



**AGENDA FOR REGULAR CITY COUNCIL MEETING
November 16, 2020, 6:30 P.M.**

The November 3, 2020 City Election results for the City Council, 4-year term ending November 2024 are as follows:

City Council Member 4-year term (3 winners):

Roger Lijewski 639

John Humphrey 452

Brian Flanagan 425

Karen Billingslea 369

Mark Kroll 337

Robert Spirito 277

1. Call Meeting to Order (City Clerk)
2. City Clerk to give oath of office to newly elected Council Members
3. Roll Call
4. Approval of Agenda
5. Organizational Meeting Business (Appointments require not less than three votes; City Charter, Section 7.2)
 - a. Appoint Mayor (City Clerk administers oath of office; Mayor conducts rest of meeting)
 - b. Appoint Mayor Pro-Tem (City Clerk administers oath of office)
6. Consent Agenda
 - a. Approve City Council Minutes: October 19, 2020
 - b. Pay bills for the month
 - c. Receive monthly reports: Treasurer, Police, Water, Fire, Streets, Park, Building Department
 - d. Receive monthly minutes: October Library Board Minutes
7. Public Comment
 - a. **Public Comment: Sign-up sheet provided – Three-minute time limit enforced**
8. Presentation
 - a. Audit- Gabridge & Company
9. Old Business- Code Enforcement Program Discussion
10. New Business
 - a. Policy for Remote Attendance under New OMA Legislation
 - b. Introduction of Proposed Pleasure Isle Marina Purchase
 - c. Resolution #20.29 Defined Benefit plan Adoption Agreement Addendum
 - d. Annual Salary Adjustment



11. Miscellaneous

- a. Appointments & Re-Appointments
 - i. Pokagon Fund Representative & Alternate – Appointment
 - ii. LRSB Representative & Alternate – Appointment
 - iii. Cemetery Board Representatives (2) – Appointment
 - iv. DDA- Re-Appointment (Nov 2024)
- b. Vacant Positions
 - i. Zoning Board of Appeals (Alt. May 2022)
- c. Correspondence

12. Council Comments

13. Adjournment

Call to Order at 6:31 p.m.

Roll Call. Present: Kroll, New Buffalo, MI; Robertson, New Buffalo, MI, Spirito, City Hall- New Buffalo, MI, Mayor O'Donnell, New Buffalo, MI **Absent:** Ennis

Motion by O'Donnell seconded by Robertson to excuse Ennis due to medical reasons: roll call vote, motion carried, 4-0

Approval of Agenda. Motion by Robertson seconded by Spirito to approve the agenda: roll call vote, motion carried, 4-0

Consent Agenda. Motion by Robertson seconded by Kroll to approve the Consent agenda: roll call vote, motion carried, 4-0

Public Comment: Audrey Tuszynski- Pleasure Isle Donation

Presentation: Tony McGhee from Abonmarche gave an update on the Marina building repairs.

New Business

Liz Ennis joined the meeting electronically at 6:45 p.m.

Halloween Trick or Treat. Motion by O'Donnell seconded by, Kroll to approve Halloween Trick or Treat on Sunday, October 25, 2020 from 2:00 p.m.-5:00 p.m. roll call vote, motion carried, 5-0.

Continuation of Police Department Emergency Radio Replacement Program. Motion by Kroll seconded by Spirito to approve the continuation of Police Department Emergency Radio Replacement Program in the amount of \$9,782.78: roll call vote, motion carried, 5-0.

Major Essential Backhoe Repairs. Motion by Kroll seconded by, Spirito to approve the major essential backhoe repairs in the amount of \$10,076.51: roll call vote, motion carried, 5-0.

Electric Vehicle Charging Stations Agreement. Motion by Robertson seconded by, Kroll to approve the electric vehicle charging stations agreement: roll call vote, motion carried, 5-0.

Resolution #20.27 First Quarter 2020-2021 Budget Amendments. Motion by Kroll seconded by, Robertson to approve Resolution 20.27 First Quarter 2020-2021 Budget Amendments: roll call vote, motion carried, 5-0.

Consideration of the Purchase Price of 435 S. Whittaker: Motion by Spirito seconded by, Robertson to approve the purchase price of 435 S. Whittaker in the amount of \$113,000.00 roll call vote, motion carried, 5-0.

Resolution #20.28 Endorsing Establishment of a Recreational Funding Fee: Motion by Kroll seconded by, Robertson to approve Resolution 20.28 Endorsing Establishment of a Recreational Funding Fee: roll call vote, motion carried, 5-0.

Council Comments:

Mayor O'Donnell was happy that Council Member Ennis made it to the meeting. This is Councilmember Ennis last meeting since she chose not to run for re-election.

Councilmember Ennis wanted everyone to know how much she appreciated everyone; city staff, City Manager, and all of the citizens of New Buffalo.

Councilmember Spirito said the City will be receiving a check from the LRSB in the amount of \$220,879.80.

Councilmember Kroll said we have gotten a lot done in four years. He hopes he can continue and will miss Councilmember Ennis.

Councilmember Robertson also said that it was a pleasure working with Councilmember Ennis.

Motion by O'Donnell seconded by Robertson to adjourn the meeting at 7:16 p.m. roll call vote, motion carried, 5-0

amf

Lou O'Donnell IV, Mayor

Ann M. Fidler, City Clerk



To: Mayor O'Donnell and Council
Re: Treasurer's Monthly Report
Date: November 12, 2020

Please find attached the following items for your review:

- A. Summary of Payables as of today.
- B. Statements from:
 - Abonmarche
 - Nies Engineering
 - The Curcio Law Firm
- C. Invoice Approval List by Fund
- D. Revenue/Expenditure Report

Please do not hesitate to contact me should you have questions or need additional information.

Kind regards,

Kate Vyskocil

Kate Vyskocil
Treasurer

BANK CODE: POOL CHECK DATE: 11/11/2020 INVOICE PAY DATE FROM 11/10/2020 TO 11/10/2020

Check Date	Bank	Check #	Vendor Code	Vendor Name	Amount	# Invoices
11/11/2020	POOL	00000040830	2862	ABONMARCHE CONSULTANTS INC	11,114.75	3
11/11/2020	POOL	00000040831	1004	ALEXANDER CHEMICAL CORP	36.50	1
11/11/2020	POOL	00000040832	3458	ALL PHASE ELECTRIC SUPPLY CO	220.00	1
11/11/2020	POOL	00000040833	4945	ALL SEASONS HEATING & AIR CONDITION	110.00	1
11/11/2020	POOL	00000040834	3490	AMERICAN SAFETY & FIRST AID	22.16	1
11/11/2020	POOL	00000040835	2038	ANDERSON, KENNETH	50.00	1
11/11/2020	POOL	00000040836	4952	ANDREW RODRIGUEZ	283.64	1
11/11/2020	POOL	00000040837	1083	AT&T	971.31	3
11/11/2020	POOL	00000040838	3723	AXON ENTERPRISE, INC.	1,181.00	1
11/11/2020	POOL	00000040839	4950	B.H. AWNING	159.50	1
11/11/2020	POOL	00000040840	3902	BIG C LUMBER	74.13	1
11/11/2020	POOL	00000040841	4515	BLOSSOMLAND ACCOUTNING	875.00	1
11/11/2020	POOL	00000040842	4298	BOLTON, JOSHUA	50.00	1
11/11/2020	POOL	00000040843	3905	BS & A SOFTWARE	4,734.00	1
11/11/2020	POOL	00000040844	4534	CDW GOVERNMENT	1,353.14	3
11/11/2020	POOL	00000040845	3469	CLUSTER, MICHAEL	662.72	3
11/11/2020	POOL	00000040846	3552	COMCAST	983.77	1
11/11/2020	POOL	00000040847	4804	COMMUNICATION COMPANY	1,463.12	2
11/11/2020	POOL	00000040848	4445	CORE & MAIN	672.00	1
11/11/2020	POOL	00000040849	4462	D'AMICO KRISTEN	50.00	1
11/11/2020	POOL	00000040850	1150	DARLEY & CO, WS	561.21	2
11/11/2020	POOL	00000040851	4782	DOMESTIC UNIFORM RENTALS	1,025.10	13
11/11/2020	POOL	00000040852	4782	DOMESTIC UNIFORM RENTALS	209.80	3
11/11/2020	POOL	00000040853	4785	DOUBLEDAY OFFICE PRODUCTS	189.00	1
11/11/2020	POOL	00000040854	4758	E.I. CONSTRUCTION	1,804.00	2
11/11/2020	POOL	00000040855	4933	ED FIDLER	238.00	1
11/11/2020	POOL	00000040856	1047	ETNA SUPPLY COMPANY	2,115.00	5
11/11/2020	POOL	00000040857	4429	FERGUSON WATER WORKS	2,551.16	1
11/11/2020	POOL	00000040858	1055	FRANKLIN PEST CONTROL	156.00	1
11/11/2020	POOL	00000040859	4791	FREEHLING, GAIL	314.39	1
11/11/2020	POOL	00000040860	4711	GABRIDGE & COMPANY, PLC	5,960.00	1
11/11/2020	POOL	00000040861	3141	GASVODA & ASSOCIATES INC	1,598.07	1
11/11/2020	POOL	00000040862	4246	GEDERT, PATRICIA	283.50	1
11/11/2020	POOL	00000040863	3639	GRIMMETT, JASON	375.00	1
11/11/2020	POOL	00000040864	1058	GRSD SEWER AUTHORITY	422.00	1
11/11/2020	POOL	00000040865	3529	GRUENER, ROBERT	50.00	1
11/11/2020	POOL	00000040866	4356	HOCKENHULL, DAVID	375.00	1
11/11/2020	POOL	00000040867	2682	HOOSIER HYDRAULIC	73.64	1
11/11/2020	POOL	00000040868	3678	HUSTON, CHRISTOPHER	50.00	1
11/11/2020	POOL	00000040869	2963	IDEXX DISTRIBUTION CORP	1,025.06	1
11/11/2020	POOL	00000040870	1073	INDIANA MICHIGAN POWER	3,074.91	6
11/11/2020	POOL	00000040871	2951	JACK KENNEDY	259.00	1
11/11/2020	POOL	00000040872	3531	JOHNSON, JEFFREY	50.00	1
11/11/2020	POOL	00000040873	4487	KATE VYSKOCIL	50.00	1
11/11/2020	POOL	00000040874	3661	KENNETH L KORP	500.00	1
11/11/2020	POOL	00000040875	4951	KEVIN COVERT	283.64	1
11/11/2020	POOL	00000040876	4627	KILLIPS, RICHARD	375.00	1
11/11/2020	POOL	00000040877	4948	LAKELAND CARE, INC.	965.00	1
11/11/2020	POOL	00000040878	2944	LAKELAND HEALTHCARE	3,108.68	2
11/11/2020	POOL	00000040879	4206	LAKESHORE RECYCLING & DISPOSAL LLC	22,535.10	6
11/11/2020	POOL	00000040880	MISC	M&B CARPENTRY 2 LLC	55.40	1
11/11/2020	POOL	00000040881	3382	MEDIC 1	9,013.00	1
11/11/2020	POOL	00000040882	3524	MENARDS	119.34	1
11/11/2020	POOL	00000040883	2496	MICHIGAN STATE FIREMEN'S ASSN	75.00	1
11/11/2020	POOL	00000040884	4062	MICHIGAN STATE POLICE	216.25	1
11/11/2020	POOL	00000040885	1184	MML - WORKERS COMPENSATION FUND	12,062.00	1
11/11/2020	POOL	00000040886	3424	MOTOROLA	8,584.06	1
11/11/2020	POOL	00000040887	4919	NATHANIEL VOYTOVICK	375.00	1

CHECK PROOF

Page: 2/2

BANK CODE: POOL CHECK DATE: 11/11/2020 INVOICE PAY DATE FROM 11/10/2020 TO 11/10/2020

Check Date	Bank	Check #	Vendor Code	Vendor Name	Amount	# Invoices
11/11/2020	POOL	00000040888	1113	NEW BUFFALO AREA SCHOOLS	922.94	1
11/11/2020	POOL	00000040889	4498	NEW BUFFALO HARDWARE	187.79	13
11/11/2020	POOL	00000040890	4498	NEW BUFFALO HARDWARE	415.72	13
11/11/2020	POOL	00000040891	4498	NEW BUFFALO HARDWARE	40.45	3
11/11/2020	POOL	00000040892	1092	NEW BUFFALO TIMES	434.00	1
11/11/2020	POOL	00000040893	2032	NEW BUFFALO TOWNSHIP	2,000.00	1
11/11/2020	POOL	00000040894	2820	NIES ENGINEERING	4,918.50	1
11/11/2020	POOL	00000040895	4642	OLNEY, SCOT	375.00	1
11/11/2020	POOL	00000040896	2037	OVERHEAD DOOR	418.50	1
11/11/2020	POOL	00000040897	1100	PARRETT COMPANY	74.75	1
11/11/2020	POOL	00000040898	4723	PENCHURA, LLC	750.00	1
11/11/2020	POOL	00000040899	2085	PINE GROVE CEMETERY AUTHORITY	2,500.00	1
11/11/2020	POOL	00000040900	4924	POLICE AND SHERIFFS PRESS	17.55	1
11/11/2020	POOL	00000040901	3739	PRAXAIR DISTRIBUTION INC	88.70	1
11/11/2020	POOL	00000040902	4684	PRIDE THE PORTABLE TOILET COMPANY	430.00	3
11/11/2020	POOL	00000040903	4650	PRO SAFETY INNOVATONS	549.99	1
11/11/2020	POOL	00000040904	3435	PURCHASE POWER	1,041.98	1
11/11/2020	POOL	00000040905	3641	RICHARD SHOEMAKER	283.64	1
11/11/2020	POOL	00000040906	2065	RIDGE AUTO PARTS	549.15	5
11/11/2020	POOL	00000040907	4703	SAFEBUILT LLC	1,350.00	2
11/11/2020	POOL	00000040908	3868	SBF ENTERPRISES	938.22	1
11/11/2020	POOL	00000040909	1084	SEMCO ENERGY GAS CO.	966.31	2
11/11/2020	POOL	00000040910	3156	STAPLES	662.91	1
11/11/2020	POOL	00000040911	4186	STAR UNIFORMS	874.45	4
11/11/2020	POOL	00000040912	3861	STOCK & FIELD	17.98	1
11/11/2020	POOL	00000040913	4949	TFL OF SOUTH BEND IN	515.17	1
11/11/2020	POOL	00000040914	4808	THE FLYING LOCKSMITHS /TCS SECURITY	515.17	1
11/11/2020	POOL	00000040915	4435	THUN VANESSA	283.50	1
11/11/2020	POOL	00000040916	4153	TILLERY, RUSSELL	375.00	1
11/11/2020	POOL	00000040917	4934	TRISH BOWDEN	283.50	1
11/11/2020	POOL	00000040918	2969	USA BLUEBOOK	509.58	1
11/11/2020	POOL	00000040919	3564	VANCE OUTDOORS INC	850.00	1
11/11/2020	POOL	00000040920	3922	VERIZON WIRELESS	469.08	1
11/11/2020	POOL	00000040921	4717	WEST MICHIGAN CRIMINAL JUSTICE	56.72	1
11/11/2020	POOL	00000040922	3614	WORKING WELL	150.00	1
Num Checks: 93		Num Stubs: 0		Num Invoices: 170	Total Amount: 130,960.30	



Engineering • Architecture • Land Surveying

CITY OF NEW BUFFALO

Attn: David Richards
City Hall
224 W. Buffalo Street
New Buffalo, MI 49117

INVOICE

No. 132419
10/09/2020

20-1445 New Buffalo Dune Walk

Project Manager: Thomas R Runkle

Boundary and Topographic survey, preliminary site investigation and analysis, geotechnical engineering services coordination. Professional services completed through 9/30/2020:

	Contract Amount	Previously Invoiced	Current Invoice	Remaining Contract
400 Preliminary Design	\$22,300.00	\$0.00	\$3,216.00	\$19,084.00
500 Final Design	\$24,500.00	\$0.00	\$0.00	\$24,500.00
540 Bidding & Negotiation	\$3,000.00	\$0.00	\$0.00	\$3,000.00
600 Construction Administration	\$7,500.00	\$0.00	\$0.00	\$7,500.00
Totals:	\$57,300.00	\$0.00	\$3,216.00	\$54,084.00

~~10/16/2020~~

209-751-974

Invoice Amount

\$3,216.00

All invoices are due upon receipt. After 30 days, interest of 1.5% per month will be added to any unpaid balance.

If, upon receipt of an invoice from Abonmarche, the client has any questions, or if there are any discrepancies in the invoice, the Client shall identify the issue in writing within ten (10) days of its receipt. If no written objection is made within the ten (10) day period, any such objection shall be deemed waived.

Please remit to **Abonmarche Consultants, Inc.**
PO Box 1088
Benton Harbor, MI 49023



Engineering • Architecture • Land Surveying

CITY OF NEW BUFFALO

Attn: David Richards, City Manager
City Hall
224 W. Buffalo Street
New Buffalo, MI 49117

RECV'D

OCT 16 2020

CITY OF NEW BUFFALO

INVOICE

No. 132418
10/09/2020

19-0636

As-needed Public Works and Parks Technical Assistance

Project Manager: Anthony C. McGhee

Inspection and oversight services related to improvements to address impacts of high water on North Whittaker Street, services through 9/30/2020.

Invoice Amount

\$2,500.00

All invoices are due upon receipt. After 30 days, interest of 1.5% per month will be added to any unpaid balance.

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Please remit to **Abonmarche Consultants, Inc.**
PO Box 1088
Benton Harbor, MI 49023

OK
10/16/2020



Engineering • Architecture • Land Surveying

CITY OF NEW BUFFALO

Attn: Dave Richards
City Hall
224 W. Buffalo Street
New Buffalo, MI 49117

INVOICE

No. 132694
10/30/2020

20-1493 Smith Street Pocket Park

Project Manager: Charles W Thompson

Professional Services through 10/15/20.

	Contract Amount	Previously Invoiced	Current Invoice	Remaining Contract
250 Topo	\$1,800.00	\$0.00	\$1,590.50	\$209.50
430 Landscaping Design	\$6,700.00	\$0.00	\$168.75	\$6,531.25
500 Final Design	\$9,000.00	\$0.00	\$3,639.50	\$5,360.50
540 Bidding	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Totals:	\$19,500.00	\$0.00	\$5,398.75	\$14,101.25

Invoice Amount

\$5,398.75

All invoices are due upon receipt. After 30 days, interest of 1.5% per month will be added to any unpaid balance.

If, upon receipt of an invoice from Abonmarche, the client has any questions, or if there are any discrepancies in the invoice, the Client shall identify the issue in writing within ten (10) days of its receipt. If no written objection is made within the ten (10) day period, any such objection shall be deemed waived.

Please remit to: Abonmarche Consultants, Inc.

315 W. Jefferson Blvd.
South Bend, IN 46601

Our South Bend office has moved.
Please note new remit to address.

OK
11/2/2020

For: City of New Buffalo
 224 W. Buffalo St.
 New Buffalo, MI 49117

20-020

20-549

Service Period Through: Sep 25 2020

2020 General Plan Updates

Printed: Oct 02 2020

20-549-01 Design

Staff	Rate	Hours	Amount
Howard Jones	Basic: \$146.000	31	\$4,526.00
	Overtime: \$146.000		
Derek Snyder	Basic: \$142.000	2.5	\$355.00
	Overtime: \$142.000		
Yvonne Postelmans	Basic: \$75.000	0.5	\$37.50
	Overtime: \$88.000		
Summary for : 20-549-01: Hourly: \$4,918.50 Expenses: \$0.00 Sub-Total:			\$4,918.50

Summary for Job Group: 20-549

Please remit payment of:

Four Thousand Nine Hundred Eighteen Dollars And Fifty Cents

To: NIES Engineering, Inc.
 2421 173rd Street,
 Hammond, IN 46323

Payment Terms: Net 30 Days

Basic: \$4,918.50

Overtime: \$0.00

Sub-Total: **\$4,918.50**

Total Expenses: \$0.00

Invoice Grand Total: \$4,918.50

Thank You for your Business

REC'D

OCT 09 2020

CITY OF NEW BUFFALO

818-2

General plan +
 reliability
 study.

Kate Vyskocil

From: Nick Curcio <ncurcio@curciofirm.com>
Sent: Monday, November 02, 2020 9:27 AM
To: Kate Vyskocil
Cc: Dave Richards
Subject: NB - October Invoice
Attachments: NB - Invoice 245.pdf

Kate,

I'm attaching our invoice for legal work in October. As you'll see, I have now received the \$2,500 that the Berrien County Court ordered Jobs for New Buffalo to pay in the settlement. I deposited that amount into trust and have now used it to pay off the attached invoice. Accordingly, the City does not owe anything at this time, and \$56.50 remains in trust.

Please let me know if you have any questions or if you'd like to discuss.

-Nick



Nick Curcio, Attorney
616.430.2201
www.curciofirm.com



THE CURCIO LAW FIRM

710 Liberty Street, Suite C
Spring Lake, Michigan 49456

City of New Buffalo
224 West Buffalo Street
New Buffalo, MI 49117

7-00001-NB - General

INVOICE

Invoice # 245
Date: 10/1/2020
Due Upon Receipt

Invoice Number	Services Commencing	Services Through	Service Fee
245	10/1/20	10/31/20	\$2,443.50
Amount in Trust:			\$2,500.00
Amount Remaining in Trust After Payment:			\$56.50
Amount Owed:			\$0.00

INVOICE GL DISTRIBUTION REPORT
 POST DATES 10/14/2020 - 11/10/2020
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL FUND							
Dept 101 LEGISLATIVE							
101-101-720.000	11/08/20	MMML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	14.12	40885
			Total For Dept 101 LEGISLATIVE			14.12	
Dept 172 EXECUTIVE							
101-172-720.000	11/08/20	MMML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	172.69	40885
			Total For Dept 172 EXECUTIVE			172.69	
Dept 215 CLERK							
101-215-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	1,413.52	40824
101-215-720.000	11/08/20	MMML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	99.54	40885
			Total For Dept 215 CLERK			1,513.06	
Dept 247 BOARD OF REVIEW							
101-247-818.000	11/03/20	JACK KENNEDY	ELECTION/KENNEDY/11/03/20	11/03/20	11/10/20	259.00	40871
			Total For Dept 247 BOARD OF REVIEW			259.00	
Dept 253 TREASURER							
101-253-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	1,243.53	40824
101-253-720.000	11/08/20	MMML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	99.54	40885
101-253-730.000	11/08/20	SBF ENTERPRISES	WINTER 2020 TAX BILLS	110820	11/10/20	938.22	40908
101-253-818.000	10/22/20	BLOSSOMLAND ACCOUNTING	AUDIT PREP	10/22/20	11/10/20	875.00	40841
101-253-853.000	11/01/20	KATE VYSKOCIL	PHONE STIPEND	11/01/20	11/10/20	50.00	40873
			Total For Dept 253 TREASURER			3,206.29	
Dept 262 ELECTIONS							
101-262-818.000	11/03/20	ANDREW RODRIGUEZ	ELECTION AND MILEAGE/RODRIGUEZ/11/03/20	11/03/20	11/10/20	283.64	40836
101-262-818.000	11/03/20	ED FIDLER	ELECTION/FIDLER/11/03/20	11/03/20	11/10/20	238.00	40855
101-262-818.000	11/03/20	FREEHLING, GAIL	ELECTION AND MILEAGE/11/03/20/FREEHLING	11/03/20	11/10/20	314.39	40859
101-262-818.000	11/03/20	GEDERT, PATRICIA	ELECTION/11/03/20/GEDERT	11/03/20	11/10/20	283.50	40862
101-262-818.000	11/03/20	KEVIN COVERT	ELECTION AND MILEAGE/COVERT/11/03/20	11/03/20	11/10/20	283.64	40875
101-262-818.000	11/03/20	RICHARD SHOEMAKER	ELECTION AND MILEAGE/SOEMAKER/11/03/20	11/03/20	11/10/20	283.64	40905
101-262-818.000	11/03/20	THUN VANESSA	ELECTION/11/03/20/THUN	11/03/20	11/10/20	283.50	40915
101-262-818.000	11/03/20	TRISH BOWDEN	ELECTION/BOWDEN/11/03/20	11/03/20	11/10/20	283.50	40917
101-262-903.000	10/13/20	NEW BUFFALO TIMES	NEWS PAPER NOTICES	8770	11/10/20	148.00	40892
			Total For Dept 262 ELECTIONS			2,401.81	
Dept 276 CEMETERY							
101-276-969.000	11/01/20	PINE GROVE CEMETERY AUTHORITY	CEMETERY MONTHLY CONTRIBUTION	11/01/20	11/10/20	2,500.00	40899
			Total For Dept 276 CEMETERY			2,500.00	
Dept 298 GENERAL GOVERNMENT							
101-298-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	4,730.70	40824
101-298-720.000	11/08/20	MMML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	341.48	40885
101-298-728.000	10/16/20	CDW GOVERNMENT	OFFICE SUPPLIES/GEN GOV	2929211	11/10/20	136.42	40844
101-298-728.000	10/16/20	CDW GOVERNMENT	OFFICE SUPPLIES/GEN GOV	2927118	11/10/20	79.60	40844
101-298-728.000	10/02/20	STAPLES	OFFICE SUPPLIES/GEN GOV	6035517820074317	11/10/20	662.91	40910
101-298-728.000	11/03/20	DOUBLEDAY OFFICE PRODUCTS	OFFICE SUPPLIES/GEN GOV	44608	11/10/20	189.00	40853
101-298-730.000	10/25/20	PURCHASE POWER	POSTAGE/10/25/20	8000-9000-1111-01	11/10/20	1,041.98	40904
101-298-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	3.34	40888
101-298-756.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN GOV	09/25/20	11/10/20	232.10	40813
101-298-818.200	10/26/20	ABONMARCHE CONSULTANTS INC	ENGINEER OF RECORD SERVICES SEPT 20	132418	11/10/20	2,500.00	40830
101-298-854.000	10/29/20	CDW GOVERNMENT	SOFTWARE/GEN GOV	3489685	11/10/20	1,137.12	40844
101-298-854.200	11/01/20	BS & A SOFTWARE	SOFTWARE/GEN GOV	132313	11/10/20	4,734.00	40843
101-298-903.000	10/13/20	NEW BUFFALO TIMES	NEWS PAPER NOTICES	8770	11/10/20	286.00	40892

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Fund 101 GENERAL FUND							
Dept 298 GENERAL GOVERNMENT							
101-298-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/GEN GOV/POLICE/10/03/20-11	04342433929-22	11/10/20	556.05	40870
101-298-920.000	09/24/20	SEMCO ENERGY GAS CO.	SEMCO/GEN GOV/POLICE/PARK/09/24/20-	09/24/20	11/10/20	38.27	40909
101-298-931.000	10/13/20	COMMUNICATION COMPANY	BUILDING MAINTENANCE/GEN GOV	12244	11/10/20	909.53	40847
101-298-931.000	10/13/20	COMMUNICATION COMPANY	BUILDING MAINTENANCE/GEN GOV	12243	11/10/20	553.59	40847
101-298-931.000	10/14/20	THE FLYING LOCKSMITHS /TCS SEC	CITY HALL DOORS/GEN GOV	106-1253008	11/10/20	515.17	40914
101-298-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/CITY HALL	1007209505	11/10/20	147.75	40851
101-298-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/CITY HALL	1021209505	11/10/20	147.75	40851
101-298-931.000	10/14/20	TFL OF SOUTH BEND IN	ELECTRONIC DOOR OPENERS/GEN GOV	106-1253008	11/10/20	515.17	40913
101-298-931.000	10/13/20	NEW BUFFALO HARDWARE	BUILDING REPAIR/GEN GOV	A164466	11/10/20	6.49	40891
101-298-931.000	10/13/20	FRANKLIN PEST CONTROL	PEST CONTROL/GEN GOV	2641793	11/10/20	156.00	40858
101-298-932.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	495.96	40813
101-298-943.000	10/30/20	US BANK EQUIPMENT FINANCE	EQUIPMENT RENTAL/GEN GOV	425704830	11/10/20	239.68	40817
101-298-962.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	25.75	40813
Total For Dept 298 GENERAL GOVERNMENT						20,381.81	
Dept 305 POLICE							
101-305-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE--PPO 1000 PLAN NOV	102120	11/10/20	2,382.79	40823
101-305-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	6,777.63	40824
101-305-720.000	11/08/20	MML - WORKERS COMPENSATION FUI	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	3,403.79	40885
101-305-722.000	10/16/20	LAKELAND HEALTHCARE	LABORATORY/#9765566/POLICE	976566	11/10/20	100.23	40878
101-305-722.000	10/16/20	LAKELAND HEALTHCARE	HOSPITAL CARE/#976566/POLICE	976566-2	11/10/20	3,008.45	40878
101-305-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	577.03	40888
101-305-756.000	10/16/20	PRO SAFETY INNOVATONS	OPERATING SUPPLIES/POLICE	1348	11/10/20	549.99	40903
101-305-756.000	10/23/20	AMERICAN SAFETY & FIRST AID	FIRST AID SUPPLIES/POLICE	710364-IN	11/10/20	22.16	40834
101-305-767.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	486.96	40813
101-305-767.000	10/26/20	NEW BUFFALO HARDWARE	EQUIPMENT/POLICE	B62981	11/10/20	10.59	40890
101-305-768.000	10/13/20	STAR UNIFORMS	UNIFORMS/POLICE	12282-1	11/10/20	97.90	40911
101-305-768.000	10/14/20	STAR UNIFORMS	UNIFORM/POLICE	12343-1	11/10/20	176.00	40911
101-305-768.000	10/15/20	STAR UNIFORMS	UNIFORMS/POLICE	12359-1	11/10/20	10.00	40911
101-305-768.000	11/01/20	CLUSTER, MICHAEL	DRY CLEANING ALLOWANCE/CLUSTER/POLI	11/01/20	11/10/20	375.00	40845
101-305-768.000	11/01/20	GRIMMETT, JASON	DRY CLEANING ALLOWANCE/GRIMMETT/POL	11/01/20	11/10/20	375.00	40863
101-305-768.000	11/01/20	HOCKENHULL, DAVID	DRY CLEANING ALLOWANCE/HOCKENHULL/P	11/01/20	11/10/20	375.00	40866
101-305-768.000	11/01/20	KILLIPS, RICHARD	DRY CLEANING ALLOWANCE/KILLIPS/POLI	11/01/20	11/10/20	375.00	40876
101-305-768.000	11/01/20	NATHANIEL VOYTOVICK	DRY CLEANING ALLOWANCE/VOYTOVICK/PO	11/01/20	11/10/20	375.00	40887
101-305-768.000	11/01/20	OLNEY, SCOT	DRY CLEANING ALLOWANCE/OLNEY/POLICE	11/01/20	11/10/20	375.00	40895
101-305-768.000	11/01/20	TILLERY, RUSSELL	DRY CLEANING ALLOWANCE/TILLERY/POLI	11/01/20	11/10/20	375.00	40916
101-305-768.000	10/06/20	STAR UNIFORMS	UNIFORMS/POLICE/OLNEY/VOYTOVICK	13349-1	11/10/20	590.55	40911
101-305-768.100	10/09/20	VANCE OUTDOORS INC	AMMO/POLICE	3720170-IN	11/10/20	850.00	40919
101-305-801.000	10/26/20	LAKELAND CARE, INC.	EDUCATION AND TRAINING/POLICE	CI-2623	11/10/20	965.00	40877
101-305-818.000	11/06/20	MICHIGAN STATE POLICE	PROFFESIONAL AND CONTRACTUAL/POLICE	551-569857	11/10/20	216.25	40884
101-305-818.000	10/30/20	WORKING WELL	COVID TEST/POLICE	00342587	11/10/20	150.00	40922
101-305-831.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	115.00	40813
101-305-853.000	11/01/20	CLUSTER, MICHAEL	PHONE STIPEND/CLUSTER/POLICE/11/01/	110120	11/10/20	50.00	40845
101-305-853.000	09/24/20	VERIZON WIRELESS	VERIZON TELEPHONE/STREET/POLICE/PAR	9865539658	11/10/20	298.74	40920
101-305-853.000	11/03/20	CLUSTER, MICHAEL	ELECTION AND MILEAGE/CLUSTER/11/03/	11/03/20	11/10/20	237.72	40845
101-305-903.000	10/09/20	POLICE AND SHERIFFS PRESS	PRINTING AND PUBLISHING/POLICE	139239	11/10/20	17.55	40900
101-305-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/GEN GOV/POLICE/10/03/20-11	04342433929-22	11/10/20	556.06	40870
101-305-920.000	09/24/20	SEMCO ENERGY GAS CO.	SEMCO/GEN GOV/POLICE/PARK/09/24/20-	09/24/20	11/10/20	38.28	40909
101-305-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/POLICE	1007209705	11/10/20	111.95	40851
101-305-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/POLICE	1021209705	11/10/20	111.95	40851
101-305-939.000	10/15/20	RIDGE AUTO PARTS	VEHICLE REPAIR/POLICE	423799	11/10/20	26.91	40906
101-305-939.000	10/07/20	NEW BUFFALO HARDWARE	VEHICLE REPAIR/POLICE	A163590	11/10/20	15.99	40889
101-305-939.000	10/14/20	RIDGE AUTO PARTS	VEHICLE REPAIR/POLICE	424322	11/10/20	39.21	40906

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Fund 101 GENERAL FUND							
Dept 305 POLICE							
101-305-943.000	10/15/20	PARRETT COMPANY	PRINTER RENTAL/POLICE	54990	11/10/20	74.75	40897
101-305-979.000	10/14/20	MOTOROLA	PORTABLE RADIO AND ACESSORIES/POLICE	41292079	11/10/20	8,584.06	40886
101-305-979.000	10/21/20	AXON ENTERPRISE, INC.	TASER/BATTERY FOR TASER/POLICE	SI-1681873	11/10/20	1,181.00	40838
Total For Dept 305 POLICE						34,459.49	
Dept 336 FIRE							
101-336-720.000	11/08/20	MML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	506.38	40885
101-336-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	39.72	40888
101-336-756.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	31.79	40813
101-336-818.000	11/02/20	NEW BUFFALO TOWNSHIP	CONTRACTED FIRE SERVICES/11/01/2020	11/02/20	11/10/20	2,000.00	40893
101-336-831.000	11/04/20	MICHIGAN STATE FIREMEN'S ASSN	6MICHIGAN STATE FIREMEN'S ASSOCIATI	11/04/20	11/10/20	75.00	40883
101-336-853.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	497.00	40813
101-336-853.000	11/01/20	HUSTON, CHRISTOPHER	PHONE STIPEND/HUSTON/WATER/11/01/20	11/01/20	11/10/20	50.00	40868
101-336-920.000	10/13/20	COMCAST	COMCAST/FIRE/10/13/20-11/12/20	8771402550012122	11/10/20	243.54	40810
101-336-920.000	09/23/20	SEMCO ENERGY GAS CO.	SEMCO/FIRE/GARAGE/WATER WRKS/09/23/	11/06/20	11/10/20	21.07	40909
101-336-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/FIRE/10/03/20-11/02/20	04031410105-22	11/10/20	143.68	40870
101-336-931.000	10/12/20	OVERHEAD DOOR	OVERHEAD DOOR REPAIR/FIRE	0048327	11/10/20	418.50	40896
101-336-979.000	10/20/20	DARLEY & CO, WS	GAS METER REPAIR/FIRE	17413496	11/10/20	282.66	40850
101-336-979.000	10/21/20	DARLEY & CO, WS	EQUIPMENT/FIRE	17413682	11/10/20	278.55	40850
Total For Dept 336 FIRE						4,587.89	
Dept 371 INSPECTION SERVICES							
101-371-819.000	11/01/20	SAFEBUILT LLC	BUILDING CONDEMNATION/22 S. BERRIEN	4115	11/10/20	150.00	40907
101-371-819.400	11/01/20	SAFEBUILT LLC	RENTAL ANNUAL INSPECTIONS/11/01/20	4116	11/10/20	1,200.00	40907
Total For Dept 371 INSPECTION SERVICES						1,350.00	
Dept 442 STREET OPERATING							
101-442-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	3,785.04	40824
101-442-720.000	11/08/20	MML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	3,769.71	40885
101-442-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	76.18	40888
101-442-756.000	10/02/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/STREET	A162833	11/10/20	10.99	40889
101-442-756.000	09/20/20	PRAXAIR DISTRIBUTION INC	CYLINDER RENTAL/09/20/20-10/20/20/S	99668391	11/10/20	88.70	40901
101-442-767.000	10/05/20	NEW BUFFALO HARDWARE	EQUIPMENT/STREET	B61747	11/10/20	23.47	40889
101-442-767.000	10/07/20	NEW BUFFALO HARDWARE	EQUIPMENT/STREET	A163613	11/10/20	22.99	40889
101-442-767.000	10/07/20	NEW BUFFALO HARDWARE	EQUIPMENT/STREET	A163573	11/10/20	18.99	40889
101-442-767.000	10/09/20	NEW BUFFALO HARDWARE	EQUIPMENT/STREET	B61954	11/10/20	89.97	40890
101-442-767.000	10/21/20	NEW BUFFALO HARDWARE	EQUIPMENT/STREET	A165690	11/10/20	27.97	40891
101-442-768.000	10/18/20	STOCK & FIELD	CLOTHING ALLOWANCE/SCHULTZ/STREET	6815/20	11/10/20	17.98	40912
101-442-818.000	11/01/20	LAKESHORE RECYCLING & DISPOSAL	DUMPSTER COLLECTION/11/01/20	114346 DEC	11/10/20	116.00	40879
101-442-853.000	11/01/20	BOLTON, JOSHUA	HOME STIPEND/BOLTON/STREET/11/01/20	11/01/20	11/10/20	50.00	40842
101-442-853.000	09/24/20	VERIZON WIRELESS	VERIZON TELEPHONE/STREET/POLICE/PAR	9865539658	11/10/20	40.01	40920
101-442-920.000	09/02/20	INDIANA MICHIGAN POWER	ELECTRIC/STREET/09/02/20-10/02/20	04031410105-19	11/10/20	203.21	40816
101-442-920.000	10/23/20	COMCAST	COMCAST/STREET/10/23/20-11/22/20	8771402550009748	11/10/20	174.03	40826
101-442-920.000	09/23/20	SEMCO ENERGY GAS CO.	SEMCO/FIRE/GARAGE/WATER WRKS/09/23/	11/06/20	11/10/20	99.38	40909
101-442-920.000	11/07/20	COMCAST	COMCAST/STREET/MARINA/PARK/11/07/20	11/07/20	11/10/20	512.99	40846
101-442-931.000	10/20/20	E.I. CONSTRUCTION	WINDOW REPLACEMENT AT GARAGE	101920	11/10/20	900.00	40854
101-442-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/GARAGE	1007200105	11/10/20	63.50	40851
101-442-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/GARAGE	1021200105	11/10/20	63.50	40851
101-442-931.000	10/19/20	ALL SEASONS HEATING & AIR CON	BUILDING REPAIR/STREET	13546	11/10/20	110.00	40833
Total For Dept 442 STREET OPERATING						10,264.61	
Dept 448 STREET LIGHTING							
101-448-926.000	10/01/20	INDIANA MICHIGAN POWER	ELECTRIC/STREET LIGHTING/	04459418614-21	11/10/20	33.04	40822

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Fund 101 GENERAL FUND							
Dept 448 STREET LIGHTING							
101-448-926.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/STREET LIGHTING/10/01/20-1	04023785704-22	11/10/20	1,758.26	40870
Total For Dept 448 STREET LIGHTING						1,791.30	
Dept 523 SOLID WASTE COLLECTION							
101-523-818.000	10/26/20	LAKESHORE RECYCLING & DISPOSAL	WARNING STICKERS FOR LEFT OUT TRASH	114607	11/10/20	513.50	40879
101-523-818.000	11/01/20	LAKESHORE RECYCLING & DISPOSAL	CURBSIDE GARBAGE PICKUP/11/01/20	114347 DEC	11/10/20	20,674.60	40879
101-523-818.000	11/01/20	LAKESHORE RECYCLING & DISPOSAL	DUMPSTER COLLECTION/11/01/20	114346 DEC	11/10/20	188.00	40879
101-523-818.000	10/29/20	LAKESHORE RECYCLING & DISPOSAL	SPECIAL GARBAGE PICKUP/OCTOBER	114638SP	11/10/20	145.00	40879
101-523-818.000	11/05/20	LAKESHORE RECYCLING & DISPOSAL	SPECIAL GARBAGE PICKUP 925 BUFFALO	114675SP	11/10/20	75.00	40879
101-523-818.000	11/05/20	LAKESHORE RECYCLING & DISPOSAL	SPECIAL GARBAGE PICKUP/202 W. MECHANICAL	114669SP	11/10/20	100.00	40879
Total For Dept 523 SOLID WASTE COLLECTION						21,696.10	
Dept 651 AMBULANCE SERVICE							
101-651-818.000	11/01/20	MEDIC 1	AMBULANCE/10/01/20	10/01/20	11/10/20	9,013.00	40881
Total For Dept 651 AMBULANCE SERVICE						9,013.00	
Dept 872 OTHER FUNCTIONS							
101-872-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 1ST HALF OF PAYMENT	7332187	11/10/20	1,500.00	40860
Total For Dept 872 OTHER FUNCTIONS						1,500.00	
Total For Fund 101 GENERAL FUND						115,111.17	
Fund 105 PNBALRSB							
Dept 000							
105-000-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 1ST HALF OF PAYMENT	7332187	11/10/20	1,960.00	40860
Total For Dept 000						1,960.00	
Dept 670							
105-670-881.110	11/08/20	ABONMARCHE CONSULTANTS INC	SMITH STREET POCKET PARK	132694	11/10/20	5,398.75	40830
Total For Dept 670						5,398.75	
Total For Fund 105 PNBALRSB						7,358.75	
Fund 202 MAJOR STREET FUND							
Dept 463 ROUTINE MAINTENANCE							
202-463-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506-2	11/10/20	546.35	
202-463-756.000	10/13/20	ARNT ASPHALT	CRACK SEAL MATERIAL	32052	11/10/20	609.00	
Total For Dept 463 ROUTINE MAINTENANCE						1,155.35	
Dept 474 TRAFFIC SERVICES							
202-474-784.000	09/05/20	CARGILL INC	SALT DELIVERY	2905706417	11/10/20	2,864.45	
202-474-784.000	10/01/20	CARGILL INC	SALT DELIVERY	2905700471	11/10/20	3,683.28	
202-474-784.000	09/30/20	CARGILL INC	SALT DELIVERY	2905697711	11/10/20	2,788.42	
Total For Dept 474 TRAFFIC SERVICES						9,336.15	
Dept 482 ADMINISTRATIVE							
202-482-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 --MAJOR/LOCAL PORTION	7332187 M/L	11/10/20	500.00	
Total For Dept 482 ADMINISTRATIVE						500.00	
Total For Fund 202 MAJOR STREET FUND						10,991.50	
Fund 203 LOCAL STREET FUND							
Dept 463 ROUTINE MAINTENANCE							
203-463-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506-2	11/10/20	109.27	

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Fund 203 LOCAL STREET FUND							
Dept 463 ROUTINE MAINTENANCE							
203-463-756.000	10/13/20	ARNT ASPHALT	CRACK SEAL MATERIAL	32052	11/10/20	609.00	
Total For Dept 463 ROUTINE MAINTENANCE						718.27	
Dept 474 TRAFFIC SERVICES							
203-474-784.000	09/05/20	CARGILL INC	SALT DELIVERY	2905706417	11/10/20	2,864.45	
203-474-784.000	10/01/20	CARGILL INC	SALT DELIVERY	2905700471	11/10/20	3,683.27	
203-474-784.000	09/30/20	CARGILL INC	SALT DELIVERY	2905697711	11/10/20	2,788.41	
Total For Dept 474 TRAFFIC SERVICES						9,336.13	
Dept 482 ADMINISTRATIVE							
203-482-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 --MAJOR/LOCAL PORTION	7332187 M/L	11/10/20	500.00	
Total For Dept 482 ADMINISTRATIVE						500.00	
Total For Fund 203 LOCAL STREET FUND						10,554.40	
Fund 208 PARK FUND							
Dept 691 PARK							
208-691-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	675.71	40824
208-691-720.000	11/08/20	MML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	1,300.66	40885
208-691-728.000	10/30/20	NEW BUFFALO HARDWARE	OFFICE SUPPLIES/PARK	B63188	11/10/20	2.99	40890
208-691-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	35.71	40888
208-691-756.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN GOV	09/25/20	11/10/20	124.58	40813
208-691-756.000	10/01/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	B61507	11/10/20	20.99	40889
208-691-756.000	10/02/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	A162755	11/10/20	14.38	40889
208-691-756.000	10/14/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	A164664	11/10/20	20.15	40890
208-691-756.000	10/21/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	B62708	11/10/20	114.54	40890
208-691-756.000	10/23/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	A166010	11/10/20	2.99	40890
208-691-756.000	10/26/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	A166382	11/10/20	9.99	40890
208-691-756.000	10/30/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/PARK	A166873	11/10/20	17.49	40890
208-691-767.000	10/01/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	A162681	11/10/20	10.99	40889
208-691-767.000	10/07/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	B61877	11/10/20	11.79	40889
208-691-767.000	10/09/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	A163949	11/10/20	4.86	40889
208-691-767.000	10/30/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	B63179	11/10/20	24.99	40890
208-691-767.000	10/29/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	A166770	11/10/20	51.98	40890
208-691-767.000	11/04/20	B.H. AWNING	COVER FOR BEACH SHOWER/PARK	13499	11/10/20	159.50	40839
208-691-767.000	10/27/20	NEW BUFFALO HARDWARE	EQUIPMENT/PARK	A166492	11/10/20	5.99	40891
208-691-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 1ST HALF OF PAYMENT	7332187	11/10/20	500.00	40860
208-691-818.000	10/20/20	E.I. CONSTRUCTION	WINTERIZING OF BATHROOM AND UTILITIES	102120	11/10/20	904.00	40854
208-691-818.000	10/01/20	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/10/01/20-10/28/20	21624	11/10/20	250.00	40902
208-691-818.000	11/01/20	LAKESHORE RECYCLING & DISPOSAL	DUMPSTER COLLECTION/11/01/20	114346 DEC	11/10/20	629.00	40879
208-691-818.000	10/16/20	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/OSELKA PARK/10/16/20-	21803	11/10/20	90.00	40902
208-691-818.000	10/16/20	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/DOG PARK/10/16/20-11/	21802	11/10/20	90.00	40902
208-691-853.000	11/01/20	D'AMICO KRISTEN	PHONE STIPEND/D'AMICO/PARKS/11/01/2	11/01/20	11/10/20	50.00	40849
208-691-853.000	09/24/20	VERIZON WIRELESS	VERIZON TELEPHONE/STREET/POLICE/PAR	9865539658	11/10/20	130.33	40920
208-691-920.000	10/15/20	COMCAST	COMCAST/BOAT RAMP/PARK/10/15/20-11/	877402550106726-	11/10/20	170.70	40821
208-691-920.000	09/24/20	SEMCO ENERGY GAS CO.	SEMCO/GEN GOV/POLICE/PARK/09/24/20-	09/24/20	11/10/20	15.00	40909
208-691-920.000	11/07/20	COMCAST	COMCAST/STREET/MARINA/PARK/11/07/20	11/07/20	11/10/20	470.78	40846
208-691-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/CONCESSION/PARK/10/03/20-1	04523676007-22	11/10/20	16.35	40870
208-691-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/OSELKA/PARK	1007200525	11/10/20	72.95	40851
208-691-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/MARINA/PARK	1007200515	11/10/20	70.95	40851
208-691-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BOAT RAMP/PARK	1007200535	11/10/20	42.95	40851
208-691-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BEACH/PARK	1007200505	11/10/20	65.90	40851
208-691-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BOAT RAMP/PARK	1021200535	11/10/20	42.95	40851

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Fund 208 PARK FUND							
Dept 691 PARK							
208-691-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/OSELKA/PARK	1021200525	11/10/20	72.95	40852
208-691-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/MARINA/PARK	1021200515	11/10/20	70.95	40852
208-691-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BEACH/PARK	1021200505	11/10/20	65.90	40852
208-691-931.000	10/16/20	NEW BUFFALO HARDWARE	BUILDING REPAIR/PARK	B62446	11/10/20	50.93	40890
208-691-931.000	10/21/20	NEW BUFFALO HARDWARE	BUILDING REPAIR/PARK	A165718	11/10/20	9.58	40890
208-691-932.000	10/19/20	PENCHURA, LLC	SHADE REMOVAL/MARINA/PARK	20-839	11/10/20	750.00	40898
208-691-932.000	10/14/20	BIG C LUMBER	GROUNDS REPAIR/PARK	1261168	11/10/20	74.13	40840
208-691-933.000	09/18/20	HULL LIFT TRUCK	EQUIPMENT/PARK	PSI-0196772	11/10/20	140.92	40815
208-691-933.000	09/02/20	PRO SAFETY INNOVATONS	G5 AED FOR BEACH	1380	11/10/20	1,613.43	40825
208-691-933.000	11/04/20	HOOSIER HYDRAULIC	EQUIPMENT/PARK	INV311874	11/10/20	73.64	40867
208-691-933.200	10/23/20	JOHN DEERE FINANCIAL	JD LOADER/PARK/10/23/20	2408673	11/10/20	142.94	40827
208-691-933.200	10/23/20	JOHN DEERE FINANCIAL	JD UTILITY/PARKS/10/23/20	2408672	11/10/20	940.66	40827
208-691-939.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	6.77	40813
208-691-939.000	10/06/20	NEW BUFFALO HARDWARE	VEHICLE REPAIR/PARK	A163377	11/10/20	22.96	40889
208-691-939.000	10/30/20	RIDGE AUTO PARTS	VEHICLE REPAIR/PARK.	425341	11/10/20	194.55	40906
Total For Dept 691 PARK						10,452.45	
Total For Fund 208 PARK FUND						10,452.45	
Fund 209 PARK IMPROVEMENT FUND							
Dept 751							
209-751-974.000	10/26/20	ABONMARCHE CONSULTANTS INC	DUNE WALK ENGINEERING	132419	11/10/20	3,216.00	40830
Total For Dept 751						3,216.00	
Total For Fund 209 PARK IMPROVEMENT FUND						3,216.00	
Fund 266 CRIMINAL JUSTICE TRAINING (ACT 302)							
Dept 000							
266-000-961.000	10/15/20	WEST MICHIGAN CRIMINAL JUSTICE	CRIMINAL JUSTICE TRAINING/POLICE	4249	11/10/20	56.72	40921
Total For Dept 000						56.72	
Total For Fund 266 CRIMINAL JUSTICE TRAINING (ACT						56.72	
Fund 402 EQUIPMENT PURCHASE FUND							
Dept 902 CAPITAL							
402-902-981.000	10/18/20	LAFONTAINE CDJR-LANSING	3 YR LEASE POLICE CAR 1ST PAYMENT	10/19/20	11/10/20	9,075.72	40819
402-902-981.200	10/17/20	WELLS FARGO VENDOR FIN SERV	TOOLCATAND SWEEPER/STREET AND PARK/	5012379140	11/10/20	714.95	40828
402-902-981.300	10/17/20	WELLS FARGO VENDOR FIN SERV	TOOLCATAND SWEEPER/STREET AND PARK/	5012379140	11/10/20	476.63	40828
Total For Dept 902 CAPITAL						10,267.30	
Total For Fund 402 EQUIPMENT PURCHASE FUND						10,267.30	
Fund 590 SEWER FUND							
Dept 537 SEWER							
590-537-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 1ST HALF OF PAYMENT	7332187	11/10/20	1,000.00	40860
590-537-836.100	10/27/20	GRSD SEWER AUTHORITY	SERVICE LIFT STATION #72 DUNEWOOD	0000011739	11/10/20	422.00	40864
590-537-920.000	10/02/20	INDIANA MICHIGAN POWER	ELECTRIC/SEWER/09/02/20-10/02/20	04002186031-19	11/10/20	27.17	40816
590-537-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/LIFT STATION/SEWER/10/03/2	04002186031-22	11/10/20	21.42	40870
Total For Dept 537 SEWER						1,470.59	
Total For Fund 590 SEWER FUND						1,470.59	
Fund 591 WATER FUND							
Dept 536 WATER							

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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 591 WATER FUND							
Dept 536 WATER							
591-536-716.000	10/21/20	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE PPO 500 NOV 2020	102020	11/10/20	6,366.62	40824
591-536-720.000	11/08/20	MML - WORKERS COMPENSATION FUND	WORKER'S COMP 3RD INSTALLMENT	11086205	11/10/20	2,354.09	40885
591-536-751.000	10/01/20	NEW BUFFALO AREA SCHOOLS	GASOLINE/10/01/20-10/31/20	506	11/10/20	190.96	40888
591-536-753.000	10/30/20	ALEXANDER CHEMICAL CORP	BLANKET WATER CHEMICAL PURCHASES	31759	11/10/20	36.50	40831
591-536-756.000	09/29/20	CORE & MAIN	OPERATING SUPPLIES/WATER	N048312	11/10/20	672.00	40848
591-536-756.000	10/16/20	ETNA SUPPLY COMPANY	OPERATING SUPPLIES/WATER	S10371439.002	11/10/20	50.00	40856
591-536-756.000	10/16/20	ETNA SUPPLY COMPANY	OPERATING SUPPLIES/WATER	S103722091.002	11/10/20	50.00	40856
591-536-756.000	10/06/20	MENARDS	OPERATING SUPPLIES/WATER	61725	11/10/20	119.34	40882
591-536-756.000	10/14/20	NEW BUFFALO HARDWARE	OPERATING SUPPLIES/WATER	A164682	11/10/20	9.53	40890
591-536-756.100	10/13/20	FERGUSON WATER WORKS	PARTS NEEDED FOR UPCOMING 1" WATER	0213808	11/10/20	2,551.16	40857
591-536-756.200	09/23/20	ETNA SUPPLY COMPANY	METER REPLACEMENT/WATER	S103711574.001	11/10/20	125.00	40856
591-536-756.200	10/06/20	ETNA SUPPLY COMPANY	METER REPLACEMENT/WATER	S103722091.001	11/10/20	945.00	40856
591-536-756.200	09/29/20	ETNA SUPPLY COMPANY	METER REPLACEMENT/WATER	S103714393.001	11/10/20	945.00	40856
591-536-756.200	10/01/20	NEW BUFFALO HARDWARE	METER REPLACEMENT/WATER	A162646	11/10/20	3.40	40889
591-536-756.300	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	310.00	40813
591-536-756.400	09/30/20	HACH COMPANY	LAB SUPPLIES/WATER	12142618	11/10/20	620.75	40814
591-536-756.400	10/13/20	IDEXX DISTRIBUTION CORP	LAB SUPPLIES/WATER	307288678	11/10/20	1,025.06	40869
591-536-756.400	10/06/20	USA BLUEBOOK	LAB SUPPLIES/WATER	379672	11/10/20	509.58	40918
591-536-767.000	10/01/20	NEW BUFFALO HARDWARE	EQUIPMENT/WATER	A12661	11/10/20	5.99	40889
591-536-807.000	10/20/20	GABRIDGE & COMPANY, PLC	AUDIT 2019-20 1ST HALF OF PAYMENT	7332187	11/10/20	1,000.00	40860
591-536-818.000	09/17/20	COUNTRY LANE REMODELING/MIKE I	MOWING WATER TOWER/WATER/09/17/20/1	1646	11/10/20	70.00	40811
591-536-818.000	11/01/20	LAKESHORE RECYCLING & DISPOSAL	DUMPSTER COLLECTION/11/01/20	114346 DEC	11/10/20	94.00	40879
591-536-818.000	11/04/20	KENNETH L KORP	BEAVER RELOCATION & FLOW INSPECTION	11/04/20	11/10/20	500.00	40874
591-536-831.000	09/25/20	ELAN CORP. PAYMENT SYSTEMS	CREDIT CARD/POLICE/PARK/WATER/GEN G	09/25/20	11/10/20	85.00	40813
591-536-853.000	09/05/20	AT&T	PHONE/WATER/09/05/20-10/04/20	269469853110-19	11/10/20	51.66	40809
591-536-853.000	09/02/20	AT&T	PHONE/WATER/09/02/20-10-10/01/20	269R07012110-19	11/10/20	285.66	40809
591-536-853.000	09/02/20	AT&T	PHONE/WATER/09/02/20-10/01/20	906R18086810-19	11/10/20	70.55	40809
591-536-853.000	11/01/20	ANDERSON, KENNETH	PHONE STIPEND/ANDERSON/WATER/11/01/	11/01/20	11/10/20	50.00	40835
591-536-853.000	11/01/20	GRUENER, ROBERT	PHONE STIPEND/GRUENER/WATER/11/01/2	11/01/20	11/10/20	50.00	40865
591-536-853.000	11/01/20	JOHNSON, JEFFREY	PHONE STIPEND/JOHNSON/WATER/11/01/2	11/01/20	11/10/20	50.00	40872
591-536-853.000	10/02/20	AT&T	AT&T/WATER/10/02/20-11/01/20	269R012672211	11/10/20	242.08	40837
591-536-853.000	10/02/20	AT&T	AT&T/WATER/10/02/20-11/01/20	906R18086811-22	11/10/20	144.67	40837
591-536-853.000	10/02/20	AT&T	AT&T/WATER/10/02/20-11/01/20	269R07012111-22	11/10/20	584.56	40837
591-536-920.000	10/01/20	INDIANA MICHIGAN POWER	ELECTRIC/WATER/10/01/20	04354696801-21	11/10/20	11.40	40822
591-536-920.000	10/24/20	COMCAST	COMCAST/WATER/10/24/20-11/23/20	8771402550011900	11/10/20	234.44	40826
591-536-920.000	09/23/20	SEMCO ENERGY GAS CO.	SEMCO/FIRE/GARAGE/WATER WRKS/09/23/	11/06/20	11/10/20	754.31	40909
591-536-920.000	10/03/20	INDIANA MICHIGAN POWER	ELECTRIC/E WATER ST./WATER INTAKE/1	04909113708-22	11/10/20	23.09	40870
591-536-931.000	10/07/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/WATER	1007200005	11/10/20	41.50	40851
591-536-931.000	10/21/20	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/WATER	1021200005	11/10/20	41.50	40851
591-536-933.000	10/16/20	ALL PHASE ELECTRIC SUPPLY CO	EQUIPMENT/WATER	4610-707370	11/10/20	220.00	40832
591-536-933.000	10/22/20	GASVODA & ASSOCIATES INC	MAINTENANCE/WATER	INV2002233	11/10/20	1,598.07	40861
591-536-933.000	10/26/20	RIDGE AUTO PARTS	DUMP TRUCK/WATER	425027	11/10/20	257.38	40906
591-536-933.000	10/26/20	RIDGE AUTO PARTS	FLACKULATER MOTOR/WATER	425058	11/10/20	31.10	40906
Total For Dept 536 WATER						23,380.95	
Total For Fund 591 WATER FUND						23,380.95	

Fund 703 CURRENT TAX FUND							
Dept 000							
703-000-214.000	11/09/20	CORELOGIC	TAX OVERPMT 11-62-8200-0284-04-0	110920	11/13/20	7,535.57	2193
703-000-214.000	11/09/20	FURJANIC, LYNN M.	TAX OVERPMT 11-628402-0027-00-8	110920	11/13/20	5,038.07	2194
703-000-230.100	10/27/20	BERRIEN COUNTY TREASURER	COUNTY SET 10/5 THRU 10/25	102720 CO SET	10/27/20	50,764.55	2191
703-000-230.100	10/27/20	BERRIEN COUNTY TREASURER	COUNTY OP 10/5 THRU 10/25	102720 CO OP	10/27/20	40,376.90	2191

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Fund 703 CURRENT TAX FUND							
Dept 000							
703-000-230.200	10/27/20	NEW BUFFALO AREA SCHOOLS	SUMMER: SCHOOL OP PLUS PENALTY 10/	102720	10/27/20	53,825.68	2192
			Total For Dept 000			157,540.77	
			Total For Fund 703 CURRENT TAX FUND			157,540.77	

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GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund Totals:							
			Fund 101 GENERAL FUND			115,111.17	
			Fund 105 PNBALRSB			7,358.75	
			Fund 202 MAJOR STREET FUND			10,991.50	
			Fund 203 LOCAL STREET FUND			10,554.40	
			Fund 208 PARK FUND			10,452.45	
			Fund 209 PARK IMPROVEMENT FUND			3,216.00	
			Fund 266 CRIMINAL JUSTICE TRAINING (A			56.72	
			Fund 402 EQUIPMENT PURCHASE FUND			10,267.30	
			Fund 590 SEWER FUND			1,470.59	
			Fund 591 WATER FUND			23,380.95	
			Fund 703 CURRENT TAX FUND			157,540.77	
Total For All Funds:						350,400.60	

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DB: New Buffalo

REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	BUDGET			AMENDED BUDGET		
Fund 101 - GENERAL FUND								
Dept 000								
101-000-404.000	PROPERTY TAXES	2,501,055.00	2,501,055.00	2,501,055.00	2,438,063.29	0.00	0.00	100.00
101-000-417.000	DELINQUENT TAX PERSONAL	0.00	0.00	0.00	1.02	0.00	0.00	0.00
101-000-445.000	PENALTY & INTEREST	7,000.00	7,000.00	4,196.14	8,432.67	4,196.14	2,803.86	59.94
101-000-477.000	BUILDING PERMITS	35,000.00	35,000.00	0.00	29,357.41	0.00	35,000.00	0.00
101-000-478.000	ELECTRICAL PERMITS	10,000.00	10,000.00	(330.00)	9,959.90	0.00	10,330.00	(3.30)
101-000-479.000	MECHANICAL PERMITS	10,000.00	10,000.00	0.00	9,836.70	0.00	10,000.00	0.00
101-000-480.000	PLUMBING PERMITS	6,500.00	6,500.00	0.00	4,747.60	0.00	6,500.00	0.00
101-000-481.000	ZONING DEPOSITS	500.00	500.00	850.00	0.00	850.00	(350.00)	170.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	66,164.00	0.00	13,500.00	(66,164.00)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	5,000.00	5,000.00	5,637.97	5,637.97	5,637.97	(637.97)	112.76
101-000-574.000	CVTRS	10,095.00	10,095.00	1,980.00	9,900.00	0.00	8,115.00	19.61
101-000-576.000	STATE REVENUE SALES TAX	105,000.00	105,000.00	47,447.00	162,560.00	0.00	57,553.00	45.19
101-000-577.000	STATE REVENUE LIQUOR LICENSE	10,000.00	10,000.00	10,003.95	10,847.10	0.00	(3.95)	100.04
101-000-606.000	COURT CHARGES	1,000.00	1,000.00	160.95	521.83	0.00	839.05	16.10
101-000-615.000	SPECIAL USE FEE	1,600.00	1,600.00	5.00	991.50	0.00	1,595.00	0.31
101-000-617.000	FRANCHISE FEE	56,000.00	56,000.00	14,196.78	47,803.83	198.42	41,803.22	25.35
101-000-618.000	ADMINISTRATION FEE	95,000.00	95,000.00	64,398.59	101,278.18	35,052.46	30,601.41	67.79
101-000-619.000	VARIANCE FEE	2,500.00	2,500.00	2,425.00	3,100.00	2,075.00	75.00	97.00
101-000-627.000	SHORT TERM RENTAL FEES	30,000.00	30,000.00	15,150.00	48,550.00	5,025.00	14,850.00	50.50
101-000-628.000	SERVICE CHARGE	1,500.00	1,500.00	915.41	180.00	915.41	584.59	61.03
101-000-629.000	WASTE	272,834.00	272,834.00	89,561.84	267,982.78	26,460.08	183,272.16	32.83
101-000-629.100	PENALTY WASTE	3,000.00	3,000.00	862.28	3,176.82	160.52	2,137.72	28.74
101-000-654.100	OVERNIGHT PARKING PERMITS	20.00	20.00	0.00	7.00	0.00	20.00	0.00
101-000-656.000	TOWING SERVICE	1,500.00	1,500.00	0.00	1,950.00	0.00	1,500.00	0.00
101-000-657.000	PARKING FINES	500.00	500.00	0.00	224.00	0.00	500.00	0.00
101-000-665.000	INTEREST EARNED	6,000.00	6,000.00	579.60	12,127.62	1.02	5,420.40	9.66
101-000-670.000	RENTAL/LEASE	1,000.00	1,000.00	0.00	400.00	0.00	1,000.00	0.00
101-000-673.000	SALE OF ASSETS	0.00	0.00	0.00	10.00	0.00	0.00	0.00
101-000-675.000	DONATIONS	500.00	500.00	0.00	50.00	0.00	500.00	0.00
101-000-678.000	REIMBURSEMENTS	20,000.00	20,000.00	5,874.32	36,433.48	(100.00)	14,125.68	29.37
101-000-678.200	REIMBURSEMENTS-POLICE	73,341.00	73,341.00	2,002.90	63,728.47	208.00	71,338.10	2.73
Net - Dept 000		3,266,445.00	3,266,445.00	2,833,136.73	3,277,859.17	94,180.02	433,308.27	
Dept 101 - LEGISLATIVE								
101-101-703.000	SALARIES APPOINTED	11,500.00	11,500.00	2,431.25	11,926.25	2,431.25	9,068.75	21.14
101-101-714.000	MEDICARE	200.00	200.00	35.25	172.92	35.25	164.75	17.63
101-101-720.000	WORKER'S COMPENSATION INS	65.00	65.00	14.12	47.04	0.00	50.88	21.72
101-101-721.000	UNEMPLOYMENT COMPENSATION	550.00	550.00	58.41	297.18	58.41	491.59	10.62
101-101-756.000	OPERATING SUPPLIES	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
101-101-818.000	PROFESSIONAL & CONTRACTUAL	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-101-826.000	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-831.000	MEMBERSHIPS & DUES	100.00	100.00	0.00	85.00	0.00	100.00	0.00
101-101-885.000	PUBLIC RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101-903.000	PRINTING & PUBLISHING	250.00	250.00	224.00	548.00	0.00	26.00	89.60
101-101-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 101 - LEGISLATIVE		(14,665.00)	(14,665.00)	(2,763.03)	(13,076.39)	(2,524.91)	(11,901.97)	
Dept 172 - EXECUTIVE								
101-172-703.000	SALARIES APPOINTED	47,741.00	47,741.00	13,808.10	42,213.29	3,452.03	33,932.90	28.92

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET			MONTH 10/31/20		
Fund 101 - GENERAL FUND								
101-172-706.000	SALARIES PERMANENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-712.000	CASH IN LIEU OF PAYMENTS	10,200.00	10,200.00	2,975.00	13,525.00	850.00	7,225.00	29.17
101-172-714.000	MEDICARE	742.00	742.00	243.29	840.16	62.36	498.71	32.79
101-172-715.000	SOCIAL SECURITY TAX	3,175.00	3,175.00	1,040.57	3,592.70	266.73	2,134.43	32.77
101-172-716.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-717.000	LIFE & DISABILITY INSURANCE	2,800.00	2,800.00	912.55	2,190.12	182.51	1,887.45	32.59
101-172-718.000	RETIREMENT	7,200.00	7,200.00	2,644.10	7,483.50	1,175.16	4,555.90	36.72
101-172-720.000	WORKER'S COMPENSATION INS	750.00	750.00	172.69	602.67	0.00	577.31	23.03
101-172-721.000	UNEMPLOYMENT COMPENSATION	800.00	800.00	0.00	189.00	0.00	800.00	0.00
101-172-728.000	OFFICE SUPPLIES	200.00	200.00	0.00	184.24	0.00	200.00	0.00
101-172-756.000	OPERATING SUPPLIES	300.00	300.00	0.00	47.05	0.00	300.00	0.00
101-172-801.000	EDUCATION & TRAINING	1,500.00	1,500.00	0.00	539.18	0.00	1,500.00	0.00
101-172-818.000	PROFESSIONAL & CONTRACTUAL	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-172-831.000	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-873.000	TRAVEL/MILEAGE REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172-903.000	PRINTING & PUBLISHING	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-172-934.000	OTHER REPAIRS & MAINT	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-172-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 172 - EXECUTIVE		(77,708.00)	(77,708.00)	(21,796.30)	(71,406.91)	(5,988.79)	(55,911.70)	
Dept 215 - CLERK								
101-215-703.000	SALARIES APPOINTED	63,280.00	63,280.00	13,815.41	49,224.76	3,482.70	49,464.59	21.83
101-215-706.000	SALARIES PERMANENT	35,000.00	35,000.00	15,301.82	31,411.61	4,202.58	19,698.18	43.72
101-215-706.100	SALARIES-OVERTIME	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
101-215-714.000	MEDICARE	1,344.00	1,344.00	404.26	1,138.15	106.31	939.74	30.08
101-215-715.000	SOCIAL SECURITY TAX	6,040.00	6,040.00	1,728.59	4,866.68	454.59	4,311.41	28.62
101-215-716.000	HEALTH INSURANCE	31,186.00	31,186.00	6,714.09	19,263.20	1,413.52	24,471.91	21.53
101-215-717.000	LIFE & DISABILITY INSURANCE	1,874.00	1,874.00	614.90	1,560.78	122.98	1,259.10	32.81
101-215-718.000	RETIREMENT	5,222.00	5,222.00	2,334.96	6,029.08	1,051.32	2,887.04	44.71
101-215-720.000	WORKER'S COMPENSATION INS	550.00	550.00	99.54	390.30	0.00	450.46	18.10
101-215-721.000	UNEMPLOYMENT COMPENSATION	1,200.00	1,200.00	0.00	545.19	0.00	1,200.00	0.00
101-215-728.000	OFFICE SUPPLIES	350.00	350.00	0.00	431.48	0.00	350.00	0.00
101-215-751.000	GASOLINE	100.00	100.00	0.00	277.76	0.00	100.00	0.00
101-215-756.000	OPERATING SUPPLIES	200.00	200.00	0.00	128.60	0.00	200.00	0.00
101-215-801.000	EDUCATION & TRAINING	250.00	250.00	0.00	1,300.00	0.00	250.00	0.00
101-215-818.000	PROFESSIONAL & CONTRACTUAL	500.00	500.00	956.60	673.93	0.00	(456.60)	191.32
101-215-831.000	MEMBERSHIPS & DUES	300.00	300.00	0.00	262.86	0.00	300.00	0.00
101-215-903.000	PRINTING & PUBLISHING	600.00	600.00	0.00	146.00	0.00	600.00	0.00
101-215-934.000	OTHER REPAIRS & MAINT	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-215-942.000	EQUIPMENT	0.00	0.00	0.00	1,320.53	0.00	0.00	0.00
101-215-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 215 - CLERK		(153,296.00)	(153,296.00)	(41,970.17)	(118,970.91)	(10,834.00)	(111,325.83)	
Dept 247 - BOARD OF REVIEW								
101-247-818.000	PROFESSIONAL & CONTRACTUAL	2,000.00	2,000.00	0.00	360.00	0.00	2,000.00	0.00
101-247-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 247 - BOARD OF REVIEW		(2,000.00)	(2,000.00)	0.00	(360.00)	0.00	(2,000.00)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

User: KATE

PERIOD ENDING 10/31/2020

DB: New Buffalo

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

		2020-21				ACTIVITY FOR		
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 10/31/2020	END BALANCE 06/30/2020	MONTH 10/31/20	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
Dept 253 - TREASURER								
101-253-703.000	SALARIES APPOINTED	46,995.00	46,995.00	14,815.42	45,292.46	3,703.86	32,179.58	31.53
101-253-706.000	SALARIES PERMANENT	29,615.00	29,615.00	11,861.72	33,797.53	2,929.12	17,753.28	40.05
101-253-706.100	SALARIES-OVERTIME	600.00	600.00	800.73	245.02	58.23	(200.73)	133.46
101-253-714.000	MEDICARE	1,226.00	1,226.00	387.38	1,153.02	93.86	838.62	31.60
101-253-715.000	SOCIAL SECURITY TAX	4,164.00	4,164.00	1,656.40	4,929.84	401.35	2,507.60	39.78
101-253-716.000	HEALTH INSURANCE	16,500.00	16,500.00	5,906.82	14,580.93	1,243.53	10,593.18	35.80
101-253-717.000	LIFE & DISABILITY INSURANCE	3,823.00	3,823.00	1,622.45	3,893.88	324.49	2,200.55	42.44
101-253-718.000	RETIREMENT	9,522.00	9,522.00	3,384.56	9,449.33	1,509.12	6,137.44	35.54
101-253-720.000	WORKER'S COMPENSATION INS	550.00	550.00	99.54	390.30	0.00	450.46	18.10
101-253-721.000	UNEMPLOYMENT COMPENSATION	1,200.00	1,200.00	33.51	533.49	33.51	1,166.49	2.79
101-253-728.000	OFFICE SUPPLIES	250.00	250.00	31.78	74.97	31.78	218.22	12.71
101-253-730.000	POSTAGE	2,000.00	2,000.00	0.00	115.26	0.00	2,000.00	0.00
101-253-751.000	GASOLINE	375.00	375.00	0.00	357.62	0.00	375.00	0.00
101-253-756.000	OPERATING SUPPLIES	250.00	250.00	247.20	474.55	0.00	2.80	98.88
101-253-801.000	EDUCATION & TRAINING	1,200.00	1,200.00	0.00	1,274.30	0.00	1,200.00	0.00
101-253-818.000	PROFESSIONAL & CONTRACTUAL	8,500.00	8,500.00	1,781.25	6,202.67	0.00	6,718.75	20.96
101-253-831.000	MEMBERSHIPS & DUES	300.00	300.00	75.00	364.00	0.00	225.00	25.00
101-253-853.000	TELEPHONE	0.00	0.00	200.00	0.00	100.00	(200.00)	100.00
101-253-903.000	PRINTING & PUBLISHING	600.00	600.00	1,657.35	274.00	0.00	(1,057.35)	276.23
101-253-934.000	OTHER REPAIRS & MAINT	150.00	150.00	0.00	470.67	0.00	150.00	0.00
101-253-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 253 - TREASURER		(127,820.00)	(127,820.00)	(44,561.11)	(123,873.84)	(10,428.85)	(83,258.89)	
Dept 257 - ASSESSOR								
101-257-707.000	SALARIES PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-714.000	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-715.000	SOCIAL SECURITY TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-720.000	WORKER'S COMPENSATION INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-721.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-728.000	OFFICE SUPPLIES	125.00	125.00	0.00	43.45	0.00	125.00	0.00
101-257-730.000	POSTAGE	2,300.00	2,300.00	0.00	2,216.35	0.00	2,300.00	0.00
101-257-756.000	OPERATING SUPPLIES	100.00	100.00	0.00	1,195.64	0.00	100.00	0.00
101-257-801.000	EDUCATION & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-818.000	PROFESSIONAL & CONTRACTUAL	24,960.00	24,960.00	6,427.50	27,587.50	2,142.50	18,532.50	25.75
101-257-831.000	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-854.200	SOFTWARE EXPENSE	900.00	900.00	0.00	0.00	0.00	900.00	0.00
101-257-903.000	PRINTING & PUBLISHING	100.00	100.00	0.00	516.00	0.00	100.00	0.00
101-257-934.000	OTHER REPAIRS & MAINT	100.00	100.00	0.00	166.00	0.00	100.00	0.00
101-257-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 257 - ASSESSOR		(28,585.00)	(28,585.00)	(6,427.50)	(31,724.94)	(2,142.50)	(22,157.50)	
Dept 262 - ELECTIONS								
101-262-703.000	SALARIES APPOINTED	2,000.00	2,000.00	0.00	2,000.05	0.00	2,000.00	0.00
101-262-714.000	MEDICARE	30.00	30.00	0.00	29.00	0.00	30.00	0.00
101-262-715.000	SOCIAL SECURITY TAX	110.00	110.00	0.00	124.01	0.00	110.00	0.00
101-262-730.000	POSTAGE	500.00	500.00	0.00	200.00	0.00	500.00	0.00
101-262-751.000	GASOLINE	250.00	250.00	0.00	153.52	0.00	250.00	0.00
101-262-756.000	OPERATING SUPPLIES	1,500.00	1,500.00	580.17	2,454.80	0.00	919.83	38.68
101-262-801.000	EDUCATION & TRAINING	200.00	200.00	0.00	0.00	0.00	200.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

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PERIOD ENDING 10/31/2020

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		2020-21				ACTIVITY FOR		
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 10/31/2020	END BALANCE 06/30/2020	MONTH 10/31/20	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND								
101-262-818.000	PROFESSIONAL & CONTRACTUAL	6,000.00	6,000.00	1,905.04	2,916.50	0.00	4,094.96	31.75
101-262-903.000	PRINTING & PUBLISHING	700.00	700.00	843.50	816.10	148.00	(143.50)	120.50
101-262-934.000	OTHER REPAIRS & MAINT	400.00	400.00	440.00	0.00	0.00	(40.00)	110.00
101-262-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 262 - ELECTIONS		(11,690.00)	(11,690.00)	(3,768.71)	(8,693.98)	(148.00)	(7,921.29)	
Dept 266 - ATTORNEY								
101-266-826.100	LABOR MATTERS	5,000.00	5,000.00	0.00	8,440.50	0.00	5,000.00	0.00
101-266-826.300	COURT/ORDINANCE	15,000.00	15,000.00	9,999.97	9,384.00	0.00	5,000.03	66.67
101-266-826.400	OTHER LEGAL MATTERS	40,000.00	40,000.00	4,870.00	36,484.38	1,500.00	35,130.00	12.18
101-266-826.500	FOIA	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
Net - Dept 266 - ATTORNEY		(65,000.00)	(65,000.00)	(14,869.97)	(54,308.88)	(1,500.00)	(50,130.03)	
Dept 276 - CEMETERY								
101-276-969.000	CONTRIBUTIONS TO OTHERS	30,000.00	30,000.00	12,500.00	29,500.00	2,500.00	17,500.00	41.67
Net - Dept 276 - CEMETERY		(30,000.00)	(30,000.00)	(12,500.00)	(29,500.00)	(2,500.00)	(17,500.00)	
Dept 298 - GENERAL GOVERNMENT								
101-298-706.000	SALARIES PERMANENT	67,060.00	67,060.00	20,953.71	63,250.81	5,324.37	46,106.29	31.25
101-298-714.000	MEDICARE	1,018.00	1,018.00	267.51	861.08	66.83	750.49	26.28
101-298-715.000	SOCIAL SECURITY TAX	4,354.00	4,354.00	1,143.81	3,681.81	285.73	3,210.19	26.27
101-298-716.000	HEALTH INSURANCE	35,740.00	35,740.00	15,466.46	24,426.94	4,730.70	20,273.54	43.27
101-298-717.000	LIFE & DISABILITY INSURANCE	1,280.00	1,280.00	1,055.90	1,886.28	211.18	224.10	82.49
101-298-718.000	RETIREMENT	5,618.00	5,618.00	1,860.26	4,980.50	831.50	3,757.74	33.11
101-298-720.000	WORKER'S COMPENSATION INS	1,500.00	1,500.00	341.48	1,100.91	0.00	1,158.52	22.77
101-298-721.000	UNEMPLOYMENT COMPENSATION	1,000.00	1,000.00	0.11	466.41	0.11	999.89	0.01
101-298-728.000	OFFICE SUPPLIES	4,000.00	4,000.00	2,198.74	3,606.16	453.15	1,801.26	54.97
101-298-730.000	POSTAGE	4,700.00	4,700.00	520.99	4,317.19	0.00	4,179.01	11.08
101-298-751.000	GASOLINE	600.00	600.00	10.02	203.04	3.34	589.98	1.67
101-298-756.000	OPERATING SUPPLIES	3,500.00	3,500.00	1,156.31	2,282.80	232.10	2,343.69	33.04
101-298-818.000	PROFESSIONAL & CONTRACTUAL	7,000.00	7,000.00	5,437.29	7,344.34	0.00	1,562.71	77.68
101-298-818.200	ENGINEERING	20,000.00	20,000.00	9,250.00	19,500.00	2,500.00	10,750.00	46.25
101-298-831.000	MEMBERSHIPS & DUES	2,500.00	2,500.00	1,600.00	2,310.50	0.00	900.00	64.00
101-298-853.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-298-854.000	TECH SUPPORT/MAINTENANCE	27,000.00	27,000.00	4,097.44	56,821.38	2,694.00	22,902.56	15.18
101-298-854.100	WEBSITE/SOCIAL MEDIA	7,300.00	7,300.00	21.17	5,768.54	0.00	7,278.83	0.29
101-298-854.200	SOFTWARE EXPENSE	20,000.00	20,000.00	8,817.00	17,314.59	4,734.00	11,183.00	44.09
101-298-903.000	PRINTING & PUBLISHING	6,000.00	6,000.00	1,832.37	6,913.98	1,547.62	4,167.63	30.54
101-298-920.000	UTILITIES	14,000.00	14,000.00	2,971.71	10,803.51	1,030.69	11,028.29	21.23

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2020	06/30/2020	MONTH 10/31/20	BALANCE	USED
Fund 101 - GENERAL FUND								
Net - Dept 298 - GENERAL GOVERNMENT		(286,170.00)	(286,170.00)	(93,517.83)	(286,909.29)	(32,839.91)	(192,652.17)	
Dept 305 - POLICE								
101-305-705.000	SALARIES SUPERVISION	82,792.00	82,792.00	26,474.25	57,242.35	6,368.56	56,317.75	31.98
101-305-706.000	SALARIES PERMANENT	386,250.00	386,250.00	123,230.09	382,456.49	31,169.25	263,019.91	31.90
101-305-706.100	SALARIES-OVERTIME	60,000.00	60,000.00	12,629.09	54,635.52	4,452.85	47,370.91	21.05
101-305-707.000	SALARIES PART-TIME	58,000.00	58,000.00	29,448.12	57,742.56	4,513.00	28,551.88	50.77
101-305-714.000	MEDICARE	7,688.00	7,688.00	2,664.61	7,973.19	641.11	5,023.39	34.66
101-305-715.000	SOCIAL SECURITY TAX	32,875.00	32,875.00	11,393.47	34,092.40	2,741.26	21,481.53	34.66
101-305-716.000	HEALTH INSURANCE	142,000.00	142,000.00	41,643.47	103,947.48	9,160.42	100,356.53	29.33
101-305-717.000	LIFE & DISABILITY INSURANCE	14,218.00	14,218.00	5,607.15	11,761.56	1,121.43	8,610.85	39.44
101-305-718.000	RETIREMENT	37,384.00	37,384.00	11,671.18	32,398.72	5,326.17	25,712.82	31.22
101-305-720.000	WORKER'S COMPENSATION INS	14,000.00	14,000.00	3,403.79	11,127.75	0.00	10,596.21	24.31
101-305-721.000	UNEMPLOYMENT COMPENSATION	5,558.00	5,558.00	503.52	3,025.28	503.52	5,054.48	9.06
101-305-722.000	MEDICAL EXPENSE	1,600.00	1,600.00	3,614.12	1,263.61	0.00	(2,014.12)	225.88
101-305-728.000	OFFICE SUPPLIES	1,600.00	1,600.00	76.28	537.62	0.00	1,523.72	4.77
101-305-730.000	POSTAGE	150.00	150.00	0.00	72.95	0.00	150.00	0.00
101-305-751.000	GASOLINE	17,000.00	17,000.00	2,022.08	9,130.90	480.09	14,977.92	11.89
101-305-756.000	OPERATING SUPPLIES	2,100.00	2,100.00	1,675.63	1,894.55	572.15	424.37	79.79
101-305-767.000	EQUIPMENT/SMALL TOOLS	4,000.00	4,000.00	2,223.44	2,166.89	486.96	1,776.56	55.59
101-305-768.000	UNIFORMS	12,000.00	12,000.00	3,701.12	13,870.07	3,108.85	8,298.88	30.84
101-305-768.100	AMMO	4,500.00	4,500.00	1,216.00	2,641.02	1,216.00	3,284.00	27.02
101-305-768.200	UNIFORM ALLOW-RESERVE/CERT	1,600.00	1,600.00	0.00	424.59	0.00	1,600.00	0.00
101-305-769.000	K-9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-305-801.000	EDUCATION & TRAINING	5,355.00	5,355.00	552.70	4,032.30	0.00	4,802.30	10.32
101-305-818.000	PROFESSIONAL & CONTRACTUAL	5,200.00	5,200.00	459.25	3,508.65	129.75	4,740.75	8.83
101-305-831.000	MEMBERSHIPS & DUES	600.00	600.00	175.00	619.64	115.00	425.00	29.17
101-305-851.000	RADIO/VIDEO MAINTENANCE	5,200.00	5,200.00	505.32	4,471.30	283.61	4,694.68	9.72
101-305-853.000	TELEPHONE	6,200.00	6,200.00	1,207.31	5,468.42	50.00	4,992.69	19.47
101-305-903.000	PRINTING & PUBLISHING	1,000.00	1,000.00	264.47	735.73	231.92	735.53	26.45
101-305-913.000	INSURANCE	11,000.00	11,000.00	1,762.72	7,189.43	0.00	9,237.28	16.02
101-305-916.000	LIABILITY INSURANCE	58,000.00	58,000.00	11,660.38	46,137.21	0.00	46,339.62	20.10
101-305-920.000	UTILITIES	10,000.00	10,000.00	2,755.19	9,848.64	922.42	7,244.81	27.55
101-305-931.000	BUILDING REPAIR & MAINTENANCE	9,000.00	9,000.00	899.75	12,709.08	(1,816.01)	8,100.25	10.00
101-305-933.000	EQUIPMENT & MAINTENANCE	2,500.00	2,500.00	3,046.85	7,945.61	3,046.85	(546.85)	121.87
101-305-933.100	EQUIPMENT MAINT--PARKING ENFOR	2,050.00	2,050.00	3,196.91	0.00	2,025.00	(1,146.91)	155.95
101-305-934.000	OTHER REPAIRS & MAINT	4,000.00	4,000.00	244.09	2,137.30	134.54	3,755.91	6.10
101-305-939.000	VEHICLE REPAIR & MAINTENANCE	11,000.00	11,000.00	1,681.70	15,537.44	151.32	9,318.30	15.29
101-305-943.000	EQUIPMENT RENTAL	300.00	300.00	274.86	1,230.32	74.75	25.14	91.62
101-305-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-305-979.000	EQUIPMENT	27,000.00	27,000.00	16,090.64	25,931.71	10,144.06	10,909.36	59.59
Net - Dept 305 - POLICE		(1,043,720.00)	(1,043,720.00)	(327,974.55)	(935,908.28)	(87,354.83)	(715,745.45)	
Dept 336 - FIRE								
101-336-705.000	SALARIES SUPERVISION	21,211.00	21,211.00	7,526.56	20,534.74	1,631.64	13,684.44	35.48
101-336-708.000	VOLUNTEER SALARIES	15,000.00	15,000.00	5,565.50	7,358.00	2,065.50	9,434.50	37.10
101-336-714.000	MEDICARE	574.00	574.00	189.84	416.45	53.62	384.16	33.07
101-336-715.000	SOCIAL SECURITY TAX	1,400.00	1,400.00	466.64	1,324.48	101.16	933.36	33.33
101-336-717.000	LIFE & DISABILITY INSURANCE	1,500.00	1,500.00	0.00	1,000.00	0.00	1,500.00	0.00
101-336-720.000	WORKER'S COMPENSATION INS	2,000.00	2,000.00	506.38	1,654.17	0.00	1,493.62	25.32
101-336-721.000	UNEMPLOYMENT COMPENSATION	1,671.00	1,671.00	149.21	181.69	149.21	1,521.79	8.93

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PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET			MONTH		
		BUDGET		10/31/2020	06/30/2020	10/31/20		
Fund 101 - GENERAL FUND								
101-336-728.000	OFFICE SUPPLIES	800.00	800.00	0.00	32.99	0.00	800.00	0.00
101-336-730.000	POSTAGE	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-336-751.000	GASOLINE	2,000.00	2,000.00	164.65	345.15	13.34	1,835.35	8.23
101-336-756.000	OPERATING SUPPLIES	1,700.00	1,700.00	31.79	96.06	31.79	1,668.21	1.87
101-336-767.000	EQUIPMENT/SMALL TOOLS	4,000.00	4,000.00	20.75	0.00	0.00	3,979.25	0.52
101-336-768.000	UNIFORMS	1,200.00	1,200.00	0.00	396.42	0.00	1,200.00	0.00
101-336-801.000	EDUCATION & TRAINING	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
101-336-818.000	PROFESSIONAL & CONTRACTUAL	1,000.00	25,000.00	8,080.00	670.00	1,960.00	16,920.00	32.32
101-336-831.000	MEMBERSHIPS & DUES	200.00	200.00	0.00	125.00	0.00	200.00	0.00
101-336-851.000	RADIO/VIDEO MAINTENANCE	5,000.00	5,000.00	0.00	101.50	0.00	5,000.00	0.00
101-336-853.000	TELEPHONE	2,700.00	2,700.00	747.00	600.00	547.00	1,953.00	27.67
101-336-903.000	PRINTING & PUBLISHING	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-336-913.000	INSURANCE	20,000.00	20,000.00	3,954.25	17,776.00	0.00	16,045.75	19.77
101-336-920.000	UTILITIES	7,000.00	7,000.00	1,977.71	8,252.81	666.38	5,022.29	28.25
101-336-931.000	BUILDING REPAIR & MAINTENANCE	7,000.00	7,000.00	1,973.50	8,258.40	1,023.50	5,026.50	28.19
101-336-932.000	GROUPS REPAIR & MAINT	2,000.00	2,000.00	0.00	1,047.26	0.00	2,000.00	0.00
101-336-933.000	EQUIPMENT & MAINTENANCE	12,000.00	12,000.00	1,011.40	3,103.13	0.00	10,988.60	8.43
101-336-934.000	OTHER REPAIRS & MAINT	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-336-939.000	VEHICLE REPAIR & MAINTENANCE	10,000.00	10,000.00	99.55	1,435.73	0.00	9,900.45	1.00
101-336-962.000	MISCELLANEOUS	0.00	0.00	0.00	4.89	0.00	0.00	0.00
101-336-979.000	EQUIPMENT	18,000.00	18,000.00	3,573.73	2,964.57	2,281.11	14,426.27	19.85
101-336-979.100	GEAR	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00
Net - Dept 336 - FIRE		(147,756.00)	(171,756.00)	(36,038.46)	(77,679.44)	(10,524.25)	(135,717.54)	
Dept 371 - INSPECTION SERVICES								
101-371-728.000	OFFICE SUPPLIES	200.00	200.00	0.00	50.79	0.00	200.00	0.00
101-371-756.000	OPERATING SUPPLIES	700.00	700.00	0.00	2,173.78	0.00	700.00	0.00
101-371-801.000	EDUCATION & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371-818.000	PROFESSIONAL & CONTRACTUAL	1,000.00	1,000.00	0.00	655.00	0.00	1,000.00	0.00
101-371-819.000	INSPECTION FEE	65,000.00	65,000.00	(12,422.15)	46,611.24	(7,615.40)	77,422.15	(19.11)
101-371-819.100	MECHANICAL INSPEC FEE	17,000.00	17,000.00	(2,217.80)	7,240.39	(665.00)	19,217.80	(13.05)
101-371-819.200	ELECTRICAL INSPECTION FEE	16,000.00	16,000.00	(2,881.90)	9,664.10	14.80	18,881.90	(18.01)
101-371-819.300	PLUMBING INSPECTOR	6,500.00	6,500.00	(1,188.90)	4,088.50	462.60	7,688.90	(18.29)
101-371-819.400	RENTAL INSPECTIONS	35,000.00	35,000.00	7,807.50	37,545.00	3,150.00	27,192.50	22.31
101-371-903.000	PRINTING & PUBLISHING	0.00	0.00	0.00	118.00	0.00	0.00	0.00
101-371-934.000	OTHER REPAIRS & MAINT	0.00	0.00	0.00	252.50	0.00	0.00	0.00
101-371-979.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 371 - INSPECTION SERVICES		(141,400.00)	(141,400.00)	10,903.25	(108,399.30)	4,653.00	(152,303.25)	
Dept 442 - STREET OPERATING								
101-442-705.000	SALARIES SUPERVISION	35,000.00	35,000.00	9,376.82	32,859.76	2,379.45	25,623.18	26.79
101-442-706.000	SALARIES PERMANENT	59,272.00	59,272.00	11,150.65	32,344.05	2,681.23	48,121.35	18.81
101-442-706.100	SALARIES-OVERTIME	15,000.00	15,000.00	2,616.91	6,700.32	1,089.27	12,383.09	17.45
101-442-707.000	SALARIES PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-442-714.000	MEDICARE	1,401.00	1,401.00	321.39	1,028.62	83.83	1,079.61	22.94
101-442-715.000	SOCIAL SECURITY TAX	6,920.00	6,920.00	1,374.78	4,398.33	358.74	5,545.22	19.87
101-442-716.000	HEALTH INSURANCE	70,354.00	70,354.00	15,851.92	53,774.10	3,785.04	54,502.08	22.53
101-442-717.000	LIFE & DISABILITY INSURANCE	7,587.00	7,587.00	2,420.55	4,564.94	484.11	5,166.45	31.90
101-442-718.000	RETIREMENT	17,917.00	17,917.00	4,747.39	11,286.25	2,117.38	13,169.61	26.50
101-442-720.000	WORKER'S COMPENSATION INS	15,000.00	15,000.00	3,769.71	12,449.64	0.00	11,230.29	25.13
101-442-721.000	UNEMPLOYMENT COMPENSATION	3,000.00	3,000.00	0.77	859.03	0.77	2,999.23	0.03

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET			MONTH		
		BUDGET		10/31/2020	06/30/2020	10/31/20		
Fund 101 - GENERAL FUND								
101-442-723.000	STIPENDS	500.00	500.00	200.00	700.00	0.00	300.00	40.00
101-442-728.000	OFFICE SUPPLIES	575.00	575.00	0.00	801.33	0.00	575.00	0.00
101-442-751.000	GASOLINE	2,200.00	2,200.00	352.63	699.87	48.16	1,847.37	16.03
101-442-756.000	OPERATING SUPPLIES	7,500.00	7,500.00	625.89	7,109.40	172.69	6,874.11	8.35
101-442-767.000	EQUIPMENT/SMALL TOOLS	5,000.00	5,000.00	1,693.53	7,402.85	1,157.18	3,306.47	33.87
101-442-768.000	UNIFORMS	2,400.00	2,400.00	810.67	1,350.61	17.98	1,589.33	33.78
101-442-801.000	EDUCATION & TRAINING	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-442-818.000	PROFESSIONAL & CONTRACTUAL	7,000.00	7,000.00	5,620.00	14,050.77	1,736.00	1,380.00	80.29
101-442-818.120	TREE REMOVALS	15,000.00	30,000.00	25,000.00	8,250.00	0.00	5,000.00	83.33
101-442-831.000	MEMBERSHIPS & DUES	600.00	600.00	0.00	580.49	0.00	600.00	0.00
101-442-853.000	TELEPHONE	1,200.00	1,200.00	370.03	1,000.10	50.00	829.97	30.84
101-442-903.000	PRINTING & PUBLISHING	300.00	300.00	88.00	935.84	0.00	212.00	29.33
101-442-913.000	INSURANCE	5,000.00	5,000.00	944.82	4,612.14	0.00	4,055.18	18.90
101-442-920.000	UTILITIES	16,000.00	16,000.00	5,310.07	15,228.97	1,228.71	10,689.93	33.19
101-442-931.000	BUILDING REPAIR & MAINTENANCE	20,000.00	20,000.00	2,490.95	25,069.87	1,200.25	17,509.05	12.45
101-442-932.000	GROUPS REPAIR & MAINT	20,000.00	20,000.00	6,095.72	14,336.03	3,095.11	13,904.28	30.48
101-442-933.000	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	7,080.38	5,241.50	5,438.99	(2,080.38)	141.61
101-442-935.100	STORM SEWER REPAIR & MAINT	10,000.00	10,000.00	312.50	1,805.00	0.00	9,687.50	3.13
101-442-939.000	VEHICLE REPAIR & MAINTENANCE	12,000.00	12,000.00	3,928.62	14,053.88	108.42	8,071.38	32.74
101-442-943.000	EQUIPMENT RENTAL	3,000.00	3,000.00	495.00	20,970.73	0.00	2,505.00	16.50
101-442-962.000	MISCELLANEOUS	0.00	0.00	(187.80)	0.00	0.00	187.80	100.00
101-442-962.200	MISC PROJECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 442 - STREET OPERATING		(365,226.00)	(380,226.00)	(112,861.90)	(304,464.42)	(27,233.31)	(267,364.10)	
Dept 448 - STREET LIGHTING								
101-448-926.000	STREET LIGHTING	37,000.00	37,000.00	5,997.78	33,402.76	1,792.33	31,002.22	16.21
Net - Dept 448 - STREET LIGHTING		(37,000.00)	(37,000.00)	(5,997.78)	(33,402.76)	(1,792.33)	(31,002.22)	
Dept 523 - SOLID WASTE COLLECTION								
101-523-818.000	PROFESSIONAL & CONTRACTUAL	272,256.00	272,256.00	105,971.50	229,868.60	21,376.10	166,284.50	38.92
101-523-956.200	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 523 - SOLID WASTE COLLECTION		(272,256.00)	(272,256.00)	(105,971.50)	(229,868.60)	(21,376.10)	(166,284.50)	
Dept 651 - AMBULANCE SERVICE								
101-651-818.000	PROFESSIONAL & CONTRACTUAL	110,817.00	110,817.00	36,052.00	106,056.00	9,013.00	74,765.00	32.53
Net - Dept 651 - AMBULANCE SERVICE		(110,817.00)	(110,817.00)	(36,052.00)	(106,056.00)	(9,013.00)	(74,765.00)	
Dept 721 - PLANNING COMMISSION								
101-721-801.000	EDUCATION & TRAINING	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	0.00
101-721-818.000	PROFESSIONAL & CONTRACTUAL	3,000.00	3,000.00	0.00	578.00	0.00	3,000.00	0.00
101-721-831.000	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-721-903.000	PRINTING & PUBLISHING	200.00	200.00	0.00	676.00	0.00	200.00	0.00
101-721-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 721 - PLANNING COMMISSION		(4,600.00)	(4,600.00)	0.00	(1,254.00)	0.00	(4,600.00)	

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		ORIGINAL BUDGET	AMENDED BUDGET					
				10/31/2020	06/30/2020	10/31/20	BALANCE	USED
Fund 101 - GENERAL FUND								
Dept 722 - ZONING BOARD OF APPEALS								
101-722-818.000	PROFESSIONAL & CONTRACTUAL	700.00	700.00	0.00	324.00	0.00	700.00	0.00
101-722-831.000	MEMBERSHIPS & DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-722-903.000	PRINTING & PUBLISHING	200.00	200.00	0.00	994.00	0.00	200.00	0.00
101-722-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 722 - ZONING BOARD OF APPEALS		(900.00)	(900.00)	0.00	(1,318.00)	0.00	(900.00)	
Dept 872 - OTHER FUNCTIONS								
101-872-807.000	AUDIT	3,000.00	3,000.00	1,500.00	3,000.00	1,500.00	1,500.00	50.00
101-872-818.000	PROFESSIONAL & CONTRACTUAL	20,000.00	20,000.00	14,960.35	19,056.00	0.00	5,039.65	74.80
101-872-818.200	ENGINEERING	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.00
101-872-854.000	TECH SUPPORT/MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-872-881.000	MISCELLANEOUS PROJECT COST	15,000.00	15,000.00	6,799.38	7,030.47	0.00	8,200.62	45.33
101-872-912.000	FIRE INSURANCE	5,000.00	5,000.00	1,101.99	4,296.76	0.00	3,898.01	22.04
101-872-913.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-872-916.000	LIABILITY INSURANCE	9,000.00	9,000.00	1,648.01	6,752.43	0.00	7,351.99	18.31
101-872-932.500	AMTRAK PLATFORM MAINT.	800.00	800.00	0.00	0.00	0.00	800.00	0.00
101-872-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-872-963.000	BANK FEES	7,000.00	7,000.00	1,251.43	8,267.97	0.00	5,748.57	17.88
Net - Dept 872 - OTHER FUNCTIONS		(65,800.00)	(65,800.00)	(27,261.16)	(48,403.63)	(1,500.00)	(38,538.84)	
Dept 965 - TRANSFERS								
101-965-898.000	TRANSFER TO PARK	75,000.00	75,000.00	0.00	110,000.00	0.00	75,000.00	0.00
101-965-980.000	TRANSFER TO EQUIP PURCHASE	30,000.00	30,000.00	30,000.00	29,000.00	0.00	0.00	100.00
101-965-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-965-999.130	TRANSFER TO DEBT SERVICE	127,543.00	127,543.00	127,543.00	128,313.00	0.00	0.00	100.00
Net - Dept 965 - TRANSFERS		(232,543.00)	(232,543.00)	(157,543.00)	(267,313.00)	0.00	(75,000.00)	
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		3,266,445.00	3,266,445.00	2,833,136.73	3,277,859.17	94,180.02	433,308.27	86.73
TOTAL EXPENDITURES		3,218,952.00	3,257,952.00	1,040,971.72	2,852,892.57	223,047.78	2,216,980.28	31.95
NET OF REVENUES & EXPENDITURES		47,493.00	8,493.00	1,792,165.01	424,966.60	(128,867.76)	(1,783,672.01)	1,101.67
Fund 105 - PNBALRSB								
Dept 000								
105-000-589.000	CONTRIBUTIONS	51,000.00	0.00	0.00	89,299.75	0.00	0.00	0.00
105-000-665.000	INTEREST EARNED	800.00	800.00	0.00	851.79	0.00	800.00	0.00
105-000-674.000	GRANTS	0.00	51,000.00	0.00	15,000.00	0.00	51,000.00	0.00
105-000-698.740	LRSB DISBURSEMENTS	215,000.00	215,000.00	220,879.80	290,673.54	220,879.80	(5,879.80)	102.73
105-000-807.000	AUDIT	3,920.00	3,920.00	1,960.00	3,920.00	1,960.00	1,960.00	50.00
Net - Dept 000		262,880.00	262,880.00	218,919.80	391,905.08	218,919.80	43,960.20	

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET			MONTH		
		BUDGET		10/31/2020	06/30/2020	10/31/20		
Fund 105 - PNBALRSB								
Dept 442 - STREET OPERATING								
105-442-976.100	N. WHITTAKER ST. REVDEVELOPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 442 - STREET OPERATING		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 670								
105-670-818.000	PROFESSIONAL & CONTRACTUAL	20,000.00	60,000.00	56,750.00	106,305.00	0.00	3,250.00	94.58
105-670-818.200	ENGINEERING	20,000.00	20,000.00	0.00	56,218.16	0.00	20,000.00	0.00
105-670-881.110	CAPITAL PROJECTS	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
105-670-881.500	BUSINESS IMP DISTRICT PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-670-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-670-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-670-980.000	TRANSFER TO EQUIP PURCHASE	40,000.00	40,000.00	40,000.00	40,000.00	0.00	0.00	100.00
105-670-999.120	TRANSFER TO SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105-670-999.150	TRANSFER TO DEBT SERVICE (MT)	0.00	0.00	0.00	51,063.00	0.00	0.00	0.00
105-670-999.200	TRANSFER TO MAJOR/LOCAL	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00
105-670-999.300	TRANSFER TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 670		(110,000.00)	(150,000.00)	(96,750.00)	(553,586.16)	0.00	(53,250.00)	
Fund 105 - PNBALRSB:								
TOTAL REVENUES		266,800.00	266,800.00	220,879.80	395,825.08	220,879.80	45,920.20	82.79
TOTAL EXPENDITURES		113,920.00	153,920.00	98,710.00	557,506.16	1,960.00	55,210.00	64.13
NET OF REVENUES & EXPENDITURES		152,880.00	112,880.00	122,169.80	(161,681.08)	218,919.80	(9,289.80)	108.23
Fund 202 - MAJOR STREET FUND								
Dept 000								
202-000-546.000	MOTOR VEHICLE FUND TAX	145,000.00	145,000.00	72,193.98	208,676.70	20,397.52	72,806.02	49.79
202-000-566.000	OTHER STATE GRANTS (ACT 207)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000-665.000	INTEREST EARNED	1,200.00	1,200.00	74.51	3,026.64	8.72	1,125.49	6.21
202-000-699.100	TRANSFER IN	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00
Net - Dept 000		146,200.00	146,200.00	72,268.49	511,703.34	20,406.24	73,931.51	
Dept 463 - ROUTINE MAINTENANCE								
202-463-705.000	SALARIES SUPERVISION	3,750.00	3,750.00	1,834.17	756.64	475.95	1,915.83	48.91
202-463-706.000	SALARIES PERMANENT	17,000.00	17,000.00	6,178.31	16,501.38	1,564.11	10,821.69	36.34
202-463-714.000	MEDICARE	230.00	230.00	108.58	243.50	27.52	121.42	47.21
202-463-715.000	SOCIAL SECURITY TAX	1,100.00	1,100.00	464.21	1,040.96	117.65	635.79	42.20
202-463-751.000	GASOLINE	7,000.00	7,000.00	1,096.08	4,949.13	336.25	5,903.92	15.66
202-463-756.000	OPERATING SUPPLIES	8,500.00	8,500.00	609.00	3,741.89	609.00	7,891.00	7.16
202-463-767.000	EQUIPMENT/SMALL TOOLS	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
202-463-818.000	PROFESSIONAL & CONTRACTUAL	45,000.00	45,000.00	0.00	8,502.46	0.00	45,000.00	0.00
202-463-933.000	EQUIPMENT & MAINTENANCE	7,000.00	7,000.00	0.00	2,457.17	0.00	7,000.00	0.00
202-463-939.000	VEHICLE REPAIR & MAINTENANCE	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
202-463-962.100	TOOLS & EQUIP	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET			MONTH		
		BUDGET		10/31/2020	06/30/2020	10/31/20		
Fund 203 - LOCAL STREET FUND								
Net - Dept 000		70,200.00	70,200.00	36,597.05	127,683.42	10,328.56	33,602.95	
Dept 463 - ROUTINE MAINTENANCE								
203-463-705.000	SALARIES SUPERVISION	3,900.00	3,900.00	1,834.11	1,992.60	475.93	2,065.89	47.03
203-463-706.000	SALARIES PERMANENT	6,000.00	6,000.00	2,647.94	6,847.31	670.37	3,352.06	44.13
203-463-714.000	MEDICARE	135.00	135.00	61.46	120.39	15.66	73.54	45.53
203-463-715.000	SOCIAL SECURITY TAX	850.00	850.00	262.50	515.03	66.87	587.50	30.88
203-463-751.000	GASOLINE	1,600.00	1,600.00	219.22	989.81	67.26	1,380.78	13.70
203-463-756.000	OPERATING SUPPLIES	5,000.00	5,000.00	609.00	3,992.50	609.00	4,391.00	12.18
203-463-767.000	EQUIPMENT/SMALL TOOLS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
203-463-818.000	PROFESSIONAL & CONTRACTUAL	5,000.00	5,000.00	0.00	47,170.00	0.00	5,000.00	0.00
203-463-933.000	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	0.00	1,655.62	0.00	5,000.00	0.00
203-463-939.000	VEHICLE REPAIR & MAINTENANCE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
203-463-962.100	TOOLS & EQUIP	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
Net - Dept 463 - ROUTINE MAINTENANCE		(31,985.00)	(31,985.00)	(5,634.23)	(63,283.26)	(1,905.09)	(26,350.77)	
Dept 474 - TRAFFIC SERVICES								
203-474-705.000	SALARIES SUPERVISION	3,700.00	3,700.00	1,834.33	1,992.96	476.00	1,865.67	49.58
203-474-706.000	SALARIES PERMANENT	5,200.00	5,200.00	2,647.80	6,846.78	670.36	2,552.20	50.92
203-474-714.000	MEDICARE	200.00	200.00	61.47	120.46	15.67	138.53	30.74
203-474-715.000	SOCIAL SECURITY TAX	750.00	750.00	262.50	515.04	66.87	487.50	35.00
203-474-756.000	OPERATING SUPPLIES	2,000.00	2,000.00	0.00	1,343.07	0.00	2,000.00	0.00
203-474-767.000	EQUIPMENT/SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-474-784.000	OPER SUPP SNOW & ICE	15,000.00	15,000.00	0.00	19,301.12	0.00	15,000.00	0.00
203-474-818.000	PROFESSIONAL & CONTRACTUAL	0.00	0.00	0.00	4,668.24	0.00	0.00	0.00
203-474-933.000	EQUIPMENT & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 474 - TRAFFIC SERVICES		(26,850.00)	(26,850.00)	(4,806.10)	(34,787.67)	(1,228.90)	(22,043.90)	
Dept 478								
203-478-784.000	OPER SUPP SNOW & ICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 478		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 482 - ADMINISTRATIVE								
203-482-703.000	SALARIES APPOINTED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-482-705.000	SALARIES SUPERVISION	2,600.00	2,600.00	881.33	2,723.68	220.32	1,718.67	33.90
203-482-714.000	MEDICARE	50.00	50.00	12.80	41.16	3.20	37.20	25.60
203-482-715.000	SOCIAL SECURITY TAX	200.00	200.00	54.64	175.83	13.66	145.36	27.32
203-482-807.000	AUDIT	1,000.00	1,000.00	500.00	1,000.00	500.00	500.00	50.00
203-482-962.000	MISCELLANEOUS	200.00	200.00	19.35	153.17	0.00	180.65	9.68
203-482-999.130	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 482 - ADMINISTRATIVE		(4,050.00)	(4,050.00)	(1,468.12)	(4,093.84)	(737.18)	(2,581.88)	
Dept 483 - ENGINEERING								
203-483-818.000	PROFESSIONAL & CONTRACTUAL	124,321.00	124,321.00	0.00	5,125.00	0.00	124,321.00	0.00

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2020	06/30/2020	MONTH 10/31/20	BALANCE	USED
Fund 203 - LOCAL STREET FUND								
Net - Dept 483 - ENGINEERING		(124,321.00)	(124,321.00)	0.00	(5,125.00)	0.00	(124,321.00)	
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Fund 203 - LOCAL STREET FUND:								
TOTAL REVENUES		70,200.00	70,200.00	36,597.05	127,683.42	10,328.56	33,602.95	52.13
TOTAL EXPENDITURES		187,206.00	187,206.00	11,908.45	107,289.77	3,871.17	175,297.55	6.36
NET OF REVENUES & EXPENDITURES		(117,006.00)	(117,006.00)	24,688.60	20,393.65	6,457.39	(141,694.60)	21.10
<hr/>								
Fund 208 - PARK FUND								
Dept 000								
208-000-566.000	GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-000-587.000	DONATIONS	0.00	0.00	0.00	275.00	0.00	0.00	0.00
208-000-628.000	SERVICE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-000-651.100	TRANSIENT MARINA FEES	45,000.00	45,000.00	23,587.58	32,285.20	50.00	21,412.42	52.42
208-000-652.000	BOAT LAUNCHING FEES	50,000.00	50,000.00	33,283.31	56,272.00	2,130.00	16,716.69	66.57
208-000-652.100	BOAT LAUNCH FEES-COMMERCIAL	28,000.00	28,000.00	11,494.00	22,953.00	7,522.00	16,506.00	41.05
208-000-653.000	CONCESSION	12,000.00	12,000.00	0.00	9,500.00	0.00	12,000.00	0.00
208-000-653.100	VENDING MACHINE REVENUE	0.00	0.00	0.00	13.00	0.00	0.00	0.00
208-000-653.200	ICE/MECHANDISE SALES	1,200.00	1,200.00	420.00	1,412.00	0.00	780.00	35.00
208-000-653.300	VENDOR PERCENTAGE OF SALES	6,500.00	6,500.00	48,622.10	16,495.90	2,491.68	(42,122.10)	748.03
208-000-654.000	BEACH PARKING FEES	255,000.00	255,000.00	257,720.65	282,966.68	24,177.24	(2,720.65)	101.07
208-000-655.100	PAVILION RENTAL	500.00	500.00	400.00	575.00	0.00	100.00	80.00
208-000-657.000	PARKING FINES	2,500.00	2,500.00	83.00	2,178.46	0.00	2,417.00	3.32
208-000-665.000	INTEREST EARNED	600.00	600.00	15.72	593.91	0.00	584.28	2.62
208-000-698.000	MISCELLANEOUS	0.00	0.00	(270.00)	0.00	0.00	270.00	100.00
208-000-699.000	TRANSFER FROM GENERAL	75,000.00	75,000.00	0.00	110,000.00	0.00	75,000.00	0.00
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Net - Dept 000		476,300.00	476,300.00	375,356.36	535,520.15	36,370.92	100,943.64	
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Dept 691 - PARK								
208-691-705.000	SALARIES SUPERVISION	80,001.00	80,001.00	21,393.96	50,793.06	5,257.81	58,607.04	26.74
208-691-706.000	SALARIES PERMANENT	56,436.00	56,436.00	15,341.40	15,958.38	3,603.06	41,094.60	27.18
208-691-706.100	SALARIES-OVERTIME	1,000.00	1,000.00	655.15	162.72	139.65	344.85	65.52
208-691-706.160	SALARIES-BOAT LAUNCH	34,000.00	34,000.00	14,728.55	25,149.21	3,155.97	19,271.45	43.32
208-691-706.200	SALARIES- MARINA	23,000.00	23,000.00	9,884.50	13,764.33	1,532.00	13,115.50	42.98
208-691-706.300	SALARIES-BEACH	50,000.00	50,000.00	28,095.63	64,386.78	815.00	21,904.37	56.19
208-691-707.000	SALARIES PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-691-707.100	PT - LIFEGUARDS	41,500.00	41,500.00	30,146.08	48,647.96	0.00	11,353.92	72.64
208-691-714.000	MEDICARE	4,252.00	4,252.00	1,733.45	3,404.59	207.39	2,518.55	40.77
208-691-715.000	SOCIAL SECURITY TAX	15,938.00	15,938.00	7,411.79	14,557.45	886.80	8,526.21	46.50
208-691-716.000	HEALTH INSURANCE	12,000.00	12,000.00	3,209.56	7,432.88	675.71	8,790.44	26.75
208-691-717.000	LIFE & DISABILITY INSURANCE	3,164.00	3,164.00	1,073.86	1,669.56	233.75	2,090.14	33.94
208-691-718.000	RETIREMENT	7,679.00	7,679.00	2,254.84	3,647.54	1,056.99	5,424.16	29.36
208-691-720.000	WORKER'S COMPENSATION INS	5,000.00	5,000.00	1,300.66	4,228.26	0.00	3,699.34	26.01
208-691-721.000	UNEMPLOYMENT COMPENSATION	8,000.00	8,000.00	1,735.47	4,283.97	1,735.47	6,264.53	21.69
208-691-722.000	DRUG TESTING/MEDICAL EXPENSE	2,000.00	2,000.00	0.00	490.00	0.00	2,000.00	0.00
208-691-723.000	STIPENDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-691-728.000	OFFICE SUPPLIES	800.00	800.00	344.18	1,481.85	0.00	455.82	43.02
208-691-751.000	GASOLINE	6,000.00	6,000.00	672.11	2,282.88	61.30	5,327.89	11.20

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		2020-21		ACTIVITY FOR				
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 10/31/2020	END BALANCE 06/30/2020	MONTH 10/31/20	AVAILABLE BALANCE	% BDGT USED
Fund 208 - PARK FUND								
208-691-756.000	OPERATING SUPPLIES	9,000.00	9,000.00	3,658.21	10,828.87	377.99	5,341.79	40.65
208-691-756.500	MERCHANDISE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
208-691-767.000	EQUIPMENT/SMALL TOOLS	6,500.00	6,500.00	770.10	5,723.60	55.31	5,729.90	11.85
208-691-768.000	UNIFORMS	2,500.00	2,500.00	853.43	3,224.43	0.00	1,646.57	34.14
208-691-801.000	EDUCATION & TRAINING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
208-691-807.000	AUDIT	1,000.00	1,000.00	500.00	1,000.00	500.00	500.00	50.00
208-691-818.000	PROFESSIONAL & CONTRACTUAL	35,000.00	55,000.00	43,053.00	41,903.23	9,233.00	11,947.00	78.28
208-691-818.200	ENGINEERING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
208-691-831.000	MEMBERSHIPS & DUES	400.00	400.00	0.00	0.00	0.00	400.00	0.00
208-691-853.000	TELEPHONE	2,500.00	2,500.00	643.11	2,086.07	50.00	1,856.89	25.72
208-691-854.200	SOFTWARE EXPENSE	2,050.00	2,050.00	0.00	0.00	0.00	2,050.00	0.00
208-691-903.000	PRINTING & PUBLISHING	1,500.00	1,500.00	838.43	3,096.03	0.00	661.57	55.90
208-691-912.000	FIRE INSURANCE	1,700.00	1,700.00	479.13	1,868.15	0.00	1,220.87	28.18
208-691-913.000	INSURANCE	3,000.00	3,000.00	944.80	3,704.64	0.00	2,055.20	31.49
208-691-916.000	LIABILITY INSURANCE	8,500.00	8,500.00	1,831.13	7,502.71	0.00	6,668.87	21.54
208-691-920.000	UTILITIES	35,000.00	35,000.00	13,811.63	30,254.10	2,960.32	21,188.37	39.46
208-691-931.000	BUILDING REPAIR & MAINTENANCE	15,000.00	15,000.00	5,266.05	28,281.83	849.55	9,733.95	35.11
208-691-932.000	GROUPS REPAIR & MAINT	15,000.00	15,000.00	9,209.79	37,469.73	2,464.13	5,790.21	61.40
208-691-933.000	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	10,695.82	2,482.06	6,923.05	(5,695.82)	213.92
208-691-933.100	EQUIPMENT MAINT--PARKING SYSTE	2,760.00	2,760.00	4,369.00	2,925.12	2,025.00	(1,609.00)	158.30
208-691-933.200	EQUIPMENT LEASES	10,767.00	10,767.00	5,450.52	11,194.06	2,167.20	5,316.48	50.62
208-691-939.000	VEHICLE REPAIR & MAINTENANCE	4,000.00	4,000.00	175.74	2,902.46	175.74	3,824.26	4.39
208-691-943.000	EQUIPMENT RENTAL	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
208-691-956.200	REFUNDS	350.00	350.00	1,197.88	0.00	0.00	(847.88)	342.25
208-691-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-691-963.000	BANK FEES	8,000.00	8,000.00	9,284.42	7,446.49	0.00	(1,284.42)	116.06
208-691-967.000	MISC PROJECTS	5,000.00	5,000.00	0.00	7,779.19	0.00	5,000.00	0.00
208-691-970.000	CAPITAL IMPROVEMENTS	5,000.00	5,000.00	0.00	6,000.00	0.00	5,000.00	0.00
208-691-971.000	CASH SHORT/OVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-691-979.000	EQUIPMENT	5,000.00	5,000.00	349.99	66.88	0.00	4,650.01	7.00
208-691-979.200	LIFEGUARD EQUIPMENT	2,164.00	2,164.00	497.62	4,775.61	0.00	1,666.38	23.00
208-691-979.300	LIFEGUARD RECRUITMENT & TRAINI	4,250.00	4,250.00	0.00	1,330.91	0.00	4,250.00	0.00
208-691-999.500	TRANSFER TO DREDGE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 691 - PARK		(547,211.00)	(567,211.00)	(253,860.99)	(486,187.59)	(47,142.19)	(313,350.01)	

REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

User: KATE

PERIOD ENDING 10/31/2020

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

		2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 10/31/2020	END BALANCE 06/30/2020	ACTIVITY FOR MONTH 10/31/20	AVAILABLE BALANCE	% BDGT USED
GL NUMBER	DESCRIPTION							
Fund 209 - PARK IMPROVEMENT FUND								
Net - Dept 000		112,225.00	112,225.00	112,086.28	109,525.07	155.42	138.72	
Dept 691 - PARK 209-691-999.500	TRANSFER TO DREDGE FUND	36,288.00	36,288.00	0.00	35,800.00	0.00	36,288.00	0.00
Net - Dept 691 - PARK		(36,288.00)	(36,288.00)	0.00	(35,800.00)	0.00	(36,288.00)	
Dept 751 209-751-818.200	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209-751-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
209-751-974.000	CAPITAL IMPROVEMENTS	110,000.00	110,000.00	3,216.00	15,350.00	3,216.00	106,784.00	2.92
Net - Dept 751		(110,000.00)	(110,000.00)	(3,216.00)	(15,350.00)	(3,216.00)	(106,784.00)	
Fund 209 - PARK IMPROVEMENT FUND:								
TOTAL REVENUES		112,225.00	112,225.00	112,086.28	109,525.07	155.42	138.72	99.88
TOTAL EXPENDITURES		146,288.00	146,288.00	3,216.00	51,150.00	3,216.00	143,072.00	2.20
NET OF REVENUES & EXPENDITURES		(34,063.00)	(34,063.00)	108,870.28	58,375.07	(3,060.58)	(142,933.28)	319.61
Fund 225 - DREDGE FUND								
Dept 000								
225-000-566.000	GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225-000-589.000	CONTRIBUTIONS	36,288.00	36,288.00	0.00	9,182.00	0.00	36,288.00	0.00
225-000-665.000	INTEREST EARNED	600.00	600.00	67.82	1,210.02	17.08	532.18	11.30
225-000-699.100	TRANSFER IN	36,288.00	36,288.00	0.00	35,800.00	0.00	36,288.00	0.00
Net - Dept 000		73,176.00	73,176.00	67.82	46,192.02	17.08	73,108.18	
Dept 806 - HARBOR DREDGING 225-806-818.000	PROFESSIONAL & CONTRACTUAL	200,000.00	200,000.00	0.00	3,410.00	0.00	200,000.00	0.00
Net - Dept 806 - HARBOR DREDGING		(200,000.00)	(200,000.00)	0.00	(3,410.00)	0.00	(200,000.00)	
Fund 225 - DREDGE FUND:								
TOTAL REVENUES		73,176.00	73,176.00	67.82	46,192.02	17.08	73,108.18	0.09
TOTAL EXPENDITURES		200,000.00	200,000.00	0.00	3,410.00	0.00	200,000.00	0.00
NET OF REVENUES & EXPENDITURES		(126,824.00)	(126,824.00)	67.82	42,782.02	17.08	(126,891.82)	0.05

Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED			BUDGET		
		BUDGET		10/31/2020	06/30/2020	10/31/20		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Dept 000								
248-000-404.000	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-405.000	PROPERTY TAXES - COUNTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-445.000	PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-665.000	INTEREST EARNED	5.00	5.00	0.04	0.90	0.01	4.96	0.80
248-000-675.000	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-678.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-699.100	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-818.000	PROFESSIONAL & CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-818.200	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-000-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000		5.00	5.00	0.04	0.90	0.01	4.96	
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		5.00	5.00	0.04	0.90	0.01	4.96	0.80
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		5.00	5.00	0.04	0.90	0.01	4.96	0.80
Fund 265 - DRUG LAW ENFORCEMENT FUND								
Dept 000								
265-000-655.000	FORFEITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000-665.000	INTEREST EARNED	0.00	0.00	0.01	0.10	0.00	(0.01)	100.00
265-000-678.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000-767.000	EQUIPMENT/SMALL TOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265-000-979.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000		0.00	0.00	0.01	0.10	0.00	(0.01)	
Fund 265 - DRUG LAW ENFORCEMENT FUND:								
TOTAL REVENUES		0.00	0.00	0.01	0.10	0.00	(0.01)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.01	0.10	0.00	(0.01)	100.00
Fund 266 - CRIMINAL JUSTICE TRAINING (ACT 302)								
Dept 000								
266-000-580.000	STATE REVENUE JUSTICE TRAINING	1,300.00	1,300.00	447.76	1,290.24	447.76	852.24	34.44
266-000-665.000	INTEREST EARNED	0.00	0.00	0.03	1.51	0.00	(0.03)	100.00
266-000-699.000	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
266-000-961.000	CRIMINAL JUSTICE TRAINING	0.00	0.00	56.72	451.58	56.72	(56.72)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

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*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED					
		BUDGET	BUDGET	10/31/2020	06/30/2020	MONTH 10/31/20	BALANCE	USED
Fund 402 - EQUIPMENT PURCHASE FUND								
Net - Dept 000		95,100.00	95,100.00	70,004.96	110,536.23	0.00	25,095.04	
Dept 872 - OTHER FUNCTIONS								
402-872-942.000	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
Net - Dept 872 - OTHER FUNCTIONS		(5,000.00)	(5,000.00)	0.00	0.00	0.00	(5,000.00)	
Dept 902 - CAPITAL								
402-902-974.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402-902-981.000	POLICE VEHICLES&EQUIPMENT	19,097.00	19,097.00	21,047.55	32,437.40	9,075.72	(1,950.55)	110.21
402-902-981.100	FIRE VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402-902-981.200	STREET VEHICLES & EQUIPMENT	37,278.00	37,278.00	17,713.75	35,308.34	714.95	19,564.25	47.52
402-902-981.300	PARK VEHICLES & EQUIPMENT	5,720.00	5,720.00	2,383.15	4,885.46	476.63	3,336.85	41.66
402-902-981.400	WATER VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402-902-981.500	CITY HALL OFFICE EQUIPMENT	5,000.00	5,000.00	0.00	1,035.18	0.00	5,000.00	0.00
402-902-998.000	FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
402-902-999.910	UNDESIGNATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 902 - CAPITAL		(67,095.00)	(67,095.00)	(41,144.45)	(73,666.38)	(10,267.30)	(25,950.55)	
Fund 402 - EQUIPMENT PURCHASE FUND:								
TOTAL REVENUES		95,100.00	95,100.00	70,004.96	110,536.23	0.00	25,095.04	73.61
TOTAL EXPENDITURES		72,095.00	72,095.00	41,144.45	73,666.38	10,267.30	30,950.55	57.07
NET OF REVENUES & EXPENDITURES		23,005.00	23,005.00	28,860.51	36,869.85	(10,267.30)	(5,855.51)	125.45
Fund 403 - CAPITAL IMPROV CONSTRUCTION								
Dept 000								
403-000-665.000	INTEREST EARNED	0.00	0.00	20.65	2,051.81	4.49	(20.65)	100.00
403-000-678.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-000-695.100	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-000-698.400	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000		0.00	0.00	20.65	2,051.81	4.49	(20.65)	
Dept 903								
403-903-976.000	N. WHITTAKER REDEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-903-976.100	STROMER & SHORE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-903-976.200	STREET PAVING PROGRAM	0.00	105,362.00	37,920.00	606,000.72	37,920.00	67,442.00	35.99
403-903-976.300	CLAY STREET RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-903-998.000	FEES	0.00	950.00	0.00	950.00	0.00	950.00	0.00
Net - Dept 903		0.00	(106,312.00)	(37,920.00)	(606,950.72)	(37,920.00)	(68,392.00)	

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET	10/31/2020	06/30/2020	MONTH 10/31/20	BALANCE	USED
Fund 403 - CAPITAL IMPROV CONSTRUCTION								
Fund 403 - CAPITAL IMPROV CONSTRUCTION:								
TOTAL REVENUES		0.00	0.00	20.65	2,051.81	4.49	(20.65)	100.00
TOTAL EXPENDITURES		0.00	106,312.00	37,920.00	606,950.72	37,920.00	68,392.00	35.67
NET OF REVENUES & EXPENDITURES		0.00	(106,312.00)	(37,899.35)	(604,898.91)	(37,915.51)	(68,412.65)	35.65
Fund 590 - SEWER FUND								
Dept 000								
590-000-566.000	GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-641.000	TAP IN FEES	6,000.00	6,000.00	3,993.82	5,462.43	0.00	2,006.18	66.56
590-000-641.100	TAP BUY INS	25,000.00	25,000.00	14,900.77	28,788.00	0.00	10,099.23	59.60
590-000-641.300	INSPECTION FEES	500.00	500.00	158.00	316.00	0.00	342.00	31.60
590-000-641.400	CONNECTION FEE	1,500.00	1,500.00	700.00	1,400.00	0.00	800.00	46.67
590-000-650.000	USAGE	468,750.00	468,750.00	221,630.01	412,733.23	74,029.04	247,119.99	47.28
590-000-650.100	READY TO SERVE	562,500.00	562,500.00	188,186.32	562,893.47	56,212.32	374,313.68	33.46
590-000-662.000	PENALTIES	9,000.00	9,000.00	2,940.99	10,285.25	511.18	6,059.01	32.68
590-000-665.000	INTEREST EARNED	2,000.00	2,000.00	79.77	3,879.95	0.00	1,920.23	3.99
590-000-670.000	INCOME FROM JOINT VENTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-695.100	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-000-698.000	MISCELLANEOUS	0.00	0.00	740.58	1,234.30	0.00	(740.58)	100.00
590-000-699.000	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000		1,075,250.00	1,075,250.00	433,330.26	1,026,992.63	130,752.54	641,919.74	
Dept 537 - SEWER								
590-537-705.000	SALARIES SUPERVISION	27,500.00	27,500.00	6,888.56	16,560.50	1,739.55	20,611.44	25.05
590-537-706.000	SALARIES PERMANENT	34,893.00	34,893.00	11,203.05	32,499.62	2,822.69	23,689.95	32.11
590-537-706.100	SALARIES-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-537-714.000	MEDICARE	800.00	800.00	252.19	703.26	63.37	547.81	31.52
590-537-715.000	SOCIAL SECURITY TAX	3,300.00	3,300.00	1,078.14	3,006.84	270.92	2,221.86	32.67
590-537-730.000	POSTAGE	1,800.00	1,800.00	0.00	1,800.00	0.00	1,800.00	0.00
590-537-751.000	GASOLINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-537-756.000	OPERATING SUPPLIES	300.00	300.00	0.00	152.09	0.00	300.00	0.00
590-537-807.000	AUDIT	1,000.00	1,000.00	1,000.00	2,000.00	1,000.00	0.00	100.00
590-537-818.000	PROFESSIONAL & CONTRACTUAL	3,000.00	3,000.00	0.00	321.48	(395.00)	3,000.00	0.00
590-537-818.200	ENGINEERING	40,000.00	40,000.00	750.00	49,847.44	0.00	39,250.00	1.88
590-537-836.000	GALIEN RIVER SANITARY DISTRICT	825,000.00	825,000.00	0.00	1,095,577.20	0.00	825,000.00	0.00
590-537-836.100	GRSD MAINTENANCE	40,000.00	40,000.00	21,073.69	19,008.75	422.00	18,926.31	52.68
590-537-836.300	GRSD - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-537-836.500	GRSD-CONNECTION FEES	3,500.00	3,500.00	350.00	1,400.00	0.00	3,150.00	10.00
590-537-916.000	LIABILITY INSURANCE	3,000.00	3,000.00	643.11	2,590.27	0.00	2,356.89	21.44
590-537-920.000	UTILITIES	6,500.00	6,500.00	1,748.21	12,292.58	27.17	4,751.79	26.90
590-537-933.000	EQUIPMENT & MAINTENANCE	4,000.00	4,000.00	0.00	13.71	0.00	4,000.00	0.00
590-537-935.000	SEWER REPAIR & MAINTENANCE	17,000.00	17,000.00	0.00	13,047.10	0.00	17,000.00	0.00
590-537-935.200	N. WHITTKER REDEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-537-937.000	SEWER CONNECTIONS/MAINTENANCE	1,000.00	1,000.00	0.00	11,400.00	0.00	1,000.00	0.00
590-537-943.000	EQUIPMENT RENTAL	400.00	400.00	0.00	0.00	0.00	400.00	0.00
590-537-956.200	REFUNDS	250.00	250.00	0.00	0.00	0.00	250.00	0.00
590-537-962.000	MISCELLANEOUS	250.00	250.00	53.42	421.56	0.00	196.58	21.37
590-537-991.000	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-537-995.000	INTERFUND TRANSFERS	24,690.00	24,690.00	12,883.00	26,473.09	12,883.00	11,807.00	52.18
590-537-995.100	TRANSFER TO DEBT SERVICE 2017	126,932.00	126,932.00	0.00	127,699.00	0.00	126,932.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF NEW BUFFALO

PERIOD ENDING 10/31/2020

% Fiscal Year Completed: 33.70

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	YTD BALANCE 10/31/2020	END BALANCE 06/30/2020	ACTIVITY FOR MONTH 10/31/20	AVAILABLE BALANCE	% BDGT USED
Fund 590 - SEWER FUND								
590-537-998.000	FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 537 - SEWER		(1,165,115.00)	(1,165,115.00)	(57,923.37)	(1,416,814.49)	(18,833.70)	(1,107,191.63)	
Fund 590 - SEWER FUND:								
TOTAL REVENUES		1,075,250.00	1,075,250.00	433,330.26	1,026,992.63	130,752.54	641,919.74	40.30
TOTAL EXPENDITURES		1,165,115.00	1,165,115.00	57,923.37	1,416,814.49	18,833.70	1,107,191.63	4.97
NET OF REVENUES & EXPENDITURES		(89,865.00)	(89,865.00)	375,406.89	(389,821.86)	111,918.84	(465,271.89)	417.75
Fund 591 - WATER FUND								
Dept 000								
591-000-626.000	SERVICES RENDERED	500.00	500.00	0.00	125.00	0.00	500.00	0.00
591-000-641.000	TAP IN FEES	23,000.00	23,000.00	9,643.05	13,422.07	2,000.00	13,356.95	41.93
591-000-641.100	TAP BUY INS	10,000.00	10,000.00	7,013.23	7,966.00	991.00	2,986.77	70.13
591-000-641.200	WATER TAP SUPPLY REIM	0.00	0.00	0.00	6,122.55	0.00	0.00	0.00
591-000-648.000	USAGE - CASINO	340,000.00	340,000.00	123,470.96	352,365.65	30,154.60	216,529.04	36.31
591-000-649.000	USAGE-TWP	10,000.00	10,000.00	5,240.12	9,761.42	167.85	4,759.88	52.40
591-000-650.000	USAGE	330,000.00	330,000.00	170,267.07	290,281.79	61,193.92	159,732.93	51.60
591-000-650.100	READY TO SERVE	400,000.00	400,000.00	140,704.04	420,547.68	43,982.30	259,295.96	35.18
591-000-650.200	RTS - CASINO	23,000.00	23,000.00	7,795.36	25,334.92	1,948.84	15,204.64	33.89
591-000-651.000	ON/OFF FEES	1,500.00	1,500.00	2,316.50	3,365.00	965.00	(816.50)	154.43
591-000-662.000	PENALTIES	6,500.00	6,500.00	2,011.76	6,733.56	349.57	4,488.24	30.95
591-000-665.000	INTEREST EARNED	12,000.00	12,000.00	291.82	18,044.74	0.00	11,708.18	2.43
591-000-670.000	RENTAL/LEASE	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00
591-000-680.000	HYDRANT RENTAL	100.00	100.00	191.00	130.50	0.00	(91.00)	191.00
591-000-698.000	MISCELLANEOUS	0.00	0.00	675.00	670.00	0.00	(675.00)	100.00
Net - Dept 000		1,156,600.00	1,156,600.00	469,619.91	1,169,870.88	141,753.08	686,980.09	
Dept 536 - WATER								
591-536-705.000	SALARIES SUPERVISION	126,233.00	126,233.00	35,962.34	106,342.96	8,990.60	90,270.66	28.49
591-536-706.000	SALARIES PERMANENT	177,846.00	177,846.00	56,505.20	184,501.10	15,681.18	121,340.80	31.77
591-536-706.100	SALARIES-OVERTIME	22,000.00	22,000.00	6,136.90	15,622.26	1,486.23	15,863.10	27.90
591-536-714.000	MEDICARE	4,728.00	4,728.00	1,420.60	4,432.17	355.75	3,307.40	30.05
591-536-715.000	SOCIAL SECURITY TAX	20,217.00	20,217.00	6,074.45	18,951.60	1,521.19	14,142.55	30.05
591-536-716.000	HEALTH INSURANCE	79,100.00	79,100.00	30,240.81	71,333.95	6,366.62	48,859.19	38.23
591-536-717.000	LIFE & DISABILITY INSURANCE	7,290.00	7,290.00	3,256.05	7,814.52	651.21	4,033.95	44.66
591-536-718.000	RETIREMENT	19,799.00	19,799.00	6,998.20	19,651.37	3,124.04	12,800.80	35.35
591-536-720.000	WORKER'S COMPENSATION INS	9,400.00	9,400.00	2,354.09	7,770.96	0.00	7,045.91	25.04
591-536-721.000	UNEMPLOYMENT COMPENSATION	1,950.00	1,950.00	0.00	750.74	0.00	1,950.00	0.00
591-536-723.000	STIPENDS	4,900.00	4,900.00	5,050.00	5,300.00	0.00	(150.00)	103.06
591-536-728.000	OFFICE SUPPLIES	800.00	800.00	21.54	765.52	0.00	778.46	2.69
591-536-730.000	POSTAGE	2,800.00	2,800.00	117.90	2,095.94	0.00	2,682.10	4.21
591-536-743.000	CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-751.000	GASOLINE	5,500.00	5,500.00	600.73	3,568.04	179.17	4,899.27	10.92
591-536-753.000	PROCESS CHEMICALS	25,000.00	25,000.00	7,854.65	15,097.17	1,542.50	17,145.35	31.42
591-536-756.000	OPERATING SUPPLIES	23,000.00	23,000.00	6,608.19	23,342.23	1,557.85	16,391.81	28.73
591-536-756.100	SUPPLIES - WATER TAPS	7,500.00	7,500.00	2,551.16	5,864.42	2,551.16	4,948.84	34.02

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	AMENDED BUDGET			MONTH		
		BUDGET		10/31/2020	06/30/2020	10/31/20	BALANCE	USED
Fund 591 - WATER FUND								
591-536-756.200	METER REPLACEMENT	17,000.00	17,000.00	2,663.50	13,108.05	1,868.40	14,336.50	15.67
591-536-756.300	MISC TESTING SUPPLIES&TESTING	7,500.00	7,500.00	2,678.33	4,476.88	310.00	4,821.67	35.71
591-536-756.400	LAB SUPPLIES	22,000.00	22,000.00	6,858.26	13,898.30	3,030.09	15,141.74	31.17
591-536-767.000	EQUIPMENT/SMALL TOOLS	5,500.00	5,500.00	190.22	2,870.22	17.98	5,309.78	3.46
591-536-768.000	UNIFORMS	1,600.00	1,600.00	0.00	850.67	0.00	1,600.00	0.00
591-536-801.000	EDUCATION & TRAINING	3,800.00	3,800.00	225.00	1,951.66	0.00	3,575.00	5.92
591-536-807.000	AUDIT	2,000.00	2,000.00	1,000.00	2,000.00	1,000.00	1,000.00	50.00
591-536-818.000	PROFESSIONAL & CONTRACTUAL	28,000.00	28,000.00	15,585.74	16,795.35	3,839.00	12,414.26	55.66
591-536-818.200	ENGINEERING	60,000.00	60,000.00	5,668.50	3,861.02	0.00	54,331.50	9.45
591-536-818.600	CONTRACTUAL-WATER TAPS	7,500.00	7,500.00	0.00	9,760.96	0.00	7,500.00	0.00
591-536-818.700	SLUDGE REMOVAL	0.00	0.00	0.00	27,483.66	0.00	0.00	0.00
591-536-818.800	WATER INTAKE SERVICE	12,000.00	12,000.00	0.00	11,500.00	0.00	12,000.00	0.00
591-536-819.500	PERMIT FEE	150.00	150.00	0.00	226.50	0.00	150.00	0.00
591-536-824.000	LAB CERTIFICATION FEE	4,000.00	4,000.00	0.00	4,076.42	0.00	4,000.00	0.00
591-536-831.000	MEMBERSHIPS & DUES	1,500.00	1,500.00	820.00	1,444.49	85.00	680.00	54.67
591-536-853.000	TELEPHONE	12,000.00	12,000.00	2,376.24	10,064.36	557.87	9,623.76	19.80
591-536-873.000	TRAVEL/MILEAGE REIMB	450.00	450.00	0.00	0.00	0.00	450.00	0.00
591-536-903.000	PRINTING & PUBLISHING	800.00	800.00	0.00	1,254.09	0.00	800.00	0.00
591-536-912.000	FIRE INSURANCE	13,000.00	13,000.00	3,210.14	12,516.62	0.00	9,789.86	24.69
591-536-913.000	INSURANCE	3,000.00	3,000.00	566.89	2,041.27	0.00	2,433.11	18.90
591-536-916.000	LIABILITY INSURANCE	3,500.00	3,500.00	610.38	2,500.91	0.00	2,889.62	17.44
591-536-920.000	UTILITIES	55,000.00	55,000.00	17,581.03	49,938.75	468.96	37,418.97	31.97
591-536-930.000	PLANT REPAIR & MAINTENANCE	15,000.00	15,000.00	14.95	1,235.68	0.00	14,985.05	0.10
591-536-931.000	BUILDING REPAIR & MAINTENANCE	210,000.00	210,000.00	550.49	16,388.63	124.50	209,449.51	0.26
591-536-933.000	EQUIPMENT & MAINTENANCE	40,000.00	40,000.00	2,165.35	26,286.77	220.00	37,834.65	5.41
591-536-934.000	OTHER REPAIRS & MAINT	10,000.00	10,000.00	2.53	124,700.00	0.00	9,997.47	0.03
591-536-939.000	VEHICLE REPAIR & MAINTENANCE	6,500.00	6,500.00	203.31	1,173.06	108.42	6,296.69	3.13
591-536-943.000	EQUIPMENT RENTAL	250.00	250.00	0.00	0.00	0.00	250.00	0.00
591-536-955.000	CUSTOMER DEPOSIT REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-956.200	REFUNDS	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
591-536-962.000	MISCELLANEOUS	0.00	0.00	0.00	(83.00)	0.00	0.00	0.00
591-536-963.000	BANK FEES	3,000.00	3,000.00	210.98	2,000.96	0.00	2,789.02	7.03
591-536-974.700	PLANT SECURITY EXPENSE	2,500.00	2,500.00	0.00	430.00	0.00	2,500.00	0.00
591-536-979.000	EQUIPMENT	10,000.00	10,000.00	0.00	6,257.42	0.00	10,000.00	0.00
591-536-979.400	WATER METER REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-979.500	HYDRANT REPLACEMENT	7,500.00	7,500.00	0.00	1,120.00	0.00	7,500.00	0.00
591-536-987.000	WATER MAIN EXTENSIONS	65,000.00	65,000.00	0.00	50,225.29	0.00	65,000.00	0.00
591-536-987.100	WATER MAIN REPLACEMENT--MECHAN	0.00	0.00	0.00	479,276.02	0.00	0.00	0.00
591-536-987.200	WATER MAINS N. WHITTAKER PROJE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-991.000	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-991.500	PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-991.600	2010 WATER SYS IMPR-INTEREST	23,811.00	23,811.00	11,874.05	24,685.60	0.00	11,936.95	49.87
591-536-991.700	LIGHTHOUSE CREEK PAYMENT	76,495.00	76,495.00	0.00	77,542.06	0.00	76,495.00	0.00
591-536-995.000	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
591-536-995.100	TRANSFER TO DEBT SERVICE 2017	84,825.00	84,825.00	84,825.00	85,338.00	0.00	0.00	100.00
Net - Dept 536 - WATER		(1,354,744.00)	(1,354,744.00)	(331,633.70)	(1,582,401.62)	(55,637.72)	(1,023,110.30)	

Fund 591 - WATER FUND:

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GL NUMBER	DESCRIPTION	2020-21	2020-21	YTD BALANCE	END BALANCE	ACTIVITY FOR MONTH	AVAILABLE	% BDGT
		ORIGINAL BUDGET	AMENDED BUDGET					
				10/31/2020	06/30/2020	10/31/20	BALANCE	USED
Fund 704 - TRUST & AGENCY								
Dept 000								
704-000-665.000	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.000	ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.035	ESCROW - GIERCZYK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.036	ESCROW-NB ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.037	ESCROW- GIERCZYK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.038	ESCROW-DUNESCAPE @ NB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.039	ESCROW-LAKESHORE FOODS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.040	ESCROW-LAKE MICH VIEW TOWNHOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.041	ESCROW - A REICHERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.042	ESCROW - A REICHERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.043	ESCROW - RUBINKAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.044	ESCROW-BARTER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.045	ESCROW-REICHERT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-000-671.046	ESCROW-LAKE MICH VIEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 000		0.00	0.00	0.00	0.00	0.00	0.00	
Dept 896 - ESCROW								
704-896-730.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-821.000	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-826.000	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-827.000	PLANNING CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-903.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-956.200	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704-896-964.100	ESCROW REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net - Dept 896 - ESCROW		0.00	0.00	0.00	0.00	0.00	0.00	
Fund 704 - TRUST & AGENCY:								
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		7,079,701.00	7,079,701.00	4,836,462.61	7,720,107.08	655,308.35	2,243,238.39	68.31
TOTAL EXPENDITURES - ALL FUNDS		7,702,861.00	7,908,173.00	1,954,380.20	8,755,830.07	408,936.39	5,953,792.80	24.71
NET OF REVENUES & EXPENDITURES		(623,160.00)	(828,472.00)	2,882,082.41	(1,035,722.99)	246,371.96	(3,710,554.41)	347.88



Mr. Richards,

It is my pleasure to report some of the highlights from the last month of the Police Department's operations. If you would like additional information on any of these items, please let me know.

- In the last 30 days, the NBPD has taken 109 complaints. Those include 3 accidents, 4 traffic arrests, 4 theft/larceny/fraud, 2 assaults, and 4 ordinance violation complaints.
- The Police Department supported the election operations by providing security in and around City Hall.
- If you see our officers looking a little less clean shaven than normal.... we are doing a "no shave November" where our officers make a charitable donation which allows them not shave during the month. Please feel free to let us know how ridiculous we look, but remember it's for a good cause.

Sincerely,

Rich Killips

Richard L Killips

Chief of Police

November 10, 2020



MONTHLY WATER REPORT FOR OCTOBER 2020

Total amount of water treated in month	17,452,000 gals
Average daily pumpage in month	563,000 gals.
Maximum treated for one day	692,000 gals.
Minimum treated for one day	399,000 gals.
Backwash water used in month	339,000 gals.

COMPARISON BY MONTH AND YEAR

October	2020 (this year) consumption	17,452,000 gals.
October	2019 (last year) consumption	16,427,000 gals.

CHEMICAL COSTS AND DATA

Chlorine used in month: 463 lbs. @ 0.925 /lb.	\$ 428.28
Fluoride used in month: 507 lbs. @ 0.467/lb.	\$ 236.77
Aluminum sulfate used in month: 5,332 lbs @ \$0.1615 lb.	\$ 861.12
Total amount spent on chemicals	\$ 1,526.17
Total amount per million gallons	\$ 87.45

MAINTENANCE REPORT

1. Exercised generators and checked on Cathodic protection Systems.
2. Maintenance Department serviced and made repairs on air compressor at Water Treatment Plant.
3. Cut grass @ Water Department Facilities.

DISTRIBUTION REPORT

1. Repaired damaged meter pit assemblies.
2. Read water meters.
3. Did staking for Miss Dig Systems.
4. Did ons/offs and checked high reading complaints.
5. Did bacteriologic testing for neighboring communities.
6. Raised meter pits to proper grade during month.
7. Made 3 new 1" water taps during month.
8. Pro Predators removed beaver from Lighthouse Creek at spillway.
9. Continued working on Annual Fire Hydrant Flushing Program.
10. Performed required MDEQ testing & quarterly QC for compliance.
11. Handled water quality complaints during month.

12. Preparing for Clearwell Painting Project @ Water Plant during month.
13. Had operator training during month.
14. Checked on new service line replacement @ 447 South Whittaker Street.
15. Worked on reports for City Hall.

FUEL REPORT

1. Gasoline consumed	126.5 gals.
2. Diesel fuel consumed	5.0 gals.
3. Total fuel consumed	131.5 gals.
4. Average per day	4.2 gals.

EQUIPMENT USAGE

Water Department backhoe	5.0 hrs.
Street Department backhoe	0.0 hrs.
Water Department Dump Truck	0.0 hrs.
Other	0.0 hrs.

BENEFIT MAN HOURS USED DURING MONTH

*	<u>vacation</u>	<u>personal</u>	<u>sick</u>	<u>total hrs.</u>
Ken Anderson	53.5 T.M.	1.5 T.M.	0.0 T.M.	55.0 T.M.
	111.0 YTD	40.0 YTD	22.0 YTD	173.0 YTD
Chris Huston	16.0 T.M.	0.0 T.M.	16.0 T.M.	32.0 T.M.
	144.0 YTD	0.0 YTD	56.5 YTD	200.5 YTD
Robert Gruener	8.0 T.M.	0.0 T.M.	0.0 T.M.	8.0 T.M.
	144.0 YTD	0.0 YTD	16.0 YTD	160.0 YTD
Jeff Johnson	0.0 T.M.	4.0 T.M.	0.0 T.M.	4.0 T.M.
	136.0 YTD	15.5 YTD	24.0 YTD	175.5 YTD

*(T.M. = This Month YTD = Year-to-date)

Proposed Work For Month of November 2020

- 1.Finishing Annual Fire Hydrant Flushing Program.
- 2.Continuing COVID-19 Governor Mandates.
- 3.Preparing facilities for upcoming winter season.
- 4.Making new water taps.

Respectfully submitted,



Kenneth A. Anderson
City of New Buffalo
Water Superintendent

MEMORANDUM

To: City Manager, Mayor & Council Members

From: Fire Chief Chris Huston

Date: November 12, 2020

Last month the Fire Department did not hold the monthly Training meeting or the business meeting due to COVID-19. The Department had a total of 5 fire calls.



To: City Manager, Mayor, and City Council

Date: 11-13-2020

- Monthly brush pickup per ordinance
- Replaced multiple faded, defaced and missing street signs
- Getting equipment ready for the winter months
- Repaired 1 police vehicle
- Picking up leaves daily

From: New Buffalo Streets Department



November 9, 2020

To: Mayor and City Council

The weather has begun to change, and it seems things have started to slow down.

Winterization of the beach, boat ramp and marina was completed on October 15th. Which means, the water has been shut off and all the pipes blown out. Bubblers have been installed and the docks roped off at the marina. The Sun shades have been taken down and stored as well.

Repairs to marina are out for bid, and we anticipate getting started after the first of the year. The goal is to have everything completed by the time we are scheduled to open at the end of April.

The new Dune walk is still in the planning phase. The soil test is scheduled for this week, so if you see some equipment up in the dune, that's what it is. Hoping to see plans sometime in December, then we can send it out to bid and have it completed by Memorial Day weekend.

Trash has finally slowed down! This year trash was out of control at the beach and in town. We have done everything we could to keep up with it, but it has been quite the challenge. Honestly, I have never seen so much trash! We were changing bags almost every hour and it still wasn't enough.

Routine maintenance continues at the rest of the city parks. It's hard to believe this year is coming to a close so quickly.

Respectfully submitted,

Kristen D'Amico
Parks Director

Monthly Permit List

11/12/2020

Building

Permit #	Contractor	Job Address	Fee Total	Const. Value
PB20-0076	Leberge Todd Alan & Nicole Renee	308 S Berrien ST	\$315.00	\$0
Work Description: New Pole Barn 22x40 feet				
PB20-0080	Cheryl Mandel	32 Walden WAY	\$315.00	\$0
Work Description: New exterior deck attached to new house and new front porch				
PB20-0088	MARONEY, JAMES & ANGELINI	600 Lake DR	\$315.00	\$0
Work Description: Re-Construct Existing Deck				
PB20-0089	BILL DEPUTY, FOUNDATIO	606 Lake DR	\$315.00	\$0
Work Description: Re-Roof Exisiting House				
PB20-0091	Joseph & Kelly Janulis	105 S Berrien ST	\$420.00	\$0
Work Description: Re-Siding House, Finish garage into living space, interior alterations.				
PB20-0092	225 N Whittaker Street LLC	116 Whittaker N	\$315.00	\$0
Work Description: Interior Demolition only				
PB20-0095	Richard & JoEllyn Gotlund	336 N Chicago ST	\$315.00	\$0
Work Description: Interior Alterations				
PB20-0082	LAKE MICHIGAN, YACHT CLU	200 Lake DR	\$525.00	\$0
Work Description: 24x40 Storage Garage				
PB20-0079	HERRBACH, JOHN	109 S Barker ST	\$315.00	\$0
Work Description: Re-Roofing Strip & Shingles				
PB20-0059	NSC Realty LLC	517 E Michigan ST	\$525.00	\$0
Work Description: Total Renovation of existing house.				
PB20-0060	ARVANITIS, ANGELO & KIRAT	606 W Michigan ST	\$210.00	\$0
Work Description: New roof and decking				
PB20-0083	KLUKO, MILAN & VIDA	321 E Buffalo ST	\$315.00	\$0
Work Description:				
PB20-0085	CAMPBELL, PROP LLC	715 Whittaker S	\$315.00	\$0
Work Description: Open/Install kitchen for take out Restaurant				
PB20-0093	ENTRUST GREAT, LAKES FBO #	805 W Water ST	\$420.00	\$0
Work Description: New Rear Deck and Patio Door				

PB20-0099	Joseph Bartosek	18 Walden WAY	\$735.00	\$0
Work Description: New Single Family Home				
PB20-0096	Shane Smith	28 S Smith ST	\$420.00	\$0
Work Description: Finish Garage into living space.				
PB20-0094	DAKOTA RAINE, LLC	346 N Eagle ST	\$420.00	\$0
Work Description: Water Damage Repair				
PB20-0077	GOLAB, RICHARD	425 S Willard ST	\$315.00	\$0
Work Description: Re-Roof House and Detached Garage				
PB20-0078	Boland Thomas Michael Sr & Dorotl	106 S Townsend ST	\$315.00	\$0
Work Description: Installing new Metal Roofing				
PB20-0086	Look Out Landing	16 Smith S	\$315.00	\$0
Work Description: RE-Roof Existing Structure				
PB20-0087	LOOKOUT LANDING, LLC	22 S Smith ST	\$315.00	\$0
Work Description: Re-Roof Existing structure				
PB20-0090	George Kucka	217 N Townsend ST	\$315.00	\$0
Work Description: Re-Roof existing house.				
PB20-0101	Davis Michael & Holevas Nicholas C	133 S Willard ST	\$525.00	\$0
Work Description: Detached garage in location of old one				
PB20-0100	Roberts Jeffery T & Julie A+	420 S Harrison ST	\$525.00	\$0
Work Description: Adding attached garage to existing house				
PB20-0097	New Buffalo Mini Storage LLC	901 Buffalo E	\$315.00	\$0
Work Description: Re-Roof				
PB20-0084	Wheeler Christopher J & Stacey L	935 Bell AVE	\$341.25	\$0
Work Description: Adding solar panels to existing House roof				

Total Permits For Type:	26
Total Fees For Type:	\$9,791.25
Total Const. Value For Type:	\$0

Electrical

Permit #	Contractor	Job Address	Fee Total	Const. Value
PE20-0055	M & B Carpentry 2 LLC	214 S Jameson	\$503.75	\$0
Work Description: New Single Family House				
PE20-0059	JOHNSON, STEVEN & JOAN	7 Preserve WAY	\$548.10	\$0

Work Description: New Single Family Home

PE20-0063	WICKERSHAM, RANDOLPH (LE	304 S Willard ST	\$307.65	\$0
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Work Description: Interior Electrical Alterations

PE20-0042	Keegan Diane M	716 W Mechanic ST	\$247.50	\$0
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Work Description: Electrical Work for New Single Family Home

PE20-0060	Wheeler Christopher J & Stacey L	935 Bell AVE	\$179.55	\$0
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Work Description: Electrical work for adding solar panels to existing house roof

PE20-0061	Roberts Melanie A	521 E Michigan ST	\$179.55	\$0
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Work Description: small addition to house

Total Permits For Type:	6
Total Fees For Type:	\$1,966.10
Total Const. Value For Type:	\$0

Mechanical

Permit #	Contractor	Job Address	Fee Total	Const. Value
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PM20-0084	McCastland Jeffrey J	9 S Barton ST	\$189.00	\$0
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Work Description: Inspection of existing equipment for new buyer

PM20-0085	Big Brother Real Estate Holdings	36 S Whittaker ST	\$179.00	\$0
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Work Description: Added Fire protection to existing system

PM20-0082	Carter & Terry Vravis	605 W Detroit ST	\$220.50	\$0
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Work Description: Furnace & A/C Replacement

PM20-0088	Melissa Piorkowski	205 W Mechanic ST	\$225.75	\$0
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Work Description: Gas Burning Fire Place

PM20-0086	Fatouros Kostakis N & Ales N	416 W Buffalo ST	\$189.00	\$0
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Work Description: Furnace Replacement?

PM20-0089	John Bickerstaff	208 S Mayhew ST	\$189.00	\$0
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Work Description: Furnace Replacement

PM20-0083	LYNCH, LAWRENCE & VIOLET	1312 W Water ST	\$220.50	\$0
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Work Description: Furnace and A/C Replacement

PM20-0087	Keegan Diane M	716 W Mechanic ST	\$362.25	\$0
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Work Description:

Total Permits For Type:	8
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Total Fees For Type:	\$1,775.00
Total Const. Value For Type:	\$0

Plumbing

Permit #	Contractor	Job Address	Fee Total	Const. Value
PP20-0028	WICKERSHAM, RANDOLPH (LE	304 S Willard ST	\$281.40	\$0
Work Description: Plumbing work for alterations to existing House				
PP20-0025	Kanellos Constantine P	15 N Willard ST	\$162.75	\$0
Work Description: Back Flow Preventor				
PP20-0026	Roberts Melanie A	521 E Michigan ST	\$192.15	\$0
Work Description:				
PP20-0024	Dawson Bruce & Mary Pat	214 S Mayhew ST	\$162.75	\$0
Work Description: New Water Heater				

Total Permits For Type:	4
Total Fees For Type:	\$799.05
Total Const. Value For Type:	\$0

Report Summary

Population: All Records
 Permit.AmountBalanceDue <= 700,000,000
 AND
 TransactionItem.DateTimeCreated Between 10/01/2020 AND 10/31/2020

Grand Total Fees:	\$14,331.40
Grand Total Permits:	44
Grand Total Const. Value:	\$0



33 N. Thompson St
New Buffalo, MI 49117
269-469-2933

Board Minutes October 13, 2020

1. Call to Order-Roll Call

President Sandra Sporleder called the meeting to order at 4:15.

Present: Sandy Sporleder, Nancy Mrozek, Kathie Butler, Mary Donnelly, Mary McPherson, Paul Ciccarelli, Becky Borglin, Donna Salerno and Janie Campbell.

Absent: None

2. Approval of the Agenda

Motion made by Becky Borglin and seconded by Janie Campbell to approve the October agenda. All ayes, motion carried.

3. Approval of the September Minutes

Motion made by Janie Campbell to approve corrected September minutes, seconded by Becky Borglin.

All ayes, motion carried.

4. Treasurer's Report

Kathie Butler reported the balances for the end of September. We ended the month with \$232,975.19 in the general fund, and \$841,857.65 in the capital fund. The Board discussed the CD's that will mature in November. Sandy, Kathie and Julie will check on banks and rates. Julie will see if money can be added to the CDARS program at TCU. Kathie reported that with the addition of LRSB and Chikaming support payments next month, we will be at 88% of our income for the year, and we are now at 62% of expenses. The Board felt that given the circumstances we are doing better than expected.

Mary McPherson made a motion to accept the September treasurer's report, Janie Campbell seconded. All ayes, motion passed.

5. Privilege of the Audience:

6. Business

Library update: The lower level work has been completed and we did not have flooding during the heavy rain on Monday. Both kitchen floors were replaced and look wonderful. The cost was \$7606 for lower level work and \$4871 for the kitchen flooring.

Opening Evaluation: Julie told the Board that taking appointments for browsing in addition to curbside and service appointments, was going very well. Patrons seem understanding and respectful of the situation. After some discussion, the Board felt we could move to opening our doors on November 2nd, with restrictions. The lower level will remain closed, as will the program rooms, with the exception of book clubs. A limited number of patrons will be allowed in the building at one time, and masks and social distancing will be required. As we are trying



33 N. Thompson St
New Buffalo, MI 49117
269-469-2933

to reduce exposure to COVID or flu, patrons will be allowed a limited time in the library. The Board will reserve the right to close or rollback to a previous stage if COVID numbers continue to rise.

Director Evaluation/Insurance: Julie explained that since her son will be off her insurance plan, she will have to re-enroll. She had been grandfathered in at a great rate, but now will have to pay more for her premium and deductible. Kathie will help with finding a good insurance plan. A Director evaluation committee was formed. Donna, Janie, and Kathie will evaluate Julie's work performance and send a summary to Julie for the November meeting.

Chikaming Support: The Board discussed the last meeting with the Chikaming Township Supervisor, David Bunte, and members of the Three Oaks and Bridgman libraries. Kathie offered to write a letter to Chikaming Township regarding library support. It will be sent to our board for review. Three Oaks and Bridgman will be copied on the letter when it is sent to David Bunte.

7. Director Report: Julie told the Board that she has researched using Square to take credit card payments. This option would replace the credit card machine from the bank, which we pay a \$25 monthly charge for. We would not have to worry about compliance issues, as Square deals with that in-house. The Board felt that this was a good option and agreed we should use Square.

Julie asked if the Board would want to go "Fine Free" as this might be a good time to make the transition. The Board was not favorable to this suggestion.

8. Board Comments: Paul said that his daughter and some friends were holding their own book club. He wondered if Kristy would want to run the club via Zoom, and Kristy agreed to try it.

9. Adjournment: Janie Campbell made a motion to adjourn, Donna Salerno supported. All ayes; motion passed. The meeting ended at 5:49 pm.

Respectfully submitted,
Nancy Mrozek, Secretary



CITY OF NEW BUFFALO

BERRIEN COUNTY, MICHIGAN

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of New Buffalo, Michigan

Report on the Financial Statements

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 New Buffalo, Michigan (the "City") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the investment in joint venture (the GRSD Sewer Authority), whose balance comprises approximately 30.8 percent and 74.5 percent of the total assets of the business-type activities and the sewer fund, respectively. Their financial statements were audited by other auditors whose report has been furnished to us and, in our opinion, insofar as it relates to the amounts included for these investments, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, 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, 2020, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension schedules, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Gabridge & Company".

Gabridge & Company, PLC
Grand Rapids, Michigan
October 30, 2020

Management's Discussion and Analysis

City of New Buffalo
Management's Discussion and Analysis
June 30, 2020

As management of the City of New Buffalo (the “City” or “government”), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the financial statements as a whole, which can be found in this report.

Financial Highlights

The financial statements, which follow this management’s discussion and analysis, provide these significant financial highlights for the 2020 fiscal year, as follows:

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of this fiscal year by \$20,219,576 (shown as *net position*), representing an increase of \$465,120 over the previous fiscal year.
- At the close of the current fiscal year, the City’s governmental funds reported combined fund balances of \$4,206,354, a decrease of \$253,869 in comparison with the prior year. Approximately 46.5% of this amount, \$1,872,953, is available for spending at the City’s discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,872,953, or 66.3% of the general fund’s total expenditures and transfers out. The Government Finance Officers Association, in its best practices for Fund Balance Guidelines for the General Fund document, recommends that, at a minimum, unrestricted budgetary fund balance in their general fund shall be no less than two months of regular general fund operating revenues (or regular general fund operating expenditures). The City’s unassigned fund balance level is above this best practice benchmark as of year-end.
- Total fund balance of the general fund increased by \$428,113 during the year for an ending total balance of \$1,986,363.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City’s basic financial statements. The City’s basic financial statements comprise three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The Government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City's assets, deferred outflows and inflows, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, community and economic development, and recreation and culture. The business-type activities of the City include sewer and water operations.

Component Unit

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate component unit, the Downtown Development Authority, for which the City is financially accountable. Information for the Downtown Development Authority are reported separately from the financial information presented for the primary government.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources

available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, casino, and capital improvement construction funds, which are considered major funds. Data is combined into a single aggregated presentation for the other governmental funds (nonmajor governmental funds). Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements and schedules.

The City adopts an annual appropriated budget for its general fund and all special revenue funds, as required by state law. Budgetary comparison schedules have been provided for the general fund and the casino fund (as required supplemental information).

Proprietary Funds

The City maintains two separate enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. The City uses enterprise funds to account for its sewer and water operations, which are considered to be major funds of the City.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this discussion and analysis, required pension information, and budget and actual presentations. Supplemental information

follows the required pension information and includes combining and individual fund statements and schedules.

The combining statements referred to earlier in connection with nonmajor governmental are presented immediately following the required supplementary information on pensions.

Government-wide Financial Analysis

Statement of Net Position

The largest portion of the City's net position, \$10,977,369, or 54.3%, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$1,427,069, or 7.1%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$7,815,138 or 38.8%, may be used to meet the City's ongoing obligations to citizens and creditors. The unrestricted net position of the City increased from \$6,743,920 as of June 30, 2019 to \$7,815,138 as of June 30, 2020.

Cash and investments within governmental activities decreased by \$1,074,946 primarily as a result of substantial capital asset purchases during the year. Significant additions included street repaving projects (\$600,601), the Whittaker Street Bridge project (\$571,871. Due from governmental units decreased by \$39,676 compared to the prior year. The most significant reason for the decrease was legislative changes requiring the final state aid payment of \$23,799 to be recognized as revenue in July 2020 (despite being earned in June 2020).

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$20,219,576 at the close of the most recent fiscal year. The following chart illustrates the composition of net position at the close of each of the past two fiscal years:

City of New Buffalo's Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
ASSETS	2020	2019	2020	2019	2020	2019
<i>Current Assets</i>						
Cash and Investments	\$ 4,245,862	\$ 4,460,432	\$ 2,651,848	\$ 3,512,224	\$ 6,897,710	\$ 7,972,656
Accounts Receivable	74,478	43,566	278,160	261,731	352,638	305,297
Due from Other Governmental Units	70,090	109,766	-	-	70,090	109,766
Prepaid Items	89,858	49,940	16,659	9,588	106,517	59,528
Total Current Assets	4,480,288	4,663,704	2,946,667	3,783,543	7,426,955	8,447,247
<i>Noncurrent Assets</i>						
Investment in Joint Venture	-	-	3,746,642	3,837,249	3,746,642	3,837,249
Capital Assets not being Depreciated	320,616	394,988	20,500	106,807	341,116	501,795
Capital Assets being Depreciated, net	10,831,633	10,295,952	5,416,569	4,988,983	16,248,202	15,284,935
Total Assets	15,632,537	15,354,644	12,130,378	12,716,582	27,762,915	28,071,226
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Loss on Bond Refunding	-	-	35,341	39,342	35,341	39,342
Deferred Pension Amounts	100,538	169,851	26,244	43,530	126,782	213,381
Total Deferred Outflows of Resources	100,538	169,851	61,585	82,872	162,123	252,723
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	204,884	144,383	393,537	626,301	598,421	770,684
Accrued Liabilities	69,143	59,098	15,231	13,947	84,374	73,045
Accrued Interest	34,834	37,181	19,891	20,914	54,725	58,095
Current Portion of Compensated Absences	60,049	44,060	18,690	19,327	78,739	63,387
Current Portion of Long-term Debt	287,387	339,269	194,399	193,430	481,786	532,699
Internal Balances	(93)	-	93	-	-	-
Total Current Liabilities	656,204	623,991	641,841	873,919	1,298,045	1,497,910
<i>Noncurrent Liabilities</i>						
Compensated Absences	10,018	16,982	24,957	36,005	34,975	52,987
Long-term Debt	3,312,726	3,588,165	2,597,899	2,796,952	5,910,625	6,385,117
Net Pension Liability	212,084	279,525	55,361	71,637	267,445	351,162
Total Liabilities	4,191,032	4,508,663	3,320,058	3,778,513	7,511,090	8,287,176
DEFERRED INFLOWS OF RESOURCES						
Deferred Pension Amounts	154,137	224,724	40,235	57,593	194,372	282,317
Total Deferred Inflows of Resources	154,137	224,724	40,235	57,593	194,372	282,317
NET POSITION						
Net Investment in Capital Assets	7,552,136	6,763,506	3,425,233	4,070,866	10,977,369	10,834,372
Restricted	1,427,069	2,176,164	-	-	1,427,069	2,176,164
Unrestricted	2,408,701	1,851,438	5,406,437	4,892,482	7,815,138	6,743,920
Total Net Position	\$ 11,387,906	\$ 10,791,108	\$ 8,831,670	\$ 8,963,348	\$ 20,219,576	\$ 19,754,456

Statement of Activities

The City's total revenue for the fiscal year ended June 30, 2020 was \$6,836,420 while total cost of all programs and services was \$6,371,300. This results in an increase in net position of \$465,120.

The following table presents a summary of the changes in net position for the years ended June 30, 2020 and June 30, 2019:

City of New Buffalo's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services	\$ 885,097	\$ 832,829	\$ 2,201,691	\$ 2,130,850	\$ 3,086,788	\$ 2,963,679
Operating Grants and Contributions	821,328	1,272,840	-	-	821,328	1,272,840
Capital Grants and Contributions	41,268	38,670	-	-	41,268	38,670
Total Program Revenues	1,747,693	2,144,339	2,201,691	2,130,850	3,949,384	4,275,189
General Revenues						
Property Taxes	2,657,116	2,575,294	-	-	2,657,116	2,575,294
State Revenue Sharing	138,761	162,706	-	-	138,761	162,706
Income (Loss) from Joint Venture	-	-	(90,607)	229,464	(90,607)	229,464
Other Revenue	-	28,891	125,000	-	125,000	28,891
Interest Income	22,945	31,785	33,821	51,343	56,766	83,128
Total General Revenues	2,818,822	2,798,676	68,214	280,807	2,887,036	3,079,483
Total Revenues	4,566,515	4,943,015	2,269,905	2,411,657	6,836,420	7,354,672
Expenses						
General Government	784,438	842,310	-	-	784,438	842,310
Public Safety	1,150,827	1,070,120	-	-	1,150,827	1,070,120
Public Works	1,198,058	985,071	-	-	1,198,058	985,071
Health and Welfare	106,056	102,968	-	-	106,056	102,968
Community and Economic Development	2,572	4,041	-	-	2,572	4,041
Recreation and Culture	839,799	648,317	-	-	839,799	648,317
Other Expenses	-	171,983	-	-	-	171,983
Interest on Long-term Debt	101,004	132,703	-	-	101,004	132,703
Sewer and Water	-	-	2,188,546	2,104,842	2,188,546	2,104,842
Total Expenses	4,182,754	3,957,513	2,188,546	2,104,842	6,371,300	6,062,355
Excess or Deficiency Before Transfers	383,761	985,502	81,359	306,815	465,120	1,292,317
Transfers In (Out)	213,037	239,487	(213,037)	(239,487)	-	-
Change in Net Position	596,798	1,224,989	(131,678)	67,328	465,120	1,292,317
<i>Net Position at the Beginning of Period</i>	<i>10,791,108</i>	<i>9,566,119</i>	<i>8,963,348</i>	<i>8,896,020</i>	<i>19,754,456</i>	<i>18,462,139</i>
Net Position at the End of Period	\$ 11,387,906	\$ 10,791,108	\$ 8,831,670	\$ 8,963,348	\$ 20,219,576	\$ 19,754,456

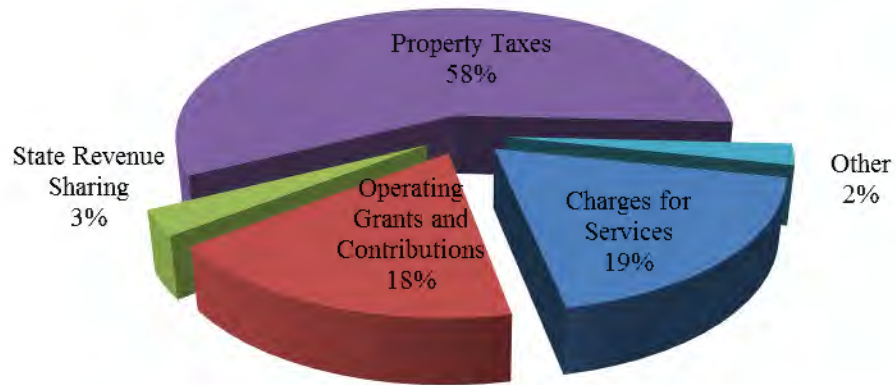
Governmental Activities. Governmental activities increased the City's net position by \$596,798 for the year ended June 30, 2020 compared to an increase of \$1,224,989 for the year ended June 30, 2019. Operating grants and contributions decreased by \$466,787 within governmental activities largely in part due to decreased funding from the casino revenue sharing board. Property tax revenues increased by \$81,822 as a result of an increased taxable value in the City from \$230,598,953 in the prior year to \$238,536,824 in the current year.

Public works expenses increased by \$212,987 due in part to increased street projects as well as an increase in depreciation expense recognized on capital projects. Repair and maintenance and engineering increased within the parks fund increasing recreation and culture expenses by \$191,482 compared to the prior year. The vast majority of the increase was a result of increased lake levels and the required high-water mitigation efforts.

Business-type Activities. Business-type activities decreased the City's net position by \$131,678 for the year ended June 30, 2020 compared to an increase of \$67,328 for the year ended June 30, 2019. The sewer fund revenues increased by 1.7% while expenses increased by \$260,206. The most significant increase was costs charged from the GRSD Sewer Authority; there was also a \$125,000 decrease in expected payments due to the GRSD Sewer Authority as a resolution in cost being charged was reached. The \$125,000 was reported as other revenue during 2020.

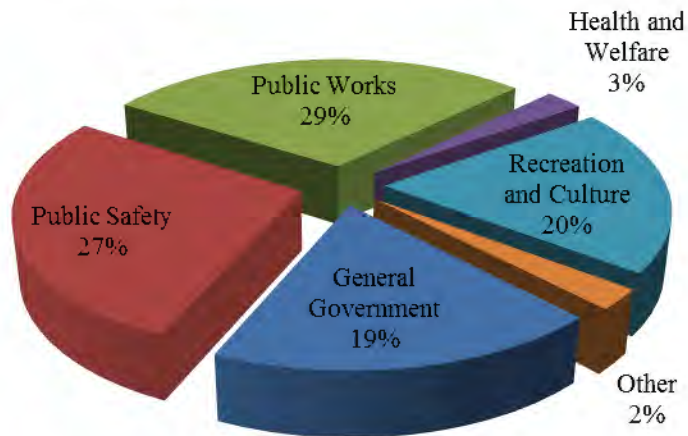
The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year-end:

Governmental Activities Revenues



The following chart summarizes the expenses for the governmental activities of the City for the most recent fiscal year-end:

Governmental Activities Expenses



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

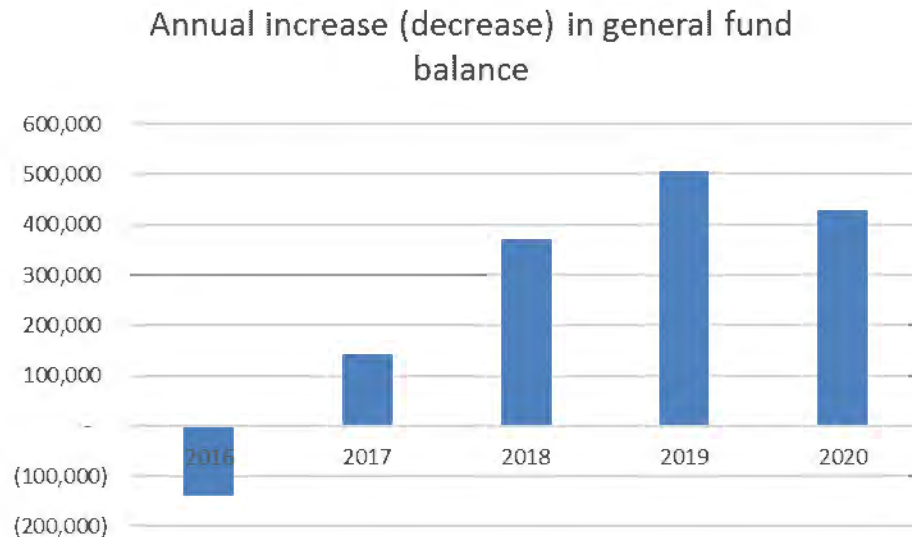
At June 30, 2020, the City's governmental funds reported combined fund balances of \$4,206,223, a decrease of \$253,869 in comparison with the prior year. Approximately 44.5% of this amount, or \$1,872,953, constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of the fund balance is either *nonspendable* or *restricted* to indicate that it is 1) not in spendable form, \$89,858, or 2.1%, for prepaid items, 2) assigned for particular purposes, \$816,474, or 19.5%, or 3) restricted for particular purposes \$1,427,069, or 33.9%.

General Fund

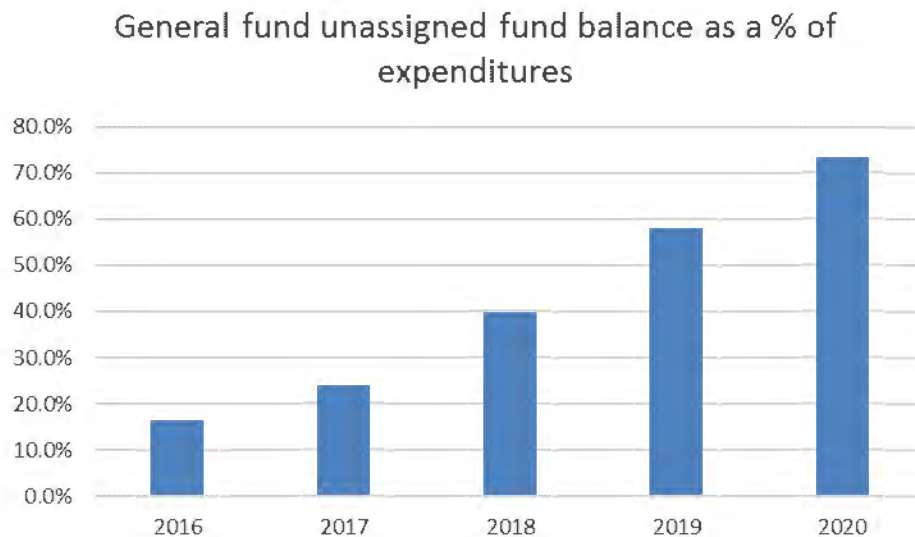
The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,872,953, while total fund balance increased to \$1,986,363. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 66.3% of total general fund expenditures and transfers out, while total fund balance represents approximately 70.3% of that same amount.

The fund balance of the City's general fund increased by \$428,113 during the current fiscal year. Transfers out increased from \$198,163 during 2019 to \$267,313 during 2020. The most significant reason for the increase was \$60,000 of increased transfers out during 2020 to the park fund to subsidize the high-water mitigation expenditures incurred during 2020. The City Council monitors the expenditures of the general fund closely to ensure that spending does not exceed the City's available resources.

The following chart shows the annual increase (decrease) in general fund balance for the most recently completed five fiscal years:



The following chart shows the general fund's assigned fund balance as a percentage of annualized expenditures as of year-end for each of the most recently completed five fiscal years:



Major Streets

The major streets fund decreased by \$111,544 during the current fiscal year for ending balance of \$319,177. The decrease in fund balance was a result of \$571,871 expenditures incurred for the Whittaker Street Bridge project. A portion of the project was subsidized with a \$300,000 transfer in from the casino revenue sharing fund.

Capital Improvement Construction Fund

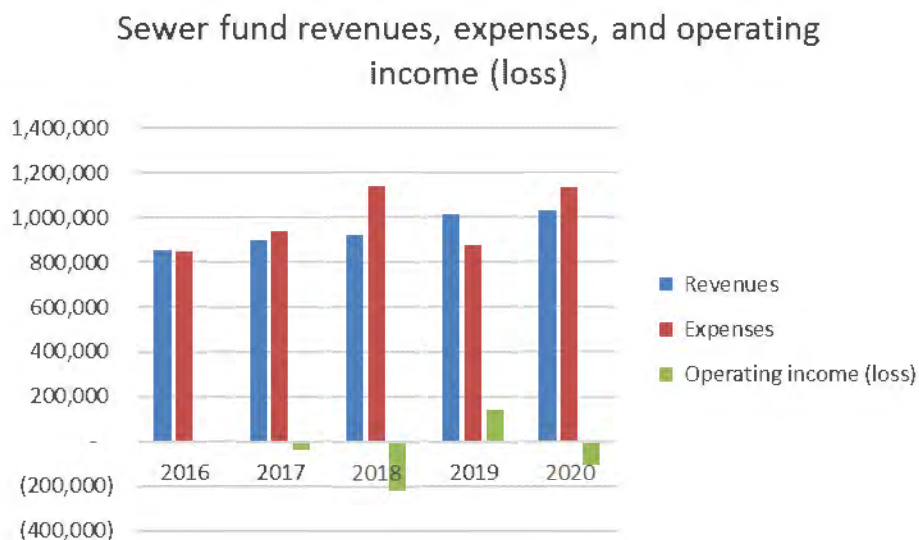
The capital improvement construction fund decreased by \$604,899 during the current fiscal year for an ending fund balance of \$106,296. The decrease is primarily related to capital outlay of \$606,001, which is associated with repaving of several local streets throughout the City.

Proprietary Funds

The City's proprietary (both of which are considered enterprise funds) funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City's enterprise funds are used to track its water and sewer operations. The sewer and water funds provide service to most residents and businesses of the City. The sewer and water funds increased (decreased) net position by \$(219,561) and \$87,883 respectively. Changes for the sewer and water funds were explained in an earlier section of this report.

The following chart shows the sewer fund's operating revenues, operating expenses, and operating income (loss) for each of the most recently completed five fiscal year ends:



General Fund Budgetary Highlights

Original budget compared to final budget. During the year the budget was amended to increase the original estimated revenues and original budgeted appropriations. There was a need to make an amendment to reallocate appropriations among departments. Generally, the movement of the appropriations between departments was not significant.

Final budget compared to actual results. The City had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2020:

	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
General Fund			
Executive	\$ 69,974	\$ 71,407	\$ (1,433)
Assessor	29,360	31,725	(2,365)
Zoning Board of Appeals	1,300	1,318	(18)
Transfers Out	187,313	267,313	(80,000)

The budget variances were minor, with one exception. An additional transfer out from the general fund to the park fund was necessary to cover high-water mitigation expenditures incurred late in the fiscal year. However, the required transfer was after the City adopted its final amended budget.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2020 amounted to \$16,589,318 (net of accumulated depreciation). Of this amount, \$11,152,249 was for its governmental activities and \$5,437,069 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Significant capital asset additions during the year include the following:

- Mechanic Street water main replacement \$479,276
- Whittaker bridge reconstruction \$520,171
- Other street construction programs \$606,001

Additional information on the City's capital assets can be found in Note 5 to these financial statements.

Long-term Debt

At the end of the current fiscal year, the City had total long-term debt outstanding of \$6,392,411. The City reduced its long-term debt by \$525,405 during the year. Of the total outstanding debt, \$3,600,113 was for governmental activities while \$2,792,298 was for business-type activities.

Additional information on the City's long-term debt can be found in Note 6 to these financial statements.

Economic Factors and Next Year's Budgets and Rates

Management estimates that approximately \$3.21 million of revenues will be available for appropriation in the general fund in the upcoming budget. Expenditures are expected to change by

small amounts compared to 2020. The City continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2021, the City plans again to use current revenues to provide essential services and to maintain the City's financial reserves at similar levels. The ongoing costs of providing essential services for the citizens of the City will again need to be monitored in order to maintain the financial condition of the City. Additionally, management and the City Council are currently working to determine the significance that the COVID-19 Pandemic will have on the City's upcoming revenues.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Attn: City Treasurer
City of New Buffalo
224 W Buffalo St.
New Buffalo, MI 49117

or (269) 469-1500

Basic Financial Statements

City of New Buffalo
Statement of Net Position
June 30, 2020

	Primary Government			Component Unit -
	Governmental	Business-type	Total	DDA
	Activities	Activities		
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 4,245,862	\$ 2,651,848	\$ 6,897,710	\$ 273
Accounts Receivable	74,478	278,160	352,638	--
Due from Other Governmental Units	70,090	--	70,090	--
Prepays	89,858	16,659	106,517	--
Total Current Assets	4,480,288	2,946,667	7,426,955	273
<i>Noncurrent Assets</i>				
Capital Assets not being Depreciated	320,616	20,500	341,116	--
Capital Assets being Depreciated, net	10,831,633	5,416,569	16,248,202	--
Investment in Joint Venture	--	3,746,642	3,746,642	--
Total Assets	15,632,537	12,130,378	27,762,915	273
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Loss on Refunding	--	35,341	35,341	--
Pension	100,538	26,244	126,782	--
Total Deferred Outflows of Resources	100,538	61,585	162,123	--
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	204,884	393,537	598,421	--
Accrued Liabilities	69,143	15,231	84,374	--
Accrued Interest	34,834	19,891	54,725	--
Current Portion of Long-term Debt	287,387	194,399	481,786	--
Current Portion of Compensated Absences	60,049	18,690	78,739	--
Internal Balances	(93)	93	--	--
Total Current Liabilities	656,204	641,841	1,298,045	--
<i>Noncurrent Liabilities</i>				
Long-term Debt	3,312,726	2,597,899	5,910,625	--
Compensated Absences	10,018	24,957	34,975	--
Net Pension Liability	212,084	55,361	267,445	--
Total Liabilities	4,191,032	3,320,058	7,511,090	--
DEFERRED INFLOWS OF RESOURCES				
Pension	154,137	40,235	194,372	--
Total Deferred Inflows of Resources	154,137	40,235	194,372	--
NET POSITION				
Net Investment in Capital Assets	7,552,136	3,425,233	10,977,369	--
<i>Restricted for:</i>				
Ambulance	31,813	--	31,813	--
Streets and Highways	630,108	--	630,108	--
Debt Service	3,040	--	3,040	--
City Projects	760,730	--	760,730	--
Public Safety	1,378	--	1,378	--
<i>Unrestricted</i>	2,408,701	5,406,437	7,815,138	273
Total Net Position	\$ 11,387,906	\$ 8,831,670	\$ 20,219,576	\$ 273

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Unit - DDA
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government								
Governmental Activities:								
General Government	\$ 784,438	\$ 137,991	\$ 395,562	\$ 30,518	\$ (220,367)	\$ --	\$ (220,367)	\$ --
Public Safety	1,150,827	54,133	75,865	10,750	(1,010,079)	--	(1,010,079)	--
Public Works	1,198,058	273,151	325,444	--	(599,463)	--	(599,463)	--
Health and Welfare	106,056	--	--	--	(106,056)	--	(106,056)	--
Community and Economic Development	2,572	--	--	--	(2,572)	--	(2,572)	--
Recreation and Culture	839,799	419,822	24,457	--	(395,520)	--	(395,520)	--
Interest on Long-term Debt	101,004	--	--	--	(101,004)	--	(101,004)	--
Total Governmental Activities	4,182,754	885,097	821,328	41,268	(2,435,061)	--	(2,435,061)	--
Business-type Activities:								
Sewer	1,160,332	1,030,195	--	--	--	(130,137)	(130,137)	--
Water	1,028,214	1,171,496	--	--	--	143,282	143,282	--
Total Business-type Activities	2,188,546	2,201,691	--	--	--	13,145	13,145	--
Total Primary Government	\$ 6,371,300	\$ 3,086,788	\$ 821,328	\$ 41,268	\$ (2,435,061)	\$ 13,145	\$ (2,421,916)	--
Component Unit								
Downtown Development Authority	\$ --	\$ --	\$ --	\$ --	--	--	--	--
Total Component Unit	\$ --	\$ --	\$ --	\$ --	--	--	--	--
General Purpose Revenues and Transfers:								
Revenues								
Taxes					2,657,116	--	2,657,116	--
Interest Income					22,945	33,821	56,766	1
State Revenues					138,761	--	138,761	--
Loss from Joint Venture					--	(90,607)	(90,607)	--
Gain on Change of Estimated Liability					--	125,000	125,000	--
Transfers					213,037	(213,037)	--	--
Total General Revenues and Transfers					3,031,859	(144,823)	2,887,036	1
Change in Net Position					596,798	(131,678)	465,120	1
Net Position at Beginning of Period					10,791,108	8,963,348	19,754,456	272
Net Position at End of Period					\$ 11,387,906	\$ 8,831,670	\$ 20,219,576	\$ 273

The Notes to the Financial Statements are an integral part of these Financial Statements

**City of New Buffalo
Balance Sheet
Governmental Funds
June 30, 2020**

		<u>Special Revenue</u>	<u>Capital Projects</u>		
	<u>General</u>	<u>Major Streets</u>	<u>Capital Improvement Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and Investments	\$ 2,004,312	\$ 317,690	\$ 146,117	\$ 1,777,743	\$ 4,245,862
Accounts Receivable	39,183	--	--	35,295	74,478
Due from Other Governmental Units	25,628	29,124	--	15,338	70,090
Prepays	81,597	--	--	8,261	89,858
Due from Other Funds	93	--	--	21,152	21,245
Total Assets	<u>\$ 2,150,813</u>	<u>\$ 346,814</u>	<u>\$ 146,117</u>	<u>\$ 1,857,789</u>	<u>\$ 4,501,533</u>
LIABILITIES					
Accounts Payable	\$ 100,224	\$ 25,313	\$ 39,821	\$ 39,526	\$ 204,884
Accrued Liabilities	43,074	2,324	--	23,745	69,143
Due to Other Funds	21,152	--	--	--	21,152
Total Liabilities	<u>164,450</u>	<u>27,637</u>	<u>39,821</u>	<u>63,271</u>	<u>295,179</u>
FUND BALANCE					
Nonspendable	81,597	--	--	8,261	89,858
Restricted	31,813	319,177	106,296	969,783	1,427,069
Assigned	--	--	--	816,474	816,474
Unassigned	1,872,953	--	--	--	1,872,953
Total Fund Balance	<u>1,986,363</u>	<u>319,177</u>	<u>106,296</u>	<u>1,794,518</u>	<u>4,206,354</u>
Total Liabilities and Fund Balance	<u>\$ 2,150,813</u>	<u>\$ 346,814</u>	<u>\$ 146,117</u>	<u>\$ 1,857,789</u>	<u>\$ 4,501,533</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020

Total Fund Balance - Governmental Funds	\$ 4,206,354
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. This represents the cost of capital assets of \$19,238,498 less accumulated depreciation of \$8,086,249.	11,152,249
Accrued interest on long-term obligations is not due and payable in the current period and is not reported in the funds.	(34,834)
Compensated absences are not due and payable in the current period and is not reported in the funds.	(70,067)
Net pension liabilities and pension related deferred outflows and inflows are not due and payable in the current period and are not reported in the funds.	(265,683)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Long-term liabilities at year-end consist of general obligation debt and a capital lease obligation.	(3,600,113)
Total Net Position - Governmental Activities	\$ <u>11,387,906</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2020

		<u>Special Revenue</u>	<u>Capital Projects</u>		
	<u>General</u>	<u>Major Streets</u>	<u>Capital Improvement Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 2,547,775	\$ --	\$ --	\$ 109,341	\$ 2,657,116
Licenses and Permits	53,902	--	--	--	53,902
State Revenues	165,146	208,677	--	118,057	491,880
Contributions from Local Units	--	--	--	290,674	290,674
Charges for Services	374,306	--	--	419,247	793,553
Fines, Fees, and Forfeits	224	--	--	--	224
Interest and Rents	12,523	3,027	2,052	6,318	23,920
Other Revenue	100,221	--	--	155,025	255,246
Total Revenues	3,254,097	211,704	2,052	1,098,662	4,566,515
Expenditures					
General Government	712,310	--	--	4,955	717,265
Public Safety	1,121,988	--	--	452	1,122,440
Public Works	567,342	623,248	950	107,290	1,298,830
Health and Welfare	106,056	--	--	--	106,056
Community and Economic Development	2,572	--	--	--	2,572
Recreation and Culture	--	--	--	666,786	666,786
Other	48,403	--	--	--	48,403
Capital Outlay	--	--	606,001	34,396	640,397
Debt Service - Principal	--	--	--	351,241	351,241
Debt Service - Interest	--	--	--	113,827	113,827
Total Expenditures	2,558,671	623,248	606,951	1,278,947	5,067,817
Excess of Revenues Over (Under) Expenditures	695,426	(411,544)	(604,899)	(180,285)	(501,302)
Other Financing Sources (Uses)					
Issuance of Capital Lease	--	--	--	34,396	34,396
Transfers In	--	300,000	--	673,940	973,940
Transfers Out	(267,313)	--	--	(493,590)	(760,903)
Net Other Financing Sources (Uses)	(267,313)	300,000	--	214,746	247,433
Net Change in Fund Balance	428,113	(111,544)	(604,899)	34,461	(253,869)
<i>Fund Balance at Beginning of Period</i>	<i>1,558,250</i>	<i>430,721</i>	<i>711,195</i>	<i>1,760,057</i>	<i>4,460,223</i>
Fund Balance at End of Period	\$ 1,986,363	\$ 319,177	\$ 106,296	\$ 1,794,518	\$ 4,206,354

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended June 30, 2020

Total Net Change in Fund Balances - Governmental Funds	\$	(253,869)
--	----	-----------

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. This amount represents current year capital outlay of \$1,183,152 less depreciation expense of \$712,131 and net disposal of capital assets of \$9,712.		461,309
---	--	---------

Repayment of long-term debt are reported as expenditures in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This amount represents the current year principal payments on long-term debt.		342,352
---	--	---------

In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid whereas in the statement of activities, interest is reported as incurred. This represents the change in accrued interest during the year.		12,823
---	--	--------

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This represents the change in compensated absences during the year.		(9,025)
--	--	---------

The net pension liability and pension related deferred inflows and outflows, reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This represents the change in net pension liability and pension related deferred inflows and outflows during the year.		43,208
---	--	--------

Changes in Net Position - Governmental Activities	\$	<u>596,798</u>
--	-----------	-----------------------

City of New Buffalo
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities - Enterprise Funds		
	Sewer	Water	Total Enterprise Funds
ASSETS			
<i>Current Assets</i>			
Cash and Investments	\$ 486,981	\$ 2,164,867	\$ 2,651,848
Accounts Receivable	142,972	135,188	278,160
Prepays	1,286	15,373	16,659
Total Current Assets	631,239	2,315,428	2,946,667
<i>Noncurrent Assets</i>			
Capital Assets not being Depreciated	3,500	17,000	20,500
Capital Assets being Depreciated, net	642,324	4,774,245	5,416,569
Investment in Joint Venture	3,746,642	--	3,746,642
Total Assets	5,023,705	7,106,673	12,130,378
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on Refunding	35,341	--	35,341
Pension	--	26,244	26,244
Total Deferred Outflows of Resources	35,341	26,244	61,585
LIABILITIES			
<i>Current Liabilities</i>			
Accounts Payable	331,109	62,428	393,537
Accrued Liabilities	2,392	12,839	15,231
Accrued Interest	4,294	15,597	19,891
Current Portion of Long-term Debt	71,706	122,693	194,399
Current Portion of Compensated Absences	--	18,690	18,690
Due to Other Funds	--	93	93
Total Current Liabilities	409,501	232,340	641,841
<i>Noncurrent Liabilities</i>			
Long-term Debt	708,756	1,889,143	2,597,899
Compensated Absences	--	24,957	24,957
Net Pension Liability	--	55,361	55,361
Total Liabilities	1,118,257	2,201,801	3,320,058
DEFERRED INFLOWS OF RESOURCES			
Pension	--	40,235	40,235
Total Deferred Inflows of Resources	--	40,235	40,235
NET POSITION			
Net Investment in Capital Assets	645,824	2,779,409	3,425,233
<i>Unrestricted</i>	3,294,965	2,111,472	5,406,437
Total Net Position	\$ 3,940,789	\$ 4,890,881	\$ 8,831,670

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds		
	Sewer	Water	Total Enterprise Funds
Operating Revenues			
Charges for Services	\$ 1,030,195	\$ 1,171,496	\$ 2,201,691
<i>Total Operating Revenues</i>	1,030,195	1,171,496	2,201,691
Operating Expenses			
Personnel Services	52,771	414,439	467,210
Supplies	1,952	85,784	87,736
Contractual Services	39,255	71,401	110,656
Utilities	945,784	60,003	1,005,787
Repairs and Maintenance	43,470	103,388	146,858
Other Services and Charges	3,758	24,561	28,319
Depreciation	47,105	214,890	261,995
<i>Total Operating Expenses</i>	1,134,095	974,466	2,108,561
<i>Operating Income (Loss)</i>	(103,900)	197,030	93,130
Non-Operating Revenues (Expenses)			
Interest Income	3,882	29,939	33,821
Loss from Joint Venture	(90,607)	--	(90,607)
Gain on Change of Estimated Liability	125,000	--	125,000
Interest Expense	(26,237)	(53,748)	(79,985)
<i>Net Non-Operating Revenues (Expenses)</i>	12,038	(23,809)	(11,771)
<i>Income Before Contributions and Transfers</i>	(91,862)	173,221	81,359
Transfers In	--	--	--
Transfers Out	(127,699)	(85,338)	(213,037)
<i>Change In Net Position</i>	(219,561)	87,883	(131,678)
<i>Net Position at Beginning of Period</i>	4,160,350	4,802,998	8,963,348
<i>Net Position at End of Period</i>	\$ 3,940,789	\$ 4,890,881	\$ 8,831,670

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds		
	Sewer	Water	Total Enterprise Funds
Cash Flows from Operating Activities			
Receipts from Customers	\$ 1,029,012	\$ 1,149,179	\$ 2,178,191
Payments to Suppliers	(1,028,674)	(583,446)	(1,612,120)
Payments to Employees	(52,366)	(442,544)	(494,910)
Net Cash Provided (Used) by Operating Activities	(52,028)	123,189	71,161
Cash Flows from Non-capital and Related Financing Activities			
Change in Interfund Balances	-	93	93
Gain on Change of Estimated Liability	125,000	-	-
Transfers (Out)	(127,699)	(85,338)	(213,037)
Net Cash Used by Non-capital and Related Financing Activities	(2,699)	(85,245)	(212,944)
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	-	(603,274)	(603,274)
Principal Payments on Long-term Debt	(71,390)	(122,765)	(194,155)
Interest Paid on Long-term Debt	(26,237)	(53,748)	(79,985)
Net Cash Used by Capital and Related Financing Activities	(97,627)	(779,787)	(877,414)
Cash Flows from Investing Activities			
Receipts of Interest and Dividends	3,882	29,939	33,821
Net Cash Provided by Investing Activities	3,882	29,939	33,821
Net Decrease in Cash and Cash Equivalents	(148,472)	(711,904)	(985,376)
Cash and Investments Beginning of Period	635,453	2,876,771	3,512,224
Cash and Investments End of Period	\$ 486,981	\$ 2,164,867	\$ 2,526,848

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds		
	Sewer	Water	Total Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (103,900)	\$ 197,030	\$ 93,130
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	47,105	214,890	261,995
Changes in Assets and Liabilities:			
Accounts Receivable	(1,201)	(15,228)	(16,429)
Prepays	18	(7,089)	(7,071)
Accounts Payable	5,545	(238,309)	(232,764)
Accrued Liabilities	405	(144)	261
Compensated Absences	-	(11,685)	(11,685)
Net Pension Liability	-	(16,276)	(16,276)
Net Cash Provided (Used) by Operating Activities	\$ (52,028)	\$ 123,189	\$ 71,161

The Notes to the Financial Statements are an integral part of these Financial Statements

City of New Buffalo
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash and Investments	\$ 7,725
Taxes Receivable	1,500
<i>Total Assets</i>	<u>9,225</u>
LIABILITIES	
Deposits Payable	9,225
<i>Total Liabilities</i>	<u>\$ 9,225</u>

The Notes to the Financial Statements are an integral part of these Financial Statements

Notes to the Financial Statements

City of New Buffalo

Notes to the Financial Statements

Note 1 - Nature of Business and Significant Accounting Policies

The accounting policies of the City of New Buffalo, Michigan (the "City" or "government") conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the City:

Reporting Entity

The City is governed by an elected five-member Council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

Discretely Presented Component Unit

The *City of New Buffalo Downtown Development Authority* (the "DDA") was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA has not reported revenues over multiple years due to negative tax captures within the district. The DDA's governing body, which consists of nine members, is appointed by the City. Separate financial statements have not been issued as management believes that these financial statements, including note disclosures, contain complete information so as to constitute fair presentation.

City of New Buffalo Building Authority

The City of New Buffalo Building Authority is governed by a three member board appointed by the City Council. Although it is legally separate from the City, the Building Authority is reported as is if it were part of the primary government because its sole purpose is to finance and construct the City's public buildings. There were no financial activities or balances to report during the year.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these financial statements. Governmental activities, normally supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

City of New Buffalo

Notes to the Financial Statements

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds, fiduciary funds, and component unit financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. The following major revenue sources meet the availability criterion: state-shared revenue, state gas and weight tax revenue, and interest associated with the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

The City reports the following major governmental funds:

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

The ***major streets*** is used to account for income received from the MDOT, and expenditures incurred to maintain streets determined to be major.

The ***capital improvement construction fund*** is used for the development of capital projects.

City of New Buffalo

Notes to the Financial Statements

The City reports the following major proprietary funds:

The ***water fund*** accounts for the activities of the water treatment and distribution systems.

The ***sewer fund*** accounts for the activities of the sewage disposal and treatment systems.

Additionally, the City reports the following fund types:

Special revenue funds account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt service funds account for the servicing of long-term debt not being financed by proprietary or nonexpendable trust funds.

Capital project funds account for the development of capital facilities other than those financed by the operations of an enterprise fund.

Agency funds account for assets held by the City as an agent for individuals, organizations, other governmental units, or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

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

Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's proprietary funds relates to charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Property Tax Revenue

Property taxes are levied on each July 1 (summer tax bills) and December 1 (winter tax bills) on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on October 1 (summer tax bills) or February 14 (winter tax bills) of the year levied, at which time penalties and interest are assessed.

City of New Buffalo

Notes to the Financial Statements

The City's 2019 tax is levied and collectible on December 1, 2018 and is recognized as revenue in the year ended June 30, 2019, when the proceeds of the levy are budgeted and available for the financing of operations. The 2019 taxable valuation of the City totaled \$230.6 million.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes and City policy authorize the City to invest in:

- Bonds, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- Bankers' acceptances of United States banks.
- Obligations of the State of Michigan and its political subdivisions, that, at the time of purchase are rated as investment grade by at least one standard rating service.
- Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- External investment pools as authorized by Public Act 20 as amended through December 31, 1997.

Investments

Investments are stated at fair market value. Investments are exposed to various risks, such as significant external events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net position.

City of New Buffalo

Notes to the Financial Statements

Receivables and Payables

In general, outstanding balances between funds are reported as "due to/from other funds." Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds." Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The City reported no allowance for doubtful accounts as of year-end as management deems all receivables to be fully collectible.

Prepaid Items

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at the acquisition cost.

Infrastructure, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

	<u>Years</u>
Land Improvements	20
Buildings and Improvements	20 - 40
Infrastructure	20 - 40
Machinery and Equipment	5 - 10
Vehicles	5 - 10

Compensated Absences (Vacation and Sick Leave)

Vacation and sick pay and other employee benefits are recognized in fund statements only when credit is taken by the employee. All accumulated vacation time is paid upon termination. Sick time is only paid upon termination based on the following criteria: 1) an employee with 20 years or more of service shall have 50% of the value of their unused sick time hours credited towards medical insurance coverage or 25% of the value can be cashed out or 2) an employee with 10 years

City of New Buffalo

Notes to the Financial Statements

or more of service shall have 25% of the value of their unused sick time hours credited towards medical insurance coverage or 12.5% of the value can be cashed out.

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. The general fund and debt service funds are generally used to liquidate governmental long-term debt.

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

Pensions

For 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.

Deferred Outflows / Inflows of Resources

In addition to assets and liabilities, the statement of financial position or balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The deferred charge on refunded debt resulted from the difference in carrying value of the refunded debt and its reacquisition price. This amount is deferred over the shorter of the life of the refunded or refunding debt.

The City has several other items that qualify for reporting as deferred outflows and inflows and are reported in the government-wide financial statement of net position. These items relate to the

City of New Buffalo

Notes to the Financial Statements

City's net pension liability. The net pension liability amounts are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual pension plan investment earnings, and contributions made subsequent to the measurement date. These amounts are deferred and recognized as an outflow or inflow of resources in the period to which they apply.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Governmental funds report *nonspendable fund balance* for amounts that cannot be spent because they are either: a) not in spendable form or b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, and the nonspendable portion of endowments. *Restricted fund balance* is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government

City of New Buffalo

Notes to the Financial Statements

that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the *assigned fund balance* classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The City Council, or its designee, may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned fund balance is the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications and is therefore available to be spent as determined by the City Council.

Use of Estimates

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

Budgetary Information

Under the City Charter, the following budget procedures must be followed:

1. The fiscal year shall begin on July 1 and end on June 30 of each year.
2. Prior to May 1, the City Manager shall submit to the City Council a proposed operating budget.
3. A public hearing must be held before the budget is adopted.
4. The City Council must adopt the budget by resolution prior to July 1.

Formal budgetary integration is employed as a management control device for all funds except the agency funds. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriation budgets are adopted for the general and all special revenue funds. All annual appropriations lapse at fiscal year-end.

City of New Buffalo

Notes to the Financial Statements

Note 2 - Statutory Compliance

Excess of Expenditures Over Appropriations in Budgetary Funds

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

The City's actual expenditures and budgeted expenditures for the budgeted funds have been shown at the department level. The approved budgets of the City for these budgeted funds were also adopted at the department level.

The City had the following expenditures in excess of the amount appropriated during the year ended June 30, 2020:

	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
General Fund			
Executive	\$ 69,974	\$ 71,407	\$ (1,433)
Assessor	29,360	31,725	(2,365)
Zoning Board of Appeals	1,300	1,318	(18)
Transfers Out	187,313	267,313	(80,000)

Note 3 - Deposits and Investments

The City maintains pooled and individual fund demand deposits, certificates of deposit, and short-term investment accounts. All of the City's certificates of deposits will mature within one year. Following is a reconciliation of deposit and investment balances as of June 30, 2020:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Totals</u>
Statement of Net Position			
Cash and Investments	\$ 6,897,710	\$ 273	\$ 6,897,983
Statement of Fiduciary Assets and Liabilities			
Cash and Investments	7,725	-	7,725
<i>Total</i>	<u>\$ 6,905,435</u>	<u>\$ 273</u>	<u>\$ 6,905,708</u>
Deposits and Investments			
Checking and Savings Accounts			\$ 4,082,585
Certificates of Deposits			2,822,223
Cash on hand			900
<i>Total</i>			<u>\$ 6,905,708</u>

City of New Buffalo

Notes to the Financial Statements

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned. State law does not require and the City does not have a policy for deposit custodial credit risk. As of year-end, \$6,282,863 of the City's bank balance of \$6,783,019 was exposed to custodial credit risk because it was uninsured and uncollateralized. Due to the dollar amounts of cash deposits and the limits of FDIC and NCUA insurance, the City believes it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits City funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Note 4 - Interfund Transactions

Interfund transfers in and out for the year ended June 30, 2020 are as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Park	General	\$ 110,000
Debt Service	General	128,313
Equipment Purchase	General	69,000
Debt Service	Casino	51,063
Major Streets	Casino	300,000
Dredge	Park Improvement	35,800
Park Improvement	Park	66,727
Debt Service	Water	85,338
Debt Service	Sewer	127,699

Interfund transfers are used to: 1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations, 2) move allocated cost of general operations to applicable funds and 3) move principal and interest amounts from the funds benefiting from the debt to the underlying debt service fund.

The City had the following interfund balances as of June 30, 2020:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Local Streets	General	\$ 21,152
General	Water	93

City of New Buffalo

Notes to the Financial Statements

Note 5 - Capital Assets

Capital asset activity within governmental activities for the year was as follows:

	Beginning Balance	Additions	Reductions	Transfers	Ending Balance
Governmental Activities					
Capital Assets not being Depreciated					
Land	\$ 320,616	\$ -	\$ -	\$ -	\$ 320,616
Construction in Process	74,372	-	-	(74,372)	-
Subtotal	394,988	-	-	(74,372)	320,616
Capital Assets being Depreciated					
Land Improvements	3,919,525	-	-	22,672	3,942,197
Buildings and Improvements	2,876,271	-	(12,425)	-	2,863,846
Machinery and Equipment	4,281,685	62,380	(109,891)	-	4,234,174
Infrastructure	6,705,193	1,120,772	-	51,700	7,877,665
Subtotal	17,782,674	1,183,152	(122,316)	74,372	18,917,882
Less Accumulated Depreciation					
Land Improvements	1,576,465	181,076	-	-	1,757,541
Buildings and Improvements	1,639,417	78,725	(3,624)	-	1,714,518
Machinery and Equipment	3,724,092	133,985	(108,980)	-	3,749,097
Infrastructure	546,748	318,345	-	-	865,093
Subtotal	7,486,722	712,131	(112,604)	-	8,086,249
Capital Assets being Depreciated, Net	10,295,952	471,021	(9,712)	74,372	10,831,633
Governmental Activities Capital Assets, Net	\$ 10,690,940	\$ 471,021	\$ (9,712)	\$ -	\$ 11,152,249

Capital asset activity within business-type activities for the year was as follows:

	Beginning Balance	Additions	Reductions	Transfers	Ending Balance
Business-type Activities					
Capital Assets not being Depreciated					
Land	\$ 20,500	\$ -	\$ -	\$ -	\$ 20,500
Construction in Progress	86,307	-	-	(86,307)	-
Subtotal	106,807	-	-	(86,307)	20,500
Capital Assets being Depreciated					
Buildings, Infrastructure, and Improvements	10,209,534	603,276	(406,568)	86,307	10,492,549
Machinery and Equipment	697,165	-	(321,159)	-	376,006
Subtotal	10,906,699	603,276	(727,727)	86,307	10,868,555
Less Accumulated Depreciation					
Buildings, Infrastructure, and Improvements	5,390,879	227,210	(397,696)	-	5,220,393
Machinery and Equipment	526,837	22,500	(317,744)	-	231,593
Subtotal	5,917,716	249,710	(715,440)	-	5,451,986
Capital Assets being Depreciated, Net	4,988,983	353,566	(12,287)	86,307	5,416,569
Business-type Activities Capital Assets, Net	\$ 5,095,790	\$ 353,566	\$ (12,287)	\$ -	\$ 5,437,069

City of New Buffalo

Notes to the Financial Statements

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

Governmental Activities

General Government	\$	70,414
Public Safety		53,182
Public Works		421,222
Recreation and Culture		167,313
<i>Total</i>	\$	<u>712,131</u>

Business-type Activities

Sewer	\$	47,105
Water		214,890
<i>Total</i>	\$	<u>261,995</u>

Note 6 - Long-term Debt

The following is a summary of the debt transactions of the City for the year ended June 30, 2020:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
2010 Capital Improvement Bonds	\$ 50,000	\$ -	\$ (50,000)	\$ -	\$ -
2017 Capital Improvement Bonds	3,545,000	-	(235,000)	3,310,000	240,000
2020 Capital Lease Agreement - Police	-	34,396	(11,972)	22,424	10,966
2017 Capital Lease Agreement - Police	19,538	-	(19,538)	-	-
2017 Capital Lease Agreement - Leaf Vac	146,296	-	(21,633)	124,663	22,665
2016 Capital Lease Agreement - Bobcat	30,400	-	(13,098)	17,302	13,756
Net Bond Premiums	136,200	-	(10,476)	125,724	-
Total Long-term Debt	<u>\$ 3,927,434</u>	<u>\$ 34,396</u>	<u>\$ (361,717)</u>	<u>\$ 3,600,113</u>	<u>\$ 287,387</u>
Compensated Absences	\$ 61,042	\$ -	\$ 9,025	\$ 70,067	\$ 60,049
Business-type Activities					
2012 Capital Lease Agreement	\$ 1,024,924	\$ -	\$ (75,000)	\$ 949,924	\$ 75,000
General Obligation Limited Tax Bond - GRSD	810,084	-	(70,737)	739,347	71,706
2017 Lighthouse Creek Drain Bond	1,109,605	-	(47,693)	1,061,912	47,693
Net Bond Premiums	45,769	-	(4,654)	41,115	-
Total Long-term Debt	<u>\$ 2,990,382</u>	<u>\$ -</u>	<u>\$ (198,084)</u>	<u>\$ 2,792,298</u>	<u>\$ 194,399</u>
Compensated Absences	\$ 55,332	\$ -	\$ (11,685)	\$ 43,647	\$ 18,690

City of New Buffalo

Notes to the Financial Statements

The annual requirements to amortize all debt outstanding (excluding compensated absences) as of June 30, 2020 are as follows:

Year Ended June 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 287,387	\$ 107,119	\$ 394,506	\$ 194,399	\$ 76,482	\$ 270,881
2022	283,750	97,689	381,439	201,337	71,779	273,116
2023	274,879	88,149	363,028	207,050	66,913	273,962
2024	281,065	79,463	360,528	211,793	61,156	272,949
2025	287,309	70,569	357,878	219,700	54,830	274,530
2026 - 2030	1,425,000	225,900	1,650,900	1,104,942	169,855	1,274,797
2031 - 2035	635,000	28,800	663,800	453,414	52,842	506,256
2036 - 2037	-	-	-	158,548	4,966	163,513
Total	\$ 3,474,389	\$ 697,689	\$ 4,172,079	\$ 2,751,183	\$ 558,821	\$ 3,310,004

Compensated absences in governmental activities are generally liquidated by the general fund.

Note 8 - Defined Benefit Pension Plan

Plan Description

The City participates in the Michigan Municipal Employees' Retirement System (MERS or the "System"), an agent multiple-employer defined benefit pension plan that covers all employees of the City. The new system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the System at 1134 Municipal Way, Lansing, MI 48917.

Benefits Provided

Retirement benefits provided are as follows:

Division	Benefit Multiplier	Benefit Maximum	Final Average Compensation (Years)	Normal Retirement Age	Unreduced Benefit (Age/Years of Service)	Reduced Benefit (Age/Years of Service)	Vesting (Years)
General - Open	1.50%	N/A	5	60	N/A	50/25 or 55/15	10

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.

City of New Buffalo

Notes to the Financial Statements

Employees Covered by Benefit Terms

At the December 31, 2019 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	7
Inactive plan members entitled to but not yet receiving benefits	19
Active plan members	<u>22</u>
Total employees covered by MERS	<u>48</u>

Contributions

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 cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions were 5.25% of covered payroll based on annual payroll for the open division with the employees contributing an additional 3.60%.

Net Pension Liability

The net pension liability reported at June 30, 2020 was determined using a measure of the total pension liability and the pension net position as of December 31, 2019. The December 31, 2019 total pension liability was determined by an actuarial valuation performed as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: 3.75%

Investment rate of return: 7.75%, net of investment and administrative expense including inflation

Mortality rates used were based on the RP-2014 Group Annuity Mortality Table of a 50% Male and 50% Female blend. The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2009-2013.

City of New Buffalo

Notes to the Financial Statements

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	Target Allocation Gross Rate of Return	Long-term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Global equity	60.00%	8.65%	5.19%	2.50%	3.70%
Global fixed income	20.00%	3.76%	0.75%	2.50%	0.30%
Private Investments	20.00%	9.06%	1.81%	2.50%	1.25%
	<u>100.00%</u>		<u>7.75%</u>		<u>5.25%</u>

Discount Rate

The discount rate used to measure the total pension liability is 7.60% for 2019. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension 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 New Buffalo

Notes to the Financial Statements

Changes in Net Pension Liability

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

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability
Changes in Net Pension Liability			
Balance at December 31, 2018	\$ 2,493,149	\$ 2,141,987	\$ 351,162
Service Cost	76,571	-	76,571
Interest on Total Pension Liability	197,919	-	197,919
Difference between Expected and Actual Experience	(15,708)	-	(15,708)
Change in Assumptions	79,003	-	79,003
Contributions - Employer	-	91,208	(91,208)
Contributions - Employee	-	41,044	(41,044)
Net Investment Loss	-	294,324	(294,324)
Benefit Payments, including Refunds	(111,167)	(111,167)	-
Administrative Expenses	-	(5,074)	5,074
Other Changes	(3,725)	(3,725)	-
<i>Net Changes</i>	<u>222,893</u>	<u>306,610</u>	<u>(83,717)</u>
Balance at December 31, 2019	<u>\$ 2,716,042</u>	<u>\$ 2,448,597</u>	<u>\$ 267,445</u>

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

The following presents the net pension liability of the City, calculated using the discount rate of 7.60 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.60 percent) or one percentage point higher (8.60 percent) than the current rate:

	Current		
	1% Decrease (6.60%)	Discount Rate (7.60%)	1% Increase (8.60%)
Net pension liability of the City	<u>\$ 579,201</u>	<u>\$ 267,445</u>	<u>\$ 7,642</u>

City of New Buffalo

Notes to the Financial Statements

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

For the year ended June 30, 2020, the City recognized pension expense of \$9,849. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Excess (deficit) investment returns	\$ 3,475	\$ -
Changes in assumptions	72,051	-
Difference between expected and actual experience	2,551	194,372
* Employer contributions to the plan subsequent to the measurement date	48,705	-
Total	<u>\$ 126,782</u>	<u>\$ 194,372</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, 2021.

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

Years Ending June 30,	Amount
2021	\$ (72,247)
2022	(60,942)
2023	43,108
2024	(26,214)

Note 9 - Joint Ventures

New Buffalo Library Joint Building Authority

The City is a member of the New Buffalo Library Joint Building Authority, which provides for the operating and maintaining of a library building to the residents of the City of New Buffalo and New Buffalo Township. The City is allowing the Library to use the City's full faith and credit for the bond issue and the approved millage will be used to repay the obligation. The City will not have a financial obligation to the Authority.

Pine Grove Cemetery

The City is a member of the Pine Grove Cemetery, which provides services to residents of the City of New Buffalo and New Buffalo Township. The participating communities provide annual

City of New Buffalo

Notes to the Financial Statements

funding for the operations of the cemetery. The City contributed \$24,500 for its portion. Completed financial statements for the Pine Grove Cemetery can be obtained from the City clerk's office.

Galien River Sanitary District

The City is a participant with Chikaming Township, Lake Township, New Buffalo Township, and the City of Bridgman, in a joint venture to provide sanitary treatment and collection facilities for the residents of those communications. The Galien River Sanitary District (GRSD) pro-rata percentages of ownership are as follows:

City of New Buffalo	21.6%
Chikaming Township	28.6%
New Buffalo Township	16.6%
Lake Charter Township	16.6%
City of Bridgman	16.6%

The GRSD is governed by a six-member Board of Trustees, one member selected by the governing body of each constituent municipality (for a total of five members), and one member is selected by the other five members. The term of office is six years. The at-large member serves as Chairperson of the Board. The contracting parties provide annual funding to meet debt service requirements on bonds issued to pay for plant construction.

On September 23, 2003, the GRSD issued an \$8.1 million General Obligation Limited Tax Bond for the design, acquisition, construction, and equipping improvements for expansion of the plant. As the bonds were issued by the GRSD, the City has recorded a bond payable in the amount of \$1,567,639 for their pro-rata portion of these bonds. The GRSD bills the City for their portion of principal and interest on the bonds as those payments become due. On May 22, 2013, the GRSD refinanced the General Obligation Limited Tax Bond in the amount of \$5,900,000. The City has recorded a new bond payable in the amount of \$1,143,420 for their pro-rata portion of the refinanced bonds. The bond payable balance as of June 30, 2020 is \$739,347.

On February 1, 2007, the GRSD issued a \$1.8 million General Obligation Limited Tax Bond for plant improvements. The GRSD will pay the principal of and interest on such bonds from revenue of the GRSD. If these revenues are insufficient or unavailable for such payment, then each local unit shall pay 20% of each payment. On December 6, 2016, the GRSD refinanced the General Obligation Limited Tax Bond in the amount of \$1,185,000.

The City's share of the operating results of the District are reported in the City's Sewer fund (an enterprise fund). The City's investment share in the District was \$3,746,642 at December 31, 2019 (the District's year end). Completed financial statements for the GRSD can be obtained from the City clerk's office.

City of New Buffalo

Notes to the Financial Statements

Note 11 - Subsequent Events

Subsequent events have been evaluated through October 30, 2020. The city will be affected by the recent and ongoing outbreak of the Coronavirus (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. COVID-19 has caused significant government and business disruptions through mandated and voluntary closings and stay at home orders. City Council and Management is in the process of determining the significance that the outbreak will have on the City's upcoming budget.

REQUIRED SUPPLEMENTARY INFORMATION

City of New Buffalo
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	Final to Actual
Revenues				
Taxes	\$ 2,447,000	\$ 2,540,129	\$ 2,547,775	\$ 7,646
Licenses and Permits	72,000	72,000	53,902	(18,098)
State Revenues	175,095	175,095	165,146	(9,949)
Charges for Services	340,784	386,914	374,306	(12,608)
Fines, Fees, and Forfeits	900	900	224	(676)
Interest and Rents	3,200	10,666	12,523	1,857
Other Revenue	35,500	103,500	100,221	(3,279)
Total Revenues	3,074,479	3,289,204	3,254,097	(35,107)
Expenditures				
General Government				
Legislative	14,641	14,641	13,076	1,565
Executive	69,679	69,974	71,407	(1,433)
Clerk	173,370	128,502	118,972	9,530
Board of Review	2,000	2,000	360	1,640
Treasurer	133,474	126,696	123,874	2,822
Assessor	27,360	29,360	31,725	(2,365)
Elections	11,740	11,740	8,695	3,045
Attorney	65,000	65,000	54,309	10,691
Cemetery	24,000	29,500	29,500	--
General Government	214,684	307,895	260,392	47,503
Total General Government	735,948	785,308	712,310	72,998
Public Safety				
Police	935,517	1,017,791	935,909	81,882
Fire	137,926	137,926	77,679	60,247
Inspection Services	107,725	147,725	108,400	39,325
Total Public Safety	1,181,168	1,303,442	1,121,988	181,454
Public Works				
Street Operating	388,100	380,385	304,070	76,315
Street Lighting	36,000	36,000	33,403	2,597
Solid Waste Collection	272,256	272,256	229,869	42,387
Total Public Works	696,356	688,641	567,342	121,299
Health and Welfare - Ambulance Service	110,817	110,817	106,056	4,761
Community and Economic Development				
Planning Commission	4,400	4,400	1,254	3,146
Zoning Board of Appeals	800	1,300	1,318	(18)
Total Community and Economic Development	5,200	5,700	2,572	3,128
Other Functions	58,200	63,200	48,403	14,797
Total Expenditures	2,787,689	2,957,108	2,558,671	398,437
Other Financing Uses				
Transfers Out	178,313	187,313	267,313	(80,000)
Total Expenditures and Other Financing Uses	2,966,002	3,144,421	2,825,984	318,437
Excess (Deficiency) of Revenues Over Expenditures and Other Uses				
	108,477	144,783	428,113	283,330
Net Change in Fund Balance	108,477	144,783	428,113	283,330
<i>Fund Balance at Beginning of Period</i>	<i>1,558,250</i>	<i>1,558,250</i>	<i>1,558,250</i>	<i>--</i>
Fund Balance at End of Period	\$ 1,666,727	\$ 1,703,033	\$ 1,986,363	\$ 283,330

City of New Buffalo
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Major Streets
For the Year Ended June 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	Final to Actual
Revenues				
State Revenues	\$ 140,000	\$ 140,000	\$ 208,677	\$ 68,677
Interest and Rents	600	600	3,027	2,427
Total Revenues	140,600	140,600	211,704	71,104
Other Financing Sources				
Transfers In	--	300,000	300,000	--
Total Revenues and Other Financing Sources	140,600	440,600	511,704	71,104
Expenditures				
Routine Maintenance	92,425	692,425	558,364	134,061
Traffic Services	39,425	39,425	39,234	191
Administrative	5,060	5,060	6,349	(1,289)
Winter Maintenance	15,000	15,000	19,301	(4,301)
Total Expenditures	151,910	751,910	623,248	128,662
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(11,310)	(311,310)	(111,544)	199,766
Net Change in Fund Balance	(11,310)	(311,310)	(111,544)	199,766
Fund Balance at Beginning of Period	430,721	430,721	430,721	--
Fund Balance at End of Period	\$ 419,411	\$ 119,411	\$ 319,177	\$ 199,766

City of New Buffalo
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Last Six Plan Years

	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	\$ 76,571	\$ 73,622	\$ 78,293	\$ 74,071	\$ 69,133	\$ 64,147
Interest	197,919	202,553	202,993	200,816	182,416	169,562
Other Changes		(2,770)	-	-	-	-
Differences Between Expected and Actual Experience	(15,708)	(209,895)	(151,970)	(131,420)	22,734	-
Changes in Assumptions	79,003	-	-	-	114,029	-
Benefit Payments, Including Refunds	(114,892)	(130,936)	(134,024)	(102,691)	(80,683)	(80,111)
Net Change in Pension Liability	222,893	(67,426)	(4,708)	40,776	307,629	153,598
<i>Total Pension Liability - Beginning</i>	2,493,149	2,560,575	2,565,283	2,524,507	2,216,878	2,063,280
Total Pension Liability - Ending (a)	<u>\$ 2,716,042</u>	<u>\$ 2,493,149</u>	<u>\$ 2,560,575</u>	<u>\$ 2,565,283</u>	<u>\$ 2,524,507</u>	<u>\$ 2,216,878</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 91,208	\$ 97,724	\$ 93,598	\$ 84,229	\$ 78,194	\$ 74,510
Contributions - Employee	41,044	43,979	42,123	40,781	40,484	38,669
Net Investment Income (Loss)	294,324	(89,258)	262,995	201,374	(26,973)	102,489
Benefit Payments, Including Refunds	(114,892)	(130,936)	(134,024)	(102,691)	(80,683)	(80,111)
Administrative Expenses	(5,074)	(4,366)	(4,159)	(3,973)	(3,876)	(3,787)
Net Change in Plan Fiduciary Net Position	306,610	(82,857)	260,533	219,720	7,146	131,770
<i>Plan Fiduciary Net Position - Beginning</i>	2,141,987	2,224,844	1,964,311	1,744,591	1,737,445	1,605,675
Plan Fiduciary Net Position - Ending (b)	<u>\$ 2,448,597</u>	<u>\$ 2,141,987</u>	<u>\$ 2,224,844</u>	<u>\$ 1,964,311</u>	<u>\$ 1,744,591</u>	<u>\$ 1,737,445</u>
Net Pension Liability - Ending (a) - (b)	\$ 267,445	\$ 351,162	\$ 335,731	\$ 600,972	\$ 779,916	\$ 479,433
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	90.2%	85.9%	86.9%	76.6%	69.1%	78.4%
Covered Payroll	\$ 1,108,120	\$ 1,068,529	\$ 1,144,636	\$ 1,081,327	\$ 1,075,161	\$ 997,614
Net Pension Liability as a Percentage of Covered Payroll	24.1%	32.9%	29.3%	55.6%	72.5%	48.1%

* Built prospectively upon implementation on GASB 68

City of New Buffalo
Required Supplementary Information
Schedule of Contributions
Last Six Fiscal Years

	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	\$ 94,909	\$ 97,724	\$ 93,598	\$ 84,229	\$ 78,195	\$ 74,510
Contributions in Relation to the Actuarially Determined Contribution	94,909	97,724	93,598	84,229	78,195	74,510
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 1,186,357	\$ 1,068,529	\$ 1,144,636	1,081,327	1,075,161	997,614
Contributions as a Percentage of Covered Payroll	8.0%	9.1%	8.2%	7.8%	7.3%	7.5%

Notes

Valuation Date

Actuarially determined contribution amounts are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates

Actuarial cost method	Entry-age Normal
Amortization method	Level percentage of pay, open
Remaining amortization period	19 years
Asset valuation method	5 year smoothed
Inflation	2.50%
Salary increases	3.75%
Investment rate of return	7.35%
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	50% Male - 50% Female blend of the 2014 Group Annuity Mortality

Combining and Individual Fund Statements and Schedules

City of New Buffalo
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue							Debt Service	Capital Projects	Total Nonmajor
	Casino	Local Streets	Park	Park Improvement	Dredge	Drug Law Enforcement	Criminal Justice Training	Debt Service	Equipment Purchase	Governmental Funds
ASSETS										
Cash and Investments	\$ 508,803	\$ 280,997	\$ 249,786	\$ 163,186	\$ 403,536	\$ 121	\$ 1,257	\$ 3,040	\$ 167,017	\$ 1,777,743
Accounts Receivable	--	--	35,295	--	--	--	--	--	--	35,295
Due from Other Governmental Units	--	14,746	592	--	--	--	--	--	--	15,338
Prepays	--	--	8,261	--	--	--	--	--	--	8,261
Due from Other Funds	--	21,152	--	--	--	--	--	--	--	21,152
Total Assets	\$ 508,803	\$ 316,895	\$ 293,934	\$ 163,186	\$ 403,536	\$ 121	\$ 1,257	\$ 3,040	\$ 167,017	\$ 1,857,789
LIABILITIES										
Accounts Payable	\$ 17,555	\$ 4,652	\$ 15,983	\$ --	\$ 1,336	\$ --	\$ --	\$ --	\$ --	\$ 39,526
Accrued Liabilities	--	1,312	22,433	--	--	--	--	--	--	23,745
Total Liabilities	17,555	5,964	38,416	--	1,336	--	--	--	--	63,271
FUND BALANCE										
Nonspendable	--	--	8,261	--	--	--	--	--	--	8,261
Restricted	491,248	310,931	--	163,186	--	121	1,257	3,040	--	969,783
Assigned	--	--	247,257	--	402,200	--	--	--	167,017	816,474
Unassigned	--	--	--	--	--	--	--	--	--	--
Total Fund Balance	491,248	310,931	255,518	163,186	402,200	121	1,257	3,040	167,017	1,794,518
Total Liabilities and Fund Balance	\$ 508,803	\$ 316,895	\$ 293,934	\$ 163,186	\$ 403,536	\$ 121	\$ 1,257	\$ 3,040	\$ 167,017	\$ 1,857,789

City of New Buffalo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2020

	Special Revenue							Debt Service	Capital Projects	
	Casino	Local Streets	Park	Park Improvement	Dredge	Drug Law Enforcement	Criminal Justice Training	Debt Service	Equipment Purchase	Total Nonmajor Governmental Funds
Revenues										
Taxes	\$ --	\$ --	\$ --	\$ 109,341	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 109,341
State Revenues	--	116,767	--	--	--	--	1,290	--	--	118,057
Contributions from Local Units	290,674	--	--	--	--	--	--	--	--	290,674
Charges for Services	--	--	419,247	--	--	--	--	--	--	419,247
Interest and Rents	851	1,889	1,168	184	1,211	--	2	746	267	6,318
Other Revenue	104,300	--	275	--	9,182	--	--	--	41,268	155,025
Total Revenues	395,825	118,656	420,690	109,525	10,393	--	1,292	746	41,535	1,098,662
Expenditures										
General Government	3,920	--	--	--	--	--	--	--	1,035	4,955
Public Safety	--	--	--	--	--	--	452	--	--	452
Public Works	--	107,290	--	--	--	--	--	--	--	107,290
Recreation and Culture	162,523	--	485,503	15,350	3,410	--	--	--	--	666,786
Capital Outlay	--	--	--	--	--	--	--	--	34,396	34,396
Debt Service - Principal	--	--	--	--	--	--	--	285,000	66,241	351,241
Debt Service - Interest	--	--	--	--	--	--	--	107,438	6,389	113,827
Total Expenditures	166,443	107,290	485,503	15,350	3,410	--	452	392,438	108,061	1,278,947
Excess of Revenues Over (Under) Expenditures	229,382	11,366	(64,813)	94,175	6,983	--	840	(391,692)	(66,526)	(180,285)
Other Financing Sources (Uses)										
Issuance of Capital Lease	--	--	--	--	--	--	--	--	34,396	34,396
Transfers In	--	--	110,000	66,727	35,800	--	--	392,413	69,000	673,940
Transfers Out	(391,063)	--	(66,727)	(35,800)	--	--	--	--	--	(493,590)
Net Other Financing Sources (Uses)	(391,063)	--	43,273	30,927	35,800	--	--	392,413	103,396	214,746
Net Change in Fund Balance	(161,681)	11,366	(21,540)	125,102	42,783	--	840	721	36,870	34,461
Fund Balance at Beginning of Period	652,929	299,565	277,058	38,084	359,417	121	417	2,319	130,147	1,760,057
Fund Balance at End of Period	\$ 491,248	\$ 310,931	\$ 255,518	\$ 163,186	\$ 402,200	\$ 121	\$ 1,257	\$ 3,040	\$ 167,017	\$ 1,794,518

October 30, 2020

Honorable Mayor and Members of the City Council
City of New Buffalo, Michigan

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 New Buffalo, Michigan (the “City”) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted 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 September 1, 2020. 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. 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 estimate of the current year capital asset depreciation expense is based on the estimated useful lives of the City’s capital assets. We evaluated the key factors and assumptions used to develop the current year capital asset depreciation expense in determining that the depreciation expense, and ending net book value of the underlying assets, are reasonable in relation to the financial statements taken as a whole.
- Management’s estimate of the accrued compensated absences and the related pay rates as of year-end.
- Management’s assumptions used to calculate the actuarial report and the net pension liability for its defined benefit pension plan.

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 October 30, 2020.

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

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

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of New Buffalo and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink that reads "Gabridge & Company". The script is cursive and fluid, with the ampersand being particularly stylized.

Gabridge & Company, PLC
Grand Rapids, MI

City of New Buffalo
Procedures for Remote Participation by Board Members

Purpose. As required by Public Act No. 228 of 2020, this policy establishes the procedures by which the members of City boards and commissions may participate remotely in meetings conducted pursuant to the Open Meetings Act.

Part 1 – Remote Participation in In-Person Meetings

1.1. Reasons for Remote Participation in In-Person Meetings. In situations in which the members of a board or commission are generally required to meet in-person at City Hall or another designated physical location, a member may participate remotely only in the following circumstances:

- a. The member is unable to participate in person due to an obligation relating to military duty.
- b. The meeting is scheduled to occur on or before December 31, 2021, and the member is unable to participate in person due to a medical condition. For purposes of this policy, the term “medical condition” means an illness, injury, disability, or other similar health-related condition, including being in isolation or quarantine in accordance with applicable guidelines from the Center of Disease Control (“CDC”).

1.2. Procedures for Remote Participation. Each member of a public body attending a meeting remotely shall:

- a. Participate by means which allow two-way communication. City staff shall have the discretion to elect either telephone or video conferencing.
- b. Alert the City Manager of the member’s intent to participate remotely at least 6 hours prior to the public meeting so that staff can make appropriate arrangements for telephone or video conferencing.
- c. Publicly announce at the beginning of the meeting, to be included in the meeting minutes, that the member is in fact attending the meeting remotely. If the member is attending the meeting remotely for a purpose other than for military duty, the member’s announcement must identify the member’s physical location by stating the county, city, township, or village and state from which he or she is attending the meeting remotely.
- d. Prior to the meeting, review any emails received by the member regarding items on the agenda.

Part 2 – Electronic and Hybrid Meetings

2.1. Definitions. For purposes of this policy, the following words and phrases shall have the meanings ascribed to them below:

- a. “Electronic Meeting” means a public meeting that is held without any physical location, in which all members of the public body participate remotely by telephone or video conferencing.

- b. "Hybrid Meeting" means a public meeting with a designated physical location where members of the general public can attend and participate, but one in which all members of the public body are given the option to participate either in person or by telephone or videoconference.

2.2. Decision to Conduct Electronic or Hybrid Meetings. A City board or commission, for any reason permitted by the Open Meetings Act, may elect to hold an electronic or hybrid meeting. The decision to do so may be made in one of three ways:

- a. The chair of the board or commission notifies the City Manager at least 36 hours prior to the meeting;
- b. During a public meeting conducted in accordance with the Open Meetings Act, a majority of the board or commission members present vote to conduct its next meeting or subsequent meetings as electronic or hybrid meetings; or
- c. During a public meeting conducted in accordance with the Open Meetings Act, a majority of the City Council members present vote that future meetings of all City boards and commissions are to be conducted as electronic or hybrid meetings for a specified or indefinite period of time.

If a decision is made to conduct electronic or hybrid meetings indefinitely, in-person meetings will resume when the board or commission (or the City Council on behalf of all other boards and commissions) elects to resume in-person meetings using the same processes described above.

2.3. Procedures for Electronic or Hybrid Meetings. The City Manager shall ensure that all required procedures for electronic or hybrid meetings, as described in the Open Meeting Act, are followed. Those procedures include:

- a. Posting notice of the meeting on the City's website and in other locations required by law at least 18 hours to the meeting's scheduled start time. The notice shall comply with the requirements of MCL 15.263(a)(4).
- b. Posting a copy of the agenda for the meeting on the City's website at least 2 hours before the meeting's scheduled start time.
- c. Requiring that all members participating remotely in the meeting comply with the requirements outline in Section 1.2 of this policy.



MANAGER'S REPORT

November 16, 2020

AGENDA ITEM: Introduction of Proposed Pleasure Isle Marina Purchase

SUMMARY: Over the past year, the City has been in discussions with the William J. Deputy Foundation regarding the possibility of purchasing a portion of the property at 120 E Water St, commonly known as the Pleasure Isle Marina. As currently configured, the property has 26 boat slips and a building that includes an office, bathrooms, benches, and locker facilities on the first floor, as well as a residential dwelling unit on the second floor. The proposed transaction can be briefly summarized as follows:

- The Foundation converts the property into 2-unit condominium with the first floor of the building being in Unit 1, and the residential dwelling unit on the second floor being Unit 2.
- The City would purchase Unit 1 from the Foundation for \$500,000 and would take over the marina boat slip operation. The proposed purchase price of \$500,000 represents a significant discount on the fair market value of the marina of approximately \$3,000,000. The Foundation intends to claim a charitable donation tax benefit for selling the property at this reduced price.
- The \$500,000 purchase price would be paid in 5 annual installments. The funds used to make these payments will come from the boat slip leases.
- For a period of 75 years following the sale, the City would keep the revenues derived from the marina in a separate bank account and would reinvest them only in the area surrounding the marina.
- The City would agree to use the property only for marina or office purposes for the next 75 years, and the Foundation would have the ability to retake possession of the property if the City violated this or other elements of the proposed agreement.
- Unit 2 would be sold to a separate buyer and would continue to be used as a residential dwelling unit.
- The City would be a member of a condominium association along with the new owner of Unit 2. The association would be operated in accordance with the terms of a proposed master deed and bylaws.

Because the Foundation intends to claim a tax benefit based on this transaction, it would like to close on the sale by the end of 2020. This creates a rather tight timeline if the City would like to pursue the project. However, the City Attorney and attorneys for the Foundation are still in the process of negotiating several key points of the proposed documents, so those documents are not yet available for review by the Council.

For purposes of tonight's meeting, staff is simply introducing this possible project to the new City Council. Staff is further requesting that the Council schedule a special/meeting work session in either the week of November 23 (Thanksgiving week) or November 30. Staff's hope is that fully negotiated documents would be available by that time, and City Attorney Curcio could answer any questions the Council may have. Mr. Curcio has indicated as of now he is available any night during those two weeks, except for the 26th, 27th, and 28th.

Budgeted: N/A

Recommendation: Staff requests that Councilmembers discuss their availability and select a proposed date for a special meeting / workshop.

Respectfully submitted,

David Richards, City Manager

Defined Benefit Plan Adoption Agreement Addendum



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name New Buffalo, City of

Municipality number 111301

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 11130101

Division name on file with MERS General

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

All full time employees, including clerical staff, administration, department heads, full-time law enforcement, DPW workers and water plant employees.

Employee classification contains **public safety employees:** ☒ Yes ☐ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: New Buffalo, City of

DIV: 11130101

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Part-Time Employees: Those who regularly work fewer than _____ per _____.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seasonal Employees: Those who will work for the municipality from _____ to _____ only.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Voter-Elected Officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appointed Officials: An official appointed to a voter-elected office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contract Employees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Probationary Periods (select one):

- ☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be _____ month(s).

Comments:

- ☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: New Buffalo, City of

DIV: 11130101

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

156 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers' Compensation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Unpaid Family Medical Leave Act (FMLA)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: _____ For example, sick and accident, administrative, educational, sabbatical, etc.	<input type="checkbox"/>	<input type="checkbox"/>
Other 2: _____ Additional leave types as above	<input type="checkbox"/>	<input type="checkbox"/>

Leaves of absence due to military service are governed by the Federal *Uniformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: New Buffalo, City of

DIV: 11130101

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	<input checked="" type="radio"/> Base Wages	<input type="radio"/> Box 1 Wages	<input type="radio"/> Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < \$50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > \$50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: New Buffalo, City of

DIV: 11130101

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

☒ **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Salary or hourly wage X hours | <input type="checkbox"/> On-call pay |
| <input type="checkbox"/> PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) | <input type="checkbox"/> Other: _____ |

Other Wages apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> Shift differentials | <input type="checkbox"/> Severance issued over time (weekly/bi-weekly) |
| <input type="checkbox"/> Overtime | <input type="checkbox"/> Other: _____ |

Lump Sum Payments apply: YES ☐ NO ☐

- | | |
|---|--|
| <input type="checkbox"/> PTO cash-out | <input type="checkbox"/> Educational degrees |
| <input type="checkbox"/> Longevity | <input type="checkbox"/> Moving expenses |
| <input type="checkbox"/> Bonuses | <input type="checkbox"/> Sick payouts |
| <input type="checkbox"/> Merit pay | <input type="checkbox"/> Severance (if issued as lump sum) |
| <input type="checkbox"/> Job certifications | <input type="checkbox"/> Other: _____ |

Taxable Payments apply: YES ☐ NO ☐

- | | |
|---|--|
| <input type="checkbox"/> Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) | <input type="checkbox"/> Car allowance |
| <input type="checkbox"/> Prizes, gift cards | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Personal use of a company car | |

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES ☐ NO ☐

- | | |
|---|---|
| <input type="checkbox"/> Gun, tools, equipment, uniform | <input type="checkbox"/> Mileage reimbursement |
| <input type="checkbox"/> Phone | <input type="checkbox"/> Travel through an accountable plan (i.e. tracking mileage for reimbursement) |
| <input type="checkbox"/> Fitness | <input type="checkbox"/> Other: _____ |

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> 457 employee and employer contributions | <input type="checkbox"/> IRA contributions |
| <input type="checkbox"/> 125 cafeteria plan, FSAs and HSAs | <input type="checkbox"/> Other: _____ |

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES ☐ NO ☐

- | | |
|--|--|
| <input type="checkbox"/> Health plan, dental, vision benefits | <input type="checkbox"/> Group term or whole life insurance < \$50,000 |
| <input type="checkbox"/> Workers compensation premiums | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Short- or Long-term disability premiums | |

Mandatory Contributions apply: YES ☐ NO ☐

- | | |
|--|---------------------------------------|
| <input type="checkbox"/> Defined Benefit employee contributions | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> MERS Health Care Savings Program employee contributions | |

Taxable Fringe Benefits apply: YES ☐ NO ☐

- | | |
|---|---|
| <input type="checkbox"/> Clothing reimbursement | <input type="checkbox"/> Group term life insurance > \$50,000 |
| <input type="checkbox"/> Stipends for health insurance opt out payments | <input type="checkbox"/> Other: _____ |

Other Benefits / Lump Sum Payments apply: YES ☐ NO ☐

- | | |
|---|---------------------------------------|
| <input type="checkbox"/> Workers compensation settlement payments | <input type="checkbox"/> Other: _____ |
|---|---------------------------------------|

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: New Buffalo, City of

DIV: 11130101

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of New Buffalo

at a Board Meeting which took place on: _____
(mm/dd/yyyy)

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

⌋



**CITY OF NEW BUFFALO
RESOLUTION 20.29**

DEFINED BENEFIT PLAN ADOPTION AGREEMENT ADDENDUM

WHEREAS, effective January 1, 2021 MERS is implementing several modifications to the way in which defined benefit, defined contribution, and hybrid plans are administered; and

WHEREAS, specific items being reviewed are planned eligibility clarification, service credit qualification, leaves of absence and definition of compensation; and

WHEREAS, after reviewing the information that is changing on the website resource page employers are required to submit an updated adoption agreement addendum to MERS indicating changes and / or provision clarifications being made (if any) based on these modifications. Any changes made will be effective January 1, 2021 and future benefit changes do not impact prior benefits.

NOW THEREFORE BE IT RESOLVED, the City Council hereby accepts the Defined Benefit Plan Adoption Agreement Addendum.

DATED: November 16, 2020

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED:

Ann M. Fidler, City Clerk

CERTIFICATE

I, Ann M. Fidler, duly appointed City Clerk of the City of New Buffalo, does hereby certify that the above is true and correct copy of a resolution passed and approved by the City Council of the City of New Buffalo, Michigan, on this 16th day of November, 2020.

Ann M. Fidler, City Clerk



MANAGER'S REPORT

November 16, 2020

AGENDA ITEM: Year End Holiday Payment or Salary Adjustment

SUMMARY: The City has historically made a one (1) time payment to employees at the beginning of the holiday season. The employees provide an exceptional level of service and continually demonstrate a commitment to the residents and the City Council. This year the employees all contributed to a record fund balance and have worked through a substantial manpower shortage working through the Covid pandemic. I recommend continuation of the annual payment to all 29 employees, full and part time.

COST: \$200 each

BUDGETED: Yes No NA

RECOMMENDATION: Approve 2020 year-end holiday payments as noted.

Respectfully submitted,

David Richards, City Manager