

**REGULAR MEETING OF THE BUCHANAN CITY COMMISSION**  
**MONDAY, NOVEMBER 14, 2022 – 7:00 PM**  
**CHAMBER OF BUCHANAN CITY HALL - 302 N REDBUD TRAIL, BUCHANAN MI**

**AGENDA**

THE COMMISSION OF THE CITY OF BUCHANAN, in compliance with Michigan’s Open Meetings Act, hereby gives notice of a regular meeting of the Buchanan City Commission to be held in the Chamber of City Hall.

\* Requests to be added to the agenda as a “Scheduled Matter from the Floor” should be submitted in writing to the City Clerk at least 5 business days prior to the scheduled meeting during which the speaker wishes to appear, and the approval of such requests remain within the discretion of the Mayor. If denied, the speaker may nonetheless speak during the “non-agenda items only” public comments section of the agenda. \* Those who are unable to appear during a meeting but who still wish to share public comment may submit such comments in written form to the City Clerk at least 4 hours in advance of the meeting. \* Individuals with disabilities may request necessary reasonable accommodations by submitting requests to the City Clerk, preferably at least 24 hours in advance. \* Written requests and comments may be submitted to the City Clerk either in person or via mail to Buchanan City Hall, 302 N. Redbud Trail, Buchanan, MI 49107, or via email to [clerk@cityofbuchanan.com](mailto:clerk@cityofbuchanan.com)

**I. Call to Order**

**II. Recognition-**

*[Note--City Manager Grace shall lead the meeting until such time as a Mayor is selected amongst and by the City Commissioners later in the agenda.]*

- A. **Recognition #1**- *On behalf of the City of Buchanan, City Manager Heather Grace hereby recognizes and thanks our City Clerk Kalla Langston, along with her Team of dedicated Election Workers. Their hard work work is appreciated, and I hope that you will all join me in congratulating them on a well-run election.*
- B. **Recognition # 2**- *On behalf of the City of Buchanan, City Manager Heather Grace hereby recognizes and congratulates our newly-elected, and re-elected, City Commissioners: Sean Denison, Dan Vigansky, and Mark Weedon. You have been selected by members of your community to join Commissioners Larry Money and Patrick Swem to make up our new Commission for the City of Buchanan. As such, you are now entrusted with the sacred duty of leadership through service to your City and its People. May truth and wisdom guide you, as you chart the course for Buchanan's bright future!*

*-City Clerk Kalla Langston will now administer your Oaths of Office:*

**Oaths of Office**

**III. Pledge of Allegiance**

**IV. Roll Call**

**V. Approve Agenda**

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

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

**VIII. Nominations and Appointments**- *Consider nominating, via motion and support, and then voting, on the following nominations and appointments:*

**(A) Currently Existing Boards:**

- (1) **Mayor** *(1 seat)*
- (2) **Mayor Pro Tem** *(1 seat)*
- (3) **Planning Commission** *(1 seat)*

*[as per Act 33 of 2008, state statute dictates that members of the Planning Commission must be appointed by the Mayor, subject to approval of a majority vote of the City Commission. Also, one member of the Planning Commission shall be the Mayor, or the Mayor's designee, who may be another City Commissioner].*

(4) **Zoning Board of Appeals** (1 seat, with alternate- or five seats--see below)

*[Pursuant to Public Act 110 of 2006, state statute dictates that members of a Zoning Board of Appeals must be approved by a majority vote of the City Commission - OR - the entire City Commission may choose to serve as the Zoning Board of Appeals].*

(5) **Joint Water/Sewer Board** (2 seats)

(6) **Buchanan Area Recreation Board** (1 seat)

(7) **Landfill Board** (1 seat)

(8) **One Buchanan** (1 seat)

(9) **Buchanan Area Fine Arts Committee** (1 seat)

(10) **Common Committee** (1 seat)

(11) **Board of Review** (1 seat)

(12) **Election Board/Commission** (1 seat) *[should include Mayor, as per Buchanan City Charter Sect. 3.13]*

(13) **Cemetery Committee** (1 seat)

--OPTIONAL, BUT RECOMMENDED:

*-City Manager Heather Grace recommends the formation of the following Boards/Commissions/Committees/Task Forces:*

*[Note that Manager Grace recommends that at least one, but no more than two, Commissioners serve on each of the following Committees. Also note that the following recommended committees are not intended to be "standing committees" in violation of Charter Sect. 6.7 because they are intended to only meet 'as needed' and also not be permanent, and only exist as long as is deemed necessary--and shall cease operations once their assigned task is completed].*

**(B) Recommended to Be Created Boards:**

(1) **Compensation Commission** (2 seats)

*-As noted in the Buchanan City Charter, at Sec. 4.4, the Home Rule City Act, Public Act 279 of 1909, allows for the creation of a Compensation Commission by ordinance. Manager Grace strongly recommends creating this Commission to assess the compensation given to members of City Boards/Commissions/Committees to ensure that we are continuing to attract the talent necessary to have well-functioning boards and committees, which is vital for the City's operations. This Committee shall meet as needed and cease operations once the City Commission has voted upon any recommendations related to committee compensation created by said committee.*

(2) **Finance Committee**- In conjunction with the City's Auditor, Manager Grace also strongly recommends the creation of a Finance Committee. While not required by statute, a Finance Committee would be an ideal way to further improve the City's financial oversight, as well as provide an additional mechanism for enhanced transparency. This committee shall only meet as

needed, and will cease operations once the committee is comfortable with the City's financial oversight processes, as presented to the entire City Commission during regular meetings.

(3) **Board of Public Works**- Pursuant to Buchanan City Charter, Manager Grace also strongly recommends the creation of a Board of Public Works, to include one to two members from the City Commission, plus three other members (five members total), with the three other members being "freeholders and electors of the City" [aka, a registered voter who owns property in the City], as per the Charter--in addition to seeking out members with experience in construction or related fields. The Charter also indicates that the Board of Public Works, if created, shall be charged and entrusted with the following duties, powers and responsibilities subject to the direction of the Commission:(1) The construction, management, supervision, and control of the City water works. (2) The construction, management, supervision, and control of any municipal electric system [doesn't apply in our situation]. (3) The construction, management, supervision, and control of such other public improvements or works as are designated by ordinance. This Board would only meet as needed, and would cease operation upon a vote of the City Commission, once the City Commission believes that the City has completed the majority of its needs related to construction and capital improvements.

-It is worth noting that if a Board of Public Works is created, such Board would still need approval from the City Commission to make expenditures--So, in essence, the Board of Public Works would review issues related to Public Works and then make recommendations to the full City Commission for review and requested approval. Manager Grace thinks that this would be a great benefit, given the many large construction projects in the City's near future.

(4) **Community Development Implementation Committee**- *Manager Grace also recommends the creation of a Committee to help guide and oversee our Community Development Department's implementation of the the City's stated goals and visions related to community development, including certification in the Redevelopment Ready Communities Program, creation of a successful Main Street program, creation of an updated zoning code, and implementation of the Andrew's University 'Vision for Buchanan' plan. This committee would meet as needed and would cease after it achieves the above stated goals, as decided by either the Committee itself, or by the City Commission.*

(5) **Economic Development Committee**- Manager Grace also recommends the creation of an Economic Development Committee to help guide City staff regarding items pertaining to economic development, such as façade grant programs, tax incentive programs, the sale of City-owned property, marihuana permit-related matters, and other issues relating to economic development.

(6) **Compliance Committee**- *Manager Grace also recommends the creation of a Compliance Committee, which would be charged with providing additional oversight in the areas of legal and ethical compliance. Manager Grace believes that this Committee will be important to help ensure that all City officials, including members of staff and all members of City boards and committees, are meeting all legal and ethical compliance standards. This committee would be charged with creating recommendations for best practices, would meet as needed, and would cease to exist once it has accomplished its stated goals, as decided by either the Committee itself, of the City Commission.*

(7) **Public Safety Committee**- *Manager Grace also strongly recommends the creation of a Public Safety Committee, which would be charged with all matters related to Public Safety, including the creation and implementation of a new blight remediation and code enforcement program--to include rental inspections, etc. The Committee would meet as needed and would cease to exist*

once it achieves its stated goals, as determined by either the Committee itself or the City Commission.

(8) **Governance & Administration Committee**- Manager Grace also recommends the creation of a Governance & Administration Committee, which would be charged with the development of best practices related to matters pertaining to governance and administration, including things such as elections, public communications, interactions with the public, social media policies, and much more. This Committee would meet as needed, and would cease to exist once it achieves its goals, as decided by the Committee itself or the City Commission.

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

- A. Meeting Minutes**- Consider approving the Regular Meeting Minutes from October 24, 2022.
- B. Expenditures**- Consider approving the expenditures for November 14, 2022, in the amount of \$143,046.11
- C. Street Closure**- Consider approving a Street Closure requested by the Buchanan Area Chamber of Commerce for the Christmas Parade being held on November 26, 2022, from 5-6:30 p.m.

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

- A. Audit Presentation**- Representatives from Kruggel Lawton will provide a brief presentation related to the City's most recent financial audit.

--NOTE--City staff is not yet in possession of the finalized audit, just the draft that is attached. Paper copies of the finalized audit will be provided by Kruggel Lawton during the meeting, and subsequent opportunities for questions related to the audit will be available.

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

- A. Clerk Report**- Clerk Langston will give the public and commission a brief update on the November 8th, 2022, General Election.
- B. Community Development Report**- Director Murphy
  - A) Resolution #2022.11/432**- Consider approving a Resolution to approve the Spark Grant Application for the St. Joseph River Access Project.
  - B) Façade Grant for 101-103 Days**- Consider approving a Façade Grant Application from Rowland Property Group for 101-103 Days Ave.
  - C) Restaurant Improvement Grant**- Consider approving a Restaurant Improvement Grant Application from Rowland Property Group for 101-103 Days Ave.
  - D) City-Owned Properties**- Murphy will provide an update on where we stand regarding the potential sale of City-Owned Properties.
  - E) Zoning Ordinance Project**- Murphy will provide an update regarding our Zoning Ordinance project.
  - F) Grants Update**- Murphy will provide a general status update regarding some of the many grant opportunities the City is currently exploring.
- C. Public Services Report**- Director Mike Baker
- D. Public Safety Report**- Director Tim Ganus
- E. Finance Department Report**- Director Deb Perez

**XII. Unfinished Business**

**XIII. New Business**

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

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

**XVI. Executive Comments**

A. City Manager Comments

B. Commissioner Comments

C. Mayor Comments

**XVI. Adjourn**

# Notes from City Charter RE

## Election of *Mayor & Mayor Pro Tem*:

- **Section 4.5. - Election of Mayor.**

The City Commission shall at its first meeting following each regular City election, elect one of its members to serve as Mayor for a term expiring at the first Commission meeting following the next regular City election.

- **Section 4.6. - Duties of Mayor.**

(a) Insofar as required by law, and for all ceremonial purposes, the Mayor shall be recognized as the head of the City. He shall have an equal voice and vote in the proceedings of the Commission, but shall have no veto power. He shall be the presiding officer of the Commission.

(b) He shall be a conservator of the peace, and may exercise within the City the powers conferred upon sheriffs to suppress disorder, and shall have the power to command the assistance of all able-bodied citizens to aid in the enforcement of the ordinances of the City, and to suppress riot and disorderly conduct.

(c) He shall authenticate by his signature such instruments as the Commission, this Charter, or the laws of the State of Michigan or of the United States shall require.

(d) He shall exercise only such powers as the state laws, this Charter, or the Commission shall specifically confer upon or require of him.

- **Section 4.7. - Mayor Pro Tem.**

The City Commission may designate a Mayor Pro Tem. to perform the duties of the Mayor when, because of absence from the City, disability, or otherwise, the Mayor is temporarily unable to perform the duties of his office.



**REGULAR MEETING OF THE BUCHANAN CITY COMMISSION**  
**MONDAY, OCTOBER 24, 2022 – 7:00 PM**  
**CHAMBER OF BUCHANAN CITY HALL - 302 N REDBUD TRAIL, BUCHANAN MI**

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**MINUTES**

THE COMMISSION OF THE CITY OF BUCHANAN, in compliance with Michigan's Open Meetings Act, hereby gives notice of a regular meeting of the Buchanan City Commission to be held in the Chamber of City Hall.

\* Requests to be added to the agenda as a "Scheduled Matter from the Floor" should be submitted in writing to the City Clerk at least 5 business days prior to the scheduled meeting during which the speaker wishes to appear, and the approval of such requests remain within the discretion of the Mayor. If denied, the speaker may nonetheless speak during the "non-agenda items only" public comments section of the agenda.

\* Those who are unable to appear during a meeting but who still wish to share public comment may submit such comments in written form to the City Clerk at least 4 hours in advance of the meeting.

\* Individuals with disabilities may request necessary reasonable accommodations by submitting requests to the City Clerk, preferably at least 24 hours in advance.

\* Written requests and comments may be submitted to the City Clerk either in person or via mail to Buchanan City Hall, 302 N. Redbud Trail, Buchanan, MI 49107, or via email to [clerk@cityofbuchanan.com](mailto:clerk@cityofbuchanan.com)

**I. Call to Order**

Meeting was called to order at 7:00 p.m. by Mayor Denison.

**II. Recognition**

None

**III. Pledge of Allegiance**

Mayor Denison led in the Pledge of Allegiance.

**IV. Roll Call**

Present: Mayor Sean Denison, Mayor Pro Tem Mark Weedon, Commissioner Cameron Downey, Commissioner Larry Money, Commissioner Patrick Swem

City Staff: City Manager, Heather Grace; City Clerk, Kalla Langston; Community Development Director, Rich Murphy; Director of Public Services, Mike Baker; DPW Lead, Klay Weaver; Director of Public Safety, Tim Ganus; Chief of Police Harvey Burnett; Administrative Assistant, Emma Lysy

**V. Approve Agenda**

*Motion made by Swem, supported by Money to approve the amended agenda, as presented. Roll call vote carries unanimously.*

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

None

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

**A. Minutes- Consider approving the Regular Meeting Minutes from October 10, 2022.**

**B. Expenditures- Consider Expenditures for October 24th, 2022 in the amount of \$152,331.47**

**C. 2023 Notice of Meetings & Holiday Schedule- Consider approving the 2023 Notice of Meetings for the City of Buchanan & the 2023 Holiday Schedule.**

*Motion made by Money, supported by Weedon to approve the Consent Agenda, as presented. Roll call vote carries unanimously.*

## VIII. Scheduled Matters from the Floor *(if any)*

- A. *New DPW Bldg Construction 'Project Update'*- Representatives from AVB and the Barton Group will provide updated budget estimates related to the New DPW Building Construction Project. This is just an update - no action is requested at this time.

Daniel Burns Project Manager from AVB gave the commission an update of where they are now in the DPW building construction. Three weeks ago, they received updated drawings from Bergman Group. This is a progress update on the numbers for the building. Burns went over the estimate summary. (See Attachment A)

The next step is Bergman working on getting to the construction document phase. Early November there should be a sit down with the city, Bergman, and AVB so that everything that has been talked about in the meetings makes it to the drawings.

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

- A. *Community Development Report- Rich Murphy*

1) *2022 MML Annual Convention*- Director Murphy will present takeaways from the recent MML Annual Convention attended by Murphy and Manager Grace.

Murphy recapped the MML Annual Convention that Grace and he attended. It spans places across Michigan cities, small towns, and townships. There are also a plethora of consultants and lobbyists present. This organization has been around since before the automobile, so it really is writing a lot of Michigan's economic trajectory. Murphy believes it's a great resource and really a laboratory for best practices for the city. Placemaking was heavily emphasized as an economic policy, one not up for debate; and the reason is because people are changing. They are moving to a place they like, not just for a job.

This was an opportunity for city manager Grace and Murphy to sharpen the axe and to be inspired and network. Throughout the two half days, our strategy was really to divide and conquer. Grace attended a breakout session on infrastructure federal funding. Murphy attended a session on legislative updates and housing opportunities. In the evenings there was more networking opportunities where they met people with their hands on the pulse of where the funding is and how to get it on the federal and state level. The first entire day of the conference focused on the importance of having a vision. If you don't have a vision, get one and if you do have a vision, get people behind it, and start implementing it now. We reaffirmed that with the vision project the city is on the right track. Younger generations are making decisions on where they live by the quality of life of and by the natural resources, being nearby arts and culture, and the family experiences they can have.

Grace gave her update on the convention. She first congratulated our partner in the region, the Village of Cassopolis, who won the Community Excellence Award this year for their vision of Cassopolis that they have implemented. It really was spectacular, and very similar to what we did for the vision for Buchanan. They're a very small village so for them to have made such a transformation was quite admirable and we were very proud to see someone from our region make such a big splash at the convention. Congrats to Cassopolis.

Also, there was a lot of emphasis on infrastructure. Grace has mentioned at previous meetings that she is currently involved in the Michigan Infrastructure Council. Tuesday and Thursday Grace will be in Lansing as one of 50 representatives across the state of Michigan out of the 1700 municipalities to give comment on Michigan's 30 year infrastructure planning both for the water and transportation groups. This means Buchanan is going to have a chance to get our imprint on



policy that may impact the residents of Michigan for the next 30 years. She is encouraging anyone who has comments related either to transportation or water to please e-mail those to her as soon as possible. Grace really wants to encourage folks who have points related to that to reach out to her so she can carry forth those comments from citizens. These 30-year infrastructure planning meetings are attended by some very important officials throughout the state.

Grace also attended a breakaway session on civility in government and having good meetings between public officials and members of the public, which will be especially useful in today's climate. An Advocacy Group is offering consultation services geared towards bringing back civility towards the public comment section of meetings, as well as making sure that staff and leaders are working together in a collaborative way and that the voice of the public is getting heard.

## X. Unfinished Business

## XI. New Business

A. Closed Session- Closed Session to discuss matters subject to attorney-client privilege, discuss the potential sale or lease of real property, and to conduct the annual performance review of City Manager Grace.

*Motion made by Swem, supported by Weedon to enter closed session pursuant to MCL 15.2768 section 8 (1)(h) & (a) at 7:31 p.m. Roll call vote carries unanimously.*

(2) Re-Enter Open Session- Consider voting to re-enter open session.

*Motion made by Weedon, supported by Swem to re-enter open session at 8:39 p.m. Roll call vote carries unanimously.*

(3) Closed Session Action- Consider action regarding matters discussed in Closed Session.

*Motion made by Money, supported by Swem to submit to the public the results of the annual performance review of City Manager Heather Grace, which find that Grace has satisfactory performed her duties, as per her employment agreement. Roll call carries unanimously.*

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

None

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

*Don Ryman*- Was glad to see that the city manager Grace and director Murphy had attended the Michigan municipal league annual conference and brought things back to us.

*Jeff Griffin*- Gave thanks to Denison, Weedon, and Downey for their service on the Commission.

*Norma Ferris*- Concerned about the agreement with Dial-A-Ride.

## XIV. Executive Comments

### A. City Manager Comments

Grace directed her comments to the Commission. She acknowledged that some of them may not be in their seats the next time they convene, and for any who are not, thank you for your service to the citizens. And for those who do return, she is extremely excited for what they can accomplish together, and thanks all for continuing this journey. Thank you also to the members of the public. We have some stalwarts who can always be counted on to stick around even when there's a closed session. That shows extreme dedication and commitment to wanting the best interest of

your community and I applaud you all for your dedication so thank you for that. MML conference was very enjoyable, very rewarding and inspiring. Attending brought her some renewed vigor for ideas that she wants to implement and is really excited for what can be done.

**B. Commissioner Comments**

*Money*- Offered congratulations to Grace for a job well done. His two years on the commission has been a learning and growing experience for me. He’s always throwing the accolades out there to everybody that serves on this Commission, and he’d like to say in particular thank you to Mark, Sean and Cameron for all the work that they've done. As was stated this may not be the same Commission here in the couple weeks but working with you has been a privilege.

*Swem*- Not saying goodbye to Weedon and Denison because he’s counting on them to win. Thanked Cameron on his soon to be retirement from the Commission. Really appreciates the time they have spent and conversations. You cared a ton about the city, and I know you worked your tail off to try to do what was best in the end truly appreciate the time together here. Look forward to working with you in other capacities.

*Downey*- Thanked the City of Buchanan for making him a commissioner for 4 years. He’s going to enjoy his retirement.

*Weedon*- Thank you to Cameron and Sean. A lot has changed in the four years he’s been on the commission and he’s pleased with those changes. Thanked Cameron for everything. He's a dang good researcher and does not forget very much at all, so I thank you for the time and for making him a better commissioner. Thanked Sean for your two years as mayor. Money and Swem, who are remaining on the board, have been exceptional and given them a different we didn’t have in the first two years. Thank you everybody for all your hard work.

**Mayor Comments**

Expressed his sincere appreciation and admiration for the community and the commission. Being mayor has been an honor of a lifetime. He didn’t come from much and has built his way to this position and is grateful for it. Thanked his family and community for trusting him as Mayor. Wanted to thank Heather, Rich, Kalla, Deb, Ashley, Courtney, Britni, Jill and Emma for choosing Buchanan as a place to work for bringing their talents and passion to the City Hall every day. The city is better because you're here. He also thanked the DPW, Police Department, volunteers, and citizens of Buchanan.

**XV. Adjourn**

Motion made by Money, supported by Weedon to adjourn the meeting at 8:53 p.m. Roll call vote carries unanimously.

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Kalla Langston, City Clerk

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Mayor Sean Denison

## Invoices to Note

CC Meeting: 11/14/2022

Total Check Run Expenditures: **\$143,046.11**

Please keep in mind that the Summer 2022 Tax Disbursement is included in this run.

Distribution from 9.16.22-9.30.22

Distribution from 10.1.22-10.31.22

We disburse taxes to the following:

- ❖ Buchanan Community Schools - \$8,801.94
- ❖ Berrien Resa - \$1,866.99
- ❖ Lake Michigan College - \$1,746.42
- ❖ Berrien County Treasurer - \$8,696.46

Being disbursed amongst these units is the following amount: \$21,151.81

- Core Bore LLC - \$6,600.00
  - DIRECTIONAL BORE ACROSS RIVER ST/WATER MAIN TAP VALVE SADDLE CURB
- Clark Equipment - \$5,104.20
  - Snow Blower

Grants being awarded

- Building 324 LLC – Façade Grant Award for \$6,121.20
- Lisa Gustavsen – Restaurant Incentive Grant Award for \$6,719.06

INVOICE REGISTER REPORT FOR CITY OF BUCHANAN  
 EXP CHECK RUN DATES 11/14/2022 - 11/14/2022  
 JOURNALIZED  
 OPEN

Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
14-2218 22912	CORE BORE LLC DIRECTIONAL BORE ACROSS RIVER 202-463.000-782.000	10/31/2022 SPOWERS	11/15/2022	6,600.00 6,600.00	6,600.00	Open	Y 11/08/2022
10.5.22 24925	LISA MEDLIN REDBUD CITY CENTER REFUND 101-000.000-674.000	11/07/2022 CBAHAM	11/14/2022	50.00 50.00	50.00	Open	Y 11/08/2022
10.15.22 24926	MINDY JACKSON REDBUD CITY CENTER DEPOSIT REFUND 101-000.000-674.000	11/07/2022 CBAHAM	11/14/2022	50.00 50.00	50.00	Open	Y 11/08/2022
10.22.22 24927	COURTNEY CLEARY REDBUD CITY CENTER DEPOSIT REFUND 101-000.000-674.000	11/07/2022 CBAHAM	11/14/2022	50.00 50.00	50.00	Open	Y 11/08/2022
10.23.22 24928	ASHLEY WAGNER REDBUD CITY CENTER RENTAL DEPOSIT 101-000.000-674.000	11/07/2022 CBAHAM	11/14/2022	50.00 50.00	50.00	Open	Y 11/08/2022
10.31.22 24930	BUILDING 324 LLC FACADE GRANT AWARD RESTAURANT 101-101.000-857.000	10/31/2022 CBAHAM	11/14/2022	6,121.20 6,121.20	6,121.20	Open	Y 11/08/2022
3294 24931	4-T DOOR LABOR FOR RE-ATTACHNG CONNECTOR 501-590.000-931.000	10/25/2022 CBAHAM	11/09/2022	170.00 170.00	170.00	Open	Y 11/08/2022
5.20.22 24932	GREG MCCARTY REFUND DUE TO ALREADY BEING 101-265.000-974.000	10/25/2022 CBAHAM	11/09/2022	250.00 250.00	250.00	Open	Y 11/08/2022
10.25.22 24933	LISA GUSTAVSEN RESTAURANT INCENTIVE GRANT AWARD - 101-101.000-857.000	10/25/2022 CBAHAM	11/14/2022	6,719.06 6,719.06	6,719.06	Open	Y 11/08/2022

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnalized Post Date
10.31.22 24934	MELISSA FLICK WORKED HS FOOTBALL GAME ON 9.30.22 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	45.00 45.00	45.00	Open	Y 11/08/2022
10.14.22 24935	MELISSA FLICK WORKED HS FOOTBALL GAME ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	45.00 45.00	45.00	Open	Y 11/08/2022
10.14.22 24936	SWEET C. ROBINSON WORKED FOOTBALL GAME ON 10.14.22 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	48.00 48.00	48.00	Open	Y 11/08/2022
10.14.22 24937	BRANDON CARPENTER WORKED HS FOORBALL GAME ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	48.00 48.00	48.00	Open	Y 11/08/2022
10.14.22 24938	CRAIG BILLINGTON WORKED HS FOOTBALL GAME ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	48.00 48.00	48.00	Open	Y 11/08/2022
10.15.22 24939	TINA SPURLOCK WORKED BUCHANAN HS DANCE ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	42.00 42.00	42.00	Open	Y 11/08/2022
10.15.22 24940	DAVE SPURLOCK WORKED HOMECOMING DANCE ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	42.00 42.00	42.00	Open	Y 11/08/2022
10.21.22 24941	BRANDON CARPENTER WORKED HS FOOTBALL FOR 4 HOURS ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	48.00 48.00	48.00	Open	Y 11/08/2022
10.21.22 24942	SWEET C. ROBINSON WORKED HS FOOTBALL GAME ON 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	54.00 54.00	54.00	Open	Y 11/08/2022

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Inv Num Inv Ref#	Vendor Description GL Distribution	Inv Date Entered By	Due Date	Inv Amt	Amt Due	Status	Jrnlized Post Date
10.21.22 24943	RICHARD WONACOTT WORKED HS FOOTBALL GAME 10.21.22 701-000.000-150.000	10/31/2022 CBAHAM POLICE RESERVES	11/14/2022	60.00  60.00	60.00	Open	Y 11/08/2022
61101 24944	ALEXANDER CHEMICAL CORP CHEMICALS FOR WATER DEPT - 501-591.000-743.000	10/28/2022 CBAHAM CHEMICALS	11/28/2022	1,339.31  1,339.31	1,339.31	Open	Y 11/08/2022
60912 24945	ALEXANDER CHEMICAL CORP CONTAINERS FOR CHECMICALS - RENTAL 501-591.000-743.000	10/28/2022 CBAHAM CHEMICALS	11/28/2022	93.00  93.00	93.00	Open	Y 11/08/2022
CJK7388NL 24946	ALRO STEEL CORPORATION PARTS FOR TRAIL - PER JERRY FLENOR 103-000.000-970.031	10/11/2022 CBAHAM TRAIL GRANT EXPENDITURES	11/11/2022	2,208.30  2,208.30	2,208.30	Open	Y 11/08/2022
10.16.22 24947	AT&T 9.17.22-10.16.22 BILLING PERIOD 101-271.430-853.000 501-590.000-853.000 501-591.000-853.000	10/11/2022 CBAHAM 269 695-5525 269 695-4028 269 409-8372	11/11/2022	186.60  118.25 31.31 37.04	186.60	Open	Y 11/08/2022
10.3.22 24948	AFFORDABLE ASPHALT PAVING ASPHALT PATCH FOR 3RD AND SHORT ST 203-463.000-782.000	10/03/2022 CBAHAM ROAD MAIN. MATERIAL & SUPPLIES	11/03/2022	3,200.00  3,200.00	3,200.00	Open	Y 11/08/2022
10.19.22 24949	AFFORDABLE ASPHALT PAVING ASPHALT REMOVAL AND REPLACE FOR 203-463.000-782.000	10/19/2022 CBAHAM ROAD MAIN. MATERIAL & SUPPLIES	11/19/2022	4,950.00  4,950.00	4,950.00	Open	Y 11/08/2022
10.19.22-2 24950	AFFORDABLE ASPHALT PAVING ASPHALT RESURFACE PATCH RYNEARSON 203-463.000-782.000	10/19/2022 CBAHAM ROAD MAIN. MATERIAL & SUPPLIES	11/19/2022	1,600.00  1,600.00	1,600.00	Open	Y 11/08/2022
53669 24951	AALFS PETROLEUM INC. DIESEL FOR VACTOR 101-441.000-933.000	10/11/2022 CBAHAM MAINTENANCE - EQUIPMENT	11/11/2022	222.75  222.75	222.75	Open	Y 11/08/2022

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53741 24952	AALFS PETROLEUM INC. MEROPA 460 - 2-35 LB PAILS WW 501-590.000-751.000 GAS AND OIL	10/11/2022 CBAHAM	11/11/2022	268.40 268.40	268.40	Open	Y 11/08/2022
10.31.22 24953	AALFS PETROLEUM INC. FUEL PURCHASES FOR OCTOBER 2022 101-301.000-751.000 GAS AND OIL 101-441.000-751.000 GAS AND OIL 101-336.000-751.000 GAS AND OIL 501-591.000-751.000 GAS AND OIL 501-590.000-751.000 GAS AND OIL 101-276.000-751.000 GAS AND OIL 101-265.000-962.000 MISCELLANEOUS - FINANCE CHARGE	10/31/2022 CBAHAM	11/15/2022	2,817.42 872.22 949.18 270.33 326.06 75.89 276.52 47.22	2,817.42	Open	Y 11/08/2022
10.26.22 24954	DONALD BROOKS TREK OR TREAT HALLOWEEN CANDY 103-000.000-970.031 TRAIL GRANT EXPENDITURES	10/26/2022 CBAHAM	11/15/2022	98.91 98.91	98.91	Open	Y 11/08/2022
10.27.22 24955	BERRIEN COUNTY RECORD NOTICE OF 2023 MEETINGS 101-215.000-903.000	10/27/2022 CBAHAM	11/27/2022	130.00 130.00	130.00	Open	Y 11/08/2022
10.24.22 24956	ANGELA BAGGETT MILEAGE REIMBURSEMENT - ACTIVE 101-301.000-873.000 TRAVEL & CAR ALLOWANCE	10/24/2022 CBAHAM	11/15/2022	167.50 167.50	167.50	Open	Y 11/08/2022
3112 24957	BERRIEN COUNTY ROAD COMMISSION PROJECT L22114 2022 - PAVEMENT 202-463.000-782.000 ROAD MAIN. MATERIAL & SUPPLIES	09/30/2022 CBAHAM	10/30/2022	3,184.25 3,184.25	3,184.25	Open	Y 11/08/2022
2984472 24958	CLARK EQUIPMENT SNOW BLOWER AND PARTS FOR CEMETERY 101-276.000-933.000 MAINTENANCE - EQUIPMENT	09/27/2022 CBAHAM	10/27/2022	5,104.20 5,104.20	5,104.20	Open	Y 11/08/2022
11.8.22 24959	BUCHANAN COMMUNITY SCHOOLS SUMMER TAX DISTRIBUTION FOR 703-000.000-700.006 DISBURSEMENTS - SUMMER TAXES- OPERATING	11/08/2022 CBAHAM	11/15/2022	3,006.29 1,388.86	3,006.29	Open	Y 11/08/2022

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	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES-2013 DEBT		1,319.02			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- 2014 BLDGS		298.41			
11.8.22-2 24960	BUCHANAN COMMUNITY SCHOOLS SUMMER 2022 TAX DISTRIBUTION FOR CBAHAM	11/08/2022 CBAHAM	11/15/2022	5,795.65	5,795.65	Open	Y 11/08/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES - OPER		4,028.63			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES - 2013 DEBT		1,441.01			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- BLDG SITE		326.01			
11.8.22 24961	BERRIEN COUNTY TREASURER SUMMER TAX DISTRIBUTION FOR 9.16.22- CBAHAM	11/08/2022 CBAHAM	11/15/2022	4,100.52	4,100.52	Open	Y 11/08/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- SET		2,309.09			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES - COUNTY		1,791.43			
11.8.22-2 24962	BERRIEN COUNTY TREASURER SUMMER 2022 TAX DISTRIBUTION FOR CBAHAM	11/08/2022 CBAHAM	11/15/2022	4,595.94	4,595.94	Open	Y 11/08/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- SET		2,559.03			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- COUNTY		2,036.91			
11.8.22 24963	BERRIEN RESA SUMMER 2022 TAX DISTRIBUTION 9.16.22 CBAHAM	11/08/2022 CBAHAM	11/15/2022	892.22	892.22	Open	Y 11/08/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES - GEN		65.63			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES - SPECIAL		826.59			
11.8.22-2 24964	BERRIEN RESA SUMMER 2022 TAX DISTRIBUTION FOR CBAHAM	11/08/2022 CBAHAM	11/15/2022	974.77	974.77	Open	Y 11/08/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES-GEN		71.73			
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES- SPECIAL		903.04			
800190407 24965	BAR WATER YOUR LOCAL CULLIGAN OFFICE WATER- CEMETERY 101-276.000-756.000	10/31/2022 CBAHAM MISCELLANEOUS SUPPLIES	11/15/2022	103.60	103.60	Open	Y 11/08/2022
				103.60			
739078350 24966	CO-ALLIANCE LLP - BUCHANAN PROPANE FOR DPW 101-441.000-751.000	10/25/2022 CBAHAM GAS AND OIL	11/25/2022	25.90	25.90	Open	Y 11/08/2022
				25.90			



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9.18.22-10.22.22							
24967	KELLY L CLARK CLEANING FOR SEPTEMBER AND OCTOBER 101-265.000-818.000	10/22/2022 CBAHAM CONTRACTUAL	11/15/2022	990.00 990.00	990.00	Open	Y 11/08/2022
767708							
24968	CO-ALLIANCE LLP - BUCHANAN PROPANE FOR CEMETERY 101-276.000-931.000	08/23/2022 CBAHAM MAINTENANCE-BUILDINGS	09/23/2022	715.76 715.76	715.76	Open	Y 11/08/2022
09.22.22							
24969	CORE LEADERSHIP INITIATIVE STRENGTH TRAINING FOR OFC. BRUCE 101-301.000-960.000 701-000.000-250.008	09/22/2022 CBAHAM EDUCATION AND TRAINING POLICE 302 TRAINING FUNDS	10/22/2022	300.00 150.00 150.00	300.00	Open	Y 11/08/2022
1918-R-0005							
24970	CUSTOM COMPUTER COMPANY LLC MONTHLY INVOICE FOR VARIOUS 101-265.000-818.000	10/01/2022 CBAHAM CONTRACTUAL	10/31/2022	3,712.60 3,712.60	3,712.60	Open	Y 11/08/2022
2181							
24971	CUSTOM COMPUTER COMPANY LLC DEBS LAPTOP CHARGER, SET UP 101-265.000-818.000	10/20/2022 HEATHERS CBAHAM CONTRACTUAL	11/18/2022	359.99 359.99	359.99	Open	Y 11/08/2022
11.3.22-12.2.22							
24972	COMCAST BUSINESS FIRE DEPARTMENT INTERNET 101-336.000-853.000	11/01/2022 CBAHAM TELEPHONE, INTERNET, CABLE	11/22/2022	288.27 288.27	288.27	Open	Y 11/08/2022
11.6.22-12.5.22							
24973	COMCAST BUSINESS DPW INTERNET 101-441.000-853.000	11/01/2022 CBAHAM TELEPHONE, INTERNET, CABLE	11/22/2022	106.85 106.85	106.85	Open	Y 11/08/2022
11.1.22-11.30.22							
24974	COMCAST BUSINESS INTERNET FOR PD 101-301.000-853.000	10/27/2022 CBAHAM TELEPHONE, INTERNET, CABLE	11/17/2022	441.70 441.70	441.70	Open	Y 11/08/2022
10.25.22-11.24.22							
24975	COMCAST BUSINESS INTERNET FOR CITY CENTER 101-265.000-853.000	10/21/2022 CBAHAM TELEPHONE, INTERNET, CABLE	11/11/2022	249.73 249.73	249.73	Open	Y 11/08/2022

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5130360032 24976	CINTAS CORPORATION MEDICAL SUPPLY CABINET - DPW 101-441.000-961.000	10/26/2022 CBAHAM MEDICAL EXAMS	11/26/2022	98.17 98.17	98.17	Open	Y 11/08/2022
4134587920 24977	CINTAS CORPORATION SHOP TOWELS AND MAT REPACEMENT FOR 101-441.000-756.000	10/18/2022 CBAHAM MISCELLANEOUS SUPPLIES	11/18/2022	145.15 145.15	145.15	Open	Y 11/08/2022
5130360063 24978	CINTAS CORPORATION MEDICAL CABINET AT CITY HALL 101-265.000-962.000	10/26/2022 CBAHAM MISCELLANEOUS	11/26/2022	71.47 71.47	71.47	Open	Y 11/08/2022
5130360099 24979	CINTAS CORPORATION MEDICAL CABINET AT WASTEWATER 501-590.000-756.000	10/26/2022 CBAHAM MISCELLANEOUS SUPPLIES	11/26/2022	65.33 65.33	65.33	Open	Y 11/08/2022
513036006 24980	CINTAS CORPORATION CEMETERY MEDICAL CABINET 101-276.000-756.000	10/26/2022 CBAHAM MISCELLANEOUS SUPPLIES	11/26/2022	80.40 80.40	80.40	Open	Y 11/08/2022
1253842 24981	DUBOIS-COOPER ASSOCIATES VALVE REPAIR 501-590.000-938.000	10/12/2022 CBAHAM MAINTENANCE - SYSTEM	11/11/2022	56.00 56.00	56.00	Open	Y 11/08/2022
1253278 24982	DUBOIS-COOPER ASSOCIATES SUB XDCR TRANSMITTER - WASTEWATER 501-590.000-933.000	10/05/2022 CBAHAM MAINTENANCE - EQUIPMENT	11/11/2022	2,087.00 2,087.00	2,087.00	Open	Y 11/08/2022
017916 24983	EMERGENCY VEHICLES PLUS ANNUAL PUMP TESTING 1 OF 3 101-336.000-851.001	10/18/2022 CBAHAM EQUIPMENT TESTING	10/21/2022	332.18 332.18	332.18	Open	Y 11/08/2022
017917 24984	EMERGENCY VEHICLES PLUS ANNUAL PUMP TESTING FIRE TRUCK 2 101-336.000-851.001	10/18/2022 CBAHAM EQUIPMENT TESTING	10/21/2022	327.54 327.54	327.54	Open	Y 11/08/2022

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017918 24985	EMERGENCY VEHICLES PLUS ANNUAL PUMP TESTING ON FIRE TRUCK 3 101-336.000-851.001	10/18/2022 CBAHAM EQUIPMENT TESTING	10/21/2022	327.54 327.54	327.54	Open	Y 11/08/2022
S104784890.001 24986	ETNA SUPPLY CO. HYDRANT REPAACEMENT 501-591.000-937.000	10/24/2022 CBAHAM	11/24/2022	3,735.29 3,735.29	3,735.29	Open	Y 11/08/2022
S104754052.001 24987	ETNA SUPPLY CO. MISC COILS - CURB STOP LEAD FORD 501-591.000-938.000	09/26/2022 CBAHAM MAINTENANCE - SYSTEM	10/26/2022	2,835.64 2,835.64	2,835.64	Open	Y 11/08/2022
1077 24988	EXEMPLAR IT SOLUTIONS INVOICE FOR PHASE 2 CAMERA WORK IN 101-265.000-818.000	11/03/2022 CBAHAM CONTRACTUAL	12/03/2022	1,756.80 1,756.80	1,756.80	Open	Y 11/08/2022
761-11046507 24989	STATE OF MICHIGAN COMM. PUBLIC WATER SUPPLY ANNUAL 501-590.000-916.000	10/30/2022 CBAHAM ANNUAL PERMIT FEE	11/30/2022	1,521.96 1,521.96	1,521.96	Open	Y 11/08/2022
22-3493 24990	ELECTION SOURCE SECRECY SLEEVES FOR GENERAL ELECTION 101-191.000-728.000	07/25/2022 CBAHAM OFFICE SUPPLIES	08/25/2022	179.72 179.72	179.72	Open	Y 11/08/2022
20220050 24991	DANIEL HOSFORD PRODUCTION OF REDBUD DIRT TRACK AD 101-172.000-818.000	11/04/2022 CBAHAM CONTRACTUAL	12/04/2022	4,890.00 4,890.00	4,890.00	Open	Y 11/08/2022
17316 24992	HAAS SYSTEMS, INC. REPLCE ALARM COMMUNICATOR AT ROSS 101-265.000-931.000	08/09/2022 CBAHAM MAINTENANCE-BUILDINGS	09/08/2022	289.99 289.99	289.99	Open	Y 11/08/2022
MARCH-JUNE2022 24993	J DEFAY CLEANERS & LAUNDRY DRY CLEANING FOR PD 101-301.000-769.000	07/02/2022 CBAHAM UNIFORM CLEANING	11/02/2022	43.00 43.00	43.00	Open	Y 11/09/2022

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10.18.22 24994	J DEFAY CLEANERS & LAUNDRY DRY CLEANING FOR PD 101-301.000-769.000 UNIFORM CLEANING	10/18/2022 CBAHAM	11/18/2022	63.00 63.00	63.00	Open	Y 11/09/2022
1074954 24995	ICMA MEMBERSHIP RENEWALS MEMBERSHIP DUES 101-172.000-831.000 MEMBERSHIP AND DUES	11/01/2022 CBAHAM	12/31/2022	960.00 960.00	960.00	Open	Y 11/09/2022
PS475315 24996	JOY'S JOHNS PORT-A-POTTIES AT TOTH 2022 (THIS 101-101.000-885.000 PUBLIC RELATIONS	08/25/2022 CBAHAM	09/25/2022	3,000.00 3,000.00	3,000.00	Open	Y 11/09/2022
NOVEMBER 2022 24997	INDIANA MICHIGAN POWER COMPANY POWER USAGE - CONSOLIDATED BILL 101-441.000-926.000 STREET LIGHTING 202-474.000-921.000 UTILITIES 501-590.000-921.000 UTILITIES 501-591.000-921.000 UTILITIES 101-336.000-921.000 UTILITIES 101-265.000-921.000 UTILITIES 101-301.000-921.000 UTILITIES 101-371.001-921.000 UTILITIES 101-441.000-921.000 UTILITIES	11/01/2022 CBAHAM	12/02/2022	2,845.83 367.26 96.97 602.21 321.76 223.23 619.98 157.89 154.99 301.54	2,845.83	Open	Y 11/09/2022
02246965 24998	GALL'S INC. UNIFORM EQUIPMENT FOR OFFICERS AT 101-301.000-768.000 UNIFORMS	10/20/2022 CBAHAM	11/19/2022	259.69 259.69	259.69	Open	Y 11/09/2022
022525654 24999	GALL'S INC. BARRIER TAPE FOR THE PD 101-301.000-768.000	10/28/2022 CBAHAM	11/27/2022	193.19 193.19	193.19	Open	Y 11/09/2022
09.29.222-10.27.22 25000	INDIANA MICHIGAN POWER COMPANY POWER USAGE 101-301.000-921.000 UTILITIES 101-441.000-921.000 UTILITIES 101-336.000-921.000 UTILITIES 101-271.430-921.000 UTILITIES	10/27/2022 CBAHAM	11/23/2022	6,343.57 589.46 138.85 14.59 38.97	6,343.57	Open	Y 11/09/2022

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	GL Distribution						
	101-269.000-921.000	UTILITIES		147.96			
	501-591.000-921.000	UTILITIES		2,534.86			
	101-441.000-921.000	UTILITIES		2,496.94			
	501-590.000-921.000	UTILITIES		367.35			
	101-271.440-921.000	UTILITIES		14.59			
316189							
25001	KCI	10/31/2022	10/31/2022	1,211.97	1,211.97	Open	Y
	WATER BILL MAILING FOR NOVEMBER	CBAHAM					11/09/2022
	501-591.000-730.000	POSTAGE		605.98			
	501-590.000-730.000	POSTAGE		605.99			
06.13.22							
25002	BRAD KERLIKOWSKE	11/01/2022	12/01/2022	95.04	95.04	Open	Y
	MERIDIAN TITLE TOOK MONEY FROM	CBAHAM					11/09/2022
	501-591.000-962.000	MISCELLANEOUS		95.04			
11.3.22							
25003	KOSHAR COMMERCIAL APPRAISAL SERVICE	11/03/2022	12/09/2022	2,200.00	2,200.00	Open	Y
	APPRAISAL OF 1204 & 15437 REDBUD TRL	CBAHAM					11/09/2022
	101-172.000-818.000	CONTRACTUAL		2,200.00			
9.16.22-9.30.22							
25004	LAKE MICHIGAN COLLEGE	11/08/2022	11/15/2022	853.72	853.72	Open	Y
	SUMMER 2022 TAX DISBURSEMENT FOR	CBAHAM					11/09/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES		853.72			
10.1.22-10.31.22							
25005	LAKE MICHIGAN COLLEGE	11/08/2022	11/15/2022	932.70	932.70	Open	Y
	SUMMER TAX DISBURSEMENT FOR 10.1.22-	CBAHAM					11/09/2022
	703-000.000-700.006	DISBURSEMENTS - SUMMER TAXES		932.70			
902983							
25006	LOWE'S	11/01/2022	12/19/2022	22.01	22.01	Open	Y
	DRYWALL AND VINYL FOR CITY CENTER	CBAHAM					11/09/2022
	101-101.000-861.000	REDBUD CITY CENTER PROJECT		22.01			
902967							
25007	LOWE'S	11/01/2022	12/19/2022	188.49	188.49	Open	Y
	WOOD AND WHITEWOOD FOR BARN DOORS	CBAHAM					11/09/2022
	101-101.000-861.000	REDBUD CITY CENTER PROJECT		188.49			
273117161001							
25008	OFFICE DEPOT	10/27/2022	11/27/2022	7.39	7.39	Open	Y
	PAPER CLIPS FOR PD	CBAHAM					11/09/2022
	101-301.000-728.000	OFFICE SUPPLIES		7.39			

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2731111117001 25009	OFFICE DEPOT TRASH BAGS AND COPY PAPER FOR PD 101-301.000-728.000 OFFICE SUPPLIES	10/28/2022 CBAHAM	11/27/2022	67.41 67.41	67.41	Open	Y 11/09/2022
477405 25010	NORTH CENTRAL LABORATORIES KIMWIPES FOR WW TREATMENT PLANT 501-590.000-757.000 LAB SUPPLIES	10/07/2022 CBAHAM	11/07/2022	288.93 288.93	288.93	Open	Y 11/09/2022
14129 25011	NORTH SHORE ANALYTICAL MERCURY SAMPLES - WW TREATMENT 501-590.000-818.000 CONTRACTUAL	10/17/2022 CBAHAM	11/17/2022	350.00 350.00	350.00	Open	Y 11/09/2022
1685225 25012	POLYDYNE, INC. CHEMICALS FOR WW TREATMENT PLANT 501-590.000-743.000 CHEMICALS	10/13/2022 CBAHAM	11/13/2022	1,583.55 1,583.55	1,583.55	Open	Y 11/09/2022
69388 25013	PEERLESS-MIDWEST, INC. CHLORINATION SHOCK 501-591.000-938.000 MAINTENANCE - SYSTEM	10/27/2022 CBAHAM	11/27/2022	565.20 565.20	565.20	Open	Y 11/09/2022
3011 25014	PSYCHOLOGY SERVICES PRE-EMPLOYMENT PSYCHOLOGICAL 101-301.000-961.000 MEDICAL EXAMS	10/30/2022 CBAHAM	11/15/2022	150.00 150.00	150.00	Open	Y 11/09/2022
31804 25015	PRIDE THE PORTABLE TOILET TOILET RENTALS - BAOT LAUNCH, 101-756.000-818.000 CONTRACTUAL	10/30/2022 CBAHAM	11/15/2022	1,180.00 1,180.00	1,180.00	Open	Y 11/09/2022
67576 25016	PARRETT COMPANY PRINTERS AT CITY HALL & PD 101-265.000-818.000 CONTRACTUAL	10/27/2022 CBAHAM	10/27/2022	568.49 568.49	568.49	Open	Y 11/09/2022
00011529 25017	PONTEM SOFTWARE ANNUAL SUPPORT MAINTENANCE UNTIL 101-276.000-818.000 CONTRACTUAL	11/01/2022 CBAHAM	12/01/2022	540.00 540.00	540.00	Open	Y 11/09/2022

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11.02.22 25018	THREE OAKS FORD REPAIR ON HEADLAMP AND DRIVER SEAT 101-301.000-939.000	11/02/2022 CBAHAM MAINTENANCE - VEHICLE	11/15/2022	4,152.54  4,152.54	4,152.54	Open	Y 11/09/2022
48325 25019	TRACTOR SUPPLY COMPANY 50 GAL STEEL TANK FOR CEMETERY 101-276.000-933.000	10/27/2022 CBAHAM MAINTENANCE - EQUIPMENT	11/27/2022	479.99  479.99	479.99	Open	Y 11/09/2022
162128 25020	USA BLUE BOOK TESTS AND LAB SUPPLIES FOR WW 501-590.000-757.000	11/01/2022 CBAHAM LAB SUPPLIES	11/15/2022	324.50  324.50	324.50	Open	Y 11/09/2022
T319615 25021	U.S. 31 SUPPLY, INC. LIGHT FOR DPW 101-441.000-933.000	10/25/2022 CBAHAM MAINTENANCE - EQUIPMENT	11/25/2022	22.31  22.31	22.31	Open	Y 11/09/2022
00-26193 25022	VAN METER AND ASSOCIATES INC FIRST LINE SUPERVISION TUITION 101-301.000-960.000	08/23/2022 CBAHAM EDUCATION AND TRAINING	10/23/2022	170.00  170.00	170.00	Open	Y 11/09/2022
9917836842 25023	VERIZON WIRELESS AIR CARDS FOR PD X3 101-301.000-818.000	10/10/2022 CBAHAM CONTRACTUAL	11/02/2022	120.05  120.05	120.05	Open	Y 11/09/2022
11.3.22 25024	WALMART SHOP WITH A COP 2022 - GIFT CARDS 701-000.000-250.032	11/03/2022 CBAHAM SHOP WITH A COP	11/15/2022	3,000.00  3,000.00	3,000.00	Open	Y 11/09/2022
222092 25025	WINDEMULLER ELECTRIC AUTOMATION SERVICES PROVIDED TO 501-590.000-818.000	08/10/2022 CBAHAM CONTRACTUAL	09/10/2022	838.00  838.00	838.00	Open	Y 11/09/2022
19396 25026	GENE WESNER AUTOMOTIVE, INC. MULTI POINT INSPECTION ON WATER 501-591.000-939.000	11/01/2022 CBAHAM MAINTENANCE - VEHICLE	11/15/2022	53.11  53.11	53.11	Open	Y 11/09/2022

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19384 25027	GENE WESNER AUTOMOTIVE, INC. PD 46-4 REPLACE TIRE FROM 2 NAILS 101-301.000-939.000 MAINTENANCE - VEHICLE	10/27/2022 CBAHAM	11/15/2022	253.10 253.10	253.10	Open	Y 11/09/2022
19376 25028	GENE WESNER AUTOMOTIVE PD 46-9 REPLACE RUPTURED HOSE TO 101-301.000-939.000 MAINTENANCE - VEHICLE	10/27/2022 CBAHAM	11/15/2022	262.15 262.15	262.15	Open	Y 11/09/2022
19335 25029	GENE WESNER AUTOMOTIVE, INC. REPLACE HEAT DAMAGED RIGHT NOZZLE 101-301.000-939.000 MAINTENANCE - VEHICLE	10/18/2022 CBAHAM	11/15/2022	62.70 62.70	62.70	Open	Y 11/09/2022
09031 25030	GENE WESNER AUTOMOTIVE, INC. OIL DRY FOR FLUID SPILLS 101-336.000-939.000 MAINTENANCE - VEHICLE	10/18/2022 CBAHAM	11/15/2022	41.94 41.94	41.94	Open	Y 11/09/2022
10.26.22 25031	WAYNE WRITER TREK OR TREAT CANDY 103-000.000-970.031 TRAIL GRANT EXPENDITURES	10/26/2022 CBAHAM	11/15/2022	1,397.66 1,397.66	1,397.66	Open	Y 11/09/2022
73148 25032	M.A.A.C PROPERTY SERVICES IRRIGATION SYSTEM WINTERIZED - 101-276.000-933.000 MAINTENANCE - EQUIPMENT	10/22/2022 CBAHAM	11/22/2022	95.00 95.00	95.00	Open	Y 11/09/2022
73139 25033	M.A.A.C PROPERTY SERVICES FERTILIZATION AT CEMETERY 101-276.000-932.000 MAINTENANCE-GROUNDS	10/20/2022 CBAHAM	11/20/2022	79.00 79.00	79.00	Open	Y 11/09/2022
2022 25034	MICHIGAN STATE FIREMEN'S ASSOC MEMBERDHIP DUES 101-336.000-831.000 MEMBERSHIP AND DUES	11/01/2022 CBAHAM	12/01/2022	75.00 75.00	75.00	Open	Y 11/09/2022
101101 25035	MILLER INDUSTRIAL GASES CYLINDER RENTAL - DPW 101-441.000-756.000 MISCELLANEOUS SUPPLIES	09/30/2022 CBAHAM	10/30/2022	5.40 5.40	5.40	Open	Y 11/09/2022



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25396 25036	MICHIGAN MUNICIPAL LEAGUE CDL - DRIVERS FEE MEMBER - 01/01/23- CBAHAM 101-441.000-912.000 FIRE & LIABILITY INSURANCE	11/02/2022	12/02/2022	560.00 560.00	560.00	Open	Y 11/09/2022
INV000276853 25037	MILLER WELDING SUPPLY LINK NOZZLE FOR WELDER 101-441.000-756.000 MISCELLANEOUS SUPPLIES	10/19/2022 CBAHAM	11/18/2022	12.08 12.08	12.08	Open	Y 11/09/2022
67767 25038	MARK FARM SUPPLY DUCK FEED 701-000.000-250.067 DUCK FEEDER	10/27/2022 CBAHAM	11/27/2022	57.47 57.47	57.47	Open	Y 11/09/2022
3406894 25039	MICHIANA RECYCLING & DISPOSAL GARBAGE AND RECYCLING SERVICES - NOV CBAHAM 101-265.000-921.000 ACCT# 406938007 101-276.000-921.000 ACCT# 406938005 501-590.000-921.000 ACCT# 406938003 101-265.000-921.000 ACCT# 406938001 101-441.000-921.000 ACCT# 406938000 101-265.000-921.000 ACCT# 405927000	11/01/2022	11/10/2022	776.27 117.05 81.40 81.40 125.69 325.58 45.15	776.27	Open	Y 11/09/2022
NOV, DEC, JAN 2023 25040	MICHIANA RECYCLING & DISPOSAL GARBAGE AND RECYCLING SERVICES 101-265.000-921.000 ACCT# 406545000 101-265.000-921.000 ACCT# 406538000 101-301.000-921.000 ACCT# 407478000 101-265.000-921.000 ACCT# 406373000 101-336.000-921.000 ACCT# 407148000	11/01/2022 CBAHAM	11/10/2022	187.95 35.70 35.70 35.70 35.70 45.15	187.95	Open	Y 11/09/2022
114080732 25041	MICHIGAN LOGOS, INC. TO FUND PURE MI BLUE SIGNS ON 101-101.000-885.000 PUBLIC RELATIONS	10/01/2022 CBAHAM	12/31/2022	1,320.00 1,320.00	1,320.00	Open	Y 11/09/2022
11.06.22 25042	SPECTRUM HEALTH LAKELAND KLAY WEAVER - OUTPATIENT SERVICE 101-441.000-961.000 MEDICAL EXAMS	11/06/2022 CBAHAM	11/26/2022	50.00 50.00	50.00	Open	Y 11/09/2022

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11.06.22-2 25043	SPECTRUM HEALTH LAKELAND MEDICAL EXAMINATION FOR NEW 101-301.000-961.000	11/06/2022 CBAHAM MEDICAL EXAMS	11/26/2022	89.00 89.00	89.00	Open	Y 11/09/2022
9941977 25044	SOUTHWESTERN SUPPLY COUPLERS FOR TREE HAGER 101-441.000-933.000	10/31/2022 CBAHAM MAINTENANCE - EQUIPMENT	11/30/2022	586.80 586.80	586.80	Open	Y 11/09/2022
221110 25045	KEN SIMPSON ELECTRICAL INSPECTION SERVICES FOR 701-000.000-250.001	11/02/2022 CBAHAM ELECTRICAL PERMITS	11/15/2022	978.40 978.40	978.40	Open	Y 11/09/2022
23176-2 25046	STAR UNIFORM NEW UNIFORMS FOR PD 101-301.000-768.000	10/28/2022 CBAHAM UNIFORMS	11/28/2022	643.00 643.00	643.00	Open	Y 11/09/2022
23100-2 25047	STAR UNIFORM VEST FOR RESERVE OFFICER 101-301.000-818.003	10/27/2022 CBAHAM RESERVE EQUIPMENT	11/27/2022	127.00 127.00	127.00	Open	Y 11/09/2022
27872 25048	SMR COMMUNICATIONS INC. RAIDO - PD 101-301.000-851.000	10/25/2022 CBAHAM RADIO MAINTENANCE	11/25/2022	283.50 283.50	283.50	Open	Y 11/09/2022
10.18.22 25049	SHERWIN WILLIAMS CO. PAINT FOR TRAIL 103-000.000-970.031	10/18/2022 CBAHAM TRAIL GRANT EXPENDITURES	11/18/2022	71.39 71.39	71.39	Open	Y 11/09/2022
0136775 25050	SBF ENTERPRISES PRINTING OF SUMMER TAX BILLS - TO 101-253.000-730.000	06/23/2022 CBAHAM POSTAGE	07/23/2022	430.25 430.25	430.25	Open	Y 11/09/2022
OCT & NOV 2022 25051	TINA SPURLOCK CLEANING SERVICES FOR CITY CENTER 101-265.000-931.000 101-301.000-931.000	11/07/2022 CBAHAM MAINTENANCE-BUILDINGS MAINTENANCE-BUILDINGS	11/15/2022	375.00 135.00 240.00	375.00	Open	Y 11/09/2022

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675863 25052	RIDGE NAPA AUTO PARTS BLOWER CONTROL SWITCH 101-441.000-939.000	09/21/2022 CBAHAM MAINTENANCE - VEHICLE	10/21/2022	12.34 12.34	12.34	Open	Y 11/09/2022
677130 25053	RIDGE NAPA AUTO PARTS BATTERIES FOR CEMETERY 101-276.000-939.000	10/03/2022 CBAHAM MAINTENANCE - VEHICLE	11/03/2022	165.29 165.29	165.29	Open	Y 11/09/2022
3301648 25055	REITH-RILEY CONSTRUCTION CO. RYNEARSON AND LIBERTY INTERSECTION 203-463.000-782.000	10/24/2022 CBAHAM ROAD MAIN. MATERIAL & SUPPLIES	11/24/2022	1,427.14 1,427.14	1,427.14	Open	Y 11/09/2022
3301666 25056	REITH-RILEY CONSTRUCTION CO. REPAIRS ON REMUS 203-463.000-782.000	10/25/2022 CBAHAM ROAD MAIN. MATERIAL & SUPPLIES	11/25/2022	2,853.57 2,853.57	2,853.57	Open	Y 11/09/2022
84800399 25057	WEX BANK OCTOBER 2022 FUEL CHARGES 101-301.000-751.000 101-441.000-751.000 101-276.000-751.000	10/31/2022 CBAHAM GAS AND OIL GAS AND OIL GAS AND OIL	11/22/2022	3,506.31 1,158.96 1,431.42 915.93	3,506.31	Open	Y 11/09/2022
OCTOBER 2022 25058	REDBUD HARDWARE OCTOBER 2022 CHARGES 101-441.000-932.000 101-441.000-933.000 101-441.000-939.000 101-441.000-756.000 101-276.000-756.000 101-276.000-931.000 101-276.000-933.000 101-265.000-962.000 101-253.000-728.000 103-000.000-970.031 101-301.000-756.000 101-301.000-886.000 501-591.000-938.000 501-590.000-931.000	10/31/2022 CBAHAM MAINTENANCE-GROUNDS MAINTENANCE - EQUIPMENT MAINTENANCE - VEHICLE MISCELLANEOUS SUPPLIES MISCELLANEOUS SUPPLIES MAINTENANCE-BUILDINGS MAINTENANCE - EQUIPMENT MISCELLANEOUS OFFICE SUPPLIES TRAIL GRANT EXPENDITURES MISCELLANEOUS SUPPLIES COMMUNITY POLICING MAINTENANCE - SYSTEM MAINTENANCE-BUILDINGS	11/15/2022	1,016.85 148.70 107.75 13.07 97.25 56.78 39.98 73.17 31.07 10.44 99.21 10.49 43.47 103.22 38.87	1,016.85	Open	Y 11/09/2022

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Inv Num	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
Inv Ref#	Description	Entered By					Post Date
	GL Distribution						
	501-590.000-933.000	MAINTENANCE - EQUIPMENT		9.99			
	501-590.000-757.000	LAB SUPPLIES		36.28			
	501-590.000-756.000	MISCELLANEOUS SUPPLIES		71.13			
	101-336.000-962.000	MISCELLANEOUS		25.98			
# of Invoices:	133	# Due:	133	Totals:	143,046.11		143,046.11
# of Credit Memos:	0	# Due:	0	Totals:	0.00		0.00
Net of Invoices and Credit Memos:					143,046.11		143,046.11

--- TOTALS BY FUND ---

101 - GENERAL	67,321.43	67,321.43
103 - CAPITAL PROJECTS	3,875.47	3,875.47
202 - MAJOR STREETS	9,881.22	9,881.22
203 - LOCAL STREETS	14,030.71	14,030.71
501 - W & S MAINTENANCE & OPERATIC	22,119.60	22,119.60
701 - TRUST AND AGENCY	4,665.87	4,665.87
703 - TAXES	21,151.81	21,151.81

--- TOTALS BY DEPT/ACTIVITY ---

000.000 -	29,893.15	29,893.15
101.000 - CITY COMMISSION	17,370.76	17,370.76
172.000 - CITY MANAGER	8,050.00	8,050.00
191.000 - ELECTIONS	179.72	179.72
215.000 - CITY CLERK	130.00	130.00
253.000 - TREASURER	440.69	440.69
265.000 - BUILDING AND GROUNDS	9,477.33	9,477.33
269.000 - RENTAL PROPERTY	147.96	147.96
271.430 - PEAR'S MILL	157.22	157.22
271.440 - BUCHANAN COMMON	14.59	14.59
276.000 - CEMETERY	8,807.02	8,807.02
301.000 - POLICE	10,814.11	10,814.11
336.000 - FIRE DEPARTMENT	1,971.75	1,971.75
371.001 - BUILDING INSPECTOR	154.99	154.99
441.000 - DEPARTMENT OF PUBLIC WOR	8,225.29	8,225.29
463.000 - ROUTINE STREET MAINTENAN	23,814.96	23,814.96
474.000 - TRAFFIC SERVICES - MAINT	96.97	96.97
590.000 - SEWER MAINTENANCE & OPER	9,474.09	9,474.09
591.000 - WATER MAINTENANCE & OPER	12,645.51	12,645.51
756.000 - BUCHANAN AREA RECREATION	1,180.00	1,180.00

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Fund 101 GENERAL							
Dept 000.000							
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	FASHLEY WAGNER	REDBUD CITY CENTER RENTAL DEPOSIT R	10.23.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	COURTNEY CLEARY	REDBUD CITY CENTER DEPOSIT REFUND	10.22.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	LISA MEDLIN	REDBUD CITY CENTER REFUND	10.5.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	MINDY JACKSON	REDBUD CITY CENTER DEPOSIT REFUND	10.15.22	11/14/22	50.00	
Total For Dept 000.000						200.00	
Dept 101.000 CITY COMMISSION							
101-101.000-857.000	GRANTS & SPECIAL PROJECTS	BUILDING 324 LLC	FACADE GRANT AWARD RESTAURANT IMPOR	10.31.22	11/14/22	6,121.20	
101-101.000-857.000	GRANTS & SPECIAL PROJECTS	LISA GUSTAVSEN	RESTAURANT INCENTIVE GRANT AWARD -	10.25.22	11/14/22	6,719.06	
101-101.000-861.000	REDBUD CITY CENTER PROJEC	LOWE'S	DRYWALL AND VINYL FOR CITY CENTER P	902983	12/19/22	22.01	
101-101.000-861.000	REDBUD CITY CENTER PROJEC	LOWE'S	WOOD AND WHITEWOOD FOR BARN DOORS A	902967	12/19/22	188.49	
101-101.000-885.000	PUBLIC RELATIONS	JOY'S JOHNS	PORT-A-POTTIES AT TOTHS 2022 (THIS W	PS475315	09/25/22	3,000.00	
101-101.000-885.000	PUBLIC RELATIONS	MICHIGAN LOGOS, INC.	TO FUND PURE MI BLUE SIGNS ON ARTER	114080732	12/31/22	1,320.00	
Total For Dept 101.000 CITY COMMISSION						17,370.76	
Dept 172.000 CITY MANAGER							
101-172.000-818.000	CONTRACTUAL	DANIEL HOSFORD	PRODUCTION OF REDBUD DIRT TRACK AD	20220050	12/04/22	4,890.00	
101-172.000-818.000	CONTRACTUAL	KOSHAR COMMERCIAL APPR	APPRAISAL OF 1204 & 15437 REDBUD TR	11.3.22	12/09/22	2,200.00	
101-172.000-831.000	MEMBERSHIP AND DUES	ICMA MEMBERSHIP RENEWA	MEMBERSHIP DUES	1074954	12/31/22	960.00	
Total For Dept 172.000 CITY MANAGER						8,050.00	
Dept 191.000 ELECTIONS							
101-191.000-728.000	OFFICE SUPPLIES	ELECTION SOURCE	SECRECY SLEEVES FOR GENERAL ELECTIO	22-3493	08/25/22	179.72	
Total For Dept 191.000 ELECTIONS						179.72	
Dept 215.000 CITY CLERK							
101-215.000-903.000		BERRIEN COUNTY RECORD	NOTICE OF 2023 MEETINGS	10.27.22	11/27/22	130.00	
Total For Dept 215.000 CITY CLERK						130.00	
Dept 253.000 TREASURER							
101-253.000-728.000	OFFICE SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	10.44	
101-253.000-730.000	POSTAGE	SBF ENTERPRISES	PRINTING OF SUMMER TAX BILLS - TO D	0136775	07/23/22	430.25	
Total For Dept 253.000 TREASURER						440.69	
Dept 265.000 BUILDING AND GROUNDS							
101-265.000-818.000	CONTRACTUAL	CUSTOM COMPUTER COMPAN	MONTHLY INVOICE FOR VARIOUS NETWORK	1918-R-0005	10/31/22	3,712.60	
101-265.000-818.000	CONTRACTUAL	CUSTOM COMPUTER COMPAN	DEBS LAPTOP CHARGER, SET UP HEATHER	2181	11/18/22	359.99	
101-265.000-818.000	CONTRACTUAL	EXEMPLAR IT SOLUTIONS	INVOICE FOR PHASE 2 CAMERA WORK IN	1077	12/03/22	1,756.80	
101-265.000-818.000	CONTRACTUAL	KELLY L CLARK	CLEANING FOR SEPTEMBER AND OCTOBER	9.18.22-10.22.22	11/15/22	990.00	
101-265.000-818.000	CONTRACTUAL	PARRETT COMPANY	PRINTERS AT CITY HALL & PD	67576	10/27/22	568.49	
101-265.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	INTERNET FOR CITY CENTER	10.25.22-11.24.22	11/11/22	249.73	
101-265.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	619.98	
101-265.000-921.000	ACCT# 406938007	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	287.89	
101-265.000-921.000	ACCT# 406545000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	107.10	
101-265.000-931.000	MAINTENANCE-BUILDINGS	HAAS SYSTEMS, INC.	REPLCE ALARM COMMUNICATOR AT ROSS S	17316	09/08/22	289.99	
101-265.000-931.000	MAINTENANCE-BUILDINGS	TINA SPURLOCK	CLEANING SERVICES FOR CITY CENTER A	OCT & NOV 2022	11/15/22	135.00	
101-265.000-962.000	MISCELLANEOUS - FINANCE C	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	47.22	
101-265.000-962.000	MISCELLANEOUS	CINTAS CORPORATION	MEDICAL CABINET AT CITY HALL	5130360063	11/26/22	71.47	
101-265.000-962.000	MISCELLANEOUS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	31.07	
101-265.000-974.000	ZONING EXPENDITURES	GREG MCCARTY	REFUND DUE TO ALREADY BEING REZONED	5.20.22	11/09/22	250.00	
Total For Dept 265.000 BUILDING AND GROUNDS						9,477.33	
Dept 269.000 RENTAL PROPERTY							
101-269.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	147.96	

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Fund 101 GENERAL							
Dept 269.000 RENTAL PROPERTY							
Total For Dept 269.000 RENTAL PROPERTY						147.96	
Dept 271.430 PEAR'S MILL							
101-271.430-853.000	269 695-5525	AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	118.25	
101-271.430-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	38.97	
Total For Dept 271.430 PEAR'S MILL						157.22	
Dept 271.440 BUCHANAN COMMON							
101-271.440-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	14.59	
Total For Dept 271.440 BUCHANAN COMMON						14.59	
Dept 276.000 CEMETERY							
101-276.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	276.52	
101-276.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	915.93	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	BAR WATER YOUR LOCAL C	OFFICE WATER- CEMETERY	800190407	11/15/22	103.60	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	CEMETERY MEDICAL CABINET	513036006	11/26/22	80.40	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	56.78	
101-276.000-818.000	CONTRACTUAL	PONTEM SOFTWARE	ANNUAL SUPPORT MAINTENANCE UNTIL 11	00011529	12/01/22	540.00	
101-276.000-921.000	ACCT# 406938005	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	81.40	
101-276.000-931.000	MAINTENANCE-BUILDINGS	CO-ALLIANCE LLP - BUCH	PROPANE FOR CEMETERY	767708	09/23/22	715.76	
101-276.000-931.000	MAINTENANCE-BUILDINGS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	39.98	
101-276.000-932.000	MAINTENANCE-GROUNDS	M.A.A.C PROPERTY SERVI	FERTILIZATION AT CEMETERY	73139	11/20/22	79.00	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	CLARK EQUIPMENT	SNOW BLOWER AND PARTS FOR CEMETERY	2984472	10/27/22	5,104.20	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	M.A.A.C PROPERTY SERVI	IRRIGATION SYSTEM WINTERIZED - CEME	73148	11/22/22	95.00	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	73.17	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	TRACTOR SUPPLY COMPANY	50 GAL STEEL TANK FOR CEMETERY	48325	11/27/22	479.99	
101-276.000-939.000	MAINTENANCE - VEHICLE	RIDGE NAPA AUTO PARTS	BATTERIES FOR CEMETERY	677130	11/03/22	165.29	
Total For Dept 276.000 CEMETERY						8,807.02	
Dept 301.000 POLICE							
101-301.000-728.000	OFFICE SUPPLIES	OFFICE DEPOT	PAPER CLIPS FOR PD	273117161001	11/27/22	7.39	
101-301.000-728.000	OFFICE SUPPLIES	OFFICE DEPOT	TRASH BAGS AND COPY PAPER FOR PD	273111117001	11/27/22	67.41	
101-301.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	872.22	
101-301.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	1,158.96	
101-301.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	10.49	
101-301.000-768.000	UNIFORMS	GALL'S INC.	UNIFORM EQUIPMENT FOR OFFICERS AT P	02246965	11/19/22	259.69	
101-301.000-768.000	UNIFORMS	GALL'S INC.	BARRIER TAPE FOR THE PD	022525654	11/27/22	193.19	
101-301.000-768.000	UNIFORMS	STAR UNIFORM	NEW UNIFORMS FOR PD	23176-2	11/28/22	643.00	
101-301.000-769.000	UNIFORM CLEANING	J DEFAY CLEANERS & LAU	DRY CLEANING FOR PD	MARCH-JUNE2022	11/02/22	43.00	
101-301.000-769.000	UNIFORM CLEANING	J DEFAY CLEANERS & LAU	DRY CLEANING FOR PD	10.18.22	11/18/22	63.00	
101-301.000-818.000	CONTRACTUAL	VERIZON WIRELESS	AIR CARDS FOR PD X3	9917836842	11/02/22	120.05	
101-301.000-818.003	RESERVE EQUIPMENT	STAR UNIFORM	VEST FOR RESERVE OFFICER	23100-2	11/27/22	127.00	
101-301.000-851.000	RADIO MAINTENANCE	SMR COMMUNICATIONS INC	RAIDO - PD	27872	11/25/22	283.50	
101-301.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	INTERNET FOR PD	11.1.22-11.30.22	11/17/22	441.70	
101-301.000-873.000	TRAVEL & CAR ALLOWANCE	ANGELA BAGGETT	MILEAGE REIMBURSEMENT - ACTIVE SHOO	10.24.22	11/15/22	167.50	
101-301.000-886.000	COMMUNITY POLICING	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	43.47	
101-301.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	157.89	
101-301.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	589.46	
101-301.000-921.000	ACCT# 407478000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	35.70	
101-301.000-931.000	MAINTENANCE-BUILDINGS	TINA SPURLOCK	CLEANING SERVICES FOR CITY CENTER A	OCT & NOV 2022	11/15/22	240.00	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE PD	46-9 REPLACE RUPTURED HOSE TO PT	19376	11/15/22	262.15	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	REPLACE HEAT DAMAGED RIGHT NOZZLE A	19335	11/15/22	62.70	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE PD	46-4 REPLACE TIRE FROM 2 NAILS	19384	11/15/22	253.10	

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Fund 101 GENERAL							
Dept 301.000 POLICE							
101-301.000-939.000	MAINTENANCE - VEHICLE	THREE OAKS FORD	REPAIR ON HEADLAMP AND DRIVER SEAT	11.02.22	11/15/22	4,152.54	
101-301.000-960.000	EDUCATION AND TRAINING	CORE LEADERSHIP INITIA	STRENGTH TRAINING FOR OFC. BRUCE	09.22.22	10/22/22	150.00	
101-301.000-960.000	EDUCATION AND TRAINING	VAN METER AND ASSOCIAT	FIRST LINE SUPERVISION TUITION CLAS	00-26193	10/23/22	170.00	
101-301.000-961.000	MEDICAL EXAMS	PSYCHOLOGY SERVICES	PRE-EMPLOYMENT PSYCHOLOGICAL EVALUA	3011	11/15/22	150.00	
101-301.000-961.000	MEDICAL EXAMS	SPECTRUM HEALTH LAKELA	MEDICAL EXAMINATION FOR NEW OFFICER	11.06.22-2	11/26/22	89.00	
Total For Dept 301.000 POLICE						10,814.11	
Dept 336.000 FIRE DEPARTMENT							
101-336.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	270.33	
101-336.000-831.000	MEMBERSHIP AND DUES	MICHIGAN STATE FIREMEN	MEMBERDHIP DUES	2022	12/01/22	75.00	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING 1 OF 3 FIRETRUC	017916	10/21/22	332.18	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING FIRE TRUCK 2 OF	017917	10/21/22	327.54	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING ON FIRE TRUCK 3	017918	10/21/22	327.54	
101-336.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	FIRE DEPARTMENT INTERNET	11.3.22-12.2.22	11/22/22	288.27	
101-336.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	223.23	
101-336.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.:	11/23/22	14.59	
101-336.000-921.000	ACCT# 407148000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	45.15	
101-336.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	OIL DRY FOR FLUID SPILLS	09031	11/15/22	41.94	
101-336.000-962.000	MISCELLANEOUS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	25.98	
Total For Dept 336.000 FIRE DEPARTMENT						1,971.75	
Dept 371.001 BUILDING INSPECTOR							
101-371.001-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	154.99	
Total For Dept 371.001 BUILDING INSPECTOR						154.99	
Dept 441.000 DEPARTMENT OF PUBLIC WORKS							
101-441.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	949.18	
101-441.000-751.000	GAS AND OIL	CO-ALLIANCE LLP - BUCH	PROPANE FOR DPW	739078350	11/25/22	25.90	
101-441.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	1,431.42	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	SHOP TOWELS AND MAT REPAACEMENT FOR	4134587920	11/18/22	145.15	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	MILLER INDUSTRIAL GASE	CYLINDER RENTAL - DPW	101101	10/30/22	5.40	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	MILLER WELDING SUPPLY	LINK NOZZLE FOR WELDER	INV000276853	11/18/22	12.08	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	97.25	
101-441.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	DPW INTERNET	11.6.22-12.5.22	11/22/22	106.85	
101-441.000-912.000	FIRE & LIABILITY INSURANCE	MICHIGAN MUNICIPAL LEA	CDL - DRIVERS FEE MEMBER - 01/01/23	25396	12/02/22	560.00	
101-441.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	301.54	
101-441.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.:	11/23/22	2,635.79	
101-441.000-921.000	ACCT# 406938000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	325.58	
101-441.000-926.000	STREET LIGHTING	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	367.26	
101-441.000-932.000	MAINTENANCE-GROUNDS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	148.70	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	AALFS PETROLEUM INC.	DIESEL FOR VACTOR	53669	11/11/22	222.75	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	107.75	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	SOUTHWESTERN SUPPLY	COUPLERS FOR TREE HAGER	9941977	11/30/22	586.80	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	U.S. 31 SUPPLY, INC.	LIGHT FOR DPW	T319615	11/25/22	22.31	
101-441.000-939.000	MAINTENANCE - VEHICLE	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	13.07	
101-441.000-939.000	MAINTENANCE - VEHICLE	RIDGE NAPA AUTO PARTS	BLOWER CONTROL SWITCH	675863	10/21/22	12.34	
101-441.000-961.000	MEDICAL EXAMS	CINTAS CORPORATION	MEDICAL SUPPLY CABINET - DPW	5130360032	11/26/22	98.17	
101-441.000-961.000	MEDICAL EXAMS	SPECTRUM HEALTH LAKELA	KLAY WEAVER - OUTPATIENT SERVICE DU	11.06.22	11/26/22	50.00	
Total For Dept 441.000 DEPARTMENT OF PUBLIC WORKS						8,225.29	
Dept 756.000 BUCHANAN AREA RECREATION BOARD							
101-756.000-818.000	CONTRACTUAL	PRIDE THE PORTABLE TOI	TOILET RENTALS - BAOT LAUNCH, KATHR	31804	11/15/22	1,180.00	
Total For Dept 756.000 BUCHANAN AREA RECREATION B						1,180.00	

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Fund 101 GENERAL							
Total For Fund 101 GENERAL						67,321.43	
Fund 103 CAPITAL PROJECTS							
Dept 000.000							
103-000.000-970.031	TRAIL GRANT EXPENDITURES	ALRO STEEL CORPORATION	PARTS FOR TRAIL - PER JERRY FLENOR	CJK7388NL	11/11/22	2,208.30	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	DONALD BROOKS	TREK OR TREAT HALLOWEEN CANDY PURCH.	10.26.22	11/15/22	98.91	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	99.21	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	SHERWIN WILLIAMS CO.	PAINT FOR TRAIL	10.18.22	11/18/22	71.39	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	WAYNE WRITER	TREK OR TREAT CANDY	10.26.22	11/15/22	1,397.66	
Total For Dept 000.000						3,875.47	
Total For Fund 103 CAPITAL PROJECTS						3,875.47	
Fund 202 MAJOR STREETS							
Dept 463.000 ROUTINE STREET MAINTENANCE							
202-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	BERRIEN COUNTY ROAD CO	PROJECT L22114 2022 - PAVEMENT MARK	3112	10/30/22	3,184.25	
202-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	CORE BORE LLC	DIRECTIONAL BORE ACROSS RIVER ST/WA	14-2218	11/15/22	6,600.00	
Total For Dept 463.000 ROUTINE STREET MAINTENANCE						9,784.25	
Dept 474.000 TRAFFIC SERVICES - MAINTENANCE							
202-474.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	96.97	
Total For Dept 474.000 TRAFFIC SERVICES - MAINTEN.						96.97	
Total For Fund 202 MAJOR STREETS						9,881.22	
Fund 203 LOCAL STREETS							
Dept 463.000 ROUTINE STREET MAINTENANCE							
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT PATCH FOR 3RD AND SHORT ST	10.3.22	11/03/22	3,200.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT REMOVAL AND REPLACE FOR REM	10.19.22	11/19/22	4,950.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT RESURFACE PATCH RYNEARSON A	10.19.22-2	11/19/22	1,600.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	REITH-RILEY CONSTRUCTI	RYNEARSON AND LIBERTY INTERSECTION	3301648	11/24/22	1,427.14	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	REITH-RILEY CONSTRUCTI	REPAIRS ON REMUS	3301666	11/25/22	2,853.57	
Total For Dept 463.000 ROUTINE STREET MAINTENANCE						14,030.71	
Total For Fund 203 LOCAL STREETS						14,030.71	
Fund 501 W & S MAINTENANCE & OPERATION							
Dept 590.000 SEWER MAINTENANCE & OPERATION							
501-590.000-730.000	POSTAGE	KCI	WATER BILL MAILING FOR NOVEMBER	316189	10/31/22	605.99	
501-590.000-743.000	CHEMICALS	POLYDYNE, INC.	CHEMICALS FOR WW TREATMENT PLANT	1685225	11/13/22	1,583.55	
501-590.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	MEROPA 460 - 2-35 LB PAILS WW TREAT	53741	11/11/22	268.40	
501-590.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	75.89	
501-590.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	MEDICAL CABINET AT WASTEWATER	5130360099	11/26/22	65.33	
501-590.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	71.13	
501-590.000-757.000	LAB SUPPLIES	NORTH CENTRAL LABORATO	KIMWIPES FOR WW TREATMENT PLANT	477405	11/07/22	288.93	
501-590.000-757.000	LAB SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	36.28	
501-590.000-757.000	LAB SUPPLIES	USA BLUE BOOK	TESTS AND LAB SUPPLIES FOR WW TREAT	162128	11/15/22	324.50	
501-590.000-818.000	CONTRACTUAL	NORTH SHORE ANALYTICAL	MERCURY SAMPLES - WW TREATMENT PLAN	14129	11/17/22	350.00	
501-590.000-818.000	CONTRACTUAL	WINDEMULLER ELECTRIC	AUTOMATION SERVICES PROVIDED TO TRO	222092	09/10/22	838.00	
501-590.000-853.000		AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	31.31	
501-590.000-916.000	ANNUAL PERMIT FEE	STATE OF MICHIGAN	COMM. PUBLIC WATER SUPPLY ANNUAL FE	761-11046507	11/30/22	1,521.96	
501-590.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	602.21	
501-590.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	367.35	
501-590.000-921.000	ACCT# 406938003	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	81.40	
501-590.000-931.000	MAINTENANCE-BUILDINGS	4-T DOOR	LABOR FOR RE-ATTACHNG CONNECTOR FOR	3294	11/09/22	170.00	



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Fund 501 W & S MAINTENANCE & OPERATION							
Dept 590.000 SEWER MAINTENANCE & OPERATION							
501-590.000-931.000	MAINTENANCE-BUILDINGS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	38.87	
501-590.000-933.000	MAINTENANCE - EQUIPMENT	DUBOIS-COOPER ASSOCIAT	SUB XDCR TRANSMITTER - WASTEWATER	1253278	11/11/22	2,087.00	
501-590.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	9.99	
501-590.000-938.000	MAINTENANCE - SYSTEM	DUBOIS-COOPER ASSOCIAT	VALVE REPAIR	1253842	11/11/22	56.00	
Total For Dept 590.000 SEWER MAINTENANCE & OPERAT.						9,474.09	
Dept 591.000 WATER MAINTENANCE & OPERATION							
501-591.000-730.000	POSTAGE	KCI	WATER BILL MAILING FOR NOVEMBER	316189	10/31/22	605.98	
501-591.000-743.000	CHEMICALS	ALEXANDER CHEMICAL COR	CHEMICALS FOR WATER DEPT - CHLORINE	61101	11/28/22	1,339.31	
501-591.000-743.000	CHEMICALS	ALEXANDER CHEMICAL COR	CONTAINERS FOR CHECMICALS - RENTAL	60912	11/28/22	93.00	
501-591.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	326.06	
501-591.000-853.000	269 409-8372	AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	37.04	
501-591.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	321.76	
501-591.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	2,534.86	
501-591.000-937.000		ETNA SUPPLY CO.	HYDRANT REPACEMENT	S104784890.001	11/24/22	3,735.29	
501-591.000-938.000	MAINTENANCE - SYSTEM	ETNA SUPPLY CO.	MISC COILS - CURB STOP LEAD FORD	S104754052.001	10/26/22	2,835.64	
501-591.000-938.000	MAINTENANCE - SYSTEM	PEERLESS-MIDWEST, INC.	CHLORINATION SHOCK	69388	11/27/22	565.20	
501-591.000-938.000	MAINTENANCE - SYSTEM	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	103.22	
501-591.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	MULTI POINT INSPECTION ON WATER DEP	19396	11/15/22	53.11	
501-591.000-962.000	MISCELLANEOUS	BRAD KERLIKOWSKA	MERIDIAN TITLE TOOK MONEY FROM CLOS	06.13.22	12/01/22	95.04	
Total For Dept 591.000 WATER MAINTENANCE & OPERAT.						12,645.51	
Total For Fund 501 W & S MAINTENANCE & OPERATION						22,119.60	
Fund 701 TRUST AND AGENCY							
Dept 000.000							
701-000.000-150.000	POLICE RESERVES	BRANDON CARPENTER	WORKED HS FOOTBALL FOR 4 HOURS ON 1	10.21.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	BRANDON CARPENTER	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	CRAIG BILLINGTON	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	DAVE SPURLOCK	WORKED HOMECOMING DANCE ON 10.15.22	10.15.22	11/14/22	42.00	
701-000.000-150.000	POLICE RESERVES	MELISSA FLICK	WORKED HS FOOTBALL GAME ON 9.30.22	10.31.22	11/14/22	45.00	
701-000.000-150.000	POLICE RESERVES	MELISSA FLICK	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	45.00	
701-000.000-150.000	POLICE RESERVES	RICHARD WONACOTT	WORKED HS FOOTBALL GAME 10.21.22 FO	10.21.22	11/14/22	60.00	
701-000.000-150.000	POLICE RESERVES	SWEET C. ROBINSON	WORKED HS FOOTBALL GAME ON 10.21.22	10.21.22	11/14/22	54.00	
701-000.000-150.000	POLICE RESERVES	SWEET C. ROBINSON	WORKED FOOTBALL GAME ON 10.14.22 FO	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	TINA SPURLOCK	WORKED BUCHANAN HS DANCE ON 10.15.2	10.15.22	11/14/22	42.00	
701-000.000-250.001	ELECTRICAL PERMITS	KEN SIMPSON	ELECTRICAL INSPECTION SERVICES FOR	221110	11/15/22	978.40	
701-000.000-250.008	POLICE 302 TRAINING FUNDS	CORE LEADERSHIP INITIA	STRENGTH TRAINING FOR OFC. BRUCE	09.22.22	10/22/22	150.00	
701-000.000-250.032	SHOP WITH A COP	WALMART	SHOP WITH A COP 2022 - GIFT CARDS F	11.3.22	11/15/22	3,000.00	
701-000.000-250.067	DUCK FEEDER	MARK FARM SUPPLY	DUCK FEED	67767	11/27/22	57.47	
Total For Dept 000.000						4,665.87	
Total For Fund 701 TRUST AND AGENCY						4,665.87	
Fund 703 TAXES							
Dept 000.000							
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN COUNTY TREASUR	SUMMER TAX DISTRIBUTION FOR 9.16.22	11.8.22	11/15/22	4,100.52	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN COUNTY TREASUR	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	4,595.94	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN RESA	SUMMER 2022 TAX DISTRIBUTION 9.16.2	11.8.22	11/15/22	892.22	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN RESA	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	974.77	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BUCHANAN COMMUNITY SCH	SUMMER TAX DISTRIBUTION FOR 9.16.22	11.8.22	11/15/22	3,006.29	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BUCHANAN COMMUNITY SCH	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	5,795.65	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	LAKE MICHIGAN COLLEGE	SUMMER 2022 TAX DISBURSEMENT FOR 9.	9.16.22-9.30.22	11/15/22	853.72	

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INVOICE GL DISTRIBUTION REPORT FOR CITY OF BUCHANAN  
EXP CHECK RUN DATES 11/14/2022 - 11/14/2022  
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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 703 TAXES Dept 000.000 703-000.000-700.006	DISBURSEMENTS - SUMMER TAX	LAKE MICHIGAN COLLEGE	SUMMER TAX DISBURSEMENT FOR 10.1.22	10.1.22-10.31.22	11/15/22	932.70	
			Total For Dept 000.000			21,151.81	
			Total For Fund 703 TAXES			21,151.81	

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund Totals:							
			Fund 101 GENERAL			67,321.43	
			Fund 103 CAPITAL PROJECTS			3,875.47	
			Fund 202 MAJOR STREETS			9,881.22	
			Fund 203 LOCAL STREETS			14,030.71	
			Fund 501 W & S MAINTENANCE & OPERATIO			22,119.60	
			Fund 701 TRUST AND AGENCY			4,665.87	
			Fund 703 TAXES			21,151.81	
			Total For All Funds:			<hr/>	143,046.11

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL							
Dept 000.000							
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	FASHLEY WAGNER	REDBUD CITY CENTER RENTAL DEPOSIT R	10.23.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	COURTNEY CLEARY	REDBUD CITY CENTER DEPOSIT REFUND	10.22.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	LISA MEDLIN	REDBUD CITY CENTER REFUND	10.5.22	11/14/22	50.00	
101-000.000-674.000	BUCHANAN REDBUD CITY CENT	MINDY JACKSON	REDBUD CITY CENTER DEPOSIT REFUND	10.15.22	11/14/22	50.00	
Total For Dept 000.000						200.00	
Dept 101.000 CITY COMMISSION							
101-101.000-857.000	GRANTS & SPECIAL PROJECTS	BUILDING 324 LLC	FACADE GRANT AWARD RESTAURANT IMPOR	10.31.22	11/14/22	6,121.20	
101-101.000-857.000	GRANTS & SPECIAL PROJECTS	LISA GUSTAVSEN	RESTAURANT INCENTIVE GRANT AWARD -	10.25.22	11/14/22	6,719.06	
101-101.000-861.000	REDBUD CITY CENTER PROJEC	LOWE'S	DRYWALL AND VINYL FOR CITY CENTER P	902983	12/19/22	22.01	
101-101.000-861.000	REDBUD CITY CENTER PROJEC	LOWE'S	WOOD AND WHITEWOOD FOR BARN DOORS A	902967	12/19/22	188.49	
101-101.000-885.000	PUBLIC RELATIONS	JOY'S JOHNS	PORT-A-POTTIES AT TOTHT 2022 (THIS W	PS475315	09/25/22	3,000.00	
101-101.000-885.000	PUBLIC RELATIONS	MICHIGAN LOGOS, INC.	TO FUND PURE MI BLUE SIGNS ON ARTER	114080732	12/31/22	1,320.00	
Total For Dept 101.000 CITY COMMISSION						17,370.76	
Dept 172.000 CITY MANAGER							
101-172.000-818.000	CONTRACTUAL	DANIEL HOSFORD	PRODUCTION OF REDBUD DIRT TRACK AD	20220050	12/04/22	4,890.00	
101-172.000-818.000	CONTRACTUAL	KOSHAR COMMERCIAL APPR	APPRAISAL OF 1204 & 15437 REDBUD TR	11.3.22	12/09/22	2,200.00	
101-172.000-831.000	MEMBERSHIP AND DUES	ICMA MEMBERSHIP RENEWA	MEMBERSHIP DUES	1074954	12/31/22	960.00	
Total For Dept 172.000 CITY MANAGER						8,050.00	
Dept 191.000 ELECTIONS							
101-191.000-728.000	OFFICE SUPPLIES	ELECTION SOURCE	SECRECY SLEEVES FOR GENERAL ELECTIO	22-3493	08/25/22	179.72	
Total For Dept 191.000 ELECTIONS						179.72	
Dept 215.000 CITY CLERK							
101-215.000-903.000		BERRIEN COUNTY RECORD	NOTICE OF 2023 MEETINGS	10.27.22	11/27/22	130.00	
Total For Dept 215.000 CITY CLERK						130.00	
Dept 253.000 TREASURER							
101-253.000-728.000	OFFICE SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	10.44	
101-253.000-730.000	POSTAGE	SBF ENTERPRISES	PRINTING OF SUMMER TAX BILLS - TO D	0136775	07/23/22	430.25	
Total For Dept 253.000 TREASURER						440.69	
Dept 265.000 BUILDING AND GROUNDS							
101-265.000-818.000	CONTRACTUAL	CUSTOM COMPUTER COMPAN	MONTHLY INVOICE FOR VARIOUS NETWORK	1918-R-0005	10/31/22	3,712.60	
101-265.000-818.000	CONTRACTUAL	CUSTOM COMPUTER COMPAN	DEBS LAPTOP CHARGER, SET UP HEATHER	2181	11/18/22	359.99	
101-265.000-818.000	CONTRACTUAL	EXEMPLAR IT SOLUTIONS	INVOICE FOR PHASE 2 CAMERA WORK IN	1077	12/03/22	1,756.80	
101-265.000-818.000	CONTRACTUAL	KELLY L CLARK	CLEANING FOR SEPTEMBER AND OCTOBER	9.18.22-10.22.22	11/15/22	990.00	
101-265.000-818.000	CONTRACTUAL	PARRETT COMPANY	PRINTERS AT CITY HALL & PD	67576	10/27/22	568.49	
101-265.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	INTERNET FOR CITY CENTER	10.25.22-11.24.22	11/11/22	249.73	
101-265.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	619.98	
101-265.000-921.000	ACCT# 406938007	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	287.89	
101-265.000-921.000	ACCT# 406545000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	107.10	
101-265.000-931.000	MAINTENANCE-BUILDINGS	HAAS SYSTEMS, INC.	REPLCE ALARM COMMUNICATOR AT ROSS S	17316	09/08/22	289.99	
101-265.000-931.000	MAINTENANCE-BUILDINGS	TINA SPURLOCK	CLEANING SERVICES FOR CITY CENTER A	OCT & NOV 2022	11/15/22	135.00	
101-265.000-962.000	MISCELLANEOUS - FINANCE C	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	47.22	
101-265.000-962.000	MISCELLANEOUS	CINTAS CORPORATION	MEDICAL CABINET AT CITY HALL	5130360063	11/26/22	71.47	
101-265.000-962.000	MISCELLANEOUS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	31.07	
101-265.000-974.000	ZONING EXPENDITURES	GREG MCCARTY	REFUND DUE TO ALREADY BEING REZONED	5.20.22	11/09/22	250.00	
Total For Dept 265.000 BUILDING AND GROUNDS						9,477.33	
Dept 269.000 RENTAL PROPERTY							
101-269.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	147.96	

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Fund 101 GENERAL							
Dept 269.000 RENTAL PROPERTY							
Total For Dept 269.000 RENTAL PROPERTY						147.96	
Dept 271.430 PEAR'S MILL							
101-271.430-853.000	269 695-5525	AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	118.25	
101-271.430-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	38.97	
Total For Dept 271.430 PEAR'S MILL						157.22	
Dept 271.440 BUCHANAN COMMON							
101-271.440-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	14.59	
Total For Dept 271.440 BUCHANAN COMMON						14.59	
Dept 276.000 CEMETERY							
101-276.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	276.52	
101-276.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	915.93	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	BAR WATER YOUR LOCAL C	OFFICE WATER- CEMETERY	800190407	11/15/22	103.60	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	CEMETERY MEDICAL CABINET	513036006	11/26/22	80.40	
101-276.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	56.78	
101-276.000-818.000	CONTRACTUAL	PONTEM SOFTWARE	ANNUAL SUPPORT MAINTENANCE UNTIL 11	00011529	12/01/22	540.00	
101-276.000-921.000	ACCT# 406938005	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	81.40	
101-276.000-931.000	MAINTENANCE-BUILDINGS	CO-ALLIANCE LLP - BUCH	PROPANE FOR CEMETERY	767708	09/23/22	715.76	
101-276.000-931.000	MAINTENANCE-BUILDINGS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	39.98	
101-276.000-932.000	MAINTENANCE-GROUNDS	M.A.A.C PROPERTY SERVI	FERTILIZATION AT CEMETERY	73139	11/20/22	79.00	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	CLARK EQUIPMENT	SNOW BLOWER AND PARTS FOR CEMETERY	2984472	10/27/22	5,104.20	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	M.A.A.C PROPERTY SERVI	IRRIGATION SYSTEM WINTERIZED - CEME	73148	11/22/22	95.00	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	73.17	
101-276.000-933.000	MAINTENANCE - EQUIPMENT	TRACTOR SUPPLY COMPANY	50 GAL STEEL TANK FOR CEMETERY	48325	11/27/22	479.99	
101-276.000-939.000	MAINTENANCE - VEHICLE	RIDGE NAPA AUTO PARTS	BATTERIES FOR CEMETERY	677130	11/03/22	165.29	
Total For Dept 276.000 CEMETERY						8,807.02	
Dept 301.000 POLICE							
101-301.000-728.000	OFFICE SUPPLIES	OFFICE DEPOT	PAPER CLIPS FOR PD	273117161001	11/27/22	7.39	
101-301.000-728.000	OFFICE SUPPLIES	OFFICE DEPOT	TRASH BAGS AND COPY PAPER FOR PD	273111117001	11/27/22	67.41	
101-301.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	872.22	
101-301.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	1,158.96	
101-301.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	10.49	
101-301.000-768.000	UNIFORMS	GALL'S INC.	UNIFORM EQUIPMENT FOR OFFICERS AT P	02246965	11/19/22	259.69	
101-301.000-768.000	UNIFORMS	GALL'S INC.	BARRIER TAPE FOR THE PD	022525654	11/27/22	193.19	
101-301.000-768.000	UNIFORMS	STAR UNIFORM	NEW UNIFORMS FOR PD	23176-2	11/28/22	643.00	
101-301.000-769.000	UNIFORM CLEANING	J DEFAY CLEANERS & LAU	DRY CLEANING FOR PD	MARCH-JUNE2022	11/02/22	43.00	
101-301.000-769.000	UNIFORM CLEANING	J DEFAY CLEANERS & LAU	DRY CLEANING FOR PD	10.18.22	11/18/22	63.00	
101-301.000-818.000	CONTRACTUAL	VERIZON WIRELESS	AIR CARDS FOR PD X3	9917836842	11/02/22	120.05	
101-301.000-818.003	RESERVE EQUIPMENT	STAR UNIFORM	VEST FOR RESERVE OFFICER	23100-2	11/27/22	127.00	
101-301.000-851.000	RADIO MAINTENANCE	SMR COMMUNICATIONS INC	RAIDO - PD	27872	11/25/22	283.50	
101-301.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	INTERNET FOR PD	11.1.22-11.30.22	11/17/22	441.70	
101-301.000-873.000	TRAVEL & CAR ALLOWANCE	ANGELA BAGGETT	MILEAGE REIMBURSEMENT - ACTIVE SHOO	10.24.22	11/15/22	167.50	
101-301.000-886.000	COMMUNITY POLICING	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	43.47	
101-301.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	157.89	
101-301.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	589.46	
101-301.000-921.000	ACCT# 407478000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	35.70	
101-301.000-931.000	MAINTENANCE-BUILDINGS	TINA SPURLOCK	CLEANING SERVICES FOR CITY CENTER A	OCT & NOV 2022	11/15/22	240.00	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE PD	46-9 REPLACE RUPTURED HOSE TO PT	19376	11/15/22	262.15	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	REPLACE HEAT DAMAGED RIGHT NOZZLE A	19335	11/15/22	62.70	
101-301.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE PD	46-4 REPLACE TIRE FROM 2 NAILS	19384	11/15/22	253.10	

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL							
Dept 301.000 POLICE							
101-301.000-939.000	MAINTENANCE - VEHICLE	THREE OAKS FORD	REPAIR ON HEADLAMP AND DRIVER SEAT	11.02.22	11/15/22	4,152.54	
101-301.000-960.000	EDUCATION AND TRAINING	CORE LEADERSHIP INITIA	STRENGTH TRAINING FOR OFC. BRUCE	09.22.22	10/22/22	150.00	
101-301.000-960.000	EDUCATION AND TRAINING	VAN METER AND ASSOCIAT	FIRST LINE SUPERVISION TUITION CLAS	00-26193	10/23/22	170.00	
101-301.000-961.000	MEDICAL EXAMS	PSYCHOLOGY SERVICES	PRE-EMPLOYMENT PSYCHOLOGICAL EVALUA	3011	11/15/22	150.00	
101-301.000-961.000	MEDICAL EXAMS	SPECTRUM HEALTH LAKELA	MEDICAL EXAMINATION FOR NEW OFFICER	11.06.22-2	11/26/22	89.00	
Total For Dept 301.000 POLICE						10,814.11	
Dept 336.000 FIRE DEPARTMENT							
101-336.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	270.33	
101-336.000-831.000	MEMBERSHIP AND DUES	MICHIGAN STATE FIREMEN	MEMBERDHIP DUES	2022	12/01/22	75.00	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING 1 OF 3 FIRETRUC	017916	10/21/22	332.18	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING FIRE TRUCK 2 OF	017917	10/21/22	327.54	
101-336.000-851.001	EQUIPMENT TESTING	EMERGENCY VEHICLES PLU	ANNUAL PUMP TESTING ON FIRE TRUCK 3	017918	10/21/22	327.54	
101-336.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	FIRE DEPARTMENT INTERNET	11.3.22-12.2.22	11/22/22	288.27	
101-336.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	223.23	
101-336.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.:	11/23/22	14.59	
101-336.000-921.000	ACCT# 407148000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES	NOV,DEC,JAN 2023	11/10/22	45.15	
101-336.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	OIL DRY FOR FLUID SPILLS	09031	11/15/22	41.94	
101-336.000-962.000	MISCELLANEOUS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	25.98	
Total For Dept 336.000 FIRE DEPARTMENT						1,971.75	
Dept 371.001 BUILDING INSPECTOR							
101-371.001-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	154.99	
Total For Dept 371.001 BUILDING INSPECTOR						154.99	
Dept 441.000 DEPARTMENT OF PUBLIC WORKS							
101-441.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	949.18	
101-441.000-751.000	GAS AND OIL	CO-ALLIANCE LLP - BUCH	PROPANE FOR DPW	739078350	11/25/22	25.90	
101-441.000-751.000	GAS AND OIL	WEX BANK	OCTOBER 2022 FUEL CHARGES	84800399	11/22/22	1,431.42	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	SHOP TOWELS AND MAT REPAACEMENT FOR	4134587920	11/18/22	145.15	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	MILLER INDUSTRIAL GASE	CYLINDER RENTAL - DPW	101101	10/30/22	5.40	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	MILLER WELDING SUPPLY	LINK NOZZLE FOR WELDER	INV000276853	11/18/22	12.08	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	97.25	
101-441.000-853.000	TELEPHONE, INTERNET, CABLE	COMCAST BUSINESS	DPW INTERNET	11.6.22-12.5.22	11/22/22	106.85	
101-441.000-912.000	FIRE & LIABILITY INSURANCE	MICHIGAN MUNICIPAL LEA	CDL - DRIVERS FEE MEMBER - 01/01/23	25396	12/02/22	560.00	
101-441.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	301.54	
101-441.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.:	11/23/22	2,635.79	
101-441.000-921.000	ACCT# 406938000	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	325.58	
101-441.000-926.000	STREET LIGHTING	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	367.26	
101-441.000-932.000	MAINTENANCE-GROUNDS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	148.70	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	AALFS PETROLEUM INC.	DIESEL FOR VACTOR	53669	11/11/22	222.75	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	107.75	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	SOUTHWESTERN SUPPLY	COUPLERS FOR TREE HAGER	9941977	11/30/22	586.80	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	U.S. 31 SUPPLY, INC.	LIGHT FOR DPW	T319615	11/25/22	22.31	
101-441.000-939.000	MAINTENANCE - VEHICLE	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	13.07	
101-441.000-939.000	MAINTENANCE - VEHICLE	RIDGE NAPA AUTO PARTS	BLOWER CONTROL SWITCH	675863	10/21/22	12.34	
101-441.000-961.000	MEDICAL EXAMS	CINTAS CORPORATION	MEDICAL SUPPLY CABINET - DPW	5130360032	11/26/22	98.17	
101-441.000-961.000	MEDICAL EXAMS	SPECTRUM HEALTH LAKELA	KLAY WEAVER - OUTPATIENT SERVICE DU	11.06.22	11/26/22	50.00	
Total For Dept 441.000 DEPARTMENT OF PUBLIC WORKS						8,225.29	
Dept 756.000 BUCHANAN AREA RECREATION BOARD							
101-756.000-818.000	CONTRACTUAL	PRIDE THE PORTABLE TOI	TOILET RENTALS - BAOT LAUNCH, KATHR	31804	11/15/22	1,180.00	
Total For Dept 756.000 BUCHANAN AREA RECREATION B						1,180.00	

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 101 GENERAL							
Total For Fund 101 GENERAL						67,321.43	
Fund 103 CAPITAL PROJECTS							
Dept 000.000							
103-000.000-970.031	TRAIL GRANT EXPENDITURES	ALRO STEEL CORPORATION	PARTS FOR TRAIL - PER JERRY FLENOR	CJK7388NL	11/11/22	2,208.30	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	DONALD BROOKS	TREK OR TREAT HALLOWEEN CANDY PURCH.	10.26.22	11/15/22	98.91	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	99.21	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	SHERWIN WILLIAMS CO.	PAINT FOR TRAIL	10.18.22	11/18/22	71.39	
103-000.000-970.031	TRAIL GRANT EXPENDITURES	WAYNE WRITER	TREK OR TREAT CANDY	10.26.22	11/15/22	1,397.66	
Total For Dept 000.000						3,875.47	
Total For Fund 103 CAPITAL PROJECTS						3,875.47	
Fund 202 MAJOR STREETS							
Dept 463.000 ROUTINE STREET MAINTENANCE							
202-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	BERRIEN COUNTY ROAD CO	PROJECT L22114 2022 - PAVEMENT MARK	3112	10/30/22	3,184.25	
202-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	CORE BORE LLC	DIRECTIONAL BORE ACROSS RIVER ST/WA	14-2218	11/15/22	6,600.00	
Total For Dept 463.000 ROUTINE STREET MAINTENANCE						9,784.25	
Dept 474.000 TRAFFIC SERVICES - MAINTENANCE							
202-474.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	96.97	
Total For Dept 474.000 TRAFFIC SERVICES - MAINTENANCE						96.97	
Total For Fund 202 MAJOR STREETS						9,881.22	
Fund 203 LOCAL STREETS							
Dept 463.000 ROUTINE STREET MAINTENANCE							
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT PATCH FOR 3RD AND SHORT ST	10.3.22	11/03/22	3,200.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT REMOVAL AND REPLACE FOR REM	10.19.22	11/19/22	4,950.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	AFFORDABLE ASPHALT PAV	ASPHALT RESURFACE PATCH RYNEARSON A	10.19.22-2	11/19/22	1,600.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	REITH-RILEY CONSTRUCTI	RYNEARSON AND LIBERTY INTERSECTION	3301648	11/24/22	1,427.14	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPP	REITH-RILEY CONSTRUCTI	REPAIRS ON REMUS	3301666	11/25/22	2,853.57	
Total For Dept 463.000 ROUTINE STREET MAINTENANCE						14,030.71	
Total For Fund 203 LOCAL STREETS						14,030.71	
Fund 501 W & S MAINTENANCE & OPERATION							
Dept 590.000 SEWER MAINTENANCE & OPERATION							
501-590.000-730.000	POSTAGE	KCI	WATER BILL MAILING FOR NOVEMBER	316189	10/31/22	605.99	
501-590.000-743.000	CHEMICALS	POLYDYNE, INC.	CHEMICALS FOR WW TREATMENT PLANT	1685225	11/13/22	1,583.55	
501-590.000-751.000	GAS AND OIL	AALF'S PETROLEUM INC.	MEROPA 460 - 2-35 LB PAILS WW TREAT	53741	11/11/22	268.40	
501-590.000-751.000	GAS AND OIL	AALF'S PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	75.89	
501-590.000-756.000	MISCELLANEOUS SUPPLIES	CINTAS CORPORATION	MEDICAL CABINET AT WASTEWATER	5130360099	11/26/22	65.33	
501-590.000-756.000	MISCELLANEOUS SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	71.13	
501-590.000-757.000	LAB SUPPLIES	NORTH CENTRAL LABORATO	KIMWIPES FOR WW TREATMENT PLANT	477405	11/07/22	288.93	
501-590.000-757.000	LAB SUPPLIES	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	36.28	
501-590.000-757.000	LAB SUPPLIES	USA BLUE BOOK	TESTS AND LAB SUPPLIES FOR WW TREAT	162128	11/15/22	324.50	
501-590.000-818.000	CONTRACTUAL	NORTH SHORE ANALYTICAL	MERCURY SAMPLES - WW TREATMENT PLAN	14129	11/17/22	350.00	
501-590.000-818.000	CONTRACTUAL	WINDEMULLER ELECTRIC	AUTOMATION SERVICES PROVIDED TO TRO	222092	09/10/22	838.00	
501-590.000-853.000		AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	31.31	
501-590.000-916.000	ANNUAL PERMIT FEE	STATE OF MICHIGAN	COMM. PUBLIC WATER SUPPLY ANNUAL FE	761-11046507	11/30/22	1,521.96	
501-590.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	602.21	
501-590.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	367.35	
501-590.000-921.000	ACCT# 406938003	MICHIANA RECYCLING & D	GARBAGE AND RECYCLING SERVICES - NO	3406894	11/10/22	81.40	
501-590.000-931.000	MAINTENANCE-BUILDINGS	4-T DOOR	LABOR FOR RE-ATTACHNG CONNECTOR FOR	3294	11/09/22	170.00	

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GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 501 W & S MAINTENANCE & OPERATION							
Dept 590.000 SEWER MAINTENANCE & OPERATION							
501-590.000-931.000	MAINTENANCE-BUILDINGS	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	38.87	
501-590.000-933.000	MAINTENANCE - EQUIPMENT	DUBOIS-COOPER ASSOCIAT	SUB XDCR TRANSMITTER - WASTEWATER	1253278	11/11/22	2,087.00	
501-590.000-933.000	MAINTENANCE - EQUIPMENT	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	9.99	
501-590.000-938.000	MAINTENANCE - SYSTEM	DUBOIS-COOPER ASSOCIAT	VALVE REPAIR	1253842	11/11/22	56.00	
Total For Dept 590.000 SEWER MAINTENANCE & OPERAT.						9,474.09	
Dept 591.000 WATER MAINTENANCE & OPERATION							
501-591.000-730.000	POSTAGE	KCI	WATER BILL MAILING FOR NOVEMBER	316189	10/31/22	605.98	
501-591.000-743.000	CHEMICALS	ALEXANDER CHEMICAL COR	CHEMICALS FOR WATER DEPT - CHLORINE	61101	11/28/22	1,339.31	
501-591.000-743.000	CHEMICALS	ALEXANDER CHEMICAL COR	CONTAINERS FOR CHEMICALS - RENTAL	60912	11/28/22	93.00	
501-591.000-751.000	GAS AND OIL	AALFS PETROLEUM INC.	FUEL PURCHASES FOR OCTOBER 2022	10.31.22	11/15/22	326.06	
501-591.000-853.000	269 409-8372	AT&T	9.17.22-10.16.22 BILLING PERIOD	10.16.22	11/11/22	37.04	
501-591.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE - CONSOLIDATED BILL	NOVEMBER 2022	12/02/22	321.76	
501-591.000-921.000	UTILITIES	INDIANA MICHIGAN POWER	POWER USAGE	09.29.222-10.27.22	11/23/22	2,534.86	
501-591.000-937.000		ETNA SUPPLY CO.	HYDRANT REPACEMENT	S104784890.001	11/24/22	3,735.29	
501-591.000-938.000	MAINTENANCE - SYSTEM	ETNA SUPPLY CO.	MISC COILS - CURB STOP LEAD FORD	S104754052.001	10/26/22	2,835.64	
501-591.000-938.000	MAINTENANCE - SYSTEM	PEERLESS-MIDWEST, INC.	CHLORINATION SHOCK	69388	11/27/22	565.20	
501-591.000-938.000	MAINTENANCE - SYSTEM	REDBUD HARDWARE	OCTOBER 2022 CHARGES	OCTOBER 2022	11/15/22	103.22	
501-591.000-939.000	MAINTENANCE - VEHICLE	GENE WESNER AUTOMOTIVE	MULTI POINT INSPECTION ON WATER DEP	19396	11/15/22	53.11	
501-591.000-962.000	MISCELLANEOUS	BRAD KERLIKOWSKA	MERIDIAN TITLE TOOK MONEY FROM CLOS	06.13.22	12/01/22	95.04	
Total For Dept 591.000 WATER MAINTENANCE & OPERAT.						12,645.51	
Total For Fund 501 W & S MAINTENANCE & OPERATION						22,119.60	
Fund 701 TRUST AND AGENCY							
Dept 000.000							
701-000.000-150.000	POLICE RESERVES	BRANDON CARPENTER	WORKED HS FOOTBALL FOR 4 HOURS ON 1	10.21.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	BRANDON CARPENTER	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	CRAIG BILLINGTON	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	DAVE SPURLOCK	WORKED HOMECOMING DANCE ON 10.15.22	10.15.22	11/14/22	42.00	
701-000.000-150.000	POLICE RESERVES	MELISSA FLICK	WORKED HS FOOTBALL GAME ON 9.30.22	10.31.22	11/14/22	45.00	
701-000.000-150.000	POLICE RESERVES	MELISSA FLICK	WORKED HS FOOTBALL GAME ON 10.14.22	10.14.22	11/14/22	45.00	
701-000.000-150.000	POLICE RESERVES	RICHARD WONACOTT	WORKED HS FOOTBALL GAME 10.21.22 FO	10.21.22	11/14/22	60.00	
701-000.000-150.000	POLICE RESERVES	SWEET C. ROBINSON	WORKED HS FOOTBALL GAME ON 10.21.22	10.21.22	11/14/22	54.00	
701-000.000-150.000	POLICE RESERVES	SWEET C. ROBINSON	WORKED FOOTBALL GAME ON 10.14.22 FO	10.14.22	11/14/22	48.00	
701-000.000-150.000	POLICE RESERVES	TINA SPURLOCK	WORKED BUCHANAN HS DANCE ON 10.15.2	10.15.22	11/14/22	42.00	
701-000.000-250.001	ELECTRICAL PERMITS	KEN SIMPSON	ELECTRICAL INSPECTION SERVICES FOR	221110	11/15/22	978.40	
701-000.000-250.008	POLICE 302 TRAINING FUNDS	CORE LEADERSHIP INITIA	STRENGTH TRAINING FOR OFC. BRUCE	09.22.22	10/22/22	150.00	
701-000.000-250.032	SHOP WITH A COP	WALMART	SHOP WITH A COP 2022 - GIFT CARDS F	11.3.22	11/15/22	3,000.00	
701-000.000-250.067	DUCK FEEDER	MARK FARM SUPPLY	DUCK FEED	67767	11/27/22	57.47	
Total For Dept 000.000						4,665.87	
Total For Fund 701 TRUST AND AGENCY						4,665.87	
Fund 703 TAXES							
Dept 000.000							
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN COUNTY TREASUR	SUMMER TAX DISTRIBUTION FOR 9.16.22	11.8.22	11/15/22	4,100.52	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN COUNTY TREASUR	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	4,595.94	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN RESA	SUMMER 2022 TAX DISTRIBUTION 9.16.2	11.8.22	11/15/22	892.22	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BERRIEN RESA	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	974.77	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BUCHANAN COMMUNITY SCH	SUMMER TAX DISTRIBUTION FOR 9.16.22	11.8.22	11/15/22	3,006.29	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	BUCHANAN COMMUNITY SCH	SUMMER 2022 TAX DISTRIBUTION FOR 10	11.8.22-2	11/15/22	5,795.65	
703-000.000-700.006	DISBURSEMENTS - SUMMER TA	LAKE MICHIGAN COLLEGE	SUMMER 2022 TAX DISBURSEMENT FOR 9.	9.16.22-9.30.22	11/15/22	853.72	



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DB: Buchanan

INVOICE GL DISTRIBUTION REPORT FOR CITY OF BUCHANAN  
EXP CHECK RUN DATES 11/14/2022 - 11/14/2022  
JOURNALIZED  
OPEN

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund 703 TAXES Dept 000.000 703-000.000-700.006	DISBURSEMENTS - SUMMER TAX	LAKE MICHIGAN COLLEGE	SUMMER TAX DISBURSEMENT FOR 10.1.22	10.1.22-10.31.22	11/15/22	932.70	
			Total For Dept 000.000			21,151.81	
			Total For Fund 703 TAXES			21,151.81	

GL Number	Inv. Line Desc	Vendor	Invoice Desc.	Invoice	Due Date	Amount	check #
Fund Totals:							
			Fund 101 GENERAL			67,321.43	
			Fund 103 CAPITAL PROJECTS			3,875.47	
			Fund 202 MAJOR STREETS			9,881.22	
			Fund 203 LOCAL STREETS			14,030.71	
			Fund 501 W & S MAINTENANCE & OPERATIO			22,119.60	
			Fund 701 TRUST AND AGENCY			4,665.87	
			Fund 703 TAXES			21,151.81	
Total For All Funds:						143,046.11	



CITY OF BUCHANAN

Street Closure Form

Street(s) requested to be closed Front And Oak Streets

Street Closing: from 11-26-22 5: to 11-26-22 6:30 P.M.  
*Date Time Date Time*

Reason: Christmas Parade -

Request being made by:

Organization: Buchanan Area Chamber of Commerce

Address: P.O. Box 127  
324 E. Dewey St. Suite 210, Buchanan Mi 49107

Phone: 269-695-3291

Company Representative Name *(printed)* FRANCES K. TERRY

Company Representative Signature Frances K Terry

Title: President

Approved: [Signature]  
*Police Chief*

Approved: [Signature] 10-28-22  
*Fire Chief*

Approved: [Signature]  
*Public Services Director*

Approved: \_\_\_\_\_  
*City Manager*

Comments (Office Use Only)



DRAFT

CITY OF BUCHANAN

FINANCIAL REPORT

June 30, 2022



 **KRUGGEL  
LAWTON**<sup>CPA</sup>  
St. Joseph, MI

**CITY OF BUCHANAN  
Berrien County, Michigan  
June 30, 2022**

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**CITY OF BUCHANAN  
Berrien County, Michigan  
June 30, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the City Commission  
City of Buchanan, Michigan

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Buchanan, Michigan (the "City"), as of and for the year ended June 30, 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 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.

### ***Change in Accounting Principle***

As discussed in Note 10 to the financial statements, in 2022 the City adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

## INDEPENDENT AUDITOR’S REPORT, CONCLUDED

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

### **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.

Respectfully submitted,

Kruggel Lawton & Company, LLC

St. Joseph, Michigan  
October 31, 2022



## CITY OF BUCHANAN

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of City of Buchanan, Michigan (the "City"), we offer readers this narrative overview and analysis of the financial activities for the year ended June 30, 2022.

**Financial Highlights**

- The City received \$282,267 in marihuana excise tax revenue from the State of Michigan.
- The City paid \$521,676 in fixed asset additions during the year.
- The City did not issue any bonds in the current year.

**Using This Annual Report**

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year and whether the taxpayers have funded the full cost of providing government services.

The fund financial statements present a short-term view; they tell the reader how the taxpayers' resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The fiduciary fund statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

**The City's Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 6,022,123	\$ 5,731,440	\$ 3,404,721	\$ 3,567,167	\$ 9,426,844	\$ 9,298,607
Noncurrent assets	487,475	270,170	813,592	2,190,021	1,301,067	2,460,191
Capital assets	4,364,005	4,335,163	15,389,327	16,674,747	19,753,332	21,009,910
<b>Total Assets</b>	<b>\$ 10,873,603</b>	<b>\$ 10,336,773</b>	<b>\$ 19,607,640</b>	<b>\$ 22,431,935</b>	<b>\$ 30,481,243</b>	<b>\$ 32,768,708</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 174,277</b>	<b>\$ 219,311</b>	<b>\$ 213,005</b>	<b>\$ 187,068</b>	<b>\$ 387,282</b>	<b>\$ 406,379</b>
Current liabilities	\$ 795,613	\$ 250,348	\$ 177,877	\$ 1,583,719	\$ 973,490	\$ 1,834,067
Long-term Liabilities	169,294	150,314	10,515,780	10,896,286	10,685,074	11,046,600
<b>Total Liabilities</b>	<b>\$ 964,907</b>	<b>\$ 400,662</b>	<b>\$ 10,693,657</b>	<b>\$ 12,480,005</b>	<b>\$ 11,658,564</b>	<b>\$ 12,880,667</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 438,620</b>	<b>\$ 286,198</b>	<b>\$ 419,520</b>	<b>\$ 241,596</b>	<b>\$ 858,140</b>	<b>\$ 527,794</b>
Net Position						
Net investment in capital assets	\$ 4,342,285	\$ 4,322,907	\$ 5,239,532	\$ 7,691,646	\$ 9,581,817	\$ 12,014,553
Restricted	1,621,364	1,367,747	-	-	1,621,364	1,367,747
Unrestricted	3,680,704	4,178,570	3,467,936	2,205,756	7,148,640	6,384,326
<b>Total Net Position</b>	<b>\$ 9,644,353</b>	<b>\$ 9,869,224</b>	<b>\$ 8,707,468</b>	<b>\$ 9,897,402</b>	<b>\$ 18,351,821</b>	<b>\$ 19,766,626</b>

The City's combined net position decreased 7.2 percent from a year ago, decreasing from \$19,766,626 to \$18,351,821.

**CITY OF BUCHANAN**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As we look at the governmental activities separately from the business-type activities, we can see that the governmental activities net position decreased by 2.3 percent, from \$9,869,224 to \$9,644,353, while business type activities decreased by 12.0 percent, from \$9,897,402 to \$8,707,468.

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

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Program Revenues:</b>						
Charges for Services	\$ 301,678	\$ 261,130	\$ 2,655,303	\$ 2,513,346	\$ 2,956,981	\$ 2,774,476
Operating Grants	760,357	903,217	-	-	760,357	903,217
Capital Grants	-	14,731	-	-	-	14,731
<b>General Revenues:</b>						
Property Taxes	1,906,330	1,793,503	-	-	1,906,330	1,793,503
Intergovernmental	1,044,586	845,761	-	-	1,044,586	845,761
Investment Earnings	22,081	10,244	-	-	22,081	10,244
<b>Other Revenue:</b>						
Cable Franchise Fee	47,789	47,655	-	-	47,789	47,655
Other Miscellaneous Income	227,428	178,007	-	-	227,428	178,007
<b>Total Revenues</b>	<b>\$ 4,310,249</b>	<b>\$ 4,054,248</b>	<b>\$ 2,655,303</b>	<b>\$ 2,513,346</b>	<b>\$ 6,965,552</b>	<b>\$ 6,567,594</b>
<b>Program Expenses:</b>						
General Government	\$ 1,475,197	\$ 895,013	\$ -	\$ -	\$ 1,475,197	\$ 895,013
Public Safety	1,315,516	1,297,689	-	-	1,315,516	1,297,689
Public Works	1,665,853	1,305,469	-	-	1,665,853	1,305,469
Recreation and Culture	90,154	76,931	-	-	90,154	76,931
Water and Sewer	-	-	3,833,637	1,971,395	3,833,637	1,971,395
<b>Total Expenses</b>	<b>\$ 4,546,720</b>	<b>\$ 3,575,102</b>	<b>\$ 3,833,637</b>	<b>\$ 1,971,395</b>	<b>\$ 8,380,357</b>	<b>\$ 5,546,497</b>
Transfers	11,600	5,800	(11,600)	(5,800)	-	-
Change in Net Position	(224,871)	484,946	(1,189,934)	536,151	(1,414,805)	1,021,097
Net Position - Beginning of Year	9,869,224	9,384,278	9,897,402	9,361,251	19,766,626	18,745,529
Net Position - End of Year	\$ 9,644,353	\$ 9,869,224	\$ 8,707,468	\$ 9,897,402	\$ 18,351,821	\$ 19,766,626

Compared to the prior fiscal year, governmental activities revenue increased from \$4,054,248 to \$4,310,249, an increase of 6.3 percent, primarily due to an increase in property taxes and intergovernmental revenue. Governmental expenses increased during the year from \$3,575,102 to \$4,546,720, an increase of 27.2 percent, primarily related to general government and public works.

Within business-type activities, charges for water, sewer, and ready-to-serve revenue increased compared to the prior year by \$141,957, increasing from \$2,513,346 to \$2,655,303. Business-type expenses increased by 94.5 percent, from \$1,971,395 to \$3,833,637, due primarily to increased depreciation expense.

**Governmental Activities**

- The City completed a large improvement of the wastewater treatment plant. The plant improvement represents a \$9,000,000 commitment by the City to maintain compliance with our State issued NPDES discharge permit, while decreasing operational costs and improving removal efficiencies. The upgrade consisted of an extended aeration secondary treatment process, UV disinfection, sludge press and a lab/administrative building. Overall, these items should provide service to the City for the next 50+ years.

**Business-type Activities**

The Water and Sewer Fund experienced a decrease of \$1,189,934 in net position, primarily due to the oxidation ditch being completed in the current year and depreciation of this asset being recorded.

**Component Units**

Component units include the Downtown Development Authority (DDA) and Brownfield Redevelopment Authority. As of June 30, 2022, the DDA has ceased operations and the City will allocate the assets during fiscal year June 30, 2023 when the City Commissioners develop a dissolution plan.

**General Fund Budgetary Highlights**

The General Fund pays for most of the City’s governmental services. The primary services provided include police and fire services, administrative services, public services, and parks and recreation.

As shown in the required supplemental information, the City budgeted operational expenditures of \$3,760,780 and revenues of \$3,683,039. During the course of the year, the City amended the expenditures budget to \$5,043,232 and revenues budget to \$3,658,226. The actual operating expenses were \$3,719,079, and actual revenue collected was \$2,929,153.

**Capital Assets and Debt Administration**

The City continued making payments on revenue and general obligation bonds incurred to construct major capital projects related to infrastructure, including prior water and sewer projects and the recent completion of a new state-of-the-art wastewater treatment plant.

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

The future of state revenue sharing, which represents a significant portion of the City's revenue, remains uncertain. Taxable values are anticipated to increase, but due to limitations in Michigan's tax laws, the amount of that increase will be minimal and will not mirror corresponding increases in retail market sale values. Consequently, it is important that the City continue to control costs and also continue cooperative efforts with other municipalities to seek opportunities to share costs related to police, fire, and public works. The City's budget for the next fiscal year reflects a marked increase in grant revenue and a corresponding increase in expenditures tied to spending related to the projects receiving grants or stimulus funding.

**Requests for Further Information**

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact the city manager's office.

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## CITY OF BUCHANAN

**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**June 30, 2022**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Cash and cash equivalents	\$ 1,655,578	\$ 1,442,060	\$ 3,097,638	\$ 41,598
Investments	4,013,182	1,759,492	5,772,674	299,443
Customer receivables	-	291,682	291,682	-
Lease receivable	78,000	-	78,000	-
Other receivables	48,072	-	48,072	20,344
Due from other governments	216,778	-	216,778	-
Internal balances	88,513	(88,513)	-	-
Prepaid expense and other assets	17,497	9,303	26,800	-
Restricted assets	-	325,205	325,205	-
Net pension asset	391,978	479,084	871,062	-
Capital assets being depreciated/amortized, net	3,959,589	15,348,551	19,308,140	-
Capital assets not being depreciated/amortized	404,416	40,776	445,192	-
<b>Total Assets</b>	<b>\$ 10,873,603</b>	<b>\$ 19,607,640</b>	<b>\$ 30,481,243</b>	<b>\$ 361,385</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources related to pensions	\$ 174,277	\$ 213,005	\$ 387,282	\$ -
<b>Total Deferred Outflows of Resources</b>	<b>\$ 174,277</b>	<b>\$ 213,005</b>	<b>\$ 387,282</b>	<b>\$ -</b>
<b>Liabilities</b>				
Accounts payable	\$ 244,414	\$ 42,707	\$ 287,121	\$ 12
Accrued liabilities and other	59,308	94,966	154,274	-
Unearned revenue	470,143	-	470,143	-
Customer deposits	-	40,204	40,204	-
Due to other governments	21,748	-	21,748	185,127
Noncurrent liabilities:				
Compensated absences - due within one year	88,293	33,365	121,658	-
Compensated absences - due in more than one year	59,281	7,415	66,696	-
Lease financing notes payable - due in one year	21,720	-	21,720	-
Long-term debt - due within one year	-	395,000	395,000	-
Long-term debt - due in more than one year	-	10,080,000	10,080,000	-
<b>Total Liabilities</b>	<b>\$ 964,907</b>	<b>\$ 10,693,657</b>	<b>\$ 11,658,564</b>	<b>\$ 185,139</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources related to pensions	\$ 343,244	\$ 419,520	\$ 762,764	\$ -
Property taxes levied for the following year	95,376	-	95,376	-
<b>Total Deferred Inflows of Resources</b>	<b>\$ 438,620</b>	<b>\$ 419,520</b>	<b>\$ 858,140</b>	<b>\$ -</b>
<b>Net Position</b>				
Net investment in capital assets	\$ 4,342,285	\$ 5,239,532	\$ 9,581,817	\$ -
Restricted for streets and highways	1,540,682	-	1,540,682	-
Restricted for Dial-A-Ride	80,682	-	80,682	-
Restricted for economic development	-	-	-	176,246
Unrestricted	3,680,704	3,467,936	7,148,640	-
<b>Total Net Position</b>	<b>\$ 9,644,353</b>	<b>\$ 8,707,468</b>	<b>\$ 18,351,821</b>	<b>\$ 176,246</b>

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

**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2022**

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Total		
					Governmental Activities	Business-Type Activities				
<b>Primary Government</b>										
<i>Governmental Activities</i>										
General Government	\$ 1,475,197	\$ 177,325	\$ 15,161	\$ -	\$ (1,282,711)	\$ (1,282,711)	\$ -	\$ (1,282,711)		
Public Safety	1,315,516	15,462	-	-	(1,300,054)	(1,300,054)	-	(1,300,054)		
Public Works	1,665,853	108,891	745,196	-	(811,766)	(811,766)	-	(811,766)		
Recreation and Culture	90,154	-	-	-	(90,154)	(90,154)	-	(90,154)		
Total Governmental Activities	\$ 4,546,720	\$ 301,678	\$ 760,357	\$ -	\$ (3,484,685)	\$ (3,484,685)	\$ -	\$ (3,484,685)		
<i>Business-Type Activities</i>										
Water and Sewer	\$ 3,833,637	\$ 2,655,303	\$ -	\$ -	\$ (1,178,334)	\$ (1,178,334)	\$ (1,178,334)	\$ (1,178,334)		
Total Business-Type Activities	\$ 3,833,637	\$ 2,655,303	\$ -	\$ -	\$ (1,178,334)	\$ (1,178,334)	\$ (1,178,334)	\$ (1,178,334)		
Total Primary Government	\$ 8,380,357	\$ 2,956,981	\$ 760,357	\$ -	\$ (3,484,685)	\$ (3,484,685)	\$ (1,178,334)	\$ (4,663,019)		
<b>Component Units</b>										
Downtown Development Authority	\$ 6,084	\$ 5,305	\$ -	\$ -					\$ (779)	
Brownfield Redevelopment Authority	-	-	-	-					-	
Total Component Units	\$ 6,084	\$ 5,305	\$ -	\$ -					\$ (779)	
<b>General Revenues</b>										
Property Taxes					\$ 1,906,330	\$ 1,906,330	\$ -	\$ 1,906,330	\$ 41,729	
State Shared Revenues					1,044,586	1,044,586	-	1,044,586	-	
Unrestricted Investment Income					22,081	22,081	-	22,081	974	
Cable Franchise Fees					47,789	47,789	-	47,789	-	
Other Miscellaneous Income					227,428	227,428	-	227,428	-	
Total General Revenues					\$ 3,248,214	\$ 3,248,214	\$ -	\$ 3,248,214	\$ 42,703	
Transfers					11,600	11,600	(11,600)	-	-	
Change in Net Position					\$ (224,871)	\$ (1,189,934)	\$ (1,414,805)	\$ (1,414,805)	\$ 41,924	
Net Position - Beginning of Year					9,869,224	9,897,402	19,766,626	19,766,626	134,322	
Net Position - Ending					\$ 9,644,353	\$ 8,707,468	\$ 18,351,821	\$ 18,351,821	\$ 176,246	

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

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2022**

	Major Governmental Funds						Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Street Repair and Maintenance Fund	Dial-A-Ride Fund	Non-Major Governmental Funds	
<b>Assets</b>							
Cash and cash equivalents	\$ 1,165,860	\$ 157,092	\$ 91,321	\$ 59,242	\$ 112,747	\$ 69,316	\$ 1,655,578
Investments	763,501	1,164,542	700,194	587,616	100,718	896,611	4,013,182
Lease receivable	78,000	-	-	-	-	-	78,000
Other receivables	11,507	7,204	-	-	29,361	-	48,072
Due from other governments	117,850	-	74,121	-	-	24,807	216,778
Due from other funds	88,513	-	-	-	-	68,566	157,079
Prepaid expense	13,302	-	2,139	-	-	2,056	17,497
<b>Total Assets</b>	<b>\$ 2,238,533</b>	<b>\$ 1,328,838</b>	<b>\$ 867,775</b>	<b>\$ 446,858</b>	<b>\$ 242,826</b>	<b>\$ 1,061,356</b>	<b>\$ 6,186,186</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 194,097	\$ 2,928	\$ 1,221	-	\$ 45,020	\$ 1,148	\$ 244,414
Due to other funds	68,566	-	-	-	-	-	68,566
Due to other governments	-	-	-	-	21,748	-	21,748
Accrued liabilities and other	40,816	-	10,119	-	-	8,373	59,308
Unearned revenue	447,993	-	-	-	-	22,150	470,143
<b>Total Liabilities</b>	<b>\$ 751,472</b>	<b>\$ 2,928</b>	<b>\$ 11,340</b>	<b>\$ -</b>	<b>\$ 66,768</b>	<b>\$ 31,671</b>	<b>\$ 864,179</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000
Property taxes levied for the following year	-	-	-	-	95,376	-	95,376
<b>Total Deferred Inflows of Resources</b>	<b>\$ 78,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,376</b>	<b>\$ -</b>	<b>\$ 173,376</b>
<b>Fund Balances</b>							
Non-spendable - prepaid items	\$ 13,302	\$ -	\$ 2,139	\$ -	\$ -	\$ 2,056	\$ 17,497
Restricted for major streets	-	-	854,296	-	-	-	854,296
Restricted for local streets	-	-	-	-	-	686,386	686,386
Restricted for Dial-A-Ride	-	-	-	-	80,682	-	80,682
Committed for street repair	-	-	-	446,858	-	-	446,858
Committed for Oak Ridge Cemetery	-	-	-	-	-	341,243	341,243
Assigned for capital projects	-	1,325,910	-	-	-	-	1,325,910
Unassigned	1,395,759	-	-	-	-	-	1,395,759
<b>Total Fund Balances</b>	<b>\$ 1,409,061</b>	<b>\$ 1,325,910</b>	<b>\$ 856,435</b>	<b>\$ 446,858</b>	<b>\$ 80,682</b>	<b>\$ 1,029,685</b>	<b>\$ 5,148,631</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,238,533</b>	<b>\$ 1,328,838</b>	<b>\$ 867,775</b>	<b>\$ 446,858</b>	<b>\$ 242,826</b>	<b>\$ 1,061,356</b>	<b>\$ 6,186,186</b>

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

CITY OF BUCHANAN

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO STATEMENT OF NET POSITION  
June 30, 2022

**Total Fund Balances - Governmental Funds** \$ 5,148,631

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

Net capital assets used in governmental activities are not financial resources and are not reported in the funds 4,364,005

Receivables that are not collected soon after year end are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue 78,000

Long-term obligations are not due and payable in the current period and are not reported in the funds:

Net pension asset 391,978

Employee compensated absences (147,574)

Lease payable (21,720)

Deferred outflows of resources related to pension plan 174,277

Deferred inflows of resources related to pension plan (343,244)

**Total Net Position - Governmental Activities** \$ 9,644,353

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**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2022**

	Major Governmental Funds					Total Governmental Funds
	General Fund	Capital Projects Fund	Major Streets Fund	Street Repair and Maintenance Fund	Dial-A-Ride Fund	
<b>Revenues</b>						
Property taxes	\$ 1,440,356	\$ -	\$ -	\$ 373,607	\$ 92,367	\$ 1,906,330
Federal grants	-	-	-	-	20,336	20,336
State-shared revenue and grants	1,059,747	-	482,549	-	80,753	1,784,607
Charges for services	99,578	-	-	-	13,813	113,391
Licenses and permits	236,076	-	-	-	-	236,076
Investment income and rentals	15,736	1,550	870	468	16	22,081
Other revenues	77,660	121,423	-	-	765	227,429
<b>Total Revenues</b>	<b>\$ 2,929,153</b>	<b>\$ 122,973</b>	<b>\$ 483,419</b>	<b>\$ 374,075</b>	<b>\$ 208,050</b>	<b>\$ 4,310,250</b>
<b>Expenditures</b>						
General government	\$ 1,703,502	\$ 15,000	\$ -	\$ -	\$ -	\$ 1,718,502
Public safety	1,228,686	-	-	-	-	1,228,686
Public works	769,801	-	342,712	-	225,672	1,574,160
Recreation and culture	17,090	12,811	-	-	-	29,901
<b>Total Expenditures</b>	<b>\$ 3,719,079</b>	<b>\$ 27,811</b>	<b>\$ 342,712</b>	<b>\$ -</b>	<b>\$ 225,672</b>	<b>\$ 4,551,249</b>
<b>Excess(Deficiency) of Revenues Over(Under) Expenditures</b>	<b>\$ (789,926)</b>	<b>\$ 95,162</b>	<b>\$ 140,707</b>	<b>\$ 374,075</b>	<b>\$ (17,622)</b>	<b>\$ (240,999)</b>
<b>Other Financing Sources(Uses)</b>						
Operating transfers in	\$ 130,041	\$ 60,138	\$ -	\$ -	\$ -	\$ 373,553
Operating transfers out	(60,138)	-	-	(298,374)	-	(361,953)
Proceeds from sale of capital assets	8,666	-	-	-	-	8,666
Lease financing	45,971	-	-	-	-	45,971
<b>Total Other Financing Sources(Uses)</b>	<b>\$ 124,540</b>	<b>\$ 60,138</b>	<b>\$ -</b>	<b>\$ (298,374)</b>	<b>\$ -</b>	<b>\$ 179,933</b>
<b>Net Change in Fund Balances</b>	<b>\$ (665,386)</b>	<b>\$ 155,300</b>	<b>\$ 140,707</b>	<b>\$ 75,701</b>	<b>\$ (17,622)</b>	<b>\$ (174,762)</b>
<b>Fund Balances - Beginning of Year</b>	<b>2,074,447</b>	<b>1,170,610</b>	<b>715,728</b>	<b>371,157</b>	<b>98,304</b>	<b>5,323,393</b>
<b>Fund Balances - End of Year</b>	<b>\$ 1,409,061</b>	<b>\$ 1,325,910</b>	<b>\$ 856,435</b>	<b>\$ 446,858</b>	<b>\$ 80,682</b>	<b>\$ 5,148,631</b>

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

**CITY OF BUCHANAN**

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
Year Ended June 30, 2022**

**Net Change in Fund Balances - Total Governmental Funds** \$ (174,762)

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

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease financing sources	(45,971)
Lease principal payments	36,507

Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available.	(8,667)
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Governmental funds report capital outlays as expenditures; in the statement of activities, these costs are allocated over their useful lives as depreciation/amortization.	
Depreciation/amortization expense	(492,834)
Capital outlay	521,676

Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the funds until it is available.

Change in compensated absences	(9,516)
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Change in net pension expense related to the pension plan, including deferred inflows and outflows	(51,304)
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**Change in Net Position of Governmental Activities** \$ (224,871)

## CITY OF BUCHANAN

**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**June 30, 2022**

	Water and Sewer Fund
<b>Assets</b>	
Cash and cash equivalents	\$ 1,442,060
Investments	1,759,492
Receivables	291,682
Prepaid expenses and other assets	9,303
Noncurrent Assets:	
Restricted assets	325,205
Net pension asset	479,084
Capital assets being depreciated, net	15,348,551
Capital assets not being depreciated	40,776
Total Assets	\$ 19,696,153
<b>Deferred Outflows of Resources</b>	
Deferred charges related to pension	\$ 213,005
<b>Liabilities</b>	
Accounts payable	\$ 42,707
Accrued liabilities and other	94,966
Customer deposits	40,204
Due to other funds	88,513
Noncurrent Liabilities:	
Compensated absences, current portion	33,365
Compensated absences, less current portion	7,415
Long-term debt, current portion	395,000
Long-term debt, less current portion	10,080,000
Total Liabilities	\$ 10,782,170
<b>Deferred Inflows of Resources</b>	
Deferred charges related to pension	\$ 419,520
<b>Net Position</b>	
Net investment in capital assets	\$ 5,239,532
Unrestricted	3,467,936
Total Net Position	\$ 8,707,468

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

CITY OF BUCHANAN

PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
Year Ended June 30, 2022

	<u>Water and Sewer Fund</u>
<b>Operating Revenues</b>	
Sale of water	\$ 546,503
Sewage disposal services	860,028
Ready to serve	969,774
Interest and penalty charges	5,066
Other operating revenue	<u>273,932</u>
Total Operating Revenues	<u>\$ 2,655,303</u>
<b>Operating Expenses</b>	
Cost of water	\$ 630,656
Cost of sewage treatment	772,759
Depreciation	<u>2,164,891</u>
Total Operating Expenses	<u>\$ 3,568,306</u>
Operating Loss	<u>\$ (913,003)</u>
<b>Nonoperating Revenues (Expenses)</b>	
Interest expense	\$ (265,331)
Transfers out	<u>(11,600)</u>
Total Nonoperating Revenues (Expenses)	<u>\$ (276,931)</u>
Change in Net Position	\$ (1,189,934)
Net Position - Beginning of Year	<u>9,897,402</u>
Net Position - Ending	<u><u>\$ 8,707,468</u></u>

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

## CITY OF BUCHANAN

**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2022**

	Water and Sewer Fund
<b>Cash Flows From Operating Activities</b>	
Receipts from customers	\$ 2,618,759
Payments to suppliers	(592,142)
Payments to employees	(1,000,701)
Intercompany activity	(119,854)
Net cash flows from operating activities	<u>\$ 906,062</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Transfers to other funds	\$ (11,600)
Net cash flows from noncapital financing activities	<u>\$ (11,600)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Purchase of capital assets	\$ (2,288,636)
Principal and interest paid on capital debt	(640,001)
Net cash flows from capital and related financing activities	<u>\$ (2,928,637)</u>
<b>Cash Flow From Investing Activities</b>	
Proceeds from sale of investment securities	\$ 3,089,442
Net cash flows from investing activities	<u>\$ 3,089,442</u>
<b>Net change in cash and cash equivalents</b>	\$ 1,055,267
<b>Cash and cash equivalents - beginning</b>	<u>386,793</u>
<b>Cash and cash equivalents - ending</b>	<u><u>\$ 1,442,060</u></u>
<b>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities</b>	
Operating Loss	\$ (913,003)
Adjustment to reconcile operating loss to net cash flows from operating activities	
Depreciation expense	2,164,891
Change in Assets and Liabilities	
Receivables	(36,542)
Prepaid expenses	(2)
Net pension asset	(170,263)
Accounts payable	(1,022)
Accrued liabilities and other	(17,461)
Customer deposits	(682)
Due to/from other funds	(119,854)
Net cash flows from operating activities	<u>\$ 906,062</u>
<b>Supplemental Disclosure of Noncash Capital and Related Financing Activities</b>	
Capital assets included in accounts payable at year end	<u>\$ 20,000</u>

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

FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
June 30, 2022

	Custodial Funds		Total Custodial Funds
	Trust & Agency Fund	Property Tax Collection Fund	
<b>Assets</b>			
Cash and cash equivalents	\$ 106,149	\$ -	\$ 106,149
<b>Liabilities</b>			
Payable to other governmental funds	\$ 106,149	\$ -	\$ 106,149

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

FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN NET POSITION  
Year Ended June 30, 2022

	Custodial Funds		Total Custodial Funds
	Trust & Agency Fund	Property Tax Collection Fund	
<b>Additions</b>			
Taxes for other governments	\$ 138,976	\$ 4,722,441	\$ 4,861,417
<b>Deductions</b>			
Payments of tax to other governments	138,976	4,722,441	4,861,417
Changes in net position	\$ -	\$ -	\$ -
Net position - Beginning of year	-	-	-
Net position - End of year	\$ -	\$ -	\$ -

DRAFT

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

CITY OF BUCHANAN

COMPONENT UNITS  
STATEMENT OF NET POSITION  
June 30, 2022

	Downtown Development Authority	Brownfield Redevelopment Authority	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 10,613	\$ 30,985	\$ 41,598
Investments	154,182	145,261	299,443
Notes receivable	20,344	-	20,344
Total Assets	<u>\$ 185,139</u>	<u>\$ 176,246</u>	<u>\$ 361,385</u>
<b>Liabilities</b>			
Accounts payable	\$ 12	\$ -	\$ 12
Due to other governments	185,127	-	185,127
Total Liabilities	<u>\$ 185,139</u>	<u>\$ -</u>	<u>\$ 185,139</u>
<b>Net Position</b>			
Restricted	\$ -	\$ 176,246	\$ 176,246
Total Net Position	<u>\$ -</u>	<u>\$ 176,246</u>	<u>\$ 176,246</u>

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



**COMPONENT UNITS**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2022**

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
				Downtown Development Authority	Brownfield Redevelopment Authority	Total
Downtown Development Authority	\$ 6,084	\$ 5,305	\$ -	\$ (779)	\$ -	\$ (779)
Brownfield Redevelopment Authority	-	-	-	-	-	-
Total	\$ 6,084	\$ 5,305	\$ -	\$ (779)	\$ -	\$ (779)

**General Revenues**

Property Taxes	\$ -	\$ 41,729	\$ 41,729
Investment income	779	195	974
Total General Revenues	779	41,924	42,703

Change in Net Position	\$ -	\$ 41,924	\$ 41,924
Net Position - Beginning of Year	-	134,322	134,322
Net Position - Ending	\$ -	\$ 176,246	\$ 176,246

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

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

City of Buchanan, Michigan (the "City") follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies used by the City:

**A. Reporting Entity**

The City is governed by an elected five-member commission. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the City's operations, even though they are separate legal entities. Thus, blended component units are appropriately presented as funds of the City. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the City.

**Blended Component Units**—The City's Dial-A-Ride Fund is governed by the City Commission. Although it is legally separate from the City, the Dial-A-Ride Fund is reported as if it were part of the primary government because it is governed by the same legislative authority. This fund is shown on the basis of its fiscal year end of September 30, 2021. The September 30 year end is the fiscal year end of the grant programs from which the Dial-A-Ride Fund receives federal funding. Complete financial statements for the Dial-A-Ride Fund can be obtained at the city manager's office.

**Discretely Presented Component Units**—The following component units are reported within the "component unit" column in the government-wide financial statements. The discretely presented component units are entities that are legally separate from the City, but for which the unit is financially accountable, or its relationship with the unit is such that exclusion would cause the unit's financial statements to be misleading or incomplete.

**Downtown Development Authority** - The Downtown Development Authority (DDA) was created to correct and prevent deterioration in the downtown district, encourage historical preservation, and promote economic growth within the downtown district. The DDA's governing body, which consists of eight individuals, is selected by the City Commission. In addition, the DDA's budget is subject to approval by the City Commission. The DDA does not issue separate financial statements. As of June 30, 2022, the DDA has ceased operations and the City will allocate the assets during fiscal year June 30, 2023 when the City Commissioners develop a dissolution plan.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

A. Reporting Entity, Concluded

**Brownfield Redevelopment Authority** - The Brownfield Redevelopment Authority (BRA) was created to clean up the State of Michigan-designated brownfield sites within the City of Buchanan, Michigan and prepare these sites for new development. The BRA's governing body, which consists of five individuals, is selected by the City Commission. In addition, the BRA's budget is subject to approval by the City Commission. The BRA does not issue separate financial statements.

**Jointly Governed Organizations**— The Southeast Berrien County Landfill Authority (the "Authority") is a joint venture of the cities of Buchanan, Michigan and Niles, Michigan and the townships of Bertrand, Buchanan, and Niles. The Authority was created pursuant to Act 233, Michigan Public Acts of 1955. The Authority's allowed purpose is to acquire and operate a solid waste disposal facility. The Authority provides solid waste disposal services to the participating municipalities in Berrien County, Michigan and to companies in northern Indiana. The City does not have an equity interest in the Authority.

B. Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

**B. Government-wide and Fund Financial Statements, Concluded**

Taxes and other items not properly included among program revenues are reported instead as general revenue.

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

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Revenues are recognized in the accounting period in which they become susceptible to accrual—that is, when they become both measurable and available to finance expenditures of the fiscal period. Property taxes, state-shared revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be available only when cash is received by the government.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation, Continued

**Property Taxes** – Properties are assessed as of December 31. The related property taxes are billed on July 1 and become a lien on December 1 of the following year. The taxes are due on August 10, with a final collection date of February 28 before they are added to the county tax rolls.

The City's 2021 property tax revenue was levied and collectible on July 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 taxable valuation of the City totaled \$96 million, on which ad valorem taxes levied which consisted of 19.1128 mills for the City's operating purposes, 17.6000 for operating purposes (13.6000 mills are allocated to the General Fund and 4.0000 mills are allocated to the Street Repair and Maintenance Fund) and .9924 mills for the Dial-A-Ride Fund. These amounts are recognized in the respective General Fund, Street Repair and Maintenance Fund and Dial-A-Ride Fund financial statements as property tax revenue.

The City reports the following major governmental funds:

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

The **Capital Projects Fund** accounts for assets being accumulated for future capital expenditures and other large projects.

The **Major Streets Fund** is a special revenue fund that accounts for the resources of state gas and weight tax revenue that is restricted for use on major streets.

The **Street Repair and Maintenance Fund** is a special revenue fund that accounts for the property tax revenue, which is committed for use on street repairs and maintenance.

The **Dial-A-Ride Fund** is a special revenue fund that accounts for the revenue related to providing bus services.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation, Concluded**

The City reports the following major proprietary funds:

The **Water and Sewer Fund** account for the activities of the water distribution system and sewage collection system.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government’s water and sewer function and various other functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenue include: (1) charges to customers or applicants for goods, services or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenue rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of proprietary funds relate to charges to customers for sales and services. The water and sewer funds also recognize the portion of tap fees intended to recover current costs (e.g., labor and materials to hook up new customers) as operating revenue. The portion intended to recover the cost of the infrastructure is recognized as nonoperating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity**

Bank Deposits and Investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at acquisition value and consist of only certificates of deposit greater than 90 days.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued**

Interfund Activity - During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Furthermore, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the governmentwide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Receivables and Payables – In general, outstanding balances between funds are reported as “due to/from other funds.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts.

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

Restricted Assets - The revenue bonds of the Water and Sewer Fund require amounts to be set aside for construction, debt service principal and interest, operations and maintenance, and a bond reserve. These amounts have been classified as restricted assets. In addition, the Water and Sewer Fund reported restricted assets related to unspent bond proceeds.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued**

Capital Assets – Capital assets, which include property, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The City has chosen not to retroactively report any other infrastructure assets and will only report any additions prospectively in accordance with GASB Statement No. 34. Interest incurred during the construction of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property and equipment are depreciated/amortized using the straight-line method over the following useful lives:

<u>Capital Asset Class</u>	<u>Depreciable Life - Years</u>
Roads and sidewalks	20
Water and sewer distribution systems	15 - 100
Buildings and improvements	10 - 50
Machinery and equipment	5 - 25
Vehicles	3 - 25
Office furnishings and equipment	3 - 10
Right of use assets - leased equipment	5 - 10



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

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued**

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports one item that qualifies for reporting in this category, deferred outflows of resources related to the defined benefit pension plan, which is reported in the government-wide financial statements and the Water and Sewer Fund

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The City reports two types of deferred inflows. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from accounts receivable to be received outside of the revenue recognition period. These receivables are deferred and recognized as an inflow of resources in the period that the amounts become available. A second item, property taxes received in advance of the period levied, is reported as deferred inflows of resources in the government-wide statement of net position and governmental funds balance sheet. Lastly, the government-wide statements and the Water and Sewer Fund report deferred inflows as resources related to the defined benefit pension plan.

Compensated Absences (Vacation and Sick Leave) – It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Sick pay is accrued for the estimated amount that the City will pay upon employment termination; vacation pay is accrued when incurred. Both of these are reported in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. Generally, the funds that report each employee's compensation (the General Fund and the Water and Sewer Fund, primarily) are used to liquidate the obligations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued**

Long-Term Obligations – In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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

Net Position - Net position of the City is classified in three components. Net investment in capital assets, net of related debt, consists of capital assets net of accumulated depreciation and is reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets. Unrestricted net position is the remaining net position that does not meet the definition of invested in capital or restricted.

Net Position Flow Assumption – The City will sometimes fund outlays for a particular purpose from both restricted (e.g., restricted bonds or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Continued**

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

Fund Balance Policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The City Commission is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City has, by resolution, authorized the city treasurer to assign fund balance. The City Commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally exist only temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity, Concluded**

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

Proprietary Funds Operating Classification – Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenue of the Water and Sewer Fund is charges to customers for sales and services. The Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Estimates – The process of preparing financial statements in conformity with GAAP requires the use of management estimates and assumptions regarding certain types of assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenditures.

Leases – The City is a lessee for a noncancelable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized over its useful life.

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

Leases, concluded – Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Construction Code Fees – The City oversees building construction, in accordance with the State’s Construction Code Act, including inspection of building construction and renovation to ensure compliance with the building codes. The City charges fees for these services. The law requires that collection of these fees be used only for construction code costs, including an allocation of estimated overhead costs. A summary of the current year activity and the cumulative surplus or shortfall generated since January 1, 2000 is as follows:

Cumulative shortfall at beginning of year	\$ (452,180)
Current year building permit revenue	10,962
Related expenses - direct costs	(52,716)
Cumulative shortfall at end of year	<u>\$ (493,934)</u>

**NOTE 3. DEPOSITS AND INVESTMENTS**

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The law also allows investments outside the state of Michigan when fully insured. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers’ acceptances of United States banks; commercial paper rated within the two highest classifications that matures no more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions that are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

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

The City has designated one bank for the deposit of its funds. The investment policy adopted by the board in accordance with Public Act 196 of 1997 has authorized investment in bonds and securities of the United States government and bank accounts and CDs but not the remainder of state statutory authority, as listed above. The City's deposits and investments are in accordance with statutory authority.

The investments held by the City's component units are commingled with the primary government's investments shown below.

Custodial Credit Risk of Bank Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year end, the City had approximately \$3,356,815 of bank deposits (certificates of deposit and checking and savings accounts) that were uninsured and uncollateralized. The City believes that, due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Custodial Credit Risk of Investments - Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a policy for custodial credit risk. At June 30, 2022, the following investment securities were uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City's name:

<u>Investment Type</u>	<u>Fair Value</u>	<u>How Held</u>
Governmental agencies	\$ 985,996	Counterparty's trust department
Money market	5,411,326	Counterparty's trust department

Interest Rate Risk - Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The City's investment policy does not restrict investment maturities.

At year end, the City's average maturities of investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted-average Maturity (Years)</u>
Governmental agencies	\$ 985,996	0.114

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

Credit Risk - State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of June 30, 2022, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Governmental agencies	\$ 985,996	Unrated	N/A
Money market	5,411,326	Unrated	N/A

Fair Value Measurement - The City categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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 or liabilities, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The City has the following recurring fair value measurement as of June 30, 2022:

Government agencies in the amount of \$985,996 are valued using Level 2 inputs.

The fair value of government agencies at June 30, 2022 was determined primarily based on Level 2 inputs. The City estimates the fair value of these investments using other inputs, such as a interest rates, yield curves, and investment statements provided by the broker.

**NOTE 4. CAPITAL ASSETS**

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

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental Activities</i>				
Capital assets not being depreciated/ amortized				
Land	\$ 366,166	\$ 33,000	\$ -	\$ 399,166
Construction in progress	5,250	-	-	5,250
Subtotal	<u>\$ 371,416</u>	<u>\$ 33,000</u>	<u>\$ -</u>	<u>\$ 404,416</u>
Capital assets being depreciated/ amortized				
Roads and sidewalks	\$ 12,540,978	\$ 288,888	\$ -	\$ 12,829,866
Buildings and improvements	2,364,218	117,354	-	2,481,572
Furniture and equipment	2,148,048	29,101	-	2,177,149
Vehicles	1,388,320	5,639	-	1,393,959
Other furnishings	109,654	47,694	-	157,348
Right to use - leased equipment	10,000	35,971	-	45,971
Subtotal	<u>\$ 18,561,218</u>	<u>\$ 524,647</u>	<u>\$ -</u>	<u>\$ 19,085,865</u>
Accumulated depreciation/ amortization				
Roads and sidewalks	\$ (10,749,616)	\$ (211,591)	\$ -	\$ (10,961,207)
Buildings and improvements	(1,365,708)	(76,358)	-	(1,442,066)
Furniture and equipment	(1,169,972)	(122,473)	-	(1,292,445)
Vehicles	(1,234,279)	(62,080)	-	(1,296,359)
Other furnishings	(67,896)	(20,332)	-	(88,228)
Right to use - leased equipment	-	-	-	-
Subtotal	<u>\$ (14,587,471)</u>	<u>\$ (492,834)</u>	<u>\$ -</u>	<u>\$ (15,080,305)</u>
Net capital assets being depreciated/ amortized	<u>\$ 3,973,747</u>			<u>\$ 4,005,560</u>
Net capital assets	<u>\$ 4,345,163</u>			<u>\$ 4,409,976</u>



**NOTE 4. CAPITAL ASSETS, CONCLUDED**

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-Type Activities</i>				
Capital assets not being depreciated/ amortized				
Land	\$ 40,776	\$ -	\$ -	\$ 40,776
Construction in progress	8,413,673	-	(8,413,673)	-
Subtotal	<u>\$ 8,454,449</u>	<u>\$ -</u>	<u>\$ (8,413,673)</u>	<u>\$ 40,776</u>
Capital assets being depreciated/ amortized				
Buildings and improvements	\$ 7,781,671	\$ 9,227,906	\$ -	\$ 17,009,577
Furniture and equipment	2,259,147	43,643	-	2,302,790
Land Improvements	7,236,438	21,595	-	7,258,033
Subtotal	<u>\$ 17,277,256</u>	<u>\$ 9,293,144</u>	<u>\$ -</u>	<u>\$ 26,570,400</u>
Accumulated depreciation/a mortization				
Buildings and improvements	\$ (4,266,924)	\$ (1,946,544)	\$ -	\$ (6,213,468)
Furniture and equipment	(1,639,864)	(71,996)	-	(1,711,860)
Land Improvements	(3,150,170)	(146,351)	-	(3,296,521)
Subtotal	<u>\$ (9,056,958)</u>	<u>\$ (2,164,891)</u>	<u>\$ -</u>	<u>\$ (11,221,849)</u>
Net capital assets being depreciated/ amortized	<u>\$ 8,220,298</u>			<u>\$ 15,348,551</u>
Net capital assets	<u>\$ 16,674,747</u>			<u>\$ 15,389,327</u>

Depreciation/amortization expense was allocation between functions as follows:

Governmental activities:	
Governmental government	\$ 17,221
Public safety	74,236
Public works	341,124
Recreation and culture	60,253
	<u>\$ 492,834</u>
Business-type activities	<u>\$ 2,164,891</u>

**NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The City has made the following long-term advances between funds:

Receivable Fund	Payable Fund	Amount
General Fund	Water and Sewer Fund	\$ 88,513
Cemetery Fund	General Fund	68,566
		<u>\$ 157,079</u>

**NOTE 5. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS, CONCLUDED**

The General Fund advanced \$400,000 to the Water and Sewer Fund to assist with capital asset purchases during fiscal year 2014. The remaining balance is the amount due as of June 30, 2022.

The General Fund owes the Cemetery Fund \$68,566 for current year operations.

Interfund transfers reported in the fund financial statements are comprised of the following:

Transfer To	Transfer From	Amount
General Fund	Cemetery Fund	\$ 3,441
	Water and Sewer Fund	11,600
	Street Repair and Maintenance Fund	115,000
	<b>Total General Fund</b>	<b>\$ 130,041</b>
Capital Projects Fund	General Fund	60,138
	Street Repair and Maintenance Fund	183,374
<b>Total</b>		<b>\$ 373,553</b>

The Cemetery Fund transferred funds to the General Fund to finance future operational expenditures.

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

The City allocates 4.0000 mills from the Street Repair and Maintenance Fund to the General Fund to assist with street repair.

The General Fund transferred funds to the Capital Projects Fund for future capital projects.

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

**NOTE 6. LONG TERM DEBT**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Direct borrowing and direct placements:					
In September of 2021 the City entered in to a two-year bobcat lease due in two annual payments through September 10, 2022, with no interest.					
	\$ -	\$ 45,971	\$ (24,251)	\$ 21,720	\$ 21,720
Compensated absences	138,058	9,515	-	147,573	88,293
<b>Total governmental activities</b>	<b>\$ 138,058</b>	<b>\$ 55,486</b>	<b>\$ (24,251)</b>	<b>\$ 169,293</b>	<b>\$ 110,013</b>

	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Business-Type Activities</b>						
Direct placements:						
General Obligation Bonds						
<i>Revenue Bonds</i>						
Series 2009A water supply and sewage disposal system	2.50%	\$ 910,000	\$ -	\$ (90,000)	\$ 820,000	\$ 95,000
Series 2010 DWRf bond	2.50%	955,000	-	(95,000)	860,000	100,000
Series 2020 water supply and sewage disposal system	2.80%	8,990,000	-	(195,000)	8,795,000	200,000
Total bonds payable		10,855,000	-	(380,000)	10,475,000	395,000
Compensated absences		41,286	-	(507)	40,779	33,365
<b>Total business-type activities</b>		<b>\$ 10,896,286</b>	<b>\$ -</b>	<b>\$ (380,507)</b>	<b>\$ 10,515,779</b>	<b>\$ 428,365</b>

**Revenue Bonds** - Revenue bonds involve a pledge of specific income derived from the acquired or constructed assets and to pay debt service. Business-type activities utilize revenue bonds to finance the water and sewer system. The City has pledged substantially all of the Water and Sewer Fund, net of operating expenses, to repay the water and sewer revenue bonds listed below. The bonds are payable solely from the net revenue from the water and sewer system.

**NOTE 6. LONG TERM DEBT, CONCLUDED**

Annual debt service requirements to maturity for the above bonds obligations are as follows:

Year Ended June 30,	Direct Borrowing		
	Business-Type Activities		
	Principal	Interest	Total
2023	\$ 395,000	\$ 285,673	\$ 680,673
2024	505,000	274,428	779,428
2025	525,000	260,740	785,740
2026	535,000	246,585	781,585
2027	550,000	232,150	782,150
2028-2032	2,850,000	933,005	3,783,005
2033-2037	3,060,000	528,010	3,588,010
2038-2040	2,055,000	101,920	2,156,920
Total	\$ 10,475,000	\$ 2,862,510	\$ 13,337,510

**NOTE 7. RISK MANAGEMENT**

The City is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City participates in the Michigan Municipal League shared risk program for claims relating to workers' compensation and property liability. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; members premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

**NOTE 8. PENSION PLAN**

Plan Description - The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com)

**NOTE 8. PENSION PLAN, CONTINUED**

Benefits Provided

For junior officers, retirement benefits are calculated as 2.5 percent of the employee's final three-year average salary. For senior officers, retirement benefits are calculated as 2.5 percent of the employee's final five-year average salary. For all other employees, retirement benefits are calculated as 2.0 percent of the employee's final five-year average salary.

The vesting period is 10 years for all employee divisions.

Normal retirement age is 60 with early retirement at 50 with 25 years of service or 55 with 15 years of service. An employee who leaves service may withdraw his or her contributions, plus any accumulated interest.

Final average compensation is calculated based on 3 or 5 years based on employee division. Member contributions are 5%.

Employees Covered by Benefit Terms – At the December 31, 2021 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	39
Inactive employees entitled to, but not yet receiving benefits	21
Active employees	29
	<u>89</u>

Contributions – The City is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Employer contributions ranged from 4.81% to 12.47% based on employee divisions.

Net Pension Asset – The City's Net Pension Asset was measured as of December 31, 2021, and the total pension liability used to calculate the Net Pension Asset was determined by an annual actuarial valuation as of that date.

**NOTE 8. PENSION PLAN, CONTINUED**

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

- Inflation 2.5%
- Salary increases 3% plus merit and longevity: 3% in the long-term
- Investment rate of return of 7.00% net of investment and administrative expense including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.0% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%.

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

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study of 2014-2018.

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

Asset Class	Target Allocation	Target Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-Term Expected Real Rate of Return
Global equity	60.0%	7.45%	4.20%	2.50%	2.70%
Global fixed income	20.0%	4.90%	0.90%	2.50%	0.40%
Private Investments	20.0%	9.50%	1.90%	2.50%	1.40%
	100.0%		7.00%		4.50%

**NOTE 8. PENSION PLAN, CONTINUED**

Discount rate – The discount rate used to measure the total pension liability is 7.25%. The current rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because, for GASB 68 purposes, the discount rate must be gross of administrative expenses, whereas, for funding purposes, it is net of administrative expenses. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
<b>Beginning Balance at 12-31-20</b>	\$ 8,664,639	\$ 9,226,133	\$ (561,494)
<b>Changes for the Year</b>			
Service cost	194,211	-	194,211
Interest on the total pension liability	614,393	-	614,393
Difference between expected and actual experience	13,130	-	13,130
Changes in assumptions	315,314	-	315,314
Employer contributions	-	166,189	(166,189)
Employee contributions	-	92,620	(92,620)
Net investment income	-	1,232,081	(1,232,081)
Benefit payments, including employee refunds	(574,717)	(574,717)	-
Administrative expense	-	(14,614)	14,614
Other changes	29,660	-	29,660
<b>Net changes</b>	<u>\$ 591,991</u>	<u>\$ 901,559</u>	<u>\$ (309,568)</u>
<b>Ending Balance at 12-31-21</b>	<u>\$ 9,256,630</u>	<u>\$ 10,127,692</u>	<u>\$ (871,062)</u>

**NOTE 8. PENSION PLAN, CONTINUED**

Sensitivity of the net pension liability/asset to changes in the discount rate – The following presents the net pension liability/asset of the employer, calculated using the discount rate of 7.25%, as well as what the employer’s net pension liability/asset would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate.

	1% decrease (6.25%)	Current discount rate (7.25%)	1% increase (8.25%)
Net Pension (Asset) Liability		\$ (871,062)	
Change in Net Pension (Asset) Liability (NPL)	1,886,665	-	17,721
Calculated NPL	<u>\$ 1,015,603</u>	<u>\$ (871,062)</u>	<u>\$ (853,341)</u>

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended June 30, 2022, the City recognized pension expense of \$51,304. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Difference between expected and actual experience	\$ 41,881	\$ -
Changes in assumptions	287,147	-
Net difference between projected and actual earnings on pension plan investments	-	(762,764)
Employer contributions to the plan subsequent to the measurement date*	58,254	-
Total	<u>\$ 387,282</u>	<u>\$ (762,764)</u>

\*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition to the net pension asset for the year ending June 30, 2023.

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

Year Ending	Amount
2022	\$ 102,359
2023	(198,361)
2024	(222,700)
2025	(115,034)
Total	<u>\$ (433,736)</u>



**NOTE 9. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act, delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The City received \$447,993 from the program for the year ended June 30, 2022. The total expenditures incurred during the fiscal year was \$0. Accordingly, the \$447,993 is reported as unearned revenue as of March 31, 2022.

**NOTE 10. CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended June 30, 2022, the City implemented the following new pronouncement: GASB Statement No. 87, *Leases*.

**Summary:**

GASB Statement No. 87, *Leases*, was issued by the GASB in June 2017. The objective of this Statement is to increase the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use the underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

There was no material impact on the District's financial statement after the adoption of GASB Statement 87.

**NOTE 11. SUBSEQUENT EVENTS**

The City has evaluated subsequent events through October 31, 2022, the date the financial statements were available to be issued. No events or transactions occurred during this period which require recognition of disclosure in the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

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## CITY OF BUCHANAN

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes	\$ 1,771,196	\$ 1,423,081	\$ 1,440,356	\$ 17,275
Federal grants	-	223,999	-	(223,999)
State-shared revenue and grants	1,024,603	1,426,414	1,059,747	(366,667)
Charges for services	88,763	103,673	99,578	(4,095)
Licenses and permits	261,434	303,196	236,076	(67,120)
Investment income	30,900	18,000	15,736	(2,264)
Other revenues	506,143	159,863	77,660	(82,203)
Total Revenues	<u>\$ 3,683,039</u>	<u>\$ 3,658,226</u>	<u>\$ 2,929,153</u>	<u>\$ (729,073)</u>
<b>Expenditures</b>				
General government				
City Commission	\$ 331,045	\$ 586,930	\$ 218,850	\$ 368,080
City Manager	557,646	633,906	312,926	320,980
Treasurer	161,215	381,165	358,494	22,671
Assessing	59,785	59,785	26,528	33,257
Clerk	70,408	79,808	79,007	801
Building and grounds	311,750	703,500	671,840	31,660
Elections	30,612	34,030	24,347	9,683
Property rentals	37,186	38,871	4,925	33,946
Other general government	15,500	15,500	6,585	8,915
Public safety				
Police	1,208,466	1,243,560	1,069,298	174,262
Fire	105,320	116,530	84,959	31,571
Crossing guards	41,410	41,410	21,433	19,977
Building inspections and related	82,390	88,690	52,996	35,694
Public works				
Streets	414,652	663,402	568,578	94,824
Cemetery maintenance	231,445	252,795	201,223	51,572
Recreation and culture	101,950	103,350	17,090	86,260
Total Expenditures	<u>\$ 3,760,780</u>	<u>\$ 5,043,232</u>	<u>\$ 3,719,079</u>	<u>\$ 1,324,153</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	\$ 126,424	\$ 187,428	\$ 130,041	\$ 57,387
Operating transfers out	(60,138)	(60,138)	(60,138)	-
Sale of capital assets	8,927	17,333	8,666	(8,667)
Lease financing	210,000	210,000	45,971	(164,029)
Total Other Financing Sources (Uses)	<u>\$ 285,213</u>	<u>\$ 354,623</u>	<u>\$ 124,540</u>	<u>\$ (115,309)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 207,472</u>	<u>\$ (1,030,383)</u>	<u>\$ (665,386)</u>	<u>\$ 364,997</u>
<b>Beginning of Year Fund Balance</b>	<u>2,074,447</u>	<u>2,074,447</u>	<u>2,074,447</u>	
<b>End of Year Fund Balance</b>	<u><u>\$ 2,281,919</u></u>	<u><u>\$ 1,044,064</u></u>	<u><u>\$ 1,409,061</u></u>	

*See notes to required supplemental information.*

CITY OF BUCHANAN

BUDGETARY COMPARISON SCHEDULE - MAJOR STREETS FUND  
 Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
State-shared revenue and grants	\$ 530,103	\$ 549,445	\$ 482,549	\$ (66,896)
Investment income	3,000	3,000	870	(2,130)
Total Revenues	<u>\$ 533,103</u>	<u>\$ 552,445</u>	<u>\$ 483,419</u>	<u>\$ (69,026)</u>
<b>Expenditures</b>				
Public works				
Streets	\$ 499,747	\$ 533,291	\$ 320,929	\$ 212,362
Stormwater drainage	33,356	33,356	21,783	11,573
Total Expenditures	<u>\$ 533,103</u>	<u>\$ 566,647</u>	<u>\$ 342,712</u>	<u>\$ 223,935</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ (14,202)</u>	<u>\$ 140,707</u>	<u>\$ 154,909</u>
<b>Beginning of Year Fund Balance</b>	<u>715,728</u>	<u>715,728</u>	<u>715,728</u>	
<b>End of Year Fund Balance</b>	<u><u>\$ 715,728</u></u>	<u><u>\$ 701,526</u></u>	<u><u>\$ 856,435</u></u>	

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See notes to required supplemental information.

CITY OF BUCHANAN

BUDGETARY COMPARISON SCHEDULE - DIAL-A-RIDE FUND  
 Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 92,367	\$ 92,367
Federal grants	-	-	20,336	20,336
State-shared revenue and grants	-	-	80,753	80,753
Farebox revenue	-	-	13,813	13,813
Investment income	-	-	16	16
Other revenue	-	-	765	765
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,050</b>	<b>\$ 208,050</b>
<b>Expenditures</b>				
Operating costs	\$ -	\$ -	\$ 225,672	\$ (225,672)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,672</b>	<b>\$ (225,672)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17,622)</b>	<b>\$ (17,622)</b>
<b>Beginning of Year Fund Balance</b>	<b>80,682</b>	<b>80,682</b>	<b>98,304</b>	
<b>End of Year Fund Balance</b>	<b>\$ 80,682</b>	<b>\$ 80,682</b>	<b>\$ 80,682</b>	

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See notes to required supplemental information.

CITY OF BUCHANAN

BUDGETARY COMPARISON SCHEDULE - STREET REPAIR AND MAINTENANCE FUND  
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance
<b>Revenues</b>				
Property taxes	\$ 345,722	\$ 345,722	\$ 373,607	\$ 27,885
Investment income	2,104	2,104	468	(1,636)
Total Revenues	<u>\$ 347,826</u>	<u>\$ 347,826</u>	<u>\$ 374,075</u>	<u>\$ 26,249</u>
<b>Expenditures</b>				
Public works				
Streets	\$ 49,452	\$ 49,452	\$ -	\$ 49,452
Total Expenditures	<u>\$ 49,452</u>	<u>\$ 49,452</u>	<u>\$ -</u>	<u>\$ 49,452</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers out	\$ (298,374)	\$ (298,374)	\$ (298,374)	\$ -
<b>Net Change in Fund Balance</b>	\$ -	\$ -	\$ 75,701	<u>\$ 75,701</u>
<b>Beginning of Year Fund Balance</b>	371,157	371,157	371,157	
<b>End of Year Fund Balance</b>	<u>\$ 371,157</u>	<u>\$ 371,157</u>	<u>\$ 446,858</u>	

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See notes to required supplemental information.

**SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY  
AND RELATED RATIOS  
Plan Year Ended December 31<sup>st</sup>**

	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost	\$ 194,211	\$ 173,629	\$ 154,062	\$ 149,614	\$ 148,776	\$ 145,371	\$ 134,606	\$ 127,212
Interest	614,393	601,309	606,163	583,740	572,661	562,901	544,130	527,997
Difference between expected and actual experience	13,130	99,383	(171,753)	(496)	(149,856)	(164,861)	(197,584)	-
Changes of assumptions	315,314	230,812	236,263	-	-	-	388,836	-
Benefit payments including employee refunds	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)	(474,532)
Other	29,660	-	75	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	\$ 591,991	\$ 573,841	\$ 354,944	\$ 294,962	\$ 142,474	\$ 126,301	\$ 417,823	\$ 180,677
<b>Total Pension Liability - Beginning</b>	\$ 8,664,639	\$ 8,090,798	\$ 7,735,854	\$ 7,440,892	\$ 7,298,418	\$ 7,172,117	\$ 6,754,294	\$ 6,573,617
<b>Total Pension Liability - Ending</b>	\$ 9,256,630	\$ 8,664,639	\$ 8,090,798	\$ 7,735,854	\$ 7,440,892	\$ 7,298,418	\$ 7,172,117	\$ 6,754,294
<b>Plan Fiduciary Net Position</b>								
Contributions - employer	\$ 166,189	\$ 190,600	\$ 162,642	\$ 160,866	\$ 156,042	\$ 148,611	\$ 130,854	\$ 107,605
Contributions - employee	92,620	85,328	78,515	78,176	74,738	72,878	70,465	67,236
Net Investment income (loss)	1,232,081	1,160,736	1,020,890	(314,508)	964,855	765,979	(105,298)	439,960
Benefit payments including employee refunds	(574,717)	(531,292)	(469,866)	(437,896)	(429,107)	(417,110)	(452,165)	(474,532)
Administrative expense	(14,614)	(16,672)	(17,585)	(15,635)	(15,279)	(15,125)	(15,513)	(16,097)
<b>Net Change in Plan Fiduciary Net Position</b>	\$ 901,559	\$ 888,700	\$ 774,596	\$ (528,997)	\$ 751,249	\$ 555,233	\$ (371,657)	\$ 124,172
<b>Plan Fiduciary Net Position - Beginning</b>	\$ 9,226,133	\$ 8,337,433	\$ 7,562,837	\$ 8,091,834	\$ 7,340,585	\$ 6,785,352	\$ 7,157,009	\$ 7,032,837
<b>Plan Fiduciary Net Position - Ending</b>	\$ 10,127,692	\$ 9,226,133	\$ 8,337,433	\$ 7,562,837	\$ 8,091,834	\$ 7,340,585	\$ 6,785,352	\$ 7,157,009
<b>Employer Net Pension Liability (Asset)</b>	\$ (871,062)	\$ (561,494)	\$ (246,635)	\$ 173,017	\$ (650,942)	\$ (42,167)	\$ 386,765	\$ (402,715)
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability (Asset)</b>	109%	106%	103%	98%	109%	101%	95%	106%
<b>Covered Employee Payroll</b>	\$ 1,744,576	\$ 1,668,490	\$ 1,521,344	\$ 1,491,015	\$ 1,471,336	\$ 1,429,260	\$ 1,390,319	\$ 1,306,896
<b>Employer's Net Pension Liability (Asset) as a percentage of covered employee payroll</b>	-50%	-34%	-16%	12%	-44%	-3%	28%	-31%

**Notes to Schedule:**

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, the City presents information for those years for which information is available.

See notes to required supplemental information.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarial determined contributions	\$ 166,189	\$ 190,600	\$ 166,975	\$ 162,498	\$ 157,913	\$ 159,475	\$ 136,659	\$ 118,989	\$ 102,778	\$ 96,946
Contributions in relation to the actuarially determined contribution	166,189	190,600	166,975	162,498	157,913	159,475	136,659	118,989	102,778	96,946
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,718,688	\$ 1,718,688	\$ 1,572,389	\$ 1,547,564	\$ 1,518,474	\$ 1,518,321	\$ 1,411,015	\$ 1,393,480	\$ 1,479,116	\$ 1,431,607
Contributions as a percentage of covered employee payroll	9.7%	11.1%	10.6%	10.5%	10.4%	10.5%	9.7%	8.5%	6.9%	6.8%

**Notes to Schedule:**

- Actuarial cost method
- Amortization method
- Remaining amortization period
- Asset valuation method
- Inflation
- Salary increases
- Investment rate of return
- Retirement age
- Mortality
- Entry age
- Level percentage of payroll
- 17 years
- 5 year smoothed market beginning in 2016; 10-year smoothed market prior to 2016
- 2.5%
- 3% plus merit and longevity
- 7.00%
- 60 years old
- Pub-2010 and fully generational MP-2019

Above dates are based on fiscal year, not necessarily the measurement date.

See notes to required supplemental information.



**Pension Information**

**Changes in Assumptions**

As of December 31, 2021, the discount rate was adjusted down from 7.60 to 7.25 percent.

**Stewardship, Compliance and Accountability**

**Budgetary Information**

The annual budget is prepared by the City's management and adopted by the City Commission; subsequent amendments are approved by the City Commission. The budgets are prepared on a basis consistent with GAAP, except that operating transfers have been included in the expenditures categories, rather than as other financing uses. Unexpended appropriations lapse at year end; encumbrances are not included as expenditures. During the current year, the budgets were amended in a legally permissible manner.

The budget documents present information by fund, function, department, and line item. The legal level of budgetary control adopted by the governing body is the department level.

The Dial-A-Ride Fund is a special revenue fund contained in the governmental funds statement of revenue, expenditures, and changes in fund balances. This fund accounts for a blended component unit that has a September 30 year end. This fund is budgeted on the September 30 fiscal year rather than the City's June 30 year end. Therefore, the required supplemental information includes a budget for the year from October 1, 2021 through September 30, 2022.

**Excess of Expenditures Over Appropriations in Budgeted Funds** - See previous Budgetary Comparison Schedules for budget variances as they apply to the City. There were no expenditures in excess of their budget during the current fiscal year.

**OTHER SUPPLEMENTARY INFORMATION**

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CITY OF BUCHANAN

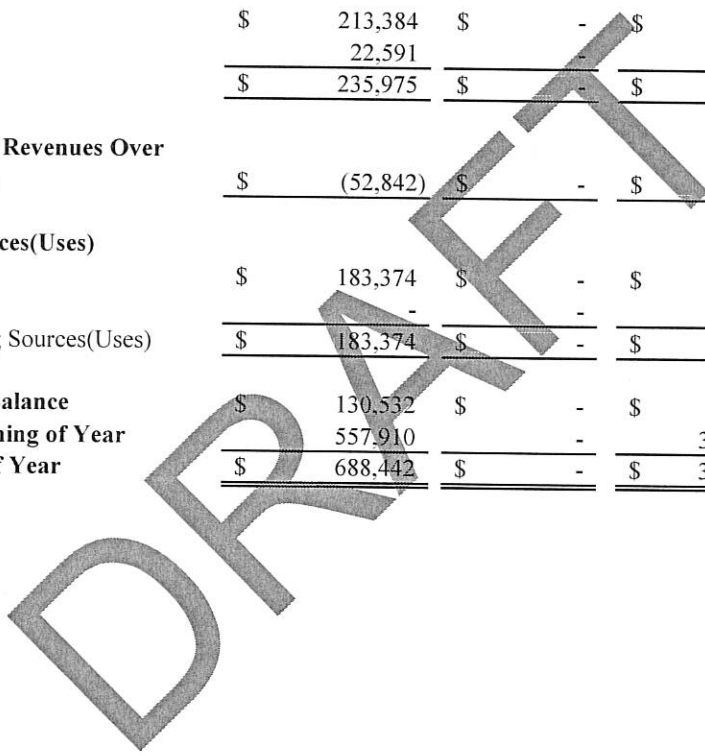
BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
June 30, 2022

	Special Revenue Funds			Total Non-Major Governmental Funds
	Local Streets	Housing Grant	Cemetery	
<b>Assets</b>				
Cash and cash equivalents	\$ 17,979	\$ 150	\$ 51,187	\$ 69,316
Investments	653,121	22,000	221,490	896,611
Receivables:				
Due from other governments	24,807	-	-	24,807
Due from other funds	-	-	68,566	68,566
Prepaid expenses	2,056	-	-	2,056
Total Assets	<u>\$ 697,963</u>	<u>\$ 22,150</u>	<u>\$ 341,243</u>	<u>\$ 1,061,356</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,148	\$ -	\$ -	\$ 1,148
Accrued liabilities and other	8,373	-	-	8,373
Unearned revenue	-	22,150	-	22,150
Total Liabilities	<u>\$ 9,521</u>	<u>\$ 22,150</u>	<u>\$ -</u>	<u>\$ 31,671</u>
<b>Fund Balances</b>				
Nonspendable	\$ 2,056	\$ -	\$ -	\$ 2,056
Restricted	686,386	-	-	686,386
Committed	-	-	341,243	341,243
Total Fund Balances	<u>\$ 688,442</u>	<u>\$ -</u>	<u>\$ 341,243</u>	<u>\$ 1,029,685</u>
Total Liabilities and Fund Balances	<u>\$ 697,963</u>	<u>\$ 22,150</u>	<u>\$ 341,243</u>	<u>\$ 1,061,356</u>

**CITY OF BUCHANAN**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
Year Ended June 30, 2022**

	Special Revenue Funds			Total Non-Major Governmental Funds
	Local Streets	Housing Grant	Cemetery	
<b>Revenues</b>				
State-shared revenue and grants	\$ 161,558	\$ -	\$ -	\$ 161,558
Investment income	-	-	3,441	3,441
Other revenues	21,575	-	6,006	27,581
<b>Total Revenues</b>	<b>\$ 183,133</b>	<b>\$ -</b>	<b>\$ 9,447</b>	<b>\$ 192,580</b>
<b>Expenditures</b>				
Public works				
Streets	\$ 213,384	\$ -	\$ -	\$ 213,384
Stormwater drainage	22,591	-	-	22,591
<b>Total expenditures</b>	<b>\$ 235,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,975</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (52,842)</b>	<b>\$ -</b>	<b>\$ 9,447</b>	<b>\$ (43,395)</b>
<b>Other Financing Sources(Uses)</b>				
Operating transfers in	\$ 183,374	\$ -	\$ -	\$ 183,374
Operating transfers out	-	-	(3,441)	(3,441)
<b>Total Other Financing Sources(Uses)</b>	<b>\$ 183,374</b>	<b>\$ -</b>	<b>\$ (3,441)</b>	<b>\$ 179,933</b>
<b>Net Change in Fund Balance</b>	<b>\$ 130,532</b>	<b>\$ -</b>	<b>\$ 6,006</b>	<b>\$ 136,538</b>
<b>Fund Balance - Beginning of Year</b>	<b>557,910</b>	<b>-</b>	<b>335,237</b>	<b>893,147</b>
<b>Fund Balance - End of Year</b>	<b>\$ 688,442</b>	<b>\$ -</b>	<b>\$ 341,243</b>	<b>\$ 1,029,685</b>





**CITY OF BUCHANAN  
COUNTY OF BERRIEN, STATE OF MICHIGAN  
A RESOLUTION TO APPROVE THE SPARK GRANT APPLICATION  
FOR THE ST. JOSEPH RIVER ACCESS PROJECT  
RESOLUTION 2022.11/432**

WHEREAS, the City of Buchanan supports the submission of an application titled “St. Joseph River Access Project” to the Spark Grant program for developing resilient access to the St. Joseph River for residents and visitors; and,

WHEREAS, the location of the proposed project is within the jurisdiction of the City of Buchanan; and,

WHEREAS, the proposed project, if completed, will be a benefit to the community; and,

WHEREAS, with this resolution of support, it is acknowledged that the City of Buchanan is not committing to any obligations; financial or otherwise.

NOW THEREFORE, BE IT RESOLVED that the City of Buchanan hereby supports submission of a Spark Grant Application for creating universal and resilient access to the St. Joseph River, by the DNR.

- AYES:
- NAYES:
- ABSENT:

I HEREBY CERTIFY that the foregoing is a Resolution duly made and passed by \_\_\_\_\_ of the City of Buchanan at their regular meeting held on November 28, 2022, at 7:00 p.m. in 302 N Redbud Trail, Buchanan, MI 49107, with a quorum present.

\_\_\_\_\_  
Kalla Langston, Clerk

\_\_\_\_\_  
Date