salaries	181,670	309,650	(127,980)	305,358	4,292
Social security	14,008	24,000	(9,992)	23,264	736
Health insurance	29,541	28,000	1,541	27,827	173
Life insurance	1,600	2,900	(1,300)	2,782	118
Retirement	48,570	78,500	(29,930)	76,218	2,282
Uniforms	3,600	4,200	(600)	4,013	187
Operating supplies	16,454	16,454	-	10,454	6,000
Telephone	5,328	4,000	1,328	3,563	437
Equipment rental	128,247	210,850	(82,603)	203,012	7,838
Conference and travel	500	500	-	-	500
Utilities	6,412	6,412	-	5,598	814
Repairs and maintenance	18,500	24,800	(6,300)	19,450	5,350
Membership	500	500	-	180	320
Miscellaneous	10,345	19,602	(9,257)	18,141	1,461
Capital outlay	56,000	107,000	(51,000)	6,410	100,590
Total public works	521,275	837,368	(316,093)	706,270	131,098

**CITY OF DEWITT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
EXPENDITURES (continued)					
Current (continued)					
Community and economic development					
Planning Commission					
Professional services	\$ 4,000	\$ 2,000	\$ 2,000	\$ 1,375	\$ 625
Conference training	300	200	100	190	10
Miscellaneous	450	300	150	-	300
Total planning commission	4,750	2,500	2,250	1,565	935
Recreation and culture					
Parks					
Salaries	76,068	46,375	29,693	42,722	3,653
Social security	4,964	3,300	1,664	3,210	90
Health insurance	9,455	7,550	1,905	6,636	914
Life insurance	483	450	33	362	88
Retirement	13,536	9,750	3,786	9,379	371
Insurance	1,500	2,300	(800)	2,300	-
Operating supplies	8,500	10,500	(2,000)	9,527	973
Professional services	5,100	40,010	(34,910)	34,015	5,995
Utilities	6,891	8,500	(1,609)	8,485	15
Repairs and maintenance	14,358	16,000	(1,642)	14,842	1,158
Equipment rental	6,000	11,350	(5,350)	11,316	34
Miscellaneous	1,200	5,200	(4,000)	4,403	797
Capital outlay	175,000	382,000	(207,000)	506,803	(124,803)
Total parks	323,055	543,285	(220,230)	654,000	(110,715)
Recreation					
Professional services	38,022	47,100	(9,078)	47,048	52
Projects and programs	1,000	1,000	-	600	400
Total recreation	39,022	48,100	(9,078)	47,648	452
Total recreation and culture	362,077	591,385	(229,308)	701,648	(110,263)
TOTAL EXPENDITURES	5,310,619	4,552,860	757,759	4,416,890	135,970
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(907,968)	(52,598)	855,370	83,867	136,465
OTHER FINANCING (USES)					
Transfers out	(235,000)	(232,100)	2,900	(232,088)	12
NET CHANGE IN FUND BALANCE	(1,142,968)	(284,698)	858,270	(148,221)	136,477
Fund balance, beginning of year	3,649,425	3,649,425	-	3,649,425	-
Fund balance, end of year	\$ 2,506,457	\$ 3,364,727	\$ 858,270	\$ 3,501,204	\$ 136,477

**CITY OF DEWITT
MAJOR STREET FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Intergovernmental	\$ 447,110	\$ 447,110	\$ -	\$ 455,587	\$ 8,477
Interest	16,000	23,230	7,230	22,336	(894)
Other	2,000	2,000	-	2,169	169
TOTAL REVENUES	465,110	472,340	7,230	480,092	7,752
EXPENDITURES					
Current					
Public works					
Salaries	81,819	50,768	31,051	49,994	774
Fringe benefits	49,717	38,784	10,933	36,405	2,379
Supplies	13,500	24,200	(10,700)	22,387	1,813
Professional services	1,700	1,700	-	1,700	-
Repairs and maintenance	49,000	46,000	3,000	39,478	6,522
Construction	70,000	70,000	-	9,393	60,607
Equipment rental	25,936	32,500	(6,564)	29,150	3,350
Miscellaneous	1,500	4,100	(2,600)	2,244	1,856
TOTAL EXPENDITURES	293,172	268,052	25,120	190,751	77,301
EXCESS OF REVENUES OVER EXPENDITURES	171,938	204,288	32,350	289,341	85,053
OTHER FINANCING (USES)					
Transfers out	(200,000)	(200,000)	-	(200,000)	-
NET CHANGE IN FUND BALANCE	(28,062)	4,288	32,350	89,341	85,053
Fund balance, beginning of year	648,032	648,032	-	648,032	-
Fund balance, end of year	<u>\$ 619,970</u>	<u>\$ 652,320</u>	<u>\$ 32,350</u>	<u>\$ 737,373</u>	<u>\$ 85,053</u>

**CITY OF DEWITT
LOCAL STREET FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Intergovernmental	\$ 187,042	\$ 187,042	\$ -	\$ 191,011	\$ 3,969
Interest	10,000	9,000	(1,000)	8,647	(353)
Other	2,000	2,000	-	2,000	-
TOTAL REVENUES	199,042	198,042	(1,000)	201,658	3,616
EXPENDITURES					
Current					
Public works					
Salaries	81,819	50,550	31,269	49,046	1,504
Fringe benefits	49,665	38,070	11,595	36,482	1,588
Supplies	13,400	20,200	(6,800)	17,048	3,152
Professional services	2,000	2,000	-	2,000	-
Construction	425,000	457,500	(32,500)	430,501	26,999
Equipment rental	24,700	29,240	(4,540)	28,779	461
Miscellaneous	1,700	1,800	(100)	1,280	520
TOTAL EXPENDITURES	598,284	599,360	(1,076)	565,136	34,224
EXCESS OF REVENUES (UNDER) EXPENDITURES	(399,242)	(401,318)	(2,076)	(363,478)	37,840
OTHER FINANCING SOURCES					
Transfers in	300,000	300,000	-	300,000	-
NET CHANGE IN FUND BALANCE	(99,242)	(101,318)	(2,076)	(63,478)	37,840
Fund balance, beginning of year	420,696	420,696	-	420,696	-
Fund balance, end of year	\$ 321,454	\$ 319,378	\$ (2,076)	\$ 357,218	\$ 37,840

CITY OF DEWITT
SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN MEASUREMENT DATES
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	\$ 123,002	\$ 104,471	\$ 110,401	\$ 112,068	\$ 100,839	\$ 98,134	\$ 99,014	\$ 103,005	\$ 92,241	\$ 91,349
Interest	474,171	460,105	475,286	457,732	445,179	430,724	434,295	409,547	400,433	388,980
Changes of benefit terms	-	-	-	(1,196)	(3,232)	(3,939)	(3,107)	(5,935)	(3,869)	(6,767)
Difference between expected and actual experience	396,656	68,575	(392,695)	17,954	(23,205)	(242,383)	(143,373)	138,224	(46,804)	1,995
Changes of assumptions	112,842	(8,415)	51,695	-	252,548	216,398	174,652	-	-	-
Benefit payments, including employee refunds	<u>(450,314)</u>	<u>(425,923)</u>	<u>(352,551)</u>	<u>(334,687)</u>	<u>(308,936)</u>	<u>(311,221)</u>	<u>(333,456)</u>	<u>(333,456)</u>	<u>(333,456)</u>	<u>(332,251)</u>
Net change in total pension liability	656,357	198,813	(107,864)	251,871	463,193	187,713	228,025	311,385	108,545	143,306
Total Pension Liability, beginning	<u>6,767,689</u>	<u>6,568,876</u>	<u>6,676,740</u>	<u>6,424,869</u>	<u>5,961,676</u>	<u>5,773,963</u>	<u>5,545,938</u>	<u>5,234,553</u>	<u>5,126,008</u>	<u>4,982,702</u>
Total Pension Liability, ending	<u>\$ 7,424,046</u>	<u>\$ 6,767,689</u>	<u>\$ 6,568,876</u>	<u>\$ 6,676,740</u>	<u>\$ 6,424,869</u>	<u>\$ 5,961,676</u>	<u>\$ 5,773,963</u>	<u>\$ 5,545,938</u>	<u>\$ 5,234,553</u>	<u>\$ 5,126,008</u>
Plan Fiduciary Net Position										
Contributions - employer	\$ 433,227	\$ 602,135	\$ 273,199	\$ 441,660	\$ 570,998	\$ 254,950	\$ 356,302	\$ 367,524	\$ 404,980	\$ 197,146
Contributions - employee	39,763	46,015	55,182	57,947	56,580	59,662	56,798	54,615	45,043	41,246
Net investment income (loss)	859,339	361,409	492,437	(482,617)	554,766	436,208	392,775	(114,225)	330,555	258,976
Benefit payments, including employee refunds	(450,314)	(425,923)	(352,551)	(334,687)	(308,936)	(311,221)	(333,456)	(333,456)	(333,456)	(332,251)
Administrative expenses	<u>(10,795)</u>	<u>(10,841)</u>	<u>(10,242)</u>	<u>(8,663)</u>	<u>(6,390)</u>	<u>(6,792)</u>	<u>(6,760)</u>	<u>(5,634)</u>	<u>(5,220)</u>	<u>(5,117)</u>
Net change in plan fiduciary net position	871,220	572,795	458,025	(326,360)	867,018	432,807	465,659	(31,176)	441,902	160,000
Plan Fiduciary Net Position, beginning	<u>5,360,438</u>	<u>4,787,643</u>	<u>4,329,618</u>	<u>4,655,978</u>	<u>3,788,960</u>	<u>3,356,153</u>	<u>2,890,494</u>	<u>2,921,670</u>	<u>2,479,768</u>	<u>2,319,768</u>
Plan Fiduciary Net Position, ending	<u>\$ 6,231,658</u>	<u>\$ 5,360,438</u>	<u>\$ 4,787,643</u>	<u>\$ 4,329,618</u>	<u>\$ 4,655,978</u>	<u>\$ 3,788,960</u>	<u>\$ 3,356,153</u>	<u>\$ 2,890,494</u>	<u>\$ 2,921,670</u>	<u>\$ 2,479,768</u>
City's Net Pension Liability	\$ 1,192,388	\$ 1,407,251	\$ 1,781,233	\$ 2,347,122	\$ 1,768,891	\$ 2,172,716	\$ 2,417,810	\$ 2,655,444	\$ 2,312,883	\$ 2,646,240
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	84%	79%	73%	65%	72%	64%	58%	52%	56%	48%
Covered Payroll	\$ 1,370,294	\$ 1,113,399	\$ 1,117,274	\$ 1,101,027	\$ 1,009,932	\$ 975,507	\$ 959,439	\$ 971,160	\$ 873,539	\$ 896,506
City's Net Pension Liability as a percentage of Covered Payroll	87%	126%	159%	213%	175%	223%	252%	273%	265%	295%

CITY OF DEWITT
SCHEDULE OF PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarial determined contributions	\$ 268,114	\$ 242,795	\$ 263,393	\$ 282,479	\$ 272,311	\$ 269,302	\$ 237,519	\$ 221,830	\$ 211,085	\$ 198,528
Contributions in relation to the actuarially determined contribution	<u>443,114</u>	<u>417,795</u>	<u>438,393</u>	<u>447,479</u>	<u>422,311</u>	<u>419,302</u>	<u>362,519</u>	<u>371,830</u>	<u>336,085</u>	<u>273,528</u>
Contribution deficiency (excess)	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	<u>\$ (165,000)</u>	<u>\$ (150,000)</u>	<u>\$ (150,000)</u>	<u>\$ (125,000)</u>	<u>\$ (150,000)</u>	<u>\$ (125,000)</u>	<u>\$ (75,000)</u>
Covered Payroll	\$ 1,367,769	\$ 1,188,744	\$ 1,166,475	\$ 1,083,178	\$ 968,146	\$ 987,575	\$ 1,000,090	\$ 942,368	\$ 920,489	\$ 874,250
Contributions as a percentage of Covered Payroll	32%	35%	38%	41%	44%	42%	36%	39%	37%	31%

CITY OF DEWITT
SCHEDULE OF CHANGES IN EMPLOYER'S NET OPEB LIABILITY (ASSET) AND RELATED RATIOS
LAST NINE MEASUREMENT DATES (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service cost	\$ 4,009	\$ 1,013	\$ 1,000	\$ 3,561	\$ 3,139	\$ 9,031	\$ 3,630	\$ 4,485	\$ 11,428
Interest	11,584	6,147	5,997	31,498	31,151	27,742	35,390	15,055	13,574
Changes of benefit terms	-	-	-	-	-	-	-	154,400	-
Difference between expected and actual experience	2,510	78,862	362	(392,609)	(10,528)	(23,861)	(1,130)	64,458	13,414
Change of assumptions	(2,488)	(3,902)	(511)	17	15,911	(171,675)	144,322	53,189	(117,483)
Benefit payments	(6,277)	(5,267)	(4,200)	(4,204)	(23,659)	(29,693)	(28,543)	(28,152)	(28,305)
Net change in total OPEB liability	9,338	76,853	2,648	(361,737)	16,014	(188,456)	153,669	263,435	(107,372)
Total OPEB Liability, beginning	166,277	89,424	86,776	448,513	432,499	620,955	467,286	203,851	311,223
Total OPEB Liability, ending	<u>\$ 175,615</u>	<u>\$ 166,277</u>	<u>\$ 89,424</u>	<u>\$ 86,776</u>	<u>\$ 448,513</u>	<u>\$ 432,499</u>	<u>\$ 620,955</u>	<u>\$ 467,286</u>	<u>\$ 203,851</u>
Plan Fiduciary Net Position									
Contributions - employer	\$ -	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Benefits paid from general operating funds	6,277	5,267	4,200	4,204	23,659	29,693	28,543	28,152	28,305
Net investment income (loss)	93,820	57,906	55,459	37,368	(44,094)	60,756	12,510	17,360	14,396
Benefit payments	(6,277)	(5,267)	(4,200)	(4,204)	(23,659)	(29,693)	(28,543)	(28,152)	(28,305)
Administrative expense	(1,108)	(1,300)	(1,183)	(941)	(965)	(834)	(743)	(796)	(861)
Net change in plan fiduciary net position	92,712	56,606	54,276	46,427	(20,059)	84,922	36,767	16,564	38,535
Plan Fiduciary Net Position, beginning	651,174	594,568	540,292	493,865	513,924	429,002	392,235	375,671	337,136
Plan Fiduciary Net Position, ending	<u>\$ 743,886</u>	<u>\$ 651,174</u>	<u>\$ 594,568</u>	<u>\$ 540,292</u>	<u>\$ 493,865</u>	<u>\$ 513,924</u>	<u>\$ 429,002</u>	<u>\$ 392,235</u>	<u>\$ 375,671</u>
City's net OPEB Liability (Asset)	\$ (568,271)	\$ (484,897)	\$ (505,144)	\$ (453,516)	\$ (45,352)	\$ (81,425)	\$ 191,953	\$ 75,051	\$ (171,820)
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	424%	392%	665%	623%	110%	119%	69%	84%	184%
Covered Payroll	\$ 225,875	\$ 317,743	\$ 311,206	\$ 360,712	\$ 243,169	\$ 331,822	\$ 471,802	\$ 440,120	N/A
City's Net OPEB Liability (Asset) as a percentage of Covered Payroll	-252%	-153%	-162%	-126%	-19%	-25%	41%	17%	N/A

CITY OF DEWITT
SCHEDULE OF OPEB CONTRIBUTIONS
LAST NINE FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ -	\$ -	\$ -	\$ 376	\$ -	\$ 19,516	\$ 9,195	\$ (8,082)	\$ 7,152
Employer contribution	<u>6,277</u>	<u>5,267</u>	<u>4,200</u>	<u>14,204</u>	<u>48,659</u>	<u>54,693</u>	<u>53,543</u>	<u>28,152</u>	<u>53,305</u>
Contribution deficiency (excess)	<u>\$ (6,277)</u>	<u>\$ (5,267)</u>	<u>\$ (4,200)</u>	<u>\$ (13,828)</u>	<u>\$ (48,659)</u>	<u>\$ (35,177)</u>	<u>\$ (44,348)</u>	<u>\$ (36,234)</u>	<u>\$ (46,153)</u>
Covered Payroll	\$ 225,875	\$ 317,743	\$ 311,206	\$ 360,712	\$ 243,169	\$ 331,822	\$ 471,802	\$ 440,120	N/A
Contribution as a percentage of Covered Payroll	3%	2%	1%	4%	20%	16%	11%	N/A	N/A

CITY OF DEWITT
SCHEDULE OF OPEB INVESTMENT RETURNS
LAST NINE FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	14.24%	9.52%	10.05%	9.40%	-3.90%	19.80%	9.37%	4.41%	11.43%

CITY OF DEWITT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2026

NOTE 1 - EMPLOYEE RETIREMENT PLAN

Actuarial valuation information relative to the determination of contributions:

Valuation date:	December 31, 2025
Measurement date:	December 31, 2025

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, open
Asset valuation method	5-year smoothing
Remaining amortization period	15 years
Investment rate of return	6.79%, net of investment and administrative expenses, including inflation
Discount rate	7.04%
Salary increases	3.00% plus merit and longevity, 3.00% in the long-term
Inflation rate	2.50%
Mortality	Based on a version of Pub-2010 and fully generational MP-2019

Changes in assumptions

Plan Year

2025	Change in investment rate of return from 6.93% to 6.79% and a change in discount rate from 7.18% to 7.04%
2024	Adopted the results of an experience study covering the period of January 1, 2019 through December 31, 2023.
2023	Discount rate was lowered from 7.25% to 7.18%. Investment rate of return was lowered from 7.00% to 6.93%, net of administrative and investment expenses.
2021	Discount rate was lowered from 7.60% to 7.25% Investment rate of return was lowered from 7.35% to 7.00%, net of administrative and investment expenses. Mortality rates were updated to be based on the Pub-2010 mortality tables.
2020	Increases in merit and longevity pay assumptions.
2019	Salary increase was decreased from 3.75% to 3.00%. Discount rate was lowered from 8.00% to 7.60%. Investment rate of return was lowered from 7.75% to 7.35%, net of administrative and investment expenses. Adopted the results of an experience study covering the period of January 1, 2014 through December 31, 2028.

Changes in benefits

Plan Year

2022	Participant contribution rate changed from 8.5% to 9%
2021	Participant contribution rate updated from 8% to 8.5%
2020	Participant contribution rate updated from 7.5% to 8%
2019	Participant contribution rate updated from 7% to 7.5%
2018	Participant contribution rate updated from 6.25% to 7%
2017	Participant contribution rate updated from 5.75% to 6.25%
2016	Participant contribution rate updated from 5% to 5.75%

CITY OF DEWITT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2026

NOTE 2 - OTHER POST-EMPLOYMENT BENEFITS PLAN

Actuarial valuation information relative to the determination of contributions:

Valuation date:	June 30, 2025 rolled-forward
Measurement date:	June 30, 2026

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50%
Salary increases rate	3.00%
Investment rate of return	6.93%
Mortality	2016 Public Safety and General Employee and Healthy Retiree, headcount weighted

Changes in assumptions

Plan Year

2026	Municipal bond rate decreased from 4.81% to 4.32%
2025	Mortality table updated from Public General and Public Safety 2010 Employee and Healthy Retiree, Headcount weighted, IRS 2024 Adjusted Scale MP-2021 to the 2016 Public Safety and General Employee and Healthy Retiree, Headcount weighted, IRS 2024 Adjusted Scale MP-2021
	Medical Trend rates increased by 0.25% instead of decreasing by 0.25% as projected in prior year assumption
	Discount rate changed from 7.0% to 6.93%
	State of Michigan Hard Cap inflation decreased from 2.74% to 2.65%
2024	Mortality improvement scale updated
	Medical trend updated
2023	Medical and Michigan Hard Cap trend rates updated
	Salary scale updated from 2.50% to 3.00%
	Mortality improvement scale updated
2022	Discount rate changed from 7.35% to 7.00%
2021	Mortality updated
	Medical trend updated
	Salary scale lowered from 3.5% to 2.5%
	Discount rate raised from 4.51% to 7.35%
2020	Discount rate changed from 7.75% to 4.51%
	Trend rates updated for Post-65 medical
	Excise tax for "high cost" group health coverage eliminated
2019	Mortality tables updated
	Trend rates updated
	Salary scale updated
2018	Discount rate changed from 4.4% to 7.75%

Changes in benefits

Plan Year

2019	Grandfathered benefits for two retirees recognized
------	--

CITY OF DEWITT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2026

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

The General and Special Revenue Funds' budgets shown as required were prepared on the same modified accrual basis used to reflect actual results. This basis is consistent with accounting principles generally accepted in the United States of America. The City employs the following procedures in establishing the budgetary data reflected in the financial statements.

- a. The City Administrator submits to Mayor and City Council the proposed operating budgets for the fiscal year commencing the following July 1. The operating budgets include proposed expenditures and resources to finance them.
- b. A Public Hearing is conducted to obtain taxpayers' comments.
- c. Prior to July 1, the budget is legally enacted through passage of resolution.
- d. The budget is legally adopted at the total expenditure level for the General Fund and the Special Revenue Funds; however, they are maintained at the account level for control purposes. Any revisions that alter the total expenditures of any fund must be approved by the City Council.
- e. Appropriations unused at June 30 are not carried forward to the following fiscal year.
- f. Budgeted amounts are reported as originally adopted or amended by the City Council during the year. Individual amendments were appropriately approved by the City Council as required.

NOTE 4 - BUDGETARY COMPARISON

Significant Variances Between Original and Final Budget

	<u>Variance</u>	<u>Explanation</u>
General Fund		
Revenues	\$ 97,611	Significant amendments during the year include property taxes related to increased taxable values on property within the City and Federal grants related to a Land and Water Conservation Fund grant that the City was awarded,
Expenditures and other financing uses	760,659	Significant amendments during the year include City Hall and Grounds capital outlay to adjustment for construction that was planned but during the year only the engineering had been completed so the expenditures budget was moved to the following fiscal year; Public Works salaries and equipment rental to account for additional work performed related to roads, parks, and farmers' market; Parks capital outlay related to completion of work at McGuire Park.
Major Street Fund		
Expenditures and other financing uses	25,120	Budgets are established based on historical data, actual work done was higher during the year due to weather and the various projects around the City related to streets and roads.

CITY OF DEWITT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2026

NOTE 4 - BUDGETARY COMPARISON (continued)

Significant Variances Between Final Budget and Actual

	<u>Variance</u>	<u>Explanation</u>
General Fund		
Expenditures and other financing uses	\$ 135,982	Significant expenditures over appropriations include hall and grounds capital outlay as no bills had been received as of June 30 for the farmers' market construction project but a bill was received subsequent to year end for work performed during the year. In addition, Public works capital outlay was under appropriations because the budget project did not proceed beyond the design phase and the work will be performed in the following year. Finally, Parks capital outlay exceeded appropriations due to completion of the McGuire Park project that was anticipated to carry into the following year.
Major Street Fund		
Expenditures and other financing uses	77,301	Construction expenditures were less than appropriated due to timing of work on E. Dill, Shavey, Wilson, and W. Main Streets. These projects will carry into the following year.
Local Street Fund		
Expenditures	34,224	Construction expenditures were less than appropriated due to timing of work on various street projects. These projects will carry into the following year.

OTHER SUPPLEMENTARY INFORMATION

**CITY OF DEWITT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2026**

	Special Revenue		
	Drug Law Enforcement	Special Donations	Building Department
ASSETS			
Cash and cash equivalents	\$ 1,017	\$ 24,205	\$ 150,297
Investments	-	-	-
TOTAL ASSETS	<u>\$ 1,017</u>	<u>\$ 24,205</u>	<u>\$ 150,297</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 2,295
Accrued liabilities	-	-	424
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>2,719</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	<u>1,017</u>	<u>24,205</u>	<u>147,578</u>
TOTAL FUND BALANCES	<u>1,017</u>	<u>24,205</u>	<u>147,578</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,017</u>	<u>\$ 24,205</u>	<u>\$ 150,297</u>

Debt Service	Permanent Cemetery Perpetual Care	Total
City Hall Debt		
\$ 773	\$ 248,406	\$ 424,698
-	75,001	75,001
<u>\$ 773</u>	<u>\$ 323,407</u>	<u>\$ 499,699</u>
\$ 750	\$ -	\$ 3,045
-	-	424
<u>750</u>	<u>-</u>	<u>3,469</u>
-	318,512	318,512
23	4,895	177,718
<u>23</u>	<u>323,407</u>	<u>496,230</u>
<u>\$ 773</u>	<u>\$ 323,407</u>	<u>\$ 499,699</u>

CITY OF DEWITT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2026

	Special		
	Formerly Nonmajor		
	Local Street	Drug Law Enforcement	Special Donations
REVENUES			
Licenses and permits		\$ -	\$ -
Charges for services		-	-
Interest		14	952
Other		-	250
TOTAL REVENUES		14	1,202
EXPENDITURES			
Current			
Public safety		7	114
Public works		-	-
Debt service		-	-
TOTAL EXPENDITURES		7	114
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		7	1,088
OTHER FINANCING SOURCES			
Transfers in		-	-
NET CHANGE IN FUND BALANCES		7	1,088
Fund balances, beginning of year, as previously presented	420,696	1,010	23,117
Adjustments to beginning fund balances	(420,696)	-	-
Fund balances, beginning of year, as restated		1,010	23,117
Fund balances, end of year		\$ 1,017	\$ 24,205

<u>Revenue</u>	<u>Debt Service</u>	<u>Permanent</u>	
<u>Building Department</u>	<u>City Hall Debt</u>	<u>Cemetery Perpetual Care</u>	<u>Total</u>
\$ 61,151	\$ -	\$ -	\$ 61,151
-	-	15,597	15,597
5,175	-	11,116	17,257
-	-	-	250
<u>66,326</u>	<u>-</u>	<u>26,713</u>	<u>94,255</u>
61,138	-	-	61,259
-	-	3,207	3,207
-	132,838	-	132,838
<u>61,138</u>	<u>132,838</u>	<u>3,207</u>	<u>197,304</u>
<u>5,188</u>	<u>(132,838)</u>	<u>23,506</u>	<u>(103,049)</u>
<u>-</u>	<u>132,088</u>	<u>-</u>	<u>132,088</u>
5,188	(750)	23,506	29,039
142,390	773	299,901	887,887
-	-	-	(420,696)
<u>142,390</u>	<u>773</u>	<u>299,901</u>	<u>467,191</u>
<u>\$ 147,578</u>	<u>\$ 23</u>	<u>\$ 323,407</u>	<u>\$ 496,230</u>

**CITY OF DEWITT
DRUG LAW ENFORCEMENT FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Interest	\$ 15	\$ 15	\$ -	\$ 14	\$ (1)
EXPENDITURES					
Current					
Public safety	15	15	-	7	8
NET CHANGE IN FUND BALANCE	-	-		7	7
Fund balance, beginning of year	1,010	1,010	-	1,010	-
Fund balance, end of year	\$ 1,010	\$ 1,010	\$ -	\$ 1,017	\$ 7

**CITY OF DEWITT
SPECIAL DONATIONS FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Interest	\$ 700	\$ 700	\$ -	\$ 952	\$ 252
Other	-	-	-	250	250
TOTAL REVENUES	700	700	-	1,202	502
EXPENDITURES					
Current					
Public safety	350	350	-	114	236
NET CHANGE IN FUND BALANCE	350	350	-	1,088	738
Fund balance, beginning of year	23,117	23,117	-	23,117	-
Fund balance, end of year	<u>\$ 23,467</u>	<u>\$ 23,467</u>	<u>\$ -</u>	<u>\$ 24,205</u>	<u>\$ 738</u>

**CITY OF DEWITT
BUILDING DEPARTMENT FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2026**

	Original Budget	Final Budget	Variance Between Original and Final Budget	Actual	Variance Between Final Budget and Actual
REVENUES					
Licenses and permits	\$ 61,500	\$ 65,200	\$ 3,700	\$ 61,151	\$ (4,049)
Interest	6,000	5,500	(500)	5,175	(325)
TOTAL REVENUES	67,500	70,700	3,200	66,326	(4,374)
EXPENDITURES					
Current					
Public safety					
Salaries	12,676	12,700	(24)	12,581	119
Fringe benefits	4,295	4,297	(2)	4,129	168
Supplies	300	400	(100)	150	250
Professional services	45,300	46,165	(865)	43,971	2,194
Administration costs	100	100	-	-	100
Miscellaneous	2,900	700	2,200	307	393
TOTAL EXPENDITURES	65,571	64,362	1,209	61,138	3,224
NET CHANGE IN FUND BALANCE	1,929	6,338	4,409	5,188	(1,150)
Fund balance, beginning of year	142,390	142,390	-	142,390	-
Fund balance, end of year	<u>\$ 144,319</u>	<u>\$ 148,728</u>	<u>\$ 4,409</u>	<u>\$ 147,578</u>	<u>\$ (1,150)</u>

CITY OF DEWITT
SCHEDULE OF BONDED DEBT OUTSTANDING
JUNE 30, 2026

2019 General Obligation Bonds

Issue: \$ 2,270,000

Issue date: March 27, 2019

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Principal Due</u>	<u>Interest Due Oct. 1</u>	<u>Interest Due April 1</u>	<u>Total Amount Due</u>
2027	4.00%	\$ 75,000	\$ 30,344	\$ 28,844	\$ 134,188
2028	3.00%	75,000	28,844	27,344	131,188
2029	3.00%	80,000	27,344	26,144	133,488
2030	3.00%	80,000	26,144	24,944	131,088
2031	3.00%	85,000	24,944	23,669	133,613
2032	3.00%	85,000	23,669	22,394	131,063
2033	3.00%	90,000	22,394	21,044	133,438
2034	3.00%	90,000	21,044	19,694	130,738
2035	3.00%	95,000	19,694	18,269	132,963
2036	3.125%	95,000	18,269	16,844	130,113
2037	3.125%	100,000	16,844	15,281	132,125
2038	3.250%	105,000	15,281	13,641	133,922
2039	3.250%	105,000	13,641	11,934	130,575
2040	3.250%	110,000	11,934	10,147	132,081
2041	3.250%	115,000	10,147	8,278	133,425
2042	3.375%	120,000	8,278	6,328	134,606
2043	3.375%	120,000	6,328	4,303	130,631
2044	3.375%	125,000	4,303	2,194	131,497
2045	3.375%	130,000	2,194	-	132,194
		<u>\$ 1,880,000</u>	<u>\$ 331,640</u>	<u>\$ 301,296</u>	<u>\$ 2,512,936</u>



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

2851 Charlevoix Dr SE #300,
Grand Rapids, MI 49546

☎ 517.323.7500

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

To the Honorable Mayor and
Members of the City Council
City of DeWitt, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of DeWitt, Michigan, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the City's, basic financial statements and have issued our report thereon dated September 30, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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.

Maney Costeiran PC

Lansing, Michigan
September 30, 2026

Staff Report for Council Agenda Item

Agenda Item: NB #2
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Review Comcast Cost Proposal for Burial of Overhead Utilities in the Downtown District

FACTS: As part of the utility burial for North Bridge Street, Comcast Cable Communications has to relocate several sections of overhead utilities underground.

Attached are the proposal and contract for the costs of the relocation. The costs for relocation include installation of conduit, restoration and switchover of customers from an overhead service to an underground service.

The Comcast proposal cost is \$50,709.03. A representative, Ben Miller, from Comcast will be in attendance to answer any questions City Council may have.

RECOMMENDED ACTION: Approval of the Comcast Line Removal and/or Relocation Agreement in the amount of \$40,709.03 and authorize the Mayor and City Clerk to sign on behalf of the City of DeWitt.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____



09/18/26

SENT VIA SECOND DAY MAIL

Daniel Coss – DeWitt
414 East Main Street
DeWitt, MI 48820

RE: Removal and/or Relocation of Comcast Facilities – Request # JB0002664009

Dear Sir/Madam:

You have requested that Comcast undertake to remove and/or relocate its facilities located at or near 115 N Bridge St, DeWitt, MI 48820. For Comcast to begin work on such removal and/or relocation, it is necessary that the enclosed *Comcast Line Removal and/or Relocation Agreement* ("Agreement") be completed and returned to my attention at the following address:

Comcast
41112 Concept Dr
Plymouth, MI 48170
Attention Finance Account Receivable (BO)

If there are multiple owners of the property, each owner must sign the Agreement. If any owner is married, that person's spouse must sign, as well. I have enclosed extra copies of the Agreement for your records. Upon our receipt of the fully executed Agreement and payment in the amount of \$50,709.03 as specified in the Agreement, we will commence the requested removal and/or relocation. Please understand that this amount represents an estimate to complete the work and may increase if additional work is needed or additional expenses incurred by Comcast in completion of the work.

Thank you for your attention to this important matter. If you have any questions or concerns, please feel free to contact me at 248-794-8466.

Respectfully,

Stephen Beck
Construction Specialist 2
Heartland Region – Michigan
1401 E Miller Rd
Lansing, MI

COMCAST LINE REMOVAL AND/OR RELOCATION AGREEMENT

This Removal and/or Relocation Agreement ("Agreement") is entered into by and between Daniel Coss/DeWitt, with an address of 414 E Main St, DeWitt, MI 48820 ("Owner"), and Comcast Stephen Beck ("Comcast") (Comcast and the Owner are sometimes together referred to herein as the "Parties").

WHEREAS, Owner has requested that Comcast relocate its cable facilities located at Owner's property in the City/Township of DeWitt, Clinton County, Michigan (the "Property"), more particularly described as:

Commonly known as: 115 N Bridge St, DeWitt, MI 48820

Tax Parcel No.: 23-2175755

NOW, THEREFORE, the Parties agree as follows:

1. **Payment.** Owner, as consideration for the above-referenced removal/relocation, shall pay to Comcast, a fee of \$50,709.03 to cover the costs and expenses incurred by Comcast. The fee must be made by cashier's or certified bank check payable to "**Comcast**" and delivered to Comcast together with this signed Agreement **prior to** commencement of the above-referenced removal and/or relocation. In the event the fee is insufficient to cover the cost of the removal and/or relocation, Owner shall pay to Comcast the outstanding amount due within seven (7) days of the receipt of a written invoice from Comcast. If Owner does not pay within seven (7) days, Comcast may file a lien against the Property in addition to seeking all other remedies available to it at law or in equity.
2. **Representations and Warranties.** In making and executing this Agreement, Owner represents and warrants as follows:
 - a. Owner is the fee simple owner of the property free and clear of all liens and encumbrances other than building and use restrictions of record, has full power and authority to execute and deliver this Agreement to Comcast and agrees to be fully bound by its terms.
 - b. Owner has had an opportunity to consult legal counsel of Owner's choice concerning its/his/her respective rights and concerning the advisability of executing this Agreement.
3. **Enforcement of this Agreement.** If Comcast must enforce this Agreement through litigation, collection, or the filing of a lien, Comcast shall be entitled to collect all costs and fees incurred in connection with prosecuting such action, including actual attorney's fees and court costs, including any costs or fees incurred in connection with enforcing, modifying, vacating, and/or collecting any lien, order or judgement any fees and costs incurred in connection with any appeal and/or post-judgement collection activity.
4. **Entire Agreement.** This Agreement constitutes the entire agreement of the Parties. There are no other agreements, written or oral, expressed or implied, between the Parties except as set forth herein.

5. **Construction.** This Agreement shall be construed according to Michigan law. If any term, provision, or condition contained in this Agreement shall, to any extend, be invalid or unenforceable, the remainder of this Agreement (or the application of such term, provision, or condition to persons or circumstances other than those in respect of which it is invalid or unenforceable) shall not be affected thereby and each term, provision, or condition of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

ACCEPTED AND AGREED THIS 18th DAY OF September 2026.

"Owner"

"Comcast"

Comcast Stephen Beck

Signature: _____

Signature Stephen Beck

Date: _____

Date: 09/18/26

Staff Report for Council Agenda Item

Agenda Item: NB #3
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Review Electricians Proposals for Conversion of Overhead Utilities to Underground in the Downtown District

FACTS: The attached proposals are for the conversion of electric services in the downtown area that the overhead utilities will be buried underground.

Attached is the Consumers Energy plan highlighting the buildings that will need to have conversions of overhead to underground.

The City of DeWitt received two proposals:

Firm:	Cost:
Centennial Electric	\$59,635.00
H&R Electric	\$14,950.00

RECOMMENDED ACTION: Approval of the H&R Electric proposal in the amount of \$14,950.00 to convert overhead services to underground services in the downtown district and authorize the Mayor and City Clerk to sign on behalf of the City of DeWitt.

MOTION BY: _____ SECONDED BY: _____

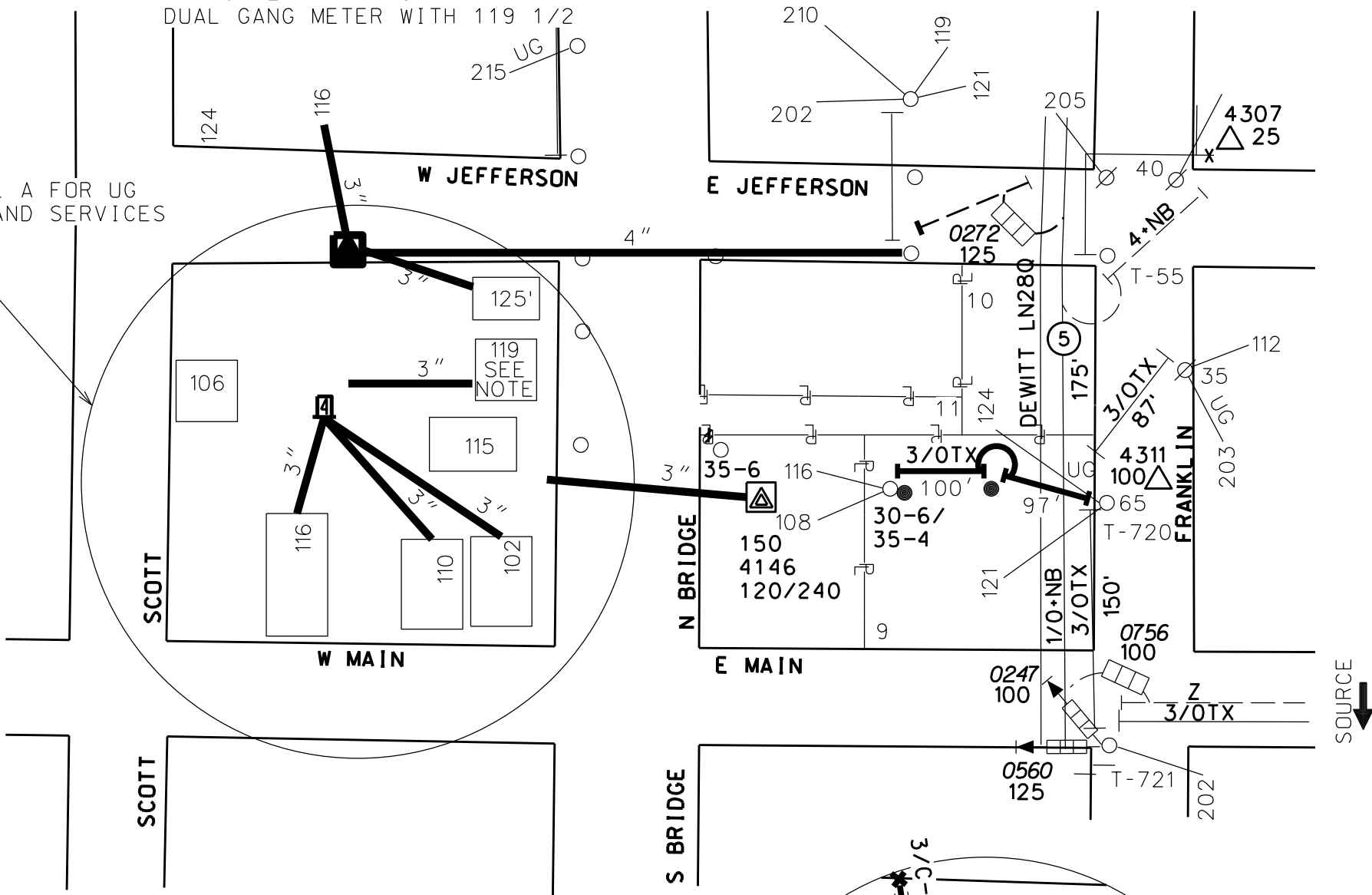
ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____

DUCT PRINT
NOT FOR CE CONSTRUCTION



119 NOTE: METER ACTUALLY ON BACK
OF BUILDING WITH EXISTING SVC
ATTACHMENT AT FRONT
DUAL GANG METER WITH 119 1/2

SEE DETAIL A FOR UG
INSTALLS AND SERVICES



LOT NUMBERS

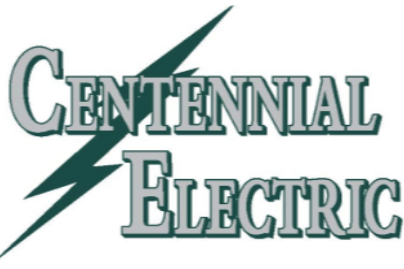
1	200-100-000-101-00
2	200-100-000-111-00
3	200-100-000-110-00
4	200-100-000-109-00
5	200-100-000-107-60
6	200-100-000-106-00
7	200-100-000-105-00
8	200-100-000-102-00
9	200-100-000-207-00
10	200-100-000-208-00
11	200-100-000-201-07

GENERAL NOTES:

CITY OF DEWITT REQUESTED UG RELOCATE
CITY TO INSTALL CONDUIT UNDER PARKING AREA TO RUN SERVICES
CITY TO HIRE ELECTRICIAN TO RECONFIGURE METERS TO UG
OUTAGES REQUIRED

* 3 GANG SOCKET AT 102
SERVING 102, 102A & 102B
* 2 GANG SOCKET AT 110
1 SERVICE APPEARS TO BE DISCONNECTED

		METER NUMBER			METER ORDER NUMBER			CONSUMERS ENERGY CONTACTS			
					READ			DEPARTMENT	NAME	NUMBER	
								COORDINATOR DESIGNER			
SUBSTATION	WD NO.	METER LOCATION			CITY OF DEWITT - PHASE 3 - RLU*						
DEWITT	0258				CM NO.100007628646						
CIRCUIT	CKT NO.	TLM NUMBER	# OF RODS	OHMS	ORDER TYPE	MAT. TYPE	NOTIFICATION NUMBER	DESIGN NUMBER	ORDER NUMBER	JOB PURPOSE:	
DEWITT	04	05020543			ECNC	RLU	1070684304	11917862	46333514	ENTER JOB PURPOSE INTO THIS TEXT FIELD	
 A CMS Energy Company		CE STAKING REQ'D ☐ Yes ☐ No									UPSTREAM SECTIONALIZING DEVICE: XXXX-###A
		FORESTRY REQ'D ☐ Yes ☐ No									LOCATION: ENTER LOCATION INTO THIS TEXT FIELD
SHEET B		SHEET 1 OF 1		SCALE 1"=100'		CD			TWP T 05N R 02W SEC. 05		



Mailing: PO Box 490
Pottersville, MI 48876
Office: 3300 W. Main St.
Lansing, MI 48917
Office Number: (517)-543-9900
Fax: (517)-543-9911
www.centennial-electric.com

September 2, 2026 – Revision #1

CarbonSix Construction
6200 Wing Ave SE
Grand Rapids, MI 49512

ATTN: Jon Brechtelsbauer

RE: City of Dewitt OH to UG Relocation

Centennial Electric is pleased to provide a proposal for the above-mentioned project:

Scope of Work:

- Demo of meters and overhead service masts
- Installation of new meter bases, drop pipe for utility underground and rework of secondary services into buildings to accommodate OH to UG relocation
- Permits and inspections

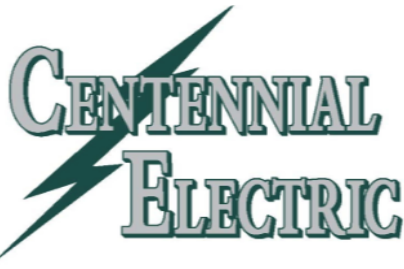
Exclusions:

- Grass restoration
- Landscape & shrub restoration
- Directional bore per provided sketch
- Pothole & locate marked utilities within bore path
- Sidewalk & road removal necessary for potholing & directional boring
- Vacuum excavation for utility pot holing & bore pits
- Removal of landscaping and shrubs for bore pits
- Barricading and fencing of excavations
- Concrete, Paver & Asphalt patch and replacement
- Open trenching – by Consumers Energy
- Meters – by Consumers Energy
- Traffic Control
- Plan and Review Fees
- Utility Fees and Costs

Clarifications:

- All work to be done during normal business hours
- Centennial Electric reserves the right to negotiate fair contract terms and conditions

Total Proposal: \$59,635.00



Mailing: PO Box 490
Pottersville, MI 48876
Office: 3300 W. Main St.
Lansing, MI 48917
Office Number: (517)-543-9900
Fax: (517)-543-9911
www.centennial-electric.com

Quote for project expires in 30 days

*Several suppliers are noting the potential for tariffs on imported goods. In that instance, the costs for tariffs on imported goods needed to supply materials for this project are not included.

Thank you for the opportunity to serve you. We look forward to working with you. Please contact us with any questions or concerns.

Sincerely,

Mike Bozung
VP of Preconstruction

Cost Proposal

Submitted To:

City of Dewitt
Attn: Daniel Cross
(517) 669-2441

Received From:

H&R Electrical Contractors LLC
P.O. Box 467
DeWitt, MI 48820
517-669-2102

H&R Electrical Contractors LLC proposes the following Electrical Services for:

Project: Dewitt Service Rework

Project Number:

<u>This Proposal Includes:</u>			<u>This Proposal Does Not Include:</u>	
- All associated demo - Installing and terminating (4) single, (2) double and (1) 3 position meter sockets - Service meter grounding - Permits - Inspections			- Overtime / premium time - Concrete cutting or patching - Landscaping - Siding repair - Providing meter / meter sockets - All interior building work - Service entrance raceway and wire	
<u>Cost Schedule:</u>				<u>\$14,950.00</u>
<u>Alternate #1:</u>				
<u>Add Alternate #1:</u>				
<u>Grand Total:</u>				<u>\$14,950.00</u>

Date of Submittal: 09/18/2026

Proposal Number: DMK-036

Date of Acceptance: _____.

Name (Print): _____.

Signature: _____.

Any alteration or deviation from above specifications involving extra costs will be executed only upon written change order, and will become an extra charge over and above the estimate. H&R Electrical Contractors LLC assumes no responsibility for any existing wiring and/or pre-existing conditions.

All pricing provided in this Agreement or any related proposal is valid for a period of [30] days from the date of issuance unless otherwise stated in writing. After this period, the Contractor reserves the right to review and adjust pricing to reflect current market conditions, including but not limited to changes in material costs, labor rates, tariffs, or supplier pricing. Any such adjustments shall be communicated to the Client prior to proceeding with the affected work or materials. The Contractor shall not be held liable for any increases in the cost of materials, equipment, or supplies resulting from changes in tariffs, duties, import fees, or other government-imposed charges that take effect after the date of this Agreement. In the event such increases occur, the Contractor reserves the right to adjust the Contract Price accordingly to reflect the actual additional costs incurred. The Contractor shall provide reasonable documentation supporting any such cost adjustments upon request.

Invoice must be paid within 30 days of completion of the project. Invoices not paid within 30 days may be subject to a finance charge of 1.5% of the balance.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above

H&R Electrical Contractors thanks you for supporting small, veteran owned businesses like us.

Staff Report for Council Agenda Item

Agenda Item: NB #4
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members
FROM: Dan Coss, City Administrator
DATE: October 08, 2026
RE: Review Change Orders One (1) and Two (2) for the Farmers Market Project

FACTS: There are two (2) Change Orders for the Farmers Market that are being presented to City Council for your review.

Both of the Change Orders and back-up documentation are attached for your review.

Change Order One:

- The watermain tap had to be re-located due to a conflict with a gas line
- The shelter footings were designed using a “generic” detail. Each company has their own specific details and due to the number of shelter providers that the contractors get pricing from it is very difficult to predict the exact footing style and size
- Concrete, and electrical for a flagpole (flagpole is being donated by Ox Roast)
- Revisions to the retaining wall – increased footing size to strengthen wall for adjacent parking
- Additional drain tile along backside of retaining wall
- Additional sidewalk removal at Scott and Main for ADA compliance and downspout extensions under sidewalk along North Scott Street
- Change Order #1 Total Cost - \$48,348.98

Change Order Two:

- Pop-Up Drain Covers for downspout extension on West Jefferson
- Change Order #2 Total - \$2,783.00

The awarded project by City Council does include an 8-percent construction contingency, which is \$134,589.81. If the change orders are approved the balance of the contingency would be \$83,457.83.

RECOMMENDED ACTION: Approval of Change Order One (\$48,348.98) and Change Order Two (\$2,783.00) for the Farmers Market project in total amount of \$51,131.98.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____



CarbonSix Construction
6200 Wing Ave SE
Grand Rapids, Michigan 49512
Phone: (616) 588-3488

PCCO #001

Project: 10260610 - DeWitt Farmers Market
110 N. Scott Street
Dewitt, Michigan 48820

Prime Contract Change Order #001: CEs #01 & #02 - Bulletin #1 & #2 Costs

TO:		FROM:	
DATE CREATED:	9/16/2026	CREATED BY:	Luke Stolz (CarbonSix Construction)
CONTRACT STATUS:	Pending - In Review	REVISION:	0
DESIGNATED REVIEWER:		REVIEWED BY:	
DUE DATE:		REVIEW DATE:	
INVOICED DATE:		PAID DATE:	
SCHEDULE IMPACT:		EXECUTED:	No
REVISED SUBSTANTIAL COMPLETION DATE:		SIGNED CHANGE ORDER RECEIVED DATE:	
CONTRACT FOR:	10260610 - CTYDWT:10260610 Prime Contract	TOTAL AMOUNT:	\$51,132.18

DESCRIPTION:

CE #01 - Bulletin 1 - Revised Costs

This change order is for the costs associated with Bulletin No. 1. See attached Bulletin sheet write up and the associated contractor backup.

CE #02 - Bulletin 2 Costs

This is the cost for Bulletin 2 work. Attached bulletin breakdown sheet plus all trade backup.

ATTACHMENTS:

[B2_Premier.pdf](#), [Bulletin #2-revised_external.pdf](#), [B2_Jelsema.pdf](#), [Bulletin no 1-Revised_total_external.pdf](#), [B1_Premier.pdf](#), [B1_Jelsema.pdf](#)

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER:

PCO #	Title	Schedule Impact	Amount
001	CEs #01 & #02 - Bulletin #1 & #2 Costs		\$51,132.18
Total:			\$51,132.18

CHANGE ORDER LINE ITEMS:

PCO # 001: CEs #01 & #02 - Bulletin #1 & #2 Costs

#	Budget Code	Description	Amount
1	03-30-00.S Concrete.Subcontracts		\$4,070.00
2	31-10-00.S Earthwork.Subcontracts		\$7,720.00
3	26-10-00.S Electrical.Subcontracts		\$1,750.00
4	99-10-00.O CM Fee.Other	10%	\$1,354.00
5	03-30-00.S Concrete.Subcontracts		\$11,101.65
6	31-10-00.S Earthwork.Subcontracts		\$21,851.38
7	99-10-00.O CM Fee.Other	10%	\$3,285.15
Grand Total:			\$51,132.18



PCCO #001

The original (Contract Sum)	\$1,538,899.69
Net change by previously authorized Change Orders	\$0.00
The contract sum prior to this Change Order was	\$1,538,899.69
The contract sum would be changed by this Change Order in the amount of	\$51,132.18
The new contract sum including this Change Order will be	\$1,590,031.87
The contract time will not be changed by this Change Order.	

SIGNATURE DATE

Signed by:
Daniel Coss 9/21/2026
436AFC06E5BD401...

Signed by:
Jon Brechtelsbauer 9/21/2026
D24FA0C38E66493...

SIGNATURE DATE



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 2

Dewitt Farmers Market

Dewitt, MI

August 24, 2026

Page -2

1. Provide cost to furnish and install water line tap per LBWL standards. This shall exclude all water permit fees as these have been paid for by owner.

\$ 2,000

2. Provide cost to install shelter footings per updated shop drawings from the manufacturer. Cost shall include adjustments to brick columns, and changing steps to low wall at stage. See attached updated site drawings for coordination purposes.

Excavate 8 shelter footings per new details.
Haul away extra spoils and replace with class II sand.

\$ 5,500

3. Provide cost to extend 2x6 outrigger and roof materials 4" north and south so that shelter roof and building roof overhang each other by 8".

\$ _____

4. Provide cost to furnish a Install two (2) 4" dia. pipes under sidewalk at Jefferson and Main. Pipes should align with existing downspouts go from edge of right way and day light in grass areas.

\$ _____

5. Provide cost to install lighting and base for owner provided flag pole. See attached drawings.

Concrete: \$990

Excavation: \$220

Electrical: \$1,750

C6 Fee (10%): \$296

\$3,256.00



MCSA
GROUP, Inc.

Landscape Architects and Architects
EAST GRAND RAPIDS • MICHIGAN

Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

Contractor: CarbonSix
6200 Wing Ave SE
Grand Rapids MI, 49512

Signed: _____

Title: _____

Date: _____



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 2

Dewitt Farmers Market

Dewitt, MI

August 24, 2026

Page -2

1. Provide cost to furnish and install water line tap per LBWL standards. This shall exclude all water permit fees as these have been paid for by owner.

\$ Total #1 - \$2,200

2. Provide cost to install shelter footings per updated shop drawings from the manufacturer. Cost shall include adjustments to brick columns, and changing steps to low wall at stage. See attached updated site drawings for coordination purposes.

\$ Total #2 - \$9,438

3. Provide cost to extend 2x6 outrigger and roof materials 4" north and south so that shelter roof and building roof overhang each other by 8".

\$ Total #3 - \$0

4. Provide cost to furnish a Install two (2) 4" dia. pipes under sidewalk at Jefferson and Main. Pipes should align with existing downspouts go from edge of right way and day light in grass areas.

\$ Total #4 - \$0

Costs were covered in Bull 1

5. Provide cost to install lighting and base for owner provided flag pole. See attached drawings.

Concrete: \$990

Excavation: \$220

Electrical: \$1,750

C6 Fee (10%): \$296

Total #5 - \$3,256

Total Cost of Bulletin No 2 - \$14,894

JELSEMA CONCRETE CONSTRUCTION INC.		5035 West Greenbrooke SE	
		Kentwood, MI 49512	
		9/2/2026	
		JCC04	
(616) 698-7670 www.jelsemaconcrete.com			
Contractor:	Carbon Six		
Attention:	Chris McIntyre		
Project Name:	Dewitt Farm Market		
Change Description:	Bulletin 2		
Job Number:	2620		
DETAILS			
Cost for increased concrete footings for Shelter structure per manufacturer's shop drawings			
6 mh			
8 cy			
1000 lbs rebar			
Base for flag pole light			
Base for flag pole			
Excavation and backfill not included			
ITEM		COST	
Labor			\$850
Material			\$2,850
Staking			\$0
Sealants			\$0
Subcontractor			\$0
Bond			\$0
Subtotal			\$3,700
Inhouse Markup %	10%		\$370
Contractor Markup %	5%		\$0
Total			\$4,070
EXCLUSIONS			
Excavation, shoring and backfill			
General Requirements			
A suitable area to clean out our equipment at no cost to us			
Reasonable access to the work site			
Building offsets and benchmarks to be provided to us			
This quote is good for 30 days from the date submitted			
Thank you for the opportunity to provide our quality services to your client.			
Tim Jelsema, President			



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 2-Revised

Project: Dewitt Farmers Market
Dewitt, MI

Date: August 21, 2026

Landscape Architect: MCSA Group, Inc.
529 Greenwood Avenue S.E.
East Grand Rapids, Michigan 49506

Contractor: CarbonSix

NOTICE:

This request is issued to form the basis for adjustments in the contract. It is not authorization to proceed with any change in contract work.

The Contractor is to promptly submit to the Landscape Architect a quotation for each of the proposed changes. This quotation, if accepted and incorporated into a change order, shall become part of this contract.

All material and work shall be in compliance with the project manual and drawings. The general conditions and supplementary conditions, specifications and other contract documents govern the work at all times.

All items to be verified with Landscape Architect prior to commencing work.



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 2

Dewitt Farmers Market

Dewitt, MI

August 24, 2026

Page -2

1. Provide cost to furnish and install water line tap per LBWL standards. This shall exclude all water permit fees as these have been paid for by owner.

\$ NA

2. Provide cost to install shelter footings per updated shop drawings from the manufacturer. Cost shall include adjustments to brick columns, and changing steps to low wall at stage. See attached updated site drawings for coordination purposes.

\$ \$2,800

3. Provide cost to extend 2x6 outrigger and roof materials 4" north and south so that shelter roof and building roof overhang each other by 8".

\$

4. Provide cost to furnish a Install two (2) 4" dia. pipes under sidewalk at Jefferson and Main. Pipes should align with existing downspouts go from edge of right way and day light in grass areas.

\$

5. Provide cost to install lighting and base for owner provided flag pole. See attached drawings.

Concrete: \$900

Excavation:

Electrical: \$

Jelsema Fee (10%): \$370

\$4,070



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 1- Revised

Dewitt Farmers Market

Dewitt, MI

August 20th, 2026

Page -2

1. Provide cost for revisions to retaining wall foundation revisions. See attached drawings. Note that this revision shall supersede RFI #5.

\$ Total #1 - \$10,804.42

2. Provide cost for 187 LF of 4" perforated pipe with sock underdrain at retaining wall. Perforated pipe shall connect into west side of adjacent leaching basin.

\$ Total #2 - \$5,115

3. Backfill at retaining wall with MODT Class II sand per attached drawings.

\$ Total #3 - \$11,825

4. Site plan revisions to relocate the sidewalk which include the removal and replacing of the existing concrete curb ramp with tactile warning plate, and additional integral curb. See attached drawings and updates to quantities below.

Item #8. Remove Existing Concrete Paving, add 87 SF @ 1.89 = \$164.43

Item #12. 4" Concrete Paving, add 87 SF @ \$6.09 = \$529.83

Item #14 Tactile Warning Indicators to Match Existing, add 14 SF = Total - \$1,570.80

Item #17. 10'6" HT. Integral Curb, add 5 LF @ 35.74 = \$178.70

Install 3 pvc pipe under sidewalk for downspout connections = \$ Total - \$6,050

\$ Total Cost - \$36,237.98



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 1- Revised

Dewitt Farmers Market

Dewitt, MI

August 20th, 2026

Page -2

1. Provide cost for revisions to retaining wall foundation revisions. See attached drawings. Note that this revision shall supersede RFI #5.

\$ **800**

2. Provide cost for 187 LF of 4" perforated pipe with sock underdrain at retaining wall. Perforated pipe shall connect into west side of adjacent leaching basin.

\$ **4,650.00**

3. Backfill at retaining wall with MODT Class II sand per attached drawings.

\$ **10,750**

4. Site plan revisions to relocate the sidewalk which include the removal and replacing of the existing concrete curb ramp with tactile warning plate, and additional integral curb. See attached drawings and updates to quantities below.

Item #8. Remove Existing Concrete Paving, add 87 SF @ 1.89 = \$164.43

Item #12. 4" Concrete Paving, add 87 SF @ \$6.09 = \$529.83

Tactile Warning Indicators to Match Existing, add 14 SF = _____

Item #17. 10'6" HT. Integral Curb, add 5 LF @ 35.74 = \$178.70

Install 3 pvc pipe under sidewalk for downspout connections = \$ **5,500**

\$ **5,664.43**

Contractor: CarbonSix
6200 Wing Ave SE
Grand Rapids MI, 49512

Signed: _____

Title: _____

Date: _____



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 1- Revised

Project: Dewitt Farmers Market
Dewitt, MI

Date: August 20th, 2026

Landscape Architect: MCSA Group, Inc.
529 Greenwood Avenue S.E.
East Grand Rapids, Michigan 49506

Contractor: CarbonSix

NOTICE:

This request is issued to form the basis for adjustments in the contract. It is not authorization to proceed with any change in contract work.

The Contractor is to promptly submit to the Landscape Architect a quotation for each of the proposed changes. This quotation, if accepted and incorporated into a change order, shall become part of this contract.

All material and work shall be in compliance with the project manual and drawings. The general conditions and supplementary conditions, specifications and other contract documents govern the work at all times.

All items to be verified with Landscape Architect prior to commencing work.



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

BULLETIN NO. 1- Revised

Dewitt Farmers Market

Dewitt, MI

August 20th, 2026

Page -2

1. Provide cost for revisions to retaining wall foundation revisions. See attached drawings. Note that this revision shall supersede RFI #5.

\$ 8,202

2. Provide cost for 187 LF of 4" perforated pipe with sock underdrain at retaining wall. Perforated pipe shall connect into west side of adjacent leaching basin.

\$ NA

3. Backfill at retaining wall with MODT Class II sand per attached drawings.

\$ NA

4. Site plan revisions to relocate the sidewalk which include the removal and replacing of the existing concrete curb ramp with tactile warning plate, and additional integral curb. See attached drawings and updates to quantities below.

Item #8. Remove Existing Concrete Paving, add 87 SF @ 1.89 = \$0

Item #12. 4" Concrete Paving, add 87 SF @ \$5.60 = \$487.20

Tactile Warning Indicators to Match Existing, add 14 SF = \$1,428

Item #17. 10'6" HT. Integral Curb, add 5 LF @ 32.85 = \$164.25

Install 3 pvc pipe under sidewalk for downspout connections = \$

Contractor: CarbonSix
6200 Wing Ave SE
Grand Rapids MI, 49512

\$8,202 + 10% = \$9,022.20

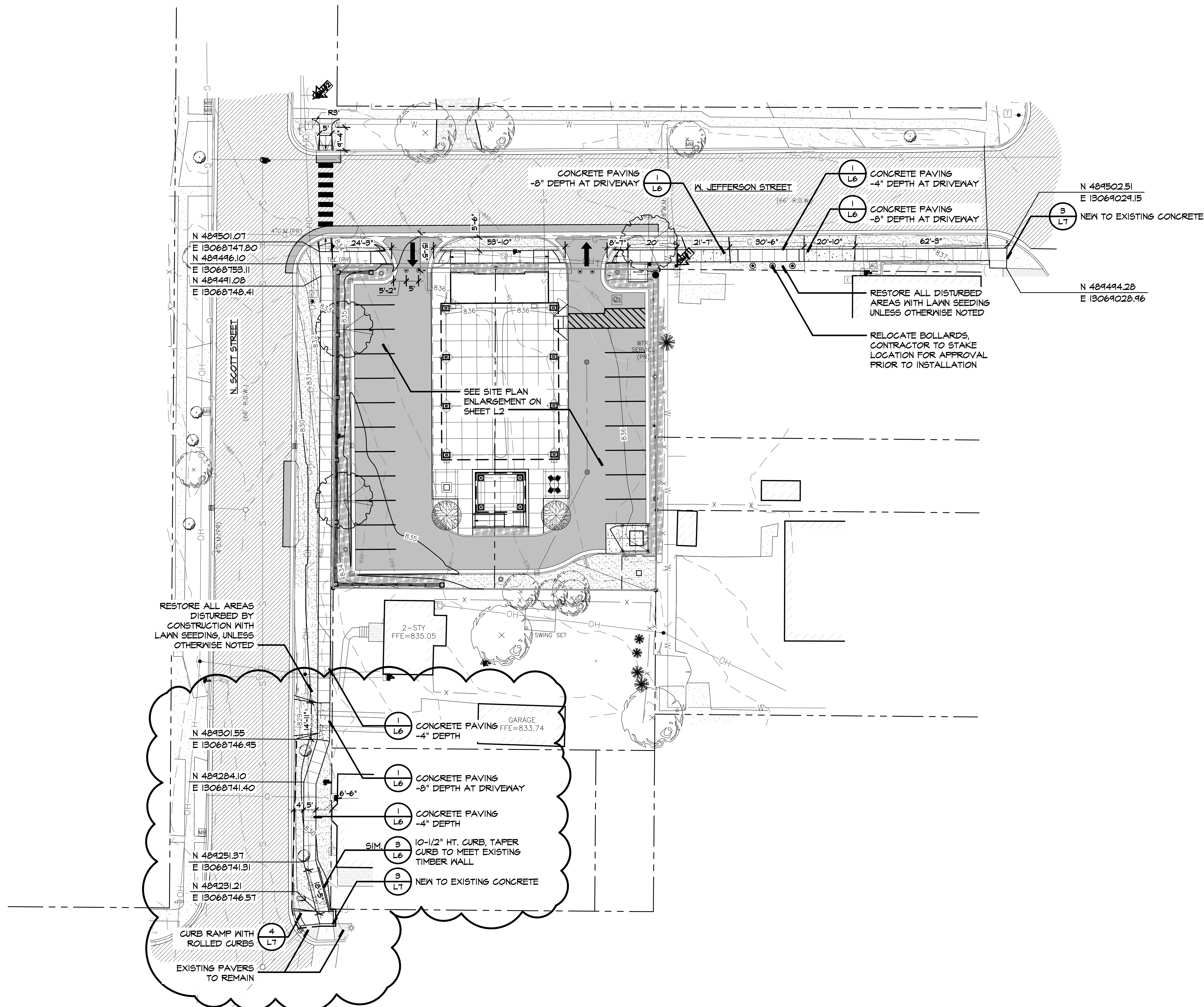
\$2,079.45

Total = \$11,101.65

Signed: Shawn Hunt

Title: PM/Estimator

Date: 8/24/2026



SITE GENERAL NOTES:

1. SITE PLAN SHOWN FOR GENERAL INFORMATION AND DETAIL REFERENCE ONLY. SEE FOLLOWING PLAN SHEETS FOR EXISTING CONDITIONS AND REMOVALS, LAYOUT, PLANTING, AND GRADING INFORMATION.

COMPLIANCE:

- ALL CONSTRUCTION SHALL CONFORM TO ALL ASPECTS OF THE STATE OF MICHIGAN BUILDING CODE (MBC), THE ADA ACCESSIBILITY GUIDELINES FOR BUILDINGS AND FACILITIES (ADAAG) AND THE AMERICANS WITH DISABILITIES ACT (ADA). ALL WORK BY THE CONTRACTOR FOR COMPLETE EXECUTION OF THIS PROJECT SHALL MEET OR EXCEED LAWS, GUIDELINES, AND STATUTES IN EVERY SITUATION. IN THE EVENT THE CONTRACTOR BELIEVES THAT ANY PORTION OF THE WORK IS INCONSISTENT WITH THE MBC, ADAAG, AND ADA THEY MUST IMMEDIATELY INFORM THE LANDSCAPE ARCHITECT.

SITE LEGEND

DETAIL NUMBER
SHEET NUMBER

BITUMINOUS PAVING

CONCRETE PAVING
- 4" DEPTH

CONCRETE PAVING
- 8" DEPTH

PLANTING BED, WITH WOOD MULCH,
SEE LANDSCAPE PLAN

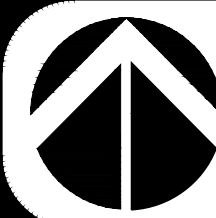
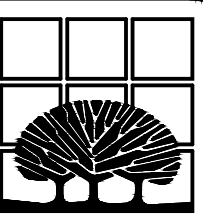
LAWN SEEDING

EXISTING BITUMINOUS
PAVING

APPROXIMATE LIMIT
OF WORK

DEWITT FARMERS MARKET
CITY OF DEWITT, MICHIGAN

MCSA GROUP, INC.
Landscape Architecture • Park & Recreation Planning • Architecture
Downtown Planning • Interior Design • Sports Facility Planning
529 Greenwood Avenue S.E. • East Grand Rapids, MI 49506
616-451-3346 • FAX: 616-451-1935 • EMAIL: tas@mcsagroup.com

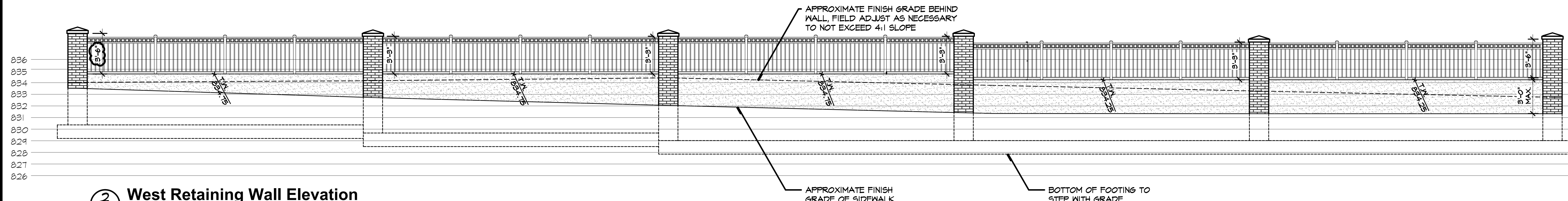


SCALE:
1"= 20'

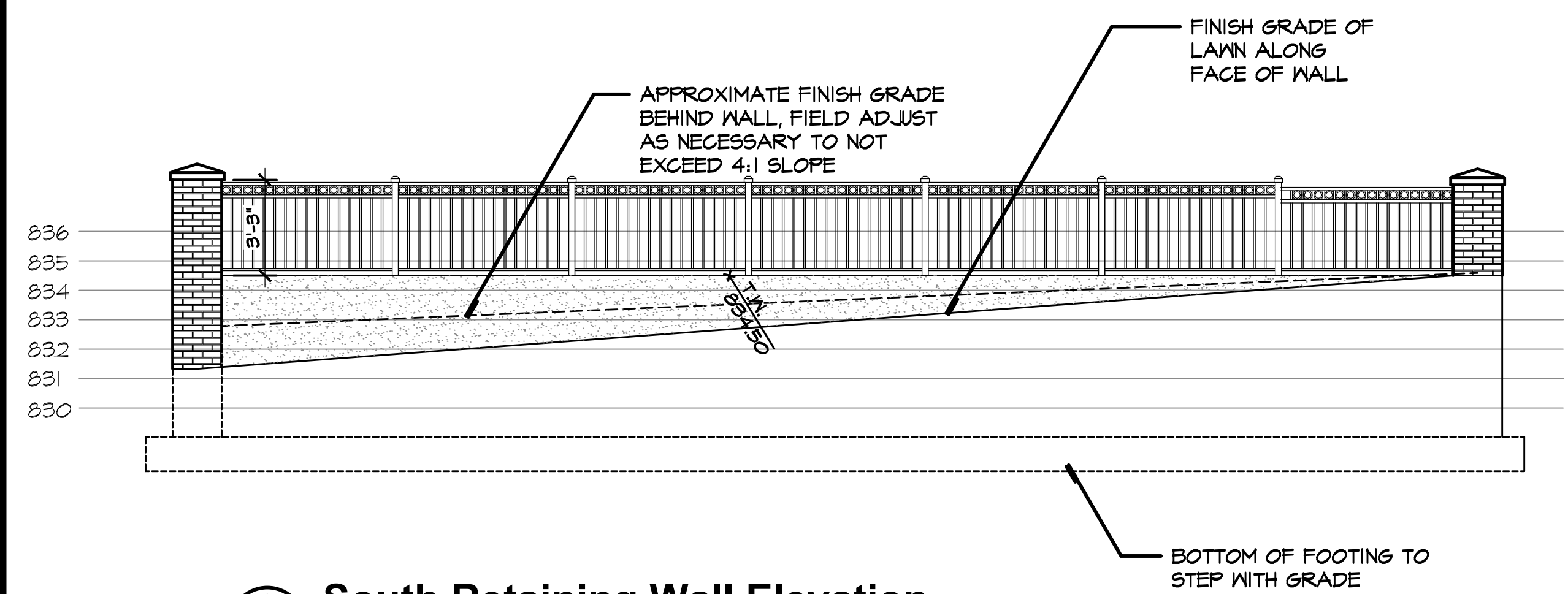
Overall Site Plan

DATE
05.11.2026
REVISIONS
#1 7.29.26 MM

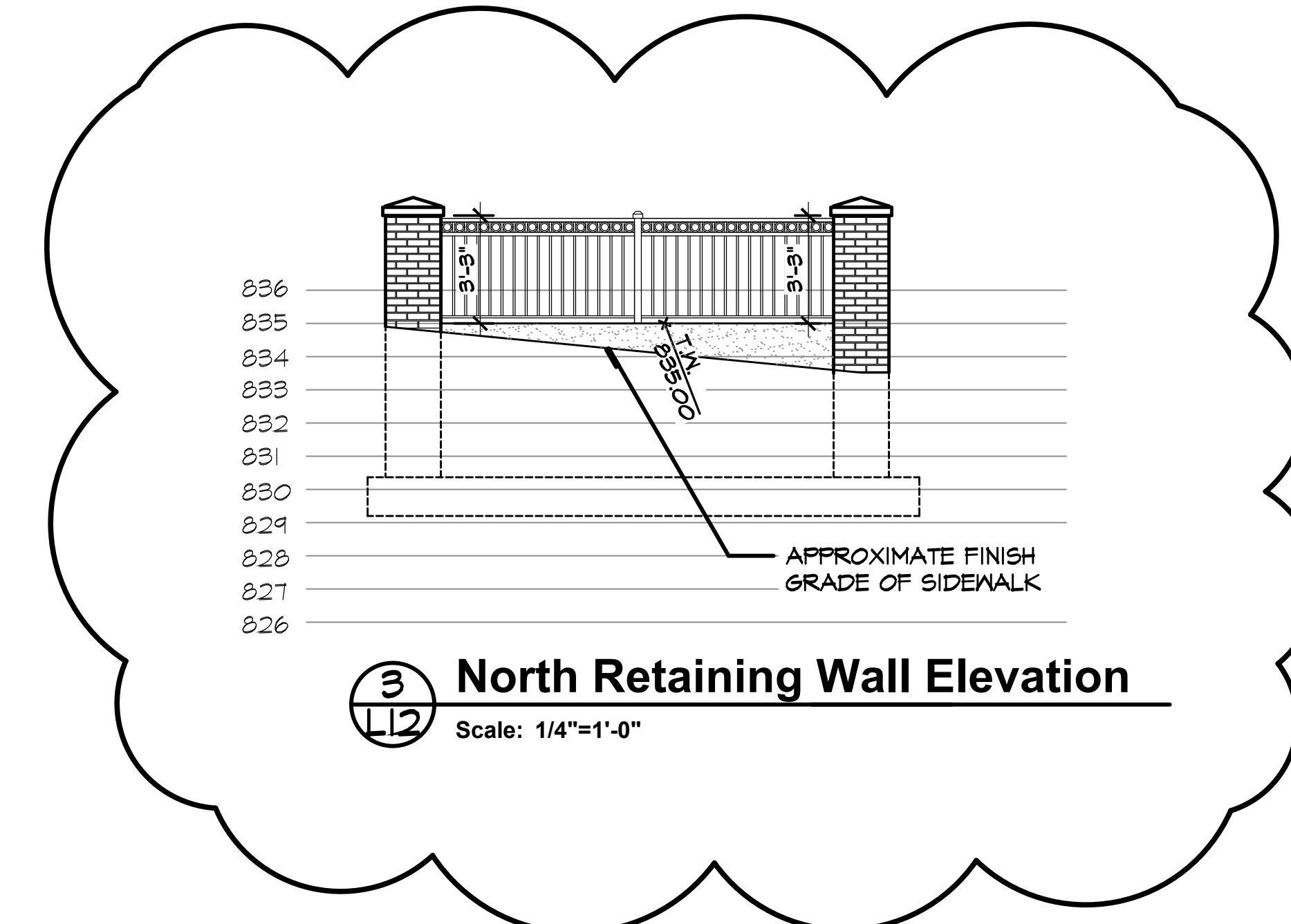
PROJECT NO.
2273
SHEET NO.
L1



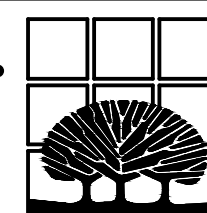
2 West Retaining Wall Elevation
Scale: 1/4"=1'-0"



1 South Retaining Wall Elevation
Scale: 1/4"=1'-0"



3 North Retaining Wall Elevation
Scale: 1/4"=1'-0"





CarbonSix Construction
6200 Wing Ave SE
Grand Rapids, Michigan 49512
Phone: (616) 588-3488

PCCO #002

Project: 10260610 - DeWitt Farmers Market
110 N. Scott Street
Dewitt, Michigan 48820

Prime Contract Change Order #002: CE #03 - Bulletin 4 - Downspout to Pop-Up Changes

TO:		FROM:	
DATE CREATED:	9/23/2026	CREATED BY:	Luke Stolz (CarbonSix Construction)
CONTRACT STATUS:	Pending - In Review	REVISION:	0
DESIGNATED REVIEWER:		REVIEWED BY:	
DUE DATE:		REVIEW DATE:	
INVOICED DATE:		PAID DATE:	
SCHEDULE IMPACT:		EXECUTED:	No
REVISED SUBSTANTIAL COMPLETION DATE:		SIGNED CHANGE ORDER RECEIVED DATE:	
CONTRACT FOR:	10260610 - CTYDWT:10260610 Prime Contract	TOTAL AMOUNT:	\$2,783.00

DESCRIPTION:
CE #03 - Bulletin 4 - Downspout to Pop-Up Changes
This is the cost to alter the downspout installation per MCSA direction.

ATTACHMENTS:
[Bulletin 4_Premier.pdf](#)

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER:

PCO #	Title	Schedule Impact	Amount
002	CE #03 - Bulletin 4 - Downspout to Pop-Up Changes		\$2,783.00
Total:			\$2,783.00

CHANGE ORDER LINE ITEMS:

PCO # 002: CE #03 - Bulletin 4 - Downspout to Pop-Up Changes

#	Budget Code	Description	Amount
1	31-10-00.S Earthwork.Subcontracts		\$2,530.00
2	99-10-00.O CM Fee.Other	10%	\$253.00
Grand Total:			\$2,783.00

The original (Contract Sum)	\$1,538,899.69
Net change by previously authorized Change Orders	\$51,132.18
The contract sum prior to this Change Order was	\$1,590,031.87
The contract sum would be changed by this Change Order in the amount of	\$2,783.00
The new contract sum including this Change Order will be	\$1,592,814.87
The contract time will not be changed by this Change Order.	

SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE
-----------	------	-----------	------	-----------	------



10625 Byron Center Ave
Byron Center, MI 49315
(616) 345-9700

PREMIER EXCAVATING LLC
Official Pricing Letter

Date: September 22, 2026

To Whom It May Concern,

Please find our pricing below to remove the existing grates and furnish and install NDS pop-up emitters at the two downspout drain outlets along Jefferson Avenue. Provide perforations in the pipe below grade near each outlet to allow drainage into a 3'x 3'x 1' depth area of pea stone wrapped with geotextile fabric.

Vac Truck	\$2,100
Stone	\$100
Labor	\$200
Profit	\$130
Total	\$2,530

Please let us know if you have any questions or need any additional information. Sincerely,

Kelby Nielsen
Owner
Premier Excavating LLC
(616) 212-9896

Staff Report for Council Agenda Item

Agenda Item: NB #5
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Review Pay Application Number Four (4) for the Farmers Market Project

FACTS: Attached for City Council review is Pay Application #4 from Carbon Six Construction for the Famers Market Project and recommendation for the Pay Application from MCSA.

The pay application is for the costs associated with Carbon Six surveying, materials testing, excavating, plumbing, masonry for the restroom facility and concrete curbing. The pay application does include a portion of the costs from Change Order One (\$44,185).

The total value of the pay application is \$265,335.00, but with 10% held for retainage, the pay amount for City Council review is \$238,801.50.

Melinda Whitten, MCSA, has reviewed the pay application and determined it is complete and ready for review by City Council.

If approved, the remaining balance on the contract would be \$909,737.07.

The total contract with Change Order 1 & 2 is \$1,590,031.87.

RECOMMENDED ACTION: Approval of Pay Application #4 in the amount of \$238,801.50 and authorize payment to Carbon Six Construction of Grand Rapids.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____



Landscape Architecture
Park & Recreation Planning
Architecture • Urban Design
Sports Facility Planning

October 1, 2026

Daniel Coss
City Administrator
City of DeWitt
414 East Main Street
DeWitt, MI 48820

RE: DeWitt Farmers Market

Dear Mr. Coss:

MCSA Group has reviewed Payment Request #4 from Carbon Six Construction for \$238,801.50. We recommend that the Payment Request be approved.

Should you have additional questions regarding this recommendation, please feel free to contact me at any time.

Sincerely,

Melinda Whitten
MCSA Group Inc.
Principal

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF 2

TO OWNER:

City of DeWitt C/o Daniel Coss
414 E. Main St.
DeWitt, MI 48820

PROJECT:

10260610

DeWitt Farmers Market and Parking Lot
110 N. Scott St.
DeWitt, MI 48820

APPLICATION NO: Four (4)**Distribution to:**

☒	Owner
☒	Architect
☐	Contractor

PERIOD TO: 09/01/2026 - 09/30/2026**FROM CONTRACTOR:**

Carbon Six Construction
6200 Wing Ave. SE
Grand Rapids, MI 49512
616-588-3488

VIA ARCHITECT:

M. C. Smith Ass. & Architectural Group
529 Greenwood Avenue SE
East Grand Rapids MI, 49506
616-451-3346

PROJECT NOS:**CONTRACT FOR:****CONTRACT DATE:** 06/15/26**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	1,538,899.69
2. Net change by Change Orders	\$	51,132.18
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	1,590,031.87
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	755,883.11
5. RETAINAGE:		
a. 10% % of Completed Work (Column D + E on G703)	\$	75,588.31
b. 10% % of Stored Material (Column F on G703)	\$	0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	75,588.31
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	680,294.80
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	441,493.30
8. CURRENT PAYMENT DUE	\$	238,801.50
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	909,737.07

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$51,132.18	\$0.00
TOTALS	\$51,132.18	\$0.00
NET CHANGES by Change Order	\$51,132.18	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

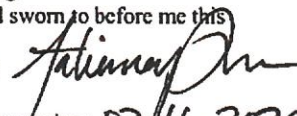
CONTRACTOR:By: 

Date: 9/30/26

State of: Michigan

Subscribed and sworn to before me this

County of: TATIANA PARSONS
day of: NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF KENT
My Commission Expires Mar 16, 2029
Acting In the County of

Notary Public: 

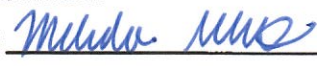
My Commission expires: 03/16-2029

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 238,801.50

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:By: 

Date: 10/1/2026

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA DOCUMENT G703

2 of 2

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C-G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	%		
1	General Conditions	85,419.00	26,070.95	15,500.00		41,570.95	48.67%	\$43,848.05	4,157.10
2	General Requirements	\$9,090.00	2,765.00	1,650.00		4,415.00	48.57%	4,675.00	441.50
3	Bonds and Insurance	27,658.45	27,658.45	-		27,658.45	100.00%	-	2,765.85
4	Permits	10,748.71	10,748.71	-		10,748.71	100.00%	-	1,074.87
5	Surveying & Layout	9,800.00	7,400.00	1,000.00		8,400.00	85.71%	1,400.00	840.00
6	Materials Testing	19,800.00	6,500.00	6,000.00		12,500.00	63.13%	7,300.00	1,250.00
7	Concrete - Perimeter Work	75,000.00	40,000.00	22,000.00		62,000.00	82.67%	13,000.00	6,200.00
8	Concrete - Building Work	55,000.00	6,000.00	37,000.00		43,000.00	78.18%	12,000.00	4,300.00
9	Concrete - Balance of Site Work	45,551.52	-	-		-	0.00%	45,551.52	-
10	Masonry	114,261.81	45,900.00	9,000.00		54,900.00	48.05%	59,361.81	5,490.00
11	Fire Pit	7,500.00	-	2,500.00		2,500.00	33.33%	5,000.00	250.00
12	Misc. Metals	17,100.00	-	2,500.00		2,500.00	14.62%	14,600.00	250.00
13	General Trades	49,907.47	1,460.00	32,000.00		33,460.00	67.04%	16,447.47	3,346.00
14	Metal Roof	14,410.00	-	-		-	0.00%	14,410.00	-
15	Joint Sealants	12,980.00	-	-		-	0.00%	12,980.00	-
16	Openings	22,986.00	-	11,500.00		11,500.00	50.03%	11,486.00	1,150.00
17	Metal Stud/Drywall	13,840.00	-	4,000.00		4,000.00	28.90%	9,840.00	400.00
18	Flooring	3,727.00	-	-		-	0.00%	3,727.00	-
19	Painting	8,280.00	-	-		-	0.00%	8,280.00	-
20	Signage	4,437.53	-	-		-	0.00%	4,437.53	-
21	Bath Accessories	3,775.00	-	-		-	0.00%	3,775.00	-
22	Furnish Canopies	290,000.00	150,000.00	-		150,000.00	51.72%	140,000.00	15,000.00
23	Install Canopies	40,000.00	-	-		-	0.00%	40,000.00	-
24	Canopies Support Work	56,162.83	-	-		-	0.00%	56,162.83	-
25	Countertops	3,600.00	-	-		-	0.00%	3,600.00	-
26	Plumbing	47,460.00	13,500.00	8,500.00		22,000.00	46.35%	25,460.00	2,200.00
27	Mechanical	10,179.00	-	-		-	0.00%	10,179.00	-
28	Electrical	101,750.00	7,390.00	6,500.00		13,890.00	13.65%	87,860.00	1,389.00
29	Earthwork - Mobilization and Demolition	25,075.00	25,075.00	-		25,075.00	100.00%	-	2,507.50
30	Earthwork - Utility Installation	60,780.00	60,780.00	-		60,780.00	100.00%	-	6,078.00
31	Earthwork - Balance of Work	109,925.00	32,200.00	45,000.00		77,200.00	70.23%	32,725.00	7,720.00
32	Asphalt	21,563.00	-	-		-	0.00%	21,563.00	-
33	Fencing	37,360.00	-	-		-	0.00%	37,360.00	-
34	Landscaping	34,584.00	-	-		-	0.00%	34,584.00	-
35	CM Fee	89,188.37	27,100.00	16,500.00		43,600.00	48.89%	45,588.37	4,360.00
30	CO #01: Bulletin 1 and Bulletin 2	\$51,132.18	-	44,185.00		44,185.00	86.41%	\$6,947.18	4,418.50
		\$1,590,031.87	490,548.11	265,335.00	-	755,883.11	47.54%	\$834,148.76	75,588.31

Users may obtain validation of this document by requesting of the licensee a completed AIA Document D401 - Certification of Document's Authenticity

SWORN STATEMENT FOR CONTRACTOR TO OWNER

State of Michigan

County of Kent

The undersigned, Jon Brechtelsbauer being first duly sworn, on oath, deposes and says that he/she is Project Manager of CarbonSix Construction and that he/she has a contract with Daniel Coss representing the City of DeWitt for building construction/improvements at the following location: 110 N. Scott St DeWitt, MI 48820

That, for the purpose of said contract, the parties listed on the attached have been contracted with, and have furnished or are furnishing and preparing materials for, and have done or are doing labor on said improvement. That there is due and to become due them respectively, the amounts set opposite their names for materials or labor as stated. That this statement is a full, true and complete statement of all such parties, the amounts paid and the amounts due or to become due to each. I agree to furnish Waivers of Lien for all materials under my contract when demanded.

Name	Item	Original Contract	Adjustment	Adjusted Contract	Total Previous Request	Amount this Request	Retainage	Balance
Better Off Homes	Rough Carpentry	55,905.61	2,827.62	58,733.23	0.00	15,618.76	1,735.42	43,114.47
Blackstar Building Group	General Trades	24,600.00	-	24,600.00	1,314.00	12,231.00	1,505.00	11,055.00
Bronson & Assoc.	Surveying	8,500.00	-	8,500.00	0.00	0.00	0.00	8,500.00
City Sign Erectors	Signage	4,437.53	-	4,437.53	0.00	0.00	0.00	4,437.53
Commercial Floor Solutions	Flooring	3,727.00	-	3,727.00	0.00	0.00	0.00	3,727.00
D9 Systems Inc	Metal Studs & Drywall	13,840.00	(2,130.00)	11,710.00	0.00	0.00	0.00	11,710.00
DeWitt Fence Co.	Fencing	38,010.00	-	38,010.00	0.00	0.00	0.00	38,010.00
Eckhoff & DeVries Painting		6,780.00	-	6,780.00	0.00	0.00	0.00	6,780.00
Driesenga & Associates	Materials Testing	17,800.00	-	17,800.00	0.00	0.00	0.00	17,800.00
Gale Plumbing Hydronics, Inc.	Plumbing	50,760.00	-	50,760.00	12,150.00	7,200.00	2,150.00	31,410.00
Glass Images Inc.	Glass & Glazing	6,605.62	-	6,605.62	0.00	0.00	0.00	6,605.62
Jelsema Concrete Construction	Concrete	175,551.52	20,798.65	196,350.17	41,400.00	53,782.08	10,575.79	101,168.09
JZ Electric, LLC	Electrical	101,750.00	1,750.00	103,500.00	6,651.00	5,400.00	1,339.00	91,449.00
Kortman Masonry	Masonry	116,230.00	-	116,230.00	41,310.00	7,380.00	5,410.00	67,540.00
Michigan Overhead Door	Overhead Doors	8,633.00	-	8,633.00	0.00	0.00	0.00	8,633.00
Premier Excavating	Earthwork	195,780.00	29,571.38	225,351.38	105,957.00	49,568.74	17,280.64	69,825.64
Progressive Heating & Cooling	Mechanical	10,179.00	-	10,179.00	0.00	0.00	0.00	10,179.00
Rail Components	Steel Handrails	16,300.00	-	16,300.00	0.00	1,620.00	180.00	14,680.00
Reddinger Steel	Structural Steel Install	40,000.00	-	40,000.00	0.00	0.00	0.00	40,000.00
Sinclair Recreation	Canopies	267,217.52	-	267,217.52	134,000.00	0.00	0.00	133,217.52
Slager Restoration	Damp Proofing / Joint Sealants	12,980.00	600.00	13,580.00	0.00	0.00	0.00	13,580.00
CarbonSix Construction	Balance of Budget	363,312.89	(2,285.47)	361,027.42	98,711.30	86,000.92	35,412.46	176,315.20
Column Totals		1,538,899.69	51,132.18	1,590,031.87	441,493.30	238,801.50	75,588.31	909,737.07

Total amount requested	\$ 755,883.11
Less: Retained	\$ 75,588.31
Net amount earned	\$ 680,294.80
Amount of previous earned	\$ 441,493.30
Amount of this request	\$ 238,801.50
Balance to complete	\$ 909,737.07

Subscribed and sworn to before me this 30th day of September 2026.


Tatiana Parsons

Notary Public

Signed: 
Jon Brechtelsbauer

TATIANA PARSONS
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF KENT
My Commission Expires Mar 16, 2029
Acting in the County of _____

This sworn statement reflects work completed through September 30th, per payment application #4.

Staff Report for Council Agenda Item

Agenda Item: NB #6
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Consideration of Concrete Sidewalk Replacements at Various Locations
Throughout the City of DeWitt

FACTS: DPS Supervisor, Rich Miller, received three (3) proposals for sidewalk/concrete work at various locations throughout the city.

The proposals submitted include a list of the locations that the work will be performed.

A large portion of the work will be in Riverside Park fixing approximately 1,000 square feet of concrete around the pavilion and installing a 10x10 concrete slab for the kayak locker that was donated by MGROW.

A staff report from Rich Miller is attached with additional details of the project.

RECOMMENDED ACTION: Award the sidewalk/concrete work to Leavitt & Starck Excavating for a NTE amount of \$27,329.50, which includes a 10% contingency, to excavate and install concrete at nine (9) locations throughout the City of DeWitt.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____

REPORT TO CITY ADMINISTRATOR

October 6, 2026

SUBJECT: Fall 2026 Concrete Work

SCOPE: Remove and install approximately 715 square feet of 4" concrete sidewalk, 1000 square feet of Riverside Park 6' Pavillion concrete and 100 square feet of 4" kayak locker pad at Riverside Park.

BACKGROUND: Seven locations totaling approximately 715 square feet have been identified as needing the City sidewalk replaced because of heaving from City tree roots or cracking from heavy equipment. Five slabs totaling approximately 1000 square feet have been identified for replacement at the Riverside Park Pavillion because they are in very poor condition and or are offset. 60% of the concrete work will be at the parks, 20% in Local and 20% in Major roads.

I requested quotes from the following companies to complete the specified concrete removal and installation.

- **Leavitt & Starck Excavating - \$24,845.00**
- Hosford Brothers - \$29,974.90
- Able Concrete - \$32,586.79
- Moffitt Construction No Bid

I also request 10% or \$2484.50 for additional unit price concrete work, that might prove to be needed to complete the jobs.

Funds for this purchase are available in the respective fund budgets FY26/27

RECOMMENDATION:

It is my recommendation that the City of DeWitt contract with Leavitt & Starck Excavating for a NTE amount of **\$27,329.50** to excavate and install concrete at 9 locations in the City.

Rich Miller, Director
Public Service Department

Leavitt & Starck Excavating, Inc.

16220 National Parkway

Lansing, MI 48906

Phone (517) 323-7630 • Fax (517) 338-0767

City of Dewitt Sidewalk Fall 2026 - Concrete Quote

Date: 10/2/2026

<u>Concrete Area Details:</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Amount</u>
Remove and Replace Sidewalk Conc. @ 4"	815	Sq.ft.	\$ 13.00	\$ 10,595.00
Remove and Replace Sidewalk Conc. @ 6"	1000	Sq.ft.	\$ 14.25	\$ 14,250.00
TOTAL				\$ 24,845.00

Conditions:

All barricading is to be provided by others

All material testing is to be provided by others

No Traffic Control included

Restoration by others

No permits included

Thank you for your consideration. We appreciate your time in allowing us to bid this project. If you have any questions regarding this proposal, feel free to contact us.

Respectfully Submitted,

Harm Hamstra

Project Manager/Estimator

Leavitt & Starck Excavating, Inc.

C: 517-213-9836

Harm@LeavittandStarck.com

Hosford Brothers Concrete Inc.
7785 M-78 Highway
East Lansing, MI 48823
P: (517) 339-3337

Date: 10/5/2026

Name: City of Dewitt (Rich Miller)

Project Address:

Phone: 517-669-4566

DESCRIPTION OF WORK

Total Price: \$29,974.90

Base bid per the attached email with (9) locations.

Will pour a 4000 psi limestone concrete mix with a broom finish and proper control joints. Will strip all forms and provide a general cleanup.

***Proposal good until October 31, 2026.

***There is no warranty after 10.01.2026.

***Exclusions: concrete pump/buggy concrete, lawn restoration, backfill, drains/tile/utilities, sprinkler removal/replacement/or repairs, layout, testing, seeding, watering, permits, inspection, landscaping, vandalism, cold weather protection, winter rates, tenting, heating, and frost removal or replacement

No work shall be done except as herein specified and expressly agreed to by the contractor. If no warranty is written none is expressed. This agreement shall become binding only upon written acceptance hereof, by the principal or authorized officer of the contractor, or upon commencing performance of work.

The purchaser agrees that the contractor is neither responsible nor bound by any representation not contained in this agreement. The contractor shall not be liable for delays caused by strikes, weather conditions, delay in obtaining material or causes beyond his control. Hosford Brothers Concrete Inc. does not warranty pocking, flaking, cracked concrete, or any defaults in the concrete related to weather conditions. There is no warranty on any concrete after October 1st due to the supplier's warranty.

PURCHASER'S RIGHTS

If this agreement was solicited at your residence and you do not want the goods or services, you may cancel this agreement by mailing a notice to the seller. The notice must say that you do not want the goods or services and must be sent by certified mail before midnight on the third business day after you sign this agreement. The notice must be mailed to Hosford Brothers Concrete Inc. 7785 M-78 Highway East Lansing, MI 48823.

IN WITNESS WHEREOF, the undersigned has (have) hereunto set forth (their) hand(s) and seal(s) the day and year first above written.

ACCEPTED: Hosford Brothers Concrete Inc.

BY: _____

ACCEPTED: Purchaser

BY: _____

[illegible]



11323 S US - 27 Dewitt, MI 48820 - (517) 371-4855 - Fax (517) 371-4608

License #2102126023

ESTIMATE FOR SERVICES

Customer	City of DeWitt	Date	10/1/2026
Address	414 E Main St	Terms	1/3 Down, balance upon completion
City, State	DeWitt, MI 48820	Total	\$32,586.79
Project	2026 Misc. Concrete	Cell/Fax	517-669-5466
Attention	Rich Miller	Email	Rich Miller <rmiller@dewittmi.gov>

DESCRIPTION OF WORK

- Set up barricades as needed.
- Remove existing concrete and tree roots as listed below.
- Haul away all debris.
- Form up new concrete to match existing, add base materials as needed and compact.
- Install steel dowels at each end of existing concrete.
- Pour 4000 psi limestone concrete, screed, float, edge, install control joints and apply a broom finish.
- Buggy concrete to locations as needed.
- Remove forms.
- Purchaser to complete all restoration, final landscaping and irrigation system repairs.

Location	SQ Feet Approx	Information	Other
305 Creepingbrook	100	20' of 5' sidewalk . tear out old , remove roots , add base and pour new 4"	City will topsoil and seed. AREAS MARKED WITH GREEN PAINT.
422 Wilson	75	At Dartmouth and Wilson near x walk E Side. 2-3 slabs Tear out old sidewalk, remove roots if needed, add base if needed and pour new 5' sidewalk.	City will topsoil and seed
310 W Main	125	25' of sidewalk. Cut roots if needed , add base if needed and pour new sidewalk.	City will topsoil and seed
307 E Main	100	20' of sidewalk. Tear out old sidewalk, remove roots if needed, add base if needed and pour new 5' sidewalk	Sidewalk is 4' now. City removed a tree. City will topsoil and seed.
510 W Main	50	10' sidewalk needs replaced.	City will topsoil and seed.
400 Shoreline	40	New sidewalk & base material on Right side of mailbox. 10'x4'. City tree took out old sidewalk.	City will topsoil and seed
514 Looking Glass Glen	100 & 125	2 locations on sidewalk that runs through side yards. Tear out old sidewalk, remove roots if needed, add base if needed and pour new 5' sidewalk	City will topsoil and seed. Cement truck will not reach this area.
S Bridge st Riverside park Pavillion.	1000 x 6"	Meet with Rich. Areas have a green dot. Plan on 6" concrete. 5 outside slabs and 2 Inside.	City will topsoil and seed
Riverside Park	100 x 4"	New 10x10' pad and base material for kayak locker near kayak launch. Not sure a cement truck can reach this area.	City will topsoil and seed

No work shall be done except as herein specified and expressly agreed to by the contractor. If no warranty is written none is expressed. This agreement shall become binding only upon written acceptance hereof, by the principal or authorized officer of the contractor, or upon commencing performance of work. Purchaser agrees that the contractor is not responsible for nor bound by any representation not contained in this agreement. Contractor shall not be liable for delays caused by strikes, weather conditions, delays in obtaining material or causes beyond his control. ABLE Concrete, Inc. does not warrant pocking, flaking, or cracking concrete, or any defaults in the concrete related to weather conditions. The contractor shall be held harmless for any damages to existing surfaces driven across at owners or owners' agents request by delivery vehicles. Includes but is not limited to all public or private utilities above and below said surface (this includes sprinklers). At the time of initial inspection of above property site not all hidden damages may have been exposed to the agent named below. Able Concrete, Inc. reserves the right to payment based on time and material or payment agreed to by purchasers or purchasing agent named below. This payment may be above the cost of the contract. Terms are balance upon completion unless stated elsewhere on contract. Any balance not collected within 30 days after completion is subject to a finance charge of 1.5% per month or 18% per annum. ABLE Concrete, Inc. does and will file liens as necessary to collect overdue balances not paid within 60 days from completion. Purchaser is responsible for all collection and attorney fees as necessary. Change orders of jobs will be a minimum of \$350.00 charge plus the square foot price.

PURCHASER RIGHTS: If you decide that you do not want the goods or services, you may cancel this agreement by mailing a notice to the seller. The notice must say that you do not want the goods or services and must be sent by certified mail before midnight on the third business day after you sign this agreement. The notice must be mailed to ABLE Concrete Inc. located at 11323 S US 27 DeWitt, MI 48820.

IN WITNESS WHEREOF, the undersigned has (have) hereunto set his (their) hand(s) and seal(s) the day and year first above written.

ACCEPTED BY: ABLE Concrete, Inc.

ACCEPTED BY:

Signature:

Signature:

Staff Report for Council Agenda Item

Agenda Item: NB #7
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: Consideration of Compost Removal from the City Compost Yard in Preparation for the 2026 Leaf Season Collection

FACTS: As discussed at the September 28 City Council meeting the compost from last year's leaf collection season is due to be hauled from the compost yard at the cemetery.

Our vendor over the last few years is unable to accept compost at this time, so Rich Miller requested quotes from three companies.

A staff report from Rich Miller is attached with additional details. Rich will be in attendance to answer any questions.

RECOMMENDED ACTION: Award compost hauling work to Leavitt & Starck Excavating for a not-to-exceed amount of \$7,500.00 to load and remove approximately 1,500 cubic yards of compost from City compost yard.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____

REPORT TO CITY ADMINISTRATOR

October 7, 2026

SUBJECT: Leaf compost removal

SCOPE: Remove approximately 1500 cubic yards of one year old leaf compost from City compost area.

BACKGROUND: Over the last four seasons the City crews have taken our leaf compost to the Mint City Excavating yard on Locher road. Mint City Excavating's compost yard is full for the 2026 leaf removal season, and we need to remove approximately 1500 cubic yards of one year old compost to make room for this 2026 leaf collection.

I requested quotes from the following companies to load and remove approximately 1500 Cubic Yards of compost from the City compost yard.

- **Leavitt & Starck Excavating - \$7,500.00**
- Hammond Farms - \$16,005.00
- Mint City Excavating - No Bid

RECOMMENDATION:

It is my recommendation that the City of DeWitt contract with Leavitt & Starck Excavating for a NTE amount of **\$7,500.00** to load and remove approximately 1500 cubic yards of compost from City compost yard.

Rich Miller, Director
Public Service Department

Staff Report for Council Agenda Item

Agenda Item: NB #8
Meeting Date: October 12, 2026

TO: Mayor Leeming and Council Members

FROM: Dan Coss, City Administrator

DATE: October 08, 2026

RE: MML Liability & Property Pool Election – Board of Directors

FACTS: There are two (2) candidates for two (2) positions on MML Liability and Property Pool Board (City’s General Liability carrier). Attached is information for each of the two candidates.

RECOMMENDED ACTION: To cast a ballot for George Bosanic, Manager, City of Greenville; Valerie Kindle, Mayor, City of Harper Wood, for a three-year term beginning January 1, 2027 for the MML Liability & Property Pool Board of Directors.

MOTION BY: _____ SECONDED BY: _____

ROLL CALL VOTE:	Landgraf _____	VanDyke _____
	Donohue _____	Kellogg _____
	Hunsaker _____	Whitman _____



liability &
property
pool

1675 Green Road
Ann Arbor, MI 48105
P: 734-662-3246
800-653-2483
F: 734-662-8083
mml.org

To: Members of the MML Liability & Property Pool
From: Michael J. Forster, Fund Administrator
Date: September 14, 2026
Subject: Pool Director Election

Dear Pool Member:

Enclosed is your ballot for this year's Board of Directors election. One (1) incumbent Director has agreed to seek re-election and one (1) appointee is seeking election to her first term. You may also write in one or more candidates if you wish.

A brief biographical sketch of each candidate is provided for your review.

I hope you will affirm the work of the Nominating Committee by returning your completed ballot in the enclosed return envelope, no later than November 6th. Alternately, you may complete your ballot online:

Go to www.mml.org. At the top of the page, hover over *Programs & Services* and select *Risk Management* from the drop-down list. Next, look for the *Jump To* panel and select *Liability & Property Pool*. The ballot link is on the next page, in the *Jump To* panel, under *Online Forms*.

The MML Liability & Property Pool is owned and controlled by its members. Your comments and suggestions on how we can serve you better are very much appreciated. Thank you again for your membership in the Pool, and for participating in the election of your governing board.

Sincerely,

A handwritten signature in black ink that reads 'Michael J. Forster'.

Michael J. Forster
Pool Administrator
mforster@mml.org

THE CANDIDATES

Three-year terms beginning January 1, 2027



George Bosanic, Manager, City of Greenville

George has nearly 35 years of experience as a municipal official with over 30 years serving as the city manager of the City of Greenville. He has served in leadership roles on numerous local boards and commissions over the years and is a past board member of the MML Workers' Compensation Fund Board.

George is a member of the Michigan Local Government Management Association and International City Management Association.

George is seeking re-election to his third term.



Valerie Kindle, Mayor, City of Harper Woods

Valerie has served as mayor of Harper Woods since 2020 and on City Council since 2012. She currently serves on the Michigan Municipal League Board of Trustees, the Michigan Association of Mayors Board of Directors, and as president of the Michigan Women in Municipal Government.

Active in her community, Valerie is a board member of the Friends of the Harper Woods Library, the Harper Woods Lions Club, the Grosse Pointe Chamber of Commerce, and the League of Women Voters Grosse Pointe. Valerie also serves on the Harper Woods Planning Commission, Ordinance Committee, and as a board member and second vice president for the Grosse Pointes & Harper Woods NAACP.

Valerie is a member and volunteer for New Life Ministries Worldwide, a retired State of Michigan delinquency worker, and a case manager with Michigan Works. She has a bachelor's degree from Ferris State University in criminal justice and is a graduate of Wayne State University Labor College and WCCCD.

Valerie is seeking election to her first term.

INFORMATIONAL

Eaton Area EMS Data Reporting for Clinton County 2026

Quarterly Run Review	Q1	Q2	Q3	Q4	YTD
Bath TWP	267	248	277		
Olive TWP	34	60	33		
Dewitt TWP	458	485	399		
Dewitt City	95	84	103		
Total # of 911 Calls	854	877	812		2,543

Transport/Non-transports/Transfers

911 Transports	632	633	628		
911 Non-Transports	222	244	184		
Clinton Hospital Transfers	222	220	249		
Total # of all EMS responses	1076	1097	1061		3,234

Mutual Aid Provided	18	22	17		57
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Mutual Aid Needed

Bath TWP			34		
Olive TWP			9		
Dewitt TWP			43		
Dewitt City			17		
Total mutual Aid Needed	0	0	103	0	103

Average Response Time in minutes	11.49	9.51	8.77		9.92 Minutes
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Delays for back in service from receiving ED for 911 calls

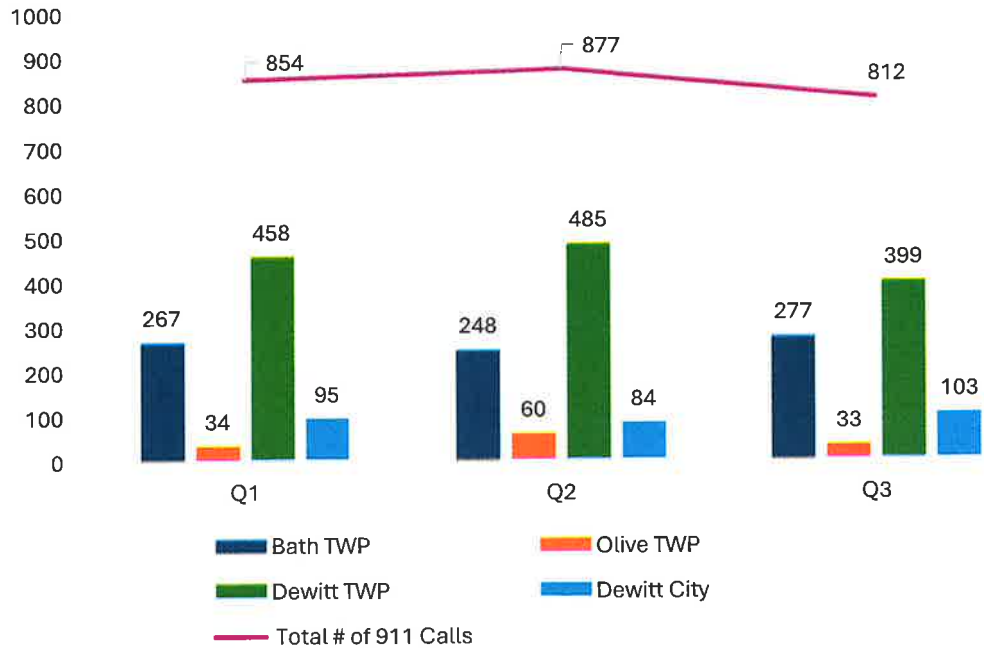
Q1- 33.91 minutes Arrival at Sparrow to inservice

Q2- 23.37 minutes Arrival at Sparrow to inservice

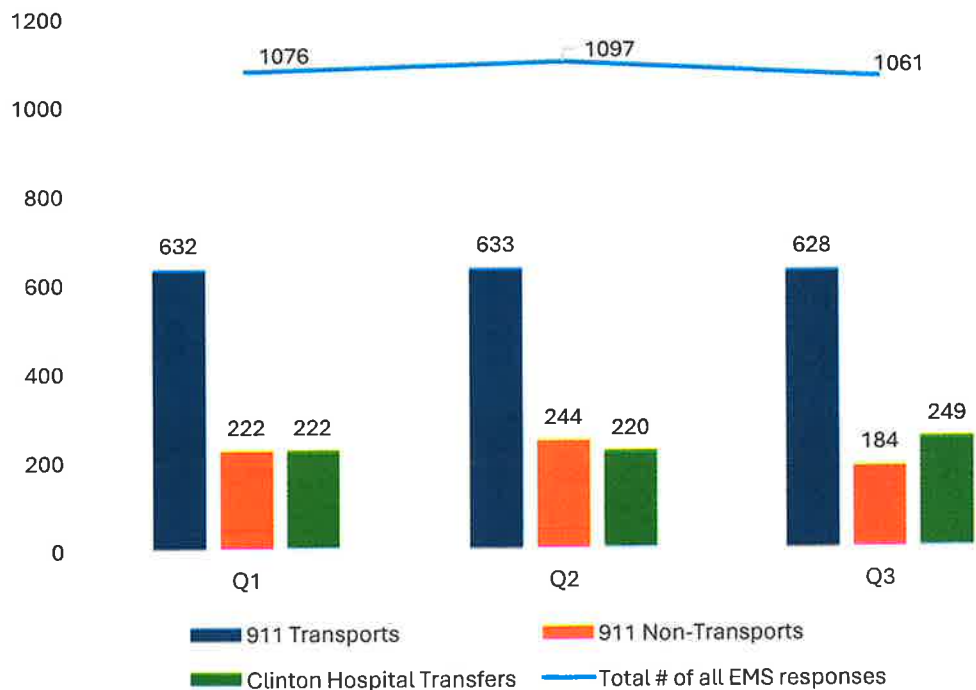
Q3- 62.02 minutes Arrival at Sparrow to inservice

Eaton Area EMS Quarterly Run Review

Quarterley 911 Run Review



Transports/Non-Transports/Transfers



CHECK REGISTER FOR DEWITT CITY

CHECK DATE 09/25/2026 - 10/08/2026

BANK CODE: 01, POOL					
Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
09/28/2026	POOL	735(E)	APPLIED	APPLIED INNOVATIONS	142.38
09/28/2026	POOL	736(E)	BASIC	BASIC INSURANCE	98.20
09/28/2026	POOL	737(E)	COMCAST	COMCAST	895.57
09/28/2026	POOL	738(E)	CONSUM DDA	CONSUMERS ENERGY DDA	302.37
09/28/2026	POOL	739(E)	CONSUMERS	CONSUMERS ENERGY	5,239.44
09/28/2026	POOL	740(E)	CONSUMERS	CONSUMERS ENERGY	8,935.94
09/28/2026	POOL	741(E)	PNC CARDS	PNC BANK	5,963.69
09/28/2026	POOL	54456	AIS	INTERSTATE BILLING SERVICES,	1,714.48
09/28/2026	POOL	54457	AMERICAN	AMERICAN RENTALS	128.00
09/28/2026	POOL	54458	AMERICAN	AMERICAN RENTALS	268.00
09/28/2026	POOL	54459	CARWASH EX	CARWASH EXPRESS INC.	120.00
09/28/2026	POOL	54460	DAZZLE	DAZZLE CLEANING SERVICE	95.40
09/28/2026	POOL	54461	DEWCHARTER	DEWITT CHARTER TOWNSHIP	212.72
09/28/2026	POOL	54462	EISELER	EISELER OIL COMPANY	1,996.92
09/28/2026	POOL	54463	FOSTER	FOSTER SWIFT	4,370.00
09/28/2026	POOL	54464	GRANGER	GRANGER CONTAINER SERVICE, IN	20.00
09/28/2026	POOL	54465	HAMMOND	HAMMOND FARMS NORTH	125.00
09/28/2026	POOL	54466	HUTSON	HUTSON, INC.	126.71
09/28/2026	POOL	54467	KIMBERLY'S	KIMBERLY'S CREATIONS	180.00
09/28/2026	POOL	54468	MAURERS	MAURER'S	75.85
09/28/2026	POOL	54469	MFGOA	MICHIGAN GOVERNMENT FIN OFF A	150.00
09/28/2026	POOL	54470	OUTDOOREQU	OUTDOOR EQUIPMENT CO.	9.95
09/28/2026	POOL	54471	PLEUNE	PLEUNE SERVICE COMPANY	1,126.91
09/28/2026	POOL	54472	REFUNDDEP	DIAMOND, KELSEY	150.00
09/28/2026	POOL	54473	REFUNDDEP	CHRIS ZUKER	150.00
09/28/2026	POOL	54474	REFUNDDEP	AVEN, TRACY	250.00
09/28/2026	POOL	54475	SHIGA	MICHIGAN SHIGA SISTER STATE B	100.00
09/28/2026	POOL	54476	SPLASH	SPLASH N WASH	187.50
09/28/2026	POOL	54477	TRUCK	TRUCK & TRAILER SPECIALTIES,	119,429.00
09/29/2026	POOL	729(A)	BOUTWELL B	LILLY BOUTWELL	8.00
09/29/2026	POOL	730(A)	FREDS	FRED'S JERKY PRODUCTS	8.00
09/29/2026	POOL	731(A)	KEREKES	KEREKES FARMS LLC	42.00
09/29/2026	POOL	732(A)	REUTERS	THOMSON REUTERS	171.02
09/29/2026	POOL	733(A)	WESENBERG	ROSE WESENBERG	15.00
09/29/2026	POOL	734(A)	WILLOUGHBP	WILLOUGHBY, PAULA	297.87
09/29/2026	POOL	742(E)	DDA EFTPS	DDA EFTPS	2,176.22
09/29/2026	POOL	743(E)	DDA SIW	DDA STATE OF MICHIGAN WITHOLD	692.33
09/29/2026	POOL	744(E)	EFTPS	ELECTRONIC FEDERAL TAX PAYMEN	15,260.79
09/29/2026	POOL	745(E)	EMP 457	EMPOWER 457	3,460.39
09/29/2026	POOL	746(E)	EMP DC HYB	EMPOWER DC	2,004.56
09/29/2026	POOL	747(E)	EMP HCSP	EMPOWER HCSP	918.54
09/29/2026	POOL	748(E)	HSA	HEALTH EQUITY	501.50
09/29/2026	POOL	749(E)	SITW	STATE OF MICHIGAN	6,487.87
10/02/2026	POOL	750(E)	AFLAC	AFLAC	236.88
10/02/2026	POOL	751(E)	MERS DB	MERS DB	26,303.47
10/02/2026	POOL	752(E)	MUTUAL OM	MUTUAL OF OMAHA	3,420.40
10/06/2026	POOL	753(A)	AXON	AXON ENTERPRISE, INC.	6,440.90
10/06/2026	POOL	754(A)	BOUTWELL B	LILLY BOUTWELL	8.00
10/06/2026	POOL	755(A)	CLARKEM	CLARKE, MARCY	40.00
10/06/2026	POOL	756(A)	CoryHayes	Hayes, Cory	21.00
10/06/2026	POOL	757(A)	DAESA	DEWITT AREA EMERGENCY SERVICE	79,716.26
10/06/2026	POOL	758(A)	MENARDS	MENARDS-LANSING WEST	21.68
10/06/2026	POOL	759(A)	MOTZ A	ANGELA MOTZ	18.00
10/06/2026	POOL	760(A)	OVERHEAD	OVERHEAD DOOR CO. OF LANSING	742.00
10/06/2026	POOL	761(A)	REUTERS	THOMSON REUTERS	171.02
10/06/2026	POOL	762(A)	WESENBERG	ROSE WESENBERG	33.00
10/06/2026	POOL	763(A)	YOUR COBRA	YOUR COBRA CONNECTION	102.00
10/07/2026	POOL	764(E)	BLUE CARE	BLUE CARE NETWORK	15,870.86
10/07/2026	POOL	765(E)	BWL	LANSING BD OF WATER & LIGHT	380.42
10/07/2026	POOL	766(E)	COMCAST	COMCAST	822.77
10/07/2026	POOL	767(E)	GGOV	GGOV	4,092.00
10/07/2026	POOL	768(E)	GRANGER	GRANGER CONTAINER SERVICE, IN	32,195.84
10/07/2026	POOL	769(E)	MANER	MANER COSTERISAN	26,100.00
10/07/2026	POOL	770(E)	PNC CARDS	PNC BANK	49.00
10/07/2026	POOL	771(E)	VERIZON	VERIZON WIRELESS	465.66
10/07/2026	POOL	54478	AIS	INTERSTATE BILLING SERVICES,	144.61
10/07/2026	POOL	54479	ALRO	ALRO STEEL CORP	80.61
10/07/2026	POOL	54480	BANDIT	BANDIT INDUSTRIES, INC.	493.35
10/07/2026	POOL	54481	BLT	BLT'S WEARABLE ART	101.40
10/07/2026	POOL	54482	BOYNTON	BOYNTON FIRE SAFETY SERVICES	50.00

CHECK REGISTER FOR DEWITT CITY

CHECK DATE 09/25/2026 - 10/08/2026

BANK CODE: 01, POOL					
Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
10/07/2026	POOL	54483	BWL	LANSING BD OF WATER & LIGHT	204.73
10/07/2026	POOL	54484	C2AE	C2AE	14,676.49
10/07/2026	POOL	54485	CAPITALEQ	CAPITAL EQUIPMENT & SUPPLY	27.62
10/07/2026	POOL	54486	DARA	D.A.R.A.	12,143.25
10/07/2026	POOL	54487	DENICE SMI	SMITH, DENICE M	209.50
10/07/2026	POOL	54488	DETROIT	DETROIT SALT COMPANY	7,563.76
10/07/2026	POOL	54489	EISELER	EISELER OIL COMPANY	1,703.17
10/07/2026	POOL	54490	GILBERT	GILBERT'S TRUE VALUE HARDWARE	642.33
10/07/2026	POOL	54491	HAMMOND	HAMMOND FARMS NORTH	567.75
10/07/2026	POOL	54492	KAMINS	KAMINS AUTO PARTS	172.47
10/07/2026	POOL	54493	KCI	KENT COMMUNICATIONS	1,455.75
10/07/2026	POOL	54494	M&MPAVEMEN	M & M PAVEMENT	784.00
10/07/2026	POOL	54495	MAURERS	MAURER'S	216.65
10/07/2026	POOL	54496	MINT	MINT CITY EXCAVATING, INC.	588.00
10/07/2026	POOL	54497	MISC	DWELLING COFFEE	80.00
10/07/2026	POOL	54498	MMTA	MMTA	99.00
10/07/2026	POOL	54499	PERRY COST	COSTELLO, PERRY & NANETTE	1,000.00
10/07/2026	POOL	54500	POLICE UNI	CAPITOL CITY LABOR PROGRAM, I	208.60
10/07/2026	POOL	54501	PURITY	PURITY CYINDER GASES	63.15
10/07/2026	POOL	54502	REFUNDDEP	HUNSAKER, GORDON	150.00
10/07/2026	POOL	54503	REFUNDDEP	FRISBIE, SAMANTHA	370.00
10/07/2026	POOL	54504	REFUNDDEP	TUTTLE, JO-ANNE	150.00
10/07/2026	POOL	54505	REFUNDDEP	WILDFLOWER MEADOWS CONDO #1	150.00
10/07/2026	POOL	54506	SCCMUA	S. C. C. M. U. A.	58,885.04
10/07/2026	POOL	54507	UNION DPS	AFSCME MICHIGAN 925	229.73
10/07/2026	POOL	54508	URGENT	LANSING URGENT CARE	267.00
10/07/2026	POOL	54509	VERLINDE	VERLINDE EXCAVATING TRUCKING	10,060.00
10/07/2026	POOL	54510	WATSON	ROBERT WATSON	319.97
10/07/2026	POOL	54511	WRIGHTWAY	WRIGHT WAY TREE CO.	3,300.00
POOL TOTALS:					
Total of 99 Checks:					499,017.21
Less 0 Void Checks:					0.00
Total of 99 Disbursements:					499,017.21

City of Dewitt Assessor's Office

Monthly Summary of Activities for the Assessing Department
September 2026

GENERAL:

PROPERTY TRANSFERS AND DEEDS:

- 19 Deeds Processed
 - 8 Warranty Deeds
 - 11 Quit Claim Deed
- 1 New PRE(s) Granted

PERSONAL PROPERTY:

Currently addressing any amended petitions.

FIELD INSPECTIONS:

Assessing is transitioning to year end building permit checks.

PENDING ISSUES FOR CITY COUNCIL TO BE AWARE OF:

It does not look like we will have any 2026 tax tribunal appeals, as all deadlines have passed.

NEXT BOARD OF REVIEW MEETING:

December Board of Review.

ASSESSOR ANNOUNCEMENTS:

None.



SOCIAL DISTRICT MANAGEMENT PLAN

414 East Main Street

DeWitt, MI 48820

517-669-2441

DRAFT • OCTOBER 2026

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Exhibit B – Social District Boundary & Commons Areas.....6

Exhibit C – Qualified Licensees and Addresses.....7

BACKGROUND

Michigan law allows the governing body of a local governmental unit to designate a Social District within its jurisdiction. Qualified licensees whose licensed premises are contiguous to the commons area within the Social District, and that have been approved for and issued a Social District Permit, may sell alcoholic liquor on their licensed premises to customers who may then consume the alcoholic liquor within the commons area of the Social District.

The City of DeWitt, in an effort to support the continued vitality of downtown and increase opportunities for business and recreation, is creating a Social District and commons area publicly branded as DORA — the DeWitt Outdoor Refreshment Area.

DISTRICT BOUNDARY AND COMMONS AREA(S)

Exhibit B depicts the proposed Social District boundary, commons area, and locations of potential qualified licensees. The final adopted map will control and will be filed with the Michigan Liquor Control Commission (MLCC).

Exhibit C includes the names and addresses of potential qualified licensees within the Social District. Eligibility, contiguity, local approval, and MLCC permit status must be verified before participation.

Potential qualified licensees include:

- **Looking Glass Brewing Co.**
- **Downtown Tavern**
- **Twisted Craft & Cocktails**
- **Bridge & Main Market**
- **Bridge Street Social**
- **Relli's Sports Bar**
- **Dewitt Party Store**
- **The Plant Studio**

Additional commons areas may be designated if new qualified licensees are established within the Social District and the statutory requirements for a commons area are met.

Temporary commons areas may be established in conjunction with events within the Social District boundary. Temporary commons areas must be approved by the City with the event application and may occur on public streets only when required road and closure approvals have been obtained.

PUBLIC SAFETY

The DeWitt Police Department will provide law-enforcement services to the Social District in accordance with existing protocols. Officers on duty will be responsible for providing services within the district as part of normal City operations.

During special events and other times when significant crowds or activity are anticipated, the City may require or assign additional law-enforcement, traffic-control, fire, rescue, or emergency medical resources.

Permit holders remain responsible for compliance with all liquor-control requirements on their licensed premises, including age verification and prohibitions on service to minors or visibly intoxicated persons.

Fire, rescue, and emergency medical services will respond to incidents within the Social District under established emergency-response procedures.

WASTE MANAGEMENT

Trash receptacles will be available throughout the Social District and commons area. If additional permanent receptacles are needed, they will be selected and placed by the City to coordinate with downtown furnishings.

Receptacles on public property will be serviced by the City's Department of Public Services according to regular schedules and more frequently when conditions require. Participating businesses remain responsible for waste generated on their licensed premises and immediately adjacent areas.

For approved special events, additional trash cans, recycling containers, portable restrooms, tables, or cleanup services may be required. The event organizer will be responsible for event-specific arrangements and costs unless otherwise approved by the City.

SIGNAGE AND HOURS OF OPERATION

Proposed standard hours of operation will run from 12:00 p.m. until 10:00 p.m. daily. Final hours are subject to City Council approval. The City may temporarily shorten, suspend, or modify operating hours for public safety, maintenance, construction, emergencies, special events, or conflicts with a Special License.

Signs will be placed throughout the Social District to denote the boundaries of the district and commons area. Signage may include a QR code linked to a City webpage containing current hours, participating permit holders, rules, the approved map, and temporary changes.

Signs may be posted using any of the following methods, where appropriate:

- Using stanchions
- On building walls
- On street lamps or other posts
- At entrances and exits to Social District permit holders

Social District Permit holders will be required to display City-approved participating-business signage and make the current hours, map, and principal rules available to customers.

BEVERAGE CONTAINERS

A DORA Social District logo has been designed and is shown in Exhibit A.

Alcoholic beverages sold for consumption in the commons area must be served in a non-glass container that does not exceed 16 ounces and prominently displays both the DORA commons-area mark and the trade name, logo, or other unique mark of the permit holder that sold the beverage.

Each permit holder will obtain approved cups or stickers using City-approved artwork. The City or Downtown Development Authority may coordinate bulk ordering; unless otherwise agreed, each permit holder is responsible for ordering, payment, storage, and use of compliant containers.

Permit holders are encouraged to use procedures that discourage over-service and unlawful transfer of alcoholic beverages to minors and promote the health and safety of the community.

TEMPORARY COMMONS AREAS & SPECIAL EVENTS

Events planned within the Social District may request a temporary commons area and special hours of operation in conjunction with the event. Temporary commons areas may occur on public streets only if the street is lawfully closed to vehicle traffic, except emergency vehicles, and all required approvals have been obtained.

Temporary commons areas, special hours, and requests for additional public-safety or waste-management services will be reviewed by the City with the standard event application. A temporary change is not effective until approved by the City and any other governmental authority having jurisdiction.

If a nonprofit organization requests a Special License within the commons area, the City will delineate the portion to be used exclusively by the Special Licensee and the portion to be used exclusively by Social District permit holders, as required by the MLCC.

COMMUNICATION WITH SOCIAL DISTRICT PERMIT HOLDERS

Social District Permit holders will be required to submit current contact information to the City, including an email address and after-hours contact, for communication of important information pertaining to the Social District. Such information may include changes to hours, temporary boundary alterations, special events, construction, emergencies, compliance matters, and operational updates.

Permit holders must promptly notify the City of changes to their legal entity, trade name, liquor-license status, Social District Permit status, or contact information.

Exhibit A – Social District Logo

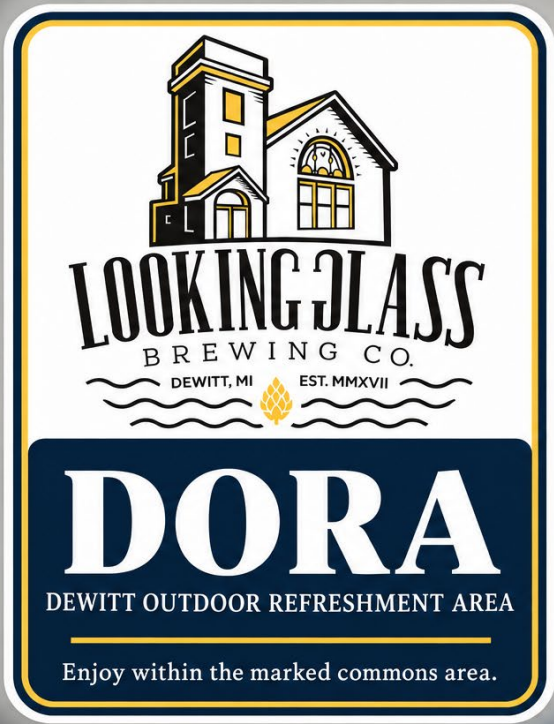


Exhibit B – Social District Boundary & Commons Areas



Exhibit C – Qualified Licensees and Addresses

The businesses below are potential qualified licensees for planning purposes. Final eligibility, licensed entity name, licensed premises, contiguity, local approval, and MLCC Social District Permit issuance must be verified before participation.

LOOKING GLASS BREWING CO.

115 N. Bridge St.
DeWitt, MI 48820

BRIDGE STREET SOCIAL

107 S. Bridge St.
DeWitt, MI 48820

DOWNTOWN TAVERN

129½ S. Bridge St.
DeWitt, MI 48820

RELLI'S SPORTS BAR

202 E. Main St.
DeWitt, MI 48820

TWISTED CRAFTED COCKTAIL

126 E. Main St.
DeWitt, MI 48820

DEWITT PARTY STORE

129 S. Bridge St.
DeWitt, MI 48820

BRIDGE & MAIN MARKET

119 N. Bridge St.
DeWitt, MI 48820

THE PLANT STORE

125 N. Bridge St.
DeWitt, MI 48820