# City of Fraser

**CENTENNIAL COMMUNITY**

CITY MANAGER
D. Wayne O'Neal
CITY CLERK
Kelly Ann Dolland

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

FRASER CITY COUNCIL – REGULAR MEETING
THURSDAY – FEBRUARY 14, 2019 @ 7:00PM
AGENDA – Revised 2-11-2019

**1. CALL TO ORDER/ROLL CALL**

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF AGENDA**

**4. PRESENTATION**

*a. Proclamation of Congenital Heart Disease Month*
b. 2017 - 2018 Annual Financial Report

**5. CITIZEN PARTICIPATION ON AGENDA ITEMS**

**6. CONSENT AGENDA**

a. Approval of Minutes of the Regular Council Meeting of January 10, 2019
b. Approval of Bills for the month of January - 2019 in the amount of $1,292,689.62
c. Receive and File Finance Budget to Actual Report ending December, 2018
d. Receive and File Parks & Recreation Commission Meeting Minutes of 12-4-2018
e. Receive and File Parks & Recreation Commission Meeting Minutes of 1-8-2019
f. Forecast to Actual Report on New Water and Sewer Rate Structure

**7. REQUESTS FOR COUNCIL ACTION**

a. Approve the appointment of Mr. Kenny Perry to the Planning Commission for a term of Office to Expire December 31, 2021
b. Approve the re-appointment of Ms. Joanne Barr to the Planning Commission for a term of Office to Expire December 31, 2021
c. Approval of Michigan Employers Retirement Systems (MERS) Voluntary Contributions
d. Approval of Roof Bids – City Hall and DPW Buildings
e. Report from Standard and Poor's Global Rating: General Obligation Bond Rating – Discussion and Receive and File
f. Report on Public Service Aides - Interim Public Safety Director Pettyes
g. Request Council Approval of the Published Federal Poverty Guidelines for 2019
h. Approval of a Resolution in Support of a Joint Land Use Study in Cooperation with Selfridge Air National Guard Base

**8. PENDING ITEMS OF UNFINISHED BUSINESS / REPORT OF THE CITY ADMINISTRATION**

**9. REPORT OF MAYOR AND CITY COUNCIL / NEW BUSINESS**

**10. CLOSED SESSION –**

a. UPDATE ON LITIGATION MATTERS AND DISCUSSION REGARDING STRATAGY

b. REGARDING UPCOMING CONTRACT NEGOTIATION AND STATAGY

**11. CITIZEN PARTICIPATION**

**12. ADJOURNMENT**

(Posted Thursday, February 7th, 2019 @4pm)

THE CITY OF FRASER WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES TO INDIVIDUALS WITH DISABILITIES AT THE MEETING UPON FOUR DAYS NOTICE TO: KELLY ANN DOLLAND, CITY CLERK, (586-293-3100 EXT. 110) ~ IT IS THE POLICY OF THE CITY OF FRASER THAT NO PERSON, ON THE BASIS OF RACE, CREED, COLOR, RELIGION, NATIONAL ORIGIN, OR ANCESTRY, AGE, SEX, MARITAL STATUS, OR DISABILITY SHALL BE DISCRIMINATED AGAINST, EXCLUDED FROM PARTICIPATION, DENIED THE BENEFITS OF, OR OTHERWISE SUBJECTED TO DISCRIMINATION.

Honorable Mayor and Council
Municipal Building
Fraser, MI 48226

February 7, 2019

Re: Manager's Report

Dear Sirs and Mesdames,

**4. A. PRESENTATION: 2017 - 2018 ANNUAL FINANCIAL REPORT**

The 2017 – 2018 Annual Financial report (Audit) will be presented by Neil Hammerbacher, CPA, of Gabridge & Co. who audited our financial statements, funds and activities which collectively comprise the financial statements. This report should be received and filed.

Proposed Motion: to receive and file the 2017 - 2018 Annual Financial Report.

**7. REQUEST FOR COUNCIL ACTION:**

**A. APPROVE THE APPOINTMENT OF MR. KENNY PERRY TO THE PLANNING COMMISSION FOR TERM OF OFFICE TO EXPIRE DECEMBER 31, 2021**

Proposed motion: to approve the appointment of Kenny Perry to the Planning Commission for a term of office to expire December 31, 2021.

**B.** APPROVE THE APPOINTMENT OF MS. JOANN BARR TO THE PLANNING COMMISSION FOR TERM OF OFFICE TO EXPIRE DECEMBER 31, 2021

Proposed motion: to approve the appointment of JOANN BARR to the Planning Commission for a term of office to expire December 31, 2021.

**C. APPROVAL OF MICHIGAN EMPLOYERS RETIREMENT SYSTEMS (MERS) VOLUNTARY CONTRIBUTIONS**

We are recommending a payment of $600,000.00 to MERS to cover part of the differed costs from payments owed from prior years. This payment is the difference between what was calculated in the valuation and the actual payroll contributions. Because we reduced staff, we only sent in what was required of this payroll and not what was anticipated by MERS from the previous higher payroll. Paying this now, reduces future expenditures. These funds are available because we were able to reduce expenditures more than what was anticipated in the current fiscal year.

Proposed motion: to approve the payment of $600,000 to MERS to cover previously differed payment owed to the system.

**D. APPROVAL OF ROOF BIDS – CITY HALL AND DPW ADMINISTRATIVE AND STORAGE BUILDINGS**

For the re-bidding of this project, we used the services of MWA Commercial Roofing Solutions, an industry consultant that has access to qualified and approved roofing contractors, certified by the Manufacturer of the roofing products being installed. The Manufacturer will not certify the project and

their products unless they are installed by a certified installer. The bidders were limited to these installers and they were the top installers for these products. We had a mandatory pre-bid meeting and formal bid documents used for our project. There was no cost for these services.

We received bids for the replacement of roofs for City Hall and the DPW Administrative Building and Storage Building. The details are outlined in the transmittal from Russ Watson, MWA Commercial Roofing Solutions. We are requesting approval to install a New Shingled roof at City Hall on the shingled area only at a cost of $129,000. The flat area is not leaking and we would have two different companies working in the same areas which can cause problems with who did what and/or is responsible for damages if there are any.

We are also requesting approval of new roofing shingles at the DPW Administrative Building for the shingled area, and the flat area with a .060 EPDM adhered roof and with taper insulation at a cost of $125,600. These funds have been budgeted in the capital section of the budget.

Proposed motion: to approve the roofing at City Hall on the shingled area to Lutz Roofing at a cost of $129,000, and the new roofing at the DPW Administrative Building containing shingles and the flat area with .060 EPDM to Royal Roofing at a cost of $125,600.

**E. REPORT FROM STANDARD AND POOR'S GLOBAL RATING: GENERAL OBLIGATION BOND RATING – DISCUSSION AND RECEIVE AND FILE**

Standard and Poor's reviews the financial viability of municipalities in order to determine the overall financial "health" of a community to determine the appropriate bond rating for our General Obligation Bonds. This rating determines the cost of issuance for these bonds and the higher the rating, the lower the interest rate that may be charged for these bonds and ultimately the cost to the city. Essentially, this is our credit report for our organization much like our individual personal reports from the three credit reporting companies.

Below are some excerpts from this report that highlights their finding and reasons for our AA rating.

## Rationale

S&P Global Ratings affirmed its 'AA' long-term rating and underlying rating on Fraser, Mich.'s series 2015 general obligation (GO) bonds and series 2010 GO refunding bonds. The outlook is stable.

**The rating reflects our view of the city's proactive approach to stabilizing its operating budget through expenditure reductions and revenue enhancements in fiscal 2018, following a period in which a misalignment resulted in an operating deficit and reduction in reserves.** Furthermore, although shoring up long-term liabilities will remain challenging and may lead to budgetary pressure, we believe funding the contributions is manageable.

The debt service on the bonds outstanding is secured by the city's full faith and credit, including the levy and collection of property taxes on all taxable property within the city without limitation as to rate or amount.

**The rating further reflects our view of the city's:**

• Adequate economy, with access to a broad and diverse metropolitan statistical area;

**• Adequate management, with standard financial policies and practices under our financial management assessment methodology;**

**• Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2018;**

**• Very strong budgetary flexibility, with an available fund balance in fiscal 2018 of 28% of operating expenditures;**

• Very strong liquidity, with total government available cash at 76.9% of total governmental fund expenditures and 7.9x governmental debt service, and access to external liquidity we consider strong;

• Adequate debt and contingent liability position, with debt service carrying charges at 9.7% of expenditures and net direct debt that is 21.1% of total governmental fund revenue, as well as rapid amortization, with 69.7% of debt scheduled to be retired in 10 years, but a large pension and other postemployment benefit (OPEB) obligation and the lack of a plan to sufficiently address future escalation in OPEB; and

• Strong institutional framework score.

## Adequate management

We view the city's management as adequate, with standard financial policies and practices under our financial management assessment methodology, indicating our view that the finance department maintains adequate policies in some but not all key areas.

**During fiscal 2018 the city hired a new city manager and director of finance, who together implemented revenue and expenditure modifications that complement existing policies and procedures. We believe these changes support the rating.**

Management's practices include use of two years of historical information to formulate the upcoming budget while providing monthly budget-to-actual reports to the city council to ensure that revenue and expenditure trends remain consistent with budgeted expectations. **We believe the city's use of long-term financial and capital planning is prudent to identify out-year budget gaps and required infrastructure investment, as the council must determine annually whether to levy the nine-mill public safety special assessment.** Although the city lacks a debt policy, investments are governed by state statute and an informal reserve policy targets maintenance of the fund balance at 16% to 25% of expenditures to ensure cash flow is sufficient to cover 60 to 90 days of operations.

### Strong budgetary performance

**Fraser's budgetary performance is strong, in our opinion. The city had operating surpluses of 13.5% of expenditures in the general fund and of 19.2% across all governmental funds in fiscal 2018.** Our assessment accounts for our expectation that budgetary results will not result in a surplus of the same magnitude in fiscal 2019.

**Following an operating deficit (5.2% of expenditures) in 2017, which management attributes to public safety expenditures outpacing revenue, the management team implemented various expenditure adjustments in fiscal 2018. City departments determined how to eliminate $1 million in expenditures, which led to a reduction of eight public safety positions and contracting of dispatch services. In addition, the city council voted to implement two mills of a nine-mill public safety levy, generating approximately $800,000 in additional revenue. Following these modifications, audited results substantially improved in fiscal 2018, with the general fund showing a nearly $1.8 million operating surplus (13.5% of expenditures).**

**The fiscal 2019 budget continued the expenditure reductions, and the city council voted to implement the full nine-mill levy to support public safety expenditures. (The full mill levy generates approximately $3.5 million in revenue.) Furthermore, management is closely controlling other departmental expenditures in an effort to ensure the budget remains balanced. A combination of these factors show that operations are positive year to date and will likely generate a subsequent operating surplus at year end.**
**The management team quickly rectified the city's unsustainable spending plan, which we believe will lead to strong budgetary performance over the outlook period**. Although the expenditure reductions alleviated some pressure, the council must determine annually whether to levy the public safety assessment. Should the council determine in future years not to levy the public safety assessment, management may be required to further reduce expenditures to ensure budgetary balance.

### Very strong budgetary flexibility

**Fraser's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2018 of 28% of operating expenditures, or $3.7 million.**

**As a result of the expenditure controls and revenue enhancements implemented in fiscal 2018, the city's fund balance increased to a very strong level and brought the fund balance back in compliance with the city's informal reserve target.** The fiscal 2019 budget included a $600,000 appropriation to fund balance, upon which the reserve will increase to approximately $4.3 million, or about 32% of expenditures. We believe management's plan to bolster reserves, which is consistent with year-to-date operating results, will ensure maintenance of very strong financial flexibility in the near term.

## Outlook

**The stable outlook reflects our view that Fraser's management team and the city council will continue evaluating revenue measures and expenditure adjustments to ensure budgetary balance and maintenance of very strong reserves. Furthermore, we believe the city's decision to overfund its pension contributions is prudent given the plan's funded ratio. The city's economic stability also supports the rating. As a result, we do not expect to change the ratings within the two-year outlook horizon.**

### Downside scenario

**We could lower the rating if the city were challenged to maintain structural balance--particularly related to an increase in public safety costs without an identifiable revenue source to cover expenditures, resulting in a material reduction in reserves or a change in the pension funding discipline--and encountered substantial growth in the long-term liability profile.**

### Upside scenario

**All else equal, we could raise the ratings should the city's economic indicators improve to levels commensurate with those of higher-rated peers and management codified additional policies and procedures.**

Proposed motion: to receive and file the Standard and Poor's Global Rating Report for the City of Fraser.

**F. REPORT ON PUBLIC SERVICE AIDES – INTERIM PUBLIC SAFETY DIRECTOR PETTYES**

Interim Public Safety Director Pettyes will present you with an overview of the statistics since we implemented the Public Service Aide positions. While the statistics reflect what these positons performed over this period of time, we believe that no matter what they have done, these positions are cost effective and critical to our service delivery. This is both in terms of the administrative activities of

assisting the general public in information needed for reports and other activities not directly related to law enforcement or public safety thereby "freeing" sworn officers additional time for more critical functions of road patrol, fire and ambulance runs.

**G. REQUEST APPROVAL OF THE PUBLISHED FEDERAL POVERTY GUIDELINES FOR 2019 AND THE POVERTY EXEMPTION POLICY AND GUIDELINES**

Our Assessor is requesting approval of the Published Federal Poverty Guidelines for 2019 and the updated Poverty Exemption Policy and guidelines as presented. These policies are updated on an annual basis and our based on the federal poverty guidelines.

Propose motion: to approve the Published Federal Poverty Guidelines for 2019 and the updated Poverty Exemption Policy and Guidelines.

**H. APPROVAL OF A RESOLUTION IN SUPPORT OF A JOINT LAND USE STUDY IN COOPERATION WITH THE SELFRIDGE AIR NATIONAL GUARD BASE**

Communities surrounding Selfridge Air National Guard Base are being asked to participate and support a Joint Land Use Study which will be used to create sustainability for the base and the affected communities for many years to come. There will be no cost to the City of Fraser. The City of Fraser is being asked to support and to be part of this study and to cooperate in the efforts to make this as successful as possible. Basically, this is similar to a Master Plan for a city but for the base and how they can effectively partner with the key stakeholders surrounding the base. The importance of this study cannot be understated.

Proposed motion: to approve the Resolution in support of the Joint Land Use Study in cooperation with the Selfridge Air National Guard Base.

**10. CLOSED SESSION –**

**A. UPDATE ON LITIGATION MATTERS AND DISCUSSION REGARDING STRATEGY**

Gregory M. Meihn, Attorney, will discuss litigation matters this with you.

Proposed motion: to convene to Closed session to discuss litigation matters and discussion regarding strategy.

**B. REGARDING UPCOMING CONTRACT NEGOTIATION AND STRATEGY**

Ryan Fantuzzi, Labor Attorney and I will be discussing upcoming contract negotiations and strategy as it pertains to the various union contracts.

Proposed motion: to convene to Closed session to discuss upcoming contract negotiations and strategy.

# CITY OF FRASER
# MACOMB COUNTY, MICHIGAN
# ANNUAL FINANCIAL REPORT
# YEAR ENDED JUNE 30, 2018

# TABLE OF CONTENTS


| | Page |
|---|---|
| **INDEPENDENT AUDITOR'S REPORT** | 1 |
| **MANAGEMENT'S DISCUSSION AND ANALYSIS** | 5 |
| **BASIC FINANCIAL STATEMENTS** | |
| **Government-wide Financial Statements** | |
| Statement of Net Position | 16 |
| Statement of Activities | 17 |
| **Fund Financial Statements** | |
| **Governmental Funds** | |
| Balance Sheet | 18 |
| Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position | 19 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance | 20 |
| Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance with Statement of Activities | 21 |
| **Proprietary Funds** | |
| Statement of Net Position | 22 |
| Statement of Revenues, Expenses, and Changes in Net Position | 23 |
| Statement of Cash Flows | 24 |
| **Fiduciary Funds** | |
| Statement of Fiduciary Assets and Liabilities | 25 |
| **Notes to the Financial Statements** | 27 |
| **REQUIRED SUPPLEMENTARY INFORMATION** | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Consolidated General | 59 |
| Schedule of Changes in Net Pension Liability and Related Ratios | 60 |
| Schedule of Contributions - Pension | 61 |
| Schedule of Changes in Net OPEB Liability and Related Ratios | 62 |
| Schedule of Contributions - OPEB | 63 |
| **OTHER SUPPLEMENTARY INFORMATION** | |
| **Nonmajor Governmental Funds** | |
| Combining Balance Sheet | 65 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance | 67 |
| **Internal Service Funds** | |
| Combining Statement of Net Position | 69 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | 70 |
| Combining Statement of Cash Flows | 71 |

GABRIDGE & CO

3940 PENINSULAR DR SE, SUITE 130 / GRAND RAPIDS, MI / 49546-2442 / P 616 538 7100 / F 616 538 2441 / WWW.GABRIDGECO.COM

# INDEPENDENT AUDITOR'S REPORT

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

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan (the 'City'), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2018, 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.

***Emphasis of Matter***

As described in Note 14 to the financial statements, during the year ended June 30, 2018, the City adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result of implementing this pronouncement, the City's net OPEB liability has been recognized on the government-wide and proprietary fund statements and, as discussed in Note 14, the 2018 financial statements have been restated. Our opinion is not modified with respect to this matter.

***Other Matters***

*Required Supplementary Information*

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

*Other Information*

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Gabridge and Company, PLC
Grand Rapids, Michigan
December 27, 2018

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**City of Fraser**
**Management's Discussion and Analysis**
**June 30, 2018**

As management for the City of Fraser, Michigan (the "City" or "government"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the basic financial statements.

## Financial Highlights

- The liabilities and deferred inflows of the City exceeded its assets and deferred outflows at the close of the most recent fiscal year by $35,176,106 (deficit net position).

- The City's total net position increased by $3,078,378 during the year.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $7,634,216, an increase of $2,228,380 across all funds. Approximately 48 percent of this total amount, or $3,683,096, is available for spending at the government's discretion (unassigned fund balance).

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $3,683,096, or 28 percent of total General Fund expenditures. The increase in fund balance was $1,789,773 for the General Fund during the year.

## Overview of the Financial Statements

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

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

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

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only

result in cash flows in future fiscal periods (e.g., earned but unused vacation leave and long-term debt obligations).

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

The government-wide financial statements include not only the City itself (known as the *primary government),* but also the Fraser Public Library (the "Library"), a legally separate entity for which the City is financially accountable. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself. The Library does not have a separately issued audit report.

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

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government wide financial statements. However, unlike the government wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable* resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General and special revenue funds. A A

budgetary comparison schedule has been provided herein to demonstrate compliance with its budget.

**Proprietary funds.** The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for the water and sewer and the senior housing activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses *internal service funds* to account for its medical self-insurance and motor pool activities. The internal service funds have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund which is considered to be a major fund of the City. Conversely, nonmajor enterprise funds and internal service funds are combined into single, aggregate presentations in the proprietary fund financial statements.

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents the combining statements referred to earlier in connection with nonmajor and internal service funds, budgetary comparison, and pension / OPEB schedules.

**Government-wide Financial Analysis**

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. In the case of the City, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $35,176,106 at the close of the most recent fiscal year.

The following chart illustrates the composition of net position:

**City of Fraser's Net Position**

| | Governmental Activities | | Business-type Activities Activities | | Total Primary Government | |
|---|---|---|---|---|---|---|
| | **2018** | *** 2017** | **2018** | *** 2017** | **2018** | *** 2017** |
| **ASSETS** | | | | | | |
| *Current Assets* | | | | | | |
| Cash and Cash Equivalents | $ 8,187,372 | $ 4,799,081 | $ 4,193,987 | $ 3,407,481 | $ 12,381,359 | $ 8,206,562 |
| Restricted Cash and Cash Equivalents | 93,088 | 1,186,066 | 86,781 | 86,363 | 179,869 | 1,272,429 |
| Accounts Receivable | 381,829 | 419,811 | 1,859,489 | 1,746,299 | 2,241,318 | 2,166,110 |
| Due from Other Governmental Units | 498,961 | 536,803 | 73,226 | 90,596 | 572,187 | 627,399 |
| Internal Balances | - | 57,907 | - | (57,907) | - | - |
| Prepaids | 174,925 | 379,197 | 11,182 | - | 186,107 | 379,197 |
| ***Total Current Assets*** | 9,336,175 | 7,378,865 | 6,224,665 | 5,272,832 | 15,560,840 | 12,651,697 |
| *Noncurrent Assets* | | | | | | |
| Capital Assets not Being Depreciated | 5,000,373 | 7,390,626 | 2,843,808 | 3,366,772 | 7,844,181 | 10,757,398 |
| Capital Assets Being Depreciated, net | 14,065,051 | 12,232,815 | 29,055,771 | 28,039,638 | 43,120,822 | 40,272,453 |
| ***Total Assets*** | 28,401,599 | 27,002,306 | 38,124,244 | 36,679,242 | 66,525,843 | 63,681,548 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| OPEB | - | - | - | - | - | - |
| Pension | 4,102,850 | 5,746,761 | 559,480 | 430,117 | 4,662,330 | 6,176,878 |
| ***Total Deferred Outflows of Resources*** | 4,102,850 | 5,746,761 | 559,480 | 430,117 | 4,662,330 | 6,176,878 |
| **LIABILIITES** | | | | | | |
| *Current Liabilities* | | | | | | |
| Accounts Payable | 295,359 | 532,152 | 509,185 | 585,228 | 804,544 | 1,117,380 |
| Accrued Liabilities | 235,014 | 288,823 | 105,529 | 25,933 | 340,543 | 314,756 |
| Due to Other Governmental Units | 2,233 | 2,233 | - | - | 2,233 | 2,233 |
| Unearned Revenue | 13,277 | 59,136 | - | 19,260 | 13,277 | 78,396 |
| Accrued Interest Payable | 20,134 | 29,872 | 120,572 | 112,354 | 140,706 | 142,226 |
| Current Portion of Compensated Absences | 120,498 | 144,731 | 11,974 | 13,324 | 132,472 | 158,055 |
| Current Portion of Long-term Debt | 1,489,531 | 1,474,399 | 1,379,374 | 1,243,497 | 2,868,905 | 2,717,896 |
| ***Total Current Liabilities*** | 2,176,046 | 2,531,346 | 2,126,634 | 1,999,596 | 4,302,680 | 4,530,942 |
| *Noncurrent Liabilities* | | | | | | |
| Net Pension Liability | 23,615,983 | 26,863,743 | 3,220,361 | 2,144,643 | 26,836,344 | 29,008,386 |
| Net OPEB Liability | 45,369,584 | 27,420,965 | 8,006,397 | 2,976,084 | 53,375,981 | 30,397,049 |
| Compensated Absences | 627,189 | 764,149 | 21,391 | 25,288 | 648,580 | 789,437 |
| Long-term Debt | 2,557,562 | 4,047,093 | 17,314,064 | 16,879,948 | 19,871,626 | 20,927,041 |
| ***Total Liabilities*** | 74,346,364 | 61,627,296 | 30,688,847 | 24,025,559 | 105,035,211 | 85,652,855 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Pension and OPEB | 1,156,384 | - | 172,684 | - | 1,329,068 | - |
| ***Total Deferred Inflows of Resources*** | 1,156,384 | - | 172,684 | - | 1,329,068 | - |
| **NET POSITION** | | | | | | |
| Net Investment in Capital Assets | 15,111,163 | 15,279,918 | 13,119,360 | 13,282,965 | 28,230,523 | 28,562,883 |
| Restricted | 3,828,682 | 3,444,585 | 86,781 | 86,363 | 3,915,463 | 3,530,948 |
| Unrestricted | (61,938,144) | (47,602,732) | (5,383,948) | (285,528) | (67,322,092) | (47,888,260) |
| ***Total Net Position*** | $ (42,998,299) | $ (28,878,229) | $ 7,822,193 | $ 13,083,800 | $ (35,176,106) | $ (15,794,429) |

** The 2017 balances were not restated in this schedule given that the 2016 figures are not known and application of the restatements could skew results, see Note 14.*

The largest portion of the City's net position, $28,230,523, reflects its investment in capital assets (such as land, buildings, vehicles, equipment, systems, and infrastructure), less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $3,915,463, represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position, is a deficit of ($67,322,092). The majority of this deficit can be attributed to the noncurrent liabilities related to the City's pension and OPEB benefit liabilities.

The City's net position increased by $3,078,378 during the current fiscal year as compared to a decrease of $3,684,199 for the prior year. The reasons for this overall increase, as well as the reasons for significant changes in the City's assets and liabilities, are discussed in the following sections for governmental activities and business-type activities.

**City of Fraser's Changes in Net Position**

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|---|---|---|---|---|---|---|
| | **2018** | *** 2017** | **2018** | *** 2017** | **2018** | *** 2017** |
| **Revenue** | | | | | | |
| **Program Revenues** | | | | | | |
| Charges for Services | $ 4,098,750 | $ 3,542,557 | $ 9,174,304 | $ 8,776,789 | $ 13,273,054 | $ 12,319,346 |
| Operating Grants and Contributions | 1,595,946 | 1,970,102 | - | - | 1,595,946 | 1,970,102 |
| Capital Grants and Contributions | - | - | 385,111 | 175,148 | 385,111 | 175,148 |
| ***Total Program Revenues*** | 5,694,696 | 5,512,659 | 9,559,415 | 8,951,937 | 15,254,111 | 14,464,596 |
| **General Revenues** | | | | | | |
| Property Taxes | 11,678,598 | 11,157,530 | - | - | 11,678,598 | 11,157,530 |
| Intergovernmental Revenues | 1,384,686 | 1,373,085 | - | - | 1,384,686 | 1,373,085 |
| Interest and Other Revenue | 115,016 | 88,046 | 19,861 | 147,380 | 134,877 | 235,426 |
| ***Total General Revenues*** | 13,178,300 | 12,618,661 | 19,861 | 147,380 | 13,198,161 | 12,766,041 |
| ***Total Revenues*** | 18,872,996 | 18,131,320 | 9,579,276 | 9,099,317 | 28,452,272 | 27,230,637 |
| **Expenses** | | | | | | |
| General Government | 2,954,734 | 3,704,673 | - | - | 2,954,734 | 3,704,673 |
| Public Safety | 8,151,290 | 12,347,523 | - | - | 8,151,290 | 12,347,523 |
| Public Works | 2,593,111 | 4,097,278 | - | - | 2,593,111 | 4,097,278 |
| Health and Welfare | 729,322 | 816,002 | - | - | 729,322 | 816,002 |
| Culture and Recreation | 887,151 | 1,221,902 | - | - | 887,151 | 1,221,902 |
| Community and Economic Development | 42,788 | 39,714 | - | - | 42,788 | 39,714 |
| Interest on Long-term Debt | 93,634 | 15,419 | - | - | 93,634 | 15,419 |
| Water and Sewer | - | - | 9,622,768 | 8,278,825 | 9,622,768 | 8,278,825 |
| Senior Housing | - | - | 299,096 | 393,500 | 299,096 | 393,500 |
| ***Total Expenses*** | 15,452,030 | 22,242,511 | 9,921,864 | 8,672,325 | 25,373,894 | 30,914,836 |
| ***Change in Net Position*** | 3,420,966 | (4,111,191) | (342,588) | 426,992 | 3,078,378 | (3,684,199) |
| *Net Position at Beginning of Period* | (46,419,265) | (24,767,038) | 8,164,781 | 12,656,808 | (38,254,484) | (12,110,230) |
| ***Net Position at End of Period*** | $(42,998,299) | $(28,878,229) | $ 7,822,193 | $ 13,083,800 | $(35,176,106) | $(15,794,429) |

** The 2017 activities were not restated in this schedule given that the 2016 figures are not known and application of the restatements could skew results, see Note 14.*

**Governmental activities**. Governmental activities increased the City's net position by $3,420,966, as compared to a prior year decrease of $4,111,191, resulting from the following significant items:

- Property taxes increased from the previous year from $11,157,530 to $11,678,598. Millage rates were the same for each of the past two fiscal years for governmental activities. The increase can be attributed to the election of a new millage for public safety during the current year. The City expects property tax revenues to remain at similar levels for the upcoming fiscal year.

- Charges for services increased by $556,193 in the current year as the City raised multiple fees to cover all costs of providing services. Operating grants and contributions decreased slightly to $1,595,946.

- Public safety expenses decreased by $4,196,233 as a result of cost-cutting measures by management to better align services with the existing revenue levels and because of strengthened market performance having a positive influence on the amount of pension and OPEB benefit expenses being allocated to public safety.

- Additional cost-cutting measures by management resulted in the reduction of expenses in the general government functional area, $749,938, and the public works functional area, $1,504,167.

**Business-type activities.** Business-type activities decreased the City's net position by $342,588 as compared to an increase of $426,992 the prior year. The significant changes amongst the enterprise funds are discussed in the proprietary funds paragraphs in the following section.

**Financial Analysis of the Government's Funds**

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

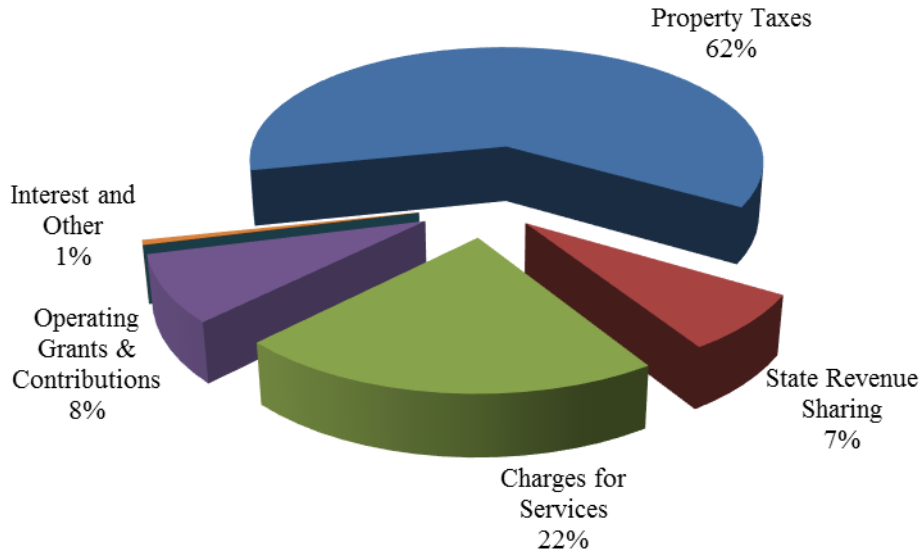
**Governmental funds.** The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $7,634,216, an increase of $2,228,380 in comparison with the prior year. Approximately 48% of this total amount, or $3,683,096, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is *nonspendable, restricted,* or *committed* to indicate the degree to which those monies are available for the identified purposes.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $3,683,096, while the total fund balance was $3,805,534. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 28 percent of total General Fund expenditures, while total fund balance represents approximately 29 percent of that same amount.

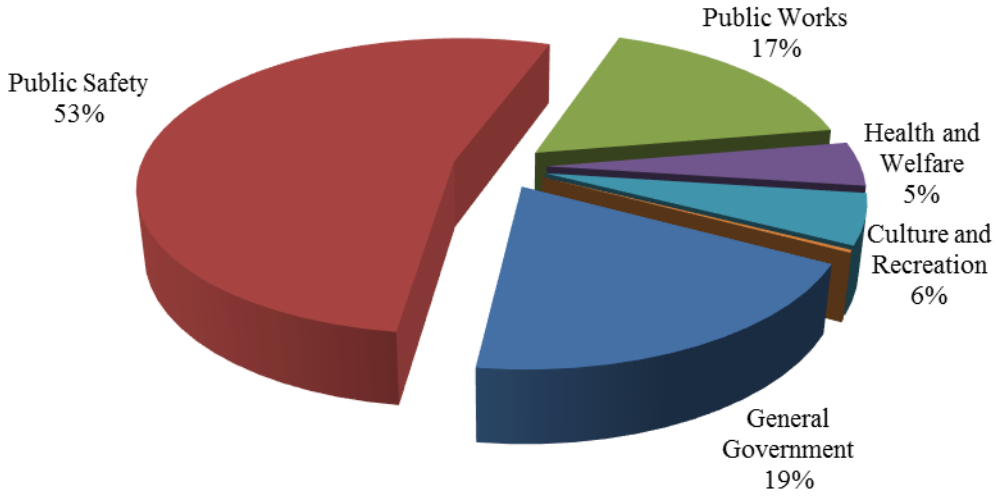
The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year-end:

**Governmental Activities Revenues**




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

**Governmental Activities Expenses**




**Proprietary funds.** The City's proprietary funds provide the same type of information found in the business-type activities in the government-wide financial statements, but in more detail.

The total net position for the Water and Sewer Fund for the year ended June 30, 2018 was

$5,269,907. The total net position is the aggregate of the net investment in capital assets of $10,679,182, restricted net position of $86,781, and the deficit in unrestricted fund balance of ($5,496,056). The primary reason for the deficit in unrestricted net position is due to the noncurrent liabilities for net pension and OPEB.

The total net position in the Water and Sewer Fund decreased by $603,215 for the year ended June 30, 2018. Increased customer rates brought in an estimated additional $485,000, while expenses increased an estimated $1,088,000, primarily because of current year pension charges.

The City reports one nonmajor enterprise fund, the Senior Housing Fund, in addition to the Water and Sewer Fund. The Senior Housing Fund has a total net position of $2,552,286 for the year ended June 30, 2018. Of the total net position, $2,440,178, or 96%, represents the fund's net investment in capital assets. The remaining $112,108 of the total net position is unrestricted to meet the operating demands of the fund.

In the fiscal year ended, the increase in net position was $260,627 for the Senior Housing Fund, with revenues increasing nearly $35,000 and operating expenses decreasing almost $91,000.

## General Fund Budgetary Highlights

***Original budget compared to final budget***. At year-end, budget amendments were made to either increase or decrease various budgeted line-items from their original adopted amounts. Significant amendments to increase the original budget were made to account for additional intergovernmental revenues, charges for services, and retiree health insurance expenditures. The significant amendments to decrease the original budget included line items such as fines and forfeitures, public works expenditures, and city administration expenditures.

***Final budget compared to actual results.*** The City had no expenditures in excess of the amount appropriated during the year.

## Capital Asset and Debt Administration

### *Capital assets*

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2018 amounted to $50,965,003 (net of accumulated depreciation). This investment in capital assets includes land, improvements, buildings, vehicles, equipment, and infrastructure. Net capital assets for governmental activities decreased (2%), while business-type activities increased by 2%. Overall, total primary government capital assets decreased marginally during the fiscal year.

Following is a summary of the City's capital assets for each of the past two fiscal year-ends:

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|---|---|---|---|---|---|---|
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| Land | $ 4,938,136 | $ 4,746,356 | $ 837,043 | $ 837,043 | $ 5,775,179 | $ 5,583,399 |
| Construction in Progress | 62,237 | 2,452,490 | 2,006,765 | 2,529,729 | 2,069,002 | 4,982,219 |
| Land Improvements | 1,087,711 | 643,753 | - | - | 1,087,711 | 643,753 |
| Roads and Sidewalks | 7,625,752 | 5,830,506 | - | - | 7,625,752 | 5,830,506 |
| County Road Improvements | 845,331 | 302,177 | - | - | 845,331 | 302,177 |
| Buildings and Improvements | 3,627,009 | 3,836,953 | 1,875,178 | 1,963,942 | 5,502,187 | 5,800,895 |
| Vehicles | 526,782 | 836,276 | - | - | 526,782 | 836,276 |
| Machinery and Equipment | 352,466 | 470,098 | 87,478 | 92,772 | 439,944 | 562,870 |
| Water and Sewer Distribution System | - | - | 27,093,115 | 25,982,924 | 27,093,115 | 25,982,924 |
| | $19,065,424 | $19,118,609 | $31,899,579 | $31,406,410 | $50,965,003 | $50,525,019 |

Significant capital asset additions during the year include the following:

- McKinley Boundless Park $211,984
- Utica Road $350,154
- 14 Mile Road $172,270

Additional information on the City's capital assets can be found in Note 4 of this report.

***Long-term debt***

As of June 30, 2018, the City had $22,740,531 in total long-term debt outstanding, which is a decrease of $904,406 compared to the prior year. The total debt is the aggregate of the debt outstanding from both the governmental and business-type activities.

Additional information on the City's long-term debt can be found in Note 5 of this report.

**Economic Factors and Future Budgets**

The City continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In FY2019, the City plans again to use current revenues to provide essential services and to maintain the City's financial reserves at levels in line with financial policies. The ongoing costs of providing essential services for the citizens of the City continue to grow while revenues remain flat.

**Requests for Information**

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

City of Fraser
City Treasurer
33000 Garfield Rd
Fraser, Michigan 48026.

# BASIC FINANCIAL STATEMENTS

**City of Fraser**
**Statement of Net Position**
**June 30, 2018**

| | Primary Government | | | |
|---|---|---|---|---|
| | **Governmental Activities** | **Business-type Activities** | **Total** | **Component Unit - Library** |
| **ASSETS** | | | | |
| *Current Assets* | | | | |
| Cash and Cash Equivalents | $ 8,187,372 | $ 4,193,987 | $ 12,381,359 | $ 187,912 |
| Restricted Cash and Cash Equivalents | 93,088 | 86,781 | 179,869 | -- |
| Accounts Receivable | 381,829 | 1,859,489 | 2,241,318 | 12,539 |
| Due from Other Governmental Units | 498,961 | 73,226 | 572,187 | 506 |
| Prepaids | 174,925 | 11,182 | 186,107 | 542 |
| ***Total Current Assets*** | 9,336,175 | 6,224,665 | 15,560,840 | 201,499 |
| *Noncurrent Assets* | | | | |
| Capital Assets not Being Depreciated | 5,000,373 | 2,843,808 | 7,844,181 | -- |
| Capital Assets Being Depreciated, net | 14,065,051 | 29,055,771 | 43,120,822 | 113,162 |
| ***Total Assets*** | 28,401,599 | 38,124,244 | 66,525,843 | 314,661 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension | 4,102,850 | 559,480 | 4,662,330 | -- |
| ***Total Deferred Outflows of Resources*** | 4,102,850 | 559,480 | 4,662,330 | -- |
| **LIABILITIES** | | | | |
| *Current Liabilities* | | | | |
| Accounts Payable | 295,359 | 509,185 | 804,544 | 14,842 |
| Accrued Liabilities | 235,014 | 105,529 | 340,543 | 11,262 |
| Due to Other Governmental Units | 2,233 | -- | 2,233 | 17,972 |
| Unearned Revenue | 13,277 | -- | 13,277 | -- |
| Accrued Interest Payable | 20,134 | 120,572 | 140,706 | -- |
| Current Portion of Compensated Absences | 120,498 | 11,974 | 132,472 | -- |
| Current Portion of Long-term Debt | 1,489,531 | 1,379,374 | 2,868,905 | -- |
| ***Total Current Liabilities*** | 2,176,046 | 2,126,634 | 4,302,680 | 44,076 |
| *Noncurrent Liabilities* | | | | |
| Net Pension Liability | 23,615,983 | 3,220,361 | 26,836,344 | -- |
| Net OPEB Liability | 45,369,584 | 8,006,397 | 53,375,981 | -- |
| Compensated Absences | 627,189 | 21,391 | 648,580 | -- |
| Long-term Debt | 2,557,562 | 17,314,064 | 19,871,626 | -- |
| ***Total Liabilities*** | 74,346,364 | 30,688,847 | 105,035,211 | 44,076 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Pension | 782,515 | 106,707 | 889,222 | -- |
| OPEB | 373,869 | 65,977 | 439,846 | -- |
| ***Total Deferred Inflows of Resources*** | 1,156,384 | 172,684 | 1,329,068 | -- |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 15,111,163 | 13,119,360 | 28,230,523 | 113,162 |
| *Restricted for:* | | | | |
| Streets and Highways | 1,244,209 | -- | 1,244,209 | -- |
| Health and Welfare | 700,475 | -- | 700,475 | -- |
| Public Safety | 1,373,182 | -- | 1,373,182 | -- |
| Debt Service | 510,816 | -- | 510,816 | -- |
| Capital Replacement | -- | 86,781 | 86,781 | -- |
| *Unrestricted* | (61,938,144) | (5,383,948) | (67,322,092) | 157,423 |
| ***Total Net Position*** | **$ (42,998,299)** | **$ 7,822,193** | **$ (35,176,106)** | **$ 270,585** |

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

**City of Fraser**
**Statement of Activities**
**For the Year Ended June 30, 2018**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue: Primary Government: Governmental Activities | Net (Expense) Revenue: Primary Government: Business-type Activities | Net (Expense) Revenue: Primary Government: Total | Component Unit - Library |
|---|---|---|---|---|---|---|---|---|
| **Primary Government** | | | | | | | | |
| **Governmental Activities:** | | | | | | | | |
| General Government | $ 2,954,734 | $ 1,842,250 | $ 3,208 | $ -- | $ (1,109,276) | $ -- | $ (1,109,276) | $ -- |
| Public Safety | 8,151,290 | 1,579,172 | 197,744 | -- | (6,374,374) | -- | (6,374,374) | -- |
| Public Works | 2,593,111 | 183,583 | 1,264,520 | -- | (1,145,008) | -- | (1,145,008) | -- |
| Health and Welfare | 729,322 | 374,100 | 40,474 | -- | (314,748) | -- | (314,748) | -- |
| Community and Economic Development | 42,788 | 15,852 | -- | -- | (26,936) | -- | (26,936) | -- |
| Recreation and Culture | 887,151 | 103,793 | 90,000 | -- | (693,358) | -- | (693,358) | -- |
| Interest on Long-term Debt | 93,634 | -- | -- | -- | (93,634) | -- | (93,634) | -- |
| ***Total Governmental Activities*** | 15,452,030 | 4,098,750 | 1,595,946 | -- | (9,757,334) | -- | (9,757,334) | -- |
| **Business-type Activities:** | | | | | | | | |
| Senior Housing (Nonmajor) | 299,096 | 539,862 | -- | -- | -- | 240,766 | 240,766 | -- |
| Water and Sewer | 9,622,768 | 8,634,442 | 385,111 | -- | -- | (603,215) | (603,215) | -- |
| ***Total Business-type Activities*** | 9,921,864 | 9,174,304 | 385,111 | -- | -- | (362,449) | (362,449) | -- |
| ***Total Primary Government*** | $ 25,373,894 | $ 13,273,054 | $ 1,981,057 | $ -- | $ (9,757,334) | $ (362,449) | $ (10,119,783) | -- |
| **Component Unit** | | | | | | | | |
| Library | $ 427,522 | $ 25,270 | $ 15,088 | $ -- | -- | -- | -- | (387,164) |
| ***Total Component Unit*** | $ 427,522 | $ 25,270 | $ 15,088 | $ -- | -- | -- | -- | (387,164) |
| | | **General Purpose Revenues:** | | | | | | |
| | | Taxes | | | 11,678,598 | -- | 11,678,598 | 441,625 |
| | | Intergovernmental Revenues | | | 1,384,686 | -- | 1,384,686 | -- |
| | | Interest and Other Revenues | | | 115,016 | 19,861 | 134,877 | 1,390 |
| | | ***Total General Revenues*** | | | 13,178,300 | 19,861 | 13,198,161 | 443,015 |
| | | ***Change in Net Position*** | | | **3,420,966** | **(342,588)** | **3,078,378** | **55,851** |
| | | *Net Position at Beginning of Period (Restated, Note 14)* | | | (46,419,265) | 8,164,781 | (38,254,484) | 214,734 |
| | | ***Net Position at End of Period*** | | | $ **(42,998,299)** | $ **7,822,193** | $ **(35,176,106)** | $ **270,585** |

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

# City of Fraser
# Balance Sheet
# Governmental Funds
# June 30, 2018

| | General | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Cash Equivalents | $ 3,734,168 | $ 3,314,737 | $ 7,048,905 |
| Restricted Cash and Cash Equivalents | -- | 93,088 | 93,088 |
| Accounts Receivable | 150,423 | 231,406 | 381,829 |
| Due from Other Governmental Units | 301,450 | 197,511 | 498,961 |
| Prepaids | 122,438 | 19,308 | 141,746 |
| ***Total Assets*** | $ **4,308,479** | $ **3,856,050** | $ **8,164,529** |
| **LIABILITIES** | | | |
| Accounts Payable | $ 273,764 | $ 11,002 | $ 284,766 |
| Accrued Liabilities | 215,904 | 14,133 | 230,037 |
| Due to Other Governmental Units | -- | 2,233 | 2,233 |
| Unearned Revenue | 13,277 | -- | 13,277 |
| ***Total Liabilities*** | 502,945 | 27,368 | 530,313 |
| **FUND BALANCE** | | | |
| Nonspendable | 122,438 | 19,308 | 141,746 |
| Restricted | -- | 3,809,374 | 3,809,374 |
| Unassigned | 3,683,096 | -- | 3,683,096 |
| ***Total Fund Balance*** | 3,805,534 | 3,828,682 | 7,634,216 |
| ***Total Liabilities and Fund Balance*** | $ **4,308,479** | $ **3,856,050** | $ **8,164,529** |

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

# City of Fraser
## Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
## June 30, 2018

| | | |
|---|---|---|
| Total Fund Balance - Governmental Funds | $ | 7,634,216 |
| Net Position of internal service funds that are treated as proprietary in the fund level statements are treated as governmental in the entity-wide statements | | 1,290,281 |
| In the statement of activities, interest is accrued on long-term debt, whereas in governmental funds, the interest expenditure is reported when due. | | (20,134) |
| General government capital assets of $106,002,060, net of accumulated depreciation of $87,160,424, are not financial resources and, accordingly, are not reported in the funds. | | 18,841,636 |
| Compensated absences are not due in and payable in the current period and, therefore, are not reported in the funds. | | (747,687) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | | (3,957,510) |
| Net OPEB liabilities, and the OPEB related deferrals, are not due and payable in the current period and, therefore, are not reported in the funds. | | (45,743,453) |
| Net pension liabilities, and the pension related deferrals, are not due and payable in the current period and, therefore, are not reported in the funds. | | (20,295,648) |
| **Total Net Position - Governmental Funds** | $ | **(42,998,299)** |

**City of Fraser**
**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Governmental Funds**
**For the Year Ended June 30, 2018**

| | General | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | $ 9,765,727 | $ 2,017,786 | $ 11,783,513 |
| Licenses and Permits | 303,057 | -- | 303,057 |
| Intergovernmental Revenues | 2,778,200 | 1,421,502 | 4,199,702 |
| Charges for Services | 846,948 | 350,434 | 1,197,382 |
| Fines and Forfeitures | 611,334 | 336,013 | 947,347 |
| Interest and Rents | 36,328 | 21,213 | 57,541 |
| Other Revenues | 662,515 | 29,378 | 691,893 |
| ***Total Revenues*** | 15,004,109 | 4,176,326 | 19,180,435 |
| **Expenditures** | | | |
| General Government | 2,141,810 | -- | 2,141,810 |
| Public Safety | 6,971,582 | 48,266 | 7,019,848 |
| Public Works | 1,270,630 | 763,703 | 2,034,333 |
| Health and Welfare | -- | 617,492 | 617,492 |
| Community and Economic Development | 42,788 | -- | 42,788 |
| Recreation and Culture | 621,199 | -- | 621,199 |
| Other | 1,785,079 | -- | 1,785,079 |
| Capital Outlay | 271,943 | 856,798 | 1,128,741 |
| Debt Service - Principal | 101,351 | 1,335,000 | 1,436,351 |
| Debt Service - Interest | 7,954 | 116,460 | 124,414 |
| ***Total Expenditures*** | 13,214,336 | 3,737,719 | 16,952,055 |
| ***Excess of Revenues Over (Under) Expenditures*** | 1,789,773 | 438,607 | 2,228,380 |
| **Other Financing Sources (Uses)** | | | |
| Transfers In | -- | 150,000 | 150,000 |
| Transfers Out | -- | (150,000) | (150,000) |
| ***Net Other Financing Sources (Uses)*** | -- | -- | -- |
| ***Net Change in Fund Balance*** | **1,789,773** | **438,607** | **2,228,380** |
| *Fund Balance at Beginning of Period (Restated, Note 14)* | 2,015,761 | 3,390,075 | 5,405,836 |
| ***Fund Balance at End of Period*** | $ **3,805,534** | $ **3,828,682** | $ **7,634,216** |

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

# City of Fraser
## Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance with Statement of Activities
## For the Year Ended June 30, 2018

| | | |
|---|---|---|
| Total Net Change in Fund Balances - Governmental Funds | $ | 2,228,380 |
| Changes in net position of internal service funds that are treated as enterprise fund changes in net position in the fund level statements are treated as governmental fund changes in net position in the entity-wide statements | | 211,503 |
| Governmental fund report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which depreciation expense of $1,479,731, plus a loss on disposal of an additional $8,734, is in excess of capital outlay expenditures of $1,128,741. | | (359,724) |
| Changes to accrued interest are not shown in the fund financial statements. The net effect of the current year decrease is to increase net position. | | 9,738 |
| Change to compensated absences are not shown in the fund financial statements. The net effect of the current year decrease is to increase net position. | | 163,936 |
| The change in OPEB liability, and the OPEB related deferrals, does not require the use of current resources and, accordingly, is not reported in the governmental funds. | | (1,009,759) |
| The change in net pension liability, and the pension related deferrals, does not require the use of current resources and, accordingly, is not reported in the governmental funds. | | 822,029 |
| Current year long-term debt principal payments on contractual obligations, bonds payable, and capital leases are expenditures in the fund financial statements but are reductions in long-term debt in the government-wide financial statements. This represents principal payments on long-term debt of $1,436,351 plus a reduction in bond premiums of another $23,427. | | 1,459,778 |
| Revenues in the statement of activities that do not provide current financial resources are note reported as revenues in the funds. This represents the current year change in unavailable revenues within the fund statements. | | (104,915) |
| **Changes in Net Position - Governmental Funds** | $ | **3,420,966** |

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

**City of Fraser**
**Statement of Net Position**
**Proprietary Funds**
**June 30, 2018**

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Senior Housing (Nonmajor) | Water and Sewer | Total Enterprise Funds | Governmental Activities Internal Service Funds |
| **ASSETS** | | | | |
| *Current Assets* | | | | |
| Cash and Cash Equivalents | $ 205,568 | $ 3,988,419 | $ 4,193,987 | $ 1,138,467 |
| Restricted Cash and Cash Equivalents | -- | 86,781 | 86,781 | -- |
| Accounts Receivable | 18 | 1,859,471 | 1,859,489 | -- |
| Due from Other Governmental Units | -- | 73,226 | 73,226 | -- |
| Prepaids | -- | 11,182 | 11,182 | 33,179 |
| ***Total Current Assets*** | 205,586 | 6,019,079 | 6,224,665 | 1,171,646 |
| *Noncurrent Assets* | | | | |
| Capital Assets not Being Depreciated | 825,000 | 2,018,808 | 2,843,808 | -- |
| Capital Assets Being Depreciated, net | 1,875,178 | 27,180,593 | 29,055,771 | 223,788 |
| ***Total Assets*** | 2,905,764 | 35,218,480 | 38,124,244 | 1,395,434 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension | -- | 559,480 | 559,480 | -- |
| ***Total Deferred Outflows of Resources*** | -- | 559,480 | 559,480 | -- |
| **LIABILITIES** | | | | |
| *Current Liabilities* | | | | |
| Accounts Payable | 11,749 | 497,436 | 509,185 | 10,593 |
| Accrued Liabilities | 81,415 | 24,114 | 105,529 | 4,977 |
| Accrued Interest Payable | 314 | 120,258 | 120,572 | -- |
| Current Portion of Compensated Absences | -- | 11,974 | 11,974 | -- |
| Current Portion of Long-term Debt | 260,000 | 1,119,374 | 1,379,374 | 13,557 |
| ***Total Current Liabilities*** | 353,478 | 1,773,156 | 2,126,634 | 29,127 |
| *Noncurrent Liabilities* | | | | |
| Net Pension Liability | -- | 3,220,361 | 3,220,361 | -- |
| Net OPEB Liability | -- | 8,006,397 | 8,006,397 | -- |
| Compensated Absences | -- | 21,391 | 21,391 | -- |
| Long-term Debt | -- | 17,314,064 | 17,314,064 | 76,026 |
| ***Total Liabilities*** | 353,478 | 30,335,369 | 30,688,847 | 105,153 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Pension | | 106,707 | 106,707 | -- |
| OPEB | -- | 65,977 | 65,977 | -- |
| ***Total Deferred Inflows of Resources*** | -- | 172,684 | 172,684 | -- |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 2,440,178 | 10,679,182 | 13,119,360 | 134,205 |
| *Restricted for:* | | | | |
| Capital Replacement | -- | 86,781 | 86,781 | -- |
| *Unrestricted* | 112,108 | (5,496,056) | (5,383,948) | 1,156,076 |
| ***Total Net Position*** | **$ 2,552,286** | **$ 5,269,907** | **$ 7,822,193** | **$ 1,290,281** |

**City of Fraser**
**Statement of Revenues, Expenses, and Changes in Net Position**
**Proprietary Funds**
**For the Year Ended June 30, 2018**

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | **Senior Housing (Nonmajor)** | **Water and Sewer** | **Total Enterprise Funds** | **Governmental Activities Internal Service Funds** |
| **Operating Revenues** | | | | |
| Charges for Services | $ -- | $ 8,499,947 | $ 8,499,947 | $ 1,488,464 |
| Interest and Penalties | -- | 105,222 | 105,222 | -- |
| Rentals | 539,862 | -- | 539,862 | -- |
| Other Revenues | -- | 29,273 | 29,273 | -- |
| ***Total Operating Revenues*** | 539,862 | 8,634,442 | 9,174,304 | 1,488,464 |
| **Operating Expenses** | | | | |
| Salaries | 26,742 | 619,586 | 646,328 | 65,960 |
| Fringe Benefits | 3,356 | 1,660,906 | 1,664,262 | 35,822 |
| Administrative Charges | 3,092 | 364,869 | 367,961 | 509 |
| Materials and Supplies | 12,659 | 167,509 | 180,168 | 90,809 |
| Contractual Services | -- | 234,825 | 234,825 | 229,754 |
| Repairs and Maintenance | 72,741 | 614,001 | 686,742 | 261,766 |
| Cost of Water | -- | 1,302,016 | 1,302,016 | -- |
| Cost of Sewage Disposal | -- | 2,677,392 | 2,677,392 | -- |
| Utilities | 47,239 | 2,732 | 49,971 | -- |
| Claims Paid | -- | -- | -- | 556,729 |
| Miscellaneous | 39,352 | 22,748 | 62,100 | 1,584 |
| Depreciation | 88,764 | 1,424,832 | 1,513,596 | 93,087 |
| ***Total Operating Expenses*** | 293,945 | 9,091,416 | 9,385,361 | 1,336,020 |
| ***Operating Income (Loss)*** | 245,917 | (456,974) | (211,057) | 152,444 |
| **Non-Operating Revenues (Expenses)** | | | | |
| Intergovernmental Revenues | -- | 385,111 | 385,111 | -- |
| Interest and Other Revenues | 19,861 | -- | 19,861 | 61,444 |
| Interest on Long-term Debt | (5,151) | (531,352) | (536,503) | (2,385) |
| ***Net Non-Operating Revenues (Expenses)*** | 14,710 | (146,241) | (131,531) | 59,059 |
| ***Change In Net Position*** | **260,627** | **(603,215)** | **(342,588)** | **211,503** |
| *Net Position at Beginning of Period (Restated, Note 14)* | 2,291,659 | 5,873,122 | 8,164,781 | 1,078,778 |
| ***Net Position at End of Period*** | $ **2,552,286** | $ **5,269,907** | $ **7,822,193** | $ **1,290,281** |

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

**City of Fraser**
**Statement of Cash Flows**
**Proprietary Funds**
**For the Year Ended June 30, 2018**

| | Business-type Activities - Enterprise Funds | | | Governmental Activities |
|---|---|---|---|---|
| | **Senior Housing (Nonmajor)** | **Water and Sewer** | **Total Internal Service Funds** | **Internal Service Funds** |
| **Cash Flows from Operating Activities** | | | | |
| Receipts from Customers | $ 521,159 | $ 8,538,065 | $ 9,059,224 | $ 1,621,808 |
| Payments to Suppliers | (171,730) | (5,397,074) | (5,568,804) | (918,530) |
| Payments to Employees | (31,583) | (1,053,921) | (1,085,504) | (101,530) |
| ***Net Cash Provided by Operating Activities*** | 317,846 | 2,087,070 | 2,404,916 | 601,748 |
| **Cash Flows from Noncapital and Related Financing Activities** | | | | |
| Change in Interfund Balances | - | (57,907) | (57,907) | (85,700) |
| ***Net Cash Used in Capital and Related Financing Activities*** | - | (57,907) | (57,907) | (85,700) |
| **Cash Flows from Capital and Related Financing Activities** | | | | |
| Purchase of Capital Assets | - | (2,006,765) | (2,006,765) | - |
| Prior Period Adjustment relating to Capital Assets | - | - | - | (15,077) |
| Proceeds from Sale of Capital Assets | - | - | - | 10,641 |
| Principal and Interest Paid on Capital Debt | (270,786) | (1,500,993) | (1,771,779) | (17,006) |
| Proceeds from Bond Issuance | - | 1,813,487 | 1,813,487 | - |
| Property Taxes Related to Debt Service | - | - | - | - |
| ***Net Cash Used in Capital and Related Financing Activities*** | (270,786) | (1,694,271) | (1,965,057) | (21,442) |
| **Cash Flows from Investing Activates** | | | | |
| Interest Received on Investments | 19,861 | 385,111 | 404,972 | 61,444 |
| ***Net Cash from Investing Activities*** | 19,861 | 385,111 | 404,972 | 61,444 |
| ***Net Increase (Decrease) in Cash and Cash Equivalents*** | 66,921 | 720,003 | 786,924 | 556,050 |
| Cash and Cash Equivalents Beginning of Period | 138,647 | 3,355,197 | 3,493,844 | 582,417 |
| ***Cash and Cash Equivalents End of Period*** | $ **205,568** | $ **4,075,200** | $ **4,280,768** | $ **1,138,467** |
| **Reconciliation to Statement of Net Position** | | | | |
| Cash and Cash Equivalents | $ 205,568 | $ 3,988,419 | $ 4,193,987 | $ 1,138,467 |
| Restricted Cash and Cash Equivalents | - | 86,781 | 173,562 | 260,343 |
| ***Total*** | $ **205,568** | $ **4,075,200** | $ **4,367,549** | $ **1,398,810** |
| **Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities** | | | | |
| **Operating Income (Loss)** | $ 245,917 | $ (456,974) | $ (211,057) | $ 152,444 |
| **Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:** | | | | |
| **Cash from Operating Activities:** | | | | |
| Depreciation | 88,764 | 1,424,832 | 1,513,596 | 93,087 |
| **Changes in Assets and Liabilities:** | | | | |
| Receivables | 557 | (113,747) | (113,190) | 133,344 |
| Due from Other Governmental Units | - | 17,370 | 17,370 | - |
| Prepaid Items | - | (11,182) | (11,182) | 245,706 |
| Accounts Payable | (76,882) | 839 | (76,043) | (23,085) |
| Accrued Liabilities | 80,235 | (639) | 79,596 | 2,039 |
| Unearned Revenue | (19,260) | - | (19,260) | - |
| Compensated Absences | (1,485) | (3,762) | (5,247) | (1,787) |
| Net Pension Liability | - | 1,053,062 | 1,053,062 | - |
| Net Other Post-employment Liability | - | 177,271 | 177,271 | |
| ***Net Cash Provided by Operating Activities*** | $ **317,846** | $ **2,087,070** | $ **2,404,916** | $ **601,748** |

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

# City of Fraser
## Statement of Fiduciary Assets and Liabilities
## Fiduciary Funds
## June 30, 2018

| | Agency |
|---|---|
| **ASSETS** | |
| Cash and Cash Equivalents | $ 1,196,352 |
| Due from Other Governmental Units | 16,582 |
| ***Total Assets*** | 1,206,143 |
| **LIABILITIES** | |
| Due to Other Governmental Units | 1,212,934 |
| ***Total Liabilities*** | $ 1,206,143 |

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

# NOTES TO FINANCIAL STATEMENTS

## Note 1 - Summary of Significant Accounting Policies

The City of Fraser, Michigan, (the "City" or "government") is located in Macomb County, Michigan, and has a population of approximately 14,602. The City operates with a City Manager/Council form of government and provides services to its residents in many areas including general government, law enforcement, highways and streets, and utilities services.

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

### *Reporting Entity*

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City (primary government) and its component units, entities for which the government is considered to be financially accountable. The component units are legally separate from the City.

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

Based upon the application of these criteria, the financial statements of the City contain all the funds controlled by the City Council in addition to one blended component unit and one discretely presented component unit.

### *Blended Component Unit*

The City of Fraser Building Authority is governed by a board that is appointed by the City's governing body. Although it is legally separate from the City, it is reported as part of the Senior Citizen Housing Complex Fund because its primary purpose is to finance and construct the City's senior citizen housing.

### *Discretely Presented Component Unit*

The Fraser Public Library (the "Library") was formed under the City, Village, and Township

Libraries Act, 1877 PA 164 and, as of November 2017, was governed by an elected board separate from the governing body of the City. Under PA 164, the Library has substantive approval of its tax rate and control over its budget. For these reasons, the City has determined that the Library meets the criteria for being a discretely presented component unit.

### *Basis of Presentation*

***Government-wide Financial Statements.*** The statements of net position and activities display information about the primary government (the City) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the City's *governmental* and *business-type activities.* Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include: a) fees, fines and charges paid by the recipients of goods or services offered by the programs and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

### *Fund Financial Statements*

The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component unit. Separate statements for each fund category – *governmental, proprietary,* and *fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports one major governmental fund:

> The ***general fund*** is used to account for and reports all financial resources not accounted for and reported in another fund.

The City reports one major enterprise fund:

> The ***wastewater fund*** accounts for the activities of the government's water distribution and treatment system, sewage disposal and treatment system; financing is provided primarily by user charges.

Additionally, the City reports the following fund types:

***Special revenue funds*** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

***Debt service funds*** are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

***Capital projects funds*** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Internal service funds*** account for the activity of goods and services provided to other departments and funds on a cost reimbursement basis. The City's internal service funds account for motor pool and medical self-insurance operations.

***Agency funds*** account for assets held for other governments in an agency capacity. The City's agency funds account for tax collections held temporarily prior to disbursing to other taxing entities and a trust and agency fund primarily to segregate district court pass-through liabilities.

The ***Senior Housing Fund*** is used to account for rents charged for the provision of affordable housing for seniors in the City.

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, except for agency funds, which do not have a measurement focus. Revenues are 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 revenues 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end or one

year for expenditure-driven grants. Property taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases, if any, are reported as other financing sources.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. All revenues and expenses are not meeting this definition are reported as nonoperating revenues and expenses.

***Budgetary Information***

The General and Special Revenue Fund budgets shown as required and other supplementary information were prepared on the modified accrual basis. The City prepares separate budgets for the General Fund and the Garbage and Rubbish Collection Fund. For financial statement purposes and in accordance with accounting principles generally accepted in the United States of America, the two funds are combined. Annual appropriated budgets are adopted for all required governmental fund types. The City employs the following procedures in establishing the budgetary data reflected in the financial statements:

a. The City requires the City Manager to submit an estimate of revenues and anticipated expenditures for the succeeding fiscal year on or before April 15 of each year. The City Manager is then authorized to assign and transfer budget amounts within each fund to the extent that the net total fund appropriation (which the City defines as gross authorized expenditures less related revenues that are specifically designated to fund those activities) is not exceeded. City Council approval is required for any budgetary changes that result in an increase to net appropriations.

b. A Public Hearing is conducted to obtain taxpayers' comments in May.

c. At the May Council meeting, the budget is legally enacted through passage of a resolution.

d. The budget is legally adopted at the activity level for the General Fund and total expenditure level for the Special Revenue Funds; however, they are maintained at the account level for control purposes.

e. The City does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds. Appropriations unused at June 30 are not carried forward to the following fiscal year.

f. Budgeted amounts are reported as originally adopted or amended by the City Council during the year. Individual amendments were appropriately approved by the City Council as required.

**Assets, Deferred Inflows and Outflows of Resources, Liabilities, and Equity**

***Cash and Cash Equivalents***

The City pools cash resources of various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balances in the pooled cash accounts are available to meet current operating requirements. Cash consists of checking, savings, and money market accounts. Cash equivalents consist of temporary investments in money market mutual funds and certificates of deposit with original maturities of ninety (90) days or less.

***Restricted Cash and Cash Equivalents***

The City's restricted cash and cash equivalents consist of unspent bond proceeds and amounts earmarked for debt service and capital purchases.

***Due from Other Governmental Units***

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

***Receivables***

Receivables consist of amounts due related from individuals and businesses related to charges for services, interest receivable, special assessments receivable, taxes levied that have not been collected, and other amounts owed to the City at year-end. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible.

***Interfund Receivables and Payables***

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

***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

***Capital Assets***

Capital assets are recorded (net of accumulated depreciation, if applicable) in the government-wide financial statements under the governmental activities and business-type activities columns. Capital assets are those with an initial individual cost of $5,000 or more and an estimated useful life of more than one (1) year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their acquisition cost on the date received.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

| Type | Years |
|---|---|
| Land improvements | 15 |
| Building and improvements | 20-50 |
| Vehicles | 5-20 |
| Machinery and equipment | 5-20 |
| Library Collection | 7 |
| Road Improvements | 5-30 |
| Water and Sewer Distribution Systems | 25-30 |
| Furniture and Fixtures | 5-15 |

***Unearned Revenue***

The City defers revenue recognition in connection with resources that have been received but not yet earned.

***Deferred Outflows of Resources***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, pension related deferred outflows. The government-

wide statements and proprietary funds report pension-related deferred outflows from the difference between expected and actual experience, changes in assumptions, and City contributions made after the measurement date of the net pension liability.

***Compensated Absences***

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits, subject to certain limitations. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

***Long-term Obligations***

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

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 on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

***Deferred Inflows of Resources***

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue / reduction of expense) until that time. The City has two items that qualifies for reporting in this category: pension related deferred inflows and OPEB related deferred inflows. The government-wide statements and proprietary funds report deferred inflows from the difference between expected and actual experience, excess investment returns, and changes in assumptions of the pension and OPEB plans.

***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In 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 government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***Fund Balance Flow Assumptions***

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

***Fund Balance Policies***

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

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

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

unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

***Net OPEB Liability***

The City records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's Retiree Health Care Plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Pensions***

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

***Property Tax***

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

Property taxes are levied by the City of Fraser on July 1 on the taxable valuation of property located in the City as of the preceding December 31 and are due without penalty on August 31. The July 1 levy is composed of the City's millage, County's millage assessments, and school taxes. All real property taxes not paid to the City by March 1 are turned over to the Macomb County Treasurer for collection. The Macomb County Treasurer purchases the receivables of all taxing districts on any delinquent real and personal property taxes. Delinquent personal property taxes receivable are retained by the City for subsequent collection. City property tax revenues are recognized as revenues in the fiscal year levied.

The City is permitted by charter to levy taxes up to $20 per $1,000 of assessed valuation for general governmental services and additional amounts specifically designated for refuse services,

ambulance services, city hall debt repayment, streets, and library services. For the year ended June 30, 2018, the City levied 18.4180 mills per $1,000 of assessed valuation for general governmental services, 1.3783 mills for refuse services, 0.9818 mills for ambulance services, 2.2600 for streets, 1.3200 mills for city hall debt repayment, 2.000 for public safety, and 1.0000 mills for library services. The total taxable value for the 2017 levy for property within the City was $429,682,310.

***Use of Estimates***

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

## Note 2 - Statutory Compliance

### Excess of expenditures over appropriations in budgetary funds

State statutes provide that a local unit shall not incur expenditures in excess of the amount appropriated. The approved budgets of the City were adopted on a departmental level basis.

The City did not incur any expenditures in excess of the amounts appropriated at the legal level of budgetary control within the major fund during the year ended June 30, 2018.

At June 30, 2018, the City had the following deficit unrestricted net positions:

| | Unrestricted Net Position |
|---|---|
| **Governmental Activities** | $(61,938,144) |
| **Business-type Activities** | |
| Water and Sewer | (5,383,948) |

## Note 3 - Cash and Investments

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

- Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

- Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United Sates

government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.

- Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.

- The United States government or federal agency obligations repurchase agreements.

- Bankers' acceptances of United States banks.

- Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

Following is a reconciliation of deposit balances as of June 30, 2018:

| | Primary Government | Component Unit | Totals |
|---|---|---|---|
| **Statement of Net Position** | | | |
| Cash and Cash Equivalents | $ 12,381,359 | $ 187,912 | $ 12,569,271 |
| Restricted Cash and Cash Equivalents | 179,869 | - | 179,869 |
| **Statement of Fiduciary Net Position** | | | |
| Cash and Cash Equivalents | 1,196,352 | - | 1,196,352 |
| **Total** | $ 13,757,580 | $ 187,912 | $ 13,945,492 |

| | |
|---|---|
| **Deposits and Investments** | |
| Bank deposits (checking, savings, and certificates of deposit) | $ 13,940,692 |
| Cash on hand | 4,800 |
| **Total** | $ 13,945,492 |

***Custodial Credit Risk - Deposits***

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to the government. As of June 30, 2018, $13,037,324 of the City's total bank balance of $14,387,181 was exposed to custodial credit risk as it was uninsured and uncollateralized.

The City will minimize custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer by requiring that deposits and investments held by a third-party custodian be evidenced by a safekeeping receipt.

***Interest Rate Risk***

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by structuring the investment portfolio with the objective of attaining a rate of return, throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow characteristics of the portfolio.

***Concentration of Credit Risk***

The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by diversifying investments of the City's funds. The City shall diversity its investments by security type and by financial institution. With the exception of United States Treasury securities and authorized investment pools, no more than 50% of the City's total investment portfolio shall be invested in a single security type or with a single financial institution

## Note 4 - Capital Assets

Capital asset activity for the governmental activities of the primary government for the year ended June 30, 2018 was as follows:

| **Governmental Activities** | June 30, 2017 | Additions | Reductions | June 30, 2018 |
|---|---|---|---|---|
| Capital assets not being depreciated | | | | |
| Land | $ 4,938,136 | $ - | $ - | $ 4,938,136 |
| Construction in Process | 2,452,490 | 62,237 | 2,452,490 | 62,237 |
| Total capital assets not being depreciated | 7,390,626 | 62,237 | 2,452,490 | 5,000,373 |
| | | | | |
| Capital assets being depreciated | | | | |
| Land Improvements | 832,618 | 482,301 | - | 1,314,919 |
| Roads and Sidewalks | 86,427,737 | 2,406,777 | - | 88,834,514 |
| County Road Improvements | 553,414 | 578,041 | - | 1,131,455 |
| Buildings and Improvements | 6,751,316 | 11,500 | - | 6,762,816 |
| Vehicles | 2,189,428 | - | 795,741 | 1,393,687 |
| Machinery and Equipment | 1,522,866 | 40,376 | 262,611 | 1,300,631 |
| Furniture and Fixtures | 263,665 | - | - | 263,665 |
| Total capital assets being depreciated | 98,541,044 | 3,518,995 | 1,058,352 | 101,001,687 |
| | | | | |
| Less accumulated depreciation | | | | |
| Land Improvements | 188,865 | 38,343 | - | 227,208 |
| Roads and Sidewalks | 80,597,231 | 611,531 | - | 81,208,762 |
| County Road Improvements | 251,237 | 34,887 | - | 286,124 |
| Buildings and Improvements | 2,695,877 | 439,930 | - | 3,135,807 |
| Vehicles | 1,479,411 | 239,868 | 787,007 | 932,272 |
| Machinery and Equipment | 1,254,025 | 115,172 | 262,611 | 1,106,586 |
| Furniture and Fixtures | 263,665 | - | - | 263,665 |
| Total accumulated depreciation | 86,730,311 | 1,479,731 | 1,049,618 | 87,160,424 |
| | | | | |
| Internal Service Fund Capital Assets | 327,516 | (93,087) | 10,641 | 223,788 |
| | | | | |
| Net capital assets being depreciated | 12,138,249 | 1,946,177 | 8,734 | 14,065,051 |
| ***Governmental Activities Capital Assets, Net*** | $ 19,528,875 | $ 2,008,414 | $ 2,461,224 | $ 19,065,424 |

Capital asset activity for the internal service fund for the year ended June 30, 2018 was as follows:

| **Internal Service Fund** | June 30, 2017 | Additions | Reductions | June 30, 2018 |
|---|---|---|---|---|
| Capital assets being depreciated | | | | |
| Machinery and Equipment | $ 313,391 | $ - | $ 11,593 | $ 301,798 |
| Vehicles | 1,931,745 | - | 871,575 | 1,060,170 |
| Total capital assets being depreciated | 2,245,136 | - | 883,168 | 1,361,968 |
| | | | | |
| Less accumulated depreciation | | | | |
| Machinery and Equipment | 112,134 | 38,199 | 6,956 | 143,377 |
| Vehicles | 1,805,486 | 54,888 | 865,571 | 994,803 |
| Total accumulated depreciation | 1,917,620 | 93,087 | 872,527 | 1,138,180 |
| ***Internal Service Capital Assets, Net*** | $ 327,516 | $ (93,087) | $ 10,641 | $ 223,788 |

Capital asset activity for the business-type activities of the primary government for the year ended June 30, 2018 was as follows:

| **Business-type Activities** | June 30, 2017 | Additions | Reductions | June 30, 2018 |
|---|---|---|---|---|
| Capital assets not being depreciated | | | | |
| Land | $ 837,043 | $ - | $ - | $ 837,043 |
| Construction in Process | 2,529,729 | 2,006,765 | 2,529,729 | 2,006,765 |
| Total capital assets not being depreciated | 3,366,772 | 2,006,765 | 2,529,729 | 2,843,808 |
| | | | | |
| Capital assets being depreciated | | | | |
| Water and Sewer Distribution System | 42,023,795 | 2,529,729 | - | 44,553,524 |
| Machinery and Equipment | 103,362 | - | - | 103,362 |
| Buildings and Building Improvements | 4,001,212 | - | - | 4,001,212 |
| Total capital assets being depreciated | 46,128,369 | 2,529,729 | - | 48,658,098 |
| | | | | |
| Less accumulated depreciation | | | | |
| Water and Sewer Distribution System | 16,040,871 | 1,419,538 | - | 17,460,409 |
| Machinery and Equipment | 10,590 | 5,294 | - | 15,884 |
| Buildings and Building Improvements | 2,037,270 | 88,764 | - | 2,126,034 |
| Total accumulated depreciation | 18,088,731 | 1,513,596 | - | 19,602,327 |
| Net capital assets being depreciated | 28,039,638 | 1,016,133 | - | 29,055,771 |
| ***Business-type Activities Capital Assets, Net*** | $ 31,406,410 | $ 3,022,898 | $ 2,529,729 | $ 31,899,579 |

Component unit capital assets activity for the year ended June 30, 2018 was as follows:

| **Component Unit - Library** | June 30, 2017 | Additions | Reductions | June 30, 2018 |
|---|---|---|---|---|
| Capital assets being depreciated | | | | |
| Furniture and Fixtures | $ - | $ 5,652 | $ - | $ 5,652 |
| Collections | 329,069 | 38,884 | - | 367,953 |
| Machinery and Equipment | - | 6,729 | - | 6,729 |
| Total capital assets being depreciated | 329,069 | 51,265 | - | 380,334 |
| | | | | |
| Less accumulated depreciation | | | | |
| Furniture and Fixtures | - | 471 | - | 471 |
| Collections | 234,503 | 30,852 | - | 265,355 |
| Machinery and Equipment | - | 1,346 | - | 1,346 |
| Total accumulated depreciation | 234,503 | 32,669 | - | 267,172 |
| Net capital assets being depreciated | 94,566 | 18,596 | - | 113,162 |
| ***Component Unit - Library*** | $ 94,566 | $ 18,596 | $ - | $ 113,162 |

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

| | |
|---|---|
| **Governmental Activities** | |
| General Government | $ 474,551 |
| Public Safety | 266,066 |
| Public Works | 584,809 |
| Recreation & Culture | 154,305 |
| Motor Pool | 93,087 |
| ***Total Governmental Activities*** | $ 1,572,818 |
| | |
| **Business-type Activities** | |
| Water and Sewer | $ 1,424,832 |
| Senior Citizen Housing Complex | 88,764 |
| ***Total Business-type Activities*** | $ 1,513,596 |

*Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.

## Note 5 - Long-term Debt

*Changes in Long-term Debt.* Long-term liability activity for the year ended June 30, 2018 was as follows:

| Governmental Activities | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 | Amount Due in One Year |
|---|---|---|---|---|---|
| 2010 Refunding Bonds | $ 1,530,000 | $ - | $ 490,000 | $ 1,040,000 | $ 510,000 |
| 2015 General Obligation Unlimited Tax Bonds | 3,465,000 | - | 845,000 | 2,620,000 | 865,000 |
| 2015 Bond Premium | 93,710 | - | 23,427 | 70,283 | - |
| Installment Purchase Agreements- E911 phones | 2,893 | - | 2,893 | - | - |
| Lease Purchase Agreements- Office Equipment - Copiers | 41,227 | - | 9,008 | 32,219 | 9,304 |
| Installment Purchase Agreements- Office Equipment - Plotter | 16,891 | - | 3,544 | 13,347 | 3,660 |
| Installment Purchase Agreements- Telephone Syste | 43,501 | - | 8,261 | 35,240 | 8,806 |
| Installment Purchase Agreements- Toro Groundmaster 5900 Mower | 104,204 | - | 14,621 | 89,583 | 13,557 |
| DTE Street Lighting Upgrades | 224,066 | - | 77,645 | 146,421 | 79,204 |
| ***Total Governmental Activities Debt*** | 5,521,492 | - | 1,474,398 | 4,047,093 | 1,489,531 |
| Compensated Absences | 908,880 | - | 161,193 | 747,687 | 120,498 |
| ***Total Long-term Debt*** | $ 6,430,372 | $ - | $ 1,635,591 | $ 4,794,780 | $ 1,610,029 |

| Business-type Activities | Balance June 30, 2017 | Additions | Deletions | Balance June 30, 2018 | Amount Due in One Year |
|---|---|---|---|---|---|
| 2012A Refunding Bonds | $ 865,000 | $ - | $ 135,000 | $ 730,000 | $ 130,000 |
| 2012B Refunding Bonds | 525,000 | - | 265,000 | 260,000 | 260,000 |
| 2010B OMID Drainage District | 117,010 | - | 6,506 | 110,504 | 6,856 |
| 2010 North Gratiot Drainage District | 28,207 | - | 1,197 | 27,010 | 1,228 |
| 2010A OMID Drainage District | 454,795 | - | 27,421 | 427,374 | 28,120 |
| 2009 Clean Water Revolving Loan Fund | 5,215,000 | - | 345,000 | 4,870,000 | 355,000 |
| 2011 OMID Drainage District | 640,685 | - | 30,671 | 610,014 | 31,528 |
| 2011 MID Drainage District | 1,148,432 | - | 54,149 | 1,094,283 | 58,662 |
| 2013A OMID Drainage District | 1,457,380 | - | 68,080 | 1,389,300 | 69,422 |
| 2014A OMID Drainage District | 214,256 | - | 9,317 | 204,939 | 9,637 |
| 2015 Public OMID Drainage District | 446,811 | - | 18,617 | 428,194 | 19,165 |
| 2015 North Gratiot Interceptor Refunding | 279,327 | - | 12,089 | 267,238 | 16,461 |
| 2015A MID CWRF Project | 121,156 | - | 6,432 | 114,724 | 6,653 |
| 2016 Clean Water Revolving Fund Loan | 732,620 | 1,813,487 | | 2,546,107 | 125,000 |
| 2017A MID Drainage District Refunding | 2,611,754 | - | 110,489 | 2,501,265 | 96,899 |
| 2017A MID Drainage District Sinkhole | 2,529,729 | - | 46,917 | 2,482,812 | 56,595 |
| Installment Purchase Agreement - Sewer Vacuum Equipment | 190,000 | - | 35,000 | 155,000 | 35,000 |
| Installment Purchase Agreement - Backhoe | 24,000 | - | 12,000 | 12,000 | 12,000 |
| Installment Purchase Agreement - Water Meters | 522,283 | - | 59,609 | 462,674 | 61,149 |
| ***Total Business-type Activities Debt*** | 18,123,445 | 1,813,487 | 1,243,494 | 18,693,438 | 1,379,374 |
| Compensated Absences | 38,612 | - | 5,247 | 33,365 | 11,974 |
| ***Total Long-term Debt*** | $ 18,162,057 | $ 1,813,487 | $ 1,248,741 | $ 18,726,803 | $ 1,391,348 |

The installment loans, installment purchase agreements, and compensated absence liabilities are normally liquidated by the General Fund. The installment purchase agreement for the Groundmaster mower is liquidated by the Motor Pool Fund.

Significant details regarding outstanding long-term debt are presented below:

**Governmental Activities**

*General Obligation Bonds*

| | | |
|---|---|---|
| $3,960,000 2010 General Obligation Unlimited Tax Refunding Bonds dated August 25, 2010, due in annual installments ranging from $490,000 to $530,000 through October 1, 2019, with interest ranging from 2.75 to 4.00 percent. | | $1,040,000 |
| $5,135,000 2015 General Obligation Limited Tax Refunding Bonds dated June 16, 2015, due in annual installments ranging from $845,000 to $880,000 through October 1, 2020, with interest ranging from 2.00 to 3.00 percent. | | 2,620,000 |
| | $ | 3,660,000 |

*Installment Loan and Lease Purchase Agreements*

| | | |
|---|---|---|
| $47,072 Installment Purchase Agreement for copiers dated November 2016, due in monthly installments ranging from $740 to $806, including interest of 3.237 percent through March 2020. | $ | 32,219 |
| $18,620 Lease Purchase Agreement for a plotter dated January 5, 2017, due in monthly installments ranging from $289 to $336 through January 4, 2022, with interest of 3.24 percent. | | 13,347 |
| $46,139 Installment Purchase Agreement for a telephone system dated February 1, 2017, due in monthly installments ranging from $668 to $896 through February 1, 2022, with interest of 6.415 percent. | | 35,240 |
| $104,204 Installment Purchase Agreement for a Groundmaster mower dated March 15, 2017, due in an annual installments ranging from $13,557 to $16,375 through October 8, 2023, with interest of 3.85 percent. | | 89,583 |
| $236,857 Installment Purchase Agreement for DTE Streetlight modernization dated May 20, 2017, due in monthly installments ranging from $6,412 to $6,772, including interest of 1.990 percent through April 20, 2020. | | 146,421 |
| | | $316,811 |

**Business-type Activities**

*General Obligation Bonds*

| | |
|---|---|
| $1,525,000 2012B General Obligation Building Authority Refunding Bonds dated September 20, 2012, due in annual installments ranging from $260,000 to $265,000 through November 1, 2018, with interest at 1.45 percent. | $260,000 |
| $1,340,000 2012A General Obligation Limited Tax Refunding Bonds dated June 12, 2012, due in annual installments ranging from $130,000 to $165,000 through October 1, 2022, with interest of 2.0 percent. | 730,000 |
| | $ 990,000 |

*Macomb County Water Disposal District*

| | |
|---|---|
| $155,701 2010B Oakland-Macomb Interceptor Drainage District Bonds dated April 1, 2010, due in annual installments ranging from $6,507 to $12,084 through April 1, 2030, with interest ranging from 4.35 to 5.90 percent. | $110,504 |
| $35,618 2010 North Gratiot Drainage District Bonds dated May 11, 2010, due in annual installments ranging from $1,197 to $2,047 through May 1, 2035, with interest ranging from 4.55 to 6.35 percent. | 27,010 |
| $605,990 2010A Oakland-Macomb Interceptor Drainage District Bonds dated February 1, 2010, due in annual installments ranging from $27,422 to $37,996 through April 1, 2031, with interest of 2.50 percent. | 427,374 |
| $728,420 2011 Oakland-Macomb Interceptor Drainage District Bonds dated January 1, 2012, due in annual installments ranging from $30,672 to $45,508 through October 1, 2033, with interest of 2.50 percent. | 610,014 |
| $1,389,850 2011 Macomb Interceptor Drainage District Bonds dated October 18, 2011, due in annual installments ranging from $54,150 to $112,813 through October 1, 2031, with interest of 5.00 percent. | 1,094,283 |
| $1,589,514 2013A Oakland-Macomb Interceptor Drainage District Bonds dated July 1, 2013, due in estimated annual installments ranging from $68,080 to $95,287 through October 1, 2034, with interest of 2.00 percent. | 1,389,300 |
| $232,405 2014A Oakland-Macomb Interceptor Drainage District Bonds dated October 1, 2014, due in annual installments ranging from $9,315 to $15,258 through October 1, 2034, with interest ranging from 2.00 to 3.125 percent. | 204,939 |
| $464,881 2015 Public Oakland-Macomb Interceptor Drainage District Bonds dated April 1, 2015, due in annual installments ranging from $18,617 to $29,295 through April 1, 2036, with interest of 2.50 percent. | 428,194 |

| | |
|---|---|
| $291,330 2015 North Gratiot Interceptor Refunding Drainage District Bonds dated July 1, 2015, due in annual installments ranging from $12,003 to $19,290 through November 1, 2033, with interest ranging from 3.50 to 5.00 percent. | 267,238 |
| $127,587 2015A MID CWRF Drainage District Bonds dated October 1, 2016, due in annual installments ranging from $6,431 to $9.314 through October 1, 2035, with interest of 2.50 percent. The full amount of $163,001 has yet to be drawn. | 114,724 |
| $2,611,754 2017A MID Drainage District Refunding Bonds dated April 19, 2017, due in annual installments ranging from $96,899 to $210,343 through May 1, 2035, with interest of 3.939 percent. | 2,501,265 |
| $2,529,729 2017A MID Drainage District Sinkhole Bonds dated April 19, 2017, due in annual installments ranging from $49,917 to $167,260 through May 1, 2042, with interest of 4.2078 percent. | 2,482,812 |
| | $9,657,657 |

*Revenue Bonds*

| | |
|---|---|
| $7,398,000 2009 Clean Water Revolving Loan Fund, dated April 17, 2009, due in annual installments ranging from $345,000 to $460,000 through October 1, 2029, with interest of 2.50 percent. | $4,870,000 |
| $732,620 2016 Clean Water Revolving Loan Fund, dated September 29, 2016, due in annual installments ranging from $125,000 to $200,000 through October 1, 2029, with interest of 2.50 percent. The full amount of $3,230,000 has yet to be drawn. | 2,546,107 |
| | $7,416,107 |

*Lease Purchase Agreements*

| | |
|---|---|
| $330,934 Lease Purchase Agreement for sewer vacuum equipment dated December 7, 2011, due in annual installments ranging from $35,000 to $45,000 through October 1, 2021, with interest of 2.97 percent. | $155,000 |
| $76,164 Lease Purchase Agreement for a backhoe dated July 11, 2012, due in annual installments of $12,000 through October 1, 2018, with interest of 3.25 percent. | 12,000 |
| $637,036 Lease Purchase Agreement for water meters dated March 12, 2015, due in annual installments ranging from $59,609 to $71,259 through October 1, 2024, with interest of 2.49 percent. | 462,674 |
| | $629,674 |

*Compensated Absences*

Individual employees have vested rights upon termination of employment to receive payments for unused sick/vacation time. The dollar amounts of these vested rights including related payroll taxes, which have been recorded in the government-wide financial statements, amounted to $781,052 at June 30, 2018.

The annual requirements to pay the debt principal and interest outstanding for the bonds and installment and lease purchase agreements are as follows:

| Year Ending | Governmental Activities | | | Business-type Activities | | |
|---|---|---|---|---|---|---|
| June 30, | Principal | Interest | Total | Principal | Interest | Total |
| 2019 | $ 1,489,531 | $ 86,019 | $ 1,575,550 | $ 1,379,374 | $ 580,867 | $ 1,960,242 |
| 2020 | 1,537,502 | 45,879 | 1,583,381 | 1,155,686 | 543,703 | 1,699,389 |
| 2021 | 936,888 | 14,543 | 951,431 | 1,184,184 | 510,406 | 1,694,590 |
| 2022 | 27,601 | 2,034 | 29,635 | 1,217,949 | 475,980 | 1,693,929 |
| 2023 | 15,768 | 1,238 | 17,006 | 1,230,280 | 440,860 | 1,671,139 |
| 2024-2028 | 39,801 | 630 | 40,432 | 5,627,231 | 1,694,279 | 7,321,510 |
| 2029-2033 | - | - | - | 4,591,785 | 856,394 | 5,448,179 |
| 2034-2038 | - | - | - | 1,684,195 | 298,231 | 1,982,426 |
| 2039-2042 | - | - | - | 622,754 | 79,738 | 702,492 |
| ***Totals*** | $ 4,047,093 | $ 150,343 | $ 4,197,435 | $ 18,693,438 | $ 5,480,459 | $ 24,173,898 |

## Note 6 - Interfund Transfers

For the year ended June 30, 2018, interfund transfers consisted of the following:

| Transfer In | Transfer Out | Amount |
|---|---|---|
| Local Streets | Major Streets | $ 150,000 |

Transfers are used to: 1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; 2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## Note 7 - Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2018, the government carried insurance through various commercial carriers, including the Michigan Municipal League, to cover all risks of losses. The government has had no settled claims resulting from these risks that exceeded its commercial coverage in any of the past

three fiscal years.

## Note 8 - Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and potential adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government.

## Note 9 - Employee Retirement Systems

### Defined Contribution Pension Plan

The City provides a defined contribution pension plan, which provides retirement benefits to qualified employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The City and participants contribute a percentage of participant's salary to the plans. City contributions to the plan at 8% of salary and participant contributions are Optional. City contributions for the fiscal year 2018 were $61,894 and participant contributions were $57,273. The plan provisions and contribution amounts were established by the City Council and may be amended by the Council. The plan is administered along with the defined benefit pension plans, through Hartford and ICMA.

### Defined Benefit Pension Plan

#### *Benefits Provided*

*Plan Description.* The employer's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The employer 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 of 1945 and administered by a nine member Retirement Board. Public Act 427 of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. 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.

Retirement benefits for employees are calculated as follows:

| Division | Benefit Multiplier | Benefit Maximum | Final Average Compensation (Years) | Normal Retirement Age | Unreduced Benefit (Age/Years of Service) | Reduced Benefit (Age/Years of Service) | Vesting (Years) |
|---|---|---|---|---|---|---|---|
| Police Deferred and Retired - Closed | Service x(1%xFAC<$4,200 +1.5%xFAC>$4,200) | NA | 5 | 60 | NA | 50/25 or 55/15 | 10 |
| Supervisor/Management - Open | 2.50% | 80% | 5 | 60 | 50/25 or 55/10 | NA | 6 |
| Clerical/Court - Open | 2.50% | 80% | 5 | 60 | 50/25 or 55/15 | NA | 6 |
| POLC - Open | 2.50% | 80% | 3 | 55 | 50/25 | NA | 10 |
| POAN - Open | 2.50% | 80% | 5 | 55 | 50/25 | NA | 10 |
| Dispatch - Open | 2.50% | 80% | 5 | 55 | 50/25 or 55/10 | NA | 10 |
| DPW - Open | 2.75% | 80% | 5 | 60 | 50/25 or 55/10 | NA | 6 |

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

### *Employees Covered by Benefit Terms*

At the December 31, 2017 measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive plan members or beneficiaries currently receiving benefits | 106 |
| Inactive plan members entitled to but not yet receiving benefits | 19 |
| Active plan members | 64 |
| Total employees covered by MERS | 189 |

### *Contributions*

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

For the year ended June 30, 2018, the City had the following contribution rates:

| Division | Employee Contributions | Employer Contributions |
|---|---|---|
| Police Deferred and Retired - Closed | 3%<, 5%> | $ - |
| Supervisor/Management - Open | 7.00% | 167.55% |
| Clerical/Court - Open | 7.00% | 10.38% |
| POLC - Open | 7.00% | 63.17% |
| POAN - Open | 7.00% | 26.84% |
| Dispatch - Open | 7.00% | 11.91% |
| DPW - Open | 7.00% | 31.12% |

***Net Pension Liability***

The net pension liability reported at June 30, 2018 was determined using a measure of the total pension liability and the pension net position as of December 31, 2017. The December 31, 2017 total pension liability was determined by an actuarial valuation performed as of that date.

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

| | Increase (Decrease) | | |
|---|---|---|---|
| Changes in Net Pension Liability | Total Pension Liability | Plan Net Position | Net Pension Liability |
| **Balance at December 31, 2016** | $ 57,749,685 | $ 28,741,299 | $ 29,008,386 |
| Service cost | 881,648 | - | 881,648 |
| Interest | 4,509,170 | - | 4,509,170 |
| Differences between expected and actual | (829,041) | - | (829,041) |
| Changes in benefit terms | (380,513) | - | (380,513) |
| Contributions - Employer | - | 2,153,010 | (2,153,010) |
| Contributions - Employee | - | 508,697 | (508,697) |
| Net investment income | - | 3,750,994 | (3,750,994) |
| Benefit payments, including refunds | (3,651,748) | (3,651,748) | - |
| Administrative expenses | - | (59,395) | 59,395 |
| ***Net changes*** | 529,516 | 2,701,558 | (2,172,042) |
| **Balance at December 31, 2017** | $ 58,279,201 | $ 31,442,857 | $ 26,836,344 |

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

For the year ended June 30, 2018, the City recognized pension expense of $3,085,008. At June 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Source | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 1,459,643 | $ 621,782 |
| Changes in assumptions | 546,023 | - |
| Excess (deficit) investment returns | - | 267,440 |
| * Contributions subsequent to the measurement date | 2,656,664 | - |
| Total | $ 4,662,330 | $ 889,222 |

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date, $2,656,664, will be recognized as a reduction in the net pension liability for the year ending June 30, 2019.

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

| Years Ending June 30 | Amount |
|---|---|
| 2019 | $ 1,648,028 |
| 2020 | 447,644 |
| 2021 | (680,495) |
| 2022 | (298,733) |
| | $ 1,116,444 |

***Actuarial Assumptions***

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5% (3-4% for 2014)

Salary Increases: base wage inflation of 3.75% in the long-term

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

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-

2014 mortality tables of a 50% Male and 50% Female blend. Mortality rates used for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% Male and 50% Female blend of disabled retires. (1994 group annuity tables is 2014)

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

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

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

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return |
|---|---|---|
| Global equity | 55.50% | 8.65% |
| Global fixed income | 18.50% | 3.76% |
| Real assets | 13.50% | 9.72% |
| Diversifying strategies | 12.50% | 7.50% |
| | 100.0% | |

***Discount Rate***

The discount rate used to measure the total pension liability is 8.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of the City, calculated using the discount rate of 8.00 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.00 percent) or one percentage point higher (9.00 percent) than the current rate:

| | 1% Decrease (7.00%) | Current Discount Rate (8.00%) | 1% Increase (9.00%) |
|---|---|---|---|
| Net pension liability of the City | $ 33,272,820 | $ 26,836,344 | $ 21,387,574 |

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued plan financial statements.

**Note 10 - Postemployment Health Care Benefits**

***Plan Description***

The City provides retiree healthcare benefits through the City of Fraser's retiree healthcare plan (the "Plan") to eligible employees and their spouses. The benefits are provided under collective bargaining agreements. The plan does not issue a publicly available financial report. The plan is a single-employer defined benefit plan administered by the city.

***Benefits Provided and Contributions***

The Plan was established and is being funded under the authority of the City. The plan's funding policy is that the employer will contribute discretionary amounts if able in subsequent years. There are no long term contracts for contributions to the plan. The plan has no legally required reserves.

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2017):

| | |
|---|---|
| Inactive plan members or beneficiaries currently receiving benefits | 101 |
| Inactive plan members entitled to but not yet receiving benefits | 14 |
| Active plan members | 44 |
| Total employees covered by the Plan | 159 |

***Methods and Assumptions***

The total OPEB liability was determined by an actuarial valuation as of June 30, 2017 and a

measurement date of June 30, 2018 and the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Actuarial Cost Method | Entry-Age Normal |
| Amortization Method | Level Dollar |
| Remaining Amortization Period | 20 years, closed |
| Asset Valuation Method | There are no assets as of the measurement date. |
| Price Inflation | 2.50% |
| Wage Inflation | 4.00% |
| Salary Increases | 4.00% to 17.00% |
| Investment Rate of Return | 4.50%, net of OPEB plan investment expense |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | The RP-2000 Mortality Combined Healthy Tables projected 20 years with U.S. Projection Scale BB. |
| Health Care Trend Rates | Initial trend of 9.00% gradually decreasing to an ultimate trend rate of 4.00% in year 10 |
| Excise Tax | No load was applied in connection with the "Cadillac" tax. |
| Aging Factors | Based on an internal GRS study using several pricing manuals from National Health Care Consultant groups and incorporating analysis and data from an SOA survey regarding aging practices used in health care valuations. |

As this plan is not pre-funded, no long-term expected rate of return on plan investments was determined.

***Discount Rate***

The discount rate used to measure the total OPEB liability was 3.62%. Because the OPEB Plan does not have a dedicated OPEB trust, there are no assets projected to be sufficient to make projected future benefit payments of current plan members. Projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability

***Changes in the Total OPEB Liability***

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

| Changes in OPEB Liability | Increase (Decrease) Total OPEB Liability |
|---|---|
| **Balance at June 30, 2017** | $ 52,634,023 |
| Service cost | 972,690 |
| Interest | 1,866,367 |
| Differences between expected and actual experience | (247,781) |
| Changes in actuarial assumptions | (460,659) |
| Benefit payments, including refunds | (1,388,659) |
| ***Net changes*** | 741,958 |
| **Balance at June 30, 2018** | $ 53,375,981 |

***Sensitivity of the Net OPEB Liability to Changes in the Discount and Trend Rates***

The following presents the net OPEB liability (NOL) of the City, calculated using trend and discount rates 1% higher and lower than base assumptions:

| | 1% Decrease, 2.62% | Current Discount Rate, 3.62% | 1% Increase, 4.62% |
|---|---|---|---|
| Net OPEB Liability | $ 61,912,541 | $ 53,375,981 | $ 46,508,570 |

| | 1% Decrease | Current Trend | 1% Increase |
|---|---|---|---|
| Net OPEB Liability | $ 45,868,260 | $ 53,375,981 | $ 62,832,223 |

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plan***

For the year ended June 30, 2018, the City recognized OPEB expense of $2,570,464. At June 30, 2018, the City reported deferred inflows of resources related to OPEB from the following sources:

| Source | Deferred Inflows of Resources |
|---|---|
| Changes in assumptions | 286,008 |
| Differences between expected and actual experience | 153,838 |
| Total | $ 439,846 |

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Years Ending June 30 | Amount |
|---|---|
| 2019 | $ (268,593) |
| 2020 | (171,253) |

## Note 11 - Net Investment in Capital Assets

Following is a summary of net investment in capital assets as presented in the government-wide statement of net position:

| Net Investment in Capital Assets | Governmental Activities | Business-type Activities | Total Primary Government | Component Unit |
|---|---|---|---|---|
| Capital Assets, net | $ 19,065,424 | $ 31,899,579 | $ 50,965,003 | $ 113,162 |
| Long-term Debt | (4,047,093) | (18,693,438) | (22,740,531) | - |
| Unspent Bond Proceeds | - | (86,781) | (86,781) | - |
| Restricted Cash in Street Fund | 92,832 | - | 92,832 | - |
| ***Total Net Investment in Capital Assets*** | $ 15,111,163 | $ 13,119,360 | $ 28,230,523 | $ 113,162 |

## Note 12 - Fund Balances - Governmental Funds

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

| | General Fund | Nonmajor Funds | Total |
|---|---|---|---|
| Nonspendable: | | | |
| Prepaids | $ 122,438 | $ 19,308 | $ 141,746 |
| Restricted for: | | | |
| Major & Local Streets | - | 1,139,631 | 1,139,631 |
| Health and Welfare | | 692,913 | 692,913 |
| Public Safety | - | 1,373,182 | 1,373,182 |
| Debt Service | - | 481,606 | 481,606 |
| Capital Projects | - | 122,042 | 122,042 |
| Total Restricted | - | 3,809,374 | 3,809,374 |
| Unassigned | 3,683,096 | - | 3,683,096 |
| **Total Fund Balances - Governmental Funds** | $ 3,805,534 | $ 3,828,682 | $ 7,634,216 |

## Note 13 - Tax Abatements

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2018, the City's property taxes were reduced by $253,505 under this program.

## Note 14 - Change in Accounting Principle

During the current year, the City adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result, the government-wide statements now include an increase in OPEB liability by $17,311,225 that corresponded with a

decrease in net position of the same amount. Business-type activities statements now include an increase in OPEB liability by $4,919,019 that corresponded with a decrease in net position of the same amount.

In addition, there was an adjustment to the beginning balance of capital assets within the motor pool internal service fund which resulted in a decrease in capital assets by $15,077 that corresponded with a decrease in net position of the same amount.

Lastly, the City reclassified the Library fund from a special revenue fund to a discretely presented component unit resulting in a decrease in governmental activities net position of $214,734.

The following table shows the changes described above and includes the adjustments of net position indicated above:

| | Motor Pool | Governmental Activities | Water and Sewer Fund | Business-type Activities | Component Unit - Library |
|---|---|---|---|---|---|
| Net Position - June 30, 2017, as previously reported | | | | | |
| As previously reported, including reclassification | $ 771,244 | $ (28,878,229) | $ 10,792,141 | $ 13,083,800 | $ - |
| Library reclassification to component unit | - | (214,734) | - | - | 214,734 |
| Adjustment of capital assets | (15,077) | (15,077) | - | - | - |
| Adoption of GASB Statement No. 75 | - | (17,311,225) | (4,919,019) | (4,919,019) | - |
| Net Position - June 30, 2017 - as restated | $ 756,167 | $ (46,419,265) | $ 5,873,122 | $ 8,164,781 | $ 214,734 |

# REQUIRED SUPPLEMENTARY INFORMATION

**City of Fraser**
**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**
**Consolidated General Fund**
**For the Year Ended June 30, 2018**

| | Budgeted Amounts | | | Variance Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | Actual | Final to Actual |
| **Revenues** | | | | |
| Property Taxes | $ 10,818,244 | $ 9,753,680 | $ 9,765,727 | $ 12,047 |
| Licenses and Permits | 457,300 | 299,553 | 303,057 | 3,504 |
| Intergovernmental Revenues | 2,202,991 | 2,802,370 | 2,778,200 | (24,170) |
| Charges for Services | 462,790 | 857,242 | 846,948 | (10,294) |
| Fines and Forfeitures | 667,800 | 573,098 | 611,334 | 38,236 |
| Interest and Rents | 8,000 | 28,512 | 36,328 | 7,816 |
| Other Revenues | 888,145 | 638,983 | 662,515 | 23,532 |
| ***Total Revenues*** | 15,505,270 | 14,953,438 | 15,004,109 | 50,671 |
| **Expenditures** | | | | |
| **General Government** | | | | |
| City Council | 101,130 | 108,442 | 63,892 | 44,550 |
| City Administration | 406,410 | 288,048 | 239,581 | 48,467 |
| City Clerk | 244,200 | 235,550 | 211,555 | 23,995 |
| District Court | 575,765 | 604,125 | 559,660 | 44,465 |
| Finance | 612,479 | 498,948 | 351,992 | 146,956 |
| Assessor | 105,650 | 106,472 | 102,865 | 3,607 |
| Information Technology | 332,600 | 344,109 | 268,231 | 75,878 |
| Legal | 106,000 | 130,000 | 121,116 | 8,884 |
| Building and Grounds | 409,800 | 231,464 | 222,918 | 8,546 |
| **Total General Government** | 2,894,034 | 2,547,158 | 2,141,810 | 405,348 |
| **Public Safety** | | | | |
| Public Safety | 7,209,110 | 7,120,856 | 6,602,725 | 518,131 |
| Building Inspections | 465,030 | 430,376 | 368,857 | 61,519 |
| **Total Public Safety** | 7,674,140 | 7,551,232 | 6,971,582 | 579,650 |
| **Public Works** | 1,660,570 | 1,433,029 | 1,270,630 | 162,399 |
| **Community and Economic Development** | | | | |
| Planning Committee | 29,300 | 47,408 | 42,788 | 4,620 |
| **Recreation and Culture** | | | | |
| City Parks and Recreation | 699,210 | 640,024 | 564,764 | 75,260 |
| Historical Commission | 37,460 | 20,235 | 13,699 | 6,536 |
| Library | 136,920 | 60,270 | 42,736 | 17,534 |
| **Total Recreation and Culture** | 873,590 | 720,529 | 621,199 | 99,330 |
| **Other** | | | | |
| Other | 69,000 | -- | -- | -- |
| Retiree Health Insurance Contributions | 1,550,000 | 1,826,180 | 1,527,401 | 298,779 |
| Refunds and Reimbursements | 307,000 | 285,302 | 257,678 | 27,624 |
| **Total Other** | 1,926,000 | 2,111,482 | 1,785,079 | 326,403 |
| **Capital Outlay** | 262,500 | 284,312 | 271,943 | 12,369 |
| **Debt Service** | 89,000 | 110,400 | 109,305 | 1,095 |
| ***Total Expenditures*** | 15,409,134 | 14,805,550 | 13,214,336 | 1,591,214 |
| ***Excess (Deficiency) of Revenues Over Expenditures*** | 96,136 | 147,888 | 1,789,773 | 1,641,885 |
| ***Net Change in Fund Balance*** | **96,136** | **147,888** | **1,789,773** | **1,641,885** |
| *Fund Balance at Beginning of Period* | 2,015,761 | 2,015,761 | 2,015,761 | -- |
| ***Fund Balance at End of Period*** | $ **2,111,897** | $ **2,163,649** | $ **3,805,534** | $ **1,641,885** |

**City of Fraser**
**Required Supplementary Information**
**Schedule of Changes in Net Pension Liability and Related Ratios**
**Last Four Calendar Years**

| | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|
| **Total Pension Liability** | | | | |
| Service Cost | $ 881,648 | $ 894,748 | $ 859,087 | $ 896,348 |
| Interest | 4,509,171 | 4,163,698 | 3,768,012 | 3,636,330 |
| Changes in Benefit Terms | (380,513) | 488,772 | (852) | - |
| Differences Between Expected and Actual Experience | (829,041) | 2,371,775 | 1,095,026 | - |
| Changes in Assumptions | - | - | 2,184,098 | - |
| Benefit Payments, Including Refunds | (3,651,748) | (3,536,304) | (3,869,714) | (1,961,048) |
| Other | (1) | (2) | 2,150,605 | - |
| ***Net Change in Pension Liability*** | 529,516 | 4,382,687 | 6,186,262 | 2,571,630 |
| *Total Pension Liability - Beginning* | 57,749,685 | 53,366,998 | 47,180,736 | 44,609,106 |
| ***Total Pension Liability - Ending (a)*** | $ 58,279,201 | $ 57,749,685 | $ 53,366,998 | $ 47,180,736 |
| **Plan Fiduciary Net Position** | | | | |
| Contributions - Employer | $ 2,153,010 | $ 2,039,477 | $ 3,407,010 | $ 878,683 |
| Contributions - Member | 508,697 | 349,173 | 744,496 | 149,899 |
| Net Investment Income | 3,750,994 | 2,981,535 | (425,297) | 348,982 |
| Benefit Payments, Including Refunds | (3,651,748) | (3,536,304) | (3,869,714) | (1,961,048) |
| Administrative Expenses | (59,395) | (58,817) | (60,463) | (19,181) |
| Other | - | (1) | - | - |
| ***Net Change in Plan Fiduciary Net Position*** | 2,701,558 | 1,775,063 | (203,968) | (602,665) |
| *Plan Fiduciary Net Position - Beginning* | 28,741,299 | 26,966,236 | 27,170,204 | 27,772,869 |
| ***Plan Fiduciary Net Position - Ending (b)*** | $ 31,442,857 | $ 28,741,299 | $ 26,966,236 | $ 27,170,204 |
| ***Net Pension Liability - Ending (a) - (b)*** | $ 26,836,344 | $ 29,008,386 | $ 26,400,762 | $ 20,010,532 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 54% | 50% | 51% | 58% |
| Covered Payroll | $ 4,892,530 | $ 5,053,190 | $ 4,824,059 | $ 5,019,636 |
| Net Pension Liability as a Percentage of Covered Payroll | 549% | 574% | 547% | 399% |

** Built prospectively upon implementation of GASB 68*

**City of Fraser**
**Required Supplementary Information**
**Schedule of Contributions**
**Last Five Fiscal Years**

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---|---|---|---|---|
| Actuarially Determined Contribution | $ 1,313,472 | $ 2,140,225 | $ 2,010,203 | $ 2,383,976 | $ 1,923,228 |
| Contributions in Relation to the Actuarially Determined Contribution | 2,041,503 | 2,486,713 | 2,414,393 | 1,633,298 | 1,531,586 |
| Contribution Deficiency (Excess) | $ (728,031) | $ (346,488) | $ (404,190) | $ 750,678 | $ 391,642 |
| Covered Payroll | 6,250,825 | 5,478,174 | 4,952,333 | 5,019,636 | 5,092,610 |
| Contributions as a Percentage of Covered Payroll | 33% | 45% | 49% | 33% | 30% |

*Notes*

**Valuation Date**

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

**Methods and assumptions used to determine contribution rates**

| | |
|---|---|
| Actuarial cost method | Entry-age Normal |
| Amortization method | Level percentage of pay, open |
| Remaining amortization period | 10 - 21 years depending on division |
| Asset valuation method | 5 year smoothed |
| Inflation | 2.50% |
| Salary increases | 3.75% |
| Investment rate of return | 7.75% |
| Retirement Age | Experience-based tables of rates that are specific to the type of eligibility condition |
| Mortality | 50% Male - 50% Female blend of the 2014 Grouped Annuity Mortality |

**City of Fraser**
**Required Supplementary Information**
**Schedule of Changes in Net OPEB Liability and Related Ratios**
**Last Fiscal Year**

| | | 2018 |
|---|---|---|
| **Total OPEB Liability** | | |
| Service Cost | $ | 972,690 |
| Interest | | 1,866,367 |
| Differences Between Expected and Actual Experience | | (247,781) |
| Changes in Assumptions | | (460,659) |
| Benefit Payments, Including Refunds | | (1,388,659) |
| ***Net Change in total OPEB Liability*** | | 741,958 |
| *Total OPEB Liability - Beginning* | | 52,634,023 |
| ***Total OPEB Liability - Ending (a)*** | $ | 53,375,981 |
| | | |
| **Plan Fiduciary Net Position** | | |
| Employer Contributions | $ | 1,388,659 |
| Benefit Payments, Including Refunds | | (1,388,659) |
| Administrative Expenses | | - |
| ***Net Change in Plan Fiduciary Net Position*** | | - |
| *Plan Fiduciary Net Position - Beginning* | | - |
| ***Plan Fiduciary Net Position - Ending (b)*** | $ | - |
| | | |
| ***Net OPEB Liability - Ending (a) - (b)*** | $ | 53,375,981 |
| | | |
| Plan Fiduciary Net Position as a Percentage of Total OPEB Liability | | 0% |
| | | |
| Covered Payroll | $ | 4,416,566 |
| | | |
| Net OPEB Liability as a Percentage of Covered Payroll | | 1209% |

** Built prospectively upon implementation of GASB 75*

**City of Fraser**
**Required Supplementary Information**
**Schedule of Contributions - OPEB**
**Last Fiscal Year**

| | 2018 |
|---|---|
| Actuarially Determined Contribution | $ 3,597,282 |
| Contributions in Relation to the Actuarially Determined Contribution | 1,388,659 |
| Contribution Deficiency (Excess) | $ 2,208,623 |
| Covered Payroll | $ 4,416,566 |
| Contributions as a Percentage of Covered Payroll | 31% |

*Notes*

**Valuation Date: June 30, 2018**

**Methods and assumptions used to determine contribution rates**

| | |
|---|---|
| Actuarial Cost Method | Entry-Age Normal |
| Amortization Method | Level Dollar |
| Remaining Amortization Period | 20 years, closed |
| Asset Valuation Method | There are no assets as of the measurement date. |
| Price Inflation | 2.50% |
| Wage Inflation | 4.00% |
| Salary Increases | 4.00% to 17.00% |
| Investment Rate of Return | 4.50%, net of OPEB plan investment expense |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | The RP-2000 Mortality Combined Healthy Tables projected 20 years with U.S. Projection Scale BB. |
| Health Care Trend Rates | Initial trend of 9.00% gradually decreasing to an ultimate trend rate of 4.00% in year 10 |
| Excise Tax | No load was applied in connection with the "Cadillac" tax. |
| Aging Factors | Based on an internal GRS study using several pricing manuals from National Health Care Consultant groups and incorporating analysis and data from an SOA survey regarding aging practices used in health care valuations. |

** Built prospectively upon implementation of GASB 75*

# OTHER SUPPLEMENTARY INFORMATION

# City of Fraser
# Combining Balance Sheet
# Nonmajor Governmental Funds
# June 30, 2018

| | Special Revenue | | | | |
|---|---|---|---|---|---|
| | **Major Streets** | **Local Streets** | **Ambulance** | **Drug Forfeiture** | **Gambling Forfeiture** |
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | $ 512,685 | $ 444,843 | $ 700,804 | $ 205,603 | $ 939,633 |
| Restricted Cash and Cash Equivalents | -- | -- | -- | -- | -- |
| Accounts Receivable | -- | -- | 2,204 | 21,403 | 207,799 |
| Due from Other Governmental Units | 136,271 | 58,815 | 545 | -- | -- |
| Prepaids | 5,873 | 5,873 | 7,562 | -- | -- |
| ***Total Assets*** | $ **654,829** | $ **509,531** | $ **711,115** | $ **227,006** | $ **1,147,432** |
| **LIABILITIES** | | | | | |
| Accounts Payable | $ 5,543 | $ 2,686 | $ 1,261 | $ 1,256 | $ -- |
| Accrued Liabilities | 2,645 | 2,109 | 9,379 | -- | -- |
| Due to Other Governmental Units | -- | -- | -- | -- | -- |
| ***Total Liabilities*** | 8,188 | 4,795 | 10,640 | 1,256 | -- |
| **FUND BALANCE** | | | | | |
| Nonspendable | 5,873 | 5,873 | 7,562 | -- | -- |
| Restricted | 640,768 | 498,863 | 692,913 | 225,750 | 1,147,432 |
| Unassigned | -- | -- | -- | -- | -- |
| ***Total Fund Balance*** | 646,641 | 504,736 | 700,475 | 225,750 | 1,147,432 |
| ***Total Liabilities and Fund Balance*** | $ **654,829** | $ **509,531** | $ **711,115** | $ **227,006** | $ **1,147,432** |

# City of Fraser
# Combining Balance Sheet
# Nonmajor Governmental Funds
# June 30, 2018

| | Debt Service | | | Capital Projects | |
|---|---|---|---|---|---|
| | General Debt Service | 2015 General Obligation Fund | Special Assessment Fund | 2015 Street Bonds Construction | Total Nonmajor Governmental Funds |
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | $ 307,302 | $ 172,424 | $ 31,443 | $ -- | $ 3,314,737 |
| Restricted Cash and Cash Equivalents | -- | -- | -- | 93,088 | 93,088 |
| Accounts Receivable | -- | -- | -- | -- | 231,406 |
| Due from Other Governmental Units | 737 | 1,143 | -- | -- | 197,511 |
| Prepaids | -- | -- | -- | -- | 19,308 |
| ***Total Assets*** | $ **308,039** | $ **173,567** | $ **31,443** | $ **93,088** | $ **3,856,050** |
| **LIABILITIES** | | | | | |
| Accounts Payable | $ -- | $ -- | $ -- | $ 256 | $ 11,002 |
| Accrued Liabilities | -- | -- | -- | -- | 14,133 |
| Due to Other Governmental Units | -- | -- | 2,233 | -- | 2,233 |
| ***Total Liabilities*** | -- | -- | 2,233 | 256 | 27,368 |
| **FUND BALANCE** | | | | | |
| Nonspendable | -- | -- | -- | -- | 19,308 |
| Restricted | 308,039 | 173,567 | 29,210 | 92,832 | 3,809,374 |
| Unassigned | -- | -- | -- | -- | -- |
| ***Total Fund Balance*** | 308,039 | 173,567 | 29,210 | 92,832 | 3,828,682 |
| ***Total Liabilities and Fund Balance*** | $ **308,039** | $ **173,567** | $ **31,443** | $ **93,088** | $ **3,856,050** |

# City of Fraser
## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
## Nonmajor Governmental Funds
## For the Year Ended June 30, 2018

| | Special Revenue | | | | |
|---|---|---|---|---|---|
| | **Major Streets** | **Local Streets** | **Ambulance** | **Drug Forfeiture** | **Gambling Forfeiture** |
| **Revenues** | | | | | |
| Taxes | $ -- | $ -- | $ 434,582 | $ -- | $ -- |
| Intergovernmental Revenues | 862,723 | 401,797 | 40,474 | -- | 11,430 |
| Charges for Services | -- | -- | 350,434 | -- | -- |
| Fines and Forfeitures | -- | -- | -- | 96,047 | 239,966 |
| Interest and Rents | 2,002 | 1,637 | 3,763 | 792 | 9,725 |
| Other Revenues | -- | 350 | -- | 29,028 | -- |
| ***Total Revenues*** | 864,725 | 403,784 | 829,253 | 125,867 | 261,121 |
| **Expenditures** | | | | | |
| Public Safety | -- | -- | -- | 33,109 | 15,157 |
| Public Works | 458,181 | 287,514 | -- | -- | -- |
| Health and Welfare | -- | -- | 617,492 | -- | -- |
| Capital Outlay | -- | -- | 25,376 | -- | -- |
| Debt Service - Principal | -- | -- | -- | -- | -- |
| Debt Service - Interest | -- | -- | -- | -- | -- |
| ***Total Expenditures*** | 458,181 | 287,514 | 642,868 | 33,109 | 15,157 |
| ***Excess of Revenues Over (Under) Expenditures*** | 406,544 | 116,270 | 186,385 | 92,758 | 245,964 |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers In | -- | 150,000 | -- | -- | -- |
| Transfers Out | (150,000) | -- | -- | -- | -- |
| ***Net Other Financing Sources (Uses)*** | (150,000) | 150,000 | -- | -- | -- |
| ***Net Change in Fund Balance*** | **256,544** | **266,270** | **186,385** | **92,758** | **245,964** |
| *Fund Balance at Beginning of Period* | 390,097 | 238,466 | 514,090 | 132,992 | 901,468 |
| ***Fund Balance at End of Period*** | $ **646,641** | $ **504,736** | $ **700,475** | $ **225,750** | $ **1,147,432** |

# City of Fraser
## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
## Nonmajor Governmental Funds
## For the Year Ended June 30, 2018

| | Debt Service | | | Capital Projects | |
|---|---|---|---|---|---|
| | General Debt Service | 2015 General Obligation Fund | Special Assessment Fund | 2015 Street Bonds Construction | Total Nonmajor Governmental Funds |
| **Revenues** | | | | | |
| Taxes | $ 584,076 | $ 999,128 | $ -- | $ -- | $ 2,017,786 |
| Intergovernmental Revenues | 105,078 | -- | -- | -- | 1,421,502 |
| Charges for Services | -- | -- | -- | -- | 350,434 |
| Fines and Forfeitures | -- | -- | -- | -- | 336,013 |
| Interest and Rents | 1,251 | 695 | 152 | 1,196 | 21,213 |
| Other Revenues | -- | -- | -- | -- | 29,378 |
| ***Total Revenues*** | 690,405 | 999,823 | 152 | 1,196 | 4,176,326 |
| **Expenditures** | | | | | |
| Public Safety | -- | -- | -- | -- | 48,266 |
| Public Works | -- | -- | -- | 18,008 | 763,703 |
| Health and Welfare | -- | -- | -- | -- | 617,492 |
| Capital Outlay | -- | -- | -- | 831,422 | 856,798 |
| Debt Service - Principal | 490,000 | 845,000 | -- | -- | 1,335,000 |
| Debt Service - Interest | 44,310 | 72,150 | -- | -- | 116,460 |
| ***Total Expenditures*** | 534,310 | 917,150 | -- | 849,430 | 3,737,719 |
| ***Excess of Revenues Over (Under) Expenditures*** | 156,095 | 82,673 | 152 | (848,234) | 438,607 |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers In | -- | -- | -- | -- | 150,000 |
| Transfers Out | -- | -- | -- | -- | (150,000) |
| ***Net Other Financing Sources (Uses)*** | -- | -- | -- | -- | -- |
| ***Net Change in Fund Balance*** | **156,095** | **82,673** | **152** | **(848,234)** | **438,607** |
| *Fund Balance at Beginning of Period* | 151,944 | 90,894 | 29,058 | 941,066 | 3,390,075 |
| ***Fund Balance at End of Period*** | $ **308,039** | $ **173,567** | $ **29,210** | $ **92,832** | $ **3,828,682** |

# City of Fraser
# Combining Statement of Net Position
# Internal Service Funds
# June 30, 2018

| | Internal Service | | |
|---|---|---|---|
| | Medical Self Insurance | Motor Pool | Total Internal Service Funds |
| **ASSETS** | | | |
| *Current Assets* | | | |
| Cash and Cash Equivalents | $ 402,892 | $ 735,575 | $ 1,138,467 |
| Prepaids | 27,809 | 5,370 | 33,179 |
| ***Total Current Assets*** | 430,701 | 740,945 | 1,171,646 |
| *Noncurrent Assets* | | | |
| Capital Assets Being Depreciated, net | -- | 223,788 | 223,788 |
| ***Total Assets*** | 430,701 | 964,733 | 1,395,434 |
| **LIABILITIES** | | | |
| *Current Liabilities* | | | |
| Accounts Payable | 742 | 9,851 | 10,593 |
| Accrued Liabilities | -- | 4,977 | 4,977 |
| Current Portion of Long-term Debt | -- | 13,557 | 13,557 |
| ***Total Current Liabilities*** | 742 | 28,385 | 29,127 |
| *Noncurrent Liabilities* | | | |
| Long-term Debt | -- | 76,026 | 76,026 |
| ***Total Liabilities*** | 742 | 104,411 | 105,153 |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | -- | 134,205 | 134,205 |
| *Unrestricted* | 429,959 | 726,117 | 1,156,076 |
| ***Total Net Position*** | $ **429,959** | $ **860,322** | $ **1,290,281** |

# City of Fraser
## Combining Statement of Revenues, Expenses, and Changes in Net Position
## Internal Service Funds
## For the Year Ended June 30, 2018

| | Internal Service | | |
|---|---|---|---|
| | Medical Self Insurance | Motor Pool | Total Internal Service Funds |
| **Operating Revenues** | | | |
| Charges for Services | $ 619,886 | $ 868,578 | $ 1,488,464 |
| ***Total Operating Revenues*** | 619,886 | 868,578 | 1,488,464 |
| **Operating Expenses** | | | |
| Salaries | -- | 65,960 | 65,960 |
| Fringe Benefits | -- | 35,822 | 35,822 |
| Administrative Charges | -- | 509 | 509 |
| Materials and Supplies | -- | 90,809 | 90,809 |
| Contractual Services | -- | 229,754 | 229,754 |
| Repairs and Maintenance | -- | 261,766 | 261,766 |
| Claims Paid | 556,729 | -- | 556,729 |
| Miscellaneous | -- | 1,584 | 1,584 |
| Depreciation | -- | 93,087 | 93,087 |
| ***Total Operating Expenses*** | 556,729 | 779,291 | 1,336,020 |
| ***Operating Income (Loss)*** | 63,157 | 89,287 | 152,444 |
| **Non-Operating Revenues (Expenses)** | | | |
| Interest and Other Revenues | 44,191 | 17,253 | 61,444 |
| Interest Expense | -- | (2,385) | (2,385) |
| ***(Expenses)*** | 44,191 | 14,868 | 59,059 |
| ***Change In Net Position*** | **107,348** | **104,155** | **211,503** |
| *Net Position at Beginning of Period* | 322,611 | 756,167 | 1,078,778 |
| ***Net Position at End of Period*** | $ **429,959** | $ **860,322** | $ **1,290,281** |

**City of Fraser**
**Combining Statement of Cash Flows**
**Internal Service Funds**
**For the Year Ended June 30, 2018**

| | Internal Service | | |
|---|---|---|---|
| | **Medical Self Insurance** | **Motor Pool** | **Total Internal Service Funds** |
| **Cash Flows from Operating Activities** | | | |
| Receipts from Customers | $ 749,312 | $ 872,496 | $ 1,621,808 |
| Payments to Suppliers | (304,911) | (613,619) | (918,530) |
| Payments to Employees | - | (101,530) | (101,530) |
| ***Net Cash Provided by Operating Activities*** | 444,401 | 157,347 | 601,748 |
| **Cash Flows from Noncapital and Related Financing Activities** | | | |
| Change in Interfund Balances | (85,700) | - | (85,700) |
| ***Net Cash Used in Capital and Related Financing Activities*** | (85,700) | - | (85,700) |
| **Cash Flows from Capital and Related Financing Activities** | | | |
| Prior Period Adjustment relating to Capital Assets | - | (15,077) | (15,077) |
| Proceeds from Sale of Capital Assets | - | 10,641 | 10,641 |
| Principal and Interest Paid on Capital Debt | - | (17,006) | (17,006) |
| ***Net Cash Used in Capital and Related Financing Activities*** | - | (21,442) | (21,442) |
| **Cash Flows from Investing Activates** | | | |
| Interest Received on Investments | 44,191 | 17,253 | 61,444 |
| ***Net Cash from Investing Activities*** | 44,191 | 17,253 | 61,444 |
| ***Net Increase (Decrease) in Cash and Cash Equivalents*** | 402,892 | 153,158 | 556,050 |
| Cash and Cash Equivalents Beginning of Period | - | 582,417 | 582,417 |
| ***Cash and Cash Equivalents End of Period*** | $ **402,892** | $ **735,575** | $ **1,138,467** |
| **Reconciliation to Statement of Net Position** | | | |
| Cash and Cash Equivalents | $ 402,892 | $ 735,575 | $ 1,138,467 |
| **Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities** | | | |
| **Operating Income (Loss)** | 63,157 | 89,287 | 152,444 |
| **Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities:** | | | |
| **Cash from Operating Activities:** | | | |
| Depreciation | - | 93,087 | 93,087 |
| **Changes in Assets and Liabilities:** | | | |
| Receivables | 129,426 | 3,918 | 133,344 |
| Prepaid Items | 251,076 | (5,370) | 245,706 |
| Accounts Payable | 742 | (23,827) | (23,085) |
| Accrued Liabilities | - | 2,039 | 2,039 |
| Compensated Absences | - | (1,787) | (1,787) |
| ***Net Cash Provided by Operating Activities*** | $ **444,401** | $ **157,347** | $ **601,748** |

GABRIDGE & CO

3940 PENINSULAR DR SE, SUITE 130 / GRAND RAPIDS, MI / 49546-2442 / P 616 538 7100 / F 616 538 2441 / WWW.GABRIDGECO.COM

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan (the 'City'), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2018.

## Internal Control over Financial Reporting

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeldridge & Company

Grand Rapids, Michigan
December 27, 2018

GABRIDGE & CO

3940 PENINSULAR DR SE, SUITE 130 / GRAND RAPIDS, MI / 49546-2442 / P 616 538 7100 / F 616 538 2441 / WWW.GABRIDGECO.COM

December 27, 2018

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fraser, Michigan (the "City") for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 29, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City implemented GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* during 2018. Refer to Note 14 to the financial statements for more information on how implementing the new OPEB standard impacted the City's financial statements as of and during the year ended June 30, 2018. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.
- Management's estimate of the accrued compensated absences is based on current hourly rates and policies regarding payment of sick and vacation banks.

- Management's estimate of the allowance for uncollectible receivable balances is based on past experience and future expectation for collection of various account balances.
- Management's estimate of the insurance claims incurred but not reported is based on information provided by the entity's third party administrators and subsequent claims activity.
- The assumptions used in the actuarial valuations of the pension and other postemployment benefits plans are based on historical trends and industry standards.

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

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

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 27, 2018.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional

standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

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

Other Matters

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

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

Restriction on Use

This information is intended solely for the information and use of the governing body and management of the City of Fraser, Michigan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Gabridge & Company

Gabridge and Company, PLC

3940 PENINSULAR DR SE SUITE 130 GRAND RAPIDS MI 49546 2482 P 616 538 7100 F 616 538 2481 WWW.GABRIDGECO.COM

October 29, 2018

To the City Council and Management of the City of Fraser
33000 Garfield Road
Fraser, MI 48026

We are pleased to confirm our understanding of the services we are to provide the City of Fraser (the "City") for the year ended June 30, 2018. We will audit the 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, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

2) Budgetary Comparison Schedules.

3) Schedule of Changes in the City's Net Pension Liability and Ratios and the Schedule of Contributions.

4) Schedule of Funding Progress – Other Post Employment Benefits.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and

we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1) Combining and Individual Statements for Nonmajor Governmental Funds, Fiduciary Funds, and Component Unit.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1) Introductory section.

2) Statistical section.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Council of the City of Fraser. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will

communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards.*

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

**Other Services**

We will also assist in preparing the financial statements and related notes of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist with the reconciliation of capital assets, OPEB obligation, and the net pension liability. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud

could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services, including assistance with OPEB obligation and the net pension liability that we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, along with the OPEB and net pension liability reconciliations, and that you have reviewed and approved the OPEB obligation, the net pension liability reconciliations, and the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be

asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gabridge & Company, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Michigan Department of Treasury, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gabridge & Company, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Michigan Department of Treasury. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on October 29, 2018 and to issue our reports no later than November 30, 2018. Joe Verlin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $29,375. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours.

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

RESPONSE:

This letter correctly sets forth the understanding of the City.

Management signature: _____

Title: City Manager

Date: 10-30-18

Governance signature: _____

Title: 11/6/18

Date: _____

Very truly yours,

Gabridge & Company

Gabridge & Company, PLC
Grand Rapids, MI

RESPONSE:

This letter correctly sets forth the understanding of the City.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

# Draft minutes

Minutes
Fraser City Council
January 10th, 2019

A Regular meeting of the Fraser City Council was conducted on the above date at the City Municipal Building, located at 33000 Garfield Road, Fraser, County of Macomb, Michigan.

Present: Mayor Carnagie, Council Members; Blanke, Foster, Kalka, Lesich, Schornak and Winowiecki
Absent:
Also Present: D. Wayne O'Neal, City Manager
Kelly Dolland, City Clerk
Donald DeNault, City Attorney

**1. Call Meeting to Order / Pledge of Allegiance -**Mayor Carnagie called the regular meeting to order at 7:04pm.

**2. Roll Call –**

Members: Blanke, Carnagie, Foster, Kalka, Lesich, Schornak and Winowiecki - Present.

Motion carried 7-0

**3. Approval of Agenda**

Member LESICH moved, second by Member WINOWICKI, TO APPROVE AGENDA AS PRESENTED.

Motion carried 7-0

**4. Presentations - none**

**5. Citizen Participation on Agenda Items - None**

**6. Public Hearing**

a. Community Development Block Grant Funding for 2019-Macomb 'Urban County" Program

Public Hearing – open 7:05pm

Member SCHORNAK moved, second by Member WINOWIECKI, TO OPEN PUBLIC HEARING 7:05PM

Motion carried 7-0

Ms. Dorie Vazquez-Nolan with Care house stated Care house requested $4,800 from the City of Fraser. Conversation ensued.

Ms. Karan Bates Gasior with Turning Point stated Turning pointe requested $1,000 from the City of Fraser. Conversation ensued.

Representative from Macomb County Warming Center requested $3,000 from the City of Fraser. Conversation ensued.

Resident Ms. Lynch spoke on topic.

Public Hearing – closed 7:35pm

**7. Consent Agenda**

a. Approval of Minutes of the Regular Council Meeting of December 10, 2018
b. Approval of Bills for the month of December - 2018 in the amount of $731,435.14
c. Receive and File Finance Budget to Actual Report ending November 2018
d. Receive and File City of Fraser Public Act 202 of 2017 Pension and OPEB Report
e. Receive and File Zoning Board of Appeals Meeting Draft Minutes of 12-06-2018
f. Receive and File Fraser Public Library Board of Trustees Meeting Minutes of 09-10-2018
g. Receive and File Fraser Public Library Board of Trustees Meeting Minutes of 10-08-2018
h. Receive and File Fraser Public Library Board of Trustees Meeting Minutes of 11-04-2018

Member WINOWIECKI moved, second by Member BLANKE, TO APPROVE CONSENT AGENDA AS PRESENTED.

Motion carried 7-0

**8. Requests for Council Action**

a. Approve the re-appointment of Joseph Chimenti to the Zoning Board of Appeals for a term of Office to Expire December 31, 2021

Member LESICH moved, second by Member FOSTER, TO APPROVE THE RE-APPOINTMENT OF JOSEPH CHIMENTI TO THE ZONING BOARD OF APPEALS FOR A TERM OF OFFICE TO EXPIRE DECEMBER 31ST, 2021.

Motion carried 7-0

b. Approve the re-appointment of Roseanne Menendez to the Zoning Board of Appeals for a term of Office to Expire December 31, 2021

Member SCHORNAK moved, second by Member FOSTER, TO APPROVE THE RE-APPOINTMENT OF ROSEANNE MENENDEZ TO THE ZONING BOARD OF APPEALS FOR A TERM OF OFFICE TO EXPIRE DECEMBER 31ST, 2021.

Motion carried 7-0

c. Approval of 2019 Community Development Block Grant Allocation

Member SCHORNAK moved, second by Member KALKA, TO APPROVE THE 2019 COMMUNITY DEVELOPMENT BLOCK GRANT ALLOCATION WITH THE FOLLOWING:

- CAREHOUSE $4,800
- TURNING POINT, INC. $1,000
- MACOMB COUNTY WARMING CENTER $2,056

Motion carried 7-0

d. Review Final Language of Fraser Lions Club Contract

Member Kalka spoke of the Fraser Lions Club contract, requested motion for council to review actual itemized expenditures for the expenses city is requesting the Lions to pay be reviewed and approved by Council before it is sent to the Lions Club.
Member KALKA moved, second by Member SCHORNAK, TO DIRECT CITY ADMINISTRATION TO PRESENT TO CITY COUNCL PRIOR TO SUBMISSION TO THE LIONS CLUB, THE FINAL TABULATION OF ALL WORK PERFORMED BY THE CITY AND THE COST TO BE REIMBURSED BY THE FRASER LIONS CLUB.

Public to be heard: None

Motion carried 7-0

Member FOSTER moved, second by Member CARNAGIE, THE CITY MANAGER SHALL BE AUTHORIZED TO APPROVE THE ANNUAL ADDENDUM AFTER REVIEW BY CITY COUNCIL.

Public to be heard: None

Motion carried 5-2
Blanke & Kalka no

e. Discussion and Approval of Action Plan for Interim DPW Superintendent

Interim DPW Superintendent Nick Schaefer provided a power point presentation covering staffing levels, superintendent rolls, job duties, water department and mechanic duties, future savings.
Conversation ensued.
Member Winowiecki stated he would like to see a plan moving forward to effect change.

Public to be Heard:
Resident Nancy Jolly spoke on topic

Member SCHORNAK moved, second my Member WINOWIECKI, TO RECEIVE AND FILE THE DISCUSSION AND APPROVAL OF ACTION PLAN FOR INTERIM DPW SUPERINTENDENT.

Motion carried 7-0

**9. Pending Items of Unfinished Business / Report of the City Administration**

City Manager O'Neal spoke of Fraser update in C&G News, Michigan Municipal League front cover, February 2019 meeting an executive session is scheduled, building Department has gone paperless, Mark Stimac is a terrific Zone Board of Appeals Chairman, spoke of the CDBG program bid, HUD and the Fraser Senior Center, and a Fraser bond rating presentation is scheduled for the February meeting.

**10. Report of Mayor and City Council / New Business**

| | |
|---|---|
| Member Blanke | God Bless America. |
| Member Carnagie | Fraser Fire assisted Sterling heights, spoke of new fire hoses and Happy New Year. |
| Member Foster | Happy New Year. |
| Member Kalka | Happy New Year, complemented the City Manager |
| Member Lesich | Thanked Nick Schaefer and spoke of the MACRO meeting. |
| Member Schornak | Library Board helped with Recreation programs, spoke of senior center as an activity center or community center. |
| Member Winowiecki | Commented on looking forward |

**11. Citizen Participation**

Resident Karl Haus
Finance Director Tim Sadowski
Resident Laura Lesich

**13. Adjournment**

Member SCHORNAK moved, second by Member WINOWIECKI, TO ADJOURN THE REGULAR COUNCIL MEETING OF JANUARY 10TH, 2019, MEETING @ 10:27PM.

The motion carried unanimously,
Respectfully submitted,

_____
Kelly Dolland, City Clerk

_____
Michael Carnagie, Mayor

# City of Fraser

## Check Disbursement Report

February 14, 2019

EXPENDITURES FOR APPROVAL

| | | | |
|---|---|---|---|
| 101 | GENERAL FUND | $ | 303,198.78 |
| 202 | MAJOR STREET FUND | $ | 5,023.12 |
| 203 | LOCAL STREET FUND | $ | 12,383.58 |
| 210 | AMBULANCE FUND | $ | 4,841.51 |
| 226 | GARBAGE AND RUBBISH COLLECTION | $ | 117,249.39 |
| 238 | LIBRARY | $ | 15,241.19 |
| 270 | SENIOR HOUSING | $ | 29,974.12 |
| 592 | WATER & SEWER FUND | $ | 517,062.24 |
| 645 | MEDICAL SELF INSURANCE FUND | $ | 133,994.10 |
| 661 | MOTOR POOL | $ | 39,580.76 |
| 701 | TRUST AND AGENCY | $ | 25,636.83 |
| 703 | SUMMER TAX COLLECTION FUND | $ | 88,504.00 |
| | **VENDOR EXPENDITURES** | **$** | **1,292,689.62** |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/03/2019 | PNC | 130854*# | AEW | ENGINEERING SERVICES | 946.000 | 690 | 803.62 |
| | | | | ENGINEERING SERVICES | 946.000 | 801 | 250.00 |
| | | | | CHECK PNC 130854 TOTAL | | | 1,053.62 |
| 01/03/2019 | PNC | 130855 | AMERIGAS-STERLING HEIGHTS | OTHER REPAIRS AND MAINTENANCE | 934.000 | 690 | 991.55 |
| 01/03/2019 | PNC | 130857 | ASSESSMENT | PROFESSIONAL SERVICES (ASSESSOR) | 801.500 | 209 | 8,459.58 |
| 01/03/2019 | PNC | 130859 | BANK'S VACUUM - SHELBY TWP | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 64.99 |
| 01/03/2019 | PNC | 130861 | BOBS SANITATION SERVICE, INC | MATERIALS & SUPPLIES | 742.000 | 690 | 320.00 |
| 01/03/2019 | PNC | 130862 | WILLIAM F. BRANCH | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/03/2019 | PNC | 130863 | C & G NEWSPAPERS | PRINTING AND PUBLISHING | 900.000 | 410 | 738.00 |
| 01/03/2019 | PNC | 130865*# | CINTAS CORPORATION #354 | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 3,103.52 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 3,330.03 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 2,987.09 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 2,608.25 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 269 | 2,066.00 |
| | | | | CHECK PNC 130865 TOTAL | | | 14,094.89 |
| 01/03/2019 | PNC | 130867 | LAW OFFICE OF NICKOLAS DANIELS | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/03/2019 | PNC | 130868* | DAVID HARRELL | DISTRICT COURT - FINES/COSTS-DIST CT. | 655.000 | 000 | 85.00 |
| | | | | DISTRICT COURT - 20% PENALTY - D.C. | 655.200 | 000 | 57.00 |
| | | | | DISTRICT COURT - DIST CT NO PROOF INS | 663.000 | 000 | 25.00 |
| | | | | DISTRICT COURT - ATTORNEY FEES | 689.300 | 000 | 175.00 |
| | | | | CHECK PNC 130868 TOTAL | | | 342.00 |
| 01/03/2019 | PNC | 130869 | DEAF C.A.N. | INTERPRETER FEES | 823.000 | 136 | 130.00 |
| 01/03/2019 | PNC | 130872*# | DTE ENERGY COMPANY | ELECTRIC | 920.000 | 265 | 3,785.90 |
| | | | | ELECTRIC | 920.000 | 266 | 1,476.40 |
| | | | | ELECTRIC | 920.000 | 267 | 173.15 |
| | | | | ELECTRIC | 920.000 | 268 | 982.99 |
| | | | | ELECTRIC | 920.000 | 269 | 982.99 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| | | | | ELECTRIC | 920.000 | 448 | 111.22 |
| | | | | CHECK PNC 130872 TOTAL | | | 7,512.65 |
| 01/03/2019 | PNC | 130873 | ERCC | MEMBERSHIPS | 915.000 | 171 | 300.00 |
| 01/03/2019 | PNC | 130874 | FIRST CHOICE SERVICES | SUPPLIES | 752.000 | 441 | 58.45 |
| 01/03/2019 | PNC | 130875 | FRAMING GALLERY NORTH | OPERATING SUPPLIES | 746.000 | 301 | 396.22 |
| 01/03/2019 | PNC | 130876 | GARTON & VOGT PC | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 150.00 |
| 01/03/2019 | PNC | 130882 | KENEWELL PRINTING CORPORATION | SUPPLIES | 752.000 | 136 | 683.51 |
| 01/03/2019 | PNC | 130883 | KS STATE BANK | LEASED ASSETS | 983.000 | 448 | 6,783.17 |
| 01/03/2019 | PNC | 130884 | LEAF | LEASED ASSETS | 983.000 | 258 | 1,115.58 |
| 01/03/2019 | PNC | 130887 | MACOMB COUNTY FINANCE DEPARTMENT | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 301 | 170.00 |
| 01/03/2019 | PNC | 130889 | MCKENNA ASSOCIATES | PROFESSIONAL SERVICES (PLANNING) | 801.900 | 801 | 780.00 |
| | | | | PROFESSIONAL SERVICES (PLANNING) | 801.900 | 801 | 2,568.75 |
| | | | | CHECK PNC 130889 TOTAL | | | 3,348.75 |
| 01/03/2019 | PNC | 130890 | MCKENNA ASSOCIATES | Escrow Fee | 283.100 | 000 | 686.75 |
| 01/03/2019 | PNC | 130892 | NFPA CERTIFICATION DEPARTMENT | PROFESSIONAL DEVELOPMENT | 910.000 | 301 | 175.00 |
| 01/03/2019 | PNC | 130893 | OFFICE DEPOT | SUPPLIES | 752.000 | 136 | 17.51 |
| | | | | SUPPLIES | 752.000 | 136 | 126.39 |
| | | | | CHECK PNC 130893 TOTAL | | | 143.90 |
| 01/03/2019 | PNC | 130894 | OTIS ELEVATOR COMPANY | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 5,947.33 |
| 01/03/2019 | PNC | 130896 | LISA PETTYES | PROFESSIONAL DEVELOPMENT | 910.000 | 301 | 309.38 |
| 01/03/2019 | PNC | 130897 | PHILLIPS SECURITY | SOFTWARE MAINTENANCE AGREEMENTS | 933.000 | 258 | 375.00 |
| 01/03/2019 | PNC | 130898 | PIERCE, TIMOTHY A. | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/03/2019 | PNC | 130900 | PITNEY BOWES | LEASED ASSETS | 983.000 | 258 | 792.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/03/2019 | PNC | 130901*# | CITY OF ROSEVILLE | MAIL OR POSTAGE | 851.000 | 136 | 876.14 |
| | | | | RENTALS | 940.000 | 136 | 62,776.25 |
| | | | | CHECK PNC 130901 TOTAL | | | 63,652.39 |
| 01/03/2019 | PNC | 130902# | SHRED-IT USA | SUPPLIES | 752.000 | 171 | 33.86 |
| | | | | SUPPLIES | 752.000 | 209 | 33.85 |
| | | | | SUPPLIES | 752.000 | 260 | 33.86 |
| | | | | SUPPLIES | 752.000 | 371 | 33.86 |
| | | | | CHECK PNC 130902 TOTAL | | | 135.43 |
| 01/03/2019 | PNC | 130905# | SUPPLY DEN | MATERIALS & SUPPLIES | 742.000 | 265 | 37.80 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 265 | 56.98 |
| | | | | SUPPLIES | 752.000 | 441 | 93.89 |
| | | | | SUPPLIES | 752.000 | 441 | 45.89 |
| | | | | SUPPLIES | 752.000 | 441 | (29.20) |
| | | | | CHECK PNC 130905 TOTAL | | | 205.36 |
| 01/03/2019 | PNC | 130906 | SUSAN CHRZANOWSKI COLE | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 50.00 |
| 01/03/2019 | PNC | 130907 | TELEPHONE SUPPORT SYSTEMS, INC. | SOFTWARE MAINTENANCE AGREEMENTS | 933.000 | 258 | 1,073.00 |
| 01/03/2019 | PNC | 130914 | WOW INTERNET-CABLE-PHONE | OTHER MISC COMMUNICATIONS (INTERNET) | 852.000 | 258 | 2,452.18 |
| 01/03/2019 | PNC | 475(E)* | MICHIGAN DEPT OF TREASURY | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 55.00 |
| | | | | DISTRICT COURT - FINES/COSTS-DIST CT. | 655.000 | 000 | 170.00 |
| | | | | CHECK PNC 475(E) TOTAL | | | 225.00 |
| 01/10/2019 | PNC | 130917*# | AEW | ENGINEERING SERVICES | 946.000 | 441 | 1,771.50 |
| 01/10/2019 | PNC | 130920 | APOLLO FIRE EQUIPMENT | CAPITAL OUTLAY - FIRE EQUIPMENT | 986.000 | 301 | 25,622.84 |
| 01/10/2019 | PNC | 130921 | CARE WORKLIFE SOLUTIONS | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 171 | 1,000.00 |
| 01/10/2019 | PNC | 130923*# | CINTAS CORPORATION #354 | MATERIALS & SUPPLIES | 742.000 | 265 | 395.23 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 513.51 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 266 | 150.58 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 161.19 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 269 | 252.02 |
| | | | | CHECK PNC 130923 TOTAL | | | 1,472.53 |
| 01/10/2019 | PNC | 130928 | DETROIT ENERGY STREET LIGHTS | ELECTRIC (STREET LIGHTING) | 920.100 | 448 | 16,080.42 |
| 01/10/2019 | PNC | 130930 | FIRST STRIKE TECHNOLOGIES, INC. | CAPITAL OUTLAY - FIRE EQUIPMENT | 986.000 | 301 | 2,654.85 |
| 01/10/2019 | PNC | 130932 | ERIN FREERS-COLE | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 325.00 |
| 01/10/2019 | PNC | 130933 | GABRIDGE & COMPANY, PLC | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 260 | 14,687.50 |
| 01/10/2019 | PNC | 130934 | DONALD GILLAIN PC | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/10/2019 | PNC | 130935 | JOHN F. GORNIAK | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| 01/10/2019 | PNC | 130936*# | GREAT LAKES PEST CONTROL CO. INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 75.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 50.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 50.00 |
| | | | | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 441 | 50.00 |
| | | | | CHECK PNC 130936 TOTAL | | | 225.00 |
| 01/10/2019 | PNC | 130938 | HALLAHAN & ASSOCIATES, P.C. | PROFESSIONAL SERVICES (LEGAL) | 801.800 | 210 | 166.50 |
| 01/10/2019 | PNC | 130940 | HENRY FORD HEALTH SYSTEM | MEDICAL PROVIDER SERVICES | 843.000 | 301 | 1,702.00 |
| 01/10/2019 | PNC | 130943*# | JOHNSON THERMOL TEMP INC. | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 845.24 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 375.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 267 | 117.90 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 262.05 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 430.50 |
| | | | | SUPPLIES | 752.000 | 441 | 205.68 |
| | | | | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 441 | 1,332.50 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 690 | 150.50 |
| | | | | CHECK PNC 130943 TOTAL | | | 3,719.37 |
| 01/10/2019 | PNC | 130945# | K/E ELECTRIC SUPPLY CORP. | MATERIALS & SUPPLIES | 742.000 | 266 | 162.34 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 105.60 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 105.60 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 690 | 43.95 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 690 | 219.75 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 690 | 87.90 |
| | | | | CHECK PNC 130945 TOTAL | | | 725.14 |
| 01/10/2019 | PNC | 130946 | KENT COMMUNICATIONS, INC. | SUPPLIES | 752.000 | 209 | 490.43 |
| 01/10/2019 | PNC | 130947 | MELISSA M. KING, P.C. | PROFESSIONAL SERVICES | 801.700 | 136 | 1,200.00 |
| 01/10/2019 | PNC | 130948 | KS STATE BANK | LEASED ASSETS | 983.000 | 448 | 6,783.17 |
| 01/10/2019 | PNC | 130950 | MACOMB CHIEFS ASSOCIATION | MEMBERSHIPS | 915.000 | 301 | 40.00 |
| 01/10/2019 | PNC | 130953# | MACOMB MECHANICAL, INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 818.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 422.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 767.00 |
| | | | | CHECK PNC 130953 TOTAL | | | 2,007.00 |
| 01/10/2019 | PNC | 130956 | MICHIGAN DEPARTMENT OF CORRECTIONS | DISTRICT COURT - FINES/COSTS-DIST CT. | 655.000 | 000 | 58.59 |
| 01/10/2019 | PNC | 130963*# | REINDEL TRUE VALUE | MATERIALS & SUPPLIES | 742.000 | 265 | 173.25 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 266 | 63.98 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 266 | 5.96 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 12.50 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 14.99 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 88.05 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 269 | 144.79 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 269 | 9.48 |
| | | | | SUPPLIES | 752.000 | 441 | 100.07 |
| | | | | SUPPLIES | 752.000 | 441 | 1.04 |
| | | | | SUPPLIES | 752.000 | 441 | 151.06 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 690 | 36.97 |
| | | | | SUPPLIES | 752.000 | 691 | 45.51 |
| | | | | CHECK PNC 130963 TOTAL | | | 847.65 |
| 01/10/2019 | PNC | 130965 | NICOLE REINHARDT | OPERATING SUPPLIES | 746.000 | 301 | 27.99 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/10/2019 | PNC | 130969# | SUPPLY DEN | MATERIALS & SUPPLIES | 742.000 | 265 | 43.65 |
| | | | | SUPPLIES | 752.000 | 441 | 41.58 |
| | | | | SUPPLIES | 752.000 | 441 | 29.20 |
| | | | | CHECK PNC 130969 TOTAL | | | 114.43 |
| 01/11/2019 | PNC | 474(E) | MERS | DEFINED BENEFIT PENSION PLAN (MERS) | 717.000 | 325 | 3,253.00 |
| 01/17/2019 | PNC | 130971 | 123.NET,INC. | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 258 | 426.91 |
| 01/17/2019 | PNC | 130972*# | AEW | Escrow Fee | 283.100 | 000 | 600.00 |
| | | | | Escrow Fee | 283.100 | 000 | 150.00 |
| | | | | Escrow Fee | 283.100 | 000 | 614.50 |
| | | | | Escrow Fee | 283.100 | 000 | 60.00 |
| | | | | CHECK PNC 130972 TOTAL | | | 1,424.50 |
| 01/17/2019 | PNC | 130973 | ANDREW DONNELLY | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 80.00 |
| 01/17/2019 | PNC | 130975 | AT&T | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 258 | 490.22 |
| 01/17/2019 | PNC | 130976 | B. B. TROPHY & AWARDS COMPANY, LLC | PROGRAMMING | 881.000 | 691 | 84.00 |
| 01/17/2019 | PNC | 130977 | BENDZINSKI & CO. | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 260 | 1,000.00 |
| 01/17/2019 | PNC | 130979 | WILLIAM F. BRANCH | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| 01/17/2019 | PNC | 130980 | BURKE'S SPORT HAVEN, INC | PROGRAMMING | 881.000 | 750 | 275.00 |
| 01/17/2019 | PNC | 130981 | C & G NEWSPAPERS | PRINTING AND PUBLISHING | 900.000 | 801 | 288.00 |
| 01/17/2019 | PNC | 130985*# | CITY OF FRASER | WATER | 918.000 | 265 | 26.26 |
| | | | | WATER | 918.000 | 265 | 442.00 |
| | | | | WATER | 918.000 | 266 | 216.63 |
| | | | | WATER | 918.000 | 267 | 26.26 |
| | | | | WATER | 918.000 | 268 | 144.63 |
| | | | | WATER | 918.000 | 269 | 145.96 |
| | | | | CHECK PNC 130985 TOTAL | | | 1,001.74 |
| 01/17/2019 | PNC | 130987 | GRACE BINKLEY | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.950 | 750 | 170.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/17/2019 | PNC | 130988 | HEWLETT-PACKARD FINANCIAL SERVICES | LEASED ASSETS | 983.000 | 258 | 900.14 |
| | | | | LEASED ASSETS | 983.000 | 258 | 336.54 |
| | | | | CHECK PNC 130988 TOTAL | | | 1,236.68 |
| 01/17/2019 | PNC | 130989 | JOHN'S LUMBER | MATERIALS & SUPPLIES | 742.000 | 690 | 333.10 |
| 01/17/2019 | PNC | 130990*# | JOHNSON CONTROLS | OTHER REPAIRS AND MAINTENANCE | 934.000 | 267 | 1,221.31 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 509.65 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 269 | 353.34 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 269 | 404.15 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 18.23 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 26.65 |
| | | | | CHECK PNC 130990 TOTAL | | | 2,533.33 |
| 01/17/2019 | PNC | 130992 | KIRK, HUTH, LANGE & BADALAMENTI | CITY ATTORNEY | 801.800 | 210 | 617.50 |
| 01/17/2019 | PNC | 130993 | LEAF | LEASED ASSETS | 983.000 | 258 | 1,115.58 |
| 01/17/2019 | PNC | 130995 | MATTHEW A. LICATA | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/17/2019 | PNC | 130996 | MICHAEL F. MACHERZAK | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 200.00 |
| 01/17/2019 | PNC | 130997 | MACOMB COMMUNITY COLLEGE | TRAINING 302 FUNDS | 910.302 | 301 | 320.00 |
| 01/17/2019 | PNC | 130998 | MACOMB COUNTY CLERK'S ASSOCIATION | PROFESSIONAL DEVELOPMENT | 910.000 | 215 | 13.00 |
| 01/17/2019 | PNC | 130999 | MACOMB COUNTY FINANCE DEPARTMENT | COMMUNICIATIONS (VEHICLES) | 850.500 | 301 | 6,000.00 |
| 01/17/2019 | PNC | 131000 | MCKENNA ASSOCIATES | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 371 | 4,825.00 |
| 01/17/2019 | PNC | 131001 | MICHIGAN STATE POLICE | FEE (SEX OFFENDER REGISTRATION) | 816.000 | 301 | 30.00 |
| 01/17/2019 | PNC | 131002 | ROBERT A. NOVAK | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 50.00 |
| 01/17/2019 | PNC | 131003 | O'REILLY RANCILIO PC | PROFESSIONAL SERVICES (LEGAL) | 801.800 | 210 | 10,000.00 |
| 01/17/2019 | PNC | 131004 | OAKLAND COMMUNITY COLLEGE | PROFESSIONAL DEVELOPMENT | 910.000 | 301 | 600.00 |
| 01/17/2019 | PNC | 131006*# | PETTY CASH | SUPPLIES | 752.000 | 441 | 139.22 |
| 01/17/2019 | PNC | 131009 | QMI GROUP, INC | PROGRAMMING | 881.000 | 750 | 57.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/17/2019 | PNC | 131010 | RAY ELECTRIC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 431.40 |
| 01/17/2019 | PNC | 131013 | SHREDCORP | SUPPLIES | 752.000 | 301 | 144.00 |
| 01/17/2019 | PNC | 131016 | THOMSON REUTERS - WEST | OPERATING SUPPLIES | 746.000 | 301 | 265.00 |
| 01/17/2019 | PNC | 131017 | ULINE | OPERATING SUPPLIES | 746.000 | 301 | 37.24 |
| 01/17/2019 | PNC | 131018 | WARREN PIPE & SUPPLY CO. | MATERIALS & SUPPLIES | 742.000 | 265 | 1.78 |
| 01/17/2019 | PNC | 131020 | WHITLOCK BUSINESS SYSTEMS | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 260 | 1,535.45 |
| | | | | MAIL OR POSTAGE | 851.000 | 260 | 2,261.17 |
| | | | | CHECK PNC 131020 TOTAL | | | 3,796.62 |
| 01/17/2019 | PNC | 131021 | WINDER POLICE EQUIPMENT | OPERATING SUPPLIES | 746.000 | 301 | 56.88 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 869.40 |
| | | | | CHECK PNC 131021 TOTAL | | | 926.28 |
| 01/24/2019 | PNC | 131022*# | AIRGAS USA, LLC | MATERIALS & SUPPLIES | 742.000 | 266 | 57.32 |
| 01/24/2019 | PNC | 131024* | APOLLO FIRE EQUIPMENT | OPERATING SUPPLIES | 746.000 | 301 | 82.00 |
| 01/24/2019 | PNC | 131026 | DEBORAH WEIHERMULLER | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131027 | AVIS H. CHOULAGH | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131029 | BOBS SANITATION SERVICE, INC | MATERIALS & SUPPLIES | 742.000 | 690 | 320.00 |
| 01/24/2019 | PNC | 131032 | WILLIAM F. BRANCH | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 150.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| | | | | CHECK PNC 131032 TOTAL | | | 325.00 |
| 01/24/2019 | PNC | 131033 | KIMBERLY T. BROWN | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131036 | C & G NEWSPAPERS | PRINTING AND PUBLISHING | 900.000 | 101 | 144.00 |
| | | | | PRINTING AND PUBLISHING | 900.000 | 101 | 126.00 |
| | | | | PRINTING AND PUBLISHING | 900.000 | 101 | 72.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| | | | | CHECK PNC 131036 TOTAL | | | 342.00 |
| 01/24/2019 | PNC | 131038 | RANDALL J. CHIOINI | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 275.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 275.00 |
| | | | | CHECK PNC 131038 TOTAL | | | 550.00 |
| 01/24/2019 | PNC | 131039*# | CINTAS CORPORATION #354 | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 469.51 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 266 | 150.58 |
| | | | | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 269 | 139.19 |
| | | | | SUPPLIES | 752.000 | 441 | 103.27 |
| | | | | SUPPLIES | 752.000 | 441 | 662.09 |
| | | | | CHECK PNC 131039 TOTAL | | | 1,524.64 |
| 01/24/2019 | PNC | 131040 | JAMES P. CONRAD | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| 01/24/2019 | PNC | 131041 | CONTRACTORS PIPE & SUPPLY CORP | SUPPLIES | 752.000 | 441 | 6.42 |
| 01/24/2019 | PNC | 131042 | JASMIN CROMWELL | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.950 | 750 | 409.50 |
| 01/24/2019 | PNC | 131044 | FIRST CHOICE SERVICES | SUPPLIES | 752.000 | 441 | 58.45 |
| 01/24/2019 | PNC | 131045 | FRASER FIGURE SKATING CLUB | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.950 | 691 | 247.50 |
| 01/24/2019 | PNC | 131046 | STEVEN G. FREERS | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 150.00 |
| 01/24/2019 | PNC | 131047 | JUDITH A GRADY | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 225.00 |
| 01/24/2019 | PNC | 131049 | HAKIM & MEHANNA PLLC | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 300.00 |
| 01/24/2019 | PNC | 131050 | HENRY FORD HEALTH SYSTEM | MEDICAL PROVIDER SERVICES | 843.000 | 171 | 286.00 |
| 01/24/2019 | PNC | 131051 | AARON HILGENDORF | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131052 | SONYA HRYSHKO | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131054 | IIMC | MEMBERSHIPS | 915.000 | 215 | 110.00 |
| 01/24/2019 | PNC | 131055 | LAW OFFICES OF JANADIA JANADIA | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 325.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 162.50 |
| | | | | CHECK PNC 131055 TOTAL | | | 487.50 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/24/2019 | PNC | 131056 | LAW OFFICES OF JANADIA JANADIA | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 125.00 |
| 01/24/2019 | PNC | 131057 | JEFFREY R. DAVIS, PC | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131058 | JOHN MARCHOWITZ | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.950 | 750 | 686.25 |
| 01/24/2019 | PNC | 131061# | JOHNSON THERMOL TEMP INC. | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 300.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 206.25 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 575.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 225.00 |
| | | | | CHECK PNC 131061 TOTAL | | | 1,306.25 |
| 01/24/2019 | PNC | 131062 | JOHN J. KENNEDY | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131063 | KERR ALBERT OFFICE SUPPLY | SUPPLIES | 752.000 | 260 | 140.86 |
| | | | | SUPPLIES | 752.000 | 260 | 186.72 |
| | | | | SUPPLIES | 752.000 | 260 | (91.08) |
| | | | | CHECK PNC 131063 TOTAL | | | 236.50 |
| 01/24/2019 | PNC | 131064 | R. TIMOTHY KOHLER | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 125.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| | | | | CHECK PNC 131064 TOTAL | | | 200.00 |
| 01/24/2019 | PNC | 131065 | LAW OFFICES OF JANADIA & JANADIA | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131068 | MACOMB COMMUNITY COLLEGE | TRAINING 302 FUNDS | 910.302 | 301 | 75.00 |
| | | | | TRAINING 302 FUNDS | 910.302 | 301 | 920.00 |
| | | | | CHECK PNC 131068 TOTAL | | | 995.00 |
| 01/24/2019 | PNC | 131070 | MACOMB COUNTY FINANCE DEPARTMENT | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 301 | 110.00 |
| 01/24/2019 | PNC | 131075 | MICHIGAN DOOR | OPERATING SUPPLIES | 746.000 | 301 | 142.50 |
| 01/24/2019 | PNC | 131076 | MICHIGAN MUNICIPAL LEAGUE | PRINTING AND PUBLISHING | 900.000 | 101 | 79.56 |
| 01/24/2019 | PNC | 131078 | ANTHONY MISURACA | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 37.50 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| | | | | CHECK PNC 131078 TOTAL | | | 112.50 |
| 01/24/2019 | PNC | 131081 | OAKLAND COUNTY | COMPUTER SERVICES (CLEMIS) | 948.000 | 301 | 6,318.75 |
| 01/24/2019 | PNC | 131083 | RAY ELECTRIC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 179.34 |
| 01/24/2019 | PNC | 131084 | ROYAL OAK NAME PLATE CO. | OPERATING SUPPLIES | 746.000 | 301 | 18.75 |
| 01/24/2019 | PNC | 131085 | RAYMOND V. RUEMENAPP | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 37.50 |
| 01/24/2019 | PNC | 131086 | BRIAN J. SCHAF | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131088 | SOUTHEAST MI COUNCIL OF | MEMBERSHIPS (SEMCOG) | 915.300 | 101 | 1,599.00 |
| 01/24/2019 | PNC | 131090 | STATE INDUSTRIAL PRODUCTS | SUPPLIES | 752.000 | 441 | 230.54 |
| 01/24/2019 | PNC | 131092 | LAURA SULLIVAN | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/24/2019 | PNC | 131093 | TRIDENT INSURANCE SERVICES | PROPERTY LIABILITY INSURANCE | 935.000 | 951 | 1,591.00 |
| 01/24/2019 | PNC | 131096 | WARREN PIPE & SUPPLY CO. | SUPPLIES | 752.000 | 441 | 1.80 |
| | | | | SUPPLIES | 752.000 | 441 | 8.99 |
| | | | | CHECK PNC 131096 TOTAL | | | 10.79 |
| 01/31/2019 | PNC | 131104 | AT&T | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 258 | 848.39 |
| 01/31/2019 | PNC | 131105 | AUDIO - VIDEO DISTRIBUTORS | OPERATING SUPPLIES | 746.000 | 301 | 146.24 |
| 01/31/2019 | PNC | 131108 | C & G NEWSPAPERS | PRINTING AND PUBLISHING | 900.000 | 101 | 1,620.00 |
| 01/31/2019 | PNC | 131109*# | CINTAS CORPORATION #354 | MATERIALS & SUPPLIES | 742.000 | 265 | 513.51 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 265 | 57.62 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 150.58 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 161.19 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 268 | 184.20 |
| | | | | SUPPLIES | 752.000 | 441 | 351.45 |
| | | | | CHECK PNC 131109 TOTAL | | | 1,418.55 |
| 01/31/2019 | PNC | 131110 | CLASSIC DRIVING SCHOOL, INC. | SUPPLIES | 752.000 | 441 | 240.00 |
| 01/31/2019 | PNC | 131112 | OCCUPATIONAL HEALTH CENTERS | MEDICAL PROVIDER SERVICES | 843.000 | 301 | 192.50 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/31/2019 | PNC | 131113*# | CONSUMERS ENERGY | NATURAL GAS | 921.000 | 265 | 1,984.95 |
| | | | | NATURAL GAS | 921.000 | 266 | 1,207.53 |
| | | | | NATURAL GAS | 921.000 | 267 | 241.32 |
| | | | | NATURAL GAS | 921.000 | 268 | 677.61 |
| | | | | NATURAL GAS | 921.000 | 269 | 2,086.35 |
| | | | | CHECK PNC 131113 TOTAL | | | 6,197.76 |
| 01/31/2019 | PNC | 131114 | DEBRA REED | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 55.00 |
| 01/31/2019 | PNC | 131115 | DEL DERAMER | CHARGES FOR SERVICES - SENIOR CENTER | 649.500 | 000 | 36.00 |
| 01/31/2019 | PNC | 131118 | ERIN WYRZYKOWSKI | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 73.00 |
| 01/31/2019 | PNC | 131120 | FIRE EXTINGUISHER SALES & SERVICE | OPERATING SUPPLIES | 746.000 | 301 | 27.90 |
| 01/31/2019 | PNC | 131121 | FISCHER, GARON, HOYUMPA, RANCILIO | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 75.00 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 87.50 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 43.75 |
| | | | | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| | | | | CHECK PNC 131121 TOTAL | | | 381.25 |
| 01/31/2019 | PNC | 131122 | GINA QUINLAN | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 60.00 |
| 01/31/2019 | PNC | 131123*# | GREAT LAKES PEST CONTROL CO. INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 75.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 266 | 50.00 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 268 | 50.00 |
| | | | | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 441 | 50.00 |
| | | | | CHECK PNC 131123 TOTAL | | | 225.00 |
| 01/31/2019 | PNC | 131124 | HEWLETT-PACKARD FINANCIAL SERVICES | LEASED ASSETS | 983.000 | 258 | 336.54 |
| | | | | LEASED ASSETS | 983.000 | 258 | 900.14 |
| | | | | CHECK PNC 131124 TOTAL | | | 1,236.68 |
| 01/31/2019 | PNC | 131127 | JUDY KOLKE | CHARGES FOR SERVICES - SENIOR CENTER | 649.500 | 000 | 29.00 |
| 01/31/2019 | PNC | 131128 | DENNIS KOENDERS | MECHANICAL INSP. | 703.100 | 371 | 3,604.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/31/2019 | PNC | 131129 | KRISTINA JOSEPH | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 175.00 |
| 01/31/2019 | PNC | 131130 | MACOMB MECHANICAL, INC | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 441 | 263.00 |
| 01/31/2019 | PNC | 131132# | MCKENNA ASSOCIATES | Escrow Fee | 283.100 | 000 | 1,080.00 |
| | | | | Escrow Fee | 283.100 | 000 | 156.00 |
| | | | | Escrow Fee | 283.100 | 000 | 297.50 |
| | | | | Escrow Fee | 283.100 | 000 | 750.00 |
| | | | | Escrow Fee | 283.100 | 000 | 250.00 |
| | | | | Escrow Fee | 283.100 | 000 | 509.00 |
| | | | | Escrow Fee | 283.100 | 000 | 250.00 |
| | | | | PROFESSIONAL SERVICES (PLANNING) | 801.900 | 801 | 4,164.00 |
| | | | | CHECK PNC 131132 TOTAL | | | 7,456.50 |
| 01/31/2019 | PNC | 131134 | MELISSA PETTY | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 60.00 |
| 01/31/2019 | PNC | 131137 | MIKE FRANZ | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 55.00 |
| 01/31/2019 | PNC | 131138 | OAKLAND COUNTY | COMPUTER SERVICES (CLEMIS) | 948.000 | 301 | 2,136.00 |
| 01/31/2019 | PNC | 131144 | RON CORLEW | CHARGES FOR SERVICES - SENIOR CENTER | 649.500 | 000 | 48.00 |
| 01/31/2019 | PNC | 131145 | NICHOLAS SCHAEFER | SALARIES | 703.000 | 371 | 2,822.00 |
| 01/31/2019 | PNC | 131146 | SHANNON VALICEVIC | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 50.00 |
| 01/31/2019 | PNC | 131147# | SHRED-IT USA | SUPPLIES | 752.000 | 171 | 17.21 |
| | | | | SUPPLIES | 752.000 | 209 | 17.21 |
| | | | | SUPPLIES | 752.000 | 260 | 17.20 |
| | | | | SUPPLIES | 752.000 | 371 | 17.21 |
| | | | | CHECK PNC 131147 TOTAL | | | 68.83 |
| 01/31/2019 | PNC | 131148 | SHREDCORP | OPERATING SUPPLIES | 746.000 | 301 | 53.00 |
| 01/31/2019 | PNC | 131149 | JACQUES SIMON | PROFESSIONAL DEVELOPMENT | 910.000 | 301 | 400.00 |
| 01/31/2019 | PNC | 131154 | SUPPLY DEN | SUPPLIES | 752.000 | 441 | 18.91 |
| 01/31/2019 | PNC | 131155 | SUSAN ZUCKERO | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 146.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 101 GENERAL FUND | | | | | | | |
| 01/31/2019 | PNC | 131157 | TERI DAVE | CHARGES FOR SERVICES - RECREATION | 649.000 | 000 | 60.00 |
| 01/31/2019 | PNC | 131158 | LARRY TOMLINSON | INDIGENT COURT APPOINTED ATTORNEY FEES | 810.000 | 136 | 125.00 |
| 01/31/2019 | PNC | 131159 | TRIDENT INSURANCE SERVICES | PROPERTY LIABILITY INSURANCE | 935.000 | 951 | 802.57 |
| 01/31/2019 | PNC | 131161 | SCOTT WITKOWSKI | PROFESSIONAL DEVELOPMENT (PA 302) | 910.302 | 301 | 495.00 |
| 01/31/2019 | PNC | 131162 | WOW INTERNET-CABLE-PHONE | OTHER MISC COMMUNICATIONS (INTERNET) | 852.000 | 258 | 2,438.45 |
| | | | | Total for fund 101 GENERAL FUND | | | 303,198.78 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 202 MAJOR STREET FUND | | | | | | | |
| 01/03/2019 | PNC | 130864* | CADILLAC ASPHALT, LLC | PRESERVATION - STREETS | 870.000 | 463 | 142.88 |
| 01/03/2019 | PNC | 130886 | MACOMB COUNTY DEPARTMENT OF ROADS | TRAFFIC SERVICES - STREETS | 871.000 | 463 | 1,363.09 |
| 01/10/2019 | PNC | 130922 | CHRISTIAN CONCRETE CUTTING INC. | PRESERVATION - STREETS | 870.000 | 463 | 810.00 |
| 01/10/2019 | PNC | 130949* | LEBRO PRODUCTS, LLC | WINTER MAINTENANCE - STREETS | 872.000 | 463 | 143.71 |
| 01/10/2019 | PNC | 130963*# | REINDEL TRUE VALUE | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 463 | 56.10 |
| 01/24/2019 | PNC | 131037* | CADILLAC ASPHALT, LLC | PRESERVATION - STREETS | 870.000 | 463 | 292.08 |
| 01/24/2019 | PNC | 131066* | LEBRO PRODUCTS, LLC | WINTER MAINTENANCE - STREETS | 872.000 | 463 | 143.71 |
| 01/24/2019 | PNC | 131069 | MACOMB COUNTY DEPARTMENT OF ROADS | PRESERVATION - STREETS | 870.000 | 463 | 1.22 |
| | | | | PRESERVATION - STREETS | 870.000 | 463 | 6.78 |
| | | | | TRAFFIC SERVICES - STREETS | 871.000 | 463 | 2,063.55 |
| | | | | CHECK PNC 131069 TOTAL | | | 2,071.55 |
| | | | | Total for fund 202 MAJOR STREET FUND | | | 5,023.12 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 203 LOCAL STREET FUND | | | | | | | |
| 01/03/2019 | PNC | 130864* | CADILLAC ASPHALT, LLC | PRESERVATION - STREETS | 870.000 | 463 | 611.52 |
| 01/10/2019 | PNC | 130924 | CLANCY EXCAVATING CO. | PRESERVATION - STREETS | 870.000 | 463 | 3,115.03 |
| 01/10/2019 | PNC | 130949* | LEBRO PRODUCTS, LLC | WINTER MAINTENANCE - STREETS | 872.000 | 463 | 615.04 |
| 01/17/2019 | PNC | 130972*# | AEW | ENGINEERING SERVICES | 946.000 | 463 | 284.00 |
| 01/17/2019 | PNC | 130984 | FALCON ROAD MAINTENANCE EQUIPMENT | PRESERVATION - STREETS | 870.000 | 463 | 1,560.63 |
| 01/24/2019 | PNC | 131037* | CADILLAC ASPHALT, LLC | PRESERVATION - STREETS | 870.000 | 463 | 1,250.07 |
| 01/24/2019 | PNC | 131066* | LEBRO PRODUCTS, LLC | WINTER MAINTENANCE - STREETS | 872.000 | 463 | 615.04 |
| 01/31/2019 | PNC | 131125 | HUNT SIGN COMPANY | PRESERVATION - STREETS | 870.000 | 463 | 3,620.00 |
| 01/31/2019 | PNC | 131160 | WASHINGTON ELEVATOR CO., INC | WINTER MAINTENANCE - STREETS | 872.000 | 463 | 712.25 |
| | | | | Total for fund 203 LOCAL STREET FUND | | | 12,383.58 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 210 AMBULANCE FUND | | | | | | | |
| 01/03/2019 | PNC | 130856 | APOLLO FIRE EQUIPMENT | OPERATING SUPPLIES | 746.000 | 301 | 65.00 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 299.83 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 48.26 |
| | | | | CHECK PNC 130856 TOTAL | | | 413.09 |
| 01/10/2019 | PNC | 130916 | ACCUMED BILLING, INC | PROFESSIONAL SERVICES - ACCUMED | 801.200 | 301 | 1,335.29 |
| 01/10/2019 | PNC | 130929 | SCOTT EOVOLDI | OPERATING SUPPLIES | 746.000 | 301 | 203.25 |
| 01/10/2019 | PNC | 130961 | 9YU-PRAXAIR DISTRIBUTION INC | SUPPLIES | 752.000 | 301 | 200.95 |
| 01/17/2019 | PNC | 130974 | ARBOR PROFESSIONAL SOLUTIONS | PROFESSIONAL SERVICES (ACCUMED) | 801.200 | 301 | 477.92 |
| | | | | PROFESSIONAL SERVICES (ACCUMED) | 801.200 | 301 | 15.00 |
| | | | | CHECK PNC 130974 TOTAL | | | 492.92 |
| 01/17/2019 | PNC | 130991 | JOSEPH JAQUAYS | OPERATING SUPPLIES | 746.000 | 301 | 242.92 |
| 01/17/2019 | PNC | 131015 | SUNSHINE MEDICAL SUPPLY, INC | OPERATING SUPPLIES | 746.000 | 301 | 267.45 |
| 01/24/2019 | PNC | 131024* | APOLLO FIRE EQUIPMENT | OPERATING SUPPLIES | 746.000 | 301 | 301.88 |
| 01/24/2019 | PNC | 131025 | ARROW INTERNATIONAL, INC | OPERATING SUPPLIES | 746.000 | 301 | 562.50 |
| 01/24/2019 | PNC | 131030 | BOUND TREE MEDICAL | OPERATING SUPPLIES | 746.000 | 301 | 449.27 |
| | | | | OPERATING SUPPLIES | 746.000 | 301 | 171.04 |
| | | | | CHECK PNC 131030 TOTAL | | | 620.31 |
| 01/31/2019 | PNC | 131142 | 9YU-PRAXAIR DISTRIBUTION INC | OPERATING SUPPLIES | 746.000 | 301 | 200.95 |
| | | | | Total for fund 210 AMBULANCE FUND | | | 4,841.51 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 226 GARBAGE AND RUBBISH COLLECTION FUND | | | | | | | |
| 01/03/2019 | PNC | 130878 | GFL ENVIRONMENTAL USA | WASTE AND RUBBISH DISPOSAL | 919.000 | 528 | 45,112.46 |
| | | | | CURBSIDE RECYCLING | 925.000 | 528 | 7,716.64 |
| | | | | COMPOSTING | 926.000 | 528 | 10,292.38 |
| | | | | CHECK PNC 130878 TOTAL | | | 63,121.48 |
| 01/10/2019 | PNC | 130955* | MCGOWAN, MARK | RECYCLING | 033.000 | 000 | 10.80 |
| 01/10/2019 | PNC | 130957 | MID MICHIGAN RECYCLING | RECYCLING | 925.000 | 528 | 1,600.00 |
| 01/17/2019 | PNC | 130986 | GFL ENVIRONMENTAL USA | WASTE AND RUBBISH DISPOSAL | 919.000 | 528 | 44,800.44 |
| | | | | CURBSIDE RECYCLING | 925.000 | 528 | 7,716.64 |
| | | | | CHECK PNC 130986 TOTAL | | | 52,517.08 |
| 01/31/2019 | PNC | 131131* | MALENDOWSKI, JAN | RECYCLING | 033.000 | 000 | 0.03 |
| | | | | Total for fund 226 GARBAGE AND RUBBISH COLLECTION | | | 117,249.39 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 238 LIBRARY | | | | | | | |
| 01/03/2019 | PNC | 130866*# | COMCAST | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 738 | 174.03 |
| 01/03/2019 | PNC | 130888 | MARCO TECHNOLOGIES, LLC | RENTALS | 940.000 | 738 | 169.03 |
| 01/03/2019 | PNC | 130904 | SLC PROPRIETARY FUND | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 738 | 10,094.50 |
| 01/10/2019 | PNC | 130918 | GECCB/AMAZON | BOOKS & MATERIALS | 744.000 | 738 | 585.00 |
| | | | | SUPPLIES | 752.000 | 738 | 201.21 |
| | | | | LIBRARY PROCESSING SUPPLIES | 754.000 | 738 | 123.85 |
| | | | | CHECK PNC 130918 TOTAL | | | 910.06 |
| 01/10/2019 | PNC | 130927 | DEMCO, INC. | LIBRARY PROCESSING SUPPLIES | 754.000 | 738 | 95.93 |
| 01/10/2019 | PNC | 130941 | INGRAM LIBRARY SERVICES | BOOKS & MATERIALS | 744.000 | 738 | 222.29 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 547.57 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 22.82 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 97.80 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 120.34 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 13.74 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 10.44 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 16.08 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 3.71 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 106.27 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | (7.67) |
| | | | | CHECK PNC 130941 TOTAL | | | 1,153.39 |
| 01/10/2019 | PNC | 130952 | THE MACOMB DAILY | BOOKS & MATERIALS | 744.000 | 738 | 549.00 |
| 01/10/2019 | PNC | 130954 | MAIL PLUS | MAIL OR POSTAGE | 851.000 | 738 | 7.55 |
| 01/10/2019 | PNC | 130960 | PETTY CASH | PROGRAMMING | 881.000 | 738 | 30.24 |
| 01/24/2019 | PNC | 131028 | BAILEY SISOY ISGRO | PROGRAMMING | 881.000 | 738 | 50.00 |
| 01/24/2019 | PNC | 131035 | BUSINESS COMMUNICATION SYSTEMS, | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 738 | 299.00 |
| 01/24/2019 | PNC | 131048 | FINANCIAL SERVICING, LLC | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 738 | 119.70 |
| 01/24/2019 | PNC | 131053 | INGRAM LIBRARY SERVICES | BOOKS & MATERIALS | 744.000 | 738 | 135.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 238 LIBRARY | | | | | | | |
| 01/24/2019 | PNC | 131072 | MARCO TECHNOLOGIES, LLC | RENTALS | 940.000 | 738 | 44.01 |
| 01/24/2019 | PNC | 131073 | MEGAN FILLNGER | TRANSPORTATION | 860.000 | 738 | 30.05 |
| 01/24/2019 | PNC | 131094 | UNIQUE MANAGEMENT SERVICES, INC | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 738 | 35.80 |
| | | | | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 738 | 8.85 |
| | | | | CHECK PNC 131094 TOTAL | | | 44.65 |
| 01/24/2019 | PNC | 131097 | WELLS FARGO FINANCIAL LEASING | RENTALS | 940.000 | 738 | 81.36 |
| | | | | RENTALS | 940.000 | 738 | 92.36 |
| | | | | CHECK PNC 131097 TOTAL | | | 173.72 |
| 01/31/2019 | PNC | 131101 | ABSOPURE WATER COMPANY | SUPPLIES | 752.000 | 738 | 8.00 |
| 01/31/2019 | PNC | 131103 | AMERICA'S FINEST | SUPPLIES | 752.000 | 738 | 72.00 |
| 01/31/2019 | PNC | 131106 | BAYSCAN TECHOLOGIES, LLC | SUPPLIES | 752.000 | 738 | 150.00 |
| 01/31/2019 | PNC | 131107 | BRADY'S BUSINESS SYSTEMS | RENTALS | 940.000 | 738 | 223.65 |
| 01/31/2019 | PNC | 131111*# | COMCAST | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 850.000 | 738 | 174.24 |
| 01/31/2019 | PNC | 131116 | DEMCO, INC. | LIBRARY PROCESSING SUPPLIES | 754.000 | 738 | 123.46 |
| 01/31/2019 | PNC | 131126 | INGRAM LIBRARY SERVICES | BOOKS & MATERIALS | 744.000 | 738 | 29.99 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 7.69 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 3.71 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 3.71 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | 145.65 |
| | | | | BOOKS & MATERIALS | 744.000 | 738 | (31.32) |
| | | | | CHECK PNC 131126 TOTAL | | | 159.43 |
| 01/31/2019 | PNC | 131136 | MIDWEST TAPE | LOST AND DAMAGED BOOKS | 215.500 | 000 | 36.76 |
| 01/31/2019 | PNC | 131141 | PETTY CASH | SUPPLIES | 752.000 | 738 | 65.79 |
| 01/31/2019 | PNC | 131143 | CYNTHIA RINDT | PROGRAMMING | 881.000 | 738 | 130.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 238 LIBRARY | | | | | | | |
| 01/31/2019 | PNC | 131152 | STERLING HEIGHTS PUBLIC LIBRARY | DUE TO OTHER LIBRARIES | 214.225 | 000 | 18.00 |
| | | | | Total for fund 238 LIBRARY | | | 15,241.19 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 270 SENIOR HOUSING | | | | | | | |
| 01/03/2019 | PNC | 130865*# | CINTAS CORPORATION #354 | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 2,267.00 |
| 01/03/2019 | PNC | 130866*# | COMCAST | OTHER MISC COMMUNICATIONS (INTERNET) | 852.000 | 265 | 97.65 |
| 01/03/2019 | PNC | 130872*# | DTE ENERGY COMPANY | ELECTRIC | 920.000 | 265 | 806.61 |
| 01/03/2019 | PNC | 130879 | GREAT LAKES PEST CONTROL CO. INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 90.00 |
| 01/10/2019 | PNC | 130923*# | CINTAS CORPORATION #354 | MATERIALS & SUPPLIES | 742.000 | 265 | 88.94 |
| 01/10/2019 | PNC | 130936*# | GREAT LAKES PEST CONTROL CO. INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 90.00 |
| 01/10/2019 | PNC | 130943*# | JOHNSON THERMOL TEMP INC. | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 155.10 |
| 01/10/2019 | PNC | 130963*# | REINDEL TRUE VALUE | MATERIALS & SUPPLIES | 742.000 | 265 | 244.86 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 265 | 460.84 |
| | | | | CHECK PNC 130963 TOTAL | | | 705.70 |
| 01/17/2019 | PNC | 130985*# | CITY OF FRASER | WATER | 918.000 | 265 | 2,998.33 |
| 01/17/2019 | PNC | 130990*# | JOHNSON CONTROLS | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 12.96 |
| 01/17/2019 | PNC | 131006*# | PETTY CASH | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 265 | 10.26 |
| 01/17/2019 | PNC | 131011 | RICHARD RUTLEDGE | ESCROW - SECURITY DEPOSITS | 291.000 | 000 | 510.00 |
| 01/24/2019 | PNC | 131039*# | CINTAS CORPORATION #354 | MATERIALS & SUPPLIES | 742.000 | 265 | 88.94 |
| 01/24/2019 | PNC | 131060 | JOHNSON CONTROLS | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 557.36 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 537.95 |
| | | | | CHECK PNC 131060 TOTAL | | | 1,095.31 |
| 01/24/2019 | PNC | 131087 | KEN SHEPARD | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 6,940.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 270 SENIOR HOUSING | | | | | | | |
| 01/31/2019 | PNC | 131100 | ABC WAREHOUSE | MATERIALS & SUPPLIES | 742.000 | 265 | 966.00 |
| | | | | MATERIALS & SUPPLIES | 742.000 | 265 | 1,074.00 |
| | | | | CHECK PNC 131100 TOTAL | | | 2,040.00 |
| 01/31/2019 | PNC | 131109*# | CINTAS CORPORATION #354 | MATERIALS & SUPPLIES | 742.000 | 265 | 88.94 |
| 01/31/2019 | PNC | 131111*# | COMCAST | OTHER MISC COMMUNICATIONS (INTERNET) | 852.000 | 265 | 97.65 |
| 01/31/2019 | PNC | 131113*# | CONSUMERS ENERGY | NATURAL GAS | 921.000 | 265 | 825.53 |
| 01/31/2019 | PNC | 131123*# | GREAT LAKES PEST CONTROL CO. INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 90.00 |
| 01/31/2019 | PNC | 131140 | OTIS ELEVATOR COMPANY | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 1,336.20 |
| 01/31/2019 | PNC | 131150 | SPEED CLEAN SERVICE | MATERIALS & SUPPLIES | 742.000 | 265 | 82.00 |
| 01/31/2019 | PNC | 131156 | SYSTEMATIC FIRE PROTECTION, INC. | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 4,728.50 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 265 | 4,728.50 |
| | | | | CHECK PNC 131156 TOTAL | | | 9,457.00 |
| | | | | Total for fund 270 SENIOR HOUSING | | | 29,974.12 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 592 WATER AND SEWER FUND | | | | | | | |
| 01/03/2019 | PNC | 130854*# | AEW | CIP - 2016 SRF SEWER DISCONNECT | 158.100 | 000 | 578.50 |
| | | | | OTHER REPAIRS & MAINTENANCE (SAW GRANT) | 934.900 | 527 | 8,436.60 |
| | | | | CHECK PNC 130854 TOTAL | | | 9,015.10 |
| 01/03/2019 | PNC | 130858 | AUDIO SENTRY CORPORATION | OTHER REPAIRS AND MAINTENANCE (LIFT ST) | 934.500 | 527 | 190.00 |
| 01/03/2019 | PNC | 130870# | GREAT LAKES WATER AUTHORITY | WATER (GREAT LAKES WATER AUTHORITY) | 918.500 | 526 | 92,528.99 |
| | | | | SEWAGE | 917.000 | 527 | 4,960.88 |
| | | | | CHECK PNC 130870 TOTAL | | | 97,489.87 |
| 01/03/2019 | PNC | 130872*# | DTE ENERGY COMPANY | ELECTRIC | 920.000 | 527 | 312.63 |
| 01/03/2019 | PNC | 130899 | PIPETEK INFRASTRUCTURE SERVICES | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 527 | 43,528.58 |
| 01/10/2019 | PNC | 130917*# | AEW | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 527 | 38,151.10 |
| | | | | ENGINEERING SERVICES | 946.000 | 527 | 424.00 |
| | | | | CHECK PNC 130917 TOTAL | | | 38,575.10 |
| 01/10/2019 | PNC | 130937 | GUNNERS METERS & PARTS, INC | SUPPLIES | 752.000 | 526 | 165.00 |
| | | | | SUPPLIES | 752.000 | 526 | 1,700.00 |
| | | | | CHECK PNC 130937 TOTAL | | | 1,865.00 |
| 01/10/2019 | PNC | 130951 | MACOMB COUNTY PUBLIC WORKS COMM | SEWAGE | 917.000 | 527 | 219,944.72 |
| 01/10/2019 | PNC | 130955* | MCGOWAN, MARK | WATER COMMODITY | 642.100 | 000 | 131.22 |
| | | | | WATER READY TO SERVE | 642.200 | 000 | 98.00 |
| | | | | SEWER COMMODITY | 642.300 | 000 | 327.73 |
| | | | | SEWER READY TO SERVE | 642.400 | 000 | 65.29 |
| | | | | METER REPLACEMENT | 642.500 | 000 | 6.46 |
| | | | | CHECK PNC 130955 TOTAL | | | 628.70 |
| 01/10/2019 | PNC | 130959 | CITY OF MT. CLEMENS | SUPPLIES | 752.000 | 527 | 367.00 |
| 01/10/2019 | PNC | 130963*# | REINDEL TRUE VALUE | SUPPLIES | 752.000 | 526 | 69.10 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 592 WATER AND SEWER FUND | | | | | | | |
| 01/17/2019 | PNC | 130983 | EDRICH PRODUCTS | WATER READY TO SERVE | 642.200 | 000 | 15.16 |
| | | | | SEWER READY TO SERVE | 642.400 | 000 | 10.10 |
| | | | | METER REPLACEMENT | 642.500 | 000 | 1.00 |
| | | | | CHECK PNC 130983 TOTAL | | | 26.26 |
| 01/17/2019 | PNC | 130985*# | CITY OF FRASER | WATER | 918.000 | 526 | 0.33 |
| 01/17/2019 | PNC | 131005 | OSMANSKI, LAUREN | WATER COMMODITY | 642.100 | 000 | 4.06 |
| | | | | SEWER COMMODITY | 642.300 | 000 | 10.14 |
| | | | | CHECK PNC 131005 TOTAL | | | 14.20 |
| 01/24/2019 | PNC | 131043 | GREAT LAKES WATER AUTHORITY | SEWAGE | 917.000 | 527 | 4,960.88 |
| 01/24/2019 | PNC | 131071 | MACOMB COUNTY PUBLIC WORKS COMM | SEWAGE | 917.000 | 527 | 69.94 |
| 01/24/2019 | PNC | 131080 | BRET NESBITT | PROFESSIONAL DEVELOPMENT | 910.000 | 526 | 95.00 |
| 01/24/2019 | PNC | 131098# | WHITLOCK BUSINESS SYSTEMS | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 526 | 834.05 |
| | | | | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 526 | 836.18 |
| | | | | MAIL OR POSTAGE | 851.000 | 526 | 1,012.01 |
| | | | | MAIL OR POSTAGE | 851.000 | 526 | 1,014.52 |
| | | | | MAIL OR POSTAGE | 851.000 | 527 | 1,012.02 |
| | | | | MAIL OR POSTAGE | 851.000 | 527 | 1,014.52 |
| | | | | CHECK PNC 131098 TOTAL | | | 5,723.30 |
| 01/31/2019 | PNC | 131117 | GREAT LAKES WATER AUTHORITY | WATER (GREAT LAKES WATER AUTHORITY) | 918.500 | 526 | 93,492.54 |
| 01/31/2019 | PNC | 131119 | FERGUSON WATERWORKS | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 752.100 | 526 | 268.36 |
| 01/31/2019 | PNC | 131131* | MALENDOWSKI, JAN | WATER COMMODITY | 642.100 | 000 | 0.65 |
| | | | | WATER READY TO SERVE | 642.200 | 000 | 0.49 |
| | | | | SEWER COMMODITY | 642.300 | 000 | 0.51 |
| | | | | SEWER READY TO SERVE | 642.400 | 000 | 0.32 |
| | | | | METER REPLACEMENT | 642.500 | 000 | 0.03 |
| | | | | CHECK PNC 131131 TOTAL | | | 2.00 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 592 WATER AND SEWER FUND | | | | | | | |
| 01/31/2019 | PNC | 131135 | STATE OF MICHIGAN-DEQ | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 526 | 175.00 |
| 01/31/2019 | PNC | 131151 | SPENCER, KEGAN | SEWER COMMODITY | 642.300 | 000 | 248.63 |
| | | | | Total for fund 592 WATER AND SEWER FUND | | | 517,062.24 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 645 MEDICAL SELF INSURANCE FUND | | | | | | | |
| 01/02/2019 | PNC | 473(E) | BLUE CROSS BLUE SHIELD OF MICHIGAN | HEALTH INSURANCE CLAIMS | 837.000 | 999 | 1,531.61 |
| 01/08/2019 | PNC | 476(E) | BLUE CROSS BLUE SHIELD OF MICHIGAN | HEALTH INSURANCE CLAIMS | 837.000 | 999 | 9,712.95 |
| 01/15/2019 | PNC | 484(E) | BLUE CROSS BLUE SHIELD OF MICHIGAN | HEALTH INSURANCE CLAIMS | 837.000 | 999 | 27,403.82 |
| 01/22/2019 | PNC | 491(E) | BLUE CROSS BLUE SHIELD OF MICHIGAN | HEALTH INSURANCE CLAIMS | 837.000 | 999 | 76,761.49 |
| 01/29/2019 | PNC | 492(E) | BLUE CROSS BLUE SHIELD OF MICHIGAN | HEALTH INSURANCE CLAIMS | 837.000 | 999 | 18,584.23 |
| | | | | Total for fund 645 MEDICAL SELF INSURANCE FUND | | | 133,994.10 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 661 MOTOR POOL | | | | | | | |
| 01/03/2019 | PNC | 130860 | BELL EQUIPMENT COMPANY | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 61.89 |
| 01/03/2019 | PNC | 130903 | SUBURBAN FORD OF STERLING HTS, | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 115.51 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 7.06 |
| | | | | CHECK PNC 130903 TOTAL | | | 122.57 |
| 01/03/2019 | PNC | 130911 | UNITED AUTO PARTS | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 217.85 |
| 01/03/2019 | PNC | 130912 | WARREN PIPE & SUPPLY CO. | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 28.69 |
| 01/10/2019 | PNC | 130925 | CONTRACTORS CONNECTION | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 1,775.65 |
| 01/10/2019 | PNC | 130926 | CRUISERS | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 275.00 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 354.00 |
| | | | | CHECK PNC 130926 TOTAL | | | 629.00 |
| 01/10/2019 | PNC | 130931 | FISHER AUTO PARTS, INC | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 42.01 |
| 01/10/2019 | PNC | 130939 | HALT FIRE | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 795.65 |
| 01/10/2019 | PNC | 130958 | MOTION & CONTROL ENTERPRISES, LLC | EQUIPMENT REPAIRS | 931.000 | 249 | 212.57 |
| 01/10/2019 | PNC | 130962 | DON PYKE | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 705.50 |
| 01/10/2019 | PNC | 130963*# | REINDEL TRUE VALUE | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 8.04 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 12.14 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 14.24 |
| | | | | CHECK PNC 130963 TOTAL | | | 34.42 |
| 01/10/2019 | PNC | 130966 | SPENCER OIL COMPANY | DIESEL FUEL | 758.000 | 249 | 2,384.10 |
| | | | | GASOLINE | 759.000 | 249 | 3,050.00 |
| | | | | CHECK PNC 130966 TOTAL | | | 5,434.10 |
| 01/10/2019 | PNC | 130967 | STATE INDUSTRIAL PRODUCTS | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 892.36 |
| 01/10/2019 | PNC | 130968 | STERLING HEIGHTS | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 12.00 |
| 01/10/2019 | PNC | 130970 | WEINGARTZ | EQUIPMENT REPAIRS | 931.000 | 249 | 137.66 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 661 MOTOR POOL | | | | | | | |
| | | | | EQUIPMENT REPAIRS | 931.000 | 249 | 56.14 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 73.30 |
| | | | | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 263.96 |
| | | | | CHECK PNC 130970 TOTAL | | | 531.06 |
| 01/15/2019 | PNC | 485(E) | ENTERPRISE FM TRUST | ENTERPRISE FLEET MANAGEMENT | 805.000 | 249 | 14,634.72 |
| 01/17/2019 | PNC | 130978 | BOURLIER & SONS, INC | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 10.32 |
| 01/17/2019 | PNC | 131008 | DON PYKE | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 28.50 |
| 01/17/2019 | PNC | 131012 | NICHOLAS SCHAEFER | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 249 | 230.00 |
| 01/17/2019 | PNC | 131014 | SUBURBAN FORD OF STERLING HTS, | VEHICLE REPAIRS AND MAINTENANCE | | | ** VOIDED ** |
| 01/17/2019 | PNC | 131019 | WEINGARTZ | OTHER REPAIRS AND MAINTENANCE | 934.000 | 249 | 223.25 |
| 01/24/2019 | PNC | 131022*# | AIRGAS USA, LLC | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 88.63 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 54.04 |
| | | | | CHECK PNC 131022 TOTAL | | | 142.67 |
| 01/24/2019 | PNC | 131023 | INTERSTATE BILLING SERVICES INC. | EQUIPMENT REPAIRS | 931.000 | 249 | 70.82 |
| 01/24/2019 | PNC | 131031 | BOURLIER & SONS, INC | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 236.77 |
| 01/24/2019 | PNC | 131034 | BUFF WHELAN CHEVROLET INC | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 163.50 |
| 01/24/2019 | PNC | 131059 | JOHN R. SPRING & TIRE CENTER | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 630.38 |
| 01/24/2019 | PNC | 131067 | LESLIE TIRE SERVICE, INC. | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 215.00 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 17.50 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 174.00 |
| | | | | CHECK PNC 131067 TOTAL | | | 406.50 |
| 01/24/2019 | PNC | 131074 | MICHIGAN CAT | EQUIPMENT REPAIRS | 931.000 | 249 | 1,194.61 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 1,351.25 |
| | | | | CHECK PNC 131074 TOTAL | | | 2,545.86 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 661 MOTOR POOL | | | | | | | |
| 01/24/2019 | PNC | 131079 | NBC TRUCK EQUIPMENT | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 1,212.87 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 109.97 |
| | | | | CHECK PNC 131079 TOTAL | | | 1,322.84 |
| 01/24/2019 | PNC | 131082 | OSCAR W. LARSON CO. | CAPITAL OUTLAY (VEHCILES) | 981.000 | 249 | 297.19 |
| 01/24/2019 | PNC | 131089 | SPENCER OIL COMPANY | DIESEL FUEL | 758.000 | 249 | 1,007.55 |
| | | | | GASOLINE | 759.000 | 249 | 2,744.15 |
| | | | | CHECK PNC 131089 TOTAL | | | 3,751.70 |
| 01/24/2019 | PNC | 131091 | SUBURBAN BOLT | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 48.76 |
| 01/24/2019 | PNC | 131095 | UNITED AUTO PARTS | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 48.59 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 115.40 |
| | | | | CHECK PNC 131095 TOTAL | | | 163.99 |
| 01/24/2019 | PNC | 131099 | WOLVERINE OIL & SUPPLY CO., INC | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 274.00 |
| 01/31/2019 | PNC | 131102 | INTERSTATE BILLING SERVICES INC. | EQUIPMENT REPAIRS | 931.000 | 249 | 626.29 |
| | | | | EQUIPMENT REPAIRS | 931.000 | 249 | 1,250.47 |
| | | | | CHECK PNC 131102 TOTAL | | | 1,876.76 |
| 01/31/2019 | PNC | 131139 | OSCAR W. LARSON CO. | PROFESSIONAL AND CONTRACTUAL SERVICES | 801.000 | 249 | 250.00 |
| 01/31/2019 | PNC | 131153 | SUBURBAN FORD OF STERLING HTS, | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 646.40 |
| | | | | VEHICLE REPAIRS AND MAINTENANCE | 932.000 | 249 | 130.51 |
| | | | | CHECK PNC 131153 TOTAL | | | 776.91 |
| | | | | Total for fund 661 MOTOR POOL | | | 39,580.76 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 701 TRUST & AGENCY FUND | | | | | | | |
| 01/03/2019 | PNC | 130868* | DAVID HARRELL | DC - BENCH WARRANT FEE DIST CT BW | 228.700 | 000 | 100.00 |
| 01/03/2019 | PNC | 130871 | DIAMOND CREEK HOMES INC | BB140072 - PB14-072 | 283.100 | 000 | 100.00 |
| 01/03/2019 | PNC | 130877 | GARY CASSITY | DC - SECURITY FEE - CI COSTS 1C | 228.500 | 000 | 405.00 |
| 01/03/2019 | PNC | 130880 | J S CAPITOL CONSTRUCTION | BUILDING BOND | 283.100 | 000 | 10,000.00 |
| 01/03/2019 | PNC | 130881 | KARA ASSOCIATES, LLC | BB180100 - PB18-098 | 283.100 | 000 | 100.00 |
| 01/03/2019 | PNC | 130891 | MER BUILDING COMPANY | BB180128 - PB18-128 | 283.100 | 000 | 1,000.00 |
| | | | | BB181028 - PB18-128 | 283.100 | 000 | 500.00 |
| | | | | CHECK PNC 130891 TOTAL | | | 1,500.00 |
| 01/03/2019 | PNC | 130895 | PANGALIDIS. ANGELOS | BB090031 - PB09-0031 | 283.100 | 000 | 500.00 |
| 01/03/2019 | PNC | 130901*# | CITY OF ROSEVILLE | SECURITY FEE 5% | 228.500 | 000 | 5,762.50 |
| | | | | DC - TECHNOLOGY FUND - DIST CT* T1 | 228.600 | 000 | 6,250.00 |
| | | | | CHECK PNC 130901 TOTAL | | | 12,012.50 |
| 01/03/2019 | PNC | 130908 | THOMSON REUTERS - WEST | DC - TECHNOLOGY FUND - DIST CT* T1 | 228.600 | 000 | 219.33 |
| 01/03/2019 | PNC | 130910 | TOM'S BASEMENT WATERPROOFING | BB180156 - PB18-156 | 283.100 | 000 | 100.00 |
| 01/03/2019 | PNC | 130915 | YUK MING TSE | BB177265 - PB17-265 | 283.100 | 000 | 200.00 |
| 01/10/2019 | PNC | 130919 | ANTHONY SARDELLI | BP99-00188 - PB99-0248 | 283.100 | 000 | 100.00 |
| 01/17/2019 | PNC | 130982 | CONCRAFT INC | BB180226 - PB18-226 | 283.100 | 000 | 100.00 |
| 01/17/2019 | PNC | 131007 | POOL BUSTERS | BB180235 - PB18-235 | 283.100 | 000 | 100.00 |
| 01/24/2019 | PNC | 131077 | MILLER GARAGES & HOME IMPROVEMENT | BB180122 - PB18-122 | 283.100 | 000 | 100.00 |
| | | | | Total for fund 701 TRUST & AGENCY FUND | | | 25,636.83 |

| Check Date | Bank | Check # | Payee | Description | Account | Dept | Amount |
|---|---|---|---|---|---|---|---|
| Fund: 703 SUMMER TAX COLLECTION FUND | | | | | | | |
| 01/03/2019 | PNC | 130885 | LERETA | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 670.49 |
| | | | | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 420.73 |
| | | | | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 370.35 |
| | | | | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 361.91 |
| | | | | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 759.50 |
| | | | | CHECK PNC 130885 TOTAL | | | 2,582.98 |
| 01/03/2019 | PNC | 130909 | TIMOTHY & KATHLEEN SKWIERC | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 368.04 |
| 01/03/2019 | PNC | 130913 | WELLS FARGO BANK | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 453.09 |
| 01/03/2019 | PNC | 475(E)* | MICHIGAN DEPT OF TREASURY | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 1,284.01 |
| | | | | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 675.68 |
| | | | | CHECK PNC 475(E) TOTAL | | | 1,959.69 |
| 01/15/2019 | PNC | 486(E) | MACOMB COUNTY | DISB # 12 | 274.000 | 000 | 73,560.64 |
| 01/15/2019 | PNC | 487(E) | MACOMB COUNTY STATE EDUCATION TAX | DISB # 12 | 274.000 | 000 | 2,219.99 |
| 01/15/2019 | PNC | 488(E) | MACOMB COMMUNITY | DISB # 12 | 274.000 | 000 | 541.66 |
| 01/15/2019 | PNC | 489(E) | MACOMB INTERMEDIATE SCHOOL | DISB # 12 | 274.000 | 000 | 1,070.95 |
| 01/15/2019 | PNC | 490(E) | FRASER PUBLIC SCHOOLS | DISB # 12 | 274.000 | 000 | 5,615.67 |
| 01/17/2019 | PNC | 130994 | LERETA | ALL UNDISTRIBUTED TAXES | 274.000 | 000 | 131.29 |
| | | | | Total for fund 703 SUMMER TAX COLLECTION FUND | | | 88,504.00 |
| | | | TOTAL - ALL FUNDS | | | | 1,292,689.62 |

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND
'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

# City of Fraser

**CENTENNIAL COMMUNITY**

CITY MANAGER
D. Wayne O'Neal
CITY CLERK
Kelly Ann Dolland

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

January 16, 2019

City Council
33000 Garfield Rd
Fraser, MI 48026

Dear City Council,

I have prepared the Budget to Actual Report through the month end December 2018. Real property tax summer collections have increased to 96% collected. General Fund revenues are 76% and expenditures are 44% which are within normal operational ranges. District Court has realized additional expenditures in the General Fund normally paid from the Trust and Agency Fund; however, several of the Trust and Agency accounts have been depleted transferring the expense to the General Fund. Finance has realized additional expense due to GASB Statement No 75 implementations and the valuation performed by Gabriel Roeder on the Retiree Health Care Obligation. The Activity Center has realized the additional expense of the exterior painting that is being reimbursed through the CDBG Program. Public Safety has realized the additional expense of the fire house and accessories that is being reimbursed through the AFG Program. The Building Department has higher than normal electrical and mechanical inspections reimbursed through building fees. The Planning Commission has higher than normal planning expenditures reimbursed through planning fees.

The Senior Housing Funds has received insurance recoveries from the water damage to the building. The Water and Sewer Fund has invoiced the final SAW Grant expenditures to the State of Michigan for reimbursement and the according revenues and expenditures have been recorded. The Medical Self Insurance Fund (active employees only) is operating better than expected with 38% claims (expenditures) through December 2018. The Motor Pool Fund has realized higher than normal diesel fuel expenditures than normal.

Very truly yours,

*Timothy Matthew Sadowski*

Timothy Matthew Sadowski
City Treasurer
(586) 293-3100 ext 120
tims@micityoffraser.com

**CITY OF FRASER, MACOMB COUNTY, MI (MUNICODE: 502030)**
**BUDGET TO ACTUAL REPORT - DECEMBER 2018**

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 101 - GENERAL FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 101-000-402.000 | TAXES - CURRENT REAL PROPERTY TAXES | 7,442,592.00 | 7,188,859.21 | 253,732.79 | 96.59 |
| 101-000-410.000 | TAXES - CURRENT PERSONAL PROPERTY TAXES | 692,668.00 | 665,971.83 | 26,696.17 | 96.15 |
| 101-000-412.000 | TAXES - DELINQUENT PERSONAL PROPERTY | 9,000.00 | 5,455.86 | 3,544.14 | 60.62 |
| 101-000-415.000 | TAXES - ALLOWANCE FOR CHARGEBACKS | (1,020.00) | (168.08) | (851.92) | 16.48 |
| 101-000-427.000 | TAXES - COMMUNITY-WIDE SPECIAL ASSESSMEN | 3,636,811.00 | 2,261,344.01 | 1,375,466.99 | 62.18 |
| 101-000-432.000 | TAXES - PAYMENT IN LIEU OF TAXES | 39,117.00 | 0.00 | 39,117.00 | 0.00 |
| 101-000-437.000 | TAXES - INDUSTRIAL FACILITY TAX | 157,502.00 | 156,069.10 | 1,432.90 | 99.09 |
| 101-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 10,000.00 | 9,898.85 | 101.15 | 98.99 |
| 101-000-447.000 | TAXES - PROPERTY TAX ADMINISTRATION FEE | 248,842.00 | 236,771.22 | 12,070.78 | 95.15 |
| 101-000-476.200 | BUSINESS LICENSES - PAWNBROKER DEALER | 500.00 | 500.00 | 0.00 | 100.00 |
| 101-000-476.300 | BUSINESS LICENSES - SECOND HAND DEALER | 1,000.00 | 500.00 | 500.00 | 50.00 |
| 101-000-476.400 | BUSINESS LICENSES - PRECIOUS METAL DEAL | 200.00 | 150.00 | 50.00 | 75.00 |
| 101-000-477.000 | LICENSES AND PERMITS - CABLE TV (WOW) | 94,600.00 | 0.00 | 94,600.00 | 0.00 |
| 101-000-477.100 | LICENSES AND PERMITS - CABLE TV (COMCAST | 156,000.00 | 39,991.31 | 116,008.69 | 25.64 |
| 101-000-478.000 | LICENSES AND PERMITS - VIDEO FRANCHISE | 43,600.00 | 8,917.22 | 34,682.78 | 20.45 |
| 101-000-479.000 | LICENSES AND PERMITS - CELLULAR TOWER | 14,534.00 | 14,534.45 | (0.45) | 100.00 |
| 101-000-522.000 | FEDERAL GRANTS - CDBG | 0.00 | 19,477.00 | (19,477.00) | 100.00 |
| 101-000-543.302 | STATE GRANTS - TRAINING FUNDS PA 302 | 7,500.00 | 0.00 | 7,500.00 | 0.00 |
| 101-000-543.500 | STATE GRANTS - LIQUOR LICENSE FEE | 9,500.00 | 220.00 | 9,280.00 | 2.32 |
| 101-000-543.600 | STATE GRANTS - HIGHWAY SAFETY | 21,750.00 | 3,731.03 | 18,018.97 | 17.15 |
| 101-000-543.800 | STATE GRANTS - DRUNK DRIVING CASE FLOW | 3,500.00 | 0.00 | 3,500.00 | 0.00 |
| 101-000-573.000 | LOCAL COMMUNITY STABILIZATION SHARE | 609,369.00 | 609,369.26 | (0.26) | 100.00 |
| 101-000-574.000 | STATE GRANTS - STATE REVENUE SHARING | 1,342,000.00 | 513,112.80 | 828,887.20 | 38.23 |
| 101-000-582.000 | CONTRIBUTIONS FROM MACOMB COUNTY | 0.00 | 8,775.00 | (8,775.00) | 100.00 |
| 101-000-627.000 | BUILDING INSPECTION AND PERMIT FEES | 438,500.00 | 132,242.61 | 306,257.39 | 30.16 |
| 101-000-628.000 | PLANNING COMMISSION FEES | 11,385.00 | 11,585.00 | (200.00) | 101.76 |
| 101-000-629.000 | ZONING BOARD OF APPEALS FEES | 4,000.00 | 4,800.00 | (800.00) | 120.00 |
| 101-000-645.000 | CHARGES FOR SERVICES - PUBLIC SAFETY | 126,900.00 | 74,711.63 | 52,188.37 | 58.87 |
| 101-000-645.100 | CHARGES FOR SERVICES - PS COST RECOVERY | 0.00 | (147.88) | 147.88 | 100.00 |
| 101-000-646.000 | CHARGES FOR SERVICES - PUBLIC WORKS | 30,000.00 | 20,103.04 | 9,896.96 | 67.01 |
| 101-000-647.000 | CHARGES FOR SERVICES - CITY CLERK | 20,000.00 | 2,788.54 | 17,211.46 | 13.94 |
| 101-000-648.000 | CHARGES FOR SERVICES - FINANCE | 1,020.00 | 800.20 | 219.80 | 78.45 |
| 101-000-649.000 | CHARGES FOR SERVICES - RECREATION | 71,400.00 | 22,011.00 | 49,389.00 | 30.83 |
| 101-000-649.100 | CHARGES FOR SERVICES - PARK RENTALS | 11,220.00 | 4,149.00 | 7,071.00 | 36.98 |
| 101-000-649.150 | CHARGES FOR SERVICES - CENTER RENTAL | 17,340.00 | 7,235.00 | 10,105.00 | 41.72 |
| 101-000-649.200 | CHARGES FOR SERVICES - FIREWORKS | 8,000.00 | 8,000.00 | 0.00 | 100.00 |
| 101-000-649.500 | CHARGES FOR SERVICES - SENIOR CENTER | 25,500.00 | 15,553.50 | 9,946.50 | 60.99 |
| 101-000-650.000 | TRANSACTION FEES (PAWN SHOP) | 7,293.00 | 2,188.00 | 5,105.00 | 30.00 |
| 101-000-655.000 | DISTRICT COURT - FINES/COSTS-DIST CT. | 370,000.00 | 179,097.22 | 190,902.78 | 48.40 |
| 101-000-655.100 | DISTRICT COURT - CRIME VICTIM FEE | 4,900.00 | 1,708.23 | 3,191.77 | 34.86 |
| 101-000-655.200 | DISTRICT COURT - 20% PENALTY - D.C. | 46,500.00 | 14,833.75 | 31,666.25 | 31.90 |
| 101-000-658.000 | DISTRICT COURT - CLEARANCE FEES-D.C. | 15,000.00 | 4,652.98 | 10,347.02 | 31.02 |
| 101-000-659.000 | DISTRICT COURT - PROBATION FEES | 6,600.00 | 7,017.23 | (417.23) | 106.32 |
| 101-000-661.000 | DISTRICT COURT - 10% BOND FEE-D.C. | 1,250.00 | 325.00 | 925.00 | 26.00 |
| 101-000-663.000 | DISTRICT COURT - DIST CT NO PROOF INS | 13,000.00 | 3,845.00 | 9,155.00 | 29.58 |
| 101-000-664.000 | INTEREST INCOME AND RENT CONTROL | 60,000.00 | 63,139.75 | (3,139.75) | 105.23 |
| 101-000-673.000 | GAIN OR LOSS ON SALE OF ASSETS | 10,910.00 | 10,910.00 | 0.00 | 100.00 |
| 101-000-676.001 | OTHER REVENUE - REIMBURSEMENTS (WCF) | 33,015.00 | 40,659.73 | (7,644.73) | 123.16 |
| 101-000-676.202 | ADMIN SERVICES - MAJOR STREETS | 24,574.00 | 12,286.98 | 12,287.02 | 50.00 |
| 101-000-676.203 | ADMIN SERVICES - LOCAL STREETS | 17,246.00 | 8,622.96 | 8,623.04 | 50.00 |
| 101-000-676.210 | ADMIN SERVICES - AMBULANCE | 56,770.00 | 28,384.98 | 28,385.02 | 50.00 |
| 101-000-676.526 | ADMIN SERVICES - WATER | 192,991.00 | 96,495.48 | 96,495.52 | 50.00 |
| 101-000-676.527 | ADMIN SERVICES - SEWER | 124,831.00 | 62,415.48 | 62,415.52 | 50.00 |
| 101-000-679.000 | DISTRICT COURT - STATE REIMBURSEMENT | 27,250.00 | 13,807.20 | 13,442.80 | 50.67 |
| 101-000-682.000 | OTHER REVENUE - RETIREE HEALTH CARE | 23,000.00 | 18,640.74 | 4,359.26 | 81.05 |
| 101-000-685.000 | OTHER REVENUE - DONATIONS | 47,424.00 | 47,424.08 | (0.08) | 100.00 |
| 101-000-687.000 | OTHER REVENUE - REFUNDS OR REBATES | 8,991.00 | 9,382.29 | (391.29) | 104.35 |
| 101-000-688.000 | OTHER REVENUE - SMART PROGRAM | 34,545.00 | 0.00 | 34,545.00 | 0.00 |
| 101-000-689.000 | OTHER REVENUE - CASH OVER OR SHORT | 0.00 | 39.78 | (39.78) | 100.00 |
| 101-000-689.300 | DISTRICT COURT - ATTORNEY FEES REIMBURSE | 60,000.00 | 21,110.70 | 38,889.30 | 35.18 |
| 101-000-697.000 | DISTRICT COURT - BOND FORFEIT | 14,000.00 | 0.00 | 14,000.00 | 0.00 |
| Total Dept 000 | | 16,504,920.00 | 12,694,299.27 | 3,810,620.73 | 76.91 |
| TOTAL REVENUES | | 16,504,920.00 | 12,694,299.27 | 3,810,620.73 | 76.91 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Dept 101 - CITY COUNCIL | | | | | |
| 101-101-703.000 | SALARIES | 48,600.00 | 14,100.60 | 34,499.40 | 29.01 |
| 101-101-709.000 | FICA | 3,106.00 | 1,049.04 | 2,056.96 | 33.77 |
| 101-101-711.000 | MEDICARE | 694.00 | 245.36 | 448.64 | 35.35 |
| 101-101-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 130.00 | 83.17 | 46.83 | 63.98 |
| 101-101-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 1,000.00 | 54.00 | 946.00 | 5.40 |
| 101-101-880.000 | COMMUNITY PROMOTION | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| 101-101-900.000 | PRINTING AND PUBLISHING | 25,750.00 | 4,433.59 | 21,316.41 | 17.22 |
| 101-101-911.000 | CONFERENCES | 2,500.00 | 0.00 | 2,500.00 | 0.00 |
| 101-101-915.000 | MEMBERSHIPS | 1,000.00 | 15.00 | 985.00 | 1.50 |
| 101-101-915.200 | MEMBERSHIPS (MML) | 6,216.00 | 6,216.00 | 0.00 | 100.00 |
| 101-101-915.300 | MEMBERSHIPS (SEMCOG) | 1,599.00 | 1,599.00 | 0.00 | 100.00 |
| Total Dept 101 - CITY COUNCIL | | 95,595.00 | 27,795.76 | 67,799.24 | 29.08 |
| Dept 136 - DISTRICT COURT | | | | | |
| 101-136-702.000 | WAGES - FULL TIME EMPLOYEES | 118,493.00 | 38,441.70 | 80,051.30 | 32.44 |
| 101-136-703.000 | SALARIES | 28,840.00 | 11,431.05 | 17,408.95 | 39.64 |
| 101-136-704.000 | WAGES - PART TIME EMPLOYEES | 46,000.00 | 20,202.79 | 25,797.21 | 43.92 |
| 101-136-705.000 | VACATION PAY | 6,929.00 | 3,634.98 | 3,294.02 | 52.46 |
| 101-136-706.000 | HOLIDAY PAY | 9,485.00 | 3,047.59 | 6,437.41 | 32.13 |
| 101-136-709.000 | FICA | 9,332.00 | 4,403.15 | 4,928.85 | 47.18 |
| 101-136-711.000 | MEDICARE | 2,183.00 | 1,029.76 | 1,153.24 | 47.17 |
| 101-136-714.000 | LONGEVITY PAY | 1,260.00 | 1,365.00 | (105.00) | 108.33 |
| 101-136-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 15,600.00 | 7,685.04 | 7,914.96 | 49.26 |
| 101-136-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 43,933.00 | 16,077.77 | 27,855.23 | 36.60 |
| 101-136-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 65.00 | 64.77 | 0.23 | 99.65 |
| 101-136-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 3,750.00 | 625.04 | 3,124.96 | 16.67 |
| 101-136-752.000 | SUPPLIES | 6,180.00 | 3,986.81 | 2,193.19 | 64.51 |
| 101-136-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 958.00 | 62,597.76 | (61,639.76) | 6,534.21 |
| 101-136-801.700 | PROFESSIONAL AND CONTRACTUAL SERVICES | 16,068.00 | 13,735.00 | 2,333.00 | 85.48 |
| 101-136-810.000 | INDIGENT COURT APPOINTED ATTORNEY FEES | 77,250.00 | 33,400.00 | 43,850.00 | 43.24 |
| 101-136-811.000 | JUROR FEES | 515.00 | 0.00 | 515.00 | 0.00 |
| 101-136-823.000 | INTERPRETER FEES | 515.00 | 290.00 | 225.00 | 56.31 |
| 101-136-851.000 | MAIL OR POSTAGE | 5,459.00 | 1,170.68 | 4,288.32 | 21.44 |
| 101-136-860.000 | TRANSPORTATION | 309.00 | 0.00 | 309.00 | 0.00 |
| 101-136-911.000 | CONFERENCES | 515.00 | 0.00 | 515.00 | 0.00 |
| 101-136-940.000 | RENTALS | 251,105.00 | 125,552.50 | 125,552.50 | 50.00 |
| 101-136-955.000 | MISCELLANEOUS | 7,725.00 | 0.00 | 7,725.00 | 0.00 |
| Total Dept 136 - DISTRICT COURT | | 652,469.00 | 348,741.39 | 303,727.61 | 53.45 |
| Dept 171 - CITY MANAGER | | | | | |
| 101-171-703.000 | SALARIES | 105,000.00 | 47,451.89 | 57,548.11 | 45.19 |
| 101-171-705.000 | VACATION PAY | 14,420.00 | 0.00 | 14,420.00 | 0.00 |
| 101-171-706.000 | HOLIDAY PAY | 4,864.00 | 3,028.86 | 1,835.14 | 62.27 |
| 101-171-709.000 | FICA | 10,062.00 | 3,385.20 | 6,676.80 | 33.64 |
| 101-171-711.000 | MEDICARE | 4,282.00 | 791.70 | 3,490.30 | 18.49 |
| 101-171-716.000 | DEFINED CONTRIBUTION PENSION (401A-457B) | 8,652.00 | 4,200.04 | 4,451.96 | 48.54 |
| 101-171-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 19,000.00 | 7,721.39 | 11,278.61 | 40.64 |
| 101-171-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 955.29 | 955.29 | 0.00 | 100.00 |
| 101-171-752.000 | SUPPLIES | 1,339.00 | 681.70 | 657.30 | 50.91 |
| 101-171-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 2,060.00 | 66.03 | 1,993.97 | 3.21 |
| 101-171-791.000 | SUBSCRIPTIONS AND PUBLICATIONS | 1,030.00 | 608.00 | 422.00 | 59.03 |
| 101-171-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 2,145.00 | 3,145.00 | (1,000.00) | 146.62 |
| 101-171-801.300 | PROFESSIONAL SERVICES (CORNERSTONE) | 14,420.00 | 0.00 | 14,420.00 | 0.00 |
| 101-171-843.000 | MEDICAL PROVIDER SERVICES | 3,500.00 | 2,191.10 | 1,308.90 | 62.60 |
| 101-171-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 618.00 | 0.00 | 618.00 | 0.00 |
| 101-171-851.000 | MAIL OR POSTAGE | 515.00 | 0.94 | 514.06 | 0.18 |
| 101-171-860.000 | TRANSPORTATION | 5,562.00 | 1,750.00 | 3,812.00 | 31.46 |
| 101-171-910.000 | PROFESSIONAL DEVELOPMENT | 250.00 | 31.50 | 218.50 | 12.60 |
| 101-171-911.000 | CONFERENCES | 2,325.00 | 462.87 | 1,862.13 | 19.91 |
| 101-171-915.000 | MEMBERSHIPS | 2,060.00 | 1,707.20 | 352.80 | 82.87 |
| 101-171-955.000 | MISCELLANEOUS | 515.00 | 0.00 | 515.00 | 0.00 |
| Total Dept 171 - CITY MANAGER | | 203,574.29 | 78,178.71 | 125,395.58 | 38.40 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 209 - ASSESSING | | | | | |
| 101-209-703.000 | SALARIES | 1,545.00 | 270.00 | 1,275.00 | 17.48 |
| 101-209-709.000 | FICA | 155.00 | 5.58 | 149.42 | 3.60 |
| 101-209-711.000 | MEDICARE | 23.00 | 1.30 | 21.70 | 5.65 |
| 101-209-752.000 | SUPPLIES | 2,987.00 | 871.76 | 2,115.24 | 29.19 |
| 101-209-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 1,854.00 | 59.27 | 1,794.73 | 3.20 |
| 101-209-801.500 | PROFESSIONAL SERVICES (ASSESSOR) | 98,880.00 | 49,928.32 | 48,951.68 | 50.49 |
| 101-209-851.000 | MAIL OR POSTAGE | 3,296.00 | 270.11 | 3,025.89 | 8.20 |
| 101-209-910.000 | PROFESSIONAL DEVELOPMENT | 103.00 | 0.00 | 103.00 | 0.00 |
| Total Dept 209 - ASSESSING | | 108,843.00 | 51,406.34 | 57,436.66 | 47.23 |
| Dept 210 - LEGAL | | | | | |
| 101-210-801.800 | PROFESSIONAL SERVICES (LEGAL) | 109,180.00 | 47,034.75 | 62,145.25 | 43.08 |
| Total Dept 210 - LEGAL | | 109,180.00 | 47,034.75 | 62,145.25 | 43.08 |
| Dept 215 - CLERK | | | | | |
| 101-215-703.000 | SALARIES | 57,857.00 | 23,085.77 | 34,771.23 | 39.90 |
| 101-215-704.000 | WAGES - PART TIME EMPLOYEES | 21,675.00 | 9,839.91 | 11,835.09 | 45.40 |
| 101-215-705.000 | VACATION PAY | 6,287.00 | 4,980.81 | 1,306.19 | 79.22 |
| 101-215-706.000 | HOLIDAY PAY | 4,674.00 | 1,860.76 | 2,813.24 | 39.81 |
| 101-215-707.000 | TEMPORARY EMPLOYEES | 31,415.00 | 29,608.57 | 1,806.43 | 94.25 |
| 101-215-709.000 | FICA | 5,767.00 | 2,684.67 | 3,082.33 | 46.55 |
| 101-215-711.000 | MEDICARE | 1,855.00 | 627.88 | 1,227.12 | 33.85 |
| 101-215-713.000 | OVERTIME | 10,300.00 | 173.01 | 10,126.99 | 1.68 |
| 101-215-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 122,249.00 | 66,376.49 | 55,872.51 | 54.30 |
| 101-215-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 29,616.00 | 9,747.54 | 19,868.46 | 32.91 |
| 101-215-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 303.00 | 303.22 | (0.22) | 100.07 |
| 101-215-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 52.00 | 24.81 | 27.19 | 47.71 |
| 101-215-752.000 | SUPPLIES | 2,884.00 | 1,723.13 | 1,160.87 | 59.75 |
| 101-215-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 15,000.00 | 1,896.95 | 13,103.05 | 12.65 |
| 101-215-791.500 | SUBSCRIPTIONS AND PUBLICATIONS (CODE) | 5,459.00 | 1,613.93 | 3,845.07 | 29.56 |
| 101-215-801.800 | PROFESSIONAL SERVICES | 2,884.00 | 2,175.27 | 708.73 | 75.43 |
| 101-215-851.000 | MAIL OR POSTAGE | 5,665.00 | 1,686.56 | 3,978.44 | 29.77 |
| 101-215-910.000 | PROFESSIONAL DEVELOPMENT | 250.00 | 20.00 | 230.00 | 8.00 |
| 101-215-911.000 | CONFERENCES | 3,355.00 | 600.00 | 2,755.00 | 17.88 |
| 101-215-915.000 | MEMBERSHIPS | 618.00 | 0.00 | 618.00 | 0.00 |
| Total Dept 215 - CLERK | | 328,165.00 | 159,029.28 | 169,135.72 | 48.46 |
| Dept 258 - INFORMATION TECHNOLOGY | | | | | |
| 101-258-703.000 | SALARIES | 70,175.00 | 28,189.92 | 41,985.08 | 40.17 |
| 101-258-705.000 | VACATION PAY | 7,210.00 | 6,676.56 | 533.44 | 92.60 |
| 101-258-706.000 | HOLIDAY PAY | 2,575.00 | 989.12 | 1,585.88 | 38.41 |
| 101-258-709.000 | FICA | 4,535.00 | 2,634.73 | 1,900.27 | 58.10 |
| 101-258-711.000 | MEDICARE | 1,707.00 | 616.18 | 1,090.82 | 36.10 |
| 101-258-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 3,399.00 | 1,375.00 | 2,024.00 | 40.45 |
| 101-258-716.000 | DEFINED CONTRIBUTION PENSION (401A-457B) | 3,362.00 | 2,373.96 | 988.04 | 70.61 |
| 101-258-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 2,080.00 | 1,037.70 | 1,042.30 | 49.89 |
| 101-258-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 258.00 | 257.59 | 0.41 | 99.84 |
| 101-258-752.000 | SUPPLIES | 9,725.00 | 3,873.05 | 5,851.95 | 39.83 |
| 101-258-801.100 | PROFESSIONAL SERVICES | 30,000.00 | 600.00 | 29,400.00 | 2.00 |
| 101-258-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 28,000.00 | 9,545.47 | 18,454.53 | 34.09 |
| 101-258-851.000 | MAIL OR POSTAGE | 3,263.00 | 892.40 | 2,370.60 | 27.35 |
| 101-258-852.000 | OTHER MISC COMMUNICATIONS (INTERNET) | 49,000.00 | 17,877.16 | 31,122.84 | 36.48 |
| 101-258-910.000 | PROFESSIONAL DEVELOPMENT | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-258-933.000 | SOFTWARE MAINTENANCE AGREEMENTS | 123,000.00 | 56,178.76 | 66,821.24 | 45.67 |
| 101-258-983.000 | LEASED ASSETS | 29,000.00 | 13,789.98 | 15,210.02 | 47.55 |
| 101-258-985.000 | HARDWARE | 45,000.00 | 10,761.51 | 34,238.49 | 23.91 |
| Total Dept 258 - INFORMATION TECHNOLOGY | | 413,319.00 | 157,669.09 | 255,649.91 | 38.15 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 260 - FINANCE | | | | | |
| 101-260-702.000 | WAGES - FULL TIME EMPLOYEES | 110,000.00 | 21,161.70 | 88,838.30 | 19.24 |
| 101-260-703.000 | SALARIES | 80,255.00 | 36,451.93 | 43,803.07 | 45.42 |
| 101-260-704.000 | WAGES - PART TIME EMPLOYEES | 19,055.00 | 7,271.26 | 11,783.74 | 38.16 |
| 101-260-705.000 | VACATION PAY | 11,488.00 | 2,967.43 | 8,520.57 | 25.83 |
| 101-260-706.000 | HOLIDAY PAY | 11,488.00 | 3,750.35 | 7,737.65 | 32.65 |
| 101-260-708.000 | UNEMPLOYMENT COMPENSATION | 26,719.00 | 9,347.85 | 17,371.15 | 34.99 |
| 101-260-709.000 | FICA | 18,758.00 | 4,951.65 | 13,806.35 | 26.40 |
| 101-260-711.000 | MEDICARE | 5,300.00 | 1,158.04 | 4,141.96 | 21.85 |
| 101-260-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 3,399.00 | 1,375.00 | 2,024.00 | 40.45 |
| 101-260-713.000 | OVERTIME | 2,060.00 | 298.78 | 1,761.22 | 14.50 |
| 101-260-716.000 | DEFINED CONTRIBUTION PENSION (401A-457B) | 7,004.00 | 3,138.48 | 3,865.52 | 44.81 |
| 101-260-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 12,760.00 | 3,118.07 | 9,641.93 | 24.44 |
| 101-260-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 52,510.00 | 9,887.19 | 42,622.81 | 18.83 |
| 101-260-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 862.00 | 861.83 | 0.17 | 99.98 |
| 101-260-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 5,000.00 | 1,250.08 | 3,749.92 | 25.00 |
| 101-260-752.000 | SUPPLIES | 2,853.00 | 2,217.93 | 635.07 | 77.74 |
| 101-260-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 7,519.00 | 3,349.93 | 4,169.07 | 44.55 |
| 101-260-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 56,650.00 | 61,792.24 | (5,142.24) | 109.08 |
| 101-260-801.050 | BANK SERVICE CHARGES | 40,000.00 | 6,539.96 | 33,460.04 | 16.35 |
| 101-260-801.100 | PROFESSIONAL SERVICES (ACCOUNTING) | 20,000.00 | 0.00 | 20,000.00 | 0.00 |
| 101-260-851.000 | MAIL OR POSTAGE | 17,459.00 | 959.33 | 16,499.67 | 5.49 |
| 101-260-910.000 | PROFESSIONAL DEVELOPMENT | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-260-911.000 | CONFERENCES | 1,545.00 | 0.00 | 1,545.00 | 0.00 |
| 101-260-915.000 | MEMBERSHIPS | 618.00 | 190.00 | 428.00 | 30.74 |
| Total Dept 260 - FINANCE | | 514,332.00 | 182,039.03 | 332,292.97 | 35.39 |
| | | | | | |
| Dept 265 - CITY HALL | | | | | |
| 101-265-704.000 | WAGES - PART TIME EMPLOYEES | 30,900.00 | 11,498.50 | 19,401.50 | 37.21 |
| 101-265-707.000 | TEMPORARY EMPLOYEES | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-265-709.000 | FICA | 1,916.00 | 782.22 | 1,133.78 | 40.83 |
| 101-265-711.000 | MEDICARE | 453.00 | 182.93 | 270.07 | 40.38 |
| 101-265-742.000 | MATERIALS & SUPPLIES | 20,600.00 | 6,185.14 | 14,414.86 | 30.02 |
| 101-265-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 5,278.00 | 100.51 | 5,177.49 | 1.90 |
| 101-265-852.000 | OTHER MISC COMMUNICATIONS (INTERNET) | 556.00 | 0.00 | 556.00 | 0.00 |
| 101-265-918.000 | WATER | 15,862.00 | 2,459.77 | 13,402.23 | 15.51 |
| 101-265-920.000 | ELECTRIC | 68,959.00 | 29,603.78 | 39,355.22 | 42.93 |
| 101-265-921.000 | NATURAL GAS | 23,896.00 | 5,058.42 | 18,837.58 | 21.17 |
| 101-265-934.000 | OTHER REPAIRS AND MAINTENANCE | 68,959.00 | 43,584.92 | 25,374.08 | 63.20 |
| 101-265-946.000 | ENGINEERING SERVICES | 2,760.00 | 2,760.00 | 0.00 | 100.00 |
| 101-265-975.000 | BUILDING, BUILDING ADDITIONS AND IMPROV | 175,000.00 | 0.00 | 175,000.00 | 0.00 |
| Total Dept 265 - CITY HALL | | 416,169.00 | 102,216.19 | 313,952.81 | 24.56 |
| | | | | | |
| Dept 266 - ACTIVITY CENTER | | | | | |
| 101-266-704.000 | WAGES - PART TIME EMPLOYEES | 10,300.00 | 5,163.00 | 5,137.00 | 50.13 |
| 101-266-709.000 | FICA | 639.00 | 344.28 | 294.72 | 53.88 |
| 101-266-711.000 | MEDICARE | 155.00 | 80.53 | 74.47 | 51.95 |
| 101-266-742.000 | MATERIALS & SUPPLIES | 9,064.00 | 1,639.89 | 7,424.11 | 18.09 |
| 101-266-918.000 | WATER | 7,004.00 | 1,547.95 | 5,456.05 | 22.10 |
| 101-266-920.000 | ELECTRIC | 23,896.00 | 10,358.15 | 13,537.85 | 43.35 |
| 101-266-921.000 | NATURAL GAS | 10,609.00 | 2,038.13 | 8,570.87 | 19.21 |
| 101-266-934.000 | OTHER REPAIRS AND MAINTENANCE | 31,415.00 | 24,013.27 | 7,401.73 | 76.44 |
| 101-266-946.000 | ENGINEERING SERVICES | 3,500.00 | 2,907.50 | 592.50 | 83.07 |
| 101-266-975.000 | BUILDING, BUILDING ADDITIONS AND IMPROV | 0.00 | 19,477.00 | (19,477.00) | 100.00 |
| Total Dept 266 - ACTIVITY CENTER | | 96,582.00 | 67,569.70 | 29,012.30 | 69.96 |
| | | | | | |
| Dept 267 - BAUMGARTNER HOUSE | | | | | |
| 101-267-742.000 | MATERIALS & SUPPLIES | 3,605.00 | 140.14 | 3,464.86 | 3.89 |
| 101-267-852.000 | OTHER MISC COMMUNICATIONS (INTERNET) | 412.00 | 0.00 | 412.00 | 0.00 |
| 101-267-918.000 | WATER | 2,122.00 | 377.96 | 1,744.04 | 17.81 |
| 101-267-920.000 | ELECTRIC | 3,708.00 | 900.27 | 2,807.73 | 24.28 |
| 101-267-921.000 | NATURAL GAS | 2,987.00 | 472.70 | 2,514.30 | 15.83 |
| 101-267-934.000 | OTHER REPAIRS AND MAINTENANCE | 4,120.00 | 2,724.00 | 1,396.00 | 66.12 |
| Total Dept 267 - BAUMGARTNER HOUSE | | 16,954.00 | 4,615.07 | 12,338.93 | 27.22 |
| | | | | | |
| Dept 268 - LIBRARY BUILDING | | | | | |
| 101-268-704.000 | WAGES - PART TIME EMPLOYEES | 8,930.00 | 2,574.00 | 6,356.00 | 28.82 |
| 101-268-707.000 | TEMPORARY EMPLOYEES | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-268-709.000 | FICA | 554.00 | 175.70 | 378.30 | 31.71 |
| 101-268-711.000 | MEDICARE | 167.00 | 41.08 | 125.92 | 24.60 |
| 101-268-742.000 | MATERIALS & SUPPLIES | 6,180.00 | 2,497.28 | 3,682.72 | 40.41 |
| 101-268-918.000 | WATER | 5,253.00 | 942.37 | 4,310.63 | 17.94 |
| 101-268-920.000 | ELECTRIC | 17,510.00 | 7,792.81 | 9,717.19 | 44.50 |
| 101-268-921.000 | NATURAL GAS | 6,386.00 | 716.02 | 5,669.98 | 11.21 |
| 101-268-934.000 | OTHER REPAIRS AND MAINTENANCE | 15,450.00 | 12,052.89 | 3,397.11 | 78.01 |
| Total Dept 268 - LIBRARY BUILDING | | 61,460.00 | 26,792.15 | 34,667.85 | 43.59 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 269 - DPW BUILDING | | | | | |
| 101-269-704.000 | WAGES - PART TIME EMPLOYEES | 7,210.00 | 1,566.50 | 5,643.50 | 21.73 |
| 101-269-707.000 | TEMPORARY EMPLOYEES | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-269-709.000 | FICA | 447.00 | 106.80 | 340.20 | 23.89 |
| 101-269-711.000 | MEDICARE | 109.00 | 24.99 | 84.01 | 22.93 |
| 101-269-742.000 | MATERIALS & SUPPLIES | 18,025.00 | 20,630.25 | (2,605.25) | 114.45 |
| 101-269-918.000 | WATER | 1,957.00 | 748.06 | 1,208.94 | 38.22 |
| 101-269-920.000 | ELECTRIC | 12,875.00 | 6,593.96 | 6,281.04 | 51.22 |
| 101-269-921.000 | NATURAL GAS | 16,480.00 | 2,551.19 | 13,928.81 | 15.48 |
| 101-269-934.000 | OTHER REPAIRS AND MAINTENANCE | 18,540.00 | 13,718.64 | 4,821.36 | 73.99 |
| 101-269-975.000 | BUILDING, BUILDING ADDITIONS AND IMPROV | 257,000.00 | 0.00 | 257,000.00 | 0.00 |
| Total Dept 269 - DPW BUILDING | | 333,673.00 | 45,940.39 | 287,732.61 | 13.77 |
| Dept 301 - PUBLIC SAFETY | | | | | |
| 101-301-702.000 | WAGES - FULL TIME EMPLOYEES | 2,500,000.00 | 941,388.09 | 1,558,611.91 | 37.66 |
| 101-301-704.000 | WAGES - PART TIME EMPLOYEES | 44,388.00 | 19,768.65 | 24,619.35 | 44.54 |
| 101-301-704.500 | WAGES - PART TIME EMPLOYEES | 5,000.00 | 1,059.73 | 3,940.27 | 21.19 |
| 101-301-705.000 | VACATION PAY | 417,150.00 | 147,826.07 | 269,323.93 | 35.44 |
| 101-301-706.000 | HOLIDAY PAY | 141,454.00 | 41,674.63 | 99,779.37 | 29.46 |
| 101-301-709.000 | FICA | 202,910.00 | 90,729.93 | 112,180.07 | 44.71 |
| 101-301-711.000 | MEDICARE | 53,560.00 | 21,400.61 | 32,159.39 | 39.96 |
| 101-301-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 26,400.00 | 10,750.00 | 15,650.00 | 40.72 |
| 101-301-713.000 | OVERTIME | 357,000.00 | 192,105.07 | 164,894.93 | 53.81 |
| 101-301-714.000 | LONGEVITY PAY | 68,392.00 | 21,997.50 | 46,394.50 | 32.16 |
| 101-301-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 2,000,000.00 | 683,002.85 | 1,316,997.15 | 34.15 |
| 101-301-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 490,000.00 | 194,798.64 | 295,201.36 | 39.75 |
| 101-301-721.000 | CLOTHING ALLOWANCE | 56,702.00 | 1,237.50 | 55,464.50 | 2.18 |
| 101-301-731.000 | EDUCATION ALLOWANCE | 28,620.00 | 13,064.44 | 15,555.56 | 45.65 |
| 101-301-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 80,576.00 | 80,575.89 | 0.11 | 100.00 |
| 101-301-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 10,000.00 | 3,410.12 | 6,589.88 | 34.10 |
| 101-301-746.000 | OPERATING SUPPLIES | 41,900.00 | 22,770.04 | 19,129.96 | 54.34 |
| 101-301-752.000 | SUPPLIES | 12,953.00 | 1,318.25 | 11,634.75 | 10.18 |
| 101-301-791.000 | SUBSCRIPTIONS AND PUBLICATIONS | 100.00 | 0.00 | 100.00 | 0.00 |
| 101-301-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 30,950.00 | 12,507.49 | 18,442.51 | 40.41 |
| 101-301-816.000 | FEE (SEX OFFENDER REGISTRATION) | 850.00 | 330.00 | 520.00 | 38.82 |
| 101-301-843.000 | MEDICAL PROVIDER SERVICES | 5,800.00 | 3,862.00 | 1,938.00 | 66.59 |
| 101-301-850.500 | COMMUNICIATIONS (VEHICLES) | 8,000.00 | 4,320.78 | 3,679.22 | 54.01 |
| 101-301-851.000 | MAIL OR POSTAGE | 1,200.00 | 228.94 | 971.06 | 19.08 |
| 101-301-910.000 | PROFESSIONAL DEVELOPMENT | 28,800.00 | 6,263.43 | 22,536.57 | 21.75 |
| 101-301-910.302 | PROFESSIONAL DEVELOPMENT (PA 302) | 7,500.00 | 3,705.00 | 3,795.00 | 49.40 |
| 101-301-915.000 | MEMBERSHIPS | 975.00 | 290.00 | 685.00 | 29.74 |
| 101-301-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 290,034.00 | 145,017.00 | 145,017.00 | 50.00 |
| 101-301-948.000 | COMPUTER SERVICES (CLEMIS) | 37,050.00 | 6,518.25 | 30,531.75 | 17.59 |
| 101-301-956.000 | BAD DEBT EXPENSE | 20,600.00 | 10.50 | 20,589.50 | 0.05 |
| 101-301-986.000 | CAPITAL OUTLAY - FIRE EQUIPMENT | 0.00 | 25,622.84 | (25,622.84) | 100.00 |
| Total Dept 301 - PUBLIC SAFETY | | 6,968,864.00 | 2,697,554.24 | 4,271,309.76 | 38.71 |
| Dept 325 - COMMUNICATIONS/DISPATCH | | | | | |
| 101-325-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 39,036.00 | 19,518.00 | 19,518.00 | 50.00 |
| 101-325-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 244,832.00 | 122,416.00 | 122,416.00 | 50.00 |
| Total Dept 325 - COMMUNICATIONS/DISPATCH | | 283,868.00 | 141,934.00 | 141,934.00 | 50.00 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 371 - BUILDING DEPARTMENT | | | | | |
| 101-371-702.000 | WAGES - FULL TIME EMPLOYEES | 103,000.00 | 36,125.35 | 66,874.65 | 35.07 |
| 101-371-703.000 | SALARIES | 14,420.00 | 10,228.00 | 4,192.00 | 70.93 |
| 101-371-703.100 | MECHANICAL INSP. | 14,420.00 | 15,900.00 | (1,480.00) | 110.26 |
| 101-371-703.200 | PLUMBING INSP. | 15,450.00 | 2,464.00 | 12,986.00 | 15.95 |
| 101-371-703.300 | BUILDING INSP. | 515.00 | 0.00 | 515.00 | 0.00 |
| 101-371-704.000 | WAGES - PART TIME EMPLOYEES | 109,611.00 | 43,504.75 | 66,106.25 | 39.69 |
| 101-371-705.000 | VACATION PAY | 14,420.00 | 2,064.66 | 12,355.34 | 14.32 |
| 101-371-706.000 | HOLIDAY PAY | 9,991.00 | 2,330.08 | 7,660.92 | 23.32 |
| 101-371-709.000 | FICA | 16,853.00 | 5,701.63 | 11,151.37 | 33.83 |
| 101-371-711.000 | MEDICARE | 3,953.00 | 1,333.44 | 2,619.56 | 33.73 |
| 101-371-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 2,700.00 | 1,125.00 | 1,575.00 | 41.67 |
| 101-371-713.000 | OVERTIME | 1,500.00 | 798.22 | 701.78 | 53.21 |
| 101-371-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 42,430.00 | 5,191.55 | 37,238.45 | 12.24 |
| 101-371-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 13,390.00 | 9,609.97 | 3,780.03 | 71.77 |
| 101-371-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 2,659.00 | 2,659.07 | (0.07) | 100.00 |
| 101-371-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 2,575.00 | 620.97 | 1,954.03 | 24.12 |
| 101-371-752.000 | SUPPLIES | 3,863.00 | 3,723.42 | 139.58 | 96.39 |
| 101-371-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 9,682.00 | 844.52 | 8,837.48 | 8.72 |
| 101-371-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 62,500.00 | 25,315.50 | 37,184.50 | 40.50 |
| 101-371-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 2,500.00 | 1,204.89 | 1,295.11 | 48.20 |
| 101-371-850.100 | COMMUNICATIONS (CELL) | 5,562.00 | 0.00 | 5,562.00 | 0.00 |
| 101-371-851.000 | MAIL OR POSTAGE | 1,030.00 | 356.63 | 673.37 | 34.62 |
| 101-371-910.000 | PROFESSIONAL DEVELOPMENT | 773.00 | 45.00 | 728.00 | 5.82 |
| 101-371-911.000 | CONFERENCES | 2,060.00 | 0.00 | 2,060.00 | 0.00 |
| 101-371-915.000 | MEMBERSHIPS | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-371-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 47,258.00 | 23,628.96 | 23,629.04 | 50.00 |
| Total Dept 371 - BUILDING DEPARTMENT | | 504,145.00 | 194,775.61 | 309,369.39 | 38.63 |
| Dept 410 - ZONING BOARD OF APPEALS | | | | | |
| 101-410-703.000 | SALARIES | 1,854.00 | 575.00 | 1,279.00 | 31.01 |
| 101-410-709.000 | FICA | 115.00 | 35.65 | 79.35 | 31.00 |
| 101-410-711.000 | MEDICARE | 27.00 | 8.32 | 18.68 | 30.81 |
| 101-410-713.000 | OVERTIME | 309.00 | 0.00 | 309.00 | 0.00 |
| 101-410-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 220.00 | 0.00 | 220.00 | 0.00 |
| 101-410-718.050 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 206.00 | 0.00 | 206.00 | 0.00 |
| 101-410-900.000 | PRINTING AND PUBLISHING | 927.00 | 1,197.00 | (270.00) | 129.13 |
| Total Dept 410 - ZONING BOARD OF APPEALS | | 3,658.00 | 1,815.97 | 1,842.03 | 49.64 |
| Dept 441 - DEPARTMENT OF PUBLIC WORKS | | | | | |
| 101-441-702.000 | WAGES - FULL TIME EMPLOYEES | 61,800.00 | 74,885.79 | (13,085.79) | 121.17 |
| 101-441-703.000 | SALARIES | 76,220.00 | 20,469.22 | 55,750.78 | 26.86 |
| 101-441-705.000 | VACATION PAY | 27,810.00 | 14,404.87 | 13,405.13 | 51.80 |
| 101-441-706.000 | HOLIDAY PAY | 8,858.00 | 4,814.30 | 4,043.70 | 54.35 |
| 101-441-707.000 | TEMPORARY EMPLOYEES | 24,720.00 | 15,791.00 | 8,929.00 | 63.88 |
| 101-441-709.000 | FICA | 10,345.00 | 7,190.73 | 3,154.27 | 69.51 |
| 101-441-711.000 | MEDICARE | 2,427.00 | 1,681.71 | 745.29 | 69.29 |
| 101-441-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 2,200.00 | 550.00 | 1,650.00 | 25.00 |
| 101-441-713.000 | OVERTIME | 12,360.00 | 4,795.11 | 7,564.89 | 38.80 |
| 101-441-714.000 | LONGEVITY PAY | 2,300.00 | 2,300.00 | 0.00 | 100.00 |
| 101-441-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 44,960.00 | 23,299.92 | 21,660.08 | 51.82 |
| 101-441-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 38,110.00 | 23,309.74 | 14,800.26 | 61.16 |
| 101-441-721.000 | CLOTHING ALLOWANCE | 3,600.00 | 3,600.00 | 0.00 | 100.00 |
| 101-441-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 7,751.00 | 7,750.53 | 0.47 | 99.99 |
| 101-441-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 1,400.00 | 516.66 | 883.34 | 36.90 |
| 101-441-741.000 | UNIFORMS | 2,500.00 | 0.00 | 2,500.00 | 0.00 |
| 101-441-752.000 | SUPPLIES | 15,000.00 | 9,766.89 | 5,233.11 | 65.11 |
| 101-441-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 7,004.00 | 1,447.45 | 5,556.55 | 20.67 |
| 101-441-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 10,000.00 | 3,287.50 | 6,712.50 | 32.88 |
| 101-441-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 4,635.00 | 1,587.72 | 3,047.28 | 34.26 |
| 101-441-851.000 | MAIL OR POSTAGE | 618.00 | 230.51 | 387.49 | 37.30 |
| 101-441-910.000 | PROFESSIONAL DEVELOPMENT | 515.00 | 40.00 | 475.00 | 7.77 |
| 101-441-911.000 | CONFERENCES | 515.00 | 0.00 | 515.00 | 0.00 |
| 101-441-915.000 | MEMBERSHIPS | 1,030.00 | 0.00 | 1,030.00 | 0.00 |
| 101-441-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 14,209.00 | 7,104.48 | 7,104.52 | 50.00 |
| 101-441-946.000 | ENGINEERING SERVICES | 40,000.00 | 23,924.50 | 16,075.50 | 59.81 |
| 101-441-974.000 | CAP IMPROV - TREE FARM | 2,575.00 | 0.00 | 2,575.00 | 0.00 |
| Total Dept 441 - DEPARTMENT OF PUBLIC WORKS | | 423,462.00 | 252,748.63 | 170,713.37 | 59.69 |
| Dept 448 - STREET LIGHTING | | | | | |
| 101-448-920.000 | ELECTRIC | 2,575.00 | 1,014.95 | 1,560.05 | 39.42 |
| 101-448-920.100 | ELECTRIC (STREET LIGHTING) | 192,000.00 | 94,534.83 | 97,465.17 | 49.24 |
| 101-448-983.000 | LEASED ASSETS | 81,400.00 | 40,699.02 | 40,700.98 | 50.00 |
| Total Dept 448 - STREET LIGHTING | | 275,975.00 | 136,248.80 | 139,726.20 | 49.37 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 690 - PARK MAINTENANCE | | | | | |
| 101-690-707.000 | TEMPORARY EMPLOYEES | 80,000.00 | 39,472.50 | 40,527.50 | 49.34 |
| 101-690-709.000 | FICA | 7,960.00 | 2,745.47 | 5,214.53 | 34.49 |
| 101-690-711.000 | MEDICARE | 1,160.00 | 642.10 | 517.90 | 55.35 |
| 101-690-742.000 | MATERIALS & SUPPLIES | 31,930.00 | 18,058.16 | 13,871.84 | 56.56 |
| 101-690-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 2,500.00 | 1,375.00 | 1,125.00 | 55.00 |
| 101-690-918.000 | WATER | 412.00 | 0.00 | 412.00 | 0.00 |
| 101-690-930.000 | POND MAINTENANCE | 3,090.00 | 2,260.00 | 830.00 | 73.14 |
| 101-690-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 3,553.00 | 1,776.48 | 1,776.52 | 50.00 |
| 101-690-934.000 | OTHER REPAIRS AND MAINTENANCE | 16,000.00 | 8,873.98 | 7,126.02 | 55.46 |
| 101-690-946.000 | ENGINEERING SERVICES | 386.00 | 953.62 | (567.62) | 247.05 |
| Total Dept 690 - PARK MAINTENANCE | | 146,991.00 | 76,157.31 | 70,833.69 | 51.81 |
| Dept 691 - RECREATION | | | | | |
| 101-691-702.000 | WAGES - FULL TIME EMPLOYEES | 31,846.00 | 8,887.45 | 22,958.55 | 27.91 |
| 101-691-703.000 | SALARIES | 28,501.00 | 13,479.93 | 15,021.07 | 47.30 |
| 101-691-703.700 | SALARIES (RECREATION COMMISSION) | 1,250.00 | 435.00 | 815.00 | 34.80 |
| 101-691-705.000 | VACATION PAY | 6,820.00 | 5,008.96 | 1,811.04 | 73.45 |
| 101-691-706.000 | HOLIDAY PAY | 3,176.00 | 1,869.71 | 1,306.29 | 58.87 |
| 101-691-707.000 | TEMPORARY EMPLOYEES | 70,280.00 | 35,419.17 | 34,860.83 | 50.40 |
| 101-691-709.000 | FICA | 8,921.00 | 4,711.83 | 4,209.17 | 52.82 |
| 101-691-711.000 | MEDICARE | 2,087.00 | 1,102.05 | 984.95 | 52.81 |
| 101-691-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 3,300.00 | 1,375.00 | 1,925.00 | 41.67 |
| 101-691-713.000 | OVERTIME | 2,000.00 | 807.84 | 1,192.16 | 40.39 |
| 101-691-714.000 | LONGEVITY PAY | 1,125.00 | 0.00 | 1,125.00 | 0.00 |
| 101-691-716.000 | DEFINED CONTRIBUTION PENSION (401A-457B) | 4,635.00 | 2,105.82 | 2,529.18 | 45.43 |
| 101-691-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 3,807.00 | 1,351.93 | 2,455.07 | 35.51 |
| 101-691-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 23,690.00 | 2,035.43 | 21,654.57 | 8.59 |
| 101-691-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 2,838.00 | 2,837.92 | 0.08 | 100.00 |
| 101-691-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 0.00 | 350.82 | (350.82) | 100.00 |
| 101-691-752.000 | SUPPLIES | 2,060.00 | 1,436.35 | 623.65 | 69.73 |
| 101-691-801.950 | PROFESSIONAL AND CONTRACTUAL SERVICES | 21,630.00 | 12,427.50 | 9,202.50 | 57.45 |
| 101-691-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 1,545.00 | 228.60 | 1,316.40 | 14.80 |
| 101-691-851.000 | MAIL OR POSTAGE | 309.00 | 83.40 | 225.60 | 26.99 |
| 101-691-880.000 | COMMUNITY PROMOTION | 9,078.00 | 9,077.84 | 0.16 | 100.00 |
| 101-691-881.000 | PROGRAMMING | 25,750.00 | 3,489.57 | 22,260.43 | 13.55 |
| 101-691-911.000 | CONFERENCES | 1,030.00 | 523.95 | 506.05 | 50.87 |
| 101-691-915.000 | MEMBERSHIPS | 1,400.00 | 1,765.00 | (365.00) | 126.07 |
| 101-691-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 19,042.00 | 9,520.98 | 9,521.02 | 50.00 |
| Total Dept 691 - RECREATION | | 276,120.00 | 120,332.05 | 155,787.95 | 43.58 |
| Dept 746 - HISTORICAL COMMISSION | | | | | |
| 101-746-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 1,500.00 | 227.47 | 1,272.53 | 15.16 |
| 101-746-934.000 | OTHER REPAIRS AND MAINTENANCE | 600.00 | 0.00 | 600.00 | 0.00 |
| Total Dept 746 - HISTORICAL COMMISSION | | 2,100.00 | 227.47 | 1,872.53 | 10.83 |
| Dept 750 - SENIOR ACTIVITY CENTER | | | | | |
| 101-750-702.000 | WAGES - FULL TIME EMPLOYEES | 10,616.00 | 8,330.71 | 2,285.29 | 78.47 |
| 101-750-703.000 | SALARIES | 28,501.00 | 9,036.96 | 19,464.04 | 31.71 |
| 101-750-704.000 | WAGES - PART TIME EMPLOYEES | 33,063.00 | 30,684.33 | 2,378.67 | 92.81 |
| 101-750-704.500 | WAGES - PART TIME EMPLOYEES | 30,900.00 | 0.00 | 30,900.00 | 0.00 |
| 101-750-705.000 | VACATION PAY | 5,188.00 | 313.37 | 4,874.63 | 6.04 |
| 101-750-706.000 | HOLIDAY PAY | 3,848.00 | 656.20 | 3,191.80 | 17.05 |
| 101-750-709.000 | FICA | 6,952.00 | 3,403.92 | 3,548.08 | 48.96 |
| 101-750-711.000 | MEDICARE | 1,626.00 | 796.04 | 829.96 | 48.96 |
| 101-750-714.000 | LONGEVITY PAY | 375.00 | 0.00 | 375.00 | 0.00 |
| 101-750-716.000 | DEFINED CONTRIBUTION PENSION (401A-457B) | 4,635.00 | 2,105.82 | 2,529.18 | 45.43 |
| 101-750-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 2,824.00 | 1,051.79 | 1,772.21 | 37.24 |
| 101-750-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 3,399.00 | 1,564.37 | 1,834.63 | 46.02 |
| 101-750-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 966.00 | 965.60 | 0.40 | 99.96 |
| 101-750-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 550.00 | 274.22 | 275.78 | 49.86 |
| 101-750-752.000 | SUPPLIES | 4,500.00 | 2,365.55 | 2,134.45 | 52.57 |
| 101-750-801.950 | PROFESSIONAL AND CONTRACTUAL SERVICES | 5,150.00 | 3,053.25 | 2,096.75 | 59.29 |
| 101-750-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 979.00 | 343.54 | 635.46 | 35.09 |
| 101-750-851.000 | MAIL OR POSTAGE | 258.00 | 10.34 | 247.66 | 4.01 |
| 101-750-881.000 | PROGRAMMING | 18,952.00 | 3,316.79 | 15,635.21 | 17.50 |
| 101-750-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 19,763.00 | 9,881.52 | 9,881.48 | 50.00 |
| Total Dept 750 - SENIOR ACTIVITY CENTER | | 183,045.00 | 78,154.32 | 104,890.68 | 42.70 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 801 - PLANNING COMMISSION | | | | | |
| 101-801-703.000 | SALARIES | 2,575.00 | 960.00 | 1,615.00 | 37.28 |
| 101-801-709.000 | FICA | 167.00 | 68.48 | 98.52 | 41.01 |
| 101-801-711.000 | MEDICARE | 39.00 | 16.02 | 22.98 | 41.08 |
| 101-801-713.000 | OVERTIME | 412.00 | 148.68 | 263.32 | 36.09 |
| 101-801-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 220.00 | 17.24 | 202.76 | 7.84 |
| 101-801-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 10.00 | 0.40 | 9.60 | 4.00 |
| 101-801-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 20.00 | 4.07 | 15.93 | 20.35 |
| 101-801-801.900 | PROFESSIONAL SERVICES (PLANNING) | 20,000.00 | 21,586.89 | (1,586.89) | 107.93 |
| 101-801-900.000 | PRINTING AND PUBLISHING | 1,545.00 | 360.00 | 1,185.00 | 23.30 |
| 101-801-946.000 | ENGINEERING SERVICES | 12,360.00 | 8,386.25 | 3,973.75 | 67.85 |
| Total Dept 801 - PLANNING COMMISSION | | 37,348.00 | 31,548.03 | 5,799.97 | 84.47 |
| Dept 861 - RETIREE HEALTHCARE | | | | | |
| 101-861-712.000 | CASH IN LIEU OF BENEFITS (INS OPT OUT) | 13,500.00 | 4,500.00 | 9,000.00 | 33.33 |
| 101-861-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 600,000.00 | 600,000.00 | 0.00 | 100.00 |
| 101-861-723.000 | RETIREE HEALTH CARE - OPEB | 1,890,732.00 | 851,993.97 | 1,038,738.03 | 45.06 |
| 101-861-840.000 | INSURANCE PREMIUM (LIFE) | 2,136.00 | 1,018.80 | 1,117.20 | 47.70 |
| Total Dept 861 - RETIREE HEALTHCARE | | 2,506,368.00 | 1,457,512.77 | 1,048,855.23 | 58.15 |
| Dept 951 - INSURANCE | | | | | |
| 101-951-935.000 | PROPERTY LIABILITY INSURANCE | 249,863.00 | 240,895.00 | 8,968.00 | 96.41 |
| Total Dept 951 - INSURANCE | | 249,863.00 | 240,895.00 | 8,968.00 | 96.41 |
| TOTAL EXPENDITURES | | 15,212,122.29 | 6,728,932.05 | 8,483,190.24 | 44.23 |
| Fund 101 - GENERAL FUND: | | | | | |
| TOTAL REVENUES | | 16,504,920.00 | 12,694,299.27 | 3,810,620.73 | 76.91 |
| TOTAL EXPENDITURES | | 15,212,122.29 | 6,728,932.05 | 8,483,190.24 | 44.23 |
| NET OF REVENUES & EXPENDITURES | | 1,292,797.71 | 5,965,367.22 | (4,672,569.51) | 461.43 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 202 - MAJOR STREET FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 202-000-546.000 | STATE GRANTS - HIGHWAY AND STREETS | 747,670.00 | 353,840.94 | 393,829.06 | 47.33 |
| 202-000-548.000 | STATE GRANTS - METRO ACT | 7,752.00 | 0.00 | 7,752.00 | 0.00 |
| 202-000-556.000 | STATE GRANTS - OTHER | 27,066.00 | 13,532.50 | 13,533.50 | 50.00 |
| 202-000-664.000 | INTEREST INCOME AND RENT CONTROL | 3,500.00 | 3,362.96 | 137.04 | 96.08 |
| 202-000-671.500 | OTHER REVENUE | 213.00 | 212.97 | 0.03 | 99.99 |
| 202-000-687.000 | OTHER REVENUE - REFUNDS OR REBATES | 0.00 | 1,000.02 | (1,000.02) | 100.00 |
| Total Dept 000 | | 786,201.00 | 371,949.39 | 414,251.61 | 47.31 |
| TOTAL REVENUES | | 786,201.00 | 371,949.39 | 414,251.61 | 47.31 |
| Expenditures | | | | | |
| Dept 463 | | | | | |
| 202-463-702.000 | WAGES - FULL TIME EMPLOYEES | 133,900.00 | 18,227.41 | 115,672.59 | 13.61 |
| 202-463-705.000 | VACATION PAY | 8,652.00 | 2,088.32 | 6,563.68 | 24.14 |
| 202-463-706.000 | HOLIDAY PAY | 2,060.00 | 1,513.55 | 546.45 | 73.47 |
| 202-463-709.000 | FICA | 9,094.00 | 1,753.58 | 7,340.42 | 19.28 |
| 202-463-711.000 | MEDICARE | 2,133.00 | 410.12 | 1,722.88 | 19.23 |
| 202-463-713.000 | OVERTIME | 20,600.00 | 1,544.50 | 19,055.50 | 7.50 |
| 202-463-714.000 | LONGEVITY PAY | 1,800.00 | 1,800.00 | 0.00 | 100.00 |
| 202-463-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 55,103.00 | 8,466.41 | 46,636.59 | 15.36 |
| 202-463-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 77,250.00 | 7,362.02 | 69,887.98 | 9.53 |
| 202-463-721.000 | CLOTHING ALLOWANCE | 1,200.00 | 1,200.00 | 0.00 | 100.00 |
| 202-463-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 5,874.00 | 5,873.44 | 0.56 | 99.99 |
| 202-463-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 428.00 | 0.00 | 428.00 | 0.00 |
| 202-463-803.101 | ADMINISTRATIVE SERVICES (GENERAL FUND) | 25,311.00 | 12,286.98 | 13,024.02 | 48.54 |
| 202-463-870.000 | PRESERVATION - STREETS | 66,950.00 | 29,656.44 | 37,293.56 | 44.30 |
| 202-463-871.000 | TRAFFIC SERVICES - STREETS | 20,000.00 | 10,911.01 | 9,088.99 | 54.56 |
| 202-463-872.000 | WINTER MAINTENANCE - STREETS | 41,200.00 | 5,055.03 | 36,144.97 | 12.27 |
| 202-463-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 80,935.00 | 40,467.48 | 40,467.52 | 50.00 |
| 202-463-946.000 | ENGINEERING SERVICES | 40,000.00 | 9,644.10 | 30,355.90 | 24.11 |
| 202-463-989.000 | STREET REHABILITATION | 393,520.00 | 203,520.00 | 190,000.00 | 51.72 |
| 202-463-995.000 | INTERFUND TRANSFER OUT | 75,000.00 | 75,000.00 | 0.00 | 100.00 |
| Total Dept 463 | | 1,061,010.00 | 436,780.39 | 624,229.61 | 41.17 |
| TOTAL EXPENDITURES | | 1,061,010.00 | 436,780.39 | 624,229.61 | 41.17 |
| Fund 202 - MAJOR STREET FUND: | | | | | |
| TOTAL REVENUES | | 786,201.00 | 371,949.39 | 414,251.61 | 47.31 |
| TOTAL EXPENDITURES | | 1,061,010.00 | 436,780.39 | 624,229.61 | 41.17 |
| NET OF REVENUES & EXPENDITURES | | (274,809.00) | (64,831.00) | (209,978.00) | 23.59 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 203 - LOCAL STREET FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 203-000-546.000 | STATE GRANTS - HIGHWAY AND STREETS | 322,374.00 | 152,705.19 | 169,668.81 | 47.37 |
| 203-000-548.000 | STATE GRANTS - METRO ACT | 33,048.00 | 0.00 | 33,048.00 | 0.00 |
| 203-000-556.000 | STATE GRANTS - OTHER | 115,834.00 | 57,916.84 | 57,917.16 | 50.00 |
| 203-000-664.000 | INTEREST INCOME AND RENT CONTROL | 3,730.00 | 3,805.04 | (75.04) | 102.01 |
| 203-000-671.500 | OTHER REVENUE | 911.00 | 911.46 | (0.46) | 100.05 |
| 203-000-699.000 | INTERFUND TRANSFERS IN | 75,000.00 | 75,000.00 | 0.00 | 100.00 |
| Total Dept 000 | | 550,897.00 | 290,338.53 | 260,558.47 | 52.70 |
| TOTAL REVENUES | | 550,897.00 | 290,338.53 | 260,558.47 | 52.70 |
| Expenditures | | | | | |
| Dept 463 | | | | | |
| 203-463-702.000 | WAGES - FULL TIME EMPLOYEES | 132,870.00 | 23,381.70 | 109,488.30 | 17.60 |
| 203-463-705.000 | VACATION PAY | 1,545.00 | 1,075.63 | 469.37 | 69.62 |
| 203-463-706.000 | HOLIDAY PAY | 2,060.00 | 215.13 | 1,844.87 | 10.44 |
| 203-463-709.000 | FICA | 8,593.00 | 1,983.88 | 6,609.12 | 23.09 |
| 203-463-711.000 | MEDICARE | 2,016.00 | 463.97 | 1,552.03 | 23.01 |
| 203-463-713.000 | OVERTIME | 5,150.00 | 2,016.42 | 3,133.58 | 39.15 |
| 203-463-714.000 | LONGEVITY PAY | 2,000.00 | 2,000.00 | 0.00 | 100.00 |
| 203-463-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 38,582.00 | 10,021.65 | 28,560.35 | 25.97 |
| 203-463-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 24,720.00 | 7,070.12 | 17,649.88 | 28.60 |
| 203-463-721.000 | CLOTHING ALLOWANCE | 1,200.00 | 1,200.00 | 0.00 | 100.00 |
| 203-463-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 5,874.00 | 5,873.44 | 0.56 | 99.99 |
| 203-463-803.101 | ADMINISTRATIVE SERVICES (GENERAL FUND) | 17,763.00 | 8,622.96 | 9,140.04 | 48.54 |
| 203-463-870.000 | PRESERVATION - STREETS | 61,800.00 | 37,284.22 | 24,515.78 | 60.33 |
| 203-463-871.000 | TRAFFIC SERVICES - STREETS | 5,150.00 | 1,200.91 | 3,949.09 | 23.32 |
| 203-463-872.000 | WINTER MAINTENANCE - STREETS | 56,650.00 | 21,634.65 | 35,015.35 | 38.19 |
| 203-463-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 46,780.00 | 23,389.98 | 23,390.02 | 50.00 |
| Total Dept 463 | | 412,753.00 | 147,434.66 | 265,318.34 | 35.72 |
| TOTAL EXPENDITURES | | 412,753.00 | 147,434.66 | 265,318.34 | 35.72 |
| Fund 203 - LOCAL STREET FUND: | | | | | |
| TOTAL REVENUES | | 550,897.00 | 290,338.53 | 260,558.47 | 52.70 |
| TOTAL EXPENDITURES | | 412,753.00 | 147,434.66 | 265,318.34 | 35.72 |
| NET OF REVENUES & EXPENDITURES | | 138,144.00 | 142,903.87 | (4,759.87) | 103.45 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 210 - AMBULANCE FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 210-000-402.000 | TAXES - CURRENT REAL PROPERTY TAXES | 396,712.00 | 383,187.56 | 13,524.44 | 96.59 |
| 210-000-410.000 | TAXES - CURRENT PERSONAL PROPERTY TAXES | 36,291.00 | 35,499.27 | 791.73 | 97.82 |
| 210-000-412.000 | TAXES - DELINQUENT PERSONAL PROPERTY | 500.00 | 288.22 | 211.78 | 57.64 |
| 210-000-432.000 | TAXES - PAYMENT IN LIEU OF TAXES | 901.00 | 0.00 | 901.00 | 0.00 |
| 210-000-437.000 | TAXES - INDUSTRIAL FACILITY TAX | 8,395.00 | 8,319.30 | 75.70 | 99.10 |
| 210-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 1,098.00 | 448.14 | 649.86 | 40.81 |
| 210-000-573.000 | LOCAL COMMUNITY STABILIZATION SHARE | 33,211.00 | 33,210.72 | 0.28 | 100.00 |
| 210-000-638.000 | AMBULANCE TRANSPORT FEES | 308,756.00 | 163,326.30 | 145,429.70 | 52.90 |
| 210-000-664.000 | INTEREST INCOME AND RENT CONTROL | 7,000.00 | 6,980.27 | 19.73 | 99.72 |
| Total Dept 000 | | 792,864.00 | 631,259.78 | 161,604.22 | 79.62 |
| TOTAL REVENUES | | 792,864.00 | 631,259.78 | 161,604.22 | 79.62 |
| Expenditures | | | | | |
| Dept 301 - PUBLIC SAFETY | | | | | |
| 210-301-702.000 | WAGES - FULL TIME EMPLOYEES | 223,922.00 | 95,801.32 | 128,120.68 | 42.78 |
| 210-301-704.000 | WAGES - PART TIME EMPLOYEES | 60,000.00 | 0.00 | 60,000.00 | 0.00 |
| 210-301-705.000 | VACATION PAY | 26,170.00 | 13,601.58 | 12,568.42 | 51.97 |
| 210-301-706.000 | HOLIDAY PAY | 12,875.00 | 3,846.51 | 9,028.49 | 29.88 |
| 210-301-709.000 | FICA | 19,356.00 | 7,854.11 | 11,501.89 | 40.58 |
| 210-301-711.000 | MEDICARE | 4,540.00 | 1,836.88 | 2,703.12 | 40.46 |
| 210-301-713.000 | OVERTIME | 27,900.00 | 6,357.92 | 21,542.08 | 22.79 |
| 210-301-714.000 | LONGEVITY PAY | 2,271.00 | 1,715.00 | 556.00 | 75.52 |
| 210-301-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 96,602.00 | 42,789.13 | 53,812.87 | 44.29 |
| 210-301-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 89,610.00 | 26,563.02 | 63,046.98 | 29.64 |
| 210-301-721.000 | CLOTHING ALLOWANCE | 6,750.00 | (787.50) | 7,537.50 | (11.67) |
| 210-301-722.000 | FOOD ALLOWANCE | 3,500.00 | 3,416.67 | 83.33 | 97.62 |
| 210-301-731.000 | EDUCATION ALLOWANCE | 2,060.00 | 461.52 | 1,598.48 | 22.40 |
| 210-301-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 7,562.00 | 7,562.13 | (0.13) | 100.00 |
| 210-301-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 10,994.00 | 1,926.76 | 9,067.24 | 17.53 |
| 210-301-746.000 | OPERATING SUPPLIES | 19,150.00 | 2,076.45 | 17,073.55 | 10.84 |
| 210-301-752.000 | SUPPLIES | 0.00 | 200.95 | (200.95) | 100.00 |
| 210-301-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 1,000.00 | 436.64 | 563.36 | 43.66 |
| 210-301-801.200 | PROFESSIONAL SERVICES (ACCUMED) | 29,475.00 | 9,572.18 | 19,902.82 | 32.48 |
| 210-301-803.101 | ADMINISTRATIVE SERVICES (GENERAL FUND) | 56,770.00 | 28,384.98 | 28,385.02 | 50.00 |
| 210-301-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 275.00 | 45.12 | 229.88 | 16.41 |
| 210-301-910.000 | PROFESSIONAL DEVELOPMENT | 500.00 | 0.00 | 500.00 | 0.00 |
| 210-301-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 69,261.00 | 34,630.50 | 34,630.50 | 50.00 |
| Total Dept 301 - PUBLIC SAFETY | | 770,543.00 | 288,291.87 | 482,251.13 | 37.41 |
| TOTAL EXPENDITURES | | 770,543.00 | 288,291.87 | 482,251.13 | 37.41 |
| Fund 210 - AMBULANCE FUND: | | | | | |
| TOTAL REVENUES | | 792,864.00 | 631,259.78 | 161,604.22 | 79.62 |
| TOTAL EXPENDITURES | | 770,543.00 | 288,291.87 | 482,251.13 | 37.41 |
| NET OF REVENUES & EXPENDITURES | | 22,321.00 | 342,967.91 | (320,646.91) | 1,536.53 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 226-000-402.000 | TAXES - CURRENT REAL PROPERTY TAXES | 565,708.00 | 546,422.41 | 19,285.59 | 96.59 |
| 226-000-410.000 | TAXES - CURRENT PERSONAL PROPERTY TAXES | 52,651.00 | 50,622.33 | 2,028.67 | 96.15 |
| 226-000-412.000 | TAXES - DELINQUENT PERSONAL PROPERTY | 600.00 | 327.13 | 272.87 | 54.52 |
| 226-000-432.000 | TAXES - PAYMENT IN LIEU OF TAXES | 1,265.00 | 0.00 | 1,265.00 | 0.00 |
| 226-000-437.000 | TAXES - INDUSTRIAL FACILITY TAX | 11,972.00 | 11,863.20 | 108.80 | 99.09 |
| 226-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 1,541.00 | 638.90 | 902.10 | 41.46 |
| 226-000-573.000 | LOCAL COMMUNITY STABILIZATION SHARE | 44,623.00 | 44,622.85 | 0.15 | 100.00 |
| 226-000-637.000 | RECYCLING FEES | 106,800.00 | 40,994.84 | 65,805.16 | 38.38 |
| 226-000-664.000 | INTEREST INCOME AND RENT CONTROL | 3,600.00 | 3,688.68 | (88.68) | 102.46 |
| Total Dept 000 | | 788,760.00 | 699,180.34 | 89,579.66 | 88.64 |
| TOTAL REVENUES | | 788,760.00 | 699,180.34 | 89,579.66 | 88.64 |
| Expenditures | | | | | |
| Dept 528 - REFUSE COLLECTION/ DISPOSAL | | | | | |
| 226-528-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 1,061.00 | 0.00 | 1,061.00 | 0.00 |
| 226-528-919.000 | WASTE AND RUBBISH DISPOSAL | 545,900.00 | 214,463.47 | 331,436.53 | 39.29 |
| 226-528-925.000 | RECYCLING | 94,245.00 | 39,602.88 | 54,642.12 | 42.02 |
| 226-528-926.000 | COMPOSTING | 101,970.00 | 50,367.77 | 51,602.23 | 49.39 |
| 226-528-956.000 | BAD DEBT EXPENSE | 56.00 | 31.73 | 24.27 | 56.66 |
| Total Dept 528 - REFUSE COLLECTION/ DISPOSAL | | 743,232.00 | 304,465.85 | 438,766.15 | 40.97 |
| TOTAL EXPENDITURES | | 743,232.00 | 304,465.85 | 438,766.15 | 40.97 |
| Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND: | | | | | |
| TOTAL REVENUES | | 788,760.00 | 699,180.34 | 89,579.66 | 88.64 |
| TOTAL EXPENDITURES | | 743,232.00 | 304,465.85 | 438,766.15 | 40.97 |
| NET OF REVENUES & EXPENDITURES | | 45,528.00 | 394,714.49 | (349,186.49) | 866.97 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 265 - DRUG FORFEITURE | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 265-000-655.950 | FINES AND FORFEITURES (DRUG) | 30,000.00 | 6,880.88 | 23,119.12 | 22.94 |
| 265-000-664.000 | INTEREST INCOME AND RENT CONTROL | 1,600.00 | 1,418.11 | 181.89 | 88.63 |
| 265-000-673.000 | GAIN OR LOSS ON SALE OF ASSETS | 20,000.00 | 11,998.00 | 8,002.00 | 59.99 |
| Total Dept 000 | | 51,600.00 | 20,296.99 | 31,303.01 | 39.34 |
| TOTAL REVENUES | | 51,600.00 | 20,296.99 | 31,303.01 | 39.34 |
| Expenditures | | | | | |
| Dept 310 - DRUG FORFEITURE | | | | | |
| 265-310-746.000 | OPERATING SUPPLIES | 16,000.00 | 7,895.00 | 8,105.00 | 49.34 |
| 265-310-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 14,000.00 | 6,756.59 | 7,243.41 | 48.26 |
| 265-310-983.000 | LEASED ASSETS | 5,000.00 | 2,622.60 | 2,377.40 | 52.45 |
| Total Dept 310 - DRUG FORFEITURE | | 35,000.00 | 17,274.19 | 17,725.81 | 49.35 |
| TOTAL EXPENDITURES | | 35,000.00 | 17,274.19 | 17,725.81 | 49.35 |
| Fund 265 - DRUG FORFEITURE: | | | | | |
| TOTAL REVENUES | | 51,600.00 | 20,296.99 | 31,303.01 | 39.34 |
| TOTAL EXPENDITURES | | 35,000.00 | 17,274.19 | 17,725.81 | 49.35 |
| NET OF REVENUES & EXPENDITURES | | 16,600.00 | 3,022.80 | 13,577.20 | 18.21 |
| Fund 267 - GAMBLING FORFEITURE | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 267-000-664.000 | INTEREST INCOME AND RENT CONTROL | 11,000.00 | 9,582.96 | 1,417.04 | 87.12 |
| Total Dept 000 | | 11,000.00 | 9,582.96 | 1,417.04 | 87.12 |
| TOTAL REVENUES | | 11,000.00 | 9,582.96 | 1,417.04 | 87.12 |
| Expenditures | | | | | |
| Dept 301 - PUBLIC SAFETY | | | | | |
| 267-301-801.700 | PROFESSIONAL AND CONTRACTUAL SERVICES | 0.00 | 122.65 | (122.65) | 100.00 |
| Total Dept 301 - PUBLIC SAFETY | | 0.00 | 122.65 | (122.65) | 100.00 |
| TOTAL EXPENDITURES | | 0.00 | 122.65 | (122.65) | 100.00 |
| Fund 267 - GAMBLING FORFEITURE: | | | | | |
| TOTAL REVENUES | | 11,000.00 | 9,582.96 | 1,417.04 | 87.12 |
| TOTAL EXPENDITURES | | 0.00 | 122.65 | (122.65) | 100.00 |
| NET OF REVENUES & EXPENDITURES | | 11,000.00 | 9,460.31 | 1,539.69 | 86.00 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 270 - SENIOR HOUSING | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 270-000-600.000 | RENT | 559,212.00 | 277,633.50 | 281,578.50 | 49.65 |
| 270-000-657.000 | ORDINANCE FINES AND COSTS | 0.00 | 145.00 | (145.00) | 100.00 |
| 270-000-664.000 | INTEREST INCOME AND RENT CONTROL | 1,600.00 | 1,041.67 | 558.33 | 65.10 |
| 270-000-686.000 | INSURANCE RECOVERIES | 0.00 | 10,896.48 | (10,896.48) | 100.00 |
| 270-000-687.000 | OTHER REVENUE - REFUNDS OR REBATES | 0.00 | 360.00 | (360.00) | 100.00 |
| Total Dept 000 | | 560,812.00 | 290,076.65 | 270,735.35 | 51.72 |
| TOTAL REVENUES | | 560,812.00 | 290,076.65 | 270,735.35 | 51.72 |
| Expenditures | | | | | |
| Dept 265 - CITY HALL | | | | | |
| 270-265-702.000 | WAGES - FULL TIME EMPLOYEES | 0.00 | 226.88 | (226.88) | 100.00 |
| 270-265-704.000 | WAGES - PART TIME EMPLOYEES | 41,200.00 | 15,862.50 | 25,337.50 | 38.50 |
| 270-265-709.000 | FICA | 3,193.00 | 1,079.59 | 2,113.41 | 33.81 |
| 270-265-711.000 | MEDICARE | 597.00 | 252.47 | 344.53 | 42.29 |
| 270-265-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 0.00 | 73.83 | (73.83) | 100.00 |
| 270-265-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 800.00 | 383.64 | 416.36 | 47.96 |
| 270-265-742.000 | MATERIALS & SUPPLIES | 14,420.00 | 7,071.55 | 7,348.45 | 49.04 |
| 270-265-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 5,150.00 | 255.60 | 4,894.40 | 4.96 |
| 270-265-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 49,364.00 | 100.00 | 49,264.00 | 0.20 |
| 270-265-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 2,600.00 | 1,303.07 | 1,296.93 | 50.12 |
| 270-265-852.000 | OTHER MISC COMMUNICATIONS (INTERNET) | 1,310.00 | 384.44 | 925.56 | 29.35 |
| 270-265-918.000 | WATER | 49,337.00 | 15,811.41 | 33,525.59 | 32.05 |
| 270-265-920.000 | ELECTRIC | 12,772.00 | 4,972.54 | 7,799.46 | 38.93 |
| 270-265-921.000 | NATURAL GAS | 2,060.00 | 666.94 | 1,393.06 | 32.38 |
| 270-265-934.000 | OTHER REPAIRS AND MAINTENANCE | 77,250.00 | 38,724.00 | 38,526.00 | 50.13 |
| 270-265-935.000 | PROPERTY LIABILITY INSURANCE | 43,702.00 | 43,701.51 | 0.49 | 100.00 |
| 270-265-968.000 | DEPRECIATION AND DEPLETION | 91,979.00 | 0.00 | 91,979.00 | 0.00 |
| Total Dept 265 - CITY HALL | | 395,734.00 | 130,869.97 | 264,864.03 | 33.07 |
| Dept 945 - DEBT | | | | | |
| 270-945-991.000 | PRINCIPAL | 1.00 | 0.00 | 1.00 | 0.00 |
| 270-945-992.000 | INTEREST EXPENSE | 1,927.00 | 1,926.89 | 0.11 | 99.99 |
| Total Dept 945 - DEBT | | 1,928.00 | 1,926.89 | 1.11 | 99.94 |
| TOTAL EXPENDITURES | | 397,662.00 | 132,796.86 | 264,865.14 | 33.39 |
| Fund 270 - SENIOR HOUSING: | | | | | |
| TOTAL REVENUES | | 560,812.00 | 290,076.65 | 270,735.35 | 51.72 |
| TOTAL EXPENDITURES | | 397,662.00 | 132,796.86 | 264,865.14 | 33.39 |
| NET OF REVENUES & EXPENDITURES | | 163,150.00 | 157,279.79 | 5,870.21 | 96.40 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 301 - GENERAL DEBT SERVICE (CITY HALL) | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 301-000-402.000 | TAXES - CURRENT REAL PROPERTY TAXES | 533,378.00 | 515,194.56 | 18,183.44 | 96.59 |
| 301-000-410.000 | TAXES - CURRENT PERSONAL PROPERTY TAXES | 49,642.00 | 47,728.83 | 1,913.17 | 96.15 |
| 301-000-412.000 | TAXES - DELINQUENT PERSONAL PROPERTY | 700.00 | 390.24 | 309.76 | 55.75 |
| 301-000-432.000 | TAXES - PAYMENT IN LIEU OF TAXES | 1,174.00 | 0.00 | 1,174.00 | 0.00 |
| 301-000-437.000 | TAXES - INDUSTRIAL FACILITY TAX | 11,287.00 | 11,185.21 | 101.79 | 99.10 |
| 301-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 1,476.00 | 602.57 | 873.43 | 40.82 |
| 301-000-573.000 | LOCAL COMMUNITY STABILIZATION SHARE | 44,069.00 | 44,069.21 | (0.21) | 100.00 |
| 301-000-664.000 | INTEREST INCOME AND RENT CONTROL | 2,300.00 | 2,424.06 | (124.06) | 105.39 |
| Total Dept 000 | | 644,026.00 | 621,594.68 | 22,431.32 | 96.52 |
| TOTAL REVENUES | | 644,026.00 | 621,594.68 | 22,431.32 | 96.52 |
| Expenditures | | | | | |
| Dept 945 - DEBT | | | | | |
| 301-945-991.000 | PRINCIPAL | 510,000.00 | 510,000.00 | 0.00 | 100.00 |
| 301-945-992.000 | INTEREST EXPENSE | 26,763.00 | 18,481.25 | 8,281.75 | 69.06 |
| 301-945-993.000 | PAYING AGENT FEES | 1,250.00 | 125.00 | 1,125.00 | 10.00 |
| Total Dept 945 - DEBT | | 538,013.00 | 528,606.25 | 9,406.75 | 98.25 |
| TOTAL EXPENDITURES | | 538,013.00 | 528,606.25 | 9,406.75 | 98.25 |
| Fund 301 - GENERAL DEBT SERVICE (CITY HALL): | | | | | |
| TOTAL REVENUES | | 644,026.00 | 621,594.68 | 22,431.32 | 96.52 |
| TOTAL EXPENDITURES | | 538,013.00 | 528,606.25 | 9,406.75 | 98.25 |
| NET OF REVENUES & EXPENDITURES | | 106,013.00 | 92,988.43 | 13,024.57 | 87.71 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 307 - DEBT SERVICE (2015 STREET BOND) | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 307-000-402.000 | TAXES - CURRENT REAL PROPERTY TAXES | 913,227.00 | 882,093.73 | 31,133.27 | 96.59 |
| 307-000-410.000 | TAXES - CURRENT PERSONAL PROPERTY TAXES | 84,993.00 | 81,718.11 | 3,274.89 | 96.15 |
| 307-000-412.000 | TAXES - DELINQUENT PERSONAL PROPERTY | 1,000.00 | 538.66 | 461.34 | 53.87 |
| 307-000-432.000 | TAXES - PAYMENT IN LIEU OF TAXES | 1,943.00 | 0.00 | 1,943.00 | 0.00 |
| 307-000-437.000 | TAXES - INDUSTRIAL FACILITY TAX | 19,326.00 | 19,150.50 | 175.50 | 99.09 |
| 307-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 2,528.00 | 1,031.63 | 1,496.37 | 40.81 |
| 307-000-573.000 | LOCAL COMMUNITY STABILIZATION SHARE | 75,452.00 | 75,451.59 | 0.41 | 100.00 |
| 307-000-664.000 | INTEREST INCOME AND RENT CONTROL | 1,600.00 | 1,819.51 | (219.51) | 113.72 |
| Total Dept 000 | | 1,100,069.00 | 1,061,803.73 | 38,265.27 | 96.52 |
| TOTAL REVENUES | | 1,100,069.00 | 1,061,803.73 | 38,265.27 | 96.52 |
| Expenditures | | | | | |
| Dept 945 - DEBT | | | | | |
| 307-945-991.000 | PRINCIPAL | 865,000.00 | 865,000.00 | 0.00 | 100.00 |
| 307-945-992.000 | INTEREST | 50,325.00 | 29,487.50 | 20,837.50 | 58.59 |
| 307-945-993.000 | PAYING AGENT FEES | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| Total Dept 945 - DEBT | | 916,325.00 | 894,487.50 | 21,837.50 | 97.62 |
| TOTAL EXPENDITURES | | 916,325.00 | 894,487.50 | 21,837.50 | 97.62 |
| Fund 307 - DEBT SERVICE (2015 STREET BOND): | | | | | |
| TOTAL REVENUES | | 1,100,069.00 | 1,061,803.73 | 38,265.27 | 96.52 |
| TOTAL EXPENDITURES | | 916,325.00 | 894,487.50 | 21,837.50 | 97.62 |
| NET OF REVENUES & EXPENDITURES | | 183,744.00 | 167,316.23 | 16,427.77 | 91.06 |
| Fund 402 - 2015 STREET BONDS CONSTRUCTION FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 402-000-664.000 | INTEREST INCOME AND RENT CONTROL | 700.00 | 624.03 | 75.97 | 89.15 |
| Total Dept 000 | | 700.00 | 624.03 | 75.97 | 89.15 |
| TOTAL REVENUES | | 700.00 | 624.03 | 75.97 | 89.15 |
| Expenditures | | | | | |
| Dept 463 | | | | | |
| 402-463-989.900 | STREET REHABILITATION | 86,500.00 | 6,937.27 | 79,562.73 | 8.02 |
| Total Dept 463 | | 86,500.00 | 6,937.27 | 79,562.73 | 8.02 |
| TOTAL EXPENDITURES | | 86,500.00 | 6,937.27 | 79,562.73 | 8.02 |
| Fund 402 - 2015 STREET BONDS CONSTRUCTION FUND: | | | | | |
| TOTAL REVENUES | | 700.00 | 624.03 | 75.97 | 89.15 |
| TOTAL EXPENDITURES | | 86,500.00 | 6,937.27 | 79,562.73 | 8.02 |
| NET OF REVENUES & EXPENDITURES | | (85,800.00) | (6,313.24) | (79,486.76) | 7.36 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 592 - WATER AND SEWER FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 592-000-445.000 | TAXES - PENALTIES AND INTEREST ON TAXES | 21.00 | 118.33 | (97.33) | 563.48 |
| 592-000-539.000 | STATE GRANTS | 98,320.00 | 228,331.26 | (130,011.26) | 232.23 |
| 592-000-642.100 | SALES - WATER COMMODITY | 1,764,000.00 | 906,290.86 | 857,709.14 | 51.38 |
| 592-000-642.200 | SALES - WATER RTS | 1,164,000.00 | 446,651.02 | 717,348.98 | 38.37 |
| 592-000-642.300 | SALES - SEWER COMMODITY | 4,568,000.00 | 1,774,592.80 | 2,793,407.20 | 38.85 |
| 592-000-642.400 | SALES - SEWER RTS | 756,000.00 | 290,446.51 | 465,553.49 | 38.42 |
| 592-000-642.500 | SALES - METER REPLACEMENT FEE | 63,600.00 | 24,526.77 | 39,073.23 | 38.56 |
| 592-000-642.600 | SALES - WATER TAP FEES | 30,600.00 | 5,610.00 | 24,990.00 | 18.33 |
| 592-000-642.700 | SALES - SEWER TAP FEES | 15,300.00 | 2,190.00 | 13,110.00 | 14.31 |
| 592-000-655.700 | PENALTIES | 81,600.00 | 38,542.23 | 43,057.77 | 47.23 |
| 592-000-664.000 | INTEREST INCOME AND RENT CONTROL | 28,000.00 | 27,848.00 | 152.00 | 99.46 |
| Total Dept 000 | | 8,569,441.00 | 3,745,147.78 | 4,824,293.22 | 43.70 |
| TOTAL REVENUES | | 8,569,441.00 | 3,745,147.78 | 4,824,293.22 | 43.70 |
| Expenditures | | | | | |
| Dept 526 - WATER | | | | | |
| 592-526-702.000 | WAGES - FULL TIME EMPLOYEES | 278,100.00 | 111,240.83 | 166,859.17 | 40.00 |
| 592-526-704.000 | WAGES - PART TIME EMPLOYEES | 40,000.00 | 1,024.00 | 38,976.00 | 2.56 |
| 592-526-705.000 | VACATION PAY | 56,650.00 | 13,337.97 | 43,312.03 | 23.54 |
| 592-526-706.000 | HOLIDAY PAY | 17,304.00 | 5,897.24 | 11,406.76 | 34.08 |
| 592-526-707.000 | TEMPORARY EMPLOYEES | 25,000.00 | 11,818.00 | 13,182.00 | 47.27 |
| 592-526-709.000 | FICA | 26,780.00 | 11,907.14 | 14,872.86 | 44.46 |
| 592-526-711.000 | MEDICARE | 6,180.00 | 2,784.73 | 3,395.27 | 45.06 |
| 592-526-713.000 | OVERTIME | 55,620.00 | 29,167.42 | 26,452.58 | 52.44 |
| 592-526-714.000 | LONGEVITY PAY | 4,600.00 | 4,600.00 | 0.00 | 100.00 |
| 592-526-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 198,664.00 | 47,718.17 | 150,945.83 | 24.02 |
| 592-526-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 111,240.00 | 45,015.41 | 66,224.59 | 40.47 |
| 592-526-721.000 | CLOTHING ALLOWANCE | 3,600.00 | 3,600.00 | 0.00 | 100.00 |
| 592-526-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 7,934.00 | 7,933.80 | 0.20 | 100.00 |
| 592-526-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 1,300.00 | 642.50 | 657.50 | 49.42 |
| 592-526-752.000 | SUPPLIES | 15,450.00 | 4,281.89 | 11,168.11 | 27.71 |
| 592-526-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 128,750.00 | 26,221.74 | 102,528.26 | 20.37 |
| 592-526-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 6,000.00 | 4,709.70 | 1,290.30 | 78.50 |
| 592-526-803.101 | ADMINISTRATIVE SERVICES (GENERAL FUND) | 192,991.00 | 96,495.48 | 96,495.52 | 50.00 |
| 592-526-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 1,545.00 | 476.24 | 1,068.76 | 30.82 |
| 592-526-851.000 | MAIL OR POSTAGE | 23,690.00 | 7,200.03 | 16,489.97 | 30.39 |
| 592-526-883.000 | PERMITS | 5,854.00 | 5,853.46 | 0.54 | 99.99 |
| 592-526-915.000 | MEMBERSHIPS | 785.00 | 785.00 | 0.00 | 100.00 |
| 592-526-918.000 | WATER | 824.00 | 441.56 | 382.44 | 53.59 |
| 592-526-918.500 | WATER (GREAT LAKES WATER AUTHORITY) | 1,339,000.00 | 511,151.87 | 827,848.13 | 38.17 |
| 592-526-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 81,103.00 | 40,551.48 | 40,551.52 | 50.00 |
| 592-526-934.000 | OTHER REPAIRS AND MAINTENANCE | 41,200.00 | 23,918.47 | 17,281.53 | 58.05 |
| 592-526-946.000 | ENGINEERING SERVICES | 25,000.00 | 769.50 | 24,230.50 | 3.08 |
| 592-526-956.000 | BAD DEBT EXPENSE | 20,600.00 | 3,209.30 | 17,390.70 | 15.58 |
| 592-526-968.100 | DEPRECIATION AND DEPLETION | 1,073,260.00 | 0.00 | 1,073,260.00 | 0.00 |
| 592-526-972.000 | CAPITAL OUTLAY (WATER SYSTEM) | 1.00 | 0.00 | 1.00 | 0.00 |
| 592-526-991.000 | PRINCIPAL | 1.00 | 0.00 | 1.00 | 0.00 |
| 592-526-992.000 | INTEREST EXPENSE | 19,938.00 | 97.50 | 19,840.50 | 0.49 |
| Total Dept 526 - WATER | | 3,808,964.00 | 1,022,850.43 | 2,786,113.57 | 26.85 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Dept 527 - SEWER | | | | | |
| 592-527-702.000 | WAGES - FULL TIME EMPLOYEES | 204,970.00 | 68,400.58 | 136,569.42 | 33.37 |
| 592-527-705.000 | VACATION PAY | 36,000.00 | 19,318.63 | 16,681.37 | 53.66 |
| 592-527-706.000 | HOLIDAY PAY | 9,270.00 | 2,135.41 | 7,134.59 | 23.04 |
| 592-527-709.000 | FICA | 15,450.00 | 6,612.47 | 8,837.53 | 42.80 |
| 592-527-711.000 | MEDICARE | 4,120.00 | 1,546.50 | 2,573.50 | 37.54 |
| 592-527-713.000 | OVERTIME | 25,750.00 | 4,395.58 | 21,354.42 | 17.07 |
| 592-527-714.000 | LONGEVITY PAY | 2,550.00 | 2,550.00 | 0.00 | 100.00 |
| 592-527-715.150 | POST EMPLOYMENT BENEFITS | 440,840.00 | 0.00 | 440,840.00 | 0.00 |
| 592-527-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 138,123.00 | 34,358.02 | 103,764.98 | 24.87 |
| 592-527-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 72,100.00 | 23,096.39 | 49,003.61 | 32.03 |
| 592-527-721.000 | CLOTHING ALLOWANCE | 3,500.00 | 3,500.00 | 0.00 | 100.00 |
| 592-527-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 3,248.00 | 3,247.85 | 0.15 | 100.00 |
| 592-527-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 1,100.00 | 643.12 | 456.88 | 58.47 |
| 592-527-752.000 | SUPPLIES | 0.00 | 367.00 | (367.00) | 100.00 |
| 592-527-752.100 | OPERATING SUPPLIES (MATERIALS&SUPPLIES) | 12,360.00 | 1,010.47 | 11,349.53 | 8.18 |
| 592-527-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 358,800.00 | 87,323.68 | 271,476.32 | 24.34 |
| 592-527-803.101 | ADMINISTRATIVE SERVICES (GENERAL FUND) | 124,831.00 | 62,415.48 | 62,415.52 | 50.00 |
| 592-527-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 876.00 | 392.72 | 483.28 | 44.83 |
| 592-527-851.000 | MAIL OR POSTAGE | 13,390.00 | 4,095.89 | 9,294.11 | 30.59 |
| 592-527-910.000 | PROFESSIONAL DEVELOPMENT | 2,360.00 | 2,360.00 | 0.00 | 100.00 |
| 592-527-917.000 | SEWAGE | 2,781,000.00 | 1,344,704.91 | 1,436,295.09 | 48.35 |
| 592-527-920.000 | ELECTRIC | 2,472.00 | 1,765.31 | 706.69 | 71.41 |
| 592-527-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 196,640.00 | 98,320.02 | 98,319.98 | 50.00 |
| 592-527-934.000 | OTHER REPAIRS AND MAINTENANCE | 0.00 | 611.00 | (611.00) | 100.00 |
| 592-527-934.500 | OTHER REPAIRS AND MAINTENANCE (LIFT ST) | 20,600.00 | 2,547.49 | 18,052.51 | 12.37 |
| 592-527-934.900 | OTHER REPAIRS & MAINTENANCE (SAW GRANT) | 77,149.00 | 107,041.23 | (29,892.23) | 138.75 |
| 592-527-946.000 | ENGINEERING SERVICES | 25,000.00 | 14,411.00 | 10,589.00 | 57.64 |
| 592-527-956.000 | BAD DEBT EXPENSE | 10,300.00 | 2,868.28 | 7,431.72 | 27.85 |
| 592-527-968.100 | DEPRECIATION AND DEPLETION | 332,690.00 | 0.00 | 332,690.00 | 0.00 |
| 592-527-991.000 | PRINCIPAL | 1.00 | 0.00 | 1.00 | 0.00 |
| 592-527-992.000 | INTEREST EXPENSE | 626,036.00 | 296,945.88 | 329,090.12 | 47.43 |
| 592-527-993.000 | PAYING AGENT FEES | 1,000.00 | 49.29 | 950.71 | 4.93 |
| Total Dept 527 - SEWER | | 5,542,526.00 | 2,197,034.20 | 3,345,491.80 | 39.64 |
| TOTAL EXPENDITURES | | 9,351,490.00 | 3,219,884.63 | 6,131,605.37 | 34.43 |
| Fund 592 - WATER AND SEWER FUND: | | | | | |
| TOTAL REVENUES | | 8,569,441.00 | 3,745,147.78 | 4,824,293.22 | 43.70 |
| TOTAL EXPENDITURES | | 9,351,490.00 | 3,219,884.63 | 6,131,605.37 | 34.43 |
| NET OF REVENUES & EXPENDITURES | | (782,049.00) | 525,263.15 | (1,307,312.15) | 67.16 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 645 - MEDICAL SELF INSURANCE FUND | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 645-000-664.000 | INTEREST INCOME AND RENT CONTROL | 2,800.00 | 2,775.49 | 24.51 | 99.12 |
| 645-000-700.000 | HCARE ISF CHARGES FOR SERVICES | 650,760.00 | 266,639.72 | 384,120.28 | 40.97 |
| Total Dept 000 | | 653,560.00 | 269,415.21 | 384,144.79 | 41.22 |
| TOTAL REVENUES | | 653,560.00 | 269,415.21 | 384,144.79 | 41.22 |
| Expenditures | | | | | |
| Dept 999 - SELF INSURANCE | | | | | |
| 645-999-837.000 | HEALTH INSURANCE CLAIMS | 651,486.00 | 245,459.49 | 406,026.51 | 37.68 |
| Total Dept 999 - SELF INSURANCE | | 651,486.00 | 245,459.49 | 406,026.51 | 37.68 |
| TOTAL EXPENDITURES | | 651,486.00 | 245,459.49 | 406,026.51 | 37.68 |
| Fund 645 - MEDICAL SELF INSURANCE FUND: | | | | | |
| TOTAL REVENUES | | 653,560.00 | 269,415.21 | 384,144.79 | 41.22 |
| TOTAL EXPENDITURES | | 651,486.00 | 245,459.49 | 406,026.51 | 37.68 |
| NET OF REVENUES & EXPENDITURES | | 2,074.00 | 23,955.72 | (21,881.72) | 1,155.05 |

| GL NUMBER | DESCRIPTION | 2018-19 AMENDED BUDGET | 12/31/2018 YTD BALANCE | 12/31/2018 DIFFERENCE | 12/31/2018 % BDGT |
|---|---|---|---|---|---|
| Fund 661 - MOTOR POOL | | | | | |
| Revenues | | | | | |
| Dept 000 | | | | | |
| 661-000-643.000 | EQUIPMENT RENTAL | 868,578.00 | 434,288.88 | 434,289.12 | 50.00 |
| 661-000-664.000 | INTEREST INCOME AND RENT CONTROL | 3,300.00 | 3,221.81 | 78.19 | 97.63 |
| 661-000-686.000 | INSURANCE RECOVERIES | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| Total Dept 000 | | 872,878.00 | 438,510.69 | 434,367.31 | 50.24 |
| TOTAL REVENUES | | 872,878.00 | 438,510.69 | 434,367.31 | 50.24 |
| Expenditures | | | | | |
| Dept 249 - MOTOR POOL | | | | | |
| 661-249-702.000 | WAGES - FULL TIME EMPLOYEES | 59,300.00 | 23,583.74 | 35,716.26 | 39.77 |
| 661-249-705.000 | VACATION PAY | 4,500.00 | 2,164.67 | 2,335.33 | 48.10 |
| 661-249-706.000 | HOLIDAY PAY | 2,761.00 | 1,367.16 | 1,393.84 | 49.52 |
| 661-249-709.000 | FICA | 4,172.00 | 2,085.48 | 2,086.52 | 49.99 |
| 661-249-711.000 | MEDICARE | 979.00 | 487.72 | 491.28 | 49.82 |
| 661-249-713.000 | OVERTIME | 7,000.00 | 3,356.05 | 3,643.95 | 47.94 |
| 661-249-717.000 | DEFINED BENEFIT PENSION PLAN (MERS) | 26,035.00 | 10,728.70 | 15,306.30 | 41.21 |
| 661-249-718.000 | HEALTH INSURANCE PREMIUMS (EMPLOYEES) | 9,373.00 | 2,898.73 | 6,474.27 | 30.93 |
| 661-249-721.000 | CLOTHING ALLOWANCE | 1,200.00 | 1,200.00 | 0.00 | 100.00 |
| 661-249-732.000 | WORKERS COMPENSATION INSURANCE EXPENSE | 1,834.00 | 1,834.05 | (0.05) | 100.00 |
| 661-249-733.000 | RETIREE HEALTH SAVINGS PLAN (ICMA) | 1,000.00 | 528.83 | 471.17 | 52.88 |
| 661-249-758.000 | DIESEL FUEL | 26,000.00 | 17,928.91 | 8,071.09 | 68.96 |
| 661-249-759.000 | GASOLINE | 80,000.00 | 32,904.37 | 47,095.63 | 41.13 |
| 661-249-760.000 | OIL | 2,575.00 | 0.00 | 2,575.00 | 0.00 |
| 661-249-801.000 | PROFESSIONAL AND CONTRACTUAL SERVICES | 979.00 | 750.00 | 229.00 | 76.61 |
| 661-249-805.000 | ENTERPRISE FLEET MANAGEMENT | 160,000.00 | 91,773.31 | 68,226.69 | 57.36 |
| 661-249-850.000 | COMMUNICATIONS (TELEPHONE, CELL, PHONE) | 1,380.00 | 100.44 | 1,279.56 | 7.28 |
| 661-249-931.000 | EQUIPMENT REPAIRS | 100,000.00 | 15,244.92 | 84,755.08 | 15.24 |
| 661-249-932.000 | VEHICLE REPAIRS AND MAINTENANCE | 155,000.00 | 88,149.16 | 66,850.84 | 56.87 |
| 661-249-934.000 | OTHER REPAIRS AND MAINTENANCE | 30,000.00 | 9,263.95 | 20,736.05 | 30.88 |
| 661-249-936.000 | VEHICLE LIABILITY INSURANCE | 79,993.00 | 79,993.00 | 0.00 | 100.00 |
| 661-249-955.000 | MISCELLANEOUS | 3,296.00 | 0.00 | 3,296.00 | 0.00 |
| 661-249-968.000 | DEPRECIATION AND DEPLETION | 98,880.00 | 0.00 | 98,880.00 | 0.00 |
| 661-249-991.000 | PRINCIPAL | 1.00 | 0.00 | 1.00 | 0.00 |
| 661-249-992.000 | INTEREST EXPENSE | 3,449.00 | 3,448.94 | 0.06 | 100.00 |
| Total Dept 249 - MOTOR POOL | | 859,707.00 | 389,792.13 | 469,914.87 | 45.34 |
| TOTAL EXPENDITURES | | 859,707.00 | 389,792.13 | 469,914.87 | 45.34 |
| Fund 661 - MOTOR POOL: | | | | | |
| TOTAL REVENUES | | 872,878.00 | 438,510.69 | 434,367.31 | 50.24 |
| TOTAL EXPENDITURES | | 859,707.00 | 389,792.13 | 469,914.87 | 45.34 |
| NET OF REVENUES & EXPENDITURES | | 13,171.00 | 48,718.56 | (35,547.56) | 369.89 |

Fraser Parks & Recreation Commission
Minutes of the Regular Meeting
December 4th 2018
Fraser Municipal Building

A regular meeting of the Fraser Parks and Recreation Commission was conducted on the above date at the Fraser Municipal Building, located at 33000 Garfield Road, Fraser, and County of Macomb, Michigan.

**Present:** Chairperson Sherry Stein, Vice Chairperson Laura Lesich, Secretary Sarah Kelley; Commissioners Nancy Berube, Cheryl LaCasse, Renee Paoletti.

**Also Present:** Christina Woods, Recreation Director

**Absent:** Commissioner David Bogdan

1. **Call Meeting to Order**
   Chairperson Stein called meeting to order at 7:04 pm.

2. **Pledge of Allegiance**

3. **Approval of Agenda for December 4th 2018**
   COMMISSIONER BERUBE MOVED, SECONDED BY COMMISSIONER LACASSE **TO APPROVE THE RECREATION COMMISSION REGLULAR MEETING AGENDA FOR NOVEMBER 13TH 2018.**
   Motion carried unanimously.

4. **Approval of Minutes from November 13th 2018**
   VICE CHAIR LESICH MOVED, SECONDED BY COMMISSIONER PAOLETTI **TO APPROVE THE MINUTES OF THE RECREATION COMMISSION REGULAR MEETING OF NOVEMBER 13TH 2018.**
   Motion carried unanimously.

5. **Fraser Parks and Recreation and Senior Center Gratitudes**
   Director Woods thanked the following for their generosity and assistance with Recreation and Senior programming:
   For the Christmas in Fraser event: Fraser Paid Oncall Firefighters, Fraser Honor Guard, Boy Scout Troop 1402, Fraser DPW, Fraser First Booster Club, Vania Apps, Fraser Lion's Club, Fraser Goodfellows, Fraser High School Band, Arts Academy in the Woods Choir, Band, improve Troupe, Face Painters, Photographers and donations, Encore Dancers, Nancy Berube , Maxx Towing, ElCharro's Restaurant, Tina's Bakery, Fraser Fresh Farmers market, Fraser Public Safety, Volunteers Julie, Brad Jen Casey, Miss of Michigan savannah Fraser, Steve Bieda
   Rachel Agusti for her work with Junk Drawer Science
   For donating to the Seniors, Tim Hortons, Oakmont, Windemere Park, Brookdale Utica, Brickford of Shelby, Southern Care Hospice, American House Sterling Woods.

6. **Updates on McKinley Barrier Free Park**
   FFBC President and Recreation Chairperson Sherry Stein gave updates on FFBC and McKinley Barrier-Free Park.
   FFBC is waiting to hear from the Firehouse Subs Grant, will hear news the beginning of next year. The Holiday Drawing sold out and will be drawn at the Rams Horn event. FFBC is holding a fundraiser of Coffee Cups by Triple S Engraving $25 for each cup engraved. Giving Tuesday raised $2,000. Blue Jean Ball tickets on sale

and they are requesting people to donate prizes.

7. **Updates on Fraser Fresh Farmers Market**
   Commissioner Nancy Berube updated the Commission on the market. The Market will hold meetings at the Fraser Rec room at City Hall. The application for vendors is on the farmer's market website at fraserfreshfarmersmarket.com. The market will be the 2nd Saturday of the month.

8. **Overview Report from Parks and Recreation Director**
   The Director talked thanked the new rec coordinator Brad for his work, he's starting to get the hang of things and doing great. The Activity Center will be closed between December 20th and re-opening January 3rd.

9. **Report on Senior Business**
   The big event coming up this month is the Senior Christmas Party. Julie has gotten a lot of donations for prizes for the event.
   New programs will be Matter of Balance and trips including to Little Caesars Arena.
   The director also asked if anyone has a skill that they would like to share, we would love to have volunteer instructors.

10. **Report on Recreation Business**
    A few new programs are coming up, including learn to skate and play hockey with Fraser Hockeyland, kids coding classes, basketball, bowling, and more.

11. **Report on Special Events**

    A. **Review of Christmas in Fraser**
    Director Woods stated that the weather was horrible for the event and caused lower turnout than expected and changed some of the events.
    Chairperson Stein stated that in talking to people their reactions to the event were positive. Commissioner LaCasse said she was pleasantly surprised with the amount of people in attendance and that all had the Christmas spirit.
    Commissioner Berube stated that the kids had fun decorating the ornaments.
    Some of the issues from the event were making the hot cocoa and issues relating to not blocking off the lot where people were standing.

    B. **Status of the Fraser City Picnic**
    The director shared that the agreement between the City and the Lions Club is going to City Council this month. The commission inquired if there was not a Lion's carnival if the Recreation would still have the parade. The director stated that if that were the case the parade would be moved to the fall festival.

12. **Report on Parks**

Director Woods shared that Bounce Across America will be coming to Fraser in June, and Vice Chairperson Lesich requested that the city contribute to that event for promotion of our department and community. Commissioner Berube showed concern that it would conflict with the Farmers Market, the director assured that both events can run simultaneously.

**13. Other New Business**

**A. Interviews and commission discussion for 2 Recreation Commission Seats terms ending December 30th 2021**

The Commission interviewed Melissa Mills and David Bogdan for the commission seats.

**B. Motion to recommend for 2 Commission seats, appointments ending December 30th 2021**

COMMISSIONER LACASSE MOVED, SECONDEDED BY SECRETARY KELLEY **TO RECOMMEND DAVID BOGDON TO THE RECREATION COMMISSION, TERM ENDING DECEMBER 30TH 2021**

Motion carried unanimously

VICE CHAIRPERSON LESICH MOVED, SECONDEDED BY SECRETARY KELLEY **TO RECOMMEND MELISSA MILLS TO THE RECREATION COMMISSION, TERM ENDING DECEMBER 30TH 2021**

Motion carried unanimously

**C. Discussion and approval of the 2019 Recreation Commission Schedule**

VICE CHAIRPERSON LESICH MOVED, SECONDEDED BY COMMISSIONER BERUBE **TO APPROVE THE 2019 RECREATION COMMISSION MEETING SCHEDULE AS PRESENTED**

Motion carried unanimously

**14. Citizen Participation**

There was no citizen participation.

**15. Commission members with concerns**

Chairperson Sherry Stein: Special thanks to Sara Kelley for her years of dedication. Sad to see her go but thanks her for her time here. Congratulations to David and Melissa, and commends all who volunteer because you can't make change unless you go out and try. Happy holidays everyone.

Vice Chairperson Laura Lesich: Thanks Sarah Kelley for her time on the commission and all she has contributed to the city. Laura also stated that we are getting used to all the rain for events and thanked everyone for doing the best we could at the Christmas event.

Secretary Sarah Kelley: Thanks the commission and will still be involved and continue to advocate for the Recreation. It's been a great 5 years.

Commissioner Nancy Berube: Thanked Sarah Kelley for her time on the commission

and encourages people to come out and help to support the community by volunteering. She wishes everyone Holidays.
Commissioner David Bogdan: Thanks everyone for the re-appointment and he is excited for the new year. Happy holidays to all.
Commissioner Cheryl LaCasse: Suggested a poll to name the old court office which is now the recreation auxiliary room.
Commissioner Renee Paoletti: Encourages people to participate in programs and volunteering.

**16. Adjournment**

SECRETARY KELLEY MOVED, SECONDEDED BY COMMISSIONER BERUBE **TO ADJOURN THE RECREATION COMMISSION MEETING OF DECEMBER 4TH 2018 AT 8:15 PM.**

Motion carried unanimously.

Respectfully Submitted,

Sherry Stein
Chairperson
Parks & Recreation Commission

Laura Lesich
Vice Chair
Parks & Recreation Commission

Renee Paoletti
Secretary
Parks & Recreation Commission

Christina Woods
Director Parks & Recreation

Fraser Parks & Recreation Commission
Minutes of the Regular Meeting
January 8th 2019
Fraser Municipal Building

A regular meeting of the Fraser Parks and Recreation Commission was conducted on the above date at the Fraser Municipal Building, located at 33000 Garfield Road, Fraser, and County of Macomb, Michigan.

**Present:** Chairperson Sherry Stein, Vice Chairperson Laura Lesich; Commissioners Nancy Berube, David Bogdan, Cheryl LaCasse, Melissa Mills, Renee Paoletti.
**Also Present:** Christina Woods, Recreation Director
**Absent:**

1. **Call Meeting to Order**
   Chairperson Stein called meeting to order at 7:00 pm.

2. **Pledge of Allegiance**

3. **Approval of Agenda for January 8th 2019**
   VICE CHAIR LESICH MOVED, SECONDED BY COMMISSIONER BERUBE **TO APPROVE THE RECREATION COMMISSION REGLULAR MEETING AGENDA FOR JANUARY 8 2019.**
   Motion carried unanimously.

4. **Approval of Minutes from December 3rd 2018**
   Director Woods did not have the minutes available from December and requested approval for the December minutes be moved to February.
   CHAIRPERSON STEIN MOVED, SECONDED BY VICE CHAIRPERSON LESICH **TO POSTPONE APPROVAL OF THE MINUTES OF THE RECREATION COMMISSION REGULAR MEETING OF DECEMBER 3RD 2018.**
   Motion carried unanimously.

5. **Fraser Parks and Recreation and Senior Center Gratitudes**
   Director Woods thanked the following for their generosity and assistance with Recreation and Senior programming:
   Rachel Agusti for Junk Drawer Science; Commissioner Nancy Berube and Councilman Michael Lesich for their assistance at the senior Christmas party.

6. **Updates on McKinley Barrier Free Park**
   Recreation Chairperson and Fraser First Booster Club President Stein shared that FFBC will be looking into grants for the next and final phase of McKinley Park. The Valentine Dance or "Blue Jean Ball" will be February 9th. Sponsorships are still available. The FFBC meetings have been moved to the Hanover Grove Community Room, and Sherry thanked them for their generosity providing the location for the meetings.

7. **Updates on Fraser Fresh Farmers Market**
   Recreation Commissioner and Farmers market organizer Berube shared that they have one vendor at the moment but it is still early. Christina shared how the donation escrow account will work in relation to the city finance reports.

8. **Overview Report from Parks and Recreation Director**
   The Director updated the commission on the status of the Activity Center building

and the CDBG grant. The County has stated they will not allow the recreation to rent the gym from the senior center. This puts a huge strain on the recreation department. We will still look for possible ways to use the building, which may be to change the eligible beneficiaries and requiring income affidavits to persons using the building.

**9. Report on Senior Business**

Director stated that seminars haven't been successful but is speaking with seminar providers to tweak these programs. The make and take bracelet program is tomorrow and has many participants. New parties are coming up, including the wheel of fortune Fraser edition and the senior valentine hoedown.

**10. Report on Recreation Business**

Youth basketball has started, with a few mixups with Roseville Eastpointe recreation. Coordinating this program with Roseville Eastpointe is still new so it is common that we would have to work out issues. Bowling, crazyfit kids and the robot /coding class are all low. There is still time for registration so it is possible that these programs get more participation.

**11. Report on Special Events**

**A. Status of City Picnic**

Director Woods stated that discussion of the City Picnic was going back to council for approval and would keep the commission updated. The commission asked for the dates of the upcoming picnic. The City Parade will be Sunday, July 22nd.

**B. Easter Egg Hunt**

Director Woods stated that the department has begun arrangements on the Easter Egg Hunt, and will be at Fraser City Hall on Saturday, April 13th. We will have a craft, snacks, egg hunt and other Activities. The director asked the commission to think about activities or things we could do. There will also be a teen flashlight egg hunt for 5-8th graders. Fraser Resident Amanda Rowlens generously offered to provide the Easter backdrop for the Easter egg hunt.

**12. Report on Parks**

**A. 2019 Spring Cleanup**

The Park Clean Up will be on Saturday May 4th from 9-12. Director woods stated that for this program to be successful, she will be requesting assistance from the commission to help organize and have people to help at each park. We need to get more volunteers to help. More discussion to come at the next meeting.

**13. Other New Business**

**A. Nomination for position of Recreation Commission Secretary, position ending July 1st 2019.**

Director Woods stated that the position of Commission Secretary was vacant due to the departure of Sarah Kelley. The Director stated that this position will be

responsible for maintaining the minutes, as directed in the Recreation Bylaws. The Director stated the process order: First all nominations would be presented and the nominee would accept or deny. Then there is a motion and a second to complete the process.

Commissioner Paoletti was recommended for Commissioner Secretary, she accepted that nomination.

**B. Motion for position of Recreation Commission Secretary, Position ending July 1st 2019.**

COMMISSIONER LACASSE MOVED, SECONDEDED BY COMMISSIONER BERUBE **TO MAKE COMMISSIONER PAOLETTI RECREATION COMMISSION SECRETARY, POSITION ENDING JULY 1ST 2019.**

Motion carried unanimously.

**14. Citizen Participation**

Amanda Rowlens, Fraser Resident, stated that she knows a landscape architect and would be willing to help with the spring cleanup.

Gudrun Goetz, Fraser Resident, stated that she hopes more people come out for the tech classes because that is the future of education for kids.

**15. Commission members with concerns**

Chairperson Sherry Stein: Welcomes Melissa to the commission. Sherry also shared more details about the FFBC Valentine Ball and looks forward to seeing people there.

Vice Chairperson Laura Lesich: thanks Melissa for joining the commission and asked about how the payment plans work for the coding class and other classes.

Commissioner Nancy Berube: No Concerns, shared helpful information on an app for phones for teens that restricts use of a phone, and is a great help to parents trying to get ahold of a teen.

Commissioner David Bogdan: No Concerns, looking forward to the new year

Commissioner Cheryl LaCasse: No concerns, looking forward to spring and the farmers market, and looking forward to the valentine dance

Commissioner Melissa Mills: No concerns, happy to be on the commission and help out.

Commissioner Renee Paoletti: Requests that if any residents have concerns about the parks, let us know because it might be something we can tackle at the spring clean up.

**16. Adjournment**

VICE CHAIRPERSON LESICH MOVED, SECONDEDED BY COMMISSIONER LACASSE **TO ADJOURN THE RECREATION COMMISSION MEETING OF JANUARY 8TH 2019 AT 7:40 PM.**

Motion carried unanimously.

Respectfully Submitted,

_____

Sherry Stein
Chairperson
Parks & Recreation Commission

Laura Lesich
Vice Chair
Parks & Recreation Commission

Renee Paoletti
Secretary
Parks & Recreation Commission

Christina Woods
Director Parks & Recreation

CITY MANAGER
D. Wayne O'Neal
CITY CLERK
Kelly Ann Dolland

# City of Fraser

**CENTENNIAL COMMUNITY**

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

January 9, 2019

City Council
33000 Garfield Rd
Fraser, MI 48026

Re: Forecast to Actual Report on New Water and Sewer Rate Structure

Dear City Council,

I have compared the new rate structure using the 2018-2019 Fiscal Year Water and Sewer Rate Forecast (prepared by Plante Moran) to actual through December 2018 equivalent to 6 months of usage. 288,285 units of water were sold compared to 276,380 units forecasted to be sold.

| Service | Actual | Forecast | Difference | % Collected |
|---|---|---|---|---|
| Water Commodity Sales | 1,167,992 | 1,123,011 | 44,981 | 104.0% |
| Water Ready to Serve | 577,028 | 600,000 | (22,973) | 96.2% |
| Sewer Commodity Sales | 2,338,905 | 2,411,237 | (72,331) | 97.0% |
| Sewer Ready to Serve | 375,598 | 400,000 | (24,402) | 93.9% |
| Total | 4,459,523 | 4,534,247 | (74,724) | 98.4% |
| | | | | |
| Units of Water | 288,285 | 276,380 | 11,906 | 104.3% |

*1 Unit of Water = 100 cubic feet = 748 gallons

Very truly yours,

*Timothy Matthew Sadowski*

Timothy Matthew Sadowski
City Treasurer
(586) 293-3100 ext 120ims@micityoffraser.com

**Forecast to Actual Report**
**Water and Sewer Rate Structure**
**July 2018 through December 2018**

| | Water Commodity Sales | Water Ready to Serve | Sewer Commodity Sales | Sewer Ready to Serve | Total |
|---|---|---|---|---|---|
| Actual | $1,167,992 | $577,028 | $2,338,905 | $375,598 | $4,459,523 |
| Forecast | $1,123,011 | $600,000 | $2,411,237 | $400,000 | $4,534,247 |
| Difference | $44,981 | ($22,973) | ($72,331) | ($24,402) | ($74,724) |

# City of Fraser

## Building & Code Enforcement Department

MEMORANDUM

TO: City of Fraser Council Members
FROM: City of Fraser Planning Commission
RE: Recommendation from the Planning Commission

DATE: 01/22/2019

---

At the January 2019 Planning Commission meeting, the board voted to recommend to City Council the appointment of applicant Kenneth Perry with a term ending 12/31/2021.

---

Cc: City Manager

# APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

**APPLICATION MAY BE SUBJECT TO PUBLIC VIEW**

RECEIVED DEC 10 2018 BY: City of Fraser

**City of Fraser**
**33000 Garfield Road**
**Fraser, Michigan**

| LAST NAME | FIRST NAME | MIDDLE INITIAL |
|---|---|---|
| PERRY | KENNETH, JR. | — |

**ADDRESS (number & street)**

15900 LUXEMBURG AVE

| CITY | STATE | ZIP CODE | HOME PHONE | CELL PHONE |
|---|---|---|---|---|
| FRASER | MI | 48026 | | |

**NAME OF BOARD/COMMISSION APPLYING FOR**

PLANNING COMMISSION

**REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)**

INTEREST IN BOARD + WANT TO LEARN PROCESS
– I'M AN AVID 'DIYER' AND FEEL I COULD BE OF SERVICE

**EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)**

FRASER HIGH SCHOOL GRADUATE; CLASS OF 1996
MACOMB COMMUNITY COLLEGE; ASSOCIATES DEGREE

**CURRENT EMPLOYMENT**

| COMPANY NAME | YOUR TITLE/POSITION |
|---|---|
| SELFEMPLOYED | OWNER/CEO |

**COMPANY ADDRESS (number & street)**

15900 LUXEMBURG AVE

| CITY | STATE | ZIP CODE | OFFICE PHONE | PAGER |
|---|---|---|---|---|
| FRASER | MI | 48026 | (586) 306-1084 | — |

**PLEASE LIST YOUR RESPONSIBILITIES**

SALES — GRAPHIC ARTIST
TECH — PHOTOGRAPHER
DESIGNER/FABRICATOR

**PLEASE ATTACH YOUR RESUME TO THIS APPLICATION**

Rev 7-2015

Received by Kelly Donley Date 12-10-2018

# City of Fraser

## Building & Code Enforcement Department

MEMORANDUM

TO: City of Fraser Council Members
FROM: City of Fraser Planning Commission
RE: Recommendation from the Planning Commission

DATE: 12/21/2018

---

At the December 2018 Planning Commission meeting, the board voted to recommend to City Council the reappointment of member Joanne Barr with a term ending 12/31/2021.

---

Cc: City Manager

received Kelly Dollard 12.6.18

# APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

## APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of F
33000 Garfield
Fraser, Mic

| LAST NAME | FIRST NAME | MIDDLE INITIAL |
|---|---|---|
| BARR | JOANNE | L. |

ADDRESS (number & street)

32885 GARFIELD

| CITY | STATE | ZIP CODE | HOME PHONE | CELL PHONE |
|---|---|---|---|---|
| FRASER | MI | 48026 | [redacted] | |

NAME OF BOARD/COMMISSION APPLYING FOR

PLANNING

REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)

RESIDENT OF FRASER SINCE 1974.

EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)

ST BENEDICT HIGH SCHOOL - SALUTATORIAN
MACOMB COMMUNITY COLLEGE - PARALEGAL CERTIFICATE ASSOCIATE DEGREE
WAYNE STATE UNIVERSITY - BACHELOR
MICH STATE UNIVERSITY - DETROIT COLLEGE OF LAW - MAGNA CUM LAUDE
NUMEROUS HONORS + CERTIFICATES

CURRENT EMPLOYMENT

| COMPANY NAME | YOUR TITLE/POSITION |
|---|---|
| LAW OFFICE OF JOANNE L BARR | ATTORNEY - OWNER |

COMPANY ADDRESS (number & street)

[redacted]

| CITY | STATE | ZIP CODE | OFFICE PHONE | PAGER |
|---|---|---|---|---|
| FRASER | MI | 48026 | 586-296-1660 | |

PLEASE LIST YOUR RESPONSIBILITIES

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

*Rev 7-2015*

**Received by** _____ **Date** _____

# CITY OF FRASER PLANNING COMMISSION
# MUNICIPAL BUILDING ~ 33000 GARFIELD ROAD
# WEDNESDAY, DECEMBER 5TH, 2018 ~ 7:00 P.M.
# MINUTES

**PRESENT:** CHAIRWOMAN: CZARNECKI MEMBERS: BARR, COOK, EHRKE, FARINA, KEIL

**EXCUSED ABSENCE:**

| | | |
|---|---|---|
| **ALSO PRESENT:** | CLARK ANDREWS | CITY ATTORNEY |
| | SARAH TRAXLER | CITY PLANNER |
| | LEAH BROWN | RECORDING SECRETARY |

**1. CALL MEETING TO ORDER:**

Member Czarnecki called the meeting to order at 7:00 PM

| | | | |
|---|---|---|---|
| **2.** | Chairwoman: | Czarnecki | Present |
| | Members: | Barr | Present |
| | | Cook | Present,. |
| | | Ehrke | Present |
| | | Farina | Present |
| | | Keil | Present |

**3. APPROVAL OF AGENDA** ~ Regular meeting of December 5th, 2018

Motion by Member: EHRKE Support by Member: KEIL

TO: APPROVE the agenda of December 5th, 2018 as submitted

AYES: 6
NAYS: 0

**MOTION CARRIED**

**4. APPROVAL OF MINUTES:**

**a.** November 7th, 2018

Motion by: FARINA Support by Member: KEIL

TO: APPROVE the minutes of November 7th, 2018 as amended.

AYES: 6
NAYS: 0
MOTION CARRIED

**5. PUBLIC HEARING: NONE**

**6. UNFINISHED BUSINESS: NONE**

**7. Site Plans and other Reviews:**

a. #10-18SP / VERUS DEVELOPMENT GROUP, LLC / 34835 UTICA RD / PROPOSED MULTI-TENANT BUILDING WITH DRIVE-THRU FACILITIES

Ms. Traxler reviewed her report. Several deficiencies were noted. The applicant must obtain approvals for the special land use and variances. Her recommendation is to postpone the item.

The City Attorney advised that a land division will be required. The applicant should discuss the land division with the City Assessing Department.

Fast-food facilities require direct access to a secondary roadway. The site plan does not meet this standard, which would require a redesign or variance approval from the ZBA.

Frank Arcori – Verus Development Group and Mike Panel – Stonefield Engineering offered to answer any questions the board may have.
The average Meijer store requires approximately 850 to 900 on-site parking spaces. Currently, this Meijer has about 1,300 spaces.
The tenants in this building will all have different peak hours and complement each other well.
There are several tenants interested in the property, however they will not commit to leasing a space until all of the approvals are granted and a construction date is in place. Most likely, the drive-thru unit would accommodate a coffee user. The opposite end user would be a restaurant and the middle unit could be used for retail.
For site circulation and safety, the applicant does not wish to have direct ingress/egress on to Utica.

The City Attorney added that the Land Division Act does not include parking spaces as a standard.

Stacking in the drive-thru is a concern. The applicant added that they have provided enough room next to the drive-thru to allow non-drive-thru vehicles to pass.

The applicant previously commented that Meijer received a variance to reduce parking when they first opened. Board members had concerns that an additional variance to further reduce parking would be too much to ask. Based on the consistent amount of vacant spaces, Ms. Traxler does not feel that an additional parking variance is too much to ask. The applicant added that Meijer has no issue with reducing their spaces. They do not feel it will have a negative impact on the store.

Hours of operation for the drive-thru can be designated in the Special Land Use. The Special Land Use public hearing will be on the agenda at January's meeting.
No action will be taken on this item tonight.

**b.** #11-18SP / IMAD ABRO / 16775 13 MILE / PROPOSED REFACING OF EXISTING BUILDING – PORTION OF BUILDING TO BE REMOVED FOR ADDITIONAL PARKING

Ms. Traxler reviewed her report. Due to the amount of revisions required for compliance, she recommends the item be resubmitted and re-reviewed.

In this case landscaping is not required in the front of the building.

Uses for the building will be limited if the parking spaces are reduced. The neighboring property belongs to the applicant's brother. The applicant asked if he can close his approach and use the one on his brothers property to make room for more parking. Ms. Traxler commented that could be a possibility. The applicant would need to revise the plans and provide a shared parking agreement.

The board would like to see planters in front of the building to make up for the lack or landscaping.

A dumpster enclosure is required. The applicant must submit elevations for review.

The building has four units. The applicant may make it into two or three larger units if a tenant needs the space.

Motion by: KEIL Support by Member: BARR

TO: TABLE UNTIL THE JANUARY PLANNING COMMISSION MEETING/ #11-18SP / IMAD ABRO / 16775 13 MILE / PROPOSED REFACING OF EXISTING BUILDING – PORTION OF BUILDING TO BE REMOVED FOR ADDITIONAL PARKING
AYES: 6
NAYS: 0
MOTION CARRIED

**8. NEW BUSINESS:**

a. Recommendation of Planning Commission Member to Council for Approval.

Motion by: FARINA Support by Member: COOK

TO: RECOMMEND TO CITY COUNCIL THE REAPPOINTMENT OF MEMBER BARR WITH A TERM ENDING 12-31-2021

AYES: 6

NAYS: 0

MOTION CARRIED

**b.** Election of interim Planning Commission Secretary

Motion by: KEIL Support by Member: EHRKE

TO: NOMINATE MEMBER FARINA INTERIM PLANNING COMMISSION SECRETARY

Member Farina accepted the nomination.

AYES: 6

NAYS: 0

MOTION CARRIED

**c.** Approval of the 2019 Planning Commission Calendar

Motion by: FARINA Support by Member: KEIL

TO: Approve the 2019 Planning Commission Calendar as amended.

AYES: 6

NAYS: 0

MOTION CARRIED

Discussion ensued regarding the dumpster enclosure for the new commercial construction on Groesbeck. The location of the dumpster enclosure will be reviewed for compliance prior to final approval of the building permit.

**d.** Discussion regarding parking standards for industrial uses

Ms. Traxler and Mr. Andrews discussed their reasoning as to why an ordinance amendment is necessary. A draft ordinance will be presented at the January meeting.

**e.** Discussion regarding drive through uses in multi-tenant buildings

Ms. Traxler and Mr. Andrews discussed their reasoning as to why an ordinance amendment is necessary. A draft ordinance will be presented at the January meeting.

**9. OLD BUSINESS: NONE**

**10. COMMISSIONERS COMMENTS/ CONCERNS / ZBA LIAISON**

Chairwoman Czarnecki: Happy Holidays.
Joanne Barr: Happy Holidays.
Member Cook: Happy Holidays.
Member Ehrke: Merry Christmas, Happy New Year.
Member Keil: Happy Holidays.

Member Farina: The variance for Healthmark was re-noticed. They will be at the January ZBA meeting. A variance will be presented at the December ZBA meeting for a setback/lot coverage variance. Happy Holidays.
City Planner Traxler: Happy Holidays! Looking forward to next year.
City Attorney: Still discussing dates for training. Happy Holidays.

**11. PUBLIC TO BE HEARD: NONE**

**12. ADJOURNMENT:**

Motion by KEIL Support by Member FARINA

TO: Adjourn the meeting of December 5th at 9:30pm

AYES: 6

NAYS: 0

**THE MOTION CARRIED UNANIMOUSLY.**

_____
, Secretary

# City of Fraser

**CENTENNIAL COMMUNITY**

CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Dolland

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

January 16, 2019

City Manager
33000 Garfield Rd
Fraser, MI 48026

Re: Request for City Council Action – MERS Voluntary Contribution

I am recommending a February 2018 Voluntary Contribution to MERS in the amount of $600,000. $300,000 to be applied towards Division 20 POLC with a percent funded of 46% and unfunded liabilities of $12,786,879 as of December 31, 2017. $300,000 to be applied towards the closed Division 21 POAM with a percent funded of 59% and unfunded liabilities of $6,219,891 as of December 31, 2017. The funding is available from reduced expenditures in the current 2018-2019 Amended Budget which was created from excess cost savings by city departments. The voluntary contribution will reduce future pension expenditures.

There were a total of $96,971 in POLC and POAM 2017-2018 MERS Pension Deferments as outlined in the August 28, 2018 memo. There have been $683,002 in employer contributions to the POLC and POAM MERS Divisions from July 1, 2018 through December 31, 2018 (six months). The monthly anticipated employer contribution is $81,755 into the Division 20 POLC and $70,039 into the Division 21 POAM for a combined total of $151,794 per month based on the December 31, 2016 Valuation. $151,794 per month multiplied by six months' totals $910,764. The six-month deferment equals $910,764 (six-months of expected monthly contributions) less $683,002 in actual employer contributions for a total of $227,762. The 2018-2019 Fiscal Year anticipated deferment is a total of $455,524 (double the six-month deferment of $227,762).

| | |
|---|---|
| $96,971 | 2017-2018 POLC and POAM MERS Deferment |
| $455,524 | 2018-2019 POLC and POAM MERS Deferment |
| $552,495 | 2017-2019 POLC and POAM MERS Deferment |

Very truly yours,
*Timothy Matthew Sadowski*
Timothy Matthew Sadowski
City Treasurer
(586) 293-3100 ext 120
tims@micityoffraser.com

# City of Fraser

CENTENNIAL COMMUNITY

CITY MANAGER
D. Wayne O'Neal

CITY CLERK
Kelly Dolland

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

August 28, 2018

City Manager
33000 Garfield Rd
Fraser, MI 48026

Re: FY 2017-2018 MERS Pension Deferments

Dear City Manager D. Wayne O'Neal,

I have prepared the 2017-2018 MERS Pension Deferments. This amount is the difference between what was actually paid to MERS "contributions" and what was calculated in the valuation to be paid to MERS.

| 2017-2018 MERS | Contributions | Calculated | Deferments |
|---|---|---|---|
| POAM and POLC | 1,438,201 | 1,535,172 | 96,971 |
| Supervisor | 116,882 | 422,532 | 305,650 |
| Total | 1,555,033 | 1,957,704 | 402,621 |

Very truly yours,

*Timothy Matthew Sadowski*

Timothy Matthew Sadowski
City Treasurer
(586) 293-3100 ext 120
tims@micityoffraser.com

## Division 20 - POLC

### Table 8-20: Actuarial Accrued Liabilities - Comparative Schedule

| Valuation Date December 31 | Actuarial Accrued Liability | Valuation Assets | Percent Funded | Unfunded (Overfunded) Accrued Liabilities |
|---|---|---|---|---|
| 2014 | $ 19,386,868 | $ 10,936,852 | 56% | $ 8,450,016 |
| 2015 | 20,997,988 | 11,087,165 | 53% | 9,910,823 |
| 2016 | 23,262,701 | 10,869,094 | 47% | 12,393,607 |
| 2017 | 23,808,308 | 11,021,429 | 46% | 12,786,879 |

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

### Table 9-20: Computed Employer Contributions - Comparative Schedule

| Valuation Date December 31 | Active Employees | | Computed Employer Contribution[1] | Employee Contribution Rate[2] |
|---|---|---|---|---|
| | Number | Annual Payroll | | |
| 2014 | 11 | $ 1,179,932 | 54.67% | 7.00% |
| 2015 | 11 | 1,109,721 | 68.31% | 7.00% |
| 2016 | 11 | 1,134,800 | 82.61% | 7.00% |
| 2017 | 10 | 1,093,559 | 88.50% | 7.00% |

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 6.

See the Benefit Provision History on page 41 for past benefit provision changes.

## Division 21 - POAM

### Table 8-21: Actuarial Accrued Liabilities - Comparative Schedule

| Valuation Date December 31 | Actuarial Accrued Liability | Valuation Assets | Percent Funded | Unfunded (Overfunded) Accrued Liabilities |
|---|---|---|---|---|
| 2014 | $ 12,412,485 | $ 6,783,259 | 55% | $ 5,629,226 |
| 2015 | 13,572,595 | 7,896,315 | 58% | 5,676,280 |
| 2016 | 15,626,114 | 8,524,511 | 55% | 7,101,603 |
| 2017 | 15,308,700 | 9,088,809 | 59% | 6,219,891 |

Notes: Actuarial assumptions were revised for the 2008, 2009, 2010, 2011, 2012 and 2015 actuarial valuations.

### Table 9-21: Computed Employer Contributions - Comparative Schedule

| Valuation Date December 31 | Active Employees | | Computed Employer Contribution[1] | Employee Contribution Rate[2] |
|---|---|---|---|---|
| | Number | Annual Payroll | | |
| 2014 | 29 | $ 2,375,577 | 26.85% | 7.00% |
| 2015 | 27 | 2,236,591 | 28.70% | 7.00% |
| 2016 | 29 | 2,431,228 | 32.81% | 7.00% |
| 2017 | 26 | 2,185,461 | 31.14% | 7.00% |

1 For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

2 For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

**Note:** The contributions shown in Table 9 for the 12/31/2015 through 12/31/2019 valuations do **not** reflect the phase-in of the increased contribution requirements associated with the new actuarial assumptions. The full contribution without phase-in is shown in Table 9 above. The contribution requirements including the 5-year phase-in are shown on page 6.

See the Benefit Provision History on page 41 for past benefit provision changes.

# Employer Contribution Details (Without a 5-year Phase-In)
## For the Fiscal Year Beginning July 1, 2017

### Table 1

| Division | Amort. Period for Unfund. Liab.[4,5] | Employer Contributions[1] | | | Blended Employer Contribut.[6] | Employee Contribution Rate | Employee Contribut. Conversion Factor[2] |
|---|---|---|---|---|---|---|---|
| | | Normal Cost | Unfunded Accrued Liability | Total Computed Employer Contribut. | | | |
| **Percentage of Payroll** | | | | | | | |
| 02 - Plc Dfrd&Rtd | 4 | - | - | - | | 3% < ; 5% > | |
| 10 - Supervisor/Managem | 23 | 9.39% | 173.92% | 183.31% | | 7.00% | 0.95% |
| 11 - Clerical/Court | 23 | 9.58% | 2.19% | 11.77% | | 7.00% | 0.92% |
| 20 - POLC | 23 | 12.16% | 56.15% | 68.31% | | 7.00% | 0.87% |
| 21 - POAM | 23 | 12.93% | 15.77% | 28.70% | | 7.00% | 0.85% |
| 22 - Dispatch | 23 | 9.26% | 3.56% | 12.82% | | 7.00% | 0.91% |
| 23 - DPW | 23 | 9.85% | 24.15% | 34.00% | | 7.00% | 0.91% |
| **Estimated Monthly Contribution[3]** | | | | | | | |
| 02 - Plc Dfrd&Rtd | 4 | $ 0 | $ (2,339) | $ 0 | | | |
| 10 - Supervisor/Managem | 23 | 1,804 | 33,407 | 35,211 | | | |
| 11 - Clerical/Court | 23 | 3,370 | 770 | 4,140 | | | |
| 20 - POLC | 23 | 12,331 | 56,941 | 69,272 | | | |
| 21 - POAM | 23 | 26,427 | 32,232 | 58,659 | | | |
| 22 - Dispatch | 23 | 2,267 | 872 | 3,139 | | | |
| 23 - DPW | 23 | 5,532 | 13,564 | 19,096 | | | |
| **Total Municipality** | | **$ 51,731** | **$ 135,447** | **$ 189,517** | | | |
| **Estimated Annual Contribution[3]** | | **$ 620,772** | **$ 1,625,364** | **$ 2,274,204** | | | |

1 The above employer contribution requirements are in addition to the employee contributions, if any.

2 If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

3 For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires, invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

4 If projected assets exceed projected liabilities as of the beginning of the July 1, 2017 fiscal year, the negative unfunded accrued liability is amortized (spread) over 10 years. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

5 If the division is closed to new hires, with new hires not covered by MERS Defined Benefit Plan or Hybrid Plan provisions, the amortization period will decrease as follows: Under Amortization Option A, the period will decrease by 2 years each valuation year, until it reaches 6 or 5 years. Then it decreases by 1 year each valuation year until the UAL is paid off. Under Amortization Option B, the period will decrease by 2 years each valuation year, until it reaches 16 or 15 years. Thereafter, the period will reduce by 1 year each valuation year, until the UAL is paid off. This will result in amortization payments that increase faster than the usual 3.75% each year. If the division is closed to new hires, with new hires (and transfers) covered by MERS Defined Benefit Plan or Hybrid Plan provisions, the standard open division amortization period will apply.

6 For linked divisions, the employer will be invoiced the Total Required Employer Contribution rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-2308.

## Employer Contribution Details For the Fiscal Year Beginning July 1, 2018

Table 1

| Division | Employer Contributions[1] | | | Computed Employer Contribut. With Phase-In | Blended ER Rate No Phase-In[5] | Blended ER Rate With Phase-In[5] | Employee Contribut. Rate | Employee Contribut. Conversion Factor[2] |
|---|---|---|---|---|---|---|---|---|
| | Normal Cost | Payment of the Unfunded Accrued Liability[4] | Computed Employer Contribut. No Phase-In | | | | | |
| **Percentage of Payroll** | | | | | | | | |
| 02 - Plc Dfrd&Rtd | - | - | - | - | | | 3% < ; 5% > | |
| 10 - Supervisor/Managem | 9.39% | 179.41% | 188.80% | 177.59% | | | 7.00% | 0.94% |
| 11 - Clerical/Court | 9.59% | 3.03% | 12.62% | 11.59% | | | 7.00% | 0.91% |
| 20 - POLC | 11.99% | 70.62% | 82.61% | 78.84% | | | 7.00% | 0.86% |
| 21 - POAM | 13.96% | 18.85% | 32.81% | 31.53% | | | 7.00% | 0.85% |
| 22 - Dispatch | 9.27% | 3.98% | 13.25% | 12.60% | | | 7.00% | 0.92% |
| 23 - DPW | 9.86% | 24.92% | 34.78% | 32.54% | | | 7.00% | 0.87% |
| **Estimated Monthly Contribution[3]** | | | | | | | | |
| 02 - Plc Dfrd&Rtd | $ 0 | $ 0 | $ 0 | $ 0 | | | | |
| 10 - Supervisor/Managem | 1,903 | 36,361 | 38,264 | 35,993 | | | | |
| 11 - Clerical/Court | 3,411 | 1,078 | 4,489 | 4,123 | | | | |
| 20 - POLC | 12,434 | 73,230 | 85,664 | 81,755 | | | | |
| 21 - POAM | 31,015 | 41,874 | 72,889 | 70,039 | | | | |
| 22 - Dispatch | 2,393 | 1,028 | 3,421 | 3,253 | | | | |
| 23 - DPW | 5,349 | 13,519 | 18,868 | 17,653 | | | | |
| **Total Municipality** | **$ 56,505** | **$ 167,090** | **$ 223,595** | **$ 212,816** | | | | |
| **Estimated Annual Contribution[3]** | **$ 678,060** | **$ 2,005,080** | **$ 2,683,140** | **$ 2,553,792** | | | | |

1 The above employer contribution requirements are in addition to the employee contributions, if any.

2 If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

3 For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (ie closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

MWA
Commercial Roofing Solutions
ON TOP OF YOUR BUILDING ENVELOPE NEEDS

January 20, 2019

Mr. Wayne O'Neal
City Manager
33000 Garfield Road
Fraser, Mi 48026

Dear Mr. O'Neal,

Regarding the 2019 Roof Projects, the following summarizes MWA's bid analysis.

**City Hall:**
The scope of work for City Hall is to tear off and replace the existing shingle roof with Standing Seam Metal. The scope was developed to provide the City with the highest quality steep slope roof system that achieves the longest life cycle.

Understanding that a Metal roof system is costlier, we solicited alternate bids for a high-end Shingle roof system as an option for the city. In addition to the steep slope roof, we entertained bids to include replacing the small existing flat built up roof with a new .060 EPDM adhered roof. The bid results are:

| Contractor | Metal Roof Bid | Shingle Roof Bid | BUR Roof Bid |
|---|---|---|---|
| Schena | $462,500 | $189,000 | $73,220 |
| Lutz | $649,000 | $129,000 | $87,000 |
| Newton Crane | No Bid (Sub to CASS) | No Bid (Sub to CASS) | No Bid (Sub to CASS) |
| CASS | $539,000 | No Bid | $89,900 |
| Royal | $422,000 | $159,000 | $68,800 |

The total low bid is for Shingles with Lutz Roofing at $129,000.

Our recommendation would be for the City to consider the long-term benefits of the Metal Roof system. The benefits include a longer life cycle (more than 2X the life of Shingle) and a lower overall and ongoing maintenance cost. Standing seam metal roofs are generally expected to perform for as long as 40-50 years. This would eliminate having to replace a Shingle roof 2 or more times within the same lifecycle of one Standing Seam Metal roof.

However, understanding the financial pressures for the city, the cost difference for a Shingle roofs option should be considered. Given the specification and required 20-year warranty, the Shingle Roof option may be a more economical option for the City at this time.

MWA
Commercial Roofing Solutions
ON TOP OF YOUR BUILDING ENVELOPE NEEDS

The low bid for the existing BUR roof was with Royal Roofing. The existing BUR is in good condition for its age and will likely need replaced in 5-7 years. The City has the option to defer this roof replacement at this time.

**DPW Administration and Storage Buildings:**

The Scope of Work for the DPW Administration building is to tear off the existing Modified Bitumen roof and install a new .060 EPDM adhered roof with a full taper insulation system and new gutters and down spouts.

The Scope of Work for the DPW Storage building is to clean and prime the existing metal roof and apply a solid coating of GACO liquid applied silicone roof membrane.

The bid results are:

| Contractor | Admin Building Bid | Storage Building Coating Bid |
|---|---|---|
| Schena | $89,900 | No Bid |
| Lutz | $109,000 | $61,000 |
| Newton Crane | $96,600 | $45,000 |
| CASS | No Bid | No Bid |
| Royal | $83,500 | $42,100 |

The total independent and combined low bids are with Royal Roofing for a total of $125,600. Our recommendation is to award both projects to Royal Roofing.

If you have any questions or concerns, please do not hesitate to contact me at the number below. We appreciate you allowing us to support the City of Fraser and we hope this information is helpful in your analysis and recommendation.

Regards,

***Russ Watson***
MWA Commercial Roofing Solutions
(248) 670-0251

S&P Global
Ratings

# RatingsDirect®

**Summary:**

# Fraser, Michigan; General Obligation

**Primary Credit Analyst:**
Nora G Wittstruck, New York (1) 212-438-8589; nora.wittstruck@spglobal.com

**Secondary Contact:**
Errol R Arne, New York (1) 212-438-2379; errol.arne@spglobal.com

## Table Of Contents

Rationale

Outlook

Related Research

## Summary:

# Fraser, Michigan; General Obligation

| Credit Profile | | |
|---|---|---|
| Fraser GO (AGM) | | |
| *Unenhanced Rating* | AA(SPUR)/Stable | Affirmed |
| Fraser GO | | |
| *Long Term Rating* | AA/Stable | Affirmed |

Many issues are enhanced by bond insurance.

## Rationale

S&P Global Ratings affirmed its 'AA' long-term rating and underlying rating on Fraser, Mich.'s series 2015 general obligation (GO) bonds and series 2010 GO refunding bonds. The outlook is stable.

The rating reflects our view of the city's proactive approach to stabilizing its operating budget through expenditure reductions and revenue enhancements in fiscal 2018, following a period in which a misalignment resulted in an operating deficit and reduction in reserves. Furthermore, although shoring up long-term liabilities will remain challenging and may lead to budgetary pressure, we believe funding the contributions is manageable.

The debt service on the bonds outstanding is secured by the city's full faith and credit, including the levy and collection of property taxes on all taxable property within the city without limitation as to rate or amount.

The rating further reflects our view of the city's:

- Adequate economy, with access to a broad and diverse metropolitan statistical area;
- Adequate management, with standard financial policies and practices under our financial management assessment methodology;
- Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2018;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2018 of 28% of operating expenditures;
- Very strong liquidity, with total government available cash at 76.9% of total governmental fund expenditures and 7.9x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability position, with debt service carrying charges at 9.7% of expenditures and net direct debt that is 21.1% of total governmental fund revenue, as well as rapid amortization, with 69.7% of debt scheduled to be retired in 10 years, but a large pension and other postemployment benefit (OPEB) obligation and the lack of a plan to sufficiently address future escalation in OPEB; and
- Strong institutional framework score.

### Adequate economy

We consider Fraser's economy adequate. The city, with an estimated population of 14,602, is located in Macomb County in the Detroit-Warren-Dearborn metropolitan statistical area, which we consider broad and diverse. The city has a projected per capita effective buying income of 100.7% of the national level and per capita market value of $74,503. Overall, the city's market value grew by 2.1% to $1.1 billion in 2018. The county unemployment rate was 4.3% in 2017.

Encompassing about four square miles and located five miles north of Detroit, the city serves primarily as a bedroom community. The city's tax base is approximately 50% residential property, while facilitation of commercial and industrial development occurs through the use of industrial development districts. Property owners within the districts pay an industrial facilities tax in lieu of property taxes, and the city has succeeded in encouraging development with three industrial facilities tax parcels approved. Furthermore, health care facilities supplier Healthmark Industries recently announced a three-year, $12 million expansion to its headquarters in Fraser. With the expansion, the company will also nearly double its existing workforce (to about 340 from 200). We believe the city's economy will remain stable and gradually expand as incremental development continues over the long term.

### Adequate management

We view the city's management as adequate, with standard financial policies and practices under our financial management assessment methodology, indicating our view that the finance department maintains adequate policies in some but not all key areas.

During fiscal 2018 the city hired a new city manager and director of finance, who together implemented revenue and expenditure modifications that complement existing policies and procedures. We believe these changes support the rating.

Management's practices include use of two years of historical information to formulate the upcoming budget while providing monthly budget-to-actual reports to the city council to ensure that revenue and expenditure trends remain consistent with budgeted expectations. We believe the city's use of long-term financial and capital planning is prudent to identify out-year budget gaps and required infrastructure investment, as the council must determine annually whether to levy the nine-mill public safety special assessment. Although the city lacks a debt policy, investments are governed by state statute and an informal reserve policy targets maintenance of the fund balance at 16% to 25% of expenditures to ensure cash flow is sufficient to cover 60 to 90 days of operations.

### Strong budgetary performance

Fraser's budgetary performance is strong, in our opinion. The city had operating surpluses of 13.5% of expenditures in the general fund and of 19.2% across all governmental funds in fiscal 2018. Our assessment accounts for our expectation that budgetary results will not result in a surplus of the same magnitude in fiscal 2019.

Our analysis incorporates adjustments to audited results to remove one-time capital expenditures in fiscal years 2016 through 2018. The city's budget consists primarily of property tax revenue (65%) and intergovernmental revenue (about 19%). Given the city's stable economy and modest tax base growth, we believe property tax collections will remain a consistent source of revenue to fund the budget.

Following an operating deficit (5.2% of expenditures) in 2017, which management attributes to public safety expenditures outpacing revenue, the management team implemented various expenditure adjustments in fiscal 2018. City departments determined how to eliminate $1 million in expenditures, which led to a reduction of eight public safety positions and contracting of dispatch services. In addition, the city council voted to implement two mills of a nine-mill public safety levy, generating approximately $800,000 in additional revenue. Following these modifications, audited results substantially improved in fiscal 2018, with the general fund showing a nearly $1.8 million operating surplus (13.5% of expenditures).

The fiscal 2019 budget continued the expenditure reductions, and the city council voted to implement the full nine-mill levy to support public safety expenditures. (The full mill levy generates approximately $3.5 million in revenue.) Furthermore, management is closely controlling other departmental expenditures in an effort to ensure the budget remains balanced. A combination of these factors show that operations are positive year to date and will likely generate a subsequent operating surplus at year end.

The management team quickly rectified the city's unsustainable spending plan, which we believe will lead to strong budgetary performance over the outlook period. Although the expenditure reductions alleviated some pressure, the council must determine annually whether to levy the public safety assessment. Should the council determine in future years not to levy the public safety assessment, management may be required to further reduce expenditures to ensure budgetary balance.

### Very strong budgetary flexibility

Fraser's budgetary flexibility is very strong, in our view, with an available fund balance in fiscal 2018 of 28% of operating expenditures, or $3.7 million.

As a result of the expenditure controls and revenue enhancements implemented in fiscal 2018, the city's fund balance increased to a very strong level and brought the fund balance back in compliance with the city's informal reserve target. The fiscal 2019 budget included a $600,000 appropriation to fund balance, upon which the reserve will increase to approximately $4.3 million, or about 32% of expenditures. We believe management's plan to bolster reserves, which is consistent with year-to-date operating results, will ensure maintenance of very strong financial flexibility in the near term.

### Very strong liquidity

In our opinion, Fraser's liquidity is very strong, with total government available cash at 76.9% of total governmental fund expenditures and 7.9x governmental debt service in 2018. In our view, the city has strong access to external liquidity, if necessary, as demonstrated by various issuances of debt over the past 20 years.

The city's cash balances are primarily invested in interest-bearing bank accounts, which we do not consider aggressive. Furthermore, the city's debt position contains no derivative or variable-rate obligations that could be considered a contingent liquidity risk. As a result, we believe the city's liquidity will remain very strong.

### Adequate debt and contingent liability profile

In our view, Fraser's debt and contingent liability profile is strong. Total governmental fund debt service is 9.7% of total governmental fund expenditures, and net direct debt is 21.1% of total governmental fund revenue. Approximately

69.7% of the direct debt is scheduled to be repaid within 10 years, which is, in our view, a positive credit factor.

The city has about $23 million in debt outstanding, of which about $19 million is revenue debt secured by water and sewer enterprise funds. Officials report that over the next five years they may issue as much as $12.6 million for water and sewer capital projects, but that they have applied to the state revolving loan program as an alternative mechanism to secure funding. As a result of the city's modest debt requirements and rapid amortization of principal of 70% in 10 years, we do not believe the debt profile will deteriorate over the two-year outlook period.

In our opinion, a credit weakness is Fraser's large pension and OPEB obligation, without a plan in place that we think will sufficiently address future escalation in the OPEB obligation. Fraser's required pension and actual OPEB contributions totaled 16.8% of total governmental fund expenditures in 2018, with 8.2% representing required contributions to pension obligations and 8.6% representing OPEB payments. The city made 156% of its annual required pension contribution in 2018. The funded ratio of the largest pension plan is 54%.

The city provides pension benefits through the Municipal Employees Retirement System (MERS) of Michigan, an agent multiple-employer, statewide plan, and covers some employees with a defined contribution plan. The city council can modify pension benefits when new labor agreements are negotiated. Officials have changed benefits for those employees hired after July 1, 2016, including reducing termination pay, increasing vesting requirements, and requiring employee contributions to the plan. Despite benefit modifications, we continue to view the plan's discount rate of 8.0% as high relative to the nationwide average of 7.3%, and should investment returns not meet this threshold, we believe increased contributions could result. Somewhat offsetting our view of the discount rate is the city's decision to overfund the actuarially determined contribution in fiscal years 2016 through 2018. Over that timeframe, actuarially determined contributions totaled approximately $5.5 million, while total contributions were $6.9 million. We believe this funding discipline had led to a manageable net pension liability ($26.8 million) despite the lower funded ratio of 54%. The decision to contribute amounts in excess of the ADC is annually determined and appropriated in the budget. As a result, the city's funding discipline could change should the city council modify its approach.

OPEB presented a larger liability than pension at $53.4 million at the end of fiscal 2018 (based on a discount rate of 3.62%). Benefits are also identified in labor agreements and consist of retiree health care benefits to eligible employees and their spouses. In fiscal 2018, the actuarially determined contribution was $3.6 million, whereas the amount contributed was $1.4 million (38.6%). Over the long term, we believe that funding of the city's combined long-term liabilities could create fiscal stress but that it is manageable with the additional levy of the public safety special assessment.

### Strong institutional framework

The institutional framework score for Michigan municipalities with a population of 4,000 to 600,000 is strong.

## Outlook

The stable outlook reflects our view that Fraser's management team and the city council will continue evaluating revenue measures and expenditure adjustments to ensure budgetary balance and maintenance of very strong reserves. Furthermore, we believe the city's decision to overfund its pension contributions is prudent given the plan's funded

ratio. The city's economic stability also supports the rating. As a result, we do not expect to change the ratings within the two-year outlook horizon.

### Downside scenario

We could lower the rating if the city were challenged to maintain structural balance--particularly related to an increase in public safety costs without an identifiable revenue source to cover expenditures, resulting in a material reduction in reserves or a change in the pension funding discipline--and encountered substantial growth in the long-term liability profile.

### Upside scenario

All else equal, we could raise the ratings should the city's economic indicators improve to levels commensurate with those of higher-rated peers and management codified additional policies and procedures.

## Related Research

2018 Update Of Institutional Framework For U.S. Local Governments

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Copyright © 2018 by Standard & Poor's Financial Services LLC. All rights reserved.

No content (including ratings, credit-related analyses and data, valuations, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives. Rating-related publications may be published for a variety of reasons that are not necessarily dependent on action by rating committees, including, but not limited to, the publication of a periodic update on a credit rating and related analyses.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw or suspend such acknowledgment at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain non-public information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, www.standardandpoors.com (free of charge), and www.ratingsdirect.com and www.globalcreditportal.com (subscription), and may be distributed through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at www.standardandpoors.com/usratingsfees.

STANDARD & POOR'S, S&P and RATINGSDIRECT are registered trademarks of Standard & Poor's Financial Services LLC.

# City of Fraser

**CENTENNIAL COMMUNITY**

CITY MANAGER
D. Wayne O'Neal
CITY CLERK
Kelly Ann Dolland

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

TO: Kelly Dolland

FROM: Assessing Department

DATE: January 8, 2019

FOR: City Council Consideration

The Federal Poverty Guidelines have been published for 2019. We are asking the Commission to approve the 2019 Poverty Exemption Policy and Guidelines as written.

The only changes were to update any dates from 2018 to 2019 and to update the poverty limits from the 2018 amounts to 2019 amounts.

Nothing else has been change, added, or omitted.

# CITY OF FRASER
# BOARD OF REVIEW
# 2019 POVERTY EXEMPTION POLICY & GUIDELINES

***The attached guidelines and application are to be used for 2018 only***

Section 211.7u(1) of the Michigan General Property Tax Act defines the poverty exemption as a method to provide relief for those who, in the judgment of the Supervisor and the Board of Review, are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. The following policy & guidelines were adopted at the January/February XX, 2019, meeting of the City Council for the City of Fraser.

1. All applicants must obtain the proper application from the Assessing Department **and complete it in its entirety.** Handicapped or disabled applicants may call the Assessing Department at (586) 286-9468 to make arrangements for assistance.

2. Applicant must own and occupy the subject property as their principal residence as of tax day (December 31st) for the year in which the exemption is being requested (i.e. 2019 Poverty Exemption Request – Principle Residence Exemption (PRE) & ownership must be in place as of 12/31/18). The deed, land contract, or other evidence of ownership must be provided with the application.

3. All applicants must submit a copy of the Federal Income Tax Return (1040 or 1040A), State Income Tax Return (MI-1040), and Homestead Tax Credit (MI-1040CR) filed for the immediate preceding year **for all persons living in the home**. If the applicant(s) is not required to file a Federal or State Income Tax return, a Poverty Exemption Affidavit must still be completed and filed stating they are not required to file.

4. Applicant(s) must meet the Federal Poverty Income Guidelines or the alternative guidelines adopted by the City of Fraser City Council if applicable.

5. In accordance with PA 390 of 1994, the applicant(s) must meet the "Asset Guidelines" adopted by the City of Fraser City Council. (attached)

6. All financial institution balances will be taken into consideration. The Board will consider stocks, bonds, life insurance policies, other real estate owned, vehicles, interest income and all additional assets.

7. Gifts and contributions by other persons whether or not residing in the household will be taken into consideration.

8. Extraordinary medical expenses may be taken into consideration.

9. The Board of Review shall follow the guidelines of the local assessing unit in granting or denying an exemption unless there are substantial and compelling reasons why there should be a deviation from the guidelines and the substantial and compelling reasons are communicated in writing by the claimant. Any deviation from the guidelines shall require a unanimous vote of the Board of Review.

10. An applicant applying for a poverty exemption is not prohibited from also filing an appeal on the assessed and/or taxable value.

APPLICANT(s): Applications for poverty exemption may be **denied** if:

1. The Poverty Exemption Application is not filled out completely and/or includes inaccurate information. ***Each question must include an answer, or enter "N/A" in the space when not applicable.***

2. Copies of your Federal and State Income Tax Returns (including Homestead Property Tax Credit) for the immediately preceding year are not included (or Poverty Exemption Affidavit in lieu of income tax returns).

3. Savings account, checking account, investments, interest earnings, dividends or other liquid assets either in total or individually meet or exceed double the amount of the current annual property tax obligation.

4. Applicant(s) does not meet the asset levels set by the local governing body.

5. Recreational vehicles* owned or leased in total exceed the amount of the current asset guidelines.

6. If you own and receive rent from other real estate holdings other than your principal residence.

7. If you own or are purchasing other real estate (*i.e. summer cottage, vacant land acreage or lot, camping lot*).

8. Total Household Income exceeds the guidelines as adopted by the Fraser City Council.

* *Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor home, jet ski, motorcycles, off road vehicles, or anything which may be considered a recreational vehicle.*

# Income Guidelines
## Used in the Determination of Poverty Exemptions for 2019

MCL 211.7u, addressing poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies adopting local guidelines shall not set amounts lower than the federal poverty guideline updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than $20,780 which is the federal guideline shown on the chart below for a family of 3 persons for 2019 assessments.

| Federal Poverty Guidelines Household size (yourself and any occupants) | Poverty Guidelines |
|---|---|
| 1 | $12,140 |
| 2 | $16,460 |
| 3 | $20,780 |
| 4 | $25,100 |
| 5 | $29,420 |
| 6 | $33,740 |
| 7 | $38,060 |
| 8 | $42,380 |
| For each additional person | $4,320 |

*Meeting the income levels of the City policy does NOT guarantee the approval of a poverty exemption. Income, expense, and assets are reviewed by the Board of Review in the decision making process.*

The income guidelines shall include the income of all persons living in the home or persons who contribute to the claimant's household.

Income includes:

- Money, wages, and salaries before any deductions.
- Net receipts from all self-employment (these are receipts from a person's own business, professional enterprise, or partnership, after deductions for allowable business operating expenses).
- Net receipts from self-employment (the same provisions as above for self-employment).
- Regular payments for social security, railroad retirement, unemployment, worker's compensation, veteran's payments, and public assistance.
- Alimony, child support, and military family allotments.
- Private pensions, governmental pensions, and regular insurance or annuity payments.
- College or university scholarships, grants, fellowships, and assistantships.
- Dividends, interest, net rental income, net royalties, periodic receipts from estates or trusts, and net gambling or lottery winnings.
- Tax refunds, gifts, loans, lump-sum inheritances, one-time insurance payments or State and/or Federal non-cash benefits programs such as Medicare, Medicaid, food stamps, and school lunches.

Applicants may be eligible for consideration if they meet the following City of Fraser poverty guidelines:

| Persons In Household *(yourself and dependents)* | Household Income | Board of Review Action |
|---|---|---|
| **1** | **$12,140** | |
| | $0-$6,070 | Total tax exemption. |
| | $6,071 - $12,140 | If box A or B on line 5 is checked on MI 1040CR, establish Taxable Value so that the total tax liability is 3.5% of household income after the maximum relief granted by the Michigan Homestead Tax Credit ($1,200). |
| | $6,071 - $12,140 | If box A or B on line 5 is *not* checked on MI 1040CR, try to establish net tax liability after Homestead Tax Credit within 5-10% of income depending on specifics of application. |
| | Over $12,140 | Generally, no hardship relief will be granted. |
| **2** | **$16,460** | |
| | $0-$8,230 | Total tax exemption. |
| | $8,231 - $16,460 | If box A or B on line 5 is checked on MI 1040CR, establish Taxable Value so that the total tax liability is 3.5% of income after the maximum relief granted by the Michigan Homestead Tax Credit ($1,200). |
| | $8,231 - $16,460 | If box A or B on line 5 is *not* checked on MI 1040CR, try to establish net tax liability after Homestead Tax Credit within 5-10% of income depending on specifics of application. |
| | Over $16,460 | Generally, no hardship relief will be granted. |

**For each additional person/dependent over 2 in the household, add $4,320 to income levels to determine income qualifications.**

# Asset Guidelines
# Used in the Determination of Poverty Exemptions for 2019

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit SHALL also include an asset level test. The following asset test shall apply to all applications for poverty exemption.

- The applicant shall not have "liquid" assets (excluding the value of the principal residence subject to the exemption request) in excess of two (2) times the amount of the estimated tax obligation of the current assessment.

- The applicant shall not have total assets (excluding the value of the principal residence subject to the exemption request) in excess of ten (10) times the amount of the estimated tax obligation of the current assessment.

All asset information, as requested in the Application for Poverty Exemption, must be completed in total. The Board of Review may request additional information and verification of assets as determined necessary and may reject any application if the assets are not properly identified.

Liquid Assets may include but are not limited to:

- Bank accounts
- Stocks and bonds
- IRAs and other investment accounts
- Pensions
- Money received from the sale of property such as stocks, bonds, a house or a car unless a person is in the specific business of selling such property

In addition, total assets may also include but are not limited to:

- A second home
- Excess or vacant land
- Rental property
- Extraordinary automobiles
- Recreational vehicles*
- Buildings other than the principal residence
- Equipment
- Other personal property of value
- The value of food or housing received in lieu of wages

* *Recreational vehicles may include snowmobiles, boats, camping trailers, travel trailers, motor home, jet ski, motorcycles, off road vehicles, or anything which may be considered a recreational vehicle.*

# CHECK LIST
# 2019 POVERTY EXEMPTION ATTACHMENTS

***(Please submit <u>copies</u> only – not originals)***

THIS COMPLETED CHECK LIST MUST BE RETURNED
WITH THE POVERTY EXEMPTION APPLICATION

Note: Provide copies as proof for **all** occupants living in the home even if not contributing to the expenses.

_____ Mortgage Statement

_____ Second Mortgage or Equity Loan Statement

_____ 2018 Federal Income Tax Return (filed in 2019) *OR Poverty Exemption Affidavit if not required to file income tax returns*

_____ 2018 State Income Tax Return (filed in 2019) *OR Poverty Exemption Affidavit if not required to file income tax returns*

_____ 2018 Michigan Homestead Property Tax Credit Claim (MI-1040CR)

_____ W-2 Statements from employer

_____ Social Security statement

_____ Pension – 1099 statement

_____ Unemployment benefits statement

_____ Alimony payment statement

_____ Child support payment statement

_____ ADC/Welfare statement

_____ Savings account(s) statement

_____ Checking account(s) statement

_____ Certificates of deposit, stocks & bond (etc.) statements

_____ Unusual & excessive medical bills

B.O.R. Mar Jul Dec
Letter / Appt
Date:_____
Time: _____
Petition #:_____

Parcel No._____

Name: _____

Address:_____

Phone#_____

# CITY OF FRASER

# MACOMB COUNTY

# POVERTY EXEMPTION APPLICATION

# TAX YEAR 2019

## A. APPLICATION SUBMISSION

**YOU *MUST COMPLETE THIS APPLICATION IN FULL* AND RETURN IT, ALONG WITH A COPY OF THE 2018 STATE AND FEDERAL INCOME TAX RETURNS FILED IN 2019 (OR AFFIDAVIT), WITH THE MICHIGAN PROPERTY HOMESTEAD TAX CREDIT FORM (MI-1040CR), FOR EACH PERSON RESIDING IN OR CONTRIBUTING TO THE HOMESTEAD, TO THE ASSESSING OFFICE BEFORE ADJOURNMENT OF THE BOARD OF REVIEW.**

## B. STATEMENT

I, _____ being the **owner and resident** of the property listed below, am applying for Tax Relief under Section 74 of the Michigan General Property Tax Act: (The *principal residence* of persons who, in the judgment of the Board of Review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act. MCL Section 211.7u)

## C. PROPERTY ADDRESS

Property address _____ Parcel # _____

How Long Have You Lived at the Above Address? _____

## D. APPLICANT INFORMATION

**APPLICANT:** _____ **CO-OWNER:** _____

Date of Birth _____ Date of Birth _____

Phone Numbers: Home (____)_____ Home (____)_____

Work (____)_____ Work (____)_____

Cell (____)_____ Cell (____)_____

Other Contact Information:_____
(Name) (Phone)

**Current Marital Status** **For How Long?**

☐ Married ☐ Divorced ☐ Widowed ☐ Separated ☐ Single _____

**Employment Status**

Employed: ☐ Full-time ☐ Part-time Employer:_____

Date of Hire: _____ Occupation:_____

☐ Retired: Date Retired _____ Employer:_____

☐ Laid-off: Date last worked _____ Employer:_____

☐ Disabled: Date last worked _____ Employer:_____

Possible return date _____ Cause:_____

☐ Not working – How long _____ Reason: _____

Describe any disability or health problems: _____

_____

**Spouse or Co-Owner Status**

Employed: ☐ Full-time ☐ Part-time Employer:_____

Date of Hire: _____ Occupation:_____

☐ Retired: Date Retired _____ Employer:_____

☐ Laid-off: Date last worked _____ Employer:_____

☐ Disabled: Date last worked _____ Employer:_____

Possible return date _____ Cause:_____

☐ Not working – How long _____ Reason: _____

Describe any disability or health problems: _____

_____

**Resident Information**

List ***ALL people***, **not listed above,** living in your household (attach additional sheet if necessary)

| | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|
| Full Name | | | | | |
| Age | | | | | |
| Relationship | | | | | |
| Dependent | Yes No | Yes No | Yes No | Yes No | Yes No |
| Occupation | | | | | |
| Annual Income | | | | | |
| Do they contribute to the household income? | Yes No | Yes No | Yes No | Yes No | Yes No |
| Amount of Contribution | | | | | |

**E. ADDITIONAL ASSISTANCE**

Does **any other person** not listed above make a financial contribution to the household? If yes, how much?

Person's Name: _____ Monthly Contribution _____

Type of Contribution: Monetary_____ Other (explain) _____

## F. PROPERTY

Are you and/or your spouse the sole owners of the property? Yes ☐ No ☐

If no, list all owners and their percentage of ownership: _____

_____

_____

When did you and/or your spouse purchase this homestead? _____

Is the home paid in full? Yes ☐ No ☐ If no, number of years and dollar amount remaining on this Mortgage/Land Contract/Equity Loan/Refinance _____

What is the monthly payment?_____ Includes taxes ☐ Taxes are separate ☐

Do you owe any delinquent mortgage payments? No ☐ Yes ☐ Amount $_____

Do you owe any delinquent taxes? Yes ☐ No ☐

If yes, please list the year(s) and amount(s) _____

Have any improvements, changes or additions been made to the property in the last two (2) years? No ☐ Yes ☐ If yes, please explain: _____

_____

Are there any changes or additions that need to be made to the property? No ☐ Yes ☐ If yes, please explain: _____

## G. OTHER REAL ESTATE HOLDINGS

Do you, your spouse, or any other person residing in the homestead have a financial interest in other real estate? If yes, please provide the following information concerning that financial interest.

| Location-City & State | Tax I.D. Number of Property | Value of Property | Amount of Equity |
|---|---|---|---|
| | | $ | $ |
| | | $ | $ |
| | | $ | $ |

## H. ASSET INFORMATION (MUST BE COMPLETED)

List all current assets in addition to the real estate noted previously?

Cash $_____

Checking Accounts $_____

Saving Accounts $_____

CDs, Money Markets $_____

Stocks/Bonds/Treasury Bills $_____

Insurance Policy (surrender-cash value) $_____

Retirement Accounts $_____

Personal Property (i.e. Jewelry, Coin Collection, Etc.) $_____

Other – (please explain) _____ $_____

List **ALL** motor vehicles in household (whether or not paid in full) including cars, trucks, and recreational vehicles i.e.: boats, motorcycles, motor homes, travel trailers, jet skis, snow mobiles, ATV's, etc. Use additional pages if necessary.

| | VEHICLES: YEAR/MAKE/MODEL | MILEAGE | DATE ACQUIRED | OWN OR LEASED | PURCHASE PRICE | BALANCE |
|---|---|---|---|---|---|---|
| **1** | | | | | | |
| **2** | | | | | | |
| **3** | | | | | | |
| | RECREATIONAL VEHICLES: YEAR/MAKE/MODEL | | | | | |
| **1** | | | | | | |
| **2** | | | | | | |

## I. INCOME INFORMATION

List all sources of household income on a **MONTHLY** basis.

| SOURCE | APPLICANT MONTHLY INCOME | SPOUSE/OTHER MONTHLY INCOME | OCCUPANT MONTHLY INCOME | OCCUPANT MONTHLY INCOME |
|---|---|---|---|---|
| Employment | $ | $ | $ | $ |
| Social Security | $ | $ | $ | $ |
| Pension-**From:** | $ | $ | $ | $ |
| Unemployment/Workers Compensation | $ | $ | $ | $ |
| General Assistance-**Type:** | $ | $ | $ | $ |
| Child Support/Alimony | $ | $ | $ | $ |
| Family Support/Gifts-**From:** | $ | $ | $ | $ |
| Interest (taxable & non-taxable); Dividends | $ | $ | $ | $ |
| Rental Income | $ | $ | $ | $ |
| Other Income (provide detail) | $ | $ | $ | $ |
| All Other Monetary Assistance - Source | $ | $ | $ | $ |

Has your income significantly changed in the last year? Yes ☐ No ☐ If yes, please explain:

_____

_____

Have you or your spouse sold any interest in real estate in the last 2 years? Yes ☐ No ☐ If yes, please provide complete address, date sold and sale price: _____

_____

Do you receive Food Stamps or other Public Assistance? No ☐ Yes ☐ Amount $_____ per month.

benefits received for:_____

## J. EXPENSE INFORMATION

Please list all sources of household expenses on a **MONTHLY** basis.

| | |
|---|---|
| House Payment (principal & interest) | $ |
| Association or Condo Fee | $ |
| House Insurance | $ |
| Auto Insurance | $ |
| Car Payment 1st car | $ |
| Car Payment 2nd car | $ |
| Cell Phones | $ |
| Child Care/Day Care | $ |
| Special Assessments | $ |
| Health Insurance (include prescription coverage) | $ |
| Medical Bills (not covered by insurance) | $ |
| Prescriptions (not covered by insurance) | $ |
| Taxes on other property | $ |
| Cable/Satellite/Internet/House Phone | $ |
| Utilities: Gas | $ |
| Electric | $ |
| Water | $ |
| Other, (please explain)_____ _____ | $ |

Have your expenses significantly changed in the last year? Yes ☐ No ☐ If yes, please explain:

_____

Do you anticipate any major changes in income for the coming year? Yes ☐ No ☐ If yes, please explain: _____

Do you receive assistance or are household expenses paid for by another party? Yes☐ No ☐

***If **Yes**, please provide a letter from the party including exactly what is paid, when and how much.

## K. DEBT INFORMATION

Please list any outstanding loans, credit cards, and personal debts. Provide the most current statements for each account.

(attach additional sheet if necessary)

| | TO WHOM | FOR WHAT PURPOSE | MONTHLY PMT | BALANCE |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |

Do you expect to sell the homestead for which the tax relief is being sought in the next year? _____

## L. APPLICANT CERTIFICATION

**Please initial EACH applicable statement.**

**_____I/We understand that the statements contained in this application are true to the best of my/our knowledge.**

**_____ I/We also understand that this application will be *denied or revoked* if the information contained is found to be false or incomplete.**

**_____I/We understand this application for exemption is for the tax year of 2019.**

**_____I/We have received a copy of and understand the hardship guidelines.**

**_____I/We certify that I/We did file a State or Federal Income Tax Return (1040 or MI 1040) and Michigan Homestead Property Tax Credit (MI-1040CR) for the tax year 2018 and included a copy with this application OR included the Poverty Exemption Affidavit.**

**_____ I/We hereby authorize the City of Fraser Assessing Department to verify and or obtain information from any creditor, financial institution, government agency, insurance company or any other organization necessary for the purpose of this application of hardship for the tax year of 2019.**

Applicant Signature: _____Date:_____

Spouse Signature: _____ _____Date:_____

Name of Preparer if other than applicant: _____
(Please Print)

## Wayne O'Neal

**From:** Vicky Rad
**Sent:** Wednesday, January 30, 2019 12:27 PM
**To:** wayneo@micityoffraser.com
**Subject:** Selfridge Sustainability Study Follow-Up

Thank you to everyone who attended the Selfridge Sustainability Study Kickoff Luncheon last week. Below is a recap and next steps.

As discussed, the Office of Economic Adjustment (OEA) helps communities with military installations plan for and implement a future that is both sustainable and successful for both the base and its neighbors. Jay Sweat from the OEA is our Project Manager.

Jay will assist Macomb County in applying for funding to conduct a sustainability study (known by the Department of Defense as a Joint Land Use Study) for Selfridge Air National Guard Base and its surrounding communities. To ensure our success, we are asking communities to submit a resolution of support and/or a letter of support. Sample language below.

Please send your completed letter or resolution to Jennifer.Belch@macombgov.org by *February 13, 2019*.

Included in the funding proposal will be a sample Request for Proposals (RFP) to hire a consultant to assist with the planning process. The RFP will contain a Scope of Work to define the tasks and intended outcomes of the study. In the next few weeks, we will be sending a draft scope of work for your review. Each member of the executive policy and advisory committee will have an opportunity to provide feedback and comment on the final proposal before it is submitted.

Once a consultant is retained, we will begin forming the Executive Policy and Advisory committees to work on the study. It is estimated that this phase of the project will involve a 12-18 month commitment.

Sample Resolution

Sample Letter of Support

Compatible Use Strategic Planning Presentation

We look forward to working with everyone as this project moves forwards.

Vicky Rad
Deputy Director

# A RESOLUTION OF SUPPORT BY THE CITY COUNCIL OF THE CITY OF FRASER, MICHIGAN, FOR A JOINT LAND USE STUDY IN COOPERATION WITH SELFRIDGE AIR NATIONAL GUARD BASE

**WHEREAS**, the City Council of the City of Fraser recognizes that the continued operation of the Selfridge Air National Guard Base is important to the City of Fraser's local economy and the economy of Macomb County as well as that of the State of Michigan and that its operational capacity should be protected; and

**WHEREAS**, the City of Fraser's City Council is interested in participating in the preparation of a Joint Land Use Study (JLUS) to coordinate future planning efforts of this vital military installation and surrounding local communities; and

**WHEREAS**, the City of Fraser's City Council recognizes that participation in development of a JLUS will benefit the health, safety and general welfare of the residents of the City of Fraser;

**NOW THEREFORE BE IT RESOLVED**, by the City of Fraser's City Council as follows:
That the City of Fraser's City Council agrees to participate in the development of a JLUS with Selfridge Air National Guard Base and other surrounding communities.
That the City of Fraser's City Council agrees to appoint representatives for the JLUS Advisory Committee and the JLUS Executive Committee.
That the City of Fraser's City Council commits to a good faith effort to implement the JLUS recommendations.

APPROVED AND EXECUTED this 14th day of February, 2019. The City of Fraser's

CITY OF FRASER MICHIGAN 1893

City Clerk,

Kelly Ann Dolland

Kelly Ann Dolland, City Clerk

CITY MANAGER
D. Wayne O'Neal
CITY CLERK
Kelly Ann Dolland

# City of Fraser

**CENTENNIAL COMMUNITY**

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Kathy Blanke
COUNCIL
Yvette Foster
Suzanne Kalka
Michael Lesich
Patrice M. Schornak
David Winowiecki

February 14, 2019

Department of Defense
Office of Economic Adjustment
Jay Sweat, Project Manager
2231 Crystal Drive, #520
Arlington, VA 22202

Re: Letter of Commitment – Joint Land Use Study

We understand that the Office of Economic Adjustment (OEA), Department of Defense, is currently in the process of working with Macomb County to provide the resources needed for a Joint Land Use Study (JLUS) which will help guide compatible civilian development as well as maintain operations and sustainability of Selfridge Air National Guard Base (SANGB).

The City of Fraser recognizes that participation in the development of a JLUS will benefit the health, safety and general welfare of our residents, as well as the surrounding areas. Additionally, the City of Fraser recognizes that the continued operation of SANGB is important to the local economy and the operational capacity of the base should be protected. Therefore, the City of Fraser is committed to providing support for a JLUS, which we believe will enhance planning efforts for our community and the vital military installation in our region.

We are proud to be part of this endeavor and look forward to helping shape the future of the City of Fraser and SANGB.

Sincerely,

_____

Michael Carnagie
City of Fraser Mayor