



City of New Buffalo
REGULAR CITY COUNCIL MEETING AGENDA
DECEMBER 19, 2022 AT 6:30 PM

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda
5. Consent Agenda
 - a. City Council Minutes: November 21, 2022 (Regular); TPF Community Report (Nov. 2022)
 - b. Receive Monthly Reports: Police, Fire, Water, Park, Building, Streets, Code Enforcement and Treasurer
 - c. Monthly Account Payable
6. Public Comment
7. Presentation – Fiscal Year 2022 Year End Audit
8. Old Business
9. New Business
 - a. Renewal of Fire Agreement (New Buffalo Township)
 - b. Board of Review Appointments
 - c. 2023 City of New Buffalo Meeting Calendar
 - d. Fourth of July Fireworks
 - e. U.S. Department of Agriculture – Community Facilities Loan
 - f. Boat Slip Dredging
 - g. Employee Vacation Carryover
 - h. Amendment to Code of Ordinances Chapter 18 (Initiation of Proceedings) – Second Reading
10. Discussion
 - a. Non-Profit Water Rates
 - b. 5-Year Recreational Plan
11. Council Comments
12. Adjournment

City Clerk, Amy Fidler called the meeting to order at 6:30 pm

The City Council led the Pledge of Allegiance

City Clerk, Amy Fidler read the November 8, 2022, Election results for the City Council term ending November 2026.

Newly elected council members are as follows, Vance Price, and Mark Robertson.

City Clerk, Amy Fidler gave the oath of office to the new councilmembers.

Roll Call: Council Members Flanagan, Humphrey, Lijewski, Price, Robertson

Staff Present: City Manager Watson, City Clerk; Amy Fidler

Approval of Agenda: Motion by Council member Lijewski, seconded by Council member Flanagan to approve the agenda with the removal of New Business Item 11 D; Dunewalk (TJM Final Pay Request) and Discussion Item 12 a; South Whittaker Parking Lot:

Roll Call Vote:

AYES: Price, Robertson, Lijewski, Flanagan, Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Appointment of Mayor: Motion by Council member Lijewski, seconded by Council member Flanagan to approve the appointment of John Humphrey as Mayor:

Roll Call Vote:

AYES: Robertson, Lijewski, Flanagan, Price, Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Appointment of Mayor Pro-Tem: Motion by Council member Flanagan, seconded by Mayor Humphrey to approve the appointment of Roger Lijewski as Mayor Pro-tem:

Roll Call Vote:

AYES: Flanagan, Price, Lijewski, Robertson, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Consent Agenda: Motion by Council member Flanagan, seconded by Council member Robertson to approve the Consent agenda:

Roll Call Vote:

AYES: Lijewski, Robertson, Flanagan, Price, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Public Comment:

Mike Carpenter

Mike Huff

New Business

Grant Anticipation Note: Motion by Council member Flanagan, seconded by Council member Lijewski to table the issuance of Grant Anticipation Note until the 2nd option is prepared:

Roll Call Vote:

AYES: Robertson, Price, Lijewski, Flanagan, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Harbor Dredging (Viking, Inc.): Motion by Council member Flanagan, seconded by Council member Robertson to approve the final payment request to Viking Marine Construction, LLC in the amount of \$10,500:

Roll Call Vote:

AYES: Price, Robertson, Lijewski, Flanagan, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Mayhew Street Drain (Payjay, Inc.): Motion by Council member Robertson, seconded by Council member Flanagan to approve the final payment request to Payjay, Inc. in the amount of \$46,245:

Roll Call Vote:

AYES: Flanagan, Price, Robertson, Lijewski, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Maintenance Dredging Project Engineering – Change Order #1: Motion by Council member Flanagan, seconded by Council member Lijewski to approve Change Order #1 to the Maintenance Dredging Engineering agreement modifying Task 5 from \$1500 to \$9,700

Roll Call Vote:

AYES: Robertson, Lijewski, Flanagan, Price, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Broadside Dock Project Engineering Proposal: Motion by Council member Price, seconded by Council member Lijewski to approve the acceptance of the proposal for engineering, regulatory and construction administration services for the Broadside Dock Project in the amount of \$309,900:

Roll Call Vote:

AYES: Lijewski, Robertson, Price, Flanagan, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Annual Year-End Salary Adjustment: Motion by Council member Robertson, seconded by Council member Lijewski to approve the Annual Year- End Salary adjustment for the city's 32 full and part-time employees:

Roll Call Vote:

AYES: Flanagan, Price, Robertson, Lijewski, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Amendment to Code of Ordinances Chapter 18 (Initiation of Proceedings) – First Reading: Motion by Council member Flanagan, seconded by Council member Lijewski to approve the first reading of the amendment to Chapter 18 of the Code of Ordinances.

Roll Call Vote:

AYES: Price, Robertson, Lijewski, Flanagan, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Discussions: The council had brief discussions regarding the following topics: Zoning Update and Review Follow-up questions; Community Economic Development Association of Michigan Community Development Host; and fourth of July Fireworks 2023.

Closed Session: Motion by Council member Flanagan, seconded by Council member Lijewski to approve/deny to go into closed session under MCL 15.268 of the Open Meetings Act section 8(a) personnel evaluation of City Manager Watson:

Roll Call Vote:

AYES: Lijewski, Robertson, Price, Flanagan, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

Mayor Humphrey stated the City Council was returning to open session at 7:50 p.m.

Adjournment: Motion by Council member Flanagan, seconded by Council member Robertson to approve adjourning the meeting at 7:51 p.m.

Roll Call Vote:

AYES: Robertson, Lijewski, Flanagan, Price, Mayor Humphrey

NAYES:

ABSENT:

ABSTAINED:

Motion Carried, 5-0.

amf

John Humphrey, Mayor

Ann M. Fidler, City Clerk


News from the Board


November 2022

The Pokagon Fund currently has an **opening for a position on its Board of Directors.**

The vacancy is for a **partial term** which expires around the end of April 2023; the individual will be eligible for reappointment at that time. A candidate profile and application can be found by visiting www.pokagonfund.org or by calling TPF offices at (269) 469-9322.

Important upcoming grant cycle dates:

 **January 2, 2023:** Suggested date for Municipalities to submit a Letter of Inquiry to TPF for any project that it is requesting \$3,000 or more, and would like to have considered during TPF's 3rd quarter grantmaking meeting in February.

 **January 15, 2023:** Submission deadline for full applications to be considered at TPF's 2nd quarter grantmaking meeting in February.

The **Pokagon Fund Vision Program** is continuously accepting applications from **youth** (9 months through 18 years or senior year in high school) and **seniors** (adults 50 years of age or older). The program provides a free routine vision exam and prescription glasses for eligible individuals.

Details are available on TPF's website.

Scholarship Opportunity

Applications for scholarships from The Pokagon Fund are now available from our website, www.pokagonfund.org.

Any adult or graduating senior who is a resident of the City of New Buffalo; the Townships of Chikaming, New Buffalo, or Three Oaks; or the Villages of Grand Beach, Michiana, or Three Oaks are eligible to apply.

The scholarships can be used towards the costs of tuition/fees or books for many types of post-secondary education or career training including college/universities, trade schools, community colleges, police/fire academies, and many others. Completed applications are due on **March 15, 2023.**

News from the Board

November 2022

Grant Awards

Grantee.....Project

Feeding America West Michigan.....	Mobile Food Pantries
Coastline Children’s Film Festival.....	Coastline Children’s Film Festival
The Region of Three Oaks Museum.....	Museum Expansion: Help! We’re Drowning in History
River Valley Senior Center.....	Holiday Commodities Giveaway 2022
River Valley School District.....	River Valley Interact Club in Collaboration with Harbor Country Rotary Club
Village of Michiana.....	Beach Shelter for Stop 37
Centrica Care Navigators.....	Access and Awareness for Services in Centrica Care Navigator’s Residence Facilities
Corvilla Inc.	Comprehensive Photography Program for People with Disabilities
Reins of Life, Inc.	K-8 ROL School Program
Youth Service Bureau of St. Joseph County, Inc.	Young Moms Self-Sufficiency Program



Mr. Watson,

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 68 complaints. Those include 2 assaults, 9 miscellaneous criminal complaints, 3 drunk driving arrests, 9 alarms, and 1 ordinance related incident.
- Sgt. Tillery completed a one day supervisor training held at LMC.
- Officer Hockenull investigated a domestic violence call which involved a handgun. Two subjects were arrested, one for DV and the other for drunken possession of a firearm.
- The new squad car that the City ordered back in December of last year is on the road and everything is working properly in it. Now that we have the replacement car, the others will be spending some time in the shop getting work done in preparation for our busy season.

Sincerely,

Rich Killips

Richard L Killips
Chief of Police



MEMORANDUM

To: City Manager, Mayor & Council Members

From: Fire Chief Chris Huston

Date: December 8, 2022

Last month the Fire Department held a training meeting on November 17, 2022 and business meeting on December 1, 2022. The Department had a total of 3 fire calls.

December 9, 2022



MONTHLY WATER REPORT FOR NOVEMBER 2022

Total amount of water treated in month	12,451,000 gals
Average daily pumpage in month	415,000 gals.
Maximum treated for one day	583,000 gals.
Minimum treated for one day	311,000 gals.
Backwash water used in month	164,000 gals.

COMPARISON BY MONTH AND YEAR

November	2022 (this year) consumption	12,451,000 gals.
November	2021 (last year) consumption	11,716,000 gals.

CHEMICAL COSTS AND DATA

Chlorine used in month: 302 lbs. @1.665 / lb.	\$ 502.83
Fluoride used in month: 385 lbs. @ 0.5167 / lb.	\$ 198.93
Aluminum sulfate used in month: 4,351 lbs @ \$0.229/lb.	\$ 996.38
Total amount spent on chemicals	\$ 1,698.14
Total amount per million gallons	\$ 136.39

MAINTENANCE REPORT

1. Exercised generators and checked cathodic protection systems.
2. Runkle Electric repaired heater in Chemical Feed Room.
3. Gasvoda reprogrammed Motor Control Center @ Water Treatment Plant.
4. Rich & IT Department setting computers up at water plant to interact with City's Main frame system.

**WATER FILTRATION PLANT • 300 MARX DR • NEW BUFFALO, MICHIGAN 49117 •
269/469-0381 • FAX 269/469-7397**

BENEFIT MAN HOURS USED DURING MONTH

	* vacation	personal	sick	total hrs.
Ken Anderson	0.0 T.M.	0.0 T.M.	0.0 T.M.	0.0 T.M.
	64.0 YTD	18.0 YTD	0.0 YTD	82.0 YTD
Chris Huston	0.0 T.M.	22.5 T.M.	21.0 T.M.	43.5 T.M.
	120.0 YTD	39.5 YTD	148.0 YTD	307.5 YTD
Robert Gruener	0.0 T.M.	0.0 T.M.	152.0 T.M.	152.0 T.M.
	79.0 YTD	11.25 YTD	349.5.5 YTD	439.75 YTD
Jeff Johnson	48.0 T.M.	1.0 T.M.	0.0 T.M.	49.0 T.M.
	216.0 YTD	28.5 YTD	8.0 YTD	252.5 YTD
Mike Cluster	0.0 T.M.	0.0 T.M.	16.0 T.M.	16.0 T.M.
	0.0 YTD	0.0 YTD	16.0 YTD	16.0 YTD

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

Proposed Work For Month of December 2022

- 1.Making new 1" water taps.
- 2.Servicing U.V. Reactor.
- 3.Repairing or replacing damaged fire hydrants.
- 4.Preparing facilities and water system for winter usage.

DISTRIBUTION REPORT

1. Repaired 2 - 8" water main breaks during month.
2. Read water meters.
3. Did staking for Miss Dig Systems.
4. Did ons/offers and checked high reading complaints.
5. Did bacteriologic testing for neighboring communities.
6. Replaced damaged or stuck water meters during month.
7. Set sprinkler meter @ 214 Marx Drive.
8. Did cleanup on various projects.
9. Finished Annual Fire Hydrant flushing Program.
10. Raised 2" meter pit assembly @ STEAM Building High School.
11. Operator training.

FUEL REPORT

1. Gasoline consumed	102.8 gals.
2. Diesel fuel consumed	0.0 gals.
3. Total fuel consumed	102.8 gals.
4. Average per day	3.4 gals.

EQUIPMENT USAGE

Water Department Backhoe	2.0 hrs.
Street Department Backhoe	0.0 hrs.
Water Department Dump Truck	0.0 hrs.
Other	6.0 hrs.

Respectfully submitted,

Kenneth A. Anderson
City of New Buffalo
Water Superintendent



December 8, 2022

To Mayor and City Council:

Winter is in the air!

This is the time of year that the parks department works on projects. We put up all the lights on the bridge, marina, and tree at the marina, and assisted the street department with decorating down town. I'd say New Buffalo is ready for Christmas!

Both the beach and boat ramp bathrooms received a much needed fixture upgrade the week of November 28th. All new toilets, sinks and urinals we installed at both locations, hopefully this will help with some of our bathroom issues over the summer. The portable bathrooms were picked up on December 1, as well as all the trash cans in the beach lot.

Currently, we are doing routine maintenance at all the city parks. Making sure trash is picked up and the cans are emptied, making sure all the leaves have been cleaned up, and doing anything else that needs to be done. The ice rink has been put out for Rennie to install, I believe he's just waiting for a little colder weather to get it ready.

While we wait for snow we will be, repainting the beach bathrooms, repainting the boat launch bathrooms, making repairs to any equipment that needs repair, and planning for spring.

Wishing everyone a Happy Holiday Season, see you next year.

Respectfully submitted,

Kristen D'Amico
Parks Director

Building

Permit #	Contractor	Job Address	Fee Total	Const. Value
PB22-0088	HEBDA, JAROSLAW & BARBARA	402 W Clay ST	\$210.00	\$0
Work Description: Siding Only. Interior Alteration/Remodel. Exterior Alteration/Remodel. Roofing Shingles Only.				
PB22-0090	Stoneburner Donald H & Susan E	22 N Willard ST	\$315.00	\$0
Work Description: 20'x20' detached deck				
PB22-0096	KNOLL BROTHERS OF MICHIGAN	127 W Buffalo	\$210.00	\$0
Work Description: Interior Alteration/Remodel.				
PB22-0089	VOBEN LLC	9 S Barton ST	\$278.25	\$0
Work Description: New Windows				
PB22-0092	Rowland Thomas W & Jennifer M Tr	11 Preserve WAY	\$1,034.25	\$325,000
Work Description: Add 2nd Story to Existing Garage				
PB21-0047	David & Mary Donofrio	323 S Norton ST	\$1,076.25	\$0
Work Description: New Single Family Home				
PB22-0093	PRENTA, THOMAS & MARY G U	142 S Whittaker ST	\$210.00	\$0
Work Description: 20 Window Replacement				
PB22-0094	GIESSEMAN, DARCY	36 S Willard ST	\$315.00	\$0
Work Description: Garage - Roofing Shingles Only.				

Total Permits For Type:	8
Total Fees For Type:	\$3,648.75
Total Const. Value For Type:	\$325,000

Electrical

Permit #	Contractor	Job Address	Fee Total	Const. Value
PE22-0051	Lynn Thomas R & Mary J	124 S Eagle ST	\$289.80	\$0
Work Description: Electrical work for new detached garage.				
PE22-0052	Kathleen LaHaie	520 Marquette	\$612.15	\$0
Work Description:				

Circuits
 Lighting Fixtures/Outlets - per 25
 Dishwasher
 Furnace - Unit Heater
 Electrical - Heating Units (baseboard)
 Power Outlets (ranges, dryers, etc.)
 Fire Alarm Systems 11 to 20 devices

PE22-0053	COME ABOUT INC	616 East Buffalo	\$157.50	\$0
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Work Description: Replacing five (5) exterior neon lighted signs with LED lights within footprint of existing signs.

Total Permits For Type:	3
Total Fees For Type:	\$1,059.45
Total Const. Value For Type:	\$0

Mechanical

Permit #	Contractor	Job Address	Fee Total	Const. Value
PM22-0063	HAAS, JAMES	22 Harbor Isle DR Unit 36	\$220.50	\$0
Work Description: Gas/Oil Burning Equipment (furnace, roof top units, generators). Air Conditioning (incl. split systems) RTU-Cooling Only.				
PM22-0065	Bye Kenneth F & Debra L	61 Diamond Point	\$178.50	\$0
Work Description: Tanks - Aboveground Connection.				
PM22-0064	DEBETTA, MICHAEL & PAULA J	215 S Chicago ST	\$189.00	\$0
Work Description: Air Conditioning (incl. split systems) RTU-Cooling Only				

Total Permits For Type:	3
Total Fees For Type:	\$588.00
Total Const. Value For Type:	\$0

Plumbing

Permit #	Contractor	Job Address	Fee Total	Const. Value
PP22-0021	Benchmark Development Inc	427 E Merchant St	\$278.25	\$0
Work Description: fixtures, roof drains, special drains, water connected appliances. Sewage ejectors, sumps. Connection (Bldg, drain-bldg. sewers). Water Distributing Pipe (system) 3/4" Water Distribution Pipe. Water Heater.				
PP22-0007	Donofrio David J LT	323 S Norton ST	\$576.45	\$0
Work Description: New Single Family House				

Total Permits For Type:	2
Total Fees For Type:	\$854.70

Total Const. Value For Type: \$0

Zoning

Permit #	Contractor	Job Address	Fee Total	Const. Value
PZ22-0023	Stoneburner Donald H & Susan E	22 N Willard ST	\$350.00	\$0
Work Description: Requesting variance on maximum lot coverage for replacement of existing attached wood deck of approx. 330 SF with a detached wood/composite deck of 400 SF.				

Total Permits For Type: 1
Total Fees For Type: \$350.00
Total Const. Value For Type: \$0

Report Summary

Population: All Records
Permit.DateIssued Between
11/1/2022 12:00:00 AM AND
11/30/2022 11:59:59 PM

Grand Total Fees: \$6,500.90
Grand Total Permits: 17
Grand Total Const. Value: \$325,000



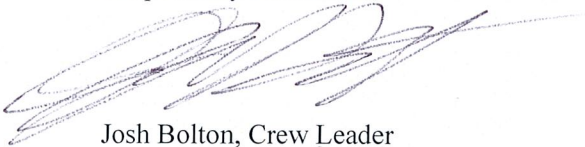
Street Department Monthly Report
November 2022

Mayor Humphrey and City Council Members,

The following are some of the many things we have accomplished during the month of November.

- ✓ Daily office – Office work. Miss digs. Paperwork. Timesheets. Invoicing for the month
- ✓ Police Dept. – Picked Rich up from Bridgman art FX. Oil change police car 13 codant check Police trucks. Filled police vehicles fluids. Rotated tires
- ✓ Water Dept. – change all 4 tires on water plant F150
- ✓ Shop - Work on both F250 plow trucks. F250 brakes and rotors. Wash and wax trucks> Pick up 5x5. Pick up bags. Put lights on truck. Cleaned big plow trucks. Salting and washing trucks afterwards. Picked up sand bags. Chipping. Picked up leaf bags. Salted and plowed. Leaf vaced both sides of town many loads. Work in stock yard load logs to be hauled out. Get all trucks ready for winter. Load salt boxes on dump trucks. Work out back of shop moving grindings. Move blocks for ramp. Clean water plate loader and greased. Push back slag. Regrade Stromer Rd. Clean up down tree on Detroit, cut up and clean up down tree. Picked up road closed signs. Goto Hoosier Hydraulics for line and then repair back hoe. Work on leaf vac. Picked up leaves with loader,
- ✓ Parks Dept – Fixed small leaf vac. Pulled 4 wheeler from shed fixed plow cable. Moved equipment to yellow building. Replace sump pump at boat launch. Pick up pontoon at Oselka Marina. Started ramp outback,
- ✓ City Hall - Pick up Christmas tree and put up both trees one at CH and one downtown and lights. Move office furniture for painting, picked up lift for painters. Assisted painters taking down hardware from walls etc.

Respectfully Submitted



Josh Bolton, Crew Leader



12/14/2022

Dear City Manager Watson,

Code Enforcement Monthly Department Update: Although this is not an all-inclusive list, please see the following items attended to over this past month.

- **Short-Term Rental Program** – Recommendation fee schedule of STR applications/renewals be evaluated. 2023 Calendar established for Code Enforcement Open Houses to facilitate communication with stakeholders and provide another opportunity for education on the STR program.
- **Long-Term Rental Program** - The LTR program has had 4 properties, with a total of 9 units, posted as unfit to occupy. This has resulted in 3 Units becoming compliant, 1 unit under repair, and 4 units (2 properties) submitted to court to proceed with condemnation. We will work with property owners while in the process of repairs. Priority safety measures may not be ignored. Working to continue to advise owners of LTR requirements. 2023 Calendar established for Code Enforcement Open Houses to facilitate communication with stakeholders and provide another opportunity for education on the LTR program.
- **Business Registration** – Registrations are forwarded to 2023 season as the inspection process is finalized. 2023 Calendar established for Code Enforcement Open Houses to facilitate communication with stakeholders and provide another opportunity for education on Business Registration.
- **SAFEbuilt** – Advise SAFEbuilt of suspected violations. Review payment schedule.
- **Educational** – Recommend to schedule off season training in Code Enforcement/Inspection via Ashi (February) and Fire Inspector training via Alabama Fire College (October). Fire Inspector Program referred via the Township.
- **Code Enforcement** – Warnings and Administrative Notices issued. To create a postcard regarding ceasing warning period and proceeding with fined violations in all code enforcement categories. 2023 Calendar established for Code Enforcement Open Houses to facilitate communication with stakeholders and provide another opportunity for education on city ordinances.
- **Charter** – Hindered by outdated City Charter. Recommend review and update. This is an extensive project, still on hold.

Respectfully, Gail Grosse – City of New Buffalo Code Enforcement

Meeting, Ordinance, and Zoning Information available: www.cityofnewbuffalo.org



To: Mayor Humphrey and Council
Re: Treasurer's Monthly Report
Date: December 14, 2022

Please find attached the following items for your review:

- A. Summary of Payables
- B. Statements from:
 - Abonmarche
 - Dickinson Wright PLLC
 - Houseal Lavigne
 - Straub, Seaman & Allen, P.C.
- 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.

Happy Holidays!

Kate Vyskocil

Kate Vyskocil, MBA, MiCPT
Treasurer

BANK CODE: POOL CHECK DATE: 12/13/2022 INVOICE PAY DATE FROM 12/13/2022 TO 12/13/2022

Check Date	Bank	Check #	Vendor Code	Vendor Name	Amount	# Invoices
12/13/2022	POOL	00000043442	4841	360 RISK MANAGEMENT, INC	2,090.00	1
12/13/2022	POOL	00000043443	4826	A CLEAN GETAWAY CLEANING LLC	1,400.00	1
12/13/2022	POOL	00000043444	1004	ALEXANDER CHEMICAL CORP	7,624.09	3
12/13/2022	POOL	00000043445	4842	AMAZON CAPITAL SERVICES	296.56	4
12/13/2022	POOL	00000043446	3490	AMERICAN SAFETY & FIRST AID	168.83	4
12/13/2022	POOL	00000043447	2038	ANDERSON, KENNETH	50.00	1
12/13/2022	POOL	00000043448	3608	ART & IMAGE	1,008.70	3
12/13/2022	POOL	00000043449	3389	ART-FX SIGN CO	1,489.00	1
12/13/2022	POOL	00000043450	2375	BERRIEN CO FIRE CHIEFS ASSN	100.00	1
12/13/2022	POOL	00000043451	4515	BLOSSOMLAND ACCOUNTING	375.00	1
12/13/2022	POOL	00000043452	4042	BLUE CROSS BLUE SHIELD OF MICH	3,028.71	1
12/13/2022	POOL	00000043453	4042	BLUE CROSS BLUE SHIELD OF MICH	30,377.53	1
12/13/2022	POOL	00000043454	4298	BOLTON, JOSHUA	50.00	1
12/13/2022	POOL	00000043455	4534	CDW GOVERNMENT	4,862.27	8
12/13/2022	POOL	00000043456	2029	CITY OF NEW BUFFALO	2,370.58	2
12/13/2022	POOL	00000043457	4928	D&D MECHANICAL	590.00	1
12/13/2022	POOL	00000043458	4462	D'AMICO KRISTEN	50.00	1
12/13/2022	POOL	00000043459	4549	DICKINSON WRIGHT PLLC	4,690.00	1
12/13/2022	POOL	00000043460	4782	DOMESTIC UNIFORM RENTALS	1,279.45	13
12/13/2022	POOL	00000043461	4782	DOMESTIC UNIFORM RENTALS	395.28	5
12/13/2022	POOL	00000043462	4068	ELAN CORP. PAYMENT SYSTEMS	3,148.61	1
12/13/2022	POOL	00000043463	3822	ELECTION SOURCE	136.52	1
12/13/2022	POOL	00000043464	4812	ENTERPRISE FM TRUST	4,114.61	1
12/13/2022	POOL	00000043465	1047	ETNA SUPPLY COMPANY	996.02	5
12/13/2022	POOL	00000043466	1055	FRANKLIN PEST CONTROL	297.00	2
12/13/2022	POOL	00000043467	1058	GRSD SEWER AUTHORITY	49,419.44	2
12/13/2022	POOL	00000043468	4367	HOUSEAL LAVIGNE ASSOCIATES	250.00	1
12/13/2022	POOL	00000043469	3678	HUSTON, CHRISTOPHER	50.00	1
12/13/2022	POOL	00000043470	2963	IDEXX DISTRIBUTION CORP	386.76	1
12/13/2022	POOL	00000043471	5025	JAMES HEITLAGE	85.56	1
12/13/2022	POOL	00000043472	3531	JOHNSON, JEFFREY	50.00	1
12/13/2022	POOL	00000043473	4206	LAKESHORE RECYCLING & DISPOSAL LLC	22,147.28	2
12/13/2022	POOL	00000043474	4975	LAPORTE CO HERALD DISPATCH	133.95	1
12/13/2022	POOL	00000043475	4995	LINDE GAS & EQUIPMENT INC	103.69	1
12/13/2022	POOL	00000043476	4512	MACALLISTAER RENTALS	766.50	1
12/13/2022	POOL	00000043477	4809	MC DOORS	831.00	2
12/13/2022	POOL	00000043478	3382	MEDIC 1	9,654.75	1
12/13/2022	POOL	00000043479	3524	MENARDS	1,949.92	10
12/13/2022	POOL	00000043480	5037	METRO BUSINESS INTERIORS, INC.	4,998.00	1
12/13/2022	POOL	00000043481	4062	MICHIGAN STATE POLICE	216.25	1
12/13/2022	POOL	00000043482	4619	MOST DEPENDABLE FOUNTAINS, INC.	539.00	1
12/13/2022	POOL	00000043483	1113	NEW BUFFALO AREA SCHOOLS	1,949.02	1
12/13/2022	POOL	00000043484	4498	NEW BUFFALO HARDWARE	544.57	13
12/13/2022	POOL	00000043485	4498	NEW BUFFALO HARDWARE	97.89	2
12/13/2022	POOL	00000043486	3519	PAJAY INC	1,500.00	1
12/13/2022	POOL	00000043487	1100	PARRETT COMPANY	78.99	1
12/13/2022	POOL	00000043488	2085	PINE GROVE CEMETERY AUTHORITY	3,000.00	1
12/13/2022	POOL	00000043489	4684	PRIDE THE PORTABLE TOILET COMPANY	740.00	4
12/13/2022	POOL	00000043490	2806	PRINTING SYSTEMS	276.92	1
12/13/2022	POOL	00000043491	2065	RIDGE AUTO PARTS	1,610.00	13
12/13/2022	POOL	00000043492	4703	SAFEBUILT LLC	8,586.10	1
12/13/2022	POOL	00000043493	2374	SEIFERT'S FARM SUPPLY	33.00	1
12/13/2022	POOL	00000043494	1084	SEMCO ENERGY GAS CO.	3,580.43	1
12/13/2022	POOL	00000043495	3199	SITTIG ASSESSMENT SERVICES LLC	2,206.66	1
12/13/2022	POOL	00000043496	2792	SMITH INC KENNETH	3,802.81	1
12/13/2022	POOL	00000043497	5038	SOUTHWEST MICHIGAN REGIONAL CHAMBER	40.00	1
12/13/2022	POOL	00000043498	2305	STATE OF MICHIGAN	180.00	1
12/13/2022	POOL	00000043499	4825	STRAUB, SEAMAN & ALLEN P.C.	1,395.00	1

CHECK PROOF

Page: 2/2

BANK CODE: POOL CHECK DATE: 12/13/2022 INVOICE PAY DATE FROM 12/13/2022 TO 12/13/2022

Check Date	Bank	Check #	Vendor Code	Vendor Name	Amount	# Invoices
12/13/2022	POOL	00000043500	2844	THREE OAKS FORD	142.44	1
12/13/2022	POOL	00000043501	4153	TILLERY, RUSSELL	50.00	1
12/13/2022	POOL	00000043502	4941	VILLWOCKS OUTDOOR LIVING, INC.	99.00	1
12/13/2022	POOL	00000043503	4487	VYSKOCIL, KATHRYN	50.00	1
12/13/2022	POOL	00000043504	4717	WEST MICHIGAN CRIMINAL JUSTICE	171.14	1

Num Checks: 63

Num Stubs: 0

Num Invoices: 142

Total Amount: 192,704.83



✓ Watson 11/15/2022

Engineering • Architecture • Land Surveying

CITY OF NEW BUFFALO

Attn: Darwin Watson
City Hall
224 W. Buffalo Street
New Buffalo, MI 49117

INVOICE

No. 143483
11/10/2022

22-0720 City of New Buffalo Marina Utility Upgrades

Project Manager: Michael C Morphey

Engineering Services through 10/31/2022

	Contract Amount	Previously Invoiced	Current Invoice	Remaining Contract
250 Topographic Survey	\$5,200.00	\$5,200.00	\$0.00	\$0.00
400 Preliminary Design	\$15,000.00	\$11,495.71	\$1,647.70	\$1,856.59
500 Final Design	\$21,700.00	\$21,700.00	\$0.00	\$0.00
540 Bidding and Award	\$3,100.00	\$0.00	\$0.00	\$3,100.00
600 Construction Administration	\$22,300.00	\$0.00	\$0.00	\$22,300.00
Totals:	\$67,300.00	\$38,395.71	\$1,647.70	\$27,256.59

594-597-970

Invoice Amount

\$1,647.70

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.**
95 West Main Street
Benton Harbor, MI 49022

Please note new remit to address!

IN ACCOUNT WITH

DICKINSON WRIGHT PLLC

200 OTTAWA AVENUE, N.W., SUITE 1000
GRAND RAPIDS, MI 49503-2427
TELEPHONE: (616) 458-1300
http://www.dickinsonwright.com
FEDERAL I.D. #38-1364333

D. Watson
12/12/2022

CITY OF NEW BUFFALO
224 W. BUFFALO STREET
NEW BUFFALO, MI 49917

INVOICE DATE: NOVEMBER 4, 2022
INVOICE NO.: 1747094

CLIENT/MATTER NO.: 074113-00001

RECEIVED

NOV 16 2022

RE: GENERAL MUNICIPAL

CITY OF NEW BUFFALO

PRIVILEGED AND CONFIDENTIAL

FOR PROFESSIONAL SERVICES THROUGH OCTOBER 31, 2022

USD

TOTAL FEES CURRENT INVOICE	\$	4,683.00
TOTAL DISBURSEMENTS CURRENT INVOICE	\$	<u>7.00</u>
TOTAL CURRENT INVOICE	\$	4,690.00

DUE

OUTSTANDING INVOICES ON THE MATTER BILLED ON THIS CURRENT INVOICE AS OF NOVEMBER 4, 2022

<u>INVOICE</u>	<u>DATE</u>	<u>BILLED VALUE</u>	<u>PAYMENTS</u>	<u>OUTSTANDING</u>
1738684	10/09/22	6,848.00	(0.00)	<u>6,848.00</u>
				<i>PAID CK #43338</i>
TOTAL OUTSTANDING FROM PRIOR INVOICES	\$	6,848.00		
TOTAL AMOUNT DUE	\$	11,538.00		

Remittance Instructions

Terms: Due and Payable Upon Receipt

Mail To:

ACH Instructions:

Wire Instructions:

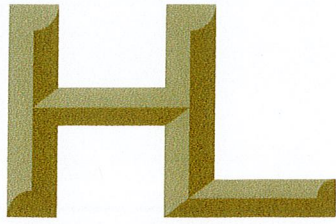
Dickinson Wright PLLC
2600 W. Big Beaver
Suite 300
Troy, MI 48084

JP Morgan Chase Bank N.A.
28660 Northwestern Highway
Southfield, MI 48034
ABA Number: 072 000 326
Account# 38852

JP Morgan Chase Bank N.A.
28660 Northwestern Highway
Southfield, MI 48034
ABA Number: 021 000 021
Swift Code: CHASUS33 (International)
Account# 38852

(Please Reference Invoice Numbers)

(Please Reference Invoice Numbers)



**HOUSEAL
LAVIGNE**
ASSOCIATES

From

Houseal Lavigne Associates

188 W. Randolph Street Suite 200
Chicago, IL 60601

(312) 372-1008

www.hlplanning.com



Invoice ID **5901**
Issue Date 11/30/2022
Due Date 01/14/2023 (Net 45)
Subject Professional Consulting Services: Zoning Ordinance Update

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

Item Type	Description	Quantity	Unit Price	Amount
Professional Services	[21-503] New Buffalo Zoning Ordinance Update: John Houseal (10/01/2022 - 10/31/2022)	1.00	\$250.00	\$250.00

Amount Due \$250.00

*John Watson
12/8/2022*

101-702-801.2

STRAUB, SEAMAN & ALLEN P.C.

1014 Main Street
P.O. Box 318
St. Joseph, MI 49085

Tel. 269.982.1600
www.lawssa.com
Tax ID: 38-2509138

CITY OF NEW BUFFALO
224 W Buffalo
New Buffalo, MI 49117

✓

Statement No. 832235
Statement Date: 12/08/2022
Account No. 500.42606
Page: 1

Attn: Darwin Watson, City

Plaintiff: City of New Buffalo
Def/Insd: City of New Buffalo
Claim No:
D/L:

CURRENT BILLING PERIOD

PREVIOUS BALANCE	Fees	Expenses	Advances	Payments	BALANCE DUE
360.00	1,035.00	0.00	0.00	0.00	<u>\$1,395.00</u>

D. Watson
12/8/2022

101-266-826.4

INVOICE GL DISTRIBUTION REPORT
 POST DATES 11/09/2022 - 12/13/2022
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL FUND							
Dept 000							
101-000-033.000	11/15/22	KESLING, ADAM	UB refund for account: 0000002533	11/15/2022	11/22/22	17.48	43364
101-000-033.000	11/15/22	LYNN, TOM	UB refund for account: 0000002873	11/15/2022	11/22/22	16.38	43372
Total For Dept 000						33.86	
Dept 101 LEGISLATIVE							
101-101-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	7.57	43423
Total For Dept 101 LEGISLATIVE						7.57	
Dept 172 EXECUTIVE							
101-172-716.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	1,388.54	43417
101-172-716.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	1,388.54	43453
101-172-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	133.09	43423
101-172-756.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	57.22	43340
101-172-801.200	12/08/22	SOUTHWEST MICHIGAN REGIONAL CH	ANNUAL MEETING/CITY MANAGER/12/08/2	15729	12/13/22	40.00	43497
101-172-850.200	11/23/22	VERIZON WIRELESS	VERIZON/10/24/22-11/23/22	9921264239	12/13/22	40.98	43438
101-172-861.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	76.74	43340
101-172-861.000	11/16/22	WATSON, DARWIN	MILEAGE REIMB GRSD MTGS, SOUTH BEND	111522	12/13/22	127.60	43420
101-172-910.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	548.55	43340
Total For Dept 172 EXECUTIVE						3,801.26	
Dept 215 CLERK							
101-215-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	1,489.46	43417
101-215-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	1,191.56	43453
101-215-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	73.24	43423
101-215-752.200	11/30/22	AMAZON CAPITAL SERVICES	COMPUTER SPEAKERS/CLERK/12/06/22	11JJWD6R11TX	12/13/22	37.99	43439
Total For Dept 215 CLERK						2,792.25	
Dept 253 TREASURER							
101-253-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	1,452.98	43417
101-253-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	1,452.98	43453
101-253-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	73.24	43423
101-253-756.000	11/18/22	AMAZON CAPITAL SERVICES	WIRELESS KEYBOARD AND MOUSE	1631-HJTX-4VNP	12/13/22	69.99	43421
101-253-801.200	11/30/22	BLOSSOMLAND ACCOUNTING	AUDIT PREP SERVICES	1987	12/13/22	375.00	43451
101-253-831.000	12/02/22	BERRIEN COUNTY TREASURER ASSN	ANNUAL DUES	120422	12/13/22	10.00	43432
101-253-851.200	11/16/22	SBF ENTERPRISES	TAX BILL PRINTING, POSTAGE & RETURN	0137296	12/13/22	177.39	43419
101-253-853.000	12/01/22	VYSKOCIL, KATHRYN	PHONE STIPEND/VYSKOCIL/12/01/22	12/01/22	12/13/22	50.00	43503
101-253-900.000	11/16/22	SBF ENTERPRISES	TAX BILL PRINTING, POSTAGE & RETURN	0137296	12/13/22	525.54	43419
Total For Dept 253 TREASURER						4,187.12	
Dept 257 ASSESSOR							
101-257-801.200	12/13/22	SITTIG ASSESSMENT SERVICES LLC	ASSESSMENT SERVICES NOVEMBER 2022	121322	12/13/22	2,206.66	43495
Total For Dept 257 ASSESSOR						2,206.66	
Dept 265 GENERAL GOVERNMENT							
101-265-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	3,201.73	43417
101-265-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	3,201.73	43453
101-265-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	92.92	43423
101-265-752.200	11/15/22	AMAZON CAPITAL SERVICES	CARDS FOR CITY HALL	1VQJ-VMVT-3XP4	11/08/22	24.97	43322
101-265-752.200	11/16/22	AMAZON CAPITAL SERVICES	WALL CALENDAR GEN OFFICE	19VL-VX49-4V4G	12/13/22	15.99	43418
101-265-752.200	12/08/22	AMAZON CAPITAL SERVICES	KLEENEX/GEN GOV/12/08/22	1N69NGPK46MW	12/13/22	49.98	43439
101-265-756.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	127.92	43340
101-265-756.000	11/16/22	AMAZON CAPITAL SERVICES	KITCHEN SUPPLIES CITY HALL	1Q7W-F4CL-6RPX	12/13/22	57.73	43418
101-265-756.000	11/17/22	AMERICAN SAFETY & FIRST AID	FIRST AID SUPPLIES/GEN GOV/11/17/22	715796IN	12/13/22	55.02	43446

INVOICE GL DISTRIBUTION REPORT
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 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL FUND							
Dept 265 GENERAL GOVERNMENT							
101-265-756.000	11/28/22	MENARDS	CHRISTMAS TREE GEN GOV/11/28/22	11302	12/13/22	794.94	
101-265-756.000	11/30/22	MENARDS	CHRISTMAS DECORATIONS/GEN GOV/12/01	11476	12/13/22	194.84	43479
101-265-756.000	12/01/22	MENARDS	CHRISTMAS RIBBON/GEN GOV/12/01/22	11477	12/13/22	9.99	43479
101-265-756.000	12/02/22	AMAZON CAPITAL SERVICES	CHRISTMAS TREE STORAGE BAG & TOPPER	1W7X-DFVT-J3Q3	12/13/22	61.98	43428
101-265-801.200	11/16/22	360 RISK MANAGEMENT, INC	DECEMBER 2022 INSTALLMENT	2831	12/13/22	2,090.00	43442
101-265-831.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	83.74	43340
101-265-854.200	11/10/22	CDW GOVERNMENT	ADO GOV ILLUSTRATION/YEARLY RENEWAL	FD75437	12/13/22	2,050.58	43455
101-265-854.200	11/23/22	VERIZON WIRELESS	VERIZON/10/24/22-11/23/22	9921264239	12/13/22	150.88	43438
101-265-854.300	11/17/22	CDW GOVERNMENT	NEW COMPUTER FOR AP CLERK	FB86367	12/13/22	1,655.49	43455
101-265-900.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	175.00	43340
101-265-900.000	11/17/22	PRINTING SYSTEMS	EMPLOYEE W-2 TAX FORMS/ENVELOPES/GE	226067	12/13/22	276.92	43490
101-265-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	241.85	43494
101-265-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/10/02/22-11/30/22	11/30/22	12/13/22	286.61	43456
101-265-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	474.50	
101-265-924.200	12/02/22	COMCAST	COMCAST CITY HALL	120422	12/13/22	266.94	43431
101-265-930.300	11/10/22	CDW GOVERNMENT	MAINTENANCE/GEN GOV/11/10/22	FB06829	12/13/22	283.32	43455
101-265-930.300	11/13/22	A CLEAN GETAWAY CLEANING LLC	OFFICE CLEANING/GEN GOV/10/17/22-11	6698	11/08/22	1,120.00	43319
101-265-930.300	11/15/22	STEPHEN EVANS/ E.I. CONSTRUCT	CITY HALL BUILDING PAINTING BALANCE	111522	11/15/22	11,600.00	43408
101-265-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/GEN GOV/11/16/22	1116229505	12/13/22	160.30	43460
101-265-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/GNE GOV/11/30/22	1130229505	12/13/22	160.30	43460
101-265-930.300	12/12/22	FRANKLIN PEST CONTROL	PEST CONTROL/GEN GOV/POLICE	3182862	12/13/22	81.00	43466
101-265-930.300	12/13/22	A CLEAN GETAWAY CLEANING LLC	CLEANING SERVICES CITY HALL;	6765	12/13/22	1,400.00	43443
101-265-933.000	11/10/22	FIRST TELECOMMUNICATIONS	PHONE REMOTE PROGRAMMING	265988	11/08/22	60.00	43345
101-265-955.850	12/08/21	CITY OF NEW BUFFALO	SOUTH COVE BOAT SLIP PROPERTY TAXES	120922	12/13/22	4.63	43456
101-265-956.200	12/09/22	BERRIEN COUNTY TREASURER	TAX ADJUSTMENTS	13050	12/13/22	269.64	43440
Total For Dept 265 GENERAL GOVERNMENT						30,781.44	
Dept 266 ATTORNEY							
101-266-826.300	11/16/22	DICKINSON WRIGHT PLLC	LEGAL SERVICES NOVEMBER 2022	1747094	12/13/22	4,690.00	43459
101-266-826.300	12/09/22	STRAUB, SEAMAN & ALLEN P.C.	LEGAL SERVICES NOVEMBER 2022	832235	12/13/22	1,395.00	43499
101-266-826.400	11/14/22	STRAUB, SEAMAN & ALLEN P.C.	LEGAL SERVICES OCTOBER 2022	832001	11/08/22	360.00	43415
Total For Dept 266 ATTORNEY						6,445.00	
Dept 301 POLICE							
101-301-718.000	09/20/22	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE--PPO 1000 PLAN DEC	111422	12/13/22	3,028.71	43416
101-301-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	7,777.31	43417
101-301-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	HEALTH INSURANCE--PPO 1000 PLAN JAN	120822	12/13/22	3,028.71	43452
101-301-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	7,777.31	43453
101-301-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	2,486.73	43423
101-301-752.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	17.99	43340
101-301-756.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	31.48	43340
101-301-756.000	11/15/22	AMERICAN SAFETY & FIRST AID	FIRST AID SUPPLIES/POLICE/11/15/22	715786IN	12/13/22	66.35	43446
101-301-768.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	181.97	43340
101-301-770.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	27.55	43340
101-301-801.200	12/06/22	MICHIGAN STATE POLICE	LIVE SCAN/POLICE/12/06/22	551607946	12/13/22	216.25	43481
101-301-850.200	11/23/22	VERIZON WIRELESS	VERIZON/10/24/22-11/23/22	9921264239	12/13/22	195.24	43438
101-301-850.200	12/01/22	TILLERY, RUSSELL	PHONE STIPEND/TILLERY/12/01/22	12/01/22	12/13/22	50.00	43501
101-301-900.000	12/01/22	ROTARY MULTIFORMS INC	LAW CITATION/POLICE/12/06/22	0188709	12/13/22	316.85	
101-301-910.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	327.32	43340
101-301-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	241.85	43494
101-301-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/10/02/22-11/30/22	11/30/22	12/13/22	255.58	43456
101-301-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	474.50	
101-301-924.200	12/02/22	COMCAST	COMCAST CITY HALL	120422	12/13/22	266.93	43431

INVOICE GL DISTRIBUTION REPORT
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Fund 101 GENERAL FUND							
Dept 301 POLICE							
101-301-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/POLICE/11/16/22	1116229705	12/13/22	109.95	43460
101-301-930.300	11/28/22	D&D MECHANICAL	HEATER REPAIR/POLICE/11/28/22	11/28/22	12/13/22	590.00	43457
101-301-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/POLICE/11/30/22	1130229705	12/13/22	109.95	43461
101-301-930.300	12/01/22	MC DOORS	GARAGE DOOR REPAIR/POLICE/12/01/22	7402	12/13/22	681.00	43477
101-301-930.300	12/12/22	FRANKLIN PEST CONTROL	PEST CONTROL/GEN GOV/POLICE	3182862	12/13/22	81.00	43466
101-301-932.900	11/16/22	NEW BUFFALO HARDWARE	SAKRETE TUBE SAND/POLICE/11/16/22	B104501	12/13/22	22.47	43484
101-301-932.900	11/18/22	ART-FX SIGN CO	GRAPHICS FOR WRECKED VEHICLE FROM 2	3030	12/13/22	1,489.00	43449
101-301-932.900	11/18/22	RIDGE AUTO PARTS	BRAKE PADS AND ROTORS/POLICE/11/18/22	460343	12/13/22	386.56	43491
101-301-932.900	11/18/22	RIDGE AUTO PARTS	AIR CONDITIONING, SERPENTINE, TENDIO	460344	12/13/22	142.07	43491
101-301-932.900	11/21/22	RIDGE AUTO PARTS	VEHICLE REPAIR/POLICE/11/16/22	460225	12/13/22	75.00	43491
101-301-932.900	11/21/22	THREE OAKS FORD	FILTERS/POLICE/11/21/22	146227	12/13/22	142.44	43500
101-301-932.900	11/23/22	RIDGE AUTO PARTS	PREMIUM CAPSULES/POLICE/11/23/22	460537	12/13/22	45.28	43491
101-301-932.900	12/01/22	ART & IMAGE	PATCHES/POLICE/12/09/22	3804	12/13/22	299.76	
101-301-934.000	11/17/22	CDW GOVERNMENT	PANDUIT 4PT MODULA FUR FACEPLATE/PO	FD95982	12/13/22	33.10	43455
101-301-934.400	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	1,000.09	43340
101-301-940.900	11/17/22	PARRETT COMPANY	PRINTER RENTAL/POLICE/INSPECTION SE	6795	12/13/22	63.10	43487
101-301-983.000	12/06/22	ENTERPRISE FM TRUST	VEHICLE LEASES DECEMBER 2022	FBN4626679	12/13/22	1,472.31	43464
Total For Dept 301 POLICE						33,511.71	
Dept 336 FIRE							
101-336-724.200	11/18/22	MML - WORKERS COMPENSATION FUND	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	257.82	43423
101-336-801.200	12/01/22	NEW BUFFALO TOWNSHIP	FIRE SERVICES/12/01/22-05/31/22	12/01/22	12/13/22	5,000.00	
101-336-831.000	11/18/22	BERRIEN CO FIRE CHIEFS ASSN	FIRE CHIEF'S ASSOC MEMBERSHIP DUES	111822	12/13/22	100.00	43450
101-336-850.200	12/01/22	HUSTON, CHRISTOPHER	PHONE STIPEND/HUSTON/12/01/22	12/01/22	12/13/22	50.00	43469
101-336-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	295.17	43494
101-336-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/10/02/22-11/30/22	11/30/22	12/13/22	449.20	43456
101-336-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	164.90	
101-336-924.200	12/06/22	COMCAST	COMCAST/FIRE/12/13/22-01/12/2023	8771402550012122	12/13/22	380.72	43441
101-336-932.900	12/06/22	AMAZON CAPITAL SERVICES	UTV SIDE MIRRORS/FIRE/12/06/22	16JG477P17PQ	12/13/22	116.20	43439
101-336-932.900	12/08/22	AMAZON CAPITAL SERVICES	ER STROBE LIGHTS/FIRE/12/08/22	11MP73J47FY6	12/13/22	33.24	43439
Total For Dept 336 FIRE						6,847.25	
Dept 371 INSPECTION SERVICES							
101-371-716.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICHIGAN	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	900.82	43417
101-371-716.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICHIGAN	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	900.82	43453
101-371-801.300	11/15/22	HYRNS, RANDY S.	STR HEARING OFFICER PAYMENT & MILEAGE	111522	11/08/22	187.50	43356
101-371-850.200	11/23/22	VERIZON WIRELESS	VERIZON/10/24/22-11/23/22	9921264239	12/13/22	83.03	43438
101-371-854.200	11/10/22	CDW GOVERNMENT	HP LASERJET PRO 400/INSPECTION SERV	DZ94424	12/13/22	236.55	43455
101-371-900.000	11/17/22	PARRETT COMPANY	PRINTER RENTAL/POLICE/INSPECTION SE	6795	12/13/22	15.89	43487
101-371-983.000	12/06/22	ENTERPRISE FM TRUST	VEHICLE LEASES DECEMBER 2022	FBN4626679	12/13/22	437.06	43464
Total For Dept 371 INSPECTION SERVICES						2,761.67	
Dept 446 STREET OPERATING							
101-446-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICHIGAN	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	3,732.38	43417
101-446-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICHIGAN	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	3,732.38	43453
101-446-724.200	11/18/22	MML - WORKERS COMPENSATION FUND	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	2,602.02	43423
101-446-752.200	12/06/22	AMAZON CAPITAL SERVICES	DRAWER ORGANIZERS, MONITOR STAND	1NKN-36DG-3LPL	12/13/22	70.19	43435
101-446-752.200	12/11/22	AMAZON CAPITAL SERVICES	THREE HOLE PUNCH/STREETS/12/11/22	1XN194MQRFJ	12/13/22	26.98	43445
101-446-756.000	11/15/22	RIDGE AUTO PARTS	ANTI FREEZE & WINDSHIELD WASH/STREET	460150	12/13/22	59.49	43491
101-446-756.000	11/17/22	AMERICAN SAFETY & FIRST AID	FIRST AID SUPPLIES/STREET/11/17/22	715797IN	12/13/22	29.69	43446
101-446-756.000	12/02/22	AMAZON CAPITAL SERVICES	BLUETOOTH RECEIVER FOR CAR	11Y6-QYQK-HWKT	12/13/22	16.99	43428
101-446-756.000	12/06/22	AMAZON CAPITAL SERVICES	PRESSURE WASHER CLEANER WATER BROOM	11JG-D1GK-VCFF7	12/13/22	41.64	43435
101-446-756.000	12/08/22	AMAZON CAPITAL SERVICES	ELECTRICAL WIRE CONDUCTOR AND WIRE/	177DRT1V4HFT	12/13/22	131.06	43439

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Fund 101 GENERAL FUND							
Dept 446 STREET OPERATING							
101-446-756.000	12/11/22	AMAZON CAPITAL SERVICES	MARINE GRADE HEAT SHRINK WIRE CONNE	1K7GYR6JQV6V	12/13/22	135.10	43445
101-446-756.000	12/12/22	AMAZON CAPITAL SERVICES	TERMINAL REMOVAL TOOL KIT FOR CAR/S'	1K7GYR6JQDVX	12/13/22	79.61	43445
101-446-770.200	11/17/22	NEW BUFFALO HARDWARE	SMALL TOOLS/STREET/11/17/22	A272138	12/13/22	26.48	43484
101-446-770.200	11/22/22	LINDE GAS & EQUIPMENT INC	CYLINDER RENTAL/STREET/11/22/22	32563071	12/13/22	103.69	43475
101-446-801.200	12/13/22	STATE OF MICHIGAN	MIDEAL INVOICE JAN 2023-DEC 2023	2023 MIDEAL	12/13/22	180.00	43498
101-446-850.200	12/01/22	BOLTON, JOSHUA	PHONE STIPEND/BOLTON/12/01/22	12/01/22	12/13/22	50.00	43454
101-446-924.200	11/18/22	COMCAST	COMCAST STREETS DEPT	111822	12/13/22	286.21	43422
101-446-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	610.01	43494
101-446-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/10/02/22-11/30/22	11/30/22	12/13/22	956.96	43456
101-446-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/STREET/11/16/22	1116220105	12/13/22	76.65	43460
101-446-930.300	11/16/22	MC DOORS	ADJUSTED SPRING TENSION/STREET/11/1	7332	12/13/22	150.00	43477
101-446-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/STREET/11/30/22	1130220105	12/13/22	76.65	43461
101-446-930.400	11/17/22	PAJAY INC	CLEAN UP IN STOCK YARD	281	12/13/22	1,500.00	43486
101-446-931.800	11/09/22	HOOSIER HYDRAULIC/NRP JONES LI	EQUIPMENT/STREET/11/09/22	INV379414	11/08/22	12.33	43354
101-446-931.800	11/09/22	HOOSIER HYDRAULIC/NRP JONES LI	BACKHOE/STREET/11/09/22	INV379417	11/08/22	68.76	43354
101-446-931.800	11/21/22	AMAZON CAPITAL SERVICES	LED BULDBS STREETS DEPT	1XT7-PG31-R33T	12/13/22	51.98	43425
101-446-931.800	11/23/22	RIDGE AUTO PARTS	STREET DEPT SUPPLIES	460566	12/13/22	48.14	43491
101-446-931.800	12/02/22	AMAZON CAPITAL SERVICES	LED BULBS STREETS DEPT	1WM7-14FJ-MX91	12/13/22	37.42	43428
101-446-931.800	12/02/22	AMAZON CAPITAL SERVICES	LED HEADLIGHTS, HARNESS SOCKET, LED	199L-NPPP-47XN	12/13/22	245.07	43428
101-446-932.900	11/23/22	NEW BUFFALO HARDWARE	SAKRETE TUBE SAND/STREET/11/23/22	B104796	12/13/22	82.90	43485
101-446-932.900	11/23/22	RIDGE AUTO PARTS	AIR FILTERS/STREET/11/23/22	46536	12/13/22	55.98	43491
101-446-932.900	11/30/22	RIDGE AUTO PARTS	VEHICLE REPAIR/STREET/11/30/22	460802	12/13/22	13.94	43491
101-446-932.900	11/30/22	RIDGE AUTO PARTS	VEHICLE REPAIR/STREET/11/30/22	460804	12/13/22	13.94	43491
101-446-932.900	11/30/22	RIDGE AUTO PARTS	VEHICLE REPAIR/STREET/11/30/22	460767	12/13/22	80.98	43491
101-446-932.900	11/30/22	RIDGE AUTO PARTS	VEHICLE REPAIR/STREET/11/30/22	460751	12/13/22	418.12	43491
101-446-932.900	12/02/22	AMAZON CAPITAL SERVICES	LED BULBS STREETS DEPT	1QTL-WPG7-NDCP	12/13/22	95.97	43434
101-446-934.100	11/14/22	PAJAY INC	MAYHEW ST SEDIMENT BASIN PAY REQ 3	MAYHEW PAY REQ3	11/08/22	46,245.00	43391
101-446-934.220	11/21/22	A&A TREE SERVICE	TREE REMOVALS IN CITY R-O-W'S	112122	12/13/22	12,000.00	43424
101-446-940.900	11/14/22	MACALLISTAER RENTALS	ELECTRIC SCISSOR RENTAL/11/14/22-12	R82493312001	12/13/22	766.50	43476
101-446-983.000	12/06/22	ENTERPRISE FM TRUST	VEHICLE LEASES DECEMBER 2022	FBN4626679	12/13/22	1,158.55	43464
			Total For Dept 446 STREET OPERATING			76,069.76	
Dept 567 CEMETERY							
101-567-995.900	12/01/22	PINE GROVE CEMETERY AUTHORITY	CEMETERY/12/01/22-12/31/22	12/01/22	12/13/22	3,000.00	43488
			Total For Dept 567 CEMETERY			3,000.00	
Dept 702 ZONING							
101-702-801.200	08/25/22	HOUSEAL LAVIGNE ASSOCIATES	ZONING ORDINANCE UPDATE	5901	12/13/22	250.00	43468
			Total For Dept 702 ZONING			250.00	
			Total For Fund 101 GENERAL FUND			172,695.55	
Fund 202 MAJOR STREET FUND							
Dept 463 ROUTINE MAINTENANCE							
202-463-801.200	12/08/22	SMITH INC KENNETH	ROAD SLAG	IVC1017816	12/13/22	1,739.09	5246
			Total For Dept 463 ROUTINE MAINTENANCE			1,739.09	
Dept 474 TRAFFIC SERVICES							
202-474-931.800	12/02/22	AMAZON CAPITAL SERVICES	HYDRAULIC MOTOR	1LMP-QJ64-QPHG	12/13/22	183.70	5244
			Total For Dept 474 TRAFFIC SERVICES			183.70	
			Total For Fund 202 MAJOR STREET FUND			1,922.79	

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Fund 203 LOCAL STREET FUND							
Dept 463 ROUTINE MAINTENANCE							
203-463-801.200	12/08/22	SMITH INC KENNETH	ROAD SLAG	IVC1017816	12/13/22	2,424.00	5246
Total For Dept 463 ROUTINE MAINTENANCE						2,424.00	
Total For Fund 203 LOCAL STREET FUND						2,424.00	
Fund 208 PARK FUND							
Dept 751 PARKS							
208-751-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	1,731.58	43417
208-751-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	1,731.58	43453
208-751-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	726.22	43423
208-751-752.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	56.16	43340
208-751-752.200	12/08/22	AMAZON CAPITAL SERVICES	FILE CABINET/PARKS/12/08/22	17CXWK3FJFP4	12/13/22	561.97	43439
208-751-756.000	11/09/22	MENARDS	MULTI LIGHTS/PARKS/11/09/22/\$199.90	10080	12/13/22	113.92	43479
208-751-756.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	48.71	43340
208-751-756.000	11/17/22	MENARDS	OPERATING SUPPLIES/PARKS/11/17/22	10560	12/13/22	195.40	43479
208-751-756.000	11/17/22	NEW BUFFALO HARDWARE	CLAMP/PARKS/11/21/22	B104690	12/13/22	41.88	43484
208-751-756.000	11/17/22	NEW BUFFALO HARDWARE	LUBRICANT/PARKS/11/17/22	A272142	12/13/22	21.78	43484
208-751-756.000	11/21/22	MENARDS	CHISTMAS LIGHTS/PARKS/11/21/22	10809	12/13/22	93.89	43479
208-751-756.000	11/22/22	MENARDS	CHRISTMAS DECORATIONS/PARKS/11/22/2	1878	12/13/22	128.29	43479
208-751-756.000	11/29/22	NEW BUFFALO HARDWARE	EXTENSION CORD/PARKS/11/29/22	A273621	12/13/22	14.99	43485
208-751-756.000	12/02/22	MENARDS	RIBBON MLT/PARKS/12/02/22	11553	12/13/22	49.38	43479
208-751-768.000	11/09/22	AMAZON CAPITAL SERVICES	JACKET FOR PARKS CLOTHING ALLOWANCE	1DWNDRJJP169	11/08/22	183.38	43322
208-751-768.000	11/12/22	JAMES HEITLAGE	BIB OVERALLS/PARKS FUND RIMBURSMENT	11/12/22	11/08/22	119.99	43361
208-751-768.000	11/30/22	JAMES HEITLAGE	CLOTHNG ALLOWANCEREIMBURSEMENT/HEIT	11/30/22	12/13/22	85.56	43471
208-751-768.000	12/05/22	ART & IMAGE	LOGO ON CITY HOODIES/PARKS/12/05/22	3794	12/13/22	775.70	43448
208-751-770.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	550.93	43340
208-751-770.200	11/29/22	MENARDS	PURDY/BRUSH/EARTH ANCHOR/PARKS/11/2	11336	12/13/22	125.43	43479
208-751-801.200	11/10/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/OSELKA PARK/10/14/22-	32005	11/08/22	90.00	43395
208-751-801.200	11/11/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/DOG PARK/11/11/22-12/	32384	12/13/22	90.00	43489
208-751-801.200	11/11/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/OSELKA PARK/11/11/22-	32386	12/13/22	90.00	43489
208-751-801.200	11/24/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/PARKS/10/28/22-11/24/	32208	12/13/22	450.00	43489
208-751-801.200	11/25/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/BEACH/11/25/22-12/01/	32404	12/13/22	110.00	43489
208-751-850.200	11/23/22	VERIZON WIRELESS	VERIZON/10/24/22-11/23/22	9921264239	12/13/22	119.04	43438
208-751-850.200	12/01/22	D'AMICO KRISTEN	PHONE STIPEND/D'AMICO/12/01/22	12/01/22	12/13/22	50.00	43458
208-751-900.000	12/07/22	ART & IMAGE	PARKING SIGNS/PARKS/12/07/22	3660	12/13/22	68.00	43448
208-751-900.000	12/07/22	ART & IMAGE	PARKING SIGNS/PARKS/12/07/22	3634	12/13/22	165.00	43448
208-751-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	44.78	43494
208-751-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/10/02/22-11/30/22	11/30/22	12/13/22	417.60	43456
208-751-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	9.76	
208-751-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BEACH/11/16/22	1116220505	12/13/22	78.17	43460
208-751-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/OSELKA/PARK/11/16	1116220525	12/13/22	76.70	43460
208-751-930.300	11/29/22	MENARDS	PURDY/BRUSH/EARTH ANCHOR/PARKS/11/2	11336	12/13/22	125.43	43479
208-751-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BEACH/11/30/22	1130220505	12/13/22	78.17	43461
208-751-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/OSELKA /PARK/11/3	1130220525	12/13/22	76.70	43461
208-751-930.500	11/15/22	SEIFERT'S FARM SUPPLY	STRAW/PARKS/11/15/22	221741	12/13/22	33.00	43493
208-751-930.500	11/16/22	MOST DEPENDABLE FOUNTAINS, INC	GROUNDS REPAIR/PARK/11/16/22	INV71062	12/13/22	539.00	43482
208-751-931.800	11/17/22	RIDGE AUTO PARTS	PLOW BACKUP LIGHTS/PARKS/11/17/22	4600270	12/13/22	98.10	43491
208-751-931.800	11/18/22	RIDGE AUTO PARTS	REMOTE BATTERY SWITCH/PARKS/11/18/2	460342	12/13/22	172.40	43491
208-751-932.900	12/11/22	AMAZON CAPITAL SERVICES	HEAVY DUTY RADIAL ATV INNER TUBES/P.	1D4F7TTTCLKYN	12/13/22	54.87	43445
208-751-983.000	12/06/22	ENTERPRISE FM TRUST	VEHICLE LEASES DECEMBER 2022	FBN4626679	12/13/22	516.26	43464
Total For Dept 751 PARKS						10,909.72	

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Fund 208 PARK FUND							
Total For Fund 208 PARK FUND						10,909.72	
Fund 266 CRIMINAL JUSTICE TRAINING (ACT 302)							
Dept 000							
266-000-910.900	11/30/22	WEST MICHIGAN CRIMINAL JUSTICE	CRIMINAL JUSTICE TRAINING/POLICE/11	5000	12/13/22	171.14	43504
Total For Dept 000						171.14	
Total For Fund 266 CRIMINAL JUSTICE TRAINING (ACT						171.14	
Fund 402 EQUIPMENT PURCHASE FUND							
Dept 970 CAPITAL							
402-970-981.500	12/01/22	METRO BUSINESS INTERIORS, INC.	ADJUSTABLE DESKS/CITY HALL/12/01/22	32645	12/13/22	4,998.00	43480
Total For Dept 970 CAPITAL						4,998.00	
Total For Fund 402 EQUIPMENT PURCHASE FUND						4,998.00	
Fund 590 SEWER FUND							
Dept 000							
590-000-033.000	11/15/22	KESLING, ADAM	UB refund for account: 0000002533	11/15/2022	11/22/22	78.00	43364
590-000-033.000	11/15/22	LYNN, TOM	UB refund for account: 0000002873	11/15/2022	11/22/22	519.04	43372
Total For Dept 000						597.04	
Dept 537 SEWER							
590-537-838.000	11/15/22	GRSD SEWER AUTHORITY	OPERATING RESERVE OCT 2022	0000012586	11/08/22	43,211.42	43352
590-537-838.000	12/09/22	GRSD SEWER AUTHORITY	OPERATING RESERVE NOV 2022	0000012616	12/13/22	48,868.61	43467
590-537-838.100	12/09/22	GRSD SEWER AUTHORITY	VAC ROD 1021 BELL AVE	0000012618	12/13/22	550.83	43467
590-537-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	16.51	43494
590-537-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	12.73	
Total For Dept 537 SEWER						92,660.10	
Total For Fund 590 SEWER FUND						93,257.14	
Fund 591 WATER FUND							
Dept 000							
591-000-033.000	11/15/22	KESLING, ADAM	UB refund for account: 0000002533	11/15/2022	11/22/22	25.53	43364
591-000-033.000	11/15/22	LYNN, TOM	UB refund for account: 0000002873	11/15/2022	11/22/22	261.22	43372
Total For Dept 000						286.75	
Dept 536 WATER							
591-536-718.000	11/15/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN DEC 2022	111522	12/13/22	9,000.63	43417
591-536-718.000	12/09/22	BLUE CROSS BLUE SHIELD OF MICH	BLUE CROSS PPO 500 PLAN JAN 2022	120922	12/13/22	9,000.63	43453
591-536-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT MML WORKERS COMP 7/	5442206	12/13/22	1,454.17	43423
591-536-754.000	11/17/22	ALEXANDER CHEMICAL CORP	ALUM , CHLORINE AND FLUORIDE	62006	12/13/22	4,808.00	43444
591-536-754.000	11/18/22	ALEXANDER CHEMICAL CORP	ALUM , CHLORINE AND FLUORIDE	61689	12/13/22	2,643.09	43444
591-536-754.000	11/28/22	ALEXANDER CHEMICAL CORP	PROCESS CHEMICALS/WATER/11/28/22	61906	12/13/22	173.00	43444
591-536-756.000	11/17/22	AMERICAN SAFETY & FIRST AID	FIRST AID SUPPLIES/WATER/11/17/22	715795IN	12/13/22	17.77	43446
591-536-756.000	11/18/22	ETNA SUPPLY COMPANY	YOKE VALVE/WATER/11/18/22	S104841602.001	12/13/22	194.00	43465
591-536-756.000	11/22/22	ETNA SUPPLY COMPANY	OPERATING SUPPLIES/WATER/11/22/22	S104849699	12/13/22	22.92	43465
591-536-756.000	11/28/22	ETNA SUPPLY COMPANY	OPERATING SUPPLIES/WATER/11/28/22	S104841602.003	12/13/22	80.00	43465
591-536-756.000	11/30/22	MENARDS	OPERATING SUPPLIES/WATER/11/30/22	11415	12/13/22	116.57	43479
591-536-756.000	12/05/22	ETNA SUPPLY COMPANY	OPERATING SUPPLIES/WATER/12/05/22	S104468561.002	12/13/22	310.00	43465
591-536-756.000	12/08/22	SMITH INC KENNETH	WASH SAND FOR WATER DEPT	IVC1017816-2	12/13/22	3,802.81	43496
591-536-756.100	11/18/22	ETNA SUPPLY COMPANY	WATER TAP SUPPLIES/WATER/11/18/22	S104841602.002	12/13/22	389.10	43465
591-536-756.300	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	184.51	43340
591-536-756.400	11/10/22	IDEXX DISTRIBUTION CORP	BLANKET PO FOR LAB REAGENTS 2021-20	3117738088	12/13/22	386.76	43470
591-536-768.000	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	159.83	43340

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Fund 591 WATER FUND							
Dept 536 WATER							
591-536-850.200	12/01/22	ANDERSON, KENNETH	PHONE STIPEND/ANDERSON/12/01/22	12/01/22	12/13/22	50.00	43447
591-536-850.200	12/01/22	JOHNSON, JEFFREY	PHONE STIPEND/JOHNSON/12/01/22	12/01/22	12/13/22	50.00	43472
591-536-910.200	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	75.50	43340
591-536-924.200	11/21/22	COMCAST	COMCAST WATER PLANT NOV 24 TO DEC	112122	12/13/22	244.44	43426
591-536-924.200	11/23/22	SEMCO ENERGY GAS CO.	SEMCO/10/26/22-11/23/22	11/23/22	12/13/22	2,130.26	43494
591-536-924.200	12/01/22	INDIANA MICHIGAN POWER	ELECTRIC/11/2022	11/03/22	12/13/22	18.90	
591-536-924.200	12/02/22	COMCAST	COMCAST WATER PLANT	120322	12/13/22	244.44	43433
591-536-930.300	11/14/22	NEW BUFFALO HARDWARE	KEY & KEY RING/WATER/11/14/22	A271827	12/13/22	5.67	43484
591-536-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/WATER/11/16/22	1116220005	12/13/22	53.81	43460
591-536-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/WATER/11/30/22	1130220005	12/13/22	53.81	43461
591-536-931.800	11/12/22	ELAN CORP. PAYMENT SYSTEMS	ELAN CREDIT CARD/10/2022	4715110301872797	11/08/22	117.70	43340
591-536-934.000	11/09/22	RS TECHNICAL SERVICES INC	REPAIRS/WATER/11/09/22	22430	11/08/22	3,263.01	43399
591-536-983.000	12/06/22	ENTERPRISE FM TRUST	VEHICLE LEASES DECEMBER 2022	FBN4626679	12/13/22	530.43	43464
Total For Dept 536 WATER						39,581.76	
Total For Fund 591 WATER FUND						39,868.51	
Fund 594 HARBOR OPERATIONS							
Dept 597 HARBOR OPERATIONS							
594-597-724.200	11/18/22	MML - WORKERS COMPENSATION FUN	3RD INSTALLMENT--HARBOR OPS MML WOR	5442206-2	12/13/22	134.98	5235
594-597-752.200	11/16/22	NEW BUFFALO HARDWARE	BATTERIES/HARB/11/16/22	A272008	12/13/22	6.99	5243
594-597-756.000	12/06/22	AMAZON CAPITAL SERVICES	MARINCO STRAIGHTADAPTER/HARB/12/07/	1GP377M73WVP	12/13/22	213.35	5237
594-597-801.200	11/11/22	PRIDE THE PORTABLE TOILET COM	TOILET RENTAL/BOAT LAUNCH/HARB/11/1	32385	12/13/22	90.00	5244
594-597-900.000	12/05/22	ART & IMAGE	BOAT LAUNCH STICKERS/HARB/12/05/22	3792	12/13/22	562.50	5239
594-597-924.200	11/10/22	COMCAST	COMCAST BOAT RAMP	111022	11/08/22	218.74	5226
594-597-924.200	11/30/22	CITY OF NEW BUFFALO	CITY WATER/HARB/11/30/22-2	11/30/22-2	12/13/22	611.60	5240
594-597-924.200	12/13/22	COMCAST	COMCAST BOAT RAMP	121322	12/13/22	218.74	5241
594-597-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/MARINA/HARB/11/16	1116220515	12/13/22	74.47	5242
594-597-930.300	11/16/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BOAT RAMP/HARB/11	1116220535	12/13/22	45.20	5242
594-597-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/MARINA/HARB/11/30	1130220515	12/13/22	74.47	5242
594-597-930.300	11/30/22	DOMESTIC UNIFORM RENTALS	BUILDING SUPPLIES/BOAT RAMP	1130220535	12/13/22	45.20	5242
594-597-930.400	12/02/22	AMAZON CAPITAL SERVICES	DIFFERENCE OWED ON INV 1JM6-4NKF-46	1JM6-4NKF-46G1 #	12/13/22	0.72	5236
594-597-970.000	11/18/22	ABONMARCHE CONSULTANTS INC	MARINA UTILITY UPGRADES PRELIM DESI	143483	12/13/22	1,647.70	5238
Total For Dept 597 HARBOR OPERATIONS						3,944.66	
Total For Fund 594 HARBOR OPERATIONS						3,944.66	
Fund 703 CURRENT TAX FUND							
Dept 000							
703-000-230.100	11/14/22	BERRIEN COUNTY TREASURER	SUMMER: COUNTY GEN + PENALTY 10/13	111422 COUNTY OP	11/14/22	20,237.03	2332
703-000-230.100	11/14/22	BERRIEN COUNTY TREASURER	SUMMER: COUNTY SET + PENALTY 10/13	111422 COUNTY SE	11/14/22	25,466.32	2332
703-000-230.200	11/14/22	NEW BUFFALO AREA SCHOOLS	NBAS SUMMER TAX + PENALTY 10/14 TH	111422	11/14/22	29,787.07	2333
Total For Dept 000						75,490.42	
Total For Fund 703 CURRENT TAX FUND						75,490.42	
Total For All Funds:						405,681.93	
--- TOTALS BY GL DISTRIBUTION ---							
		101-000-033.000	GARBAGE			33.86	
		101-101-724.200	WORKER'S COMPENSATION INS			7.57	
		101-172-716.000	HEALTH INSURANCE			2,777.08	
		101-172-724.200	WORKER'S COMPENSATION INS			133.09	
		101-172-756.000	OPERATING SUPPLIES			57.22	

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		101-172-801.200	PROFESSIONAL & CONTRACTUAL			40.00	
		101-172-850.200	TELEPHONE			40.98	
		101-172-861.000	TRAVEL/MILEAGE REIMB			204.34	
		101-172-910.200	EDUCATION & TRAINING			548.55	
		101-215-718.000	HEALTH INSURANCE			2,681.02	
		101-215-724.200	WORKER'S COMPENSATION INS			73.24	
		101-215-752.200	OFFICE SUPPLIES			37.99	
		101-253-718.000	HEALTH INSURANCE			2,905.96	
		101-253-724.200	WORKER'S COMPENSATION INS			73.24	
		101-253-756.000	OPERATING SUPPLIES			69.99	
		101-253-801.200	PROFESSIONAL & CONTRACTUAL			375.00	
		101-253-831.000	MEMBERSHIPS & DUES			10.00	
		101-253-851.200	POSTAGE			177.39	
		101-253-853.000	PHONE BILLS & STIPENDS			50.00	
		101-253-900.000	PRINTING & PUBLISHING			525.54	
		101-257-801.200				2,206.66	
		101-265-718.000	HEALTH INSURANCE			6,403.46	
		101-265-724.200	WORKER'S COMPENSATION INS			92.92	
		101-265-752.200	OFFICE SUPPLIES			90.94	
		101-265-756.000	OPERATING SUPPLIES			1,302.42	
		101-265-801.200	PROFESSIONAL & CONTRACTUAL			2,090.00	
		101-265-831.000	MEMBERSHIPS & DUES			83.74	
		101-265-854.200	SOFTWARE EXPENSE			2,201.46	
		101-265-854.300	COMPUTER AND DOCK FOR AP CLERK			1,655.49	
		101-265-900.000	PRINTING & PUBLISHING			451.92	
		101-265-924.200	UTILITIES			1,269.90	
		101-265-930.300	BUILDING REPAIR & MAINTENANCE			14,804.92	
		101-265-933.000	TECH SUPPORT/MAINTENANCE			60.00	
		101-265-955.850	MISCELLANEOUS			4.63	
		101-265-956.200	REFUNDS			269.64	
		101-266-826.300	COURT/ORDINANCE			6,085.00	
		101-266-826.400	OTHER LEGAL MATTERS			360.00	
		101-301-718.000	HEALTH INSURANCE			21,612.04	
		101-301-724.200	WORKER'S COMPENSATION INS			2,486.73	
		101-301-752.200	OFFICE SUPPLIES			17.99	
		101-301-756.000	OPERATING SUPPLIES			97.83	
		101-301-768.000	UNIFORMS			181.97	
		101-301-770.200	EQUIPMENT/SMALL TOOLS			27.55	
		101-301-801.200	PROFESSIONAL & CONTRACTUAL			216.25	
		101-301-850.200	TELEPHONE			245.24	
		101-301-900.000	PRINTING & PUBLISHING			316.85	
		101-301-910.200	EDUCATION & TRAINING			327.32	
		101-301-924.200	UTILITIES			1,238.86	
		101-301-930.300	BUILDING REPAIR & MAINTENANCE			1,571.90	
		101-301-932.900	VEHICLE REPAIR & MAINTENANCE			2,602.58	
		101-301-934.000	OTHER REPAIRS & MAINT			33.10	
		101-301-934.400	RADIO/VIDEO MAINTENANCE			1,000.09	
		101-301-940.900	EQUIPMENT RENTAL			63.10	
		101-301-983.000	VEHICLE LEASES			1,472.31	
		101-336-724.200	WORKER'S COMPENSATION INS			257.82	
		101-336-801.200	PROFESSIONAL & CONTRACTUAL			5,000.00	
		101-336-831.000	MEMBERSHIPS & DUES			100.00	
		101-336-850.200	MONTHLY STIPEND			50.00	
		101-336-924.200	UTILITIES			1,289.99	
		101-336-932.900	VEHICLE REPAIR & MAINTENANCE			149.44	
		101-371-716.000	HEALTH INSURANCE			1,801.64	
		101-371-801.300	STR-PROFESSIONAL & CONTRACTUAL			187.50	
		101-371-850.200	TELEPHONE			83.03	
		101-371-854.200	SOFTWARE EXPENSE			236.55	

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		101-371-900.000	PRINTING & PUBLISHING			15.89	
		101-371-983.000	VEHICLE LEASES			437.06	
		101-446-718.000	HEALTH INSURANCE			7,464.76	
		101-446-724.200	WORKER'S COMPENSATION INS			2,602.02	
		101-446-752.200	OFFICE SUPPLIES			97.17	
		101-446-756.000	OPERATING SUPPLIES			493.58	
		101-446-770.200	EQUIPMENT/SMALL TOOLS			130.17	
		101-446-801.200	PROFESSIONAL & CONTRACTUAL			180.00	
		101-446-850.200	TELEPHONE			50.00	
		101-446-924.200	UTILITIES			1,853.18	
		101-446-930.300	BUILDING REPAIR & MAINTENANCE			303.30	
		101-446-930.400	CLEAN UP STOCK YARD LEAFS AND MULCH A			1,500.00	
		101-446-931.800	EQUIPMENT & MAINTENANCE			463.70	
		101-446-932.900	VEHICLE REPAIR & MAINTENANCE			761.83	
		101-446-934.100	STORM SEWER REPAIR & MAINT			46,245.00	
		101-446-934.220	TREE REMOVAL AROUND CITY R-O-W			12,000.00	
		101-446-940.900	EQUIPMENT RENTAL			766.50	
		101-446-983.000	VEHICLE LEASES			1,158.55	
		101-567-995.900				3,000.00	
		101-702-801.200	PROFESSIONAL & CONTRACTUAL			250.00	
		202-463-801.200	22A SLAG MAJOR			1,739.09	
		202-474-931.800	EQUIPMENT & MAINTENANCE			183.70	
		203-463-801.200	22A SLAG LOCAL			2,424.00	
		208-751-718.000	HEALTH INSURANCE			3,463.16	
		208-751-724.200	WORKER'S COMPENSATION INS			726.22	
		208-751-752.200	OFFICE SUPPLIES			618.13	
		208-751-756.000	OPERATING SUPPLIES			708.24	
		208-751-768.000	UNIFORMS			1,164.63	
		208-751-770.200	EQUIPMENT/SMALL TOOLS			676.36	
		208-751-801.200	PROFESSIONAL & CONTRACTUAL			830.00	
		208-751-850.200	TELEPHONE			169.04	
		208-751-900.000	PRINTING & PUBLISHING			233.00	
		208-751-924.200	UTILITIES			472.14	
		208-751-930.300	BUILDING REPAIR & MAINTENANCE			435.17	
		208-751-930.500	GROUNDS REPAIR & MAINT			572.00	
		208-751-931.800	EQUIPMENT & MAINTENANCE			270.50	
		208-751-932.900	VEHICLE REPAIR & MAINTENANCE			54.87	
		208-751-983.000	VEHICLE LEASES			516.26	
		266-000-910.900	CRIMINAL JUSTICE TRAINING			171.14	
		402-970-981.500	CITY HALL EQUIPMENT			4,998.00	
		590-000-033.000	SEWER R/S			597.04	
		590-537-838.000	GRSD OPERATING RESERVE BILLED			92,080.03	
		590-537-838.100	GRSD MAINTENANCE			550.83	
		590-537-924.200	UTILITIES			29.24	
		591-000-033.000	TURN ON/OFF			286.75	
		591-536-718.000	HEALTH INSURANCE			18,001.26	
		591-536-724.200	WORKER'S COMPENSATION INS			1,454.17	
		591-536-754.000	CHEMICALS NEEDED FOR WATER TREATMENT			7,624.09	
		591-536-756.000	OPERATING SUPPLIES			4,544.07	
		591-536-756.100	SUPPLIES - WATER TAPS			389.10	
		591-536-756.300	MISC TESTING SUPPLIES&TESTING			184.51	
		591-536-756.400	BLANKET PO FOR LAB REAGENTS 2021-2022			386.76	
		591-536-768.000	UNIFORMS			159.83	
		591-536-850.200	TELEPHONE			100.00	
		591-536-910.200	EDUCATION & TRAINING			75.50	
		591-536-924.200	UTILITIES			2,638.04	
		591-536-930.300	BUILDING REPAIR & MAINTENANCE			113.29	
		591-536-931.800	EQUIPMENT & MAINTENANCE			117.70	
		591-536-934.000	OTHER REPAIRS & MAINT			3,263.01	

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		591-536-983.000	VEHICLE LEASES			530.43	
		594-597-724.200	WORKER'S COMPENSATION INSURANCE			134.98	
		594-597-752.200	OFFICE SUPPLIES			6.99	
		594-597-756.000	OPERATING SUPPLIES			213.35	
		594-597-801.200	PROFESSIONAL & CONTRACTUAL			90.00	
		594-597-900.000	PRINTING & PUBLISHING			562.50	
		594-597-924.200	UTILITIES			1,049.08	
		594-597-930.300	BUILDING REPAIR & MAINTENANCE			239.34	
		594-597-930.400	GROUNDS REPAIR & MAINT			0.72	
		594-597-970.000	CAPITAL IMPROVEMENTS			1,647.70	
		703-000-230.100	DUE TO BERRIEN COUNTY			45,703.35	
		703-000-230.200	DUE TO NEW BUFFALO SCHOOLS			29,787.07	

--- FUND TOTALS BY VENDOR ---

Fund 101 GENERAL FUND

1013	- BERRIEN COUNTY TREASURER	269.64
1055	- FRANKLIN PEST CONTROL	162.00
1073	- INDIANA MICHIGAN POWER	1,113.90
1084	- SEMCO ENERGY GAS CO.	1,388.88
1100	- PARRETT COMPANY	78.99
1184	- MML - WORKERS COMPENSATION FUND	5,726.63
2029	- CITY OF NEW BUFFALO	1,952.98
2032	- NEW BUFFALO TOWNSHIP	5,000.00
2065	- RIDGE AUTO PARTS	1,339.50
2085	- PINE GROVE CEMETERY AUTHORITY	3,000.00
2116	- BERRIEN COUNTY TREASURER ASSN	10.00
2305	- STATE OF MICHIGAN	180.00
2375	- BERRIEN CO FIRE CHIEFS ASSN	100.00
2682	- HOOSIER HYDRAULIC/NRP JONES LLC	81.09
2806	- PRINTING SYSTEMS	276.92
2844	- THREE OAKS FORD	142.44
3137	- FIRST TELECOMMUNICATIONS	60.00
3199	- SITTIG ASSESSMENT SERVICES LLC	2,206.66
3389	- ART-FX SIGN CO	1,489.00
3490	- AMERICAN SAFETY & FIRST AID	151.06
3519	- PAJAY INC	47,745.00
3524	- MENARDS	999.77
3552	- COMCAST	1,200.80
3608	- ART & IMAGE	299.76
3642	- A&A TREE SERVICE	12,000.00
3678	- HUSTON, CHRISTOPHER	50.00
3868	- SBF ENTERPRISES	702.93
3922	- VERIZON WIRELESS	470.13
4042	- BLUE CROSS BLUE SHIELD OF MICH	45,645.96
4062	- MICHIGAN STATE POLICE	216.25
4068	- ELAN CORP. PAYMENT SYSTEMS	2,655.57
4153	- TILLERY, RUSSELL	50.00
4298	- BOLTON, JOSHUA	50.00
4367	- HOUSEAL LAVIGNE ASSOCIATES	250.00
4487	- VYSKOCIL, KATHRYN	50.00
4498	- NEW BUFFALO HARDWARE	131.85
4512	- MACALLISTAER RENTALS	766.50
4515	- BLOSSOMLAND ACCOUNTING	375.00
4534	- CDW GOVERNMENT	4,259.04
4549	- DICKINSON WRIGHT PLLC	4,690.00
4758	- STEPHEN EVANS/ E.I. CONSTRUCTION	11,600.00
4782	- DOMESTIC UNIFORM RENTALS	693.80
4809	- MC DOORS	831.00
4812	- ENTERPRISE FM TRUST	3,067.92

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		4825	- STRAUB, SEAMAN & ALLEN P.C.			1,755.00		
		4826	- A CLEAN GETAWAY CLEANING LLC			2,520.00		
		4841	- 360 RISK MANAGEMENT, INC			2,090.00		
		4842	- AMAZON CAPITAL SERVICES			1,400.08		
		4848	- HYRNS, RANDY S.			187.50		
		4928	- D&D MECHANICAL			590.00		
		4965	- ROTARY MULTIFORMS INC			316.85		
		4992	- WATSON, DARWIN			127.60		
		4995	- LINDE GAS & EQUIPMENT INC			103.69		
		5038	- SOUTHWEST MICHIGAN REGIONAL CHAMBER			40.00		
		MISC	- MISC VENDOR			33.86		
		TOTAL FUND 101 GENERAL					172,695.55	
		Fund 202 MAJOR STREET						
		2792	- SMITH INC KENNETH			1,739.09		
		4842	- AMAZON CAPITAL SERVICES			183.70		
		TOTAL FUND 202 MAJOR S					1,922.79	
		Fund 203 LOCAL STREET						
		2792	- SMITH INC KENNETH			2,424.00		
		TOTAL FUND 203 LOCAL S					2,424.00	
		Fund 208 PARK FUND						
		1073	- INDIANA MICHIGAN POWER			9.76		
		1084	- SEMCO ENERGY GAS CO.			44.78		
		1184	- MML - WORKERS COMPENSATION FUND			726.22		
		2029	- CITY OF NEW BUFFALO			417.60		
		2065	- RIDGE AUTO PARTS			270.50		
		2374	- SEIFERT'S FARM SUPPLY			33.00		
		3524	- MENARDS			831.74		
		3608	- ART & IMAGE			1,008.70		
		3922	- VERIZON WIRELESS			119.04		
		4042	- BLUE CROSS BLUE SHIELD OF MICH			3,463.16		
		4068	- ELAN CORP. PAYMENT SYSTEMS			655.80		
		4462	- D'AMICO KRISTEN			50.00		
		4498	- NEW BUFFALO HARDWARE			78.65		
		4619	- MOST DEPENDABLE FOUNTAINS, INC.			539.00		
		4684	- PRIDE THE PORTABLE TOILET COMPANY			830.00		
		4782	- DOMESTIC UNIFORM RENTALS			309.74		
		4812	- ENTERPRISE FM TRUST			516.26		
		4842	- AMAZON CAPITAL SERVICES			800.22		
		5025	- JAMES HEITLAGE			205.55		
		TOTAL FUND 208 PARK FU					10,909.72	
		Fund 266 CRIMINAL JUST						
		4717	- WEST MICHIGAN CRIMINAL JUSTICE			171.14		
		TOTAL FUND 266 CRIMINA					171.14	
		Fund 402 EQUIPMENT PUR						
		5037	- METRO BUSINESS INTERIORS, INC.			4,998.00		
		TOTAL FUND 402 EQUIPME					4,998.00	
		Fund 590 SEWER FUND						
		1058	- GRSD SEWER AUTHORITY			92,630.86		
		1073	- INDIANA MICHIGAN POWER			12.73		
		1084	- SEMCO ENERGY GAS CO.			16.51		
		MISC	- MISC VENDOR			597.04		
		TOTAL FUND 590 SEWER F					93,257.14	

INVOICE GL DISTRIBUTION REPORT
 POST DATES 11/09/2022 - 12/13/2022
 BOTH JOURNALIZED AND UNJOURNALIZED
 BOTH OPEN AND PAID

GL Number	Invoice Date	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #	
Fund 591 WATER FUND								
		1004	- ALEXANDER CHEMICAL CORP			7,624.09		
		1047	- ETNA SUPPLY COMPANY			996.02		
		1073	- INDIANA MICHIGAN POWER			18.90		
		1084	- SEMCO ENERGY GAS CO.			2,130.26		
		1184	- MML - WORKERS COMPENSATION FUND			1,454.17		
		2038	- ANDERSON, KENNETH			50.00		
		2792	- SMITH INC KENNETH			3,802.81		
		2963	- IDEXX DISTRIBUTION CORP			386.76		
		3061	- RS TECHNICAL SERVICES INC			3,263.01		
		3490	- AMERICAN SAFETY & FIRST AID			17.77		
		3524	- MENARDS			116.57		
		3531	- JOHNSON, JEFFREY			50.00		
		3552	- COMCAST			488.88		
		4042	- BLUE CROSS BLUE SHIELD OF MICH			18,001.26		
		4068	- ELAN CORP. PAYMENT SYSTEMS			537.54		
		4498	- NEW BUFFALO HARDWARE			5.67		
		4782	- DOMESTIC UNIFORM RENTALS			107.62		
		4812	- ENTERPRISE FM TRUST			530.43		
		MISC	- MISC VENDOR			286.75		
		TOTAL FUND 591 WATER F					39,868.51	
Fund 594 HARBOR OPERAT								
		1184	- MML - WORKERS COMPENSATION FUND			134.98		
		2029	- CITY OF NEW BUFFALO			611.60		
		2862	- ABONMARCHE CONSULTANTS INC			1,647.70		
		3552	- COMCAST			437.48		
		3608	- ART & IMAGE			562.50		
		4498	- NEW BUFFALO HARDWARE			6.99		
		4684	- PRIDE THE PORTABLE TOILET COMPANY			90.00		
		4782	- DOMESTIC UNIFORM RENTALS			239.34		
		4842	- AMAZON CAPITAL SERVICES			214.07		
		TOTAL FUND 594 HARBOR					3,944.66	
Fund 703 CURRENT TAX F								
		1013	- BERRIEN COUNTY TREASURER			45,703.35		
		1113	- NEW BUFFALO AREA SCHOOLS			29,787.07		
		TOTAL FUND 703 CURRENT					75,490.42	

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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

GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 101 - GENERAL FUND								
Revenues								
101-000-404.000	PROPERTY TAXES	2,600,000.00	2,600,000.00	2,668,513.28	2,564,309.39	0.00	(68,513.28)	102.64
101-000-412.000	DELINQUENT TAX PERSONAL	0.00	0.00	0.00	902.70	0.00	0.00	0.00
101-000-445.000	PENALTY & INTEREST	8,500.00	8,500.00	4,189.27	11,193.94	864.23	4,310.73	49.29
101-000-476.000	BUSINESS LICENSE AND PERMITS	2,200.00	2,200.00	0.00	2,280.00	0.00	2,200.00	0.00
101-000-482.000	MISC LICENSES & PERMITS	1,000.00	1,000.00	1,000.00	900.00	0.00	1,000.00	0.00
101-000-491.000	BUILDING PERMITS	35,000.00	35,000.00	21,459.50	53,972.01	3,307.50	13,540.50	61.31
101-000-491.100	ELECTRICAL PERMITS	13,000.00	13,000.00	4,733.40	19,654.10	1,059.45	8,266.60	36.41
101-000-491.200	MECHANICAL PERMITS	14,000.00	14,000.00	6,302.80	22,548.57	588.00	7,697.20	45.02
101-000-491.300	PLUMBING PERMITS	6,000.00	6,000.00	3,058.05	8,209.58	357.00	2,941.95	50.97
101-000-492.000	ZONING DEPOSITS	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	98,151.74	93,983.99	0.00	(98,151.74)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION	5,638.00	5,638.00	5,613.57	5,637.97	0.00	24.43	99.57
101-000-574.000	CVTRS	9,900.00	9,900.00	2,020.00	14,104.00	0.00	7,880.00	20.40
101-000-574.100	STATE REVENUE SALES TAX	150,000.00	150,000.00	100,975.00	192,221.00	36,286.00	49,025.00	67.32
101-000-577.000	STATE REVENUE LIQUOR LICENSE	10,000.00	10,000.00	10,913.10	10,748.10	41.25	(913.10)	109.13
101-000-606.000	COURT CHARGES	200.00	200.00	0.00	1,035.69	0.00	200.00	0.00
101-000-615.000	SPECIAL USE FEE	2,000.00	2,000.00	927.95	7,345.89	1.00	1,072.05	46.40
101-000-617.000	FRANCHISE FEE	56,000.00	56,000.00	31,148.25	60,094.58	15,611.35	24,851.75	55.62
101-000-618.000	ADMINISTRATION FEE	100,000.00	100,000.00	74,403.60	108,043.85	1,176.09	25,596.40	74.40
101-000-619.000	VARIANCE FEE	500.00	500.00	175.00	875.00	0.00	325.00	35.00
101-000-628.000	SERVICE CHARGE	100.00	100.00	167.26	69.56	30.00	(67.26)	167.26
101-000-629.000	GARBAGE COLLECTION	270,000.00	270,000.00	108,885.61	269,489.68	18,977.22	161,114.39	40.33
101-000-629.100	PENALTY WASTE	2,500.00	2,500.00	1,284.98	3,062.37	334.99	1,215.02	51.40
101-000-657.000	PARKING FINES	250.00	250.00	224.00	505.00	23.00	26.00	89.60
101-000-659.000	ORDINANCE FINES	0.00	0.00	2,600.00	0.00	900.00	(2,600.00)	100.00
101-000-665.000	INTEREST EARNED	1,200.00	1,200.00	9,954.12	3,896.58	2,055.59	(8,754.12)	829.51
101-000-667.100	SHORT TERM RENTALS	140,000.00	140,000.00	85,525.00	244,100.00	21,350.00	54,475.00	61.09
101-000-667.200	LONG TERM RENTAL FEES	500.00	500.00	11,450.00	1,300.00	875.00	(10,950.00)	2,290.00
101-000-676.000	REIMBURSEMENTS	12,000.00	12,000.00	1,573.07	20,078.12	271.42	10,426.93	13.11
101-000-676.200	REIMBURSEMENTS-POLICE	73,000.00	73,000.00	2,063.00	88,115.29	280.00	70,937.00	2.83
TOTAL REVENUES		3,513,588.00	3,513,588.00	3,256,311.55	3,808,676.96	104,389.09	257,276.45	92.68
Expenditures								
101-101-703.000	SALARIES APPOINTED	12,000.00	12,000.00	2,231.25	8,795.00	0.00	9,768.75	18.59
101-101-709.000	MEDICARE	200.00	200.00	32.36	127.53	0.00	167.64	16.18
101-101-710.200	UNEMPLOYMENT	400.00	400.00	0.00	197.97	0.00	400.00	0.00
101-101-724.200	WORKER'S COMPENSATION INS	250.00	250.00	15.14	180.32	7.57	234.86	6.06
101-101-756.000	OPERATING SUPPLIES	500.00	500.00	329.94	585.58	0.00	170.06	65.99
101-101-801.200	PROFESSIONAL & CONTRACTUAL	0.00	0.00	0.00	36.00	0.00	0.00	0.00
101-101-900.000	PRINTING & PUBLISHING	2,000.00	2,000.00	280.16	2,844.94	0.00	1,719.84	14.01
101-101-910.200	EDUCATION & TRAINING	500.00	500.00	85.00	1,500.00	85.00	415.00	17.00
101-172-703.000	SALARIES APPOINTED	45,000.00	45,000.00	15,160.82	40,465.57	3,145.42	29,839.18	33.69
101-172-709.000	MEDICARE	800.00	800.00	209.26	562.29	43.25	590.74	26.16
101-172-709.100	SOCIAL SECURITY TAX	3,000.00	3,000.00	894.59	2,404.15	184.90	2,105.41	29.82
101-172-710.200	UNEMPLOYMENT	200.00	200.00	0.00	323.00	0.00	200.00	0.00
101-172-716.000	HEALTH INSURANCE	16,000.00	16,000.00	7,724.29	14,941.36	1,388.54	8,275.71	48.28
101-172-717.100	RETIREMENT	7,600.00	7,600.00	2,676.90	7,141.54	535.38	4,923.10	35.22
101-172-724.000	LIFE & DISABILITY INSURANCE	2,700.00	2,700.00	979.80	2,351.52	195.96	1,720.20	36.29
101-172-724.200	WORKER'S COMPENSATION INS	955.00	955.00	266.18	562.74	133.09	688.82	27.87
101-172-752.200	OFFICE SUPPLIES	250.00	250.00	195.99	73.17	0.00	54.01	78.40
101-172-756.000	OPERATING SUPPLIES	500.00	500.00	200.36	0.00	57.22	299.64	40.07
101-172-801.200	PROFESSIONAL & CONTRACTUAL	500.00	500.00	0.00	0.00	0.00	500.00	0.00

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 101 - GENERAL FUND								
Expenditures								
101-172-831.000	MEMBERSHIPS & DUES	200.00	200.00	0.00	0.00	0.00	200.00	0.00
101-172-850.200	TELEPHONE	300.00	300.00	203.44	329.55	80.22	96.56	67.81
101-172-861.000	TRAVEL/MILEAGE REIMB	500.00	500.00	440.22	243.24	440.22	59.78	88.04
101-172-900.000	PRINTING & PUBLISHING	200.00	200.00	0.00	70.30	0.00	200.00	0.00
101-172-910.200	EDUCATION & TRAINING	2,500.00	2,500.00	1,068.55	960.61	548.55	1,431.45	42.74
101-172-934.000	OTHER REPAIRS & MAINT	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-215-703.000	SALARIES APPOINTED	49,527.00	52,996.00	20,390.53	48,217.91	4,230.40	32,605.47	38.48
101-215-706.000	SALARIES PERMANENT	46,083.00	46,083.00	3,298.26	41,374.04	0.00	42,784.74	7.16
101-215-709.000	MEDICARE	1,386.00	1,386.00	440.57	1,236.60	61.34	945.43	31.79
101-215-709.100	SOCIAL SECURITY TAX	6,000.00	6,000.00	1,883.82	5,287.56	262.28	4,116.18	31.40
101-215-710.200	UNEMPLOYMENT	760.00	760.00	0.00	247.00	0.00	760.00	0.00
101-215-717.100	RETIREMENT	7,809.00	8,806.00	2,259.33	7,844.17	338.43	6,546.67	25.66
101-215-718.000	HEALTH INSURANCE	18,900.00	18,900.00	8,037.99	17,969.96	1,489.46	10,862.01	42.53
101-215-722.000	MEDICAL EXPENSE	100.00	100.00	0.00	0.00	0.00	100.00	0.00
101-215-724.000	LIFE & DISABILITY INSURANCE	3,445.00	3,791.00	1,579.75	3,760.34	315.95	2,211.25	41.67
101-215-724.200	WORKER'S COMPENSATION INS	600.00	600.00	146.48	388.60	73.24	453.52	24.41
101-215-752.200	OFFICE SUPPLIES	350.00	350.00	150.88	161.69	112.97	199.12	43.11
101-215-756.000	OPERATING SUPPLIES	200.00	200.00	0.00	86.19	0.00	200.00	0.00
101-215-759.200	GASOLINE	100.00	100.00	0.00	31.46	0.00	100.00	0.00
101-215-801.200	PROFESSIONAL & CONTRACTUAL	600.00	600.00	0.00	868.59	0.00	600.00	0.00
101-215-831.000	MEMBERSHIPS & DUES	300.00	300.00	25.00	120.00	0.00	275.00	8.33
101-215-900.000	PRINTING & PUBLISHING	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
101-215-900.100	PRINTING & PUBLISHING--FOIA	600.00	600.00	0.00	458.75	0.00	600.00	0.00
101-215-910.200	EDUCATION & TRAINING	3,500.00	3,500.00	0.00	2,008.16	0.00	3,500.00	0.00
101-215-934.000	OTHER REPAIRS & MAINT	300.00	300.00	0.00	0.00	0.00	300.00	0.00
101-215-970.110	EQUIPMENT	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-247-801.200	PROFESSIONAL & CONTRACTUAL	2,000.00	2,000.00	120.00	1,653.16	0.00	1,880.00	6.00
101-247-910.200	EDUCATION & TRAINING	500.00	500.00	0.00	300.00	0.00	500.00	0.00
101-253-703.000	SALARIES APPOINTED	50,445.00	50,445.00	18,939.70	49,678.82	3,929.39	31,505.30	37.55
101-253-706.000	SALARIES PERMANENT	40,403.00	40,403.00	14,063.11	38,220.31	3,040.30	26,339.89	34.81
101-253-709.000	MEDICARE	1,327.00	1,327.00	471.31	1,239.41	100.50	855.69	35.52
101-253-709.100	SOCIAL SECURITY TAX	5,672.00	5,672.00	2,015.25	5,299.33	429.78	3,656.75	35.53
101-253-710.200	UNEMPLOYMENT	1,135.00	1,135.00	19.42	424.09	0.00	1,115.58	1.71
101-253-713.100	SALARIES-OVERTIME	1,500.00	1,500.00	638.46	209.95	216.25	861.54	42.56
101-253-717.100	RETIREMENT	10,500.00	10,500.00	4,002.85	10,481.52	800.57	6,497.15	38.12
101-253-718.000	HEALTH INSURANCE	16,500.00	16,500.00	8,056.48	15,695.10	1,452.98	8,443.52	48.83
101-253-724.000	LIFE & DISABILITY INSURANCE	4,345.00	4,345.00	1,835.35	4,338.00	367.07	2,509.65	42.24
101-253-724.200	WORKER'S COMPENSATION INS	650.00	650.00	146.48	388.60	73.24	503.52	22.54
101-253-752.200	OFFICE SUPPLIES	250.00	250.00	8.54	26.45	0.00	241.46	3.42
101-253-756.000	OPERATING SUPPLIES	550.00	550.00	165.08	611.19	69.99	384.92	30.01
101-253-759.200	GASOLINE	350.00	350.00	0.00	33.04	0.00	350.00	0.00
101-253-801.200	PROFESSIONAL & CONTRACTUAL	8,000.00	8,000.00	3,938.75	7,750.00	845.00	4,061.25	49.23
101-253-831.000	MEMBERSHIPS & DUES	450.00	450.00	319.00	404.00	0.00	131.00	70.89
101-253-851.200	POSTAGE	2,200.00	2,200.00	1,193.78	1,255.48	177.39	1,006.22	54.26
101-253-853.000	PHONE BILLS & STIPENDS	600.00	600.00	250.00	600.00	50.00	350.00	41.67
101-253-900.000	PRINTING & PUBLISHING	3,500.00	3,500.00	525.54	3,083.32	525.54	2,974.46	15.02
101-253-910.200	EDUCATION & TRAINING	1,500.00	1,500.00	779.00	1,233.25	420.00	721.00	51.93
101-253-934.000	OTHER REPAIRS & MAINT	500.00	500.00	0.00	530.17	0.00	500.00	0.00
101-257-752.200	OFFICE SUPPLIES	500.00	500.00	0.00	586.94	0.00	500.00	0.00
101-257-756.000	OPERATING SUPPLIES	100.00	3,500.00	3,093.03	0.00	0.00	406.97	88.37
101-257-801.200	PROFESSIONAL & CONTRACTUAL	30,000.00	30,000.00	6,619.98	42,240.80	0.00	23,380.02	22.07
101-257-851.200	POSTAGE	2,200.00	2,200.00	(24.00)	1,421.87	(24.00)	2,224.00	(1.09)
101-257-900.000	PRINTING & PUBLISHING	500.00	500.00	16.50	164.28	0.00	483.50	3.30
101-257-910.200	EDUCATION & TRAINING	500.00	500.00	0.00	497.00	0.00	500.00	0.00

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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

GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 101 - GENERAL FUND								
Expenditures								
101-257-934.000	OTHER REPAIRS & MAINT	300.00	300.00	0.00	222.68	0.00	300.00	0.00
101-262-703.000	SALARIES APPOINTED	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
101-262-709.000	MEDICARE	30.00	30.00	0.00	29.00	0.00	30.00	0.00
101-262-709.100	SOCIAL SECURITY TAX	125.00	125.00	0.00	124.00	0.00	125.00	0.00
101-262-756.000	OPERATING SUPPLIES	1,500.00	1,500.00	1,205.74	898.30	696.16	294.26	80.38
101-262-759.200	GASOLINE	100.00	100.00	326.60	0.00	103.16	(226.60)	326.60
101-262-801.200	PROFESSIONAL & CONTRACTUAL	5,500.00	5,500.00	2,818.48	615.00	2,655.50	2,681.52	51.25
101-262-851.200	POSTAGE	1,500.00	1,500.00	500.00	200.00	0.00	1,000.00	33.33
101-262-900.000	PRINTING & PUBLISHING	3,000.00	3,000.00	1,765.60	2,121.53	0.00	1,234.40	58.85
101-262-910.200	EDUCATION & TRAINING	300.00	300.00	3,113.00	0.00	189.00	(2,813.00)	1,037.67
101-262-934.000	OTHER REPAIRS & MAINT	400.00	400.00	0.00	0.00	0.00	400.00	0.00
101-265-706.000	SALARIES PERMANENT	42,000.00	82,560.00	25,092.63	43,787.64	6,704.00	57,467.37	30.39
101-265-706.100	SALARIES-OVERTIME	500.00	500.00	771.24	544.11	161.03	(271.24)	154.25
101-265-707.000	SALARIES PART-TIME	15,000.00	15,000.00	7,262.14	13,021.92	1,497.69	7,737.86	48.41
101-265-709.000	MEDICARE	1,000.00	1,000.00	431.81	747.78	109.67	568.19	43.18
101-265-709.100	SOCIAL SECURITY TAX	4,000.00	4,000.00	1,846.34	3,197.40	468.86	2,153.66	46.16
101-265-710.200	UNEMPLOYMENT	600.00	600.00	21.23	361.88	0.00	578.77	3.54
101-265-717.100	RETIREMENT	3,328.00	6,580.00	2,055.36	3,043.61	536.32	4,524.64	31.24
101-265-718.000	HEALTH INSURANCE	28,993.00	36,623.00	18,566.25	24,079.99	3,201.73	18,056.75	50.70
101-265-724.000	LIFE & DISABILITY INSURANCE	1,700.00	1,700.00	996.14	1,614.52	283.45	703.86	58.60
101-265-724.200	WORKER'S COMPENSATION INS	2,000.00	2,000.00	185.84	997.74	92.92	1,814.16	9.29
101-265-752.200	OFFICE SUPPLIES	5,000.00	5,000.00	1,670.36	4,573.09	111.61	3,329.64	33.41
101-265-756.000	OPERATING SUPPLIES	4,000.00	4,000.00	2,647.22	4,008.31	1,531.65	1,352.78	66.18
101-265-759.200	GASOLINE	300.00	300.00	14.30	275.10	2.86	285.70	4.77
101-265-801.200	PROFESSIONAL & CONTRACTUAL	40,000.00	40,000.00	18,175.17	14,630.73	2,248.89	21,824.83	45.44
101-265-801.300	STR-PROFESSIONAL & CONTRACTUAL	0.00	0.00	183.10	24,992.59	0.00	(183.10)	100.00
101-265-807.000	AUDIT	3,680.00	3,680.00	0.00	3,680.00	0.00	3,680.00	0.00
101-265-831.000	MEMBERSHIPS & DUES	10,000.00	10,000.00	2,415.74	9,277.09	723.74	7,584.26	24.16
101-265-851.200	POSTAGE	5,000.00	5,000.00	3,541.98	4,062.97	0.00	1,458.02	70.84
101-265-854.100	WEBSITE	6,000.00	6,000.00	2,241.00	4,472.16	0.00	3,759.00	37.35
101-265-854.200	SOFTWARE EXPENSE	22,000.00	22,000.00	20,860.98	27,324.37	7,351.32	1,139.02	94.82
101-265-854.300	IT HARDWARE & EQUIPMENT	6,000.00	6,000.00	2,357.62	5,127.95	1,655.49	3,642.38	39.29
101-265-900.000	PRINTING & PUBLISHING	6,000.00	6,000.00	1,418.25	4,025.49	978.95	4,581.75	23.64
101-265-910.200	EDUCATION & TRAINING	0.00	0.00	298.00	0.00	0.00	(298.00)	100.00
101-265-924.200	UTILITIES	15,000.00	15,000.00	5,444.82	14,011.95	744.47	9,555.18	36.30
101-265-930.300	BUILDING REPAIR & MAINTENANCE	20,000.00	43,200.00	32,818.67	19,961.51	13,486.59	10,381.33	75.97
101-265-930.400	GROUNDS REPAIR & MAINTENANCE	5,000.00	5,000.00	2,225.22	1,926.67	99.00	2,774.78	44.50
101-265-933.000	TECH SUPPORT/MAINTENANCE	44,000.00	44,000.00	10,685.01	37,300.00	60.00	33,314.99	24.28
101-265-934.000	OTHER REPAIRS & MAINT	5,000.00	5,000.00	0.00	2,811.09	0.00	5,000.00	0.00
101-265-935.100	FIRE INSURANCE	5,000.00	5,000.00	0.00	3,812.94	0.00	5,000.00	0.00
101-265-935.300	LIABILITY INSURANCE	9,000.00	9,000.00	0.00	6,594.90	0.00	9,000.00	0.00
101-265-940.900	EQUIPMENT RENTAL	5,000.00	5,000.00	837.13	3,237.18	0.00	4,162.87	16.74
101-265-946.300	ENGINEERING	40,000.00	40,000.00	3,900.00	72,411.22	0.00	36,100.00	9.75
101-265-955.850	MISCELLANEOUS	14,000.00	14,000.00	9.14	14,705.00	0.00	13,990.86	0.07
101-265-956.200	REFUNDS	2,500.00	2,500.00	1,262.44	2,956.43	0.00	1,237.56	50.50
101-265-963.000	BANK FEES	12,000.00	12,000.00	1,917.54	11,855.47	312.39	10,082.46	15.98
101-265-970.110	MISCELLANEOUS PROJECT COST	8,000.00	8,000.00	7,699.12	7,299.56	0.00	300.88	96.24
101-265-970.210	EQUIPMENT	2,000.00	2,000.00	702.28	0.00	0.00	1,297.72	35.11
101-266-826.100	LABOR MATTERS	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
101-266-826.300	COURT/ORDINANCE	40,000.00	40,000.00	13,358.00	11,010.37	4,690.00	26,642.00	33.40
101-266-826.400	OTHER LEGAL MATTERS	40,000.00	40,000.00	9,657.50	19,661.48	360.00	30,342.50	24.14
101-266-826.500	FOIA	1,500.00	1,500.00	0.00	1,187.00	0.00	1,500.00	0.00
101-301-705.000	SALARIES SUPERVISION	87,833.00	87,833.00	32,565.85	85,379.29	6,756.40	55,267.15	37.08
101-301-706.000	SALARIES PERMANENT	411,000.00	411,000.00	156,200.02	436,318.33	32,574.24	254,799.98	38.00

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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

GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET			MONTH 11/30/22		
Fund 101 - GENERAL FUND								
Expenditures								
101-301-706.400	SALARIES--PARKING ENF	3,000.00	3,000.00	1,473.11	3,029.55	96.89	1,526.89	49.10
101-301-707.000	SALARIES PART-TIME	58,000.00	58,000.00	17,163.76	44,030.46	1,016.00	40,836.24	29.59
101-301-709.000	MEDICARE	8,730.00	8,730.00	3,078.93	8,638.69	604.02	5,651.07	35.27
101-301-709.100	SOCIAL SECURITY TAX	37,500.00	37,500.00	13,165.07	36,937.95	2,582.75	24,334.93	35.11
101-301-710.200	UNEMPLOYMENT	2,600.00	2,600.00	147.11	2,378.27	0.00	2,452.89	5.66
101-301-713.100	SALARIES-OVERTIME	45,000.00	45,000.00	17,157.02	56,606.70	3,915.09	27,842.98	38.13
101-301-717.100	RETIREMENT	48,125.00	48,125.00	15,372.00	39,626.21	3,074.40	32,753.00	31.94
101-301-718.000	HEALTH INSURANCE	121,978.00	121,978.00	69,387.32	118,557.54	10,806.02	52,590.68	56.89
101-301-724.000	LIFE & DISABILITY INSURANCE	14,517.00	14,517.00	7,067.50	15,619.15	1,413.50	7,449.50	48.68
101-301-724.200	WORKER'S COMPENSATION INS	17,842.00	17,842.00	4,973.46	8,604.84	2,486.73	12,868.54	27.88
101-301-725.000	DRUG TESTING/MEDICAL EXPENSE	4,000.00	4,000.00	0.00	840.82	0.00	4,000.00	0.00
101-301-752.200	OFFICE SUPPLIES	1,000.00	1,000.00	392.31	889.17	207.96	607.69	39.23
101-301-756.000	OPERATING SUPPLIES	2,000.00	2,000.00	795.12	1,851.54	323.52	1,204.88	39.76
101-301-759.200	GASOLINE	12,000.00	12,000.00	7,020.07	16,448.80	915.96	4,979.93	58.50
101-301-768.000	UNIFORMS	12,000.00	12,000.00	4,323.65	12,603.13	2,949.83	7,676.35	36.03
101-301-768.100	AMMO	3,000.00	3,000.00	0.00	2,756.79	0.00	3,000.00	0.00
101-301-770.200	EQUIPMENT/SMALL TOOLS	3,000.00	3,000.00	57.55	1,039.92	27.55	2,942.45	1.92
101-301-801.200	PROFESSIONAL & CONTRACTUAL	5,000.00	5,000.00	824.29	4,417.60	173.00	4,175.71	16.49
101-301-831.000	MEMBERSHIPS & DUES	650.00	650.00	1,445.00	674.00	115.00	(795.00)	222.31
101-301-850.200	TELEPHONE	6,000.00	6,000.00	1,830.14	4,527.91	561.10	4,169.86	30.50
101-301-851.200	POSTAGE	150.00	150.00	116.64	411.78	0.00	33.36	77.76
101-301-900.000	PRINTING & PUBLISHING	1,200.00	1,200.00	52.60	1,355.31	0.00	1,147.40	4.38
101-301-910.200	EDUCATION & TRAINING	5,000.00	5,000.00	327.32	2,956.62	327.32	4,672.68	6.55
101-301-924.200	UTILITIES	12,000.00	12,000.00	4,584.92	12,652.31	713.45	7,415.08	38.21
101-301-930.300	BUILDING REPAIR & MAINTENANCE	10,000.00	10,000.00	3,229.83	11,995.62	985.39	6,770.17	32.30
101-301-931.700	EQUIPMENT MAINT--PARKING SYSTE	2,050.00	2,050.00	2,025.00	2,039.98	0.00	25.00	98.78
101-301-931.800	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	532.21	4,263.05	54.99	4,467.79	10.64
101-301-932.900	VEHICLE REPAIR & MAINTENANCE	7,000.00	7,000.00	3,299.55	8,537.41	2,302.82	3,700.45	47.14
101-301-934.000	OTHER REPAIRS & MAINT	1,500.00	1,500.00	192.39	1,392.03	33.10	1,307.61	12.83
101-301-934.400	RADIO/VIDEO MAINTENANCE	5,000.00	5,000.00	2,653.46	2,675.35	1,533.09	2,346.54	53.07
101-301-935.200	VEHICLE INSURANCE	8,000.00	8,000.00	0.00	7,586.00	0.00	8,000.00	0.00
101-301-935.300	LIABILITY INSURANCE	55,000.00	55,000.00	0.00	45,733.16	0.00	55,000.00	0.00
101-301-940.900	EQUIPMENT RENTAL	800.00	800.00	473.50	1,998.62	63.10	326.50	59.19
101-301-979.000	EQUIPMENT	20,000.00	20,000.00	1,592.20	22,796.88	0.00	18,407.80	7.96
101-301-983.000	VEHICLE LEASES	16,619.00	16,619.00	5,828.75	6,707.64	3,592.87	10,790.25	35.07
101-336-704.000	VOLUNTEER SALARIES	6,000.00	6,000.00	1,249.50	4,111.00	0.00	4,750.50	20.83
101-336-705.000	SALARIES SUPERVISION	22,503.00	22,503.00	8,343.42	21,823.00	1,731.00	14,159.58	37.08
101-336-707.000	SALARIES PART-TIME	600.00	600.00	0.00	738.37	0.00	600.00	0.00
101-336-709.000	MEDICARE	450.00	450.00	139.10	386.71	25.10	310.90	30.91
101-336-709.100	SOCIAL SECURITY TAX	1,705.00	1,705.00	517.29	1,398.69	107.32	1,187.71	30.34
101-336-710.200	UNEMPLOYMENT	375.00	375.00	43.73	104.51	0.00	331.27	11.66
101-336-724.000	LIFE & DISABILITY INSURANCE	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
101-336-724.200	WORKER'S COMPENSATION INS	2,600.00	2,600.00	515.64	1,421.52	257.82	2,084.36	19.83
101-336-752.200	OFFICE SUPPLIES	300.00	300.00	712.81	113.18	216.94	(412.81)	237.60
101-336-756.000	OPERATING SUPPLIES	500.00	500.00	16.49	736.20	0.00	483.51	3.30
101-336-759.200	GASOLINE	1,000.00	1,000.00	228.48	620.26	93.05	771.52	22.85
101-336-768.000	UNIFORMS	500.00	500.00	0.00	394.91	0.00	500.00	0.00
101-336-770.200	EQUIPMENT/SMALL TOOLS	500.00	500.00	0.00	295.99	0.00	500.00	0.00
101-336-801.200	PROFESSIONAL & CONTRACTUAL	60,000.00	60,000.00	25,000.00	38,000.00	5,000.00	35,000.00	41.67
101-336-831.000	MEMBERSHIPS & DUES	150.00	150.00	100.00	75.00	100.00	50.00	66.67
101-336-850.200	TELEPHONE	800.00	800.00	250.00	600.00	50.00	550.00	31.25
101-336-851.200	POSTAGE	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-336-900.000	PRINTING & PUBLISHING	500.00	500.00	0.00	509.00	0.00	500.00	0.00
101-336-910.200	EDUCATION & TRAINING	2,000.00	2,000.00	0.00	200.00	0.00	2,000.00	0.00

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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

GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 101 - GENERAL FUND								
Expenditures								
101-336-924.200	UTILITIES	11,000.00	11,000.00	4,439.51	11,236.05	1,127.97	6,560.49	40.36
101-336-930.300	BUILDING REPAIR & MAINTENANCE	5,000.00	5,000.00	3,160.66	4,911.15	0.00	1,839.34	63.21
101-336-930.400	GROUNDS REPAIR & MAINTENANCE	1,000.00	1,000.00	274.50	0.00	0.00	725.50	27.45
101-336-931.800	EQUIPMENT & MAINTENANCE	8,500.00	8,500.00	569.36	6,243.40	0.00	7,930.64	6.70
101-336-932.900	VEHICLE REPAIR & MAINTENANCE	5,000.00	5,000.00	0.00	1,261.83	0.00	5,000.00	0.00
101-336-934.000	OTHER REPAIRS & MAINT	500.00	500.00	0.00	0.00	0.00	500.00	0.00
101-336-934.400	RADIO/VIDEO MAINTENANCE	3,000.00	3,000.00	100.00	256.00	0.00	2,900.00	3.33
101-336-935.200	VEHICLE INSURANCE	17,000.00	17,000.00	0.00	16,705.50	0.00	17,000.00	0.00
101-336-955.850	MISCELLANEOUS	100.00	100.00	0.00	89.87	0.00	100.00	0.00
101-336-979.000	EQUIPMENT	6,000.00	6,000.00	3,042.14	4,054.41	0.00	2,957.86	50.70
101-336-979.100	GEAR	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
101-371-706.000	SALARIES PERMANENT	43,042.00	43,042.00	19,442.62	41,940.20	4,991.90	23,599.38	45.17
101-371-709.000	MEDICARE	624.00	624.00	267.30	574.51	69.11	356.70	42.84
101-371-709.100	SOCIAL SECURITY TAX	2,669.00	2,669.00	1,142.97	2,456.55	295.53	1,526.03	42.82
101-371-714.000	MEDICARE	588.00	588.00	0.00	0.00	0.00	588.00	0.00
101-371-715.000	SOCIAL SECURITY TAX	2,515.00	2,515.00	0.00	0.00	0.00	2,515.00	0.00
101-371-716.000	HEALTH INSURANCE	10,173.00	10,173.00	4,996.10	9,632.46	900.82	5,176.90	49.11
101-371-717.000	LIFE & DISABILITY INSURANCE	1,720.00	1,720.00	293.90	1,717.44	0.00	1,426.10	17.09
101-371-718.000	RETIREMENT	3,445.00	3,445.00	1,324.15	3,467.78	264.83	2,120.85	38.44
101-371-721.000	UNEMPLOYMENT COMPENSATION	100.00	100.00	0.00	187.97	0.00	100.00	0.00
101-371-724.000	LIFE & DISABILITY INSURANCE	0.00	0.00	440.85	0.00	146.95	(440.85)	100.00
101-371-751.000	GAS & OIL	800.00	800.00	14.30	395.94	2.86	785.70	1.79
101-371-752.200	OFFICE SUPPLIES	750.00	750.00	75.34	317.16	0.00	674.66	10.05
101-371-756.000	OPERATING SUPPLIES	500.00	500.00	0.00	63.50	0.00	500.00	0.00
101-371-801.200	PROFESSIONAL & CONTRACTUAL	500.00	500.00	59.00	0.00	0.00	441.00	11.80
101-371-801.300	STR-PROFESSIONAL & CONTRACTUAL	0.00	0.00	187.50	0.00	187.50	(187.50)	100.00
101-371-820.000	BUILDING INSPECTION FEES	52,000.00	52,000.00	23,709.60	43,495.78	4,522.50	28,290.40	45.60
101-371-820.100	MECHANICAL INSPECTIONS FEES	17,000.00	17,000.00	8,341.65	15,234.75	1,219.50	8,658.35	49.07
101-371-820.200	ELECTRICAL INSPECTION FEE	15,000.00	15,000.00	6,006.60	11,396.70	921.60	8,993.40	40.04
101-371-820.300	PLUMBING INSPECTION FEES	7,000.00	7,000.00	2,939.40	6,281.10	0.00	4,060.60	41.99
101-371-820.400	RENTAL INSPECTIONS	45,000.00	45,000.00	18,347.50	26,745.51	1,922.50	26,652.50	40.77
101-371-850.200	TELEPHONE	1,000.00	1,000.00	451.46	550.19	166.06	548.54	45.15
101-371-854.200	SOFTWARE EXPENSE	2,500.00	18,255.00	16,147.15	858.21	236.55	2,107.85	88.45
101-371-900.000	PRINTING & PUBLISHING	500.00	500.00	277.73	0.00	15.89	222.27	55.55
101-371-903.100	PRINTING & PUBLISHING--SHORT T	500.00	500.00	0.00	334.00	0.00	500.00	0.00
101-371-910.200	EDUCATION & TRAINING	4,000.00	4,000.00	995.00	1,000.00	0.00	3,005.00	24.88
101-371-932.900	VEHICLE REPAIR & MAINTENANCE	0.00	0.00	62.44	0.00	0.00	(62.44)	100.00
101-371-934.000	OTHER REPAIRS & MAINT	300.00	300.00	0.00	33.43	0.00	300.00	0.00
101-371-935.200	VEHICLE INSURANCE	950.00	950.00	0.00	561.99	0.00	950.00	0.00
101-371-956.200	REFUNDS	0.00	0.00	1,570.00	100.00	0.00	(1,570.00)	100.00
101-371-979.000	EQUIPMENT	500.00	500.00	35.82	0.00	0.00	464.18	7.16
101-371-983.000	VEHICLE LEASES	5,186.00	5,186.00	2,185.30	5,255.70	437.06	3,000.70	42.14
101-446-705.000	SALARIES SUPERVISION	35,020.00	35,020.00	12,084.17	29,628.19	2,507.04	22,935.83	34.51
101-446-706.000	SALARIES PERMANENT	89,196.00	89,196.00	17,053.68	43,847.82	2,798.02	72,142.32	19.12
101-446-709.000	MEDICARE	2,708.00	2,708.00	439.36	1,297.46	84.76	2,268.64	16.22
101-446-709.100	SOCIAL SECURITY TAX	11,579.00	11,579.00	1,878.55	5,547.81	362.56	9,700.45	16.22
101-446-710.200	UNEMPLOYMENT	1,135.00	1,135.00	0.00	738.19	0.00	1,135.00	0.00
101-446-713.100	SALARIES-OVERTIME	15,000.00	15,000.00	2,421.01	14,759.45	903.44	12,578.99	16.14
101-446-717.100	RETIREMENT	21,945.00	21,945.00	6,869.26	17,403.77	1,363.74	15,075.74	31.30
101-446-718.000	HEALTH INSURANCE	91,788.00	91,788.00	21,103.68	60,296.49	3,732.38	70,684.32	22.99
101-446-724.000	LIFE & DISABILITY INSURANCE	10,834.00	10,834.00	3,688.85	8,121.62	737.77	7,145.15	34.05
101-446-724.200	WORKER'S COMPENSATION INS	18,669.00	18,669.00	5,204.04	9,533.72	2,602.02	13,464.96	27.88
101-446-726.000	STIPENDS	500.00	500.00	750.00	491.72	0.00	(250.00)	150.00
101-446-752.200	OFFICE SUPPLIES	600.00	600.00	0.00	775.98	0.00	600.00	0.00

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 101 - GENERAL FUND								
Expenditures								
101-446-756.000	OPERATING SUPPLIES	8,200.00	8,200.00	4,177.47	8,314.63	89.18	4,022.53	50.94
101-446-759.200	GASOLINE	2,000.00	2,000.00	870.45	1,567.20	296.70	1,129.55	43.52
101-446-768.000	UNIFORMS	2,000.00	2,000.00	603.79	2,902.05	0.00	1,396.21	30.19
101-446-770.200	EQUIPMENT/SMALL TOOLS	6,500.00	6,500.00	3,532.83	10,004.79	130.17	2,967.17	54.35
101-446-801.200	PROFESSIONAL & CONTRACTUAL	18,000.00	18,000.00	2,052.87	8,004.60	116.00	15,947.13	11.40
101-446-831.000	MEMBERSHIPS & DUES	1,200.00	1,200.00	0.00	1,011.94	0.00	1,200.00	0.00
101-446-850.200	TELEPHONE	1,300.00	1,300.00	431.20	1,146.05	86.24	868.80	33.17
101-446-900.000	PRINTING & PUBLISHING	500.00	500.00	0.00	264.00	0.00	500.00	0.00
101-446-910.200	EDUCATION & TRAINING	2,000.00	2,000.00	2,218.00	0.00	0.00	(218.00)	110.90
101-446-924.200	UTILITIES	18,000.00	18,000.00	6,740.86	14,210.92	2,159.42	11,259.14	37.45
101-446-930.300	BUILDING REPAIR & MAINTENANCE	7,000.00	7,000.00	3,787.28	6,259.00	381.95	3,212.72	54.10
101-446-930.400	GROUNDS REPAIR & MAINTENANCE	22,000.00	22,000.00	16,364.24	16,292.04	1,688.88	5,635.76	74.38
101-446-931.800	EQUIPMENT & MAINTENANCE	16,000.00	16,000.00	1,218.84	14,118.94	181.21	14,781.16	7.62
101-446-932.900	VEHICLE REPAIR & MAINTENANCE	12,000.00	12,000.00	2,332.23	21,211.47	665.86	9,667.77	19.44
101-446-934.100	STORM SEWER REPAIR & MAINT	75,000.00	211,538.00	173,073.00	58,000.00	46,245.00	38,465.00	81.82
101-446-934.220	TREE REMOVALS	36,000.00	36,000.00	16,000.00	9,700.00	12,000.00	20,000.00	44.44
101-446-935.200	VEHICLE INSURANCE	5,000.00	5,000.00	0.00	4,973.80	0.00	5,000.00	0.00
101-446-940.900	EQUIPMENT RENTAL	4,000.00	4,000.00	1,199.50	1,454.75	766.50	2,800.50	29.99
101-446-983.000	VEHICLE LEASES	25,000.00	25,000.00	5,792.75	17,654.13	1,158.55	19,207.25	23.17
101-448-926.000	STREET LIGHTING	30,000.00	30,000.00	9,694.13	23,087.15	1,976.10	20,305.87	32.31
101-528-801.200	PROFESSIONAL & CONTRACTUAL	265,000.00	265,000.00	128,688.68	283,719.64	21,308.28	136,311.32	48.56
101-567-995.900	CONTRIBUTIONS TO OTHERS	30,000.00	36,000.00	15,000.00	30,000.00	3,000.00	21,000.00	41.67
101-651-801.200	PROFESSIONAL & CONTRACTUAL	115,857.00	115,857.00	48,273.75	112,886.36	9,654.75	67,583.25	41.67
101-701-801.200	PROFESSIONAL & CONTRACTUAL	2,500.00	2,500.00	840.00	921.00	0.00	1,660.00	33.60
101-701-900.000	PRINTING & PUBLISHING	2,000.00	2,000.00	345.90	3,308.33	133.95	1,654.10	17.30
101-701-910.200	EDUCATION & TRAINING	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00	0.00
101-702-801.200	PROFESSIONAL & CONTRACTUAL	10,000.00	10,000.00	3,840.33	51,913.09	0.00	6,159.67	38.40
101-702-900.000	PRINTING & PUBLISHING	3,000.00	3,000.00	669.75	3,931.09	0.00	2,330.25	22.33
101-702-910.200	EDUCATION & TRAINING	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
101-722-910.200	EDUCATION & TRAINING	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
101-872-962.000	MISCELLANEOUS	0.00	0.00	0.00	4.63	0.00	0.00	0.00
101-965-995.130	TRANSFER TO DEBT SERVICE	125,833.00	125,833.00	125,833.00	126,716.00	0.00	0.00	100.00
101-965-995.208	TRANSFER TO PARK	135,000.00	135,000.00	0.00	100,000.00	0.00	135,000.00	0.00
101-965-995.402	TRANSFER TO EQUIP PURCHASE	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
101-965-999.000	TRANSFERS OUT	0.00	0.00	0.00	110,505.00	0.00	0.00	0.00
TOTAL EXPENDITURES		3,696,051.00	3,937,198.00	1,534,136.87	3,439,213.86	299,606.76	2,403,061.13	38.97
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		3,513,588.00	3,513,588.00	3,256,311.55	3,808,676.96	104,389.09	257,276.45	92.68
TOTAL EXPENDITURES		3,696,051.00	3,937,198.00	1,534,136.87	3,439,213.86	299,606.76	2,403,061.13	38.97
NET OF REVENUES & EXPENDITURES		(182,463.00)	(423,610.00)	1,722,174.68	369,463.10	(195,217.67)	(2,145,784.68)	406.55
Fund 105 - PNBALRSB								
Revenues								
105-000-569.900	GRANTS	519,000.00	519,000.00	286,092.00	0.00	0.00	232,908.00	55.12
105-000-581.740	LRSB DISBURSEMENTS	300,000.00	300,000.00	268,804.28	306,850.38	0.00	31,195.72	89.60
105-000-665.000	INTEREST EARNED	0.00	0.00	0.05	0.12	0.01	(0.05)	100.00
TOTAL REVENUES		819,000.00	819,000.00	554,896.33	306,850.50	0.01	264,103.67	67.75

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 105 - PNBALRSB								
Expenditures								
105-000-807.000	AUDIT	2,920.00	2,920.00	0.00	2,920.00	0.00	2,920.00	0.00
105-000-995.000	INTERFUND TRANSFERS	0.00	0.00	(125,000.00)	0.00	0.00	125,000.00	100.00
105-670-970.000	CAPITAL IMPROVEMENTS	1,121,227.00	1,121,227.00	289,377.10	449,480.86	0.00	831,849.90	25.81
105-670-970.110	CAPITAL PROJECTS	0.00	0.00	0.00	12,673.75	0.00	0.00	0.00
105-670-995.402	TRANSFER TO EQUIP PURCHASE	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
105-670-999.100	TRANSFER TO WATER	0.00	0.00	0.00	51,520.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,164,147.00	1,164,147.00	164,377.10	556,594.61	0.00	999,769.90	14.12
Fund 105 - PNBALRSB:								
TOTAL REVENUES		819,000.00	819,000.00	554,896.33	306,850.50	0.01	264,103.67	67.75
TOTAL EXPENDITURES		1,164,147.00	1,164,147.00	164,377.10	556,594.61	0.00	999,769.90	14.12
NET OF REVENUES & EXPENDITURES		(345,147.00)	(345,147.00)	390,519.23	(249,744.11)	0.01	(735,666.23)	113.15
Fund 202 - MAJOR STREET FUND								
Revenues								
202-000-546.000	MOTOR VEHICLE FUND TAX	200,000.00	200,000.00	61,386.65	235,491.97	20,058.53	138,613.35	30.69
202-000-665.000	INTEREST EARNED	100.00	100.00	1,459.86	1,105.14	254.41	(1,359.86)	1,459.86
TOTAL REVENUES		200,100.00	200,100.00	62,846.51	236,597.11	20,312.94	137,253.49	31.41
Expenditures								
202-463-705.000	SALARIES SUPERVISION	6,500.00	6,500.00	1,098.63	5,080.07	227.93	5,401.37	16.90
202-463-706.000	SALARIES PERMANENT	25,806.00	25,806.00	9,947.90	25,578.08	1,632.20	15,858.10	38.55
202-463-709.000	MEDICARE	525.00	525.00	146.92	409.18	25.03	378.08	27.98
202-463-709.100	SOCIAL SECURITY TAX	1,850.00	1,850.00	628.16	1,749.45	106.93	1,221.84	33.95
202-463-756.000	OPERATING SUPPLIES	6,800.00	6,800.00	338.75	1,138.23	0.00	6,461.25	4.98
202-463-759.200	GASOLINE	7,500.00	7,500.00	6,421.45	10,734.84	2,203.79	1,078.55	85.62
202-463-770.200	EQUIPMENT/SMALL TOOLS	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	0.00
202-463-801.200	PROFESSIONAL & CONTRACTUAL	25,000.00	25,000.00	4,270.01	7,963.96	0.00	20,729.99	17.08
202-463-931.800	EQUIPMENT & MAINTENANCE	4,500.00	4,500.00	2,415.61	3,244.00	0.00	2,084.39	53.68
202-463-932.900	VEHICLE REPAIR & MAINTENANCE	2,000.00	2,000.00	0.00	917.08	0.00	2,000.00	0.00
202-463-967.100	TOOLS & EQUIP	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
202-474-705.000	SALARIES SUPERVISION	6,500.00	6,500.00	1,098.64	5,079.68	227.94	5,401.36	16.90
202-474-706.000	SALARIES PERMANENT	25,806.00	25,806.00	9,947.96	25,577.74	1,632.20	15,858.04	38.55
202-474-709.000	MEDICARE	525.00	525.00	146.88	408.99	25.00	378.12	27.98
202-474-709.100	SOCIAL SECURITY TAX	1,850.00	1,850.00	628.16	1,749.30	106.94	1,221.84	33.95
202-474-756.000	OPERATING SUPPLIES	4,500.00	4,500.00	0.00	2,190.00	0.00	4,500.00	0.00
202-474-784.000	OPER SUPP SNOW & ICE	28,000.00	28,000.00	13,365.34	7,277.29	0.00	14,634.66	47.73
202-474-801.200	PROFESSIONAL & CONTRACTUAL	20,000.00	20,000.00	2,417.82	7,525.35	0.00	17,582.18	12.09
202-474-931.800	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	3,043.20	2,704.58	0.00	1,956.80	60.86
202-482-705.000	SALARIES SUPERVISION	5,000.00	5,000.00	1,612.78	4,304.63	334.60	3,387.22	32.26
202-482-709.000	MEDICARE	75.00	75.00	22.25	59.82	4.60	52.75	29.67
202-482-709.100	SOCIAL SECURITY TAX	300.00	300.00	95.15	255.69	19.67	204.85	31.72
202-482-807.000	AUDIT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
202-482-955.850	MISCELLANEOUS	500.00	500.00	6,267.04	10,167.72	0.00	(5,767.04)	1,253.41
202-483-801.200	PROFESSIONAL & CONTRACTUAL	15,000.00	15,000.00	0.00	4,100.00	0.00	15,000.00	0.00
TOTAL EXPENDITURES		197,837.00	197,837.00	63,912.65	129,215.68	6,546.83	133,924.35	32.31

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		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 202 - MAJOR STREET FUND								
Fund 202 - MAJOR STREET FUND:								
	TOTAL REVENUES	200,100.00	200,100.00	62,846.51	236,597.11	20,312.94	137,253.49	31.41
	TOTAL EXPENDITURES	197,837.00	197,837.00	63,912.65	129,215.68	6,546.83	133,924.35	32.31
	NET OF REVENUES & EXPENDITURES	2,263.00	2,263.00	(1,066.14)	107,381.43	13,766.11	3,329.14	47.11
Fund 203 - LOCAL STREET FUND								
Revenues								
203-000-546.000	MOTOR VEHICLE FUND TAX	100,000.00	100,000.00	31,493.06	120,349.86	10,290.63	68,506.94	31.49
203-000-578.000	STATE REVENUE METRO ACT	10,000.00	10,000.00	0.00	11,440.16	0.00	10,000.00	0.00
203-000-665.000	INTEREST EARNED	150.00	150.00	1,228.46	713.47	248.96	(1,078.46)	818.97
	TOTAL REVENUES	110,150.00	110,150.00	32,721.52	132,503.49	10,539.59	77,428.48	29.71
Expenditures								
203-463-705.000	SALARIES SUPERVISION	6,500.00	6,500.00	1,098.55	5,079.84	227.93	5,401.45	16.90
203-463-706.000	SALARIES PERMANENT	12,000.00	12,000.00	4,263.43	10,961.48	699.51	7,736.57	35.53
203-463-709.000	MEDICARE	300.00	300.00	71.80	216.51	12.57	228.20	23.93
203-463-709.100	SOCIAL SECURITY TAX	1,000.00	1,000.00	307.10	925.59	53.69	692.90	30.71
203-463-756.000	OPERATING SUPPLIES	4,000.00	4,000.00	338.75	1,138.24	0.00	3,661.25	8.47
203-463-759.200	GASOLINE	2,200.00	2,200.00	1,284.28	3,061.62	440.76	915.72	58.38
203-463-770.200	EQUIPMENT/SMALL TOOLS	1,800.00	1,800.00	0.00	0.00	0.00	1,800.00	0.00
203-463-801.200	PROFESSIONAL & CONTRACTUAL	7,000.00	7,000.00	600.00	120.00	0.00	6,400.00	8.57
203-463-931.800	EQUIPMENT & MAINTENANCE	5,000.00	5,000.00	1,610.40	2,605.83	0.00	3,389.60	32.21
203-463-932.900	VEHICLE REPAIR & MAINTENANCE	1,500.00	1,500.00	0.00	2,312.20	0.00	1,500.00	0.00
203-463-967.100	TOOLS & EQUIP	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
203-474-705.000	SALARIES SUPERVISION	6,500.00	6,500.00	1,098.51	5,080.33	227.92	5,401.49	16.90
203-474-706.000	SALARIES PERMANENT	12,000.00	12,000.00	4,263.34	10,961.52	699.48	7,736.66	35.53
203-474-709.000	MEDICARE	300.00	300.00	71.79	216.60	12.56	228.21	23.93
203-474-709.100	SOCIAL SECURITY TAX	1,000.00	1,000.00	307.06	925.73	53.69	692.94	30.71
203-474-756.000	MISC SUPPLIES	2,000.00	2,000.00	0.00	1,710.00	0.00	2,000.00	0.00
203-474-784.000	OPER SUPP SNOW & ICE	20,000.00	20,000.00	13,365.34	7,277.31	0.00	6,634.66	66.83
203-474-931.800	EQUIPMENT & MAINTENANCE	0.00	0.00	1,373.07	0.00	0.00	(1,373.07)	100.00
203-482-705.000	SALARIES SUPERVISION	2,700.00	2,700.00	967.65	2,582.94	200.75	1,732.35	35.84
203-482-709.000	MEDICARE	50.00	50.00	13.37	35.95	2.76	36.63	26.74
203-482-709.100	SOCIAL SECURITY TAX	200.00	200.00	57.09	153.48	11.80	142.91	28.55
203-482-807.000	AUDIT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
203-482-955.850	MISCELLANEOUS	500.00	500.00	3,680.65	5,971.51	0.00	(3,180.65)	736.13
	TOTAL EXPENDITURES	89,050.00	89,050.00	34,772.18	62,336.68	2,643.42	54,277.82	39.05
Fund 203 - LOCAL STREET FUND:								
	TOTAL REVENUES	110,150.00	110,150.00	32,721.52	132,503.49	10,539.59	77,428.48	29.71
	TOTAL EXPENDITURES	89,050.00	89,050.00	34,772.18	62,336.68	2,643.42	54,277.82	39.05
	NET OF REVENUES & EXPENDITURES	21,100.00	21,100.00	(2,050.66)	70,166.81	7,896.17	23,150.66	9.72
Fund 204 - MUNICIPAL STREET FUND								
Revenues								
204-000-404.000	PROPERTY TAXES	65,216.00	65,216.00	65,201.99	62,675.21	0.00	14.01	99.98

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		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 204 - MUNICIPAL STREET FUND								
Revenues								
204-000-445.000	PENALTY & INTEREST	200.00	200.00	0.00	138.61	0.00	200.00	0.00
204-000-665.000	INTEREST EARNED	0.00	0.00	0.05	0.12	0.01	(0.05)	100.00
204-000-699.000	TRANSFER FROM GENERAL	0.00	0.00	0.00	110,505.00	0.00	0.00	0.00
204-000-699.100	TRANSFER IN	0.00	0.00	0.00	433.01	0.00	0.00	0.00
TOTAL REVENUES		65,416.00	65,416.00	65,202.04	173,751.95	0.01	213.96	99.67
Expenditures								
204-970-976.200	STREET PAVING PROGRAM	0.00	0.00	0.00	160,504.30	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	160,504.30	0.00	0.00	0.00
Fund 204 - MUNICIPAL STREET FUND:								
TOTAL REVENUES		65,416.00	65,416.00	65,202.04	173,751.95	0.01	213.96	99.67
TOTAL EXPENDITURES		0.00	0.00	0.00	160,504.30	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		65,416.00	65,416.00	65,202.04	13,247.65	0.01	213.96	99.67
Fund 208 - PARK FUND								
Revenues								
208-000-653.000	CONCESSION	3,500.00	3,500.00	0.00	2,500.00	0.00	3,500.00	0.00
208-000-653.300	VENDOR PERCENTAGE OF SALES	40,000.00	40,000.00	22,361.24	38,311.87	0.00	17,638.76	55.90
208-000-654.000	BEACH PARKING FEES	275,000.00	275,000.00	287,112.89	367,319.65	2,751.28	(12,112.89)	104.40
208-000-657.000	PARKING FINES	0.00	0.00	4,947.00	326.00	0.00	(4,947.00)	100.00
208-000-665.000	INTEREST EARNED	50.00	50.00	7.00	23.82	0.89	43.00	14.00
208-000-667.100	PAVILLION RENTALS	500.00	500.00	75.00	375.00	0.00	425.00	15.00
208-000-678.000	REIMBURSEMENTS	0.00	0.00	1,922.72	2,587.11	0.00	(1,922.72)	100.00
208-000-691.000	MISCELLANEOUS	0.00	0.00	0.00	1,802.00	0.00	0.00	0.00
208-000-699.000	TRANSFER FROM GENERAL	135,000.00	135,000.00	0.00	100,000.00	0.00	135,000.00	0.00
TOTAL REVENUES		454,050.00	454,050.00	316,425.85	513,245.45	2,752.17	137,624.15	69.69
Expenditures								
208-691-983.000	VEHICLE LEASES	0.00	0.00	0.00	0.35	0.00	0.00	0.00
208-751-704.000	SALARIES PART-TIME	12,000.00	12,000.00	0.00	11,814.19	0.00	12,000.00	0.00
208-751-704.100	PT - LIFEGUARDS	60,000.00	60,000.00	18,804.51	31,139.84	0.00	41,195.49	31.34
208-751-705.000	SALARIES SUPERVISION	57,025.00	57,025.00	20,613.10	54,497.59	4,258.70	36,411.90	36.15
208-751-706.000	SALARIES PERMANENT	39,895.00	39,895.00	17,469.22	32,849.61	3,600.98	22,425.78	43.79
208-751-706.300	SALARIES-BEACH	55,000.00	55,000.00	29,409.75	30,931.36	225.00	25,590.25	53.47
208-751-706.400	SALARIES--PARKING ENF	10,000.00	10,000.00	2,946.07	2,986.16	193.74	7,053.93	29.46
208-751-709.000	MEDICARE	3,247.00	3,247.00	1,325.45	2,618.23	113.38	1,921.55	40.82
208-751-709.100	SOCIAL SECURITY TAX	14,688.00	14,688.00	5,667.33	10,228.79	484.77	9,020.67	38.58
208-751-710.200	UNEMPLOYMENT	6,000.00	6,000.00	845.11	3,101.34	0.00	5,154.89	14.09
208-751-713.100	SALARIES-OVERTIME	2,000.00	2,000.00	4,206.55	1,232.15	0.00	(2,206.55)	210.33
208-751-717.100	RETIREMENT	7,200.00	7,200.00	2,803.81	6,579.92	560.75	4,396.19	38.94
208-751-718.000	HEALTH INSURANCE	9,328.00	9,328.00	7,103.76	12,869.75	1,731.58	2,224.24	76.16
208-751-724.000	LIFE & DISABILITY INSURANCE	3,500.00	3,500.00	1,516.55	2,899.43	303.31	1,983.45	43.33
208-751-724.200	WORKER'S COMPENSATION INS	6,500.00	6,500.00	1,452.44	2,966.92	726.22	5,047.56	22.35
208-751-725.000	DRUG TESTING/MEDICAL EXPENSE	1,000.00	1,000.00	0.00	337.00	0.00	1,000.00	0.00

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 208 - PARK FUND								
Expenditures								
208-751-752.200	OFFICE SUPPLIES	1,200.00	1,200.00	68.15	1,094.98	56.16	1,131.85	5.68
208-751-756.000	OPERATING SUPPLIES	15,000.00	15,000.00	6,221.70	11,820.10	1,241.74	8,778.30	41.48
208-751-759.200	GASOLINE	5,000.00	5,000.00	2,247.61	5,287.00	305.07	2,752.39	44.95
208-751-768.000	UNIFORMS	4,000.00	4,000.00	1,007.40	3,682.87	558.23	2,992.60	25.19
208-751-770.200	EQUIPMENT/SMALL TOOLS	5,500.00	5,500.00	1,850.46	7,137.49	766.35	3,649.54	33.64
208-751-801.200	PROFESSIONAL & CONTRACTUAL	25,000.00	25,000.00	19,875.30	31,004.00	1,459.00	5,124.70	79.50
208-751-807.000	AUDIT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
208-751-831.000	MEMBERSHIPS & DUES	400.00	400.00	0.00	0.00	0.00	400.00	0.00
208-751-850.200	TELEPHONE	2,500.00	2,500.00	1,171.81	2,451.05	360.56	1,328.19	46.87
208-751-854.200	SOFTWARE EXPENSE	2,050.00	2,050.00	0.00	0.00	0.00	2,050.00	0.00
208-751-854.300	IT HARDWARE & EQUIPMENT	0.00	0.00	243.75	0.00	0.00	(243.75)	100.00
208-751-900.000	PRINTING & PUBLISHING	3,000.00	3,000.00	0.00	5,195.27	0.00	3,000.00	0.00
208-751-910.200	EDUCATION & TRAINING	500.00	500.00	0.00	350.00	0.00	500.00	0.00
208-751-924.200	UTILITIES	35,000.00	35,000.00	12,962.17	29,157.06	1,397.06	22,037.83	37.03
208-751-930.300	BUILDING REPAIR & MAINTENANCE	20,000.00	31,300.00	5,531.79	13,998.28	590.04	25,768.21	17.67
208-751-930.500	GROUNDS REPAIR & MAINT	25,000.00	25,000.00	14,405.04	23,146.72	4,900.48	10,594.96	57.62
208-751-931.700	EQUIPMENT MAINT--PARKING SYSTE	7,000.00	7,000.00	7,602.67	5,580.00	0.00	(602.67)	108.61
208-751-931.800	EQUIPMENT & MAINTENANCE	8,000.00	8,000.00	7,445.05	15,474.02	349.22	554.95	93.06
208-751-932.900	VEHICLE REPAIR & MAINTENANCE	3,000.00	3,000.00	648.93	8,591.66	0.00	2,351.07	21.63
208-751-935.100	FIRE INSURANCE	1,800.00	1,800.00	0.00	1,657.80	0.00	1,800.00	0.00
208-751-935.200	VEHICLE INSURANCE	4,000.00	4,000.00	0.00	3,805.86	0.00	4,000.00	0.00
208-751-935.300	LIABILITY INSURANCE	8,000.00	8,000.00	0.00	7,327.63	0.00	8,000.00	0.00
208-751-937.700	EQUIPMENT LEASES	0.00	0.00	0.00	21.68	0.00	0.00	0.00
208-751-940.900	EQUIPMENT RENTAL	1,000.00	1,000.00	0.00	300.00	0.00	1,000.00	0.00
208-751-946.200	ENGINEERING	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
208-751-956.200	REFUNDS	400.00	400.00	0.00	0.00	0.00	400.00	0.00
208-751-963.000	BANK FEES	12,000.00	12,000.00	9,594.99	10,728.67	292.29	2,405.01	79.96
208-751-967.000	MISC PROJECTS	6,000.00	6,000.00	0.00	9,228.75	0.00	6,000.00	0.00
208-751-970.000	CAPITAL IMPROVEMENTS	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00
208-751-979.000	EQUIPMENT	4,000.00	4,000.00	0.00	654.37	0.00	4,000.00	0.00
208-751-979.200	LIFEGUARD EQUIPMENT	2,200.00	2,200.00	658.74	1,385.27	0.00	1,541.26	29.94
208-751-979.300	LIFEGUARD RECRUITMENT & TRAINI	4,300.00	4,300.00	0.00	1,777.38	0.00	4,300.00	0.00
208-751-983.000	VEHICLE LEASES	6,200.00	6,200.00	2,581.30	4,933.08	516.26	3,618.70	41.63
TOTAL EXPENDITURES		508,433.00	519,733.00	208,280.51	413,843.62	24,990.89	311,452.49	40.07
Fund 208 - PARK FUND:								
TOTAL REVENUES		454,050.00	454,050.00	316,425.85	513,245.45	2,752.17	137,624.15	69.69
TOTAL EXPENDITURES		508,433.00	519,733.00	208,280.51	413,843.62	24,990.89	311,452.49	40.07
NET OF REVENUES & EXPENDITURES		(54,383.00)	(65,683.00)	108,145.34	99,401.83	(22,238.72)	(173,828.34)	164.65
Fund 209 - PARK IMPROVEMENT FUND								
Revenues								
209-000-404.000	PROPERTY TAXES	120,019.00	120,019.00	120,004.50	115,332.24	0.00	14.50	99.99
209-000-445.000	PENALTY & INTEREST	230.00	230.00	0.00	295.56	0.00	230.00	0.00
209-000-665.000	INTEREST EARNED	20.00	20.00	11.27	30.83	1.90	8.73	56.35
TOTAL REVENUES		120,269.00	120,269.00	120,015.77	115,658.63	1.90	253.23	99.79

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 209 - PARK IMPROVEMENT FUND								
Expenditures								
209-000-995.000	INTERFUND TRANSFERS	0.00	0.00	125,000.00	0.00	0.00	(125,000.00)	100.00
209-751-974.000	CAPITAL IMPROVEMENTS	0.00	0.00	12,960.66	8,629.34	0.00	(12,960.66)	100.00
209-751-995.500	TRANSFER TO DREDGE FUND	34,970.00	34,970.00	0.00	34,970.00	0.00	34,970.00	0.00
TOTAL EXPENDITURES		34,970.00	34,970.00	137,960.66	43,599.34	0.00	(102,990.66)	394.51
Fund 209 - PARK IMPROVEMENT FUND:								
TOTAL REVENUES		120,269.00	120,269.00	120,015.77	115,658.63	1.90	253.23	99.79
TOTAL EXPENDITURES		34,970.00	34,970.00	137,960.66	43,599.34	0.00	(102,990.66)	394.51
NET OF REVENUES & EXPENDITURES		85,299.00	85,299.00	(17,944.89)	72,059.29	1.90	103,243.89	21.04
Fund 225 - DREDGE FUND								
Revenues								
225-000-589.000	CONTRIBUTIONS	34,970.00	34,970.00	0.00	(20,575.50)	0.00	34,970.00	0.00
225-000-665.000	INTEREST EARNED	150.00	150.00	903.13	208.87	218.37	(753.13)	602.09
225-000-699.100	TRANSFER IN	34,970.00	34,970.00	0.00	34,970.00	0.00	34,970.00	0.00
TOTAL REVENUES		70,090.00	70,090.00	903.13	14,603.37	218.37	69,186.87	1.29
Expenditures								
225-597-756.000	OPERATING SUPPLIES	0.00	0.00	177.30	0.00	177.30	(177.30)	100.00
225-597-801.200	PROFESSIONAL & CONTRACTUAL	300,000.00	300,000.00	119,500.00	41,890.56	0.00	180,500.00	39.83
TOTAL EXPENDITURES		300,000.00	300,000.00	119,677.30	41,890.56	177.30	180,322.70	39.89
Fund 225 - DREDGE FUND:								
TOTAL REVENUES		70,090.00	70,090.00	903.13	14,603.37	218.37	69,186.87	1.29
TOTAL EXPENDITURES		300,000.00	300,000.00	119,677.30	41,890.56	177.30	180,322.70	39.89
NET OF REVENUES & EXPENDITURES		(229,910.00)	(229,910.00)	(118,774.17)	(27,287.19)	41.07	(111,135.83)	51.66
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY								
Revenues								
248-000-404.000	PROPERTY TAXES	0.00	0.00	51,939.16	0.00	0.00	(51,939.16)	100.00
248-000-405.000	PROPERTY TAXES - COUNTY	0.00	0.00	25,362.66	0.00	0.00	(25,362.66)	100.00
248-000-665.000	INTEREST EARNED	0.00	0.00	106.22	0.13	51.04	(106.22)	100.00
TOTAL REVENUES		0.00	0.00	77,408.04	0.13	51.04	(77,408.04)	100.00
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:								
TOTAL REVENUES		0.00	0.00	77,408.04	0.13	51.04	(77,408.04)	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	77,408.04	0.13	51.04	(77,408.04)	100.00

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		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 265 - DRUG LAW ENFORCEMENT FUND								
Revenues								
265-000-665.000	INTEREST EARNED	0.00	0.00	0.05	0.01	0.01	(0.05)	100.00
TOTAL REVENUES		0.00	0.00	0.05	0.01	0.01	(0.05)	100.00
Fund 265 - DRUG LAW ENFORCEMENT FUND:								
TOTAL REVENUES		0.00	0.00	0.05	0.01	0.01	(0.05)	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	0.05	0.01	0.01	(0.05)	100.00
Fund 266 - CRIMINAL JUSTICE TRAINING (ACT 302)								
Revenues								
266-000-550.000	STATE REVENUE JUSTICE TRAINING	900.00	900.00	488.96	1,009.12	0.00	411.04	54.33
266-000-665.000	INTEREST EARNED	0.00	0.00	0.05	0.12	0.01	(0.05)	100.00
TOTAL REVENUES		900.00	900.00	489.01	1,009.24	0.01	410.99	54.33
Expenditures								
266-000-910.900	CRIMINAL JUSTICE TRAINING	300.00	300.00	920.14	353.20	171.14	(620.14)	306.71
TOTAL EXPENDITURES		300.00	300.00	920.14	353.20	171.14	(620.14)	306.71
Fund 266 - CRIMINAL JUSTICE TRAINING (ACT 302):								
TOTAL REVENUES		900.00	900.00	489.01	1,009.24	0.01	410.99	54.33
TOTAL EXPENDITURES		300.00	300.00	920.14	353.20	171.14	(620.14)	306.71
NET OF REVENUES & EXPENDITURES		600.00	600.00	(431.13)	656.04	(171.13)	1,031.13	71.86
Fund 351 - DEBT SERVICE								
Revenues								
351-000-665.000	INTEREST EARNED	100.00	100.00	423.40	56.95	194.13	(323.40)	423.40
351-000-699.000	TRANSFER FROM GENERAL	125,833.00	125,833.00	125,833.00	126,716.00	0.00	0.00	100.00
351-000-699.100	TRANSFER IN FROM WATER	83,688.00	83,688.00	83,688.00	84,275.00	0.00	0.00	100.00
351-000-699.200	TRANSFER IN FROM SEWER	125,230.00	125,230.00	125,230.00	126,109.00	0.00	0.00	100.00
TOTAL REVENUES		334,851.00	334,851.00	335,174.40	337,156.95	194.13	(323.40)	100.10
Expenditures								
351-906-991.100	2017 CAP IMPROV BOND PRINCIPLE	250,000.00	250,000.00	0.00	245,000.00	0.00	250,000.00	0.00
351-906-992.100	2017 CAP IMPROV BOND INTEREST	84,750.00	84,750.00	42,375.00	92,100.00	0.00	42,375.00	50.00
351-906-993.000	FEES	0.00	0.00	37.00	500.00	0.00	(37.00)	100.00
TOTAL EXPENDITURES		334,750.00	334,750.00	42,412.00	337,600.00	0.00	292,338.00	12.67

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		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 351 - DEBT SERVICE								
Fund 351 - DEBT SERVICE:								
TOTAL REVENUES		334,851.00	334,851.00	335,174.40	337,156.95	194.13	(323.40)	100.10
TOTAL EXPENDITURES		334,750.00	334,750.00	42,412.00	337,600.00	0.00	292,338.00	12.67
NET OF REVENUES & EXPENDITURES		101.00	101.00	292,762.40	(443.05)	194.13	(292,661.40)	9,863.76
Fund 402 - EQUIPMENT PURCHASE FUND								
Revenues								
402-000-665.000	INTEREST EARNED	0.00	0.00	20.68	40.68	3.76	(20.68)	100.00
402-000-676.000	REIMBURSEMENTS	30,000.00	30,000.00	0.00	65,645.00	0.00	30,000.00	0.00
402-000-699.000	TRANSFER FROM GENERAL	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
402-000-699.300	TRANSFER FROM LRSB	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
TOTAL REVENUES		110,000.00	110,000.00	20.68	145,685.68	3.76	109,979.32	0.02
Expenditures								
402-970-981.000	POLICE VEHICLES&EQUIPMENT	19,098.00	43,627.00	29,741.00	21,362.85	0.00	13,886.00	68.17
402-970-981.200	STREET VEHICLES & EQUIPMENT	30,000.00	30,000.00	14,139.00	30,422.85	0.00	15,861.00	47.13
402-970-981.300	PARK VEHICLES & EQUIPMENT	0.00	0.00	7,800.00	1,429.89	0.00	(7,800.00)	100.00
402-970-981.500	CITY HALL EQUIPMENT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL EXPENDITURES		54,098.00	78,627.00	51,680.00	53,215.59	0.00	26,947.00	65.73
Fund 402 - EQUIPMENT PURCHASE FUND:								
TOTAL REVENUES		110,000.00	110,000.00	20.68	145,685.68	3.76	109,979.32	0.02
TOTAL EXPENDITURES		54,098.00	78,627.00	51,680.00	53,215.59	0.00	26,947.00	65.73
NET OF REVENUES & EXPENDITURES		55,902.00	31,373.00	(51,659.32)	92,470.09	3.76	83,032.32	164.66
Fund 403 - CAPITAL IMPROV CONSTRUCTION								
Revenues								
403-000-665.000	INTEREST EARNED	0.00	0.00	0.00	13.24	0.00	0.00	0.00
403-000-695.100	TRANSFER	0.00	0.00	0.00	(433.01)	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	(419.77)	0.00	0.00	0.00
Expenditures								
403-970-976.200	STREET PAVING PROGRAM	0.00	0.00	0.00	58,950.40	0.00	0.00	0.00
403-970-993.000	FEES	0.00	0.00	0.00	750.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	59,700.40	0.00	0.00	0.00
Fund 403 - CAPITAL IMPROV CONSTRUCTION:								
TOTAL REVENUES		0.00	0.00	0.00	(419.77)	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	59,700.40	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	(60,120.17)	0.00	0.00	0.00
Fund 590 - SEWER FUND								

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		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 590 - SEWER FUND								
Revenues								
590-000-642.000	TAP IN FEES--SEWER	6,500.00	6,500.00	12,711.12	7,867.33	0.00	(6,211.12)	195.56
590-000-642.100	TAP BUY INS--SEWER	7,000.00	7,000.00	26,416.00	17,610.00	0.00	(19,416.00)	377.37
590-000-642.300	INSPECTION FEES--SEWER	500.00	500.00	474.00	474.00	0.00	26.00	94.80
590-000-642.400	CONNECTION FEES--SEWER	1,500.00	1,500.00	2,100.00	2,100.00	0.00	(600.00)	140.00
590-000-650.000	USAGE	460,000.00	460,000.00	346,561.17	482,394.85	59,985.67	113,438.83	75.34
590-000-650.100	READY TO SERVE	500,000.00	500,000.00	413,915.34	593,395.23	101,557.83	86,084.66	82.78
590-000-662.000	PENALTIES	10,000.00	10,000.00	6,083.16	10,180.09	2,482.69	3,916.84	60.83
590-000-665.000	INTEREST EARNED	150.00	150.00	643.22	96.48	4.90	(493.22)	428.81
590-000-670.000	INCOME FROM JOINT VENTURE	0.00	0.00	0.00	(126,537.00)	0.00	0.00	0.00
TOTAL REVENUES		985,650.00	985,650.00	808,904.01	987,580.98	164,031.09	176,745.99	82.07
Expenditures								
590-537-705.000	SALARIES SUPERVISION	27,500.00	27,500.00	9,227.13	22,196.75	1,914.36	18,272.87	33.55
590-537-706.000	SALARIES PERMANENT	40,000.00	40,000.00	16,697.90	43,166.11	2,963.72	23,302.10	41.74
590-537-709.000	MEDICARE	800.00	800.00	355.39	896.22	67.29	444.61	44.42
590-537-709.100	SOCIAL SECURITY TAX	4,000.00	4,000.00	1,519.50	3,832.85	287.73	2,480.50	37.99
590-537-756.000	OPERATING SUPPLIES	300.00	300.00	234.05	0.00	234.05	65.95	78.02
590-537-801.200	PROFESSIONAL & CONTRACTUAL	50,000.00	50,000.00	7,375.00	236.00	0.00	42,625.00	14.75
590-537-807.000	AUDIT	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
590-537-838.000	GALIEN RIVER SANITARY DISTRICT	900,000.00	900,000.00	218,462.65	657,950.09	43,211.42	681,537.35	24.27
590-537-838.100	GRSD MAINTENANCE	40,000.00	40,000.00	6,805.19	11,185.56	159.00	33,194.81	17.01
590-537-838.500	GRSD-CONNECTION FEES	2,000.00	2,000.00	1,400.00	1,987.00	700.00	600.00	70.00
590-537-851.200	POSTAGE	1,800.00	1,800.00	1,000.00	800.00	0.00	800.00	55.56
590-537-924.200	UTILITIES	22,000.00	22,000.00	1,936.97	16,514.29	389.39	20,063.03	8.80
590-537-931.800	EQUIPMENT & MAINTENANCE	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
590-537-934.100	SEWER REPAIR & MAINTENANCE	30,000.00	30,000.00	0.00	571.83	0.00	30,000.00	0.00
590-537-935.300	LIABILITY INSURANCE	2,800.00	2,800.00	0.00	2,572.78	0.00	2,800.00	0.00
590-537-937.000	SEWER CONNECTIONS/MAINTENANCE	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	0.00
590-537-946.200	ENGINEERING	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
590-537-955.850	MISCELLANEOUS	300.00	300.00	71.08	379.62	0.00	228.92	23.69
590-537-968.000	DEPRECIATION EXPENSE	0.00	0.00	0.00	45,032.00	0.00	0.00	0.00
590-537-995.000	INTERFUND TRANSFERS	22,878.00	22,878.00	5,791.28	25,789.10	5,791.28	17,086.72	25.31
590-537-995.100	TRANSFER TO DEBT SERVICE 2017	126,716.00	126,716.00	125,230.00	126,109.00	0.00	1,486.00	98.83
TOTAL EXPENDITURES		1,294,094.00	1,294,094.00	396,106.14	961,219.20	55,718.24	897,987.86	30.61
Fund 590 - SEWER FUND:								
TOTAL REVENUES		985,650.00	985,650.00	808,904.01	987,580.98	164,031.09	176,745.99	82.07
TOTAL EXPENDITURES		1,294,094.00	1,294,094.00	396,106.14	961,219.20	55,718.24	897,987.86	30.61
NET OF REVENUES & EXPENDITURES		(308,444.00)	(308,444.00)	412,797.87	26,361.78	108,312.85	(721,241.87)	133.83
Fund 591 - WATER FUND								
Revenues								
591-000-626.000	SERVICES RENDERED	1,000.00	1,000.00	2,005.00	1,525.00	0.00	(1,005.00)	200.50
591-000-642.000	TAP IN FEES--WATER	15,000.00	15,000.00	32,926.76	16,833.86	0.00	(17,926.76)	219.51
591-000-642.100	TAP BUY INS--WATER	5,000.00	5,000.00	9,911.00	4,955.00	0.00	(4,911.00)	198.22
591-000-648.000	USAGE - CASINO	370,000.00	370,000.00	253,873.26	394,354.60	50,501.62	116,126.74	68.61
591-000-649.000	USAGE-TWP	9,800.00	9,800.00	7,088.17	11,329.80	2,136.54	2,711.83	72.33

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 591 - WATER FUND								
Revenues								
591-000-650.000	USAGE	370,000.00	370,000.00	229,937.27	343,920.51	32,182.08	140,062.73	62.15
591-000-650.100	READY TO SERVE	430,000.00	430,000.00	177,831.78	423,939.67	30,186.73	252,168.22	41.36
591-000-650.200	RTS - CASINO	23,000.00	23,000.00	11,526.08	23,386.08	2,542.80	11,473.92	50.11
591-000-651.000	ON/OFF FEES	3,000.00	3,000.00	1,785.00	4,501.99	345.00	1,215.00	59.50
591-000-662.000	PENALTIES	6,000.00	6,000.00	3,157.43	6,574.27	909.87	2,842.57	52.62
591-000-665.000	INTEREST EARNED	200.00	200.00	2,564.60	2,131.13	5.92	(2,364.60)	1,282.30
591-000-680.000	HYDRANT RENTAL	150.00	150.00	0.00	100.00	0.00	150.00	0.00
591-000-691.000	MISCELLANEOUS	0.00	0.00	3,780.00	0.00	0.00	(3,780.00)	100.00
591-000-695.300	TRANSFER FROM LRSB	0.00	0.00	0.00	51,520.00	0.00	0.00	0.00
TOTAL REVENUES		1,233,150.00	1,233,150.00	736,386.35	1,285,071.91	118,810.56	496,763.65	59.72
Expenditures								
591-536-705.000	SALARIES SUPERVISION	135,415.00	135,415.00	47,481.61	121,107.29	9,774.01	87,933.39	35.06
591-536-706.000	SALARIES PERMANENT	191,260.00	191,260.00	65,877.39	184,671.80	14,558.56	125,382.61	34.44
591-536-709.000	MEDICARE	4,195.00	4,195.00	1,692.47	4,476.36	340.77	2,502.53	40.34
591-536-709.100	SOCIAL SECURITY TAX	17,937.00	17,937.00	7,236.62	19,140.68	1,457.12	10,700.38	40.34
591-536-710.200	UNEMPLOYMENT	945.00	945.00	0.00	457.53	0.00	945.00	0.00
591-536-713.100	SALARIES-OVERTIME	20,000.00	20,000.00	7,137.73	17,577.93	1,537.58	12,862.27	35.69
591-536-717.100	RETIREMENT	21,545.00	21,545.00	7,205.03	21,698.15	1,296.83	14,339.97	33.44
591-536-718.000	HEALTH INSURANCE	81,705.00	81,705.00	42,174.92	79,198.24	9,000.63	39,530.08	51.62
591-536-724.000	LIFE & DISABILITY INSURANCE	8,146.00	8,146.00	3,297.25	8,267.90	659.45	4,848.75	40.48
591-536-724.200	WORKER'S COMPENSATION INS	10,000.00	10,000.00	2,908.34	5,177.10	1,454.17	7,091.66	29.08
591-536-725.000	DRUG TESTING/MEDICAL EXPENSE	100.00	100.00	0.00	55.00	0.00	100.00	0.00
591-536-726.000	STIPENDS	5,400.00	5,400.00	5,450.00	5,341.72	0.00	(50.00)	100.93
591-536-752.200	OFFICE SUPPLIES	800.00	800.00	1,513.32	663.67	231.44	(713.32)	189.17
591-536-754.000	PROCESS CHEMICALS	28,000.00	28,000.00	18,319.76	19,805.64	7,624.09	9,680.24	65.43
591-536-756.000	OPERATING SUPPLIES	27,000.00	27,000.00	7,906.22	10,316.06	431.26	19,093.78	29.28
591-536-756.100	SUPPLIES - WATER TAPS	7,500.00	7,500.00	1,501.10	21,395.14	424.10	5,998.90	20.01
591-536-756.200	METER REPLACEMENT	17,000.00	17,000.00	3,478.09	13,940.34	0.00	13,521.91	20.46
591-536-756.300	MISC TESTING SUPPLIES&TESTING	8,000.00	8,000.00	3,552.01	4,249.36	389.51	4,447.99	44.40
591-536-756.400	LAB SUPPLIES	23,500.00	23,500.00	11,440.83	19,986.93	386.76	12,059.17	48.68
591-536-759.200	GASOLINE	5,500.00	5,500.00	1,682.97	6,367.52	332.52	3,817.03	30.60
591-536-768.000	UNIFORMS	1,600.00	1,600.00	244.82	1,216.91	159.83	1,355.18	15.30
591-536-770.200	EQUIPMENT/SMALL TOOLS	5,500.00	5,500.00	851.98	5,081.16	289.99	4,648.02	15.49
591-536-801.200	PROFESSIONAL & CONTRACTUAL	44,000.00	44,000.00	11,450.30	21,754.00	94.00	32,549.70	26.02
591-536-801.600	CONTRACTUAL-WATER TAPS	7,500.00	7,500.00	2,600.00	1,394.00	0.00	4,900.00	34.67
591-536-807.000	AUDIT	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
591-536-818.700	SLUDGE REMOVAL	0.00	0.00	0.00	28,390.32	0.00	0.00	0.00
591-536-818.800	WATER INTAKE SERVICE	20,000.00	20,000.00	0.00	61,180.00	0.00	20,000.00	0.00
591-536-820.500	PERMIT FEE	150.00	150.00	1,521.96	150.00	0.00	(1,371.96)	1,014.64
591-536-824.000	LAB CERTIFICATION FEE	1,500.00	1,500.00	0.00	1,340.28	0.00	1,500.00	0.00
591-536-831.000	MEMBERSHIPS & DUES	2,200.00	2,200.00	865.00	1,000.57	85.00	1,335.00	39.32
591-536-850.200	TELEPHONE	12,000.00	12,000.00	13,550.35	9,309.86	2,543.59	(1,550.35)	112.92
591-536-851.200	POSTAGE	2,500.00	2,500.00	1,554.57	1,296.34	0.00	945.43	62.18
591-536-861.000	TRAVEL/MILEAGE REIMB	500.00	500.00	0.00	121.01	0.00	500.00	0.00
591-536-900.000	PRINTING & PUBLISHING	1,200.00	1,200.00	234.06	1,292.00	234.06	965.94	19.51
591-536-910.200	EDUCATION & TRAINING	4,000.00	4,000.00	170.50	2,691.24	170.50	3,829.50	4.26
591-536-924.200	UTILITIES	50,000.00	50,000.00	25,150.38	48,835.26	5,264.44	24,849.62	50.30
591-536-930.000	PLANT REPAIR & MAINTENANCE	15,000.00	15,000.00	0.00	262.22	0.00	15,000.00	0.00
591-536-930.300	BUILDING REPAIR & MAINTENANCE	20,000.00	20,000.00	1,707.97	6,670.63	169.10	18,292.03	8.54
591-536-931.800	EQUIPMENT & MAINTENANCE	25,000.00	25,000.00	13,999.84	32,799.77	162.69	11,000.16	56.00
591-536-932.900	VEHICLE REPAIR & MAINTENANCE	6,500.00	6,500.00	1,073.07	1,031.99	0.00	5,426.93	16.51

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 591 - WATER FUND								
Expenditures								
591-536-934.000	OTHER REPAIRS & MAINT	10,000.00	10,000.00	3,263.01	4,883.30	3,263.01	6,736.99	32.63
591-536-935.100	FIRE INSURANCE	12,000.00	12,000.00	0.00	9,051.93	0.00	12,000.00	0.00
591-536-935.200	VEHICLE INSURANCE	2,500.00	2,500.00	0.00	5,460.64	0.00	2,500.00	0.00
591-536-935.300	LIABILITY INSURANCE	3,000.00	3,000.00	0.00	2,442.55	0.00	3,000.00	0.00
591-536-940.900	EQUIPMENT RENTAL	250.00	250.00	0.00	0.00	0.00	250.00	0.00
591-536-946.200	ENGINEERING	30,000.00	30,000.00	1,860.00	23,847.88	1,860.00	28,140.00	6.20
591-536-955.850	MISCELLANEOUS	0.00	0.00	0.00	42.08	0.00	0.00	0.00
591-536-963.000	BANK FEES	1,500.00	1,500.00	423.71	3,968.96	0.00	1,076.29	28.25
591-536-974.700	PLANT SECURITY EXPENSE	2,500.00	2,500.00	0.00	34.57	0.00	2,500.00	0.00
591-536-979.000	EQUIPMENT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
591-536-979.400	WATER METER REPLACEMENT	0.00	0.00	0.00	500.00	0.00	0.00	0.00
591-536-979.500	HYDRANT REPLACEMENT	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.00
591-536-983.000	VEHICLE LEASES	6,366.00	6,366.00	2,652.15	5,065.68	530.43	3,713.85	41.66
591-536-987.000	WATER MAIN EXTENSIONS	75,000.00	75,000.00	5,119.00	14,485.38	0.00	69,881.00	6.83
591-536-991.700	LIGHTHOUSE CREEK PAYMENT	130,000.00	130,000.00	83,419.09	127,442.57	0.00	46,580.91	64.17
591-536-992.600	2010 WATER SYS IMPR-INTEREST	18,874.00	18,874.00	9,936.55	20,873.10	0.00	8,937.45	52.65
591-536-995.100	TRANSFER TO DEBT SERVICE 2017	83,688.00	83,688.00	83,688.00	84,275.00	0.00	0.00	100.00
TOTAL EXPENDITURES		1,228,276.00	1,228,276.00	505,191.97	1,094,085.56	64,725.44	723,084.03	41.13
Fund 591 - WATER FUND:								
TOTAL REVENUES		1,233,150.00	1,233,150.00	736,386.35	1,285,071.91	118,810.56	496,763.65	59.72
TOTAL EXPENDITURES		1,228,276.00	1,228,276.00	505,191.97	1,094,085.56	64,725.44	723,084.03	41.13
NET OF REVENUES & EXPENDITURES		4,874.00	4,874.00	231,194.38	190,986.35	54,085.12	(226,320.38)	4,743.42
Fund 594 - HARBOR OPERATIONS								
Revenues								
594-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00
594-000-651.100	TRANSIENT MARINA FEES	60,000.00	60,000.00	29,447.68	76,653.41	0.00	30,552.32	49.08
594-000-651.200	MARINA PUMP OUTS	0.00	0.00	455.00	0.00	0.00	(455.00)	100.00
594-000-652.000	BOAT LAUNCHING FEES	60,000.00	60,000.00	(3,050.50)	99,788.50	0.00	63,050.50	(5.08)
594-000-652.100	BOAT LAUNCH FEES-COMMERCIAL	24,000.00	24,000.00	11,338.00	15,273.00	850.00	12,662.00	47.24
594-000-653.200	ICE/MECHANDISE SALES	800.00	800.00	945.00	352.00	0.00	(145.00)	118.13
594-000-665.000	INTEREST EARNED	20.00	20.00	242.31	21.04	0.00	(222.31)	1,211.55
594-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	68,263.34	0.00	0.00	0.00
TOTAL REVENUES		144,820.00	144,820.00	39,377.49	340,351.29	850.00	105,442.51	27.19
Expenditures								
594-597-705.000	SALARIES SUPERVISION	15,000.00	15,000.00	5,601.01	14,779.64	1,154.37	9,398.99	37.34
594-597-706.100	SALARIES-OVERTIME	500.00	500.00	0.00	162.00	0.00	500.00	0.00
594-597-706.160	SALARIES-BOAT LAUNCH	40,000.00	40,000.00	18,237.27	31,522.27	3,502.50	21,762.73	45.59
594-597-706.200	SALARIES- PT MARINA	30,000.00	30,000.00	9,944.26	16,735.04	0.00	20,055.74	33.15
594-597-706.400	SALARIES--PARKING ENF	1,000.00	1,000.00	1,472.99	1,957.85	96.87	(472.99)	147.30
594-597-707.000	SALARIES PART-TIME	0.00	0.00	0.00	1,476.79	0.00	0.00	0.00
594-597-709.000	MEDICARE	950.00	950.00	507.17	956.96	68.04	442.83	53.39
594-597-709.100	SOCIAL SECURITY TAX	3,800.00	3,800.00	2,168.66	4,091.51	290.89	1,631.34	57.07
594-597-710.200	UNEMPLOYMENT	1,500.00	1,500.00	155.40	331.25	0.00	1,344.60	10.36
594-597-720.000	WORKER'S COMPENSATION INS	0.00	0.00	0.00	0.34	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 594 - HARBOR OPERATIONS								
Expenditures								
594-597-724.200	WORKER'S COMPENSATION INSURANC	500.00	500.00	269.96	635.26	134.98	230.04	53.99
594-597-725.000	DRUG TESTING/MEDICAL EXPENSE	500.00	500.00	0.00	325.00	0.00	500.00	0.00
594-597-728.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.05	0.00	0.00	0.00
594-597-752.200	OFFICE SUPPLIES	800.00	800.00	34.08	288.72	6.99	765.92	4.26
594-597-756.000	OPERATING SUPPLIES	3,500.00	3,500.00	2,213.53	3,833.93	5.00	1,286.47	63.24
594-597-756.500	MERCHANDISE	2,500.00	2,500.00	0.00	4,723.12	0.00	2,500.00	0.00
594-597-768.000	UNIFORMS	650.00	650.00	0.00	500.00	0.00	650.00	0.00
594-597-770.200	EQUIPMENT/SMALL TOOLS	1,000.00	1,000.00	755.18	218.42	50.99	244.82	75.52
594-597-801.200	PROFESSIONAL & CONTRACTUAL	5,000.00	5,000.00	2,092.00	2,685.42	90.00	2,908.00	41.84
594-597-807.000	AUDIT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
594-597-900.000	PRINTING & PUBLISHING	2,500.00	2,500.00	0.00	3,696.29	0.00	2,500.00	0.00
594-597-916.000	LIABILITY INSURANCE	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
594-597-920.000	UTILITIES	0.00	0.00	0.00	(0.24)	0.00	0.00	0.00
594-597-924.200	UTILITIES	8,000.00	8,000.00	5,656.10	7,730.19	1,147.90	2,343.90	70.70
594-597-930.300	BUILDING REPAIR & MAINTENANCE	5,000.00	5,000.00	2,876.70	15,360.12	359.01	2,123.30	57.53
594-597-930.400	GROUNDS REPAIR & MAINT	8,000.00	8,000.00	17,007.00	8,128.50	2,417.64	(9,007.00)	212.59
594-597-931.700	EQUIPMENT MAINT--PARKING SYSTE	1,200.00	1,200.00	225.00	960.00	0.00	975.00	18.75
594-597-931.800	EQUIPMENT & MAINTENANCE	10,000.00	10,000.00	1,843.16	8,981.42	1,219.00	8,156.84	18.43
594-597-946.300	ENGINEERING	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
594-597-956.200	REFUNDS	1,000.00	1,000.00	40.00	0.00	0.00	960.00	4.00
594-597-963.000	BANK FEES	500.00	500.00	1,506.34	0.00	0.00	(1,006.34)	301.27
594-597-970.000	CAPITAL IMPROVEMENTS	6,000.00	6,000.00	40,043.41	4,399.00	1,647.70	(34,043.41)	667.39
TOTAL EXPENDITURES		154,400.00	154,400.00	112,649.22	135,478.85	12,191.88	41,750.78	72.96
Fund 594 - HARBOR OPERATIONS:								
TOTAL REVENUES		144,820.00	144,820.00	39,377.49	340,351.29	850.00	105,442.51	27.19
TOTAL EXPENDITURES		154,400.00	154,400.00	112,649.22	135,478.85	12,191.88	41,750.78	72.96
NET OF REVENUES & EXPENDITURES		(9,580.00)	(9,580.00)	(73,271.73)	204,872.44	(11,341.88)	63,691.73	764.84
Fund 599 - WATER MAINT RESERVE FUND								
Revenues								
599-000-665.000	INTEREST EARNED	0.00	0.00	2,824.37	5,402.94	7.07	(2,824.37)	100.00
TOTAL REVENUES		0.00	0.00	2,824.37	5,402.94	7.07	(2,824.37)	100.00
Expenditures								
599-539-955.850	MISCELLANEOUS	0.00	0.00	32,682.85	52,758.37	0.00	(32,682.85)	100.00
TOTAL EXPENDITURES		0.00	0.00	32,682.85	52,758.37	0.00	(32,682.85)	100.00
Fund 599 - WATER MAINT RESERVE FUND:								
TOTAL REVENUES		0.00	0.00	2,824.37	5,402.94	7.07	(2,824.37)	100.00
TOTAL EXPENDITURES		0.00	0.00	32,682.85	52,758.37	0.00	(32,682.85)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(29,858.48)	(47,355.43)	7.07	29,858.48	100.00

PERIOD ENDING 11/30/2022

% Fiscal Year Completed: 41.92

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

GL NUMBER	DESCRIPTION	2022-23		YTD BALANCE 11/30/2022	END BALANCE 06/30/2022	ACTIVITY FOR MONTH 11/30/22	AVAILABLE BALANCE	% BDGT USED
		ORIGINAL BUDGET	2022-23 AMENDED BUDGET					
Fund 704 - TRUST & AGENCY								
Revenues								
704-000-671.000	ESCROW	0.00	0.00	15,000.00	0.00	0.00	(15,000.00)	100.00
TOTAL REVENUES		0.00	0.00	15,000.00	0.00	0.00	(15,000.00)	100.00
Fund 704 - TRUST & AGENCY:								
TOTAL REVENUES		0.00	0.00	15,000.00	0.00	0.00	(15,000.00)	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	15,000.00	0.00	0.00	(15,000.00)	100.00
TOTAL REVENUES - ALL FUNDS		8,162,034.00	8,162,034.00	6,424,907.10	8,403,726.82	422,161.75	1,737,126.90	78.72
TOTAL EXPENDITURES - ALL FUNDS		9,056,406.00	9,333,382.00	3,404,759.59	7,541,609.82	466,771.90	5,928,622.41	36.48
NET OF REVENUES & EXPENDITURES		(894,372.00)	(1,171,348.00)	3,020,147.51	862,117.00	(44,610.15)	(4,191,495.51)	257.84



**CITY OF NEW BUFFALO
BERRIEN COUNTY, MICHIGAN
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2022**

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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 Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of New Buffalo (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

Gabridge & Company, PLC
Grand Rapids, Michigan
November 18, 2022

Management's Discussion and Analysis

City of New Buffalo
Management's Discussion and Analysis
June 30, 2021

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, 2022. 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 June 30, 2022 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 \$22,107,443 (shown as *net position*), representing an increase of \$1,151,045 over the previous fiscal year.
- At the close of the current fiscal year, the City’s governmental funds reported combined fund balances of \$5,550,564, an increase of \$487,249 in comparison with the prior year. Approximately 46.4% of this amount, or \$2,572,801, 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 \$2,572,801, or 72.9% 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. The City’s fund balance policy maintains that minimum unrestricted fund balance be the sum of the top two taxpayer’s total annual city tax or 25% of general fund revenue, whichever is higher. The sum of the top two taxpayer’s total annual tax is \$175,094, while 25% of General Fund revenue which is \$952,113. Therefore, the minimum fund balance is \$952,113. While the balance is higher than required, it is expected to decrease significantly during the next fiscal year as the City moves forward with large capital projects that were delayed due to COVID-19
- Total fund balance of the general fund increased by \$369,461 during the year for an ending total balance of \$2,869,800.

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, water, and harbor 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 and park 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 park fund (as required supplemental information).

Proprietary Funds

The City maintains three 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. The City uses a nonmajor enterprise fund for its harbor operations.

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, \$11,617,456, or 52.5%, 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, \$1,643,137, or 7.4%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$8,846,850, or 40.1%, may be used to meet the City's ongoing obligations to citizens and creditors.

Cash and investments within governmental activities increased by \$951,983, being similar to the increase in governmental fund balance and business-type net position. Accounts payable for the City increased as a result of the timing of year-end invoices and ongoing projects. Net capital assets for the City decreased because of depreciation expense being greater than additions. While the pension plan ended the year with a plan asset of \$120,309 instead of a liability, in the prior year of \$80,352.

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 \$22,107,443 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	
	2022	2021	2022	2021	2022	2021
ASSETS						
<i>Current Assets</i>						
Cash and Investments	\$ 5,646,135	\$ 5,030,201	\$ 2,978,266	\$ 2,642,217	\$ 8,624,401	\$ 7,672,418
Accounts Receivable	73,361	115,834	310,297	295,725	383,658	411,559
Due from Other Governmental Units	121,077	122,507	40,000	-	161,077	122,507
Prepays	90,544	108,417	18,544	17,263	109,088	125,680
Total Current Assets	5,931,117	5,376,959	3,347,107	2,955,205	9,278,224	8,332,164
<i>Noncurrent Assets</i>						
Capital Assets not being Depreciated	405,624	320,616	20,500	20,500	426,124	341,116
Capital Assets being Depreciated, net	10,138,544	10,170,867	4,936,265	5,161,109	15,074,809	15,331,976
Investment in Joint Venture	-	-	3,509,682	3,636,219	3,509,682	3,636,219
Net Pension Asset	98,052	-	22,257	-	120,309	-
Total Assets	16,573,337	15,868,442	11,835,811	11,773,033	28,409,148	27,641,475
DEFERRED OUTFLOWS OF RESOURCES						
Charge on Refunding	-	-	27,339	31,340	27,339	31,340
Pension Related	142,385	78,522	32,321	19,021	174,706	97,543
Total Deferred Outflows of Resources	142,385	78,522	59,660	50,361	202,045	128,883
LIABILITIES						
<i>Current Liabilities</i>						
Accounts Payable	285,359	176,873	176,379	117,598	461,738	294,471
Accrued and Other Liabilities	95,194	133,979	8,300	29,522	103,494	163,501
Accrued Interest	29,704	33,221	17,232	18,747	46,936	51,968
Current Portion of Long-term Debt	303,307	292,203	207,050	201,337	510,357	493,540
Current Portion of Compensated Absences	46,210	50,725	23,712	22,961	69,922	73,686
Internal Balances	-	2,792	-	(2,792)	-	-
Total Current Liabilities	759,774	689,793	432,673	387,373	1,192,447	1,077,166
<i>Noncurrent Liabilities</i>						
Long-term Debt	2,785,246	3,027,410	2,180,204	2,391,908	4,965,450	5,419,318
Compensated Absences	9,764	8,614	23,416	19,831	33,180	28,445
Net Pension Liability	-	64,683	-	15,669	-	80,352
Total Liabilities	3,554,784	3,790,500	2,636,293	2,814,781	6,191,077	6,605,281
DEFERRED INFLOWS OF RESOURCES						
Pension Related	254,829	167,986	57,844	40,693	312,673	208,679
Total Deferred Inflows of Resources	254,829	167,986	57,844	40,693	312,673	208,679
NET POSITION						
Net Investment in Capital Assets	7,455,615	7,171,870	4,161,841	4,306,685	11,617,456	11,478,555
Restricted	1,643,137	1,689,931	-	-	1,643,137	1,689,931
Unrestricted	3,807,357	3,126,677	5,039,493	4,661,235	8,846,850	7,787,912
Total Net Position	\$ 12,906,109	\$ 11,988,478	\$ 9,201,334	\$ 8,967,920	\$ 22,107,443	\$ 20,956,398

Statement of Activities

The City's total revenue for the fiscal year ended June 30, 2022 was \$7,449,871 while total cost of all programs and services was \$6,298,026. This resulted in an increase in net position of \$1,151,045.

The following table presents a summary of the changes in net position for the years ended June 30, 2022 and June 30, 2021:

City of New Buffalo's Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 1,038,404	\$ 1,054,339	\$ 2,623,035	\$ 2,428,356	\$ 3,661,439	\$ 3,482,695
Operating Grants and Contributions	479,519	613,847	40,000	-	519,519	613,847
Capital Grants and Contributions	306,850	251,321	-	-	306,850	251,321
Total Program Revenues	1,824,773	1,919,507	2,663,035	2,428,356	4,487,808	4,347,863
General Revenues						
Taxes	2,862,892	2,720,859	-	-	2,862,892	2,720,859
Unrestricted State Sources	211,963	223,637	-	-	211,963	223,637
Loss from Joint Venture	-	-	(126,537)	(110,423)	(126,537)	(110,423)
Interest Income	6,090	2,776	7,655	1,134	13,745	3,910
Total General Revenues	3,080,945	2,947,272	(118,882)	(109,289)	2,962,063	2,837,983
Total Revenues	4,905,718	4,866,779	2,544,153	2,319,067	7,449,871	7,185,846
Expenses						
General Government	719,393	831,088	-	-	719,393	831,088
Public Safety	1,209,908	1,316,936	-	-	1,209,908	1,316,936
Public Works	1,250,834	1,319,111	-	-	1,250,834	1,319,111
Health and Welfare	112,886	109,238	-	-	112,886	109,238
Community and Economic Development	60,073	6,158	-	-	60,073	6,158
Recreation and Culture	704,578	775,515	-	-	704,578	775,515
Interest on Long-term Debt	89,279	94,918	-	-	89,279	94,918
Sewer, Water, and Harbor Operations	-	-	2,151,875	1,996,060	2,151,875	1,996,060
Total Expenses	4,146,951	4,452,964	2,151,875	1,996,060	6,298,826	6,449,024
Excess or Deficiency Before Transfers	758,767	413,815	392,278	323,007	1,151,045	736,822
Transfers In (Out)	158,864	186,757	(158,864)	(186,757)	-	-
Change in Net Position	917,631	600,572	233,414	136,250	1,151,045	736,822
<i>Net Position at the Beginning of Period</i>	<i>11,988,478</i>	<i>11,387,906</i>	<i>8,967,920</i>	<i>8,831,670</i>	<i>20,956,398</i>	<i>20,219,576</i>
Net Position at the End of Period	\$ 12,906,109	\$ 11,988,478	\$ 9,201,334	\$ 8,967,920	\$ 22,107,443	\$ 20,956,398

Governmental Activities. Governmental activities increased the City's net position by \$917,631 for the year ended June 30, 2022 compared to an increase of \$600,572 for the year ended June 30, 2021. Tax revenues increased by \$142,033, due to an increase of the city's taxable value of roughly 5.4%. Operating grants decreased by \$134,328 due to prior projects ending, while capital grants increased by \$55,529 due to ARPA funding and other capital related grants. All other revenues were fairly similar to the prior year.

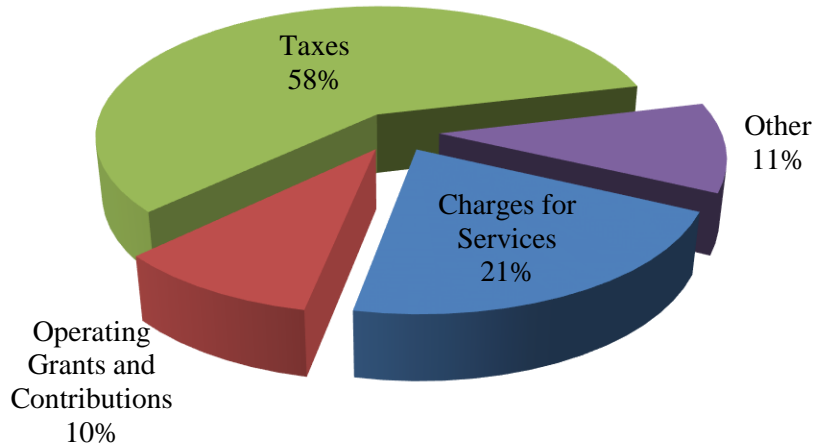
General government, public safety and public works expenses decreased over the prior year in part due to the positive results of the city's pension plan decreasing expenditures. Community and economic development saw expenditures increase as a results of short-term rental inspections.

Business-type Activities. Business-type activities increased the City's net position by \$233,414 for the year ended June 30, 2022 compared to an increased of \$136,250 for the year ended June 30, 2021. The sewer and water fund's saw the an increase in charges for services of \$194,679 due

to increased rates and usage while expenditures increased by a similar amount leading to the change year over year being consistent.

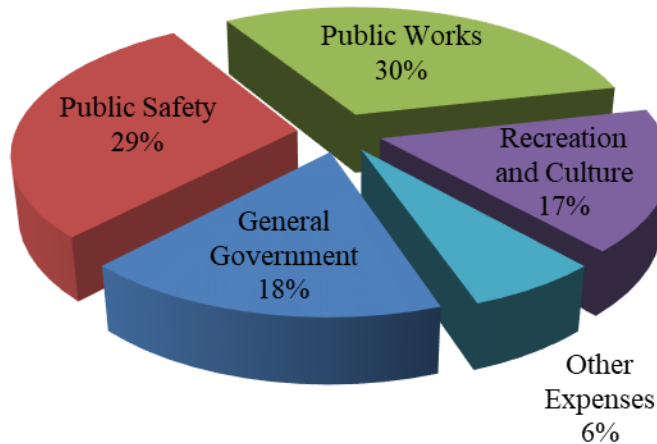
The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year-end:

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, 2022, the City's governmental funds reported combined fund balances of \$5,550,564, an increase of \$487,249 in comparison with the prior year. Approximately 46.4% of this amount, or \$2,572,801, constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of the fund balance is either *nonspendable*, *assigned*, or *restricted* to indicate that it is 1) not in spendable form, \$90,544, or 1.6%, for prepaid items, 2) assigned for particular purposes, \$1,643,137, or 29.6%, or 3) restricted for particular purposes \$1,244,082, or 22.5%.

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 \$2,572,801, while total fund balance increased to \$2,869,800. 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 72.9% of total general fund expenditures and transfers out, while total fund balance represents approximately 81.4% of that same amount.

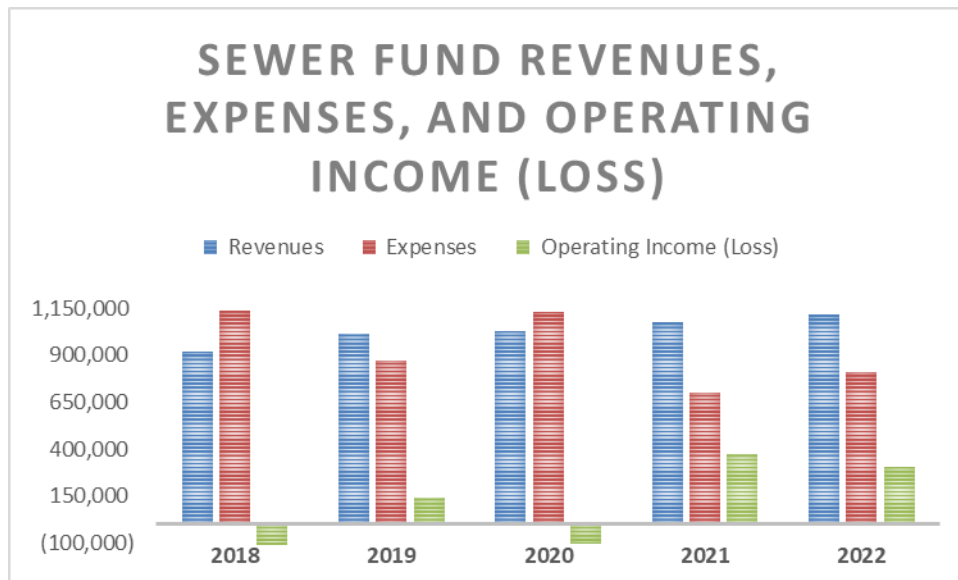
The fund balance of the City's general fund increased by \$369,461 during the current fiscal year. The most significant reason for the increase was due to continued positive increases in taxable value and an increase in short-term rental permits, to offset the increased burden across multiple city departments of seeing an increase in tourist/short-term renters. The City Council monitors the expenditures of the general fund closely to ensure that spending does not exceed the City's available resources.

Proprietary Funds

The City’s proprietary (all 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, sewer, and harbor operations. The sewer, water, and harbor operations funds provide service to most residents and businesses of the City. Harbor operations is considered to be a nonmajor enterprise fund whereas the sewer and water fund are considered to be major enterprise funds. The sewer fund had an increase in net position of \$30,362 for an ending net position of \$4,086,306; of which \$3,532,619 was unrestricted. The water fund had an increase in net position of \$38,178 for an ending net position of \$4,907,177; of which \$1,316,436 was unrestricted. The harbor operations fund, a new fund, had an increase in net position of \$164,874 for an ending net position of \$207,851; of which \$190,438 was unrestricted. Changes for the sewer, water, and harbor operations 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 six 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 one expenditure in excess of the amount appropriated during the year ended June 30, 2022: assessing exceed its final budget of \$44,635 by \$499 and solid waste exceed is final budget of \$272,256 by \$11,464.

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, 2022 amounted to \$15,500,933 (net of accumulated depreciation). Of this amount, \$10,544,168 was for its governmental activities and \$4,956,765 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure. 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 \$5,475,807. The City reduced its long-term debt by a net \$479,553 during the year. Of the total outstanding debt, \$3,088,553 was for governmental activities while \$2,387,254 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 \$3.51 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 2022. 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 2023, 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.

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, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 5,646,135	\$ 2,978,266	\$ 8,624,401	\$ 273
Accounts Receivable	73,361	310,297	383,658	--
Due from Other Governmental Units	121,077	40,000	161,077	--
Prepays	90,544	18,544	109,088	--
Total Current Assets	5,931,117	3,347,107	9,278,224	273
<i>Noncurrent Assets</i>				
Capital Assets not being Depreciated	405,624	20,500	426,124	--
Capital Assets being Depreciated, net	10,138,544	4,936,265	15,074,809	--
Investment in Joint Venture	--	3,509,682	3,509,682	--
Net Pension Asset	98,052	22,257	120,309	--
Total Assets	16,573,337	11,835,811	28,409,148	273
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charges	--	27,339	27,339	--
Pension	142,385	32,321	174,706	--
Total Deferred Outflows of Resources	142,385	59,660	202,045	--
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	285,359	176,379	461,738	--
Accrued Liabilities	26,948	8,300	35,248	--
Accrued Interest	29,704	17,232	46,936	--
Current Portion of Long-term Debt	303,307	207,050	510,357	--
Current Portion of Compensated Absences	46,210	23,712	69,922	--
Deposits Payable	55,100	--	55,100	--
Unearned Revenue	13,146	--	13,146	--
Total Current Liabilities	759,774	432,673	1,192,447	--
<i>Noncurrent Liabilities</i>				
Long-term Debt	2,785,246	2,180,204	4,965,450	--
Compensated Absences	9,764	23,416	33,180	--
Total Liabilities	3,554,784	2,636,293	6,191,077	--
DEFERRED INFLOWS OF RESOURCES				
Pension	254,829	57,844	312,673	--
Total Deferred Inflows of Resources	254,829	57,844	312,673	--
NET POSITION				
Net Investment in Capital Assets	7,455,615	4,161,841	11,617,456	--
<i>Restricted for:</i>				
Ambulance	31,813	--	31,813	--
Streets and Highways	972,975	--	972,975	--
Debt Service	2,672	--	2,672	--
City Projects	632,906	--	632,906	--
Public Safety	2,771	--	2,771	--
<i>Unrestricted</i>	3,807,357	5,039,493	8,846,850	273
Total Net Position	\$ 12,906,109	\$ 9,201,334	\$ 22,107,443	\$ 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, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue			Component Units
		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	\$ 719,393	\$ 158,325	\$ --	\$ --	\$ (561,068)	\$ --	\$ (561,068)	\$ --
Public Safety	1,209,908	194,305	105,741	--	(909,862)	--	(909,862)	--
Public Works	1,250,834	272,552	367,282	--	(611,000)	--	(611,000)	--
Health and Welfare	112,886	--	--	--	(112,886)	--	(112,886)	--
Community and Economic Development	60,073	--	--	--	(60,073)	--	(60,073)	--
Recreation and Culture	704,578	413,222	6,496	306,850	21,990	--	21,990	--
Debt Service - Interest	89,279	--	--	--	(89,279)	--	(89,279)	--
<i>Total Governmental Activities</i>	<u>4,146,951</u>	<u>1,038,404</u>	<u>479,519</u>	<u>306,850</u>	<u>(2,322,178)</u>	<u>--</u>	<u>(2,322,178)</u>	<u>--</u>
Business-type Activities:								
Sewer	835,111	1,118,021	--	--	--	282,910	282,910	--
Water	1,181,286	1,244,684	--	--	--	63,398	63,398	--
Harbor Operations (Nonmajor)	135,478	260,330	40,000	--	--	164,852	164,852	--
<i>Total Business-type Activities</i>	<u>2,151,875</u>	<u>2,623,035</u>	<u>40,000</u>	<u>--</u>	<u>--</u>	<u>511,160</u>	<u>511,160</u>	<u>--</u>
<i>Total Primary Government</i>	<u>\$ 6,298,826</u>	<u>\$ 3,661,439</u>	<u>\$ 519,519</u>	<u>\$ 306,850</u>	<u>\$ (2,322,178)</u>	<u>\$ 511,160</u>	<u>\$ (1,811,018)</u>	<u>--</u>
Component Units								
Downtown Development Authority	\$ --	\$ --	\$ --	\$ --	--	--	--	--
<i>Total Component Units</i>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
General Purpose Revenues and Transfers:								
Revenues								
					2,862,892	--	2,862,892	--
Taxes					6,090	7,655	13,745	--
Interest Income					211,963	--	211,963	--
State Revenues					--	(126,537)	(126,537)	--
Loss from Joint Venture					158,864	(158,864)	--	--
Transfers					<u>3,239,809</u>	<u>(277,746)</u>	<u>2,962,063</u>	<u>--</u>
<i>Total General Revenues and Transfers</i>					917,631	233,414	1,151,045	--
<i>Change in Net Position</i>					11,988,478	8,967,920	20,956,398	273
<i>Net Position at Beginning of Period</i>					<u>\$ 12,906,109</u>	<u>\$ 9,201,334</u>	<u>\$ 22,107,443</u>	<u>\$ 273</u>
<i>Net Position at End of Period</i>								

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

**City of New Buffalo
Balance Sheet
Governmental Funds
June 30, 2022**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Investments	\$ 2,830,320	\$ 2,815,815	\$ 5,646,135
Accounts Receivable	64,237	9,124	73,361
Due from Other Governmental Units	66,709	54,368	121,077
Prepays	82,723	7,821	90,544
<i>Total Assets</i>	<u>\$ 3,043,989</u>	<u>\$ 2,887,128</u>	<u>\$ 5,931,117</u>
LIABILITIES			
Accounts Payable	\$ 88,318	\$ 197,041	\$ 285,359
Accrued Liabilities	17,725	9,223	26,948
Deposits Payable	55,000	100	55,100
Unearned Revenue	13,146	--	13,146
<i>Total Liabilities</i>	<u>174,189</u>	<u>206,364</u>	<u>380,553</u>
FUND BALANCE			
Nonspendable	82,723	7,821	90,544
Restricted	31,813	1,611,324	1,643,137
Assigned	182,463	1,061,619	1,244,082
Unassigned	2,572,801	--	2,572,801
<i>Total Fund Balance</i>	<u>2,869,800</u>	<u>2,680,764</u>	<u>5,550,564</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 3,043,989</u>	<u>\$ 2,887,128</u>	<u>\$ 5,931,117</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, 2022

Total Fund Balance - Governmental Funds	\$	5,550,564
General government capital assets of \$20,034,669, net of accumulated depreciation of \$9,490,501, are not financial resources and, accordingly, are not reported in the funds.		10,544,168
Accrued interest is not due and payable in the current period and, therefore, is not reported in the funds.		(33,221)
Changes to accrued interest do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.		3,517
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(55,974)
Net pension liability and related deferred amounts are not due and payable in the current period or do not represent current financial resources and, therefore, are not reported in the funds.		(14,392)
Long-term liabilities, including premium on bonds, are not due and payable in the current period and, therefore, are not reported in the funds.		(3,088,553)
Changes in Net Position - Governmental Activities		
Total Net Position - Governmental Activities	\$	<u>12,906,109</u>

City of New Buffalo
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2022

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes	\$ 2,684,450	\$ 178,442	\$ 2,862,892
Licenses and Permits	107,565	--	107,565
Federal Revenues	93,984	--	93,984
State Revenues	222,711	368,291	591,002
Contributions from Local Units	--	306,850	306,850
Charges for Services	341,974	408,458	750,432
Fines, Fees, and Forfeits	505	--	505
Interest and Rents	249,297	2,568	251,865
Other Revenues	108,193	76,530	184,723
Total Revenues	<u>3,808,679</u>	<u>1,341,139</u>	<u>5,149,818</u>
Expenditures			
General Government	837,929	--	837,929
Public Safety	1,350,011	353	1,350,364
Public Works	768,058	411,758	1,179,816
Health and Welfare	112,886	--	112,886
Community and Economic Development	60,073	--	60,073
Recreation and Culture	--	956,509	956,509
Debt Service - Principal	16,147	292,203	308,350
Debt Service - Interest	4,659	98,613	103,272
Total Expenditures	<u>3,149,763</u>	<u>1,759,436</u>	<u>4,909,199</u>
Excess of Revenues Over (Under) Expenditures	<u>658,916</u>	<u>(418,297)</u>	<u>240,619</u>
Other Financing Sources (Uses)			
Lease Issuance	87,766	--	87,766
Transfers In	--	663,008	663,008
Transfers Out	(377,221)	(126,923)	(504,144)
Net Other Financing Sources (Uses)	<u>(289,455)</u>	<u>536,085</u>	<u>246,630</u>
Net Change in Fund Balance	369,461	117,788	487,249
<i>Fund Balance at Beginning of Period</i>	2,500,339	2,562,976	5,063,315
Fund Balance at End of Period	<u>\$ 2,869,800</u>	<u>\$ 2,680,764</u>	<u>\$ 5,550,564</u>

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, 2022

Total Net Change in Fund Balances - Governmental Funds	\$	487,249
<p>Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay of \$798,882 is exceeded by depreciation expense of \$746,197.</p>		
		52,685
<p>Changes to accrued interest do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.</p>		
		3,517
<p>Changes to compensated absences do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.</p>		
		3,364
<p>The statement of activities reports changes to net pension liability and pension related deferrals as pension expense; however, the expenditures recorded on the governmental funds equals actual pension contributions.</p>		
		139,756
<p>Repayment of bond principal is an expenditure in the governmental funds but the repayment, along with the amortization the bond premiums, reduces long-term liabilities in the statement of net position.</p>		
		231,060
Changes in Net Position - Governmental Activities	\$	<u>917,631</u>

**City of New Buffalo
Statement of Net Position
Proprietary Funds
June 30, 2022**

	Business-type Activities - Enterprise Funds			
	Sewer	Water	Harbor Operations (Nonmajor)	Total Enterprise Funds
ASSETS				
<i>Current Assets</i>				
Cash and Investments	\$ 536,560	\$ 2,288,673	\$ 153,033	\$ 2,978,266
Accounts Receivable	154,017	155,327	953	310,297
Due from Other Governmental Units	--	--	40,000	40,000
Prepays	1,296	17,248	--	18,544
Total Current Assets	691,873	2,461,248	193,986	3,347,107
<i>Noncurrent Assets</i>				
Capital Assets not being Depreciated	3,500	17,000	--	20,500
Capital Assets being Depreciated, net	550,187	4,368,665	17,413	4,936,265
Investment in Joint Venture	3,509,682	--	--	3,509,682
Net Pension Asset	--	22,257	--	22,257
Total Assets	4,755,242	6,869,170	211,399	11,835,811
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge	27,339	--	--	27,339
Pension	--	32,321	--	32,321
Total Deferred Outflows of Resources	27,339	32,321	--	59,660
LIABILITIES				
<i>Current Liabilities</i>				
Accounts Payable	65,902	108,877	1,600	176,379
Accrued Liabilities	1,070	5,282	1,948	8,300
Accrued Interest	3,499	13,733	--	17,232
Current Portion of Long-term Debt	76,551	130,499	--	207,050
Current Portion of Compensated Absences	--	23,712	--	23,712
Total Current Liabilities	147,022	282,103	3,548	432,673
<i>Noncurrent Liabilities</i>				
Long-term Debt	549,253	1,630,951	--	2,180,204
Compensated Absences	--	23,416	--	23,416
Total Liabilities	696,275	1,936,470	3,548	2,636,293
DEFERRED INFLOWS OF RESOURCES				
Pension	--	57,844	--	57,844
Total Deferred Inflows of Resources	--	57,844	--	57,844
NET POSITION				
Net Investment in Capital Assets	553,687	3,590,741	17,413	4,161,841
<i>Unrestricted</i>	3,532,619	1,316,436	190,438	5,039,493
Total Net Position	\$ 4,086,306	\$ 4,907,177	\$ 207,851	\$ 9,201,334

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, 2022

	Business-type Activities - Enterprise Funds			Total Enterprise Funds
	Sewer	Water	Harbor Operations (Nonmajor)	
Operating Revenues				
Charges for Services	\$ 1,118,021	\$ 1,244,684	\$ 192,067	\$ 2,554,772
Total Operating Revenues	<u>1,118,021</u>	<u>1,244,684</u>	<u>192,067</u>	<u>2,554,772</u>
Operating Expenses				
Personnel Services	70,092	437,431	72,649	580,172
Supplies	800	105,395	9,671	115,866
Contractual Services	2,236	114,718	7,381	124,335
Utilities	16,514	58,145	7,730	82,389
Repairs and Maintenance	11,758	65,699	33,648	111,105
Other Services and Charges	662,890	103,127	4,399	770,416
Depreciation	45,032	197,226	--	242,258
Total Operating Expenses	<u>809,322</u>	<u>1,081,741</u>	<u>135,478</u>	<u>2,026,541</u>
Operating Income (Loss)	<u>308,699</u>	<u>162,943</u>	<u>56,589</u>	<u>528,231</u>
Non-Operating Revenues (Expenses)				
Interest Income	98	7,535	22	7,655
Loss from Joint Venture	(126,537)	--	--	(126,537)
Non-operating Grant	--	--	40,000	40,000
Other Revenues	--	--	68,263	68,263
Interest Expense	(25,789)	(99,545)	--	(125,334)
Net Non-Operating Revenues (Expenses)	<u>(152,228)</u>	<u>(92,010)</u>	<u>108,285</u>	<u>(135,953)</u>
Income Before Contributions and Transfers	156,471	70,933	164,874	392,278
Transfers In	--	51,520	--	51,520
Transfers Out	(126,109)	(84,275)	--	(210,384)
Change In Net Position	<u>30,362</u>	<u>38,178</u>	<u>164,874</u>	<u>233,414</u>
<i>Net Position at Beginning of Period</i>	4,055,944	4,868,999	42,977	8,967,920
Net Position at End of Period	<u>\$ 4,086,306</u>	<u>\$ 4,907,177</u>	<u>\$ 207,851</u>	<u>\$ 9,201,334</u>

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, 2022**

	Business-type Activities - Enterprise Funds			
	Sewer	Water	Harbor Operations (Nonmajor)	Total Enterprise Funds
Cash Flows from Operating Activities				
Cash Received from Charges for Services	\$ 1,120,538	\$ 1,228,548	\$ 151,114	\$ 2,500,200
Cash Paid to Employees for Services and Fringe Benefits	(72,836)	(480,683)	(77,614)	(631,133)
Cash Paid to Suppliers for Good and Services	(679,598)	(363,594)	(103,419)	(1,146,611)
Net Cash Provided by Operating Activities	<u>368,104</u>	<u>384,271</u>	<u>(29,919)</u>	<u>722,456</u>
Cash Flows from Non-capital Financing Activities				
Other Non-Operating Revenues	-	-	108,263	108,263
Transfers In (Out)	(126,109)	(32,755)	-	(158,864)
Change in Interfund Balances	-	(93)	2,885	2,792
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(126,109)</u>	<u>(32,848)</u>	<u>111,148</u>	<u>(47,809)</u>
Cash Flows from Capital and Related Financing Activities				
Capital Asset Purchases	-	-	-	-
Purchase of Capital Assets	-	-	(17,413)	(17,413)
Amortization of Deferred Charge and Bond Premium on Long-term Debt	4,001	-	-	-
Principal and Interest Paid on Long-term Debt	(104,524)	(228,317)	-	(332,841)
Net Cash Used by Capital and Related Financing Activities	<u>(100,523)</u>	<u>(228,317)</u>	<u>(17,413)</u>	<u>(350,254)</u>
Cash Flows from Investing Activities				
Interest Income	98	7,535	22	7,655
Net Cash Provided by Investing Activities	<u>98</u>	<u>7,535</u>	<u>22</u>	<u>7,655</u>
Net Increase (Decrease) in Cash and Investments	141,570	130,641	63,838	336,049
<i>Cash and Investments - Beginning of Year</i>	394,990	2,158,032	89,195	2,642,217
Cash and Investments - End of Year	<u>\$ 536,560</u>	<u>\$ 2,288,673</u>	<u>\$ 153,033</u>	<u>\$ 2,978,266</u>

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, 2022**

	Business-type Activities - Enterprise Funds			
	Sewer	Water	Harbor Operations (Nonmajor)	Total Enterprise Funds
Reconciliation of Operating Income to				
Net Cash Provided by Operating Activities				
Operating Income	\$ 308,699	\$ 162,943	\$ 56,589	\$ 528,231
Adjustments to Reconcile Operating Income to				
Net Cash Provided by Operating Activities				
Depreciation Expense	45,032	197,226	-	242,258
Changes in Assets, Deferred Outflows/Inflows, and Liabilities				
Accounts Receivable	2,517	(16,136)	(40,953)	(54,572)
Prepaid Items	(19)	(1,262)	-	(1,281)
Accounts Payable	14,619	84,752	(40,590)	58,781
Accrued Liabilities	(2,744)	(13,513)	(4,965)	(21,222)
Compensated Absences	-	4,336	-	4,336
Net Pension Liability and Related Deferred Items	-	(34,075)	-	(34,075)
Net Cash Provided by Operating Activities	\$ 368,104	\$ 384,271	\$ (29,919)	\$ 722,456

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

City of New Buffalo
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2022

	Custodial
ASSETS	
<i>Total Assets</i>	--
LIABILITIES	
<i>Total Liabilities</i>	--
NET POSITION	
<i>Restrcited for Individuals, Organizations, and Agencies</i>	--

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

City of New Buffalo
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2022

	Custodial
ADDITIONS	
Taxes Collected for Other Governments	\$ 7,620,246
<i>Total Additions</i>	<i>7,620,246</i>
DEDUCTIONS	
Payments of Property Taxes to Other Governments	\$ 7,620,246
<i>Total Deductions</i>	<i>7,620,246</i>
<i>Net Increase (Decrease) in Net Position</i>	<i>--</i>
<i>Net Position at Beginning of Period</i>	<i>--</i>
<i>Net Position at End of Period</i>	<i>\$ --</i>

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 ("DDA") was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and to promote economic growth within the downtown district. The DDA has not reported revenue over multiple years due to the negative tax captures within the district. The DDA's governing body, which consists of nine members, is selected by the City Council. In addition, the DDA's budget is subject to approval by the City Council. The financial statements of the DDA are included in the City's financial statements and are not audited separately.

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.

City of New Buffalo

Notes to the Financial Statements

The City reports the following proprietary funds:

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

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

The *harbor operations fund* accounts for the activities of the City's harbor, which includes the City's Marina and the boat lunch.

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.

Custodial funds are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for asset that the government holds for others in a custodial capacity (such as taxes collected for other governments).

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.

City of New Buffalo

Notes to the Financial Statements

Financial Statement Presentation – Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, all local government investment pools, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are stated at fair value at the balance sheet date. 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.

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.
- In United States government or federal agency obligation repurchase agreements.
- Bankers' acceptances of United States banks.
- 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 March, 1997.

Receivables and Payables

All trade receivables are shown net of an allowance for uncollectibles, as applicable. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. The City reported no allowance for doubtful accounts as of year-end as management deemed all trade receivables to be fully collectible.

City of New Buffalo

Notes to the Financial Statements

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and all other outstanding balances between funds are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan or other governments for various payments and grants.

Prepays

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.

Pension

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to the pension, 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 net position and 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 City has several items that qualify for reporting in these categories and are reported in the statement of net position. These items correspond to the City's net pension liability and are related to the net difference between projected and actual earnings on pension plan investments, differences between expected and actual experience, changes of assumptions, and contributions subsequent to the measurement date. The City also reports a deferred charge on refunded debt

City of New Buffalo

Notes to the Financial Statements

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.

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 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.

City of New Buffalo

Notes to the Financial Statements

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. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, the unassigned classification is used only to report a deficit.

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.

The City's 2021 tax is levied and collectible on December 1, 2021 and is recognized as revenue in the year ended June 30, 2022, when the proceeds of the levy are budgeted and available for the financing of operations. The 2021 taxable valuation of the City totaled \$257,774,510. For the year ended June 30, 2022, the City levied a millage of 9.9441 for general operations, 0.4573 for parks and 0.2431 for Streets.

Use of Estimates

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

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

- a) The fiscal year shall begin on July 1 and end on June 30 of each year.
- b) Prior to May 1, the City Manager shall submit to the City Council a proposed operating budget.

City of New Buffalo

Notes to the Financial Statements

- c) A public hearing must be held before the budget is adopted.
- d) 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 custodial 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.

Excess of Expenditures over Budget

P.A. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount budgeted. Budgetary control is exercised at the activity level in the general fund and the function level in other funds.

The City had one expenditure in excess of the amount appropriated during the year ended June 30, 2022:

	Final Budget	Actual Amount	Negative Variance
General Fund			
Assessor	\$ 44,635	\$ 45,134	\$ (499)
Solid Waste Collection	272,256	283,720	(11,464)

Note 3 - Deposits and Investments

Following is a reconciliation of deposit balances as of June 30, 2022:

	Primary Government	Component Unit	Totals
Statement of Net Position			
Cash and Investments	\$ 8,624,401	\$ 273	\$ 8,624,674
		Deposits and Investments	
		Checking and Savings Accounts	\$ 5,871,539
		Brokerage Accounts - Money Market	7,381
		Brokerage Accounts - Certificates of Deposit	2,744,854
		Cash on Hand	900
Total Deposits and Investments			\$ 8,624,674

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, \$5,649,878 of the City's bank balance of

City of New Buffalo

Notes to the Financial Statements

\$6,149,878 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 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.

Credit Risk - Investments. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers' acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in the list of authorized investments in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment credit risk. All investments are insured under SPIC. The City's investments of \$2,752,235 in money market are not subject to ratings.

Interest Rate Risk. Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments as identified in the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's investments have the following maturities:

<u>Maturity</u>	<u>Brokerage Accounts</u>
No Maturity	\$ 7,381
Due Within 1 Year	1,720,694
Due in 1-5 Years	1,024,160
Totals	\$ 2,752,235

Fair Value Measurement. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2021:

- The money market accounts are held by a custodian and have CUSIP numbers allowing for identification of known active market rates and, accordingly, are valued with Level 1 inputs.

City of New Buffalo

Notes to the Financial Statements

Note 4 - Interfund Receivables, Payables, and Transfers

Interfund transfers in and out for the year ended June 30, 2022 are as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Nonmajor Governmental Funds	General	\$ 377,221
Nonmajor Governmental Funds	Nonmajor Governmental Funds	75,403
Nonmajor Governmental Funds	Water	84,275
Nonmajor Governmental Funds	Sewer	126,109
Sewer	Nonmajor Governmental Funds	51,520

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.

Note 5 - Capital Assets

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

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Capital Assets not being Depreciated				
Land	\$ 320,616	\$ 85,008	\$ -	\$ 405,624
Capital Assets being Depreciated				
Land Improvements	3,942,197	298,153	-	4,240,350
Buildings and Improvements	2,863,846	58,000	-	2,921,846
Machinery and Equipment	4,231,463	50,500	-	4,281,963
Infrastructure	7,877,665	219,455	-	8,097,120
Intangible Right to Use - Vehicle Leases	-	87,766	-	87,766
<i>Subtotal</i>	<u>18,915,171</u>	<u>713,874</u>	<u>-</u>	<u>19,629,045</u>
Less Accumulated Depreciation				
Land Improvements	(1,936,972)	(177,245)	-	(2,114,217)
Buildings and Improvements	(1,792,621)	(78,661)	-	(1,871,282)
Machinery and Equipment	(3,789,806)	(117,302)	-	(3,907,108)
Infrastructure	(1,224,905)	(359,813)	-	(1,584,718)
Intangible Right to Use - Vehicle Leases	-	(13,176)	-	(13,176)
<i>Subtotal</i>	<u>(8,744,304)</u>	<u>(746,197)</u>	<u>-</u>	<u>(9,490,501)</u>
Capital Assets being Depreciated, Net	<u>10,170,867</u>	<u>(32,323)</u>	<u>-</u>	<u>10,138,544</u>
Capital Assets, Net	<u>\$ 10,491,483</u>	<u>\$ 52,685</u>	<u>\$ -</u>	<u>\$ 10,544,168</u>

The vehicle lease amortization is presented as amortization expense on the statement of activities related to the City's intangible vehicles assets, which is included in the above table as intangible

City of New Buffalo

Notes to the Financial Statements

right to use - vehicles. With the implementation of Governmental Accounting Standards Board Statement No. 87 *Leases*, a lease meeting the criteria of this Statement requires the lessee to recognize a lease liability and an intangible right to use asset.

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

Business-type Activities	Beginning Balance	Additions	Reductions	Ending Balance
Capital Assets not being Depreciated				
Land	\$ 20,500	\$ -	\$ -	\$ 20,500
Capital Assets being Depreciated				
Buildings, Infrastructure, and Improvements	10,492,549	17,414	-	10,509,963
Machinery and Equipment	376,006	-	-	376,006
<i>Subtotal</i>	<u>10,868,555</u>	<u>17,414</u>	<u>-</u>	<u>10,885,969</u>
Less Accumulated Depreciation				
Buildings, Infrastructure, and Improvements	(5,453,894)	(224,047)	-	(5,677,941)
Machinery and Equipment	(253,552)	(18,211)	-	(271,763)
<i>Subtotal</i>	<u>(5,707,446)</u>	<u>(242,258)</u>	<u>-</u>	<u>(5,949,704)</u>
Capital Assets being Depreciated, Net	<u>5,161,109</u>	<u>(224,844)</u>	<u>-</u>	<u>4,936,265</u>
Capital Assets, Net	<u>\$ 5,181,609</u>	<u>\$ (224,844)</u>	<u>\$ -</u>	<u>\$ 4,956,765</u>

Depreciation expense was charged to the City as follows:

Governmental Activities	
General Government	\$ 70,709
Public Safety	54,578
Public Works	456,180
Recreation and Culture	164,730
<i>Total</i>	<u>\$ 746,197</u>
Business-type Activities	
Sewer	\$ 45,032
Water	197,226
<i>Total</i>	<u>\$ 242,258</u>

City of New Buffalo

Notes to the Financial Statements

Note 6 - Long-term Obligations

The following is a summary of the long-term obligations' activity for the year:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
2017 Capital Improvement Bonds	\$ 3,070,000	\$ -	\$ 245,000	\$ 2,825,000	\$ 250,000
Premium on Bonds	115,248	-	10,476	104,772	-
Direct Placement Debt					
2020 Installment Agreement - Police	11,458	-	11,458	-	-
2020 Installment Agreement - Police	17,363	-	8,453	8,910	8,910
2017 Installment Agreement - Leaf Vac	101,998	-	23,746	78,252	24,879
2016 Installment Agreement - Bobcat	3,546	-	3,546	-	-
2020 Lease Obligation - Police Vehicle	-	25,881	5,288	20,593	5,288
2021 Lease Obligation - Inspection Vehicle	-	11,325	4,118	7,207	4,118
2021 Lease Obligation - DPW Vehicle	-	50,560	6,741	43,819	10,112
Total Direct Placement Debt	<u>134,365</u>	<u>87,766</u>	<u>63,350</u>	<u>158,781</u>	<u>53,307</u>
Total Long-term Debt	<u>\$ 3,319,613</u>	<u>\$ 87,766</u>	<u>\$ 318,826</u>	<u>\$ 3,088,553</u>	<u>\$ 303,307</u>
Compensated Absences	<u>\$ 59,339</u>	<u>\$ -</u>	<u>\$ (3,365)</u>	<u>\$ 55,974</u>	<u>\$ 46,210</u>
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type Activities					
All Direct Placement Debt					
2012 Installment Agreement	\$ 874,924	\$ -	\$ 80,000	\$ 794,924	\$ 80,000
General Obligation Limited Tax Bond - GRSD	667,641	-	73,644	593,997	76,551
2017 Lighthouse Creek Drain Bond	1,014,219	-	47,693	966,526	50,499
Premium on Bonds	36,461	-	4,654	31,807	-
Total Long-term Debt	<u>\$ 2,593,245</u>	<u>\$ -</u>	<u>\$ 205,991</u>	<u>\$ 2,387,254</u>	<u>\$ 207,050</u>
Compensated Absences	<u>\$ 42,792</u>	<u>\$ 4,336</u>	<u>\$ -</u>	<u>\$ 47,128</u>	<u>\$ 23,712</u>

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Notes to the Financial Statements

The annual requirements to amortize all debt outstanding (excluding compensated absences and premium on bonds) as of June 30, 2022 are as follows:

Year Ended June 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 283,789	\$ 88,630	\$ 372,419	\$ 207,050	\$ 66,913	\$ 273,962
2024	281,065	79,463	360,528	211,793	61,156	272,949
2025	287,308	70,569	357,877	219,700	54,830	274,530
2026	270,000	61,800	331,800	226,382	48,423	274,805
2027	275,000	53,700	328,700	228,320	41,592	269,911
2028-2032	1,515,000	139,200	1,654,200	884,828	108,022	992,850
2033-2037	-	-	-	377,375	29,626	407,001
Total	\$ 2,912,162	\$ 493,362	\$ 3,405,524	\$ 2,355,447	\$ 410,561	\$ 2,766,008

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

Descriptions of the outstanding debt is as shown below:

Series 2017 Capital Improvement Bond - \$225,000 to \$325,000 annually plus interest at 2.0-3.0% through 2032	\$ 2,825,000
2020 Installment agreement - \$8,453 - \$9,076, annually plus interest payments at 5.40% through 2023	8,910
2017 Installment agreement - \$10,444 - \$13,814, annually plus interest payments at 4.67% through 2025	78,252
Installment Agreement - \$61,000 to \$99,924 annually plus interest at 2.50% through 2031	794,924
2013 GRSD GO Bond - \$70,737 to \$93,993 annually plus interest at 4.10% through 2028	593,997
2017 Lighthouse Creek Bond - \$34,162 to \$79,995 annually plus interest at 2.00% through 2037	966,526
Total	\$ 5,267,609

2020 Lease Payable

\$25,881 has been recorded as an intangible right to use lease for police utility vehicle. Due to the implementation of GASB Statement No. 87, Leases, this lease for vehicle met the criteria for a lease; thus, requiring it to be recorded by the City. This asset will be amortized over the lease term of five years since it is shorter than the useful life and the City is not taking ownership of the vehicle. There are no residual value guarantees in the lease provisions. The lease will end in May 2026.

2021 Lease Payable

\$11,325 has been recorded as an intangible right to use lease for an inspection department vehicle. Due to the implementation of GASB Statement No. 87, Leases, this lease for vehicle met the criteria for a lease; thus, requiring it to be recorded by the City. This asset will be amortized over the lease term of three years since it is shorter than the useful life and the City is not taking

City of New Buffalo

Notes to the Financial Statements

ownership of the buses. There are no residual value guarantees in the lease provisions. The lease will end in March of 2024.

2021 Lease Payable

\$50,560 has been recorded as an intangible right to use lease for Utility Truck. Due to the implementation of GASB Statement No. 87, Leases, this lease for the truck met the criteria for a lease; thus, requiring it to be recorded by the City. This asset will be amortized over the lease term of five years since it is shorter than the useful life and the City is not taking ownership of the buses. There are no residual value guarantees in the lease provisions. The lease will end in October 2026.

A summary of the principal and interest amounts for the remaining leases is as follows:

<u>FYE</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 19,518	\$ 4,292	\$ 23,810
2024	18,489	3,308	21,797
2025	15,400	2,216	17,616
2026	14,841	1,513	16,354
2027	3,371	218	3,588
Totals	\$ 78,360	\$ 13,648	\$ 92,008

Note 7 - 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:

<u>Division</u>	<u>Benefit Multiplier</u>	<u>Final Average Compensation (Years)</u>	<u>Normal Retirement Age</u>	<u>Unreduced Benefit (Age/Years of Service)</u>	<u>Reduced Benefit (Age/Years of Service)</u>	<u>Vesting (Years)</u>
General - Open	1.50% (No Max)	5	60	N/A	50/25 or 55/15	10

City of New Buffalo

Notes to the Financial Statements

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.

Employees Covered by Benefit Terms

At the December 31, 2021 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	22
Active Plan Members	<u>25</u>
<i>Total Employees Covered By MERS</i>	<u>54</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 8.00% 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, 2022 was determined using a measure of the total pension liability and the pension net position as of December 31, 2021. The December 31, 2021 total pension liability was determined by an actuarial valuation performed as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	3.00% plus merit and longevity: 3.00% in the long-term
Investment Rate of Return	7.00%, net of investment and administrative expense including inflation

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%. Mortality rates used were based on the RP-2019 Group Annuity Mortality Table of a 50% Male and 50%

City of New Buffalo

Notes to the Financial Statements

Female blend. The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2013-2018.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Allocation Gross Rate of Return</u>	<u>Long-term Expected Gross Rate of Return</u>	<u>Inflation Assumption</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	60.00%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.00%	4.50%	0.90%	2.50%	0.40%
Private Investments	20.00%	9.50%	1.90%	2.50%	1.40%
Totals	100.00%		7.00%		4.50%

Discount Rate

The discount rate used to measure the total pension liability in the current year and prior year was 7.25%. 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:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balance at December 31, 2020	\$ 2,887,824	\$ 2,807,472	\$ 80,352
<i>Changes for the Year:</i>			
Service Cost	93,349	-	93,349
Interest on Total Pension Liability	218,338	-	218,338
Differences Between Expected and Actual Experience	(81,516)	-	(81,516)
Changes of Assumptions	122,956	-	122,956
Employer Contributions	-	109,420	(109,420)
Employee Contributions	-	49,239	(49,239)
Net Investment Income	-	399,716	(399,716)
Benefit Payments, Including Refunds	(123,255)	(123,255)	-
Administrative Expenses	-	(4,587)	4,587
<i>Net Changes</i>	<u>229,872</u>	<u>430,533</u>	<u>(200,661)</u>
Balance at December 31, 2021	<u>\$ 3,117,696</u>	<u>\$ 3,238,005</u>	<u>\$ (120,309)</u>
		Allocated to:	
		Governmental Activities	\$ (98,052)
		Business-type Activities	(22,257)
		Total	<u>\$ (120,309)</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 7.25%, 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 (6.25%) or one percentage point higher (8.25%) than the current rate:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Net Pension Liability (Asset) of the City	<u>\$ 280,266</u>	<u>\$ (120,309)</u>	<u>\$ (451,043)</u>

City of New Buffalo

Notes to the Financial Statements

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

For the year ended June 30, 2022, the City recognized pension expense of \$(64,447). At June 30, 2022, 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
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	\$ -	\$ 237,910
Differences Between Expected and Actual Experience	6,340	65,064
Changes of Assumptions	111,968	9,699
Employer Contributions to the Plan Subsequent to the Measurement Date*	56,398	-
Total	\$ 174,706	\$ 312,673
	Allocated to:	
	Governmental Activities	\$ 142,385
	Business-type Activities	\$ 254,829
	Total	\$ 312,673

* 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, 2023.

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

Years Ending June 30,	Amount
2023	\$ (14,868)
2024	(84,190)
2025	(56,297)
2026	(39,010)

City of New Buffalo

Notes to the Financial Statements

Assumption and Method Change in 2022

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically adjusts the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS website. Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies, and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first year after implementation (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy has been implemented with the December 31, 2021 annual actuarial valuation. After initial application of the smoothing method, remaining market gains were used to lower the assumed rate of investment return from 7.35% to 7.00%. The December 31, 2021 valuation liabilities were developed using this new, lower assumption. Additionally, as a result of recognizing excess market gains, the valuation assets used to fund these liabilities are 7.2% higher than if there were no dedicated gain policy. The combined impact of these changes will minimize the first-year impact on employer contributions and may result in an increase or a decrease in employer contributions.

Note 8 - 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 funding for the operations of the cemetery. The City contributed \$30,500 for its portion. Completed financial statements for the Pine Grove Cemetery can be obtained from the City clerk's office.

City of New Buffalo

Notes to the Financial Statements

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, 2022 is \$593,997.

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 \$3,509,682 at December 31, 2021 (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 9 - Fund Balances - Governmental Funds

The City reports fund balance in governmental funds based on the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Detailed information on fund balances of governmental funds is as follows:

	General	Other Governmental Funds	Total Governmental Funds
Nonspendable			
Prepays	\$ 82,723	\$ 7,821	\$ 90,544
<i>Total Nonspendable</i>	82,723	7,821	90,544
Restricted for:			
Ambulance	31,813	-	31,813
Streets and Highways	-	972,975	972,975
Debt Service	-	2,672	2,672
City Projects	-	632,906	632,906
Public Safety	-	2,771	2,771
<i>Total Restricted</i>	31,813	1,611,324	1,643,137
Assigned for:			
Subsequent Year's Budget	182,463	-	182,463
Parks	-	376,259	376,259
Dredge	-	439,521	439,521
Capital Projects	-	245,839	245,839
<i>Total Assigned</i>	182,463	1,061,619	1,244,082
Unassigned	2,572,801	-	2,572,801
<i>Total Fund Balances - Governmental Funds</i>	\$ 2,869,800	\$ 2,680,764	\$ 5,550,564

Required Supplementary Information

City of New Buffalo
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u> <u>Final to</u>
Revenues				
Taxes	\$ 2,650,000	\$ 2,650,000	\$ 2,684,450	\$ 34,450
Licenses and Permits	68,000	68,000	107,565	39,565
Federal Revenues	--	--	93,984	93,984
State Revenues	165,733	165,733	222,711	56,978
Charges for Services	335,334	335,334	341,974	6,640
Fines, Fees, and Forfeits	1,700	1,700	505	(1,195)
Interest and Rents	151,500	151,500	249,297	97,797
Other Revenues	90,341	90,341	108,193	17,852
Total Revenues	<u>3,462,608</u>	<u>3,462,608</u>	<u>3,808,679</u>	<u>346,071</u>
Other Financing Sources				
Lease Issuance	--	--	87,766	87,766
Total Revenues and Other Financing Sources	<u>3,462,608</u>	<u>3,462,608</u>	<u>3,896,445</u>	<u>433,837</u>
Expenditures				
General Government				
Legislative	15,465	17,565	14,268	3,297
Executive	82,079	82,079	70,430	11,649
Clerk	134,690	138,497	130,062	8,435
Board of Review	2,000	2,000	1,953	47
Treasurer	149,085	149,085	141,500	7,585
Assessor	28,160	44,635	45,134	(499)
Elections	12,105	12,105	5,988	6,117
Attorney	86,000	86,000	31,858	54,142
Building and Ground	350,423	442,323	396,736	45,587
Total General Government	<u>860,007</u>	<u>974,289</u>	<u>837,929</u>	<u>136,360</u>
Public Safety				
Police	1,095,454	1,095,454	1,060,761	34,693
Fire	141,718	156,718	117,287	39,431
Inspection Services	200,114	211,217	183,927	27,290
Total Public Safety	<u>1,437,286</u>	<u>1,463,389</u>	<u>1,361,975</u>	<u>101,414</u>
Public Works				
Street Operating	409,093	445,593	440,093	5,500
Street Lighting	35,000	35,000	23,087	11,913
Solid Waste Collection	272,256	272,256	283,720	(11,464)
Cemetery	30,000	30,000	30,000	--
Total Public Works	<u>746,349</u>	<u>782,849</u>	<u>776,900</u>	<u>5,949</u>
Health and Welfare				
Ambulance Service	114,142	114,142	112,886	1,256
Community and Economic Development				
Planning Commission	4,300	6,200	4,229	1,971
Zoning Board of Appeals	12,500	67,500	55,844	11,656
Total Community and Economic Development	<u>16,800</u>	<u>73,700</u>	<u>60,073</u>	<u>13,627</u>
Total Expenditures	<u>3,174,584</u>	<u>3,408,369</u>	<u>3,149,763</u>	<u>258,606</u>
Other Financing Uses				
Transfers Out	386,716	386,716	377,221	9,495
Total Expenditures and Other Financing Uses	<u>3,561,300</u>	<u>3,795,085</u>	<u>3,526,984</u>	<u>268,101</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(98,692)</u>	<u>(332,477)</u>	<u>369,461</u>	<u>701,938</u>
Net Change in Fund Balance	<u>(98,692)</u>	<u>(332,477)</u>	<u>369,461</u>	<u>701,938</u>
<i>Fund Balance at Beginning of Period</i>	2,500,339	2,500,339	2,500,339	--
Fund Balance at End of Period	<u>\$ 2,401,647</u>	<u>\$ 2,167,862</u>	<u>\$ 2,869,800</u>	<u>\$ 701,938</u>

City of New Buffalo
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Last Eight Calendar Years*

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 93,349	\$ 85,936	\$ 76,571	\$ 73,622	\$ 78,293	\$ 74,071	\$ 69,133	\$ 64,147
Interest on Total Pension Liability	218,338	205,397	197,919	202,553	202,993	200,816	182,416	169,562
Differences Between Expected and Actual Experience	(81,516)	12,680	(15,708)	(209,895)	(151,970)	(131,420)	22,734	-
Changes of Assumptions**	122,956	(19,398)	79,003	-	-	-	114,029	-
Benefit Payments, Including Refunds	(123,255)	(112,833)	(114,892)	(130,936)	(134,024)	(102,691)	(80,683)	(80,111)
Other Changes	-	-	-	(2,770)	-	-	-	-
Net Change in Pension Liability	229,872	171,782	222,893	(67,426)	(4,708)	40,776	307,629	153,598
<i>Total Pension Liability - Beginning</i>	<i>2,887,824</i>	<i>2,716,042</i>	<i>2,493,149</i>	<i>2,560,575</i>	<i>2,565,283</i>	<i>2,524,507</i>	<i>2,216,878</i>	<i>2,063,280</i>
Total Pension Liability - Ending (a)	\$ 3,117,696	\$ 2,887,824	\$ 2,716,042	\$ 2,493,149	\$ 2,560,575	\$ 2,565,283	\$ 2,524,507	\$ 2,216,878
Plan Fiduciary Net Position								
Contributions - Employer	\$ 109,420	\$ 104,232	\$ 91,208	\$ 97,724	\$ 93,598	\$ 84,229	\$ 78,194	\$ 74,510
Contributions - Employee	49,239	46,905	41,044	43,979	42,123	40,781	40,484	38,669
Net Investment Income (Loss)	399,716	325,585	294,324	(89,258)	262,995	201,374	(26,973)	102,489
Benefit Payments, Including Refunds	(123,255)	(112,833)	(114,892)	(130,936)	(134,024)	(102,691)	(80,683)	(80,111)
Administrative Expenses	(4,587)	(5,014)	(5,074)	(4,366)	(4,159)	(3,973)	(3,876)	(3,787)
Net Change in Plan Fiduciary Net Position	430,533	358,875	306,610	(82,857)	260,533	219,720	7,146	131,770
<i>Plan Fiduciary Net Position - Beginning</i>	<i>2,807,472</i>	<i>2,448,597</i>	<i>2,141,987</i>	<i>2,224,844</i>	<i>1,964,311</i>	<i>1,744,591</i>	<i>1,737,445</i>	<i>1,605,675</i>
Plan Fiduciary Net Position - Ending (b)	\$ 3,238,005	\$ 2,807,472	\$ 2,448,597	\$ 2,141,987	\$ 2,224,844	\$ 1,964,311	\$ 1,744,591	\$ 1,737,445
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (120,309)	\$ 80,352	\$ 267,445	\$ 351,162	\$ 335,731	\$ 600,972	\$ 779,916	\$ 479,433
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.86%	97.22%	90.15%	85.91%	86.89%	76.57%	69.11%	78.37%
Covered Payroll	\$ 1,364,756	\$ 1,234,709	\$ 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	-8.82%	6.51%	24.14%	32.86%	29.33%	55.58%	72.54%	48.06%

Notes to Schedule:

* Built prospectively upon implementation on GASB Statement No.68. An additional year will be added each year until ten years are presented.

**The following were significant changes to economic and demographic assumptions:

2015 valuation - The investment rate of return assumption was reduced from 8.25% to 8.0%, the wage inflation assumption was reduced from 4.50% to 3.75%, inflation rates changed from 3.0-4.0% to 3.25%, and the mortality assumption was updated to be based on the RP-2014 tables.

2019 valuation - The investment rate of return assumption was reduced from 8.00% to 7.60%, the wage inflation assumption was reduced from 3.75% to 3.00%.

2020 valuation - Mortality rates were changed to the recently issued Pub-2010 mortality general rates as published by the Society of Actuaries along with a change to sex-distinct assumptions.

2021 valuation - The investment rate of return assumption was reduced from 7.60% to 7.25%.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 117,287	\$ 104,058	\$ 94,909	\$ 97,724	\$ 93,598	\$ 84,229	\$ 78,195	\$ 74,510
Contributions in Relation to the Actuarially Determined Contribution	<u>117,287</u>	<u>104,058</u>	<u>94,909</u>	<u>97,724</u>	<u>93,598</u>	<u>84,229</u>	<u>78,195</u>	<u>74,510</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 1,466,083	\$ 1,300,723	\$ 1,186,357	\$ 1,068,529	\$ 1,144,636	\$ 1,081,327	\$ 1,075,161	\$ 997,614
Contributions as a Percentage of Covered Payroll	8.00%	8.00%	8.00%	9.15%	8.18%	7.79%	7.27%	7.47%

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 Payroll, Open
Remaining Amortization Period	Not applicable, fully funded
Asset Valuation Method	5 Years; Smoothed
Inflation	2.50%
Salary Increases	3.00% in the Long-term
Investment Rate of Return	7.00%, Net of Investment Expense, including Inflation
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Pub-2010 and fully generational MP-2019

Notes to Schedule:

* Built prospectively upon implementation on GASB Statement No.68. An additional year will be added each year until ten years are presented.

Combining and Individual Fund Statements and Schedules

**City of New Buffalo
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

	Special Revenue					
	Casino	Major Streets	Local Streets	Park	Park Improvement	Dredge
ASSETS						
Cash and Investments	\$ 540,121	\$ 478,776	\$ 440,007	\$ 398,662	\$ 237,304	\$ 456,415
Accounts Receivable	--	--	--	9,124	--	--
Due from Other Governmental Units	--	35,934	18,434	--	--	--
Prepays	--	--	--	7,821	--	--
<i>Total Assets</i>	<u>\$ 540,121</u>	<u>\$ 514,710</u>	<u>\$ 458,441</u>	<u>\$ 415,607</u>	<u>\$ 237,304</u>	<u>\$ 456,415</u>
LIABILITIES						
Accounts Payable	\$ 135,890	\$ 7,429	\$ 4,499	\$ 23,700	\$ 8,629	\$ 16,894
Accrued Liabilities	--	1,004	492	7,727	--	--
Deposits Payable	--	--	--	100	--	--
<i>Total Liabilities</i>	<u>135,890</u>	<u>8,433</u>	<u>4,991</u>	<u>31,527</u>	<u>8,629</u>	<u>16,894</u>
FUND BALANCE						
Nonspendable	--	--	--	7,821	--	--
Restricted	404,231	506,277	453,450	--	228,675	--
Assigned	--	--	--	376,259	--	439,521
Unassigned	--	--	--	--	--	--
<i>Total Fund Balance</i>	<u>404,231</u>	<u>506,277</u>	<u>453,450</u>	<u>384,080</u>	<u>228,675</u>	<u>439,521</u>
<i>Total Liabilities and Fund Balance</i>	<u>\$ 540,121</u>	<u>\$ 514,710</u>	<u>\$ 458,441</u>	<u>\$ 415,607</u>	<u>\$ 237,304</u>	<u>\$ 456,415</u>

**City of New Buffalo
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022**

	<u>Special Revenue</u>			<u>Debt Service</u>	<u>Capital Projects</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Drug Law Enforcement</u>	<u>Criminal Justice Training</u>	<u>Municipal Streets</u>	<u>Debt Service</u>	<u>Equipment Purchase</u>	<u>Capital Improvement Construction</u>	
ASSETS							
Cash and Investments	\$ 121	\$ 2,650	\$ 13,248	\$ 2,672	\$ 245,839	\$ --	\$ 2,815,815
Accounts Receivable	--	--	--	--	--	--	9,124
Due from Other Governmental Units	--	--	--	--	--	--	54,368
Prepays	--	--	--	--	--	--	7,821
Total Assets	\$ 121	\$ 2,650	\$ 13,248	\$ 2,672	\$ 245,839	\$ --	\$ 2,887,128
LIABILITIES							
Accounts Payable	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 197,041
Accrued Liabilities	--	--	--	--	--	--	9,223
Deposits Payable	--	--	--	--	--	--	100
Total Liabilities	--	--	--	--	--	--	206,364
FUND BALANCE							
Nonspendable	--	--	--	--	--	--	7,821
Restricted	121	2,650	13,248	2,672	--	--	1,611,324
Assigned	--	--	--	--	245,839	--	1,061,619
Unassigned	--	--	--	--	--	--	--
Total Fund Balance	121	2,650	13,248	2,672	245,839	--	2,680,764
Total Liabilities and Fund Balance	\$ 121	\$ 2,650	\$ 13,248	\$ 2,672	\$ 245,839	\$ --	\$ 2,887,128

City of New Buffalo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue					
	Casino	Major Streets	Local Streets	Park	Park Improvement	Dredge
Revenues						
Taxes	\$ --	\$ --	\$ --	\$ --	\$ 115,628	\$ --
State Revenues	--	235,492	131,790	--	--	--
Contributions from Local Units	306,850	--	--	--	--	--
Charges for Services	--	--	--	408,458	--	--
Interest and Rents	1	1,106	716	395	30	209
Other Revenues	--	--	--	4,389	--	6,496
Total Revenues	306,851	236,598	132,506	413,242	115,658	6,705
Expenditures						
Public Safety	--	--	--	--	--	--
Public Works	--	129,216	62,338	--	--	--
Recreation and Culture	465,075	--	--	413,843	8,629	68,962
Debt Service - Principal	--	--	--	--	--	--
Debt Service - Interest	--	--	--	--	--	--
Total Expenditures	465,075	129,216	62,338	413,843	8,629	68,962
Excess of Revenues Over (Under) Expenditures	(158,224)	107,382	70,168	(601)	107,029	(62,257)
Other Financing Sources (Uses)						
Transfers In	--	--	--	100,000	--	34,970
Transfers Out	(91,520)	--	--	--	(34,970)	--
Net Other Financing Sources (Uses)	(91,520)	--	--	100,000	(34,970)	34,970
Net Change in Fund Balance	(249,744)	107,382	70,168	99,399	72,059	(27,287)
<i>Fund Balance at Beginning of Period</i>	653,975	398,895	383,282	284,681	156,616	466,808
Fund Balance at End of Period	\$ 404,231	\$ 506,277	\$ 453,450	\$ 384,080	\$ 228,675	\$ 439,521

City of New Buffalo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue			Debt Service	Capital Projects		Total Nonmajor Governmental Funds
	Drug Law Enforcement	Criminal Justice Training	Municipal Streets	Debt Service	Equipment Purchase	Capital Improvement Construction	
Revenues							
Taxes	\$ --	\$ --	\$ 62,814	\$ --	\$ --	\$ --	\$ 178,442
State Revenues	--	1,009	--	--	--	--	368,291
Contributions from Local Units	--	--	--	--	--	--	306,850
Charges for Services	--	--	--	--	--	--	408,458
Interest and Rents	--	--	--	57	41	13	2,568
Other Revenues	--	--	--	--	65,645	--	76,530
Total Revenues	<u>--</u>	<u>1,009</u>	<u>62,814</u>	<u>57</u>	<u>65,686</u>	<u>13</u>	<u>1,341,139</u>
Expenditures							
Public Safety	--	353	--	--	--	--	353
Public Works	--	--	160,504	--	--	59,700	411,758
Recreation and Culture	--	--	--	--	--	--	956,509
Debt Service - Principal	--	--	--	245,000	47,203	--	292,203
Debt Service - Interest	--	--	--	92,600	6,013	--	98,613
Total Expenditures	<u>--</u>	<u>353</u>	<u>160,504</u>	<u>337,600</u>	<u>53,216</u>	<u>59,700</u>	<u>1,759,436</u>
Excess of Revenues Over (Under) Expenditures	<u>--</u>	<u>656</u>	<u>(97,690)</u>	<u>(337,543)</u>	<u>12,470</u>	<u>(59,687)</u>	<u>(418,297)</u>
Other Financing Sources (Uses)							
Transfers In	--	--	110,938	337,100	80,000	--	663,008
Transfers Out	--	--	--	--	--	(433)	(126,923)
Net Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>110,938</u>	<u>337,100</u>	<u>80,000</u>	<u>(433)</u>	<u>536,085</u>
Net Change in Fund Balance	<u>--</u>	<u>656</u>	<u>13,248</u>	<u>(443)</u>	<u>92,470</u>	<u>(60,120)</u>	<u>117,788</u>
<i>Fund Balance at Beginning of Period</i>	121	1,994	--	3,115	153,369	60,120	2,562,976
Fund Balance at End of Period	<u>\$ 121</u>	<u>\$ 2,650</u>	<u>\$ 13,248</u>	<u>\$ 2,672</u>	<u>\$ 245,839</u>	<u>\$ --</u>	<u>\$ 2,680,764</u>

November 18, 2022

To the 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, 2022. 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 August 12, 2022. 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. There were no new accounting policies adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2022. 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 useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management’s estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.
- The assumptions used in the actuarial valuations of the pension benefit plan are based on historical trends and industry standards.

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 November 18, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and pension 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 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 cursive script that reads "Gabridge & Company". The signature is written in dark ink and is positioned above the printed name of the company.

Gabridge & Company, PLC
Grand Rapids, MI



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: Renewal of Fire Service Agreement with New Buffalo Township

ITEM BEFORE THE COUNCIL:

Approval of renewing the Fire Service Agreement with New Buffalo Township

DISCUSSION:

In 2019, Fire Chief Chris Huston expressed concerns to former City Manager Dave Richards about the manpower of the city's fire department. At that time, Chief Huston suggested looking at alternatives to ensure adequate fire protection for the city.

Over the last several years, the City Council has approved entering into an agreement with New Buffalo Township to provide supplemental fire services to the city. During this period, it was identified that the city lacked the ability to reciprocate mutual aid to the township and to address the dwindling manpower of the city's department.

The city wishes to continue the current arrangement until a long-term solution can be adopted. The cost of the contracted fire services will remain at \$60,000, annually and either party may terminate the agreement with a 30-day notice.

RECOMMENDATION:

That the New Buffalo City Council approves the renewal of the Fire Service Agreement with New Buffalo Township in the amount of \$60,000.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

RENEWAL OF FIRE SERVICES AGREEMENT WITH NEW BUFFALO TOWNSHIP

WHEREAS, in 2019, Fire Chief Chris Huston expressed concerns to former City Manager Dave Richards about the manpower of the city's fire department; and

WHEREAS, at that time, Chief Huston suggested looking at alternatives to ensure adequate fire protection for the city; and

WHEREAS, over the last several years, the City Council has approved entering into an agreement with New Buffalo Township to provide supplemental fire services to the city; and

WHEREAS, during this period, it was identified that the city lacked the ability to reciprocate mutual aid to the township and to address the dwindling manpower of the city's department; and

WHEREAS, the city wishes to continue the current arrangement until a long-term solution can be adopted; and

WHEREAS, the cost of the contracted fire services will remain at \$60,000, annually and either party may terminate the agreement with a 30-day notice.

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the renewal of the Fire Service Agreement with New Buffalo Township in the amount of \$60,000.

DATED: December 19, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED: Adopted

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 19th day of December, 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: Board Appointments – Board of Review

ITEM BEFORE THE COUNCIL:

Approval of board appointments to the City of New Buffalo Board of Review

DISCUSSION:

Per the New Buffalo City Charter and Code of Ordinances, the Mayor makes recommendations for board appointments with final approval by the City Council.

Annually, the City of New Buffalo appoints members to the Board of Review for the upcoming year. The city has received applications from the current members to continue to serve in that capacity. The term of these appointments are for one (1) year and expire December 31, 2023.

RECOMMENDATION:

That the New Buffalo City Council approves the appointments to the Board of Review.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

BOARD OF REVIEW APPOINTMENTS

WHEREAS, per the New Buffalo City Charter and Code of Ordinances, the Mayor makes recommendations for board appointments with final approval by the City Council; and

WHEREAS, annually, the City of New Buffalo appoints members to the Board of Review for the upcoming year; and

WHEREAS, the city has received applications from the current members to continue to serve in that capacity; and

WHEREAS, the term of these appointments are for one (1) year and expire December 31, 2023.

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the appointments to the Board of Review.

DATED: December 19, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED: Adopted

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 19th day of December, 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: 2023 City of New Buffalo Meeting Calendar

ITEM BEFORE THE COUNCIL:

Approval of the 2023 City of New Buffalo Meeting Calendar

DISCUSSION:

Annually the City of New Buffalo City Council approves the meeting calendar for the upcoming calendar year. This calendar outlines all of the regularly scheduled meetings and holidays for the next calendar year.

RECOMMENDATION:

That the New Buffalo City Council approves the 2023 City of New Buffalo Meeting Calendar.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

2023 CITY OF NEW BUFFALO MEETING CALENDAR

WHEREAS, annually the City of New Buffalo City Council approves the meeting calendar for the upcoming calendar year; and

WHEREAS, this calendar outlines all of the regularly scheduled meetings and holidays for the next calendar year.

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the 2023 City of New Buffalo Meeting Calendar.

DATED: December 19, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED: Adopted

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 19th day of December, 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: 2023 Fourth of July Fireworks Contract

ITEM BEFORE THE COUNCIL:

Awarding of the contract for the Fourth of July Fireworks contract to Pyrotecnico Fireworks, Inc

DISCUSSION:

It has been a long-standing tradition to have a fireworks display in the city. Generally, the event has been sponsored by various entities; however, in 2022, the city sponsored the event.

Recently, staff from Pyrotecnico Fireworks, Inc contacted the city as they are beginning to set their calendar for the 2023 season. Pyrotecnico Fireworks, Inc informed the city that it was available to provide a firework display on Monday, July 3, 2023. The cost of the fireworks display for that day is \$16,500.

RECOMMENDATION:

That the New Buffalo City Council approves awarding the Fourth of July fireworks display contract to Pyrotecnico Fireworks, Inc in the amount of \$16,500.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

2023 FOURTH OF JULY FIREWORKS CONTRACT

WHEREAS, it has been a long-standing tradition to have a fireworks display in the city; and

WHEREAS, generally, the event has been sponsored by various entities; however, in 2022, the city sponsored the event; and

WHEREAS, recently, staff from Pyrotecnico Fireworks, Inc contacted the city as they are beginning to set their calendar for the 2023 season; and

WHEREAS, Pyrotecnico Fireworks, Inc informed the city that it was available to provide a firework display on Monday, July 3, 2023; and

WHEREAS, The cost of the fireworks display for that day is \$16,500.

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves awarding the Fourth of July fireworks display contract to Pyrotecnico Fireworks, Inc in the amount of \$16,500.

DATED: December 19, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED: Adopted

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 19th day of December, 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: United States Department of Agriculture's ("USDA") Community Facilities Loan Program

ITEM BEFORE THE COUNCIL:

Authorization to apply for the United States Department of Agriculture's ("USDA") Community Facilities Loan Program

DISCUSSION:

Over the last several years, the city has received a number of grants to assist in funding several projects. These include the Broadside Dock and the Municipal Marina Expansion to include upgrades to the municipal marina electrical system. The overall anticipated cost of the collective projects is approximately \$2,770,818 and city staff has worked on methods that will assist with bolstering the city's short-term cashflow position. One such method is the United States Department of Agriculture's ("USDA") Community Facilities Loan Program.

This program provides affordable funding to develop essential community facilities in rural areas. An essential community facility is defined as a public improvement, operated on a non-profit basis, needed for the orderly development of a rural community where the rural community is a city or town, or its equivalent county or multi-county area. The term "facility" refers to both the physical structure financed, and the resulting service provided to rural residents or rural businesses.

The program allows for the amortization of the repayment to be either 30 or 40 years at a low interest rate. Given that all financial indicators are leaning towards an interest rate increase in 2023, it behooves the city to apply to lock in the current rate of 3.25%.

RECOMMENDATION:

That the New Buffalo City Council approve the submission of an application to the USDA's Community Facilities Loan Program and authorizes staff to submit the necessary documents to the USDA.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

**AUTHORIZATION TO APPLY FOR THE UNITED STATES DEPARTMENT OF AGRICULTURE'S
COMMUNITY FACILITIES LOAN PROGRAM**

WHEREAS, over the last several years, the city has received a number of grants to assist in funding several projects; and

WHEREAS, these include the Broadside Dock and the Municipal Marina Expansion to include upgrades to the municipal marina electrical system; and

WHEREAS, the overall anticipated cost of the collective projects is approximately \$2,770,818 and city staff has worked on methods that will assist with bolstering the city's short-term cashflow position; and

WHEREAS, one such method is the United States Department of Agriculture's ("USDA") Community Facilities Loan Program; and

WHEREAS, this program provides affordable funding to develop essential community facilities in rural areas; and

WHEREAS, an essential community facility is defined as a public improvement, operated on a non-profit basis, needed for the orderly development of a rural community where the rural community is a city or town, or its equivalent county or multi-county area; and

WHEREAS, the term "facility" refers to both the physical structure financed, and the resulting service provided to rural residents or rural businesses; and

WHEREAS, the program allows for the amortization of the repayment to be either 30 or 40 years at a low interest rate; and

WHEREAS, given that all financial indicators are leaning towards an interest rate increase in 2023, it behooves the city to apply to lock in the current rate of 3.25%.

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the submission of an application to the USDA's Community Facilities Loan Program; and

NOW THEREFORE BE IT FURTHER RESOLVED, that staff is authorized to submit the necessary documents to the USDA.

DATED: December 19, 2022

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 19th day of December 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: Professional Services Agreement for Engineering – Parcel I.D. #11-62-7155-0042-00-3

ITEM BEFORE THE COUNCIL:

Approval of Professional Services Agreement for Engineering – Parcel I.D. #11-62-7155-0042-00-3

DISCUSSION:

In May 2021, the City Council approved a dispute resolution for property (Parcel I.D. #11-62-7155-0042-00-3). As a condition of the agreement, the city purchased the property.

For several years there was an environmental disagreement between a local property owner and the City. It was determined that the city was responsible for the environmental matter. As a result, the city was directed to remedy the matter and that was finalized in October 2022.

It is the city's desire to market the property for sale; however, the resulting deposits need to be removed. Abonmarche has provided a proposal to facilitate this process in an amount not to exceed \$23,700 (see attached documentation).

RECOMMENDATION:

That the New Buffalo City Council approve the Professional Services Agreement for Engineering for Parcel I.D. #11-62-7155-0042-00-3 in an amount not to exceed \$23,700.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

APPROVAL FOR PROFESSIONAL SERVICES AGREEMENT - PARCEL I.D. #11-62-7155-0042-00-3

WHEREAS, in May 2021, the City Council approved a dispute resolution for property (Parcel I.D. #11-62-7155-0042-00-3); and

WHEREAS, as a condition of the agreement, the city purchased the property; and

WHEREAS, for several years there was an environmental disagreement between a local property owner and the City; and

WHEREAS, it was determined that the city was responsible for the environmental matter; and

WHEREAS, as a result, the city was directed to remedy the matter and that was finalized in October 2022; and

WHEREAS, it is the city's desire to market the property for sale; however, the resulting deposits need to be removed; and

WHEREAS, Abonmarche has provided a proposal to facilitate this process in an amount not to exceed \$23,700

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the Professional Services Agreement for Engineering for Parcel I.D. #11-62-7155-0042-00-3 in an amount not to exceed \$23,700.

DATED: December 19, 2022

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 19th day of December 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: Employee's Personal/Vacation Time Carryover

ITEM BEFORE THE COUNCIL:

Approval of Employee's Personal/Vacation Time Carryover

DISCUSSION:

Due to a number of unforeseen circumstances, including COVID-19 and labor shortage, several employees have been unable to use personal/vacation by the end of the year. The City Council has the ability to approve carryover of this time for employee(s).

If approved, employees shall use the carryover time no later than March 31, 2023 (any unused time will be forfeited).

RECOMMENDATION:

That the New Buffalo City Council approve the carryover of personal/vacation time for employees to be used no later than March 31, 2023.



**CITY OF NEW BUFFALO
RESOLUTION 22-_____**

APPROVAL OF EMPLOYEE'S PERSONAL/VACATION TIME CARRYOVER

WHEREAS, due to a number of unforeseen circumstances, including COVID-19 and labor shortage, several employees have been unable to use personal/vacation by the end of the year; and

WHEREAS, the City Council has the ability to approve carryover of this time for employee(s); and

WHEREAS, if approved, employees shall use the carryover time no later than March 31, 2022 (any unused time will be forfeited).

NOW THEREFORE BE IT RESOLVED, that the New Buffalo City Council approves the carryover of personal/vacation time for employees to be used no later than March 31, 2023.

DATED: December 19, 2022

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED: Adopted

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 19th day of December 2022.

Ann M. Fidler, City Clerk



TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: December 19, 2022

RE: Second Reading of Ordinance Amendment – Chapter 18

ITEM BEFORE THE COUNCIL:

Approve the second reading of amendment to Section 39 of Article VI, Chapter 18 of the City of New Buffalo Code of Ordinances – Initiation of proceedings

DISCUSSION:

The purpose of this amendment is to clarify the City Council’s options for proceeding with a street or right-of-way vacation. It numerically separates two separate pathways for vacation and adds “as allowed by law”. This will fully distinguish any perception or argument that the City Council must always comply with the more cumbersome and expensive procedure set forth in the ordinance. Instead, City Council will be able to, if it so chooses and consistent with its historical practice, vacate by resolution as permitted by its Charter and under state law.

RECOMMENDATION:

That the New Buffalo City Council approves the second reading of the amendment to Chapter 18 of the Code of Ordinances.