



CITY MANAGER

Elaine Leven

CITY CLERK

Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR

Michael Carnagie

MAYOR PRO-TEM

Patrice M. Schornak

COUNCIL

Amy Baranski

Kathy Blanke

Suzanne Kalka

Patrick O'Dell

Dana Sutherland

FRASER CITY COUNCIL AGENDA
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, AUGUST 10, 2023 - 6:30 P.M

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL OF COUNCIL MEMBERS**
- 4. APPROVAL OF AGENDA**
- 5. CITIZEN PARTICIPATION ON AGENDA ITEMS**
- 6. CONSENT AGENDA**
 - a. City Council Meeting Minutes July 13, 2023
 - b. Election Commission Meeting Minutes April 6, 2023
 - c. Local Officials Compensation Commission Meeting Minutes December 14, 2021
 - d. Planning Commission Meeting Minutes June 7, 2023
 - e. Recreation Commission Meeting Minutes June 6, 2023
 - f. Recreation Commission Meeting Minutes July 11, 2023
 - g. Historical Commission August Report
 - h. Rail Safety Week Proclamation
 - i. Check Disbursements
 - j. Revenue and Expenditure Report
- 7. NEW BUSINESS**
 - a. Public Hearing - Industrial Park Special Assessment District
 - b. FY 2021-2022 Audit Presentation
 - c. Body Worn Camera Request
 - d. Building Maintenance Position
 - e. DPW Fulltime Position Backfill
 - f. Local Officials Compensation Commission Appointment
 - g. Local Officials Compensation Commission Reappointment
 - h. MML Designation of Voting Delegate
 - i. November Election Precinct Consolidation
 - j. November Election Early Voting
 - k. Public Comment Policy Review

FRASER CITY COUNCIL AGENDA – AUGUST 10, 2023

- 8. RETURNING BUSINESS**
- 9. REPORT OF CITY ADMINISTRATION**
- 10. REPORT OF MAYOR AND CITY COUNCIL**
- 11. CITIZEN PARTICIPATION**
- 12. CLOSED SESSION**
 - a. City Manager Evaluation
- 13. ADJOURNMENT**

THE CITY OF FRASER WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES TO INDIVIDUALS WITH DISABILITIES AT THE MEETING UPON FOUR DAYS NOTICE TO CINDI GREENIA, CITY CLERK AT (586) 293-3100. 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 IN ANY PROGRAM OR ACTIVITY FOR WHICH IT IS RESPONSIBLE.



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**FRASER CITY COUNCIL MINUTES
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, JULY 13, 2023 – 6:30 P.M.
DRAFT**

A regular meeting of the City of Fraser City Council was held on Thursday, July 13, 2023 at 6:30 p.m. in City Council Chambers, City Hall, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER

Mayor Carnegie called the meeting to order at 6:32 p.m.

2. PLEDGE OF ALLEGIANCE

Mayor Carnegie led the Pledge of Allegiance.

3. ROLL CALL OF COUNCIL MEMBERS

Present: Baranski, Carnegie, Kalka, O'Dell, Schornak, Sutherland

Absent: Blanke

Others: City Manager Leven, City Attorney DeNault, Director of Public Safety Kretzschmar, Director of Public Works Ragsdale, Engineer Mike Vigneron, Scott Lockwood AEW, Clerk Greenia

Motion by Carnegie supported by Baranski to excuse Council Member Blanke.

AYES: Baranski, Carnegie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

4. APPROVAL OF AGENDA

Motion by Carnegie supported by Baranski to add under New Business Item 7 o Property and Liability Insurance renewal.

AYES: Baranski, Carnegie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

**FRASER CITY COUNCIL MINUTES
THURSDAY, JULY 13, 2023 – 6:30 P.M**

Motion by Baranski supported by Kalka to change the title of the Closed Session A to read “To Discuss an Attorney Client Privilege Communication”.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

Motion by Baranski supported by Schornak to approve the agenda for the July 13, 2023 Fraser City Council Meeting as amended.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

5. CITIZEN PARTICIPATION

Nothing at this time.

6. CONSENT AGENDA

The following items were on the Consent Agenda for the April 13, 2023 City Council Meeting:

- a. City Council Regular Meeting Minutes June 8, 2023
- b. Civil Service Commission Meeting Minutes March 20, 2023
- c. Historical Commission Meeting Minutes May 1, 2023
- d. Planning Commission Meeting Minutes April 5, 2023
- e. Recreation Commission Meeting Minutes April 4, 2023
- f. Zoning Board of Appeals Meeting Minutes April 6, 2023
- g. Zoning Board of Appeals Meeting Minutes May 18, 2023
- h. SERESA Contract Extension
- i. Check Disbursements
- j. Revenue and Expenditure Report

Motion by Baranski supported by O'Dell to approve the Consent Agenda for the July 13, 2023 City of Fraser City Council meeting as presented/amended.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

7. NEW BUSINESS

a. Water Main Replacement Project Update – Winsome/Airport

Discussion was had on this matter. City Engineers Mike Vigneron and Scott Lockwood, AEW, reviewed for City Council the steps he had taken to assure the residents' concerns were being addressed.

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They shared that they felt the weather had some influence on this project – it was very dry in May. They have not accepted this as a completed project and were holding back quite a bit of money until all the concerns had been taken care of.

Mayor Pro-Tem Schornak stated that she was aware many of the City Council members had been over to see Mrs. Lenz regarding her concerns. She was a bit surprised that no other residents in that area had lodged any form of complaint. She indicated that she was not pleased with this company and not in favor of hiring them for any other project in Fraser. She would like to see a timeline on this restoration.

Council Member Sutherland indicated that there were big chunks of concrete on the street in front of Mrs. Lentz house.

At this time Mr. Lockwood said that in reality the thing that residents seemed to care most about was how their properties were restored. City Council asked if they could get a timeline for when the restoration would be completed. Further discussion was had on the issue with chunks of cement on the street.

Council Member O'Dell stated that he felt there was a big lack of communication during this project. Discussion was had on French Creek repairs at this time.

Council Member Baranski indicated that she ran into an employee in Candice Miller's office who told her from the County's perspective this project was perfect – they had no issues with it. She then asked the engineers to review what we were doing at Aaron and Admiral. Mr. Vigneron stated there were six (6) streets that were approved for water main replacement in the current budget cycle. Our team has started with the design features. They were out at the site to get basic information so they could move forward.

Mayor Carnagie asked about the work being done on Hidden Pine. Mr. Vigneron stated it would all be brought back up to where it was previous to the job.

Council Member Kalka spoke about the work that was done in French Creek. She stated it looked bad and all the neighbors agreed. She asked if there was anything that could be done from an aesthetic view point – maybe black top?

b. Street Update – Grove/Mulvey Traffic

City Manager Leven reviewed that there had been two (2) different traffic studies for the traffic at Grove and Mulvey. Neither traffic study found a significant amount of speeding at this site. The recommendation from both our engineers and the Department of Public Safety is that nothing needs to be done at this in that capacity. However, they did discuss getting some additional speed type signs and Director Kretzschmar will be researching this.

Director of Public Safety Kretzschmar and City Engineer Vigneron reviewed that they had conducted traffic studies in the area of Grove and Mulvey traffic. Council Member Baranski stated that there was concern as to what time of day and what days the studies were performed on. Mike Vigneron and Director Kretzschmar reviewed the manner and

**FRASER CITY COUNCIL MINUTES
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time and dates of their studies. The sample periods were representative of general traffic as well as many periods of times that would generally be more apt for speeding.

The council thanked Director Kretzschmar and Mike Vigneron for their assistance with this matter.

c. Parks Capital Improvement Plan

City Manager Leven opened discussion on the Parks Capital Improvement Plan. She noted the idea for this came out of a discussion had at the Budget Study Session meeting. She brought this to City Council seeking their input on the spreadsheet. She asked if City Council felt this was a tool to help get City Council on the path to being able to make decisions on the Parks.

Council Member Sutherland stated she thought they were going to have a workshop to discuss the Parks Capital Improvement Plan. At this time, City Manager Leven introduced the new DPW Supervisor Rob Barrett.

Discussion was had on the Parks Capital Improvement Plan special workshop. After discussion it was agreed that Thursday, August 24, 2023, at 6:00 p.m. would be the date and time for the meeting. Council Member Sutherland requested pictures of the parks for this meeting. A lengthy discussion was had on Fort Fraser and what could be done to repair or replace it.

d. Excavator and Trailer Purchase

DPW Superintendent Mark Ragsdale reviewed his request to purchase a new Volvo Excavator and Tow Maser Trailer with City Council. He indicated that this purchase was included in the budget that City Council approved. He reviewed how this new piece of equipment was very versatile and would not need as many employees to operate it. It did require the purchase of a trailer to haul it which was included in the cost in this request. He was recommending purchasing from Alta Equipment as they have been awarded the Sourcewell contract through Volvo. This will allow City Council to waive the competitive bids.

Motion by O'Dell supported by Baranski to approve the purchase of a Volvo ECR88D Excavator, a Tow Master T-20LP trailer and all additional equipment as indicated in this request for the amount of \$215,789.00 from Alta Equipment and to waive the competitive bid as Alta has been awarded the Sourcewell Contract waive the competitive bid Contract # 011723-VCE

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

**FRASER CITY COUNCIL MINUTES
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e. Stainless Steel Dump Truck Beds

DPW Superintendent Ragsdale shared with City Council that he was requesting to purchase stainless steel beds for their dump trucks. The trucks did not have that many miles on them but the beds were rusting out at this point.

Motion by Baranski supported by Schornak to waive the competitive bidding process and use the MiDeal Contract # 071B7700166 and utilize Versalift purchase of two – 3 to 4 yard stainless steel dump beds from Versalift in the amount of \$34,834.00.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland
NAYS: None

Motion Carried

f. D.P.W. V Bolt in Salters

D.P.W. Superintendent explained what the V Bolt Salters were for and how they made the process of salting the roads in the Winter more efficient. They would save both money and time.

Motion by Sutherland supported by O'Dell to purchase three (3) D.P.W. V Bolt in Salters in the amount of \$27,525.00 and to waive competitive bidding and purchase from Versalift Midwest Contract # 071B7700166 as the sole source bidder.

Saff Sheik, 31339 Eveningside asked Mr. Ragsdale for further explanation of what this equipment would do.

VOTE ON MOTION:

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland
NAYS: None

Motion Carried

g. New Lawn Mower for Parks

DPW Superintendent Ragsdale reviewed the request to purchase a new 72" commercial cut zero turn radius Exmark Laser Series lawn mower. The D.P.W. had a 60" mower that recently broke down. It was a 2007 model with over 1200 hours on it. The cost of repairs was going to be \$5,200.00 to replace the engine. A new 72" mower from Weingartz will cost \$11,279.00. Weingartz has the Omnia Partners governmental purchasing co-operative and thus is the sole source for this mower. Discussion was had on the maintenance programs for our equipment.

Motion by Schornak supported by Baranski to waive competitive bidding and use Omnia Purchasing Partners contact bid to purchase a 72" Zero Turn Exmark from Weingartz for a cost of \$11,279.00.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland
NAYS: None

Motion Carried

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h. Fire Hydrant Purchases

D.P.W. Superintendent Ragsdale reviewed that he started a fire hydrant replacement program last year and this was the second year of the program. The hydrants he was recommending would be of very little imposition to the residents when replacing them. Anderson, Eckstein and Westrick had provided a map of where the hydrants would be placed.

Motion by O'Dell supported by Kalka to approve the purchase of 30 new EJ conversion fire hydrants from the lowest bidder Core and Main in the amount of \$112,251.54.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

i. Welcome to Fraser Sign

D.P.W. Superintendent Ragsdale noted that they investigated the corner of 14 Mile and Garfield as to the actual owner. It was discovered that the City actually did own the property. City Council had requested that a sign be placed at this location similar to the sign in front of the Baumgartner House. Mr. Ragsdale had prepared a couple of options for the Council to choose from for the sign.

City Council discussed what they would like to see at this site. They wanted to keep the font the same as the others in the City.

Motion by Baranski supported by Schornak to approve purchasing/replacing the sign at City owned property located at the corner of 14 Mile and Garfield with a sign consistent in font to the sign in front of the Baumgartner House and to say Welcome to Downtown Fraser for a cost of \$9,025.00 as an extension of the contract for the other City signs.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

j. Rate of Pay Election Inspectors

City Manager Leven reviewed this item with City Council. City Clerk Greenia was requesting a rate increase for the rate of pay for the Election Inspectors. Comparisons with like sized communities and communities in close proximity were presented to Council.

Mayor Pro-Tem Schornak stated that it was her opinion that the rates of pay they approve be increased from what the City Clerk had recommended based on the fact that it is difficult to find Election Inspectors in this day and these people are there an entire day and at the current rate of pay it does not even average out to minimum wage. Her recommendation was to increase the pay to be as follows:

Chairman at \$275 per day

Co-Chairman at \$250 per day

Inspectors and EPB Inspectors at \$225 per day

**FRASER CITY COUNCIL MINUTES
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She felt this would keep us to be competitive with surrounding communities. City Clerk Greenia indicated that this was indeed in the FY 23 24 Budget.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

k. Rate of Pay Temporary Election Staff

City Manager Leven reviewed the request by City Clerk Greenia to increase the rate of pay for her temporary election staff from \$15 to \$18. As with the Election Inspectors she had presented City Council with comparison rates for like sized communities and those of nearby communities as well for this position. City Manager Leven indicated this position generally began about seven (7) weeks prior to each election about twenty (20) hours per week.

Council Member Sutherland noted that we increased the D.P.W. Temporary Staff to \$20 per hour recently.

Motion by Sutherland supported by Kalka to approve the rate of pay be set at \$20 an hour for temporary election staff.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

City Manager Leven asked if this was to be effective immediately. City Council stated it was.

I. Request to Purchase 2 Public Safety Vehicles FY 22/23

City Manager Leven introduced this item to City Council. She noted that Ford was not able to produce enough vehicles to fulfill the original request. the Department of Public Safety was now requesting to purchase two (2) New Tahoes for the FY 22 23 Budget year, indicating this would require a Budget amendment.

Director Kretzschmar was present to answer questions from City Council.

Motion by Baranski, supported by Kalka to approve the purchase of two (2) Chevy Tahoes to be used in the Public Safety Department that had been previously approved in the FY 22/23 Budget year for the price quoted by Director Kretchmar with funding to come from the same source as previously approved, and to approve the budget amendment that is required for this purchase.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

FRASER CITY COUNCIL MINUTES
THURSDAY, JULY 13, 2023 – 6:30 P.M

m. Request to Purchase 2 Public Safety Vehicles FY 23 24

City Manager Leven reviewed this request for City Council. Because it was coming from this year's budget there would be no budget amendment needed. These are the same

Motion by Carnagie supported by Baranski to approve the purchase of two (2) Chevy Tahoes to be used in the Public Safety Department out of the FY 23/24 Budget as presented.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland

NAYS: None

Motion Carried

City Council took a break at 8:17 p.m. City Council reconvened at 8:23 p.m

n. City Manager Evaluation Discussion

Mayor Pro-Tem Schornak suggested that the City Manager Evaluation process follow the same format as last years' evaluation with City Attorney DeNault facilitating it. Discussion was had on the timeline.

Attorney DeNault indicated that he forwarded the questionnaire out to everyone already. If there were no changes suggested by any City Council member they could move forward and just needed to get the dates solidified.

City Council agreed on the following dates:

Attorney DeNault to send out official document on July 14, 2023

City Council to return their responses on or before July 28, 2023 to Attorney DeNault

He will return compilation to City Council on or before August 2, 2023

City Attorney DeNault will wait a couple of days to make sure everything looks correct

City Attorney DeNault to forward to City Manager Leven a couple of days prior to August 10, 2023 meeting (August 7, 2023)

Meeting for discussion and review will be on August 10, 2023

City Manager Leven asked City Council if they had any goals, could they be less objective and more measurable.

o. Discussion of Property Liability Insurance Renewal

City Manager Leven reviewed that Nickel and Saph dropped off the renewal information for the City's property and liability insurance. This was slightly higher than her original estimate based on the information she was provided. City Council needs to approve the property and liability insurance for the amount of \$646,481 with a budget amendment of \$12,136.

FRASER CITY COUNCIL MINUTES
THURSDAY, JULY 13, 2023 – 6:30 P.M

Motion by Schornak supported by Carnagie to approve the property and liability insurance renewal with Nickel and Saph in the amount of \$646,481 and approve the required budget amendment of \$12,136 for this expense.

AYES: Baranski, Carnagie, Kalka, Schornak, Sutherland
NAYS: None

Motion Carried

8. RETURNING BUSINESS

Nothing at this time.

9. REPORT OF CITY ADMINISTRATION

City Manager Leven gave updates on the following issues:

We have provided the auditors with all the required information and are waiting on Them to complete it at this time.

Update of library repair – the majority of items were out of the building, we were waiting on Triple A to move forward with the repair; discussion was had on the status of the insurance claim.

10. REPORT OF MAYOR AND CITY COUNCIL

Council Member Sutherland commented on road functionality verses aesthetics. She wanted to assure residents that all the roads in the City were important to them. She attended the Recreation Commission on Tuesday night and noted the Commission is doing a great job at bringing ideas to the table. She was that there was some concern with the direction of the department at this time.

She attended her first meeting at the Eastpointe Roseville Chamber of Commerce today. Lion's Carnival is coming up.

Council Member Baranski noted that there were two (2) good candidates for the Finance Director Position. Discussion was had on the best way to move forward. Council agreed to hold a special meeting at 5:00 p.m. on July 25, 2023 prior to the 6:00 p.m. meeting for the Industrial Park Special Assessment meeting.

She reminded everyone that there is an election coming up on August 8, 2023 for a road millage. She also shared that the last date to file petitions to run for Mayor or Council was July 25, 2023 at 4:00 p.m. She encouraged everyone to get involved. She shared that she felt our City is better when our residents participate.

**FRASER CITY COUNCIL MINUTES
THURSDAY, JULY 13, 2023 – 6:30 P.M**

Council Member Kalka reminded everyone that the August 8, 2023 Election is very important. She stated that she agreed that everyone should get involved in the City and have some accountability for decisions being made. She noted that there were four (4) City Council seats available and the Mayor's seat. She had comments on the Parks and Recreation Department and why it was shut down. She reminded everyone that former City Council Member David Winowiecki and she were the ones who initially got involved in the Roseville Eastpointe Chamber of Commerce. She was glad to see the City of Fraser being more involved at the Senior Activity Center. The Parade was Sunday, fair tickets were available, there was a beer tent and music every night – it was a fun time – everyone should come out.

Mayor Pro-Tem Schornak stated the Historical Commission was holding open house with a rummage sale/ barn sale on August 6, 2023 from 9:00 a.m. to 4:00 p.m. They are still taking donations. On September 2, 2023 the VFW was having a car show from 9:00 a.m. to 3:00 p.m. The V.F.W. also had a Spaghetti Dinner the fourth Wednesday of each month. She reviewed Camp Trotter at this time.

She spoke regarding taxes and what expenses are included in those bills – not all of it is a City expense. She encouraged everyone to get involved in the City. Fraser First was having a raffle.

Mayor Carnegie stated he wished to see everyone at the Parade on Sunday.

11. CITIZEN PARTICIPATION

Jeff Fiori was present and reviewed his situation with City Council on a building in the City.

Saff Sheikh, 31339 Eveningside discussed his concerns with the library.

George Higgins, 18331 Breezeway discussed Proposal 2022-02.

12. CLOSED SESSION

a. To Discuss an Attorney Client Privilege Communication”.

Motion by Carnegie supported by Schornak to enter into Closed Session to discuss Attorney Client Privilege Communication.

Roll Call Vote:

AYES; Baranski, Carnegie, Kalka, O'Dell, Schornak, Sutherland

NAYS: None

Motion Carried

Council went into Closed Session at 9:20 p.m.

Council reconvened at 9:51 p.m.

**FRASER CITY COUNCIL MINUTES
THURSDAY, JULY 13, 2023 – 6:30 P.M**

13. ADJOURNMENT

Motion by Baranski supported by Sutherland to adjourn the meeting at 9:52 p.m.

Roll Call Vote:

AYES: Baranski, Carnagie, Kalka, O'Dell, Schornak, Sutherland

NAYS: None

Motion Carried

Respectfully Submitted

Cindi Greenia, Clerk
City of Fraser

Michael Carnagie, Mayor
City of Fraser



City of Fraser

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**ELECTION COMMISSION MEETING DRAFT MINUTES
THURSDAY, APRIL 6, 2023 @ 6:00 P.M.
33000 GARFIELD, FRASER, MI 48026
AS APPROVED JULY 11, 2023**

A special meeting of the City of Fraser Election Commission was held on Thursday, April 6, 2023 at 6:00 p.m. in City Council Chambers, 33000 Garfield, Fraser, Michigan 48026.

1. Call Meeting to Order

The meeting was called to order at 6:00 p.m. by City Clerk Greenia

2. Roll Call

The following members were present:

Don DeNault

Cindi Greenia

Patrice Schornak

3. Approval of Election Commission Agenda April 6, 2023

Motion by Schornak supported by DeNault to approve the Agenda for the April 6, 2023 meeting of the City of Fraser Election Commission as presented.

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

4. Approval of Minutes of November 4, 2022 and February 9, 2023 Election Commission Meeting

Motion by DeNault supported by Greenia to approve the minutes of the November 4, 2022 and February 9, 2023 meeting of the City of Fraser Election Commission as presented.

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

**ELECTION COMMISSION MEETING DRAFT MINUTES
THURSDAY, APRIL 6, 2023 @ 6:00 P.M.
AS APPROVED JULY 11, 2023**

5. Approval of Election Inspectors and Receiving Board Inspectors for the May 2, 2023 Special Election

Motion by DeNault supported by Schornak to approve the Election Inspectors and the Receiving Board Inspectors for the May 2, 2023 Special Election as presented and to authorize the City Clerk to delegate duties as needed to any election inspector on this list.

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

6. Approve Use of and Absent Voter Counting Board and Inspectors for Same for the May 2, 2023 Special Election

Motion by Schornak supported by DeNault to approve the City of Fraser using and Absent Voter Counting Board for the May 2, 2023 Special Election and to approve the following to be inspectors for same:

Faith Seader, Echo Hunt, Christine Koch, Syndi Clemons, Cameron Hunt

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

6. Authorize City Clerk to Perform Public Accuracy and Logic Test

Motion by DeNault supported by Schornak to authorize and designate City Clerk Greenia to perform the Public Accuracy and Logic Test on the Election Equipment for the May 2, 2023 Special Election.

YES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

8. Approval of April 25, 2023 at 1:00 p.m. as the Date and Time of the Public Accuracy and Logic Test

Motion by DeNault supported by Schornak to approve April 25, 2023 at 1:00 p.m. as the date and time for the Public Accuracy and Logic Test for the City of Fraser May 2, 2023 Special Election.

AYES: DeNault, Greenia

NAYS: None

Motion Carried

9. Approval Authorizing City Clerk to Hire Emergency Inspectors

Motion by Schornak supported by DeNault to authorize the City Clerk to hire emergency

**ELECTION COMMISSION MEETING DRAFT MINUTES
THURSDAY, APRIL 6, 2023 @ 6:00 P.M.
AS APPROVED JULY 11, 2023**

Election Inspectors if needed as long as they meet the same requirements in training and ability as those approve directly by the Election Commission

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

10. Old Business

No old business at this time.

11. Citizen Participation

No citizen participation at this time.

12. Adjournment

Motion by Schornak supported by DeNault to adjourn the meeting at 6:04 p.m.

AYES: DeNault, Greenia, Schornak

NAYS: None

Motion Carried

Respectfully Submitted:

Cindi Greenia, Clerk
City of Fraser



CITY MANAGER

Elaine Leven

CITY CLERK

Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

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Kathy Blanke

Patrick O'Dell

Dana Sutherland

David Winowiecki

MINUTES

LOCAL OFFICERS COMPENSATION COMMISSION MEETING

TUESDAY, DECEMBER 14, 2021

4:00 P.M.

CITY HALL COUNCIL CHAMBERS

AS APPROVED JULY 11, 2023

A meeting of the City of Fraser Local Officials Compensation Commission was held on Tuesday, December 14, 2021 at 4:00 p.m. The meeting was held in Council Chambers, 33000 Garfield, Fraser, MI 48026.

Present: Joe Chimenti

Frank Farina

Robert Brannon

Rosanne Menendez

Absent: None

Others: City Clerk Greenia

1. **CALL MEETING TO ORDER**

Chairman Brannon called the meeting to order at 4:03 p.m.

2. **APPROVAL OF AGENDA**

Motion by Farina, supported by Menendez to approve the agenda of December 14, 2021 Local Officials Compensation Commission with the following amendments:

7. Discussion of Rules, Regulations and By-Laws of Local Officials Compensation Commission

8. Request for Hard Copies of all Future Packets to be Delivered

9. Citizens Participation

10. Adjournment

Also wanted to remove Anna Cameron's name from the Commission Members.

Ayes: Farina, Menendez, Brannon, Chimenti

Nays: None

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, DECEMBER 14, 2021 @ 4:00 P.M.

3. APPROVAL OF MINUTES JULY 9, 2019

Motion by Farina, supported by Menendez to approve the July 9, 2019 minutes of the Local Officials Compensation Commission as presented/amended.

Ayes: Farina, Menendez, Brannon, Chimenti
Nays: None

The Commission indicated they would like to get the DRAFT copy of the minutes within a month of the meeting date. City Clerk Greenia so noted.

4. ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

Motion by Menendez, supported by Farina to nominate Member Brannon as Chairman.

Member Brannon accepted.

Ayes: Menendez, Farina, Chimenti, Brannon
Nays: None

Motion by Menendez supported by Chimenti to nominate Member Farina as Vice-Chairman.

Member Farina accepted.

Motion by Farina to nominate Member Menendez as Vice-Chairman

Member Menendez did not accept the nomination.

Vote on motion to election Frank Farina as Vice Chairman.

Ayes: Menendez, Chimenti, Brannon, Farina
Nays: None

5. DISCUSSION OF SALARIES OF MAYOR AND CITY COUNCIL

Member Farina began discussion on this matter. He noted that he was opposed to the City providing cell phones for City Council, and also noted that if they had an iPad it was for use at City Council meetings only. He wondered if when City Council held workshops they were counted as meetings and, therefore, the Council was paid for them. He had spoken with the City Attorney and was told it depended on what they were. The attorney also stated that the Local Officials Compensation Commission could not limit the amount of meetings that were held by City Council, but they could limit the amount of meetings they would pay them for.

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TUESDAY, DECEMBER 14, 2021 @ 4:00 P.M.

City Council had not had a pay increase since 1998. Did the Commission want to keep paying them \$75.00 per meeting, or perhaps reduce this to \$40.00 a meeting like other comparable cities in our area do? Member Menendez wondered if there would be a need for more meetings this coming year.

Chairman Brannon indicated that he was not in favor of anyone getting a raise based on the information provided to him by Vice-Chairman Farina. He felt that the taxpayers already pay enough for each City Council member. His recommendation was that the pay stays the same.

Motion by Farina, supported by Menendez to approve \$4,531 as the annual compensation for the Mayor of the City of Fraser.

Ayes: Farina, Menendez, Chimenti, Brannon

Nays: None

Motion by Farina, supported by Menendez, to approve \$3,835 as the annual compensation for the City of Fraser Mayor Pro-Tem and City Council Members.

Ayes: Farina, Menendez, Chimenti, Brannon

Nays: None

Motion by Farina, supported by Menendez to approve \$75.00 per meeting as the rate of pay for the Mayor, Mayor Pro-Tem and City Council Members of the City of Fraser.

Ayes: Farina, Menendez, Chimenti, Brannon

Nays: None

Member Menendez asked about limiting the amount of meetings the City Council gets paid for.

6. DISCUSSION OF WEDDING FEES AND LOCATION

City Clerk Greenia noted that the wedding fees were currently set at \$50 for a Fraser resident and \$100 for a Michigan resident. The location was in City Council Chambers.

The Commission felt these were all still good choices.

Motion by Brannon, supported by Menendez to approve the wedding fees as \$50 for the City of Fraser residents and \$100 for Michigan residents with the location for a wedding ceremony to be in Council Chambers at City Hall, 33000 Garfield, Fraser, MI 48026,

Ayes: Farina, Menendez, Chimenti, Brannon

Nays: None

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, DECEMBER 14, 2021 @ 4:00 P.M.

7. LOCAL OFFICIALS COMPENSATION COMMISSION RULES AND REGULATIONS

Member Farina noted that his understanding of the other Commissions is that they have written rules and regulations. He would like to see the City Attorney draft something for the Local Officials Compensation Commission like that. Chairman Brannon asked if he met some by-laws for the Local Officials Compensation Commission.

Motion by Farina, supported by Chimenti to request the City Clerk to contact the City Attorney and ask him to draft a set of By-Laws for the Local Officials Compensation Commission.

Ayes: Farina, Menendez, Chimenti, Brannon
Nays: None

8. REQUEST FOR HARD COPIES OF PACKETS

Chairman Brannon noted that during discussion with Vice-Chairman Farina they agreed to request actual hard copies of the packets be hand delivered to their homes. Mr. Farina stated that the Police Officers used to do this.

They set the date for their next meeting on May 10, 2023 at 4:00 p.m. in City Council Chambers.

They asked if they could get nameplates on card stock or something of that nature for next time. Chairman Brannon also requested that the City add the Local Officials Compensation Commission to the Boards and Commissions portion of their website. City Clerk Greenia noted she would speak with the person who manages the website.

9. CITIZEN PARTICIPATION

There was no citizen participation at this time.

10. ADJOURNMENT

Motion by Menendez supported by Farina to adjourn the meeting at 4:42 p.m.

Ayes: Farina, Menendez, Chimenti, Brannon
Nays: None

Respectfully submitted:

Cindi Greenia, City Clerk
City of Fraser



CITY MANAGER
Elaine Leven
CITY CLERK
Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Suzanne Kalka
Patrick O'Dell
Dana Sutherland

**CITY OF FRASER PLANNING COMMISSION MINUTES
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
WEDNESDAY, JUNE 7, 2023 @ 7:00 P.M.**

1. CALL MEETING TO ORDER

The meeting was called to order at 7:00 p.m. by Chair Czarnecki

Chair Czarnecki led the pledge of Allegiance.

2. ROLL CALL:

Present: BARR, CZARNECKI, FARINA, KEIL, MEYER, WARUNEK
The following members were absent: PERRY

Motion by Farina supported by Warunek to excuse Commissioner Perry from the meeting.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
NAYS: None

Motion Carried

Others Present: City Attorney Andrews, City Planner Littman, City Planner Warren, City Clerk Greenia

3. APPROVAL OF AGENDA

Motion by Keil supported by Meyer to approve the agenda of the June 7, 2023 City of Fraser Planning Commission Meeting as presented.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
NAYS: None

Motion Carried

4. CHAIR'S OPENING REMARKS

Chair Czarnecki read her opening remarks into the record.

**City of Fraser Planning Commission
June 7, 2023**

5. APPROVAL OF MINUTES – APRIL 5, 2023

Chair Czarnecki noted she had contacted the City Clerk prior to the meeting and there were a few revisions to the minutes. The Clerk had provided all Planning Commission Members with the revised DRAFT minutes at the dais this evening.

Chair Czarnecki shared the major revisions to the draft minutes is on page 4, to add a third condition to the motion to postpone Site Plan 22-03, 33180 Groesbeck Retail Center "Reconfigure parking as relates to handicap spaces". She indicated other revisions were insignificant typographical errors.

Motion by Farina supported by Keil to approve the minutes of the April 5, 2023 meeting of the City of Fraser Planning Commission as amended.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek

NAYS: None

Motion Carried

6. NEW BUSINESS

a. Public Notices: None

b. Site Plan and Other Review

1. Site Plan Review 23-01 33060 Groesbeck

City Planner Andrew Littman went over his review of this Site Plan Application with Planning Commission. During the review he indicated that while the existing building and lot did not meet the current zoning ordinance they were both legally non-conforming.

He then referred to the plan only showing five (5) parking spaces. In 2015 this property was granted a variance to allow five (5) spaces for this site.

As required by Ordinance the exterior is shown to be of cultured stone, spandrel glass windows and a fiberglass insulation system.

Mr. Littman's only concern in regards to this Site Plan was the landscaping. There has been no landscaping plan provided and it is required by Ordinance.

His recommendation was to approve the site plan subject to the applicant resubmitting a site plan which shows the required landscaping requirements.

Planning Commission discussed if the required landscaping would interfere with the line of site for safe traffic – and if the applicant might have to go to the Zoning Board of Appeals for a variance.

Commissioner Warunek stated this plan had actually been approved at one time by the Commission. Mr. Andrews informed the Board members what improvements would be allowed on a legal non-conforming building.

City of Fraser Planning Commission
June 7, 2023

The applicant Mr. Fiori was present to address the Commission. He presented a history on the purchase of the property and his many discussions with the city administration on proposed site improvements. He indicated that he was not sure if the plan before the Board this evening is what he wants to accomplish and that he just wanted to address the issues from the Board to get answers on what the City wants him to do.

Attorney Andrews explained to Mr. Fiori the role of the Planning Commission is to review applications to assure all Zoning Ordinance requirements are met.

After a lengthy discussion, it was determined the best approach for Mr. Fiori is to meet with the Building Director and the City Planner to determine if any proposed site improvements would be handled through the administration or acted upon by the Planning Commission. The applicant and/or the City Planner will advise the Board on the outcome of this meeting.

If it ended up that the plan only needed to be reviewed by the Building Department, the applicant would submit a letter to the Planning Department stating so and this Site Plan review could be acted on at the next meeting if Commission agreed to postpone it this evening.

Motion by Farina supported by Warunek to postpone action on Site Plan 2023-01, 30600 Groesbeck, until the July 2023 meeting of the City of Fraser Planning Commission to give the applicant time to meet with the City Planner and Building Department to review what his intentions were for the site and what types of reviews would be required.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek

NAYS: None

Motion Carried

7. UNFINISHED BUSINESS

a. Site Plan 22-03 33180 Groesbeck, Retail Center

Planner Littman gave his review of the application for Site Plan 22-03 33180 Groesbeck, Retail Center. This had already been before the Planning Commission and since that time the applicant had addressed the concerns that were reviewed by the Planning Commission as follows:

The applicant was to show the correct size of the dumpster and make changes to the parking configuration and the number of spaces; and to retain and record cross access and shared parking agreements.

The revised site plan indicates the dumpster is 8 yards which satisfies one of the concerns, and reconfigured the parking spaces as requested by the Planning Commission.

Attorney Andrews informed the Board that he had discussions with the applicant's attorney regarding the shared parking and cross access agreements and shared diligent efforts were made to obtain the agreements. He said the difficulty in getting signed agreements is

City of Fraser Planning Commission
June 7, 2023

because property ownership is under a land contract agreement. Mr. Andrews presented some possible options to the Commission in regards to these agreements. One of them was for the Commission to be satisfied that the applicant had enough parking and this was not really an issue.

Chair Czarnecki asked if the requirement for a cross access parking agreement was in the Zoning Ordinance. Mr. Andrews stated it was really a judgement call by the planner in his review.

Further discussion was had. Mr. Andrews stated that the Commission could approve the site plan as is noting that they were deleting their condition of cross access and cross parking agreements. Chair Czarnecki then noted that in essence all other requirements of the site plan had been met.

Chair Czarnecki then had a few questions for the applicant. She asked if the rear of the building was going to be painted as it appeared to need it. Mr. Hannah, applicant stated that he was going to be painting the areas that are in need a shade of grey to compliment the façade.

Chair Czarnecki mentioned the wrought iron fence that was erected prior to site plan approval, but noted that it was a very nice improvement.

Motion by Kiel supported by Farina to approve Site Plan #22-03, 33180 Groesbeck, Retail Center as presented on June 7, 2023 with the eliminated of the requirement for cross access and shared parking agreements.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek

NAYS: None

Motion Carried

b. Site Plan 22-8 31745 Utica Road, Devon Storage

Planner Littman gave his review of the Site Plan. The Planning Commission had previously seen this application and sent it to the Zoning Board of Appeals for some variance requests. Ultimately the applicant removed some of the buildings and reconfigured the site plan so that there was only one side yard setback variance requested and granted for the site plan. It now appears the applicant has satisfied all other requirements of Site Plan approval.

The only issue that needed to be addressed was that the Zoning Ordinance requires that in Industrial Districts the exterior of all buildings hereafter erected shall be constructed of aesthetically pleasing brick and/or stone building materials. Mr. Littman then stated that they felt a good compromise to this requirement was to ask the applicant to use brick and/or stone on the exterior of the building that faced Utica Road. The applicant did address this and presented his updated plan with the new façade to the Commission meeting. Mr. Littman noted that since all of the requirements had been met he was recommending site plan approval.

Commissioner Farina wanted to share that the ZBA sent this site plan to the Department of Public Safety for their review and the applicant has adhered with all of their recommendations.

**City of Fraser Planning Commission
June 7, 2023**

Joe Latozas, DESIGNHAUS, 3300 Auburn Road, Auburn Hills, MI was present on behalf of the applicant. He reviewed revisions to the site plan that were made during the review process of seeking variances through the Zoning Board of Appeals. They removed all outside storage of recreational vehicles; they reduced the total number of additional buildings and all the buildings adjacent to the existing building are now additions to that building. There are now multiple loading areas at each building, we do agree to make all facades facing Utica Road of aesthetically pleasing brick and/or stone. They did add to the landscaping in front of the existing ones.

Mr. Latozas noted that there would be no dumpster at this site because it is not practical to have large dumpsters at storage facilities. They would have a rolling cart for trash for the office. Planning Commission asked him that the dumpster enclosure detail be removed from the site plan.

Commissioner Warunek asked why the handicap spot was not by the office. He felt it should be closer to the office. Mr. Latozas stated he had no problem adding a handicap spot by the office. Commissioner Warunek also had a question about a distance noted on the Site Plan. Mr. Latozas cleared this up for them.

Chair Czarnecki asked if all portable storage had been eliminated. The applicant stated that they had. Commissioner Farina noted that Public Safety did approve the maneuverability for their vehicles at this site.

Motion by Warunek supported by Farina to approve Site Plan 22-08 31475 Utica Road, Devon Storage, as submitted on June 7, 2023 with the modification shown with the façade on Utica Road, with an additional handicap spot added near the office building and removal of the dumpster designation on the site plan.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Warunek

NAYS: None

Motion Carried

8. PUBLIC COMMUNICATION ON NON-AGENDA ITEMS

There was no public comment at this time.

9. ZONING BOARD OF APPEALS MEMBER LIAISON REPORT

Commissioner Farina noted there was no business at the regular meeting date but Meijer had asked for a Special Meeting on June 20, 2023 regarding some signage issues.

Devon Storage and Smokey Joes were on their last agenda. Smokey Joe's was not granted a variance for a larger sign but approval was had of the size of the sign they currently had which was larger than the Zoning Ordinance approved.

A new member of the Zoning Board of Appeals was recommended for approval by City Council at their meeting tomorrow night.

City of Fraser Planning Commission
June 7, 2023

10. COMMISSIONER'S COMMENTS AND ITEMS OF INTEREST/ CONCERN

Commissioner Farina asked about the excavation on Utica Road. Ms. Warren updated Commission on this.

Commissioner Farina asked about the parking issue at Hockeyland.

Attorney Andrews reviewed the current status. He had contacted many people involved with this Hockeyland Project and basically let them all know that there would be NO certificate of occupancy of any type would be granted for this project/building until the signed and recorded shared parking agreements were signed and submitted to the City and Planning Commission. Chair Czarnecki thanked Mr. Andrews for his follow through on this matter.

Commissioner Warunek indicated his concern with a bio system filter that Planning Commission approved when we were dealing with the sinkhole on 15 mile. It was supposed to be changed regularly as needed and the smell is awful. He wondered if we should ask AEW to check on this.

Commissioner Barr noted today was her birthday.

All members wished her a Happy Birthday!

Mr. Andrews said he would check if the ZBA is the appropriate Board in which an applicant can seek a variance should proposed landscaping not meet Zoning Ordinance requirements.

Commissioner Farina noted the Attorney was working on an updated Sign Ordinance. He was expecting an outline very soon. Attorney Andrews noted that this was a drastic change to the current sign ordinance based on a Supreme Court Ruling that basically changed all local sign ordinance. Commissioner Farina asked if Mr. DeNault might come in July since he was working on that Ordinance update.

11. ADJOURNMENT

Motion by Farina supported by Barr to adjourn the meeting at 9:02 p.m.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Perry, Warunek
NAYS: None

Motion Carried

Respectfully Submitted:

Cindi Greenia, Clerk
City of Fraser



City of Fraser

CENTENNIAL COMMUNITY

City Manager
Elaine Leven
CITY CLERK
Cynthia Greenia

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Suzanne Kalka
Patrick O'Dell
Dana Sutherland

**FRASER RECREATION COMMISSION MEETING MINUTES
CITY COUNCIL CHAMBERS
33000 GARFIELD ROAD, FRASER, MI 48026
TUESDAY, JUNE 6, 2023 - 7:00 P.M.
AS APPROVED JULY 11, 2023**

A regular meeting of the City of Fraser Recreation Commission was held on Tuesday, June 6, 2023 at City Hall, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER

The meeting was called to order by Chairman Kelley at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE

Chairman Kelley led the Pledge of Allegiance

3. ROLL CALL

Present: Hunt, Kelley, Koch, Rice, Walker
Absent: None

Others: Council Member Amy Baranski, Laura Lesich, Nancy Ehrke, Recreation Coordinator Martez Seay, Kyle Tucker, City Clerk Greenia

4. APPROVAL OF AGENDA

Motion by Koch supported by Rice to approve the agenda for the June 6, 2023 City of Fraser Recreation Commission as presented/amended.

AYES: Hunt, Kelley, Koch, Rice, Walker
NAYS: None

Motion Carried

5. APPROVAL OF MINUTES APRIL 4, 2023 RECREATION COMMISSION MEETING

Motion by Koch supported by Hunt to approve the minutes of the April 4, 2023 meeting of the City of Fraser recreation commission as presented.

AYES: Hunt, Kelley, Koch, Rice, Walker
NAYS:

Motion Carried

**City of Fraser Recreation Commission Meeting Minutes
June 6, 2023**

6. VOLUNTEER GROUP REPORTS

Commissioner Hunt reported on the City of Fraser Garden Club. She reviewed all of the sites they had been working on in the City and felt they were making real progress in helping the City to look better. She mentioned they recently created a flower bed in front of the post office and it was getting a lot of good attention.

There were currently 19 members and they were welcoming more. To sign up you can go to the Facebook Page for Fraser Garden Club or email at frasergardenclub@gmail.com.

Laura Lesich, 15201 Fairview, indicated that the next meeting of the Fraser First Booster Club was June 21, 2023 at 6:00 p.m. at the Ram's Horn. The July meeting was tentatively scheduled for July 19, 2023 at 6:00 p.m. at the Tim Horton's. They are preparing for the Fraser Parade.

7. REPORTS ON CURRENT EVENTS and OVERVIEW REPORT PARKS AND RECREATION

a. Discussion of Ideas for Events

Recreation Coordinator Martez Seay reviewed the events that were coming up in the City. The Jazz Fest was ~~on~~ **scheduled for** June 15, 2023 at 7:00 p.m. at Steffan's Park. There would be a doughnut truck on site for this event.

The parade was going along well. To date there were 13 participants that had committed to being a part of the parade, 26 others that had indicated interest in being a part of the parade. The deadline to sign up was July 14, 2023. They should contact him to do so.

Commissioner Rice commented that he was wondered what was happening with the youth sports at this time in the City. Mr. Seay reviewed the status of this issue. It was suggested that perhaps if the City's website was used in a better manner we could get more interest into youth sports in the City. We could advertise online and on the City's TV station. It was suggested that perhaps we could put a flyer in the C & G Newspaper. Commissioner Rice indicated that he was pretty sure he had sponsors that would pay for this type of advertising.

Commissioner Koch stated she would like to see Recreation Coordinator Seay come back to the July meeting with a calendar for the next six (6) months indicating all of the upcoming events. Chairman Kelley then stated that the Commission had asked him to work hard on the parade first and foremost and worry about future events after that. There were other bigger events.

b. Parade and Fireworks

Mr. Seay noted that the parade had already been covered. He signed the fireworks contract today and sent it back for them to sign as well. The City had upped the amount to \$15,000.

Discussion was had on if he had volunteers lined up to help that day. He was going to put out a notice on Facebook as well as the website to try to get some people to help.

**City of Fraser Recreation Commission Meeting Minutes
June 6, 2023**

8. Overview of Parks and Recreation

Recreation Coordinator Seay reviewed the status of the Big Bounce House. They discussed issues in the contract and tasks that would need to be taken care of prior to it coming back to Fraser. He has already approached some businesses in the City regarding the use of their parking spots during this event.

Updates on the Senior Center were had. Programming was still only in the early part of the day. Mr. Seay mentioned that he currently only had one employee at that location and until they found another the facility would remain open only for the early part of the day.

9. Other Business

a. Discussion of By-Laws

Chairman Kelley noted that they had requested to have the By-Laws in the packet for discussion. Commissioner Koch stated that upon review there seemed to be many things in the By-Laws that currently were not followed. Council Member Baranski shared her thoughts on this. A very lengthy discussion ensued regarding what steps to take to get these updated. It was suggested that perhaps a subcommittee could be formed to address this. City Clerk Greenia offered to meet with some of the Commission Members and Mr. Seay to take a deeper look into the items that may need some changes to them.

Motion by Kelley supported by Koch to review the By-Laws and bring them back as an item for the July 11, 2023 Agenda when everyone has had an opportunity to review them and have suggestions.

AYES: Hunt, Kelley, Koch, Rice, Walker

NAYS: None

Motion Carried

10. Citizen Participation

Nancy Ehrke brought to the attention of the Commission that she was walking at Blanke Park and the area where the sign is located needs some major attention to clean it up.

City Clerk Greenia agreed that she would let the DPW know about this situation.

Laura Lesich, 15201 Fairview had a couple of comments at this time. She stated that while discussion was being had on the By-Laws grant writing was brought up. It was her recollection that the Parks and Recreation Coordinator was generally in charge of this task. She then asked if the Recreation Department was planning any activities the weekend of the fair. They used to offer crafts and games and the like. Commissioner Koch noted that it might be good to contact the Boy Scouts and/or Girl Scouts to help with this.

Chairman Kelley noted they used to have a tent set up with these activities in them. Coordinator Seay stated that he has been taking inventory and felt that definitely had supplies for something like this.

**City of Fraser Recreation Commission Meeting Minutes
June 6, 2023**

11. COMMISSION MEMBERS WITH CONCERNS

Commissioner Rice discussed the Arts Academy and indicated if the City agreed to repair it they could most likely use it. Commissioner Walker mentioned that we may be able to use the Mark Twain School gym if we contact them.

Kyle Tucker, Fraser Wrestling, spoke at this time. He indicated he had been trying to form a partnership with the City for about five (5) years and had not had any luck. He had a large group of young Fraser residents that were involved in his wrestling program and he wanted the City to be a part of that program. He really wanted to start a relationship with the City and felt it would be good for both of them. Coordinator Seay stated he would get with him after the meeting to discuss plans moving forward to try to make this happen.

Council Member Baranski had a couple of questions regarding possible fall sports programs that might use the ball diamonds. Mr. Seay stated there could be fall kickball or baseball. She noted that Attorney DeNault might have additional information on the contract with the Big Bounce House.

Commissioner Hunt wanted to know who owned the corner in front of CVS. She also wondered about the pickle ball striping at the tennis courts. She was looking forward to the Jazz Concert on June 15.

Commissioner Rice asked Mr. Seay if he was getting his emails. He also stated he had some ideas for fundraisers.

Commissioner Koch asked if there was any way the City could buy back the Senior Center. Council Member Baranski reviewed this with her and noted it would be very costly. Commissioner Koch stated she felt our youth needed some place to hang out other than at the parks. She was concerned with vandalism.

Chairman Kelley stated she was trying to be supportive of our Parks and Recreation Program through the use of social media. Discussion was had about contacting Rachel about the STEM projects she used to hold at our parks in the summer.

12. ADJOURNMENT

Motion by Kelley supported by Hunt to adjourn the meeting at 8:10 p.m.

AYES: Hunt, Kelley, Koch, Walker

NAYS: None

Motion Carried

Respectfully Submitted:

Cindi Greenia, Clerk
City of Fraser



CITY MANAGER

Elaine Leven

CITY CLERK

Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR

Michael Carnagie

MAYOR PRO-TEM

Patrice M. Schornak

COUNCIL

Amy Baranski

Kathy Blanke

Suzanne Kalka

Patrick O'Dell

Dana Sutherland

**CITY OF FRASER
RECREATION COMMISSION MEETING MINUTES
JULY 11, 2023 @ 7:00 P.M.
33000 GARFIELD, FRASER, MI 48026
AS APPROVED 2023-08-01**

A regular meeting of the City of Fraser Recreation Commission was held on Tuesday, July 11, 2023 at 7:00 p.m. in City Council Chambers, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER

Chairman Kelley called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE

Chairman Kelley led the Pledge of Allegiance.

3. ROLL CALL

The following members were present: Hunt, Kelley, Koch, Walker

The following members were absent: Rice

Motion by Kelley supported by Koch to excuse Commissioner Rice from tonight's Meeting.

AYES: Hunt, Kelley, Koch, Walker

NAYS: None

Motion Carried

Others:

Recreation Coordinator Seay, City Clerk Greenia, Mayor Pro-Tem Schornak

**CITY OF FRASER RECREATION COMMISSION MEETING MINUTES
JULY 11, 2023 @ 7:00 P.M.**

4. APPROVAL OF AGENDA

Motion by Kelley, supported by Hunt to approve the agenda of the July 11, 2023 Recreation Commission as presented.

AYES: Hunt, Kelley, Koch, Walker

NAYS: None

Motion Carried

5. APPROVAL OF MINUTES JUNE 6, 2023 MEETING

Motion by Kelley supported by Koch to approve the minutes of the June 6, 2023 Recreation Commission Meeting as presented.

AYES: Hunt, Kelley, Koch, Walker

NAYS: None

Motion Carried

6. VOLUNTEER GROUP REPORTS

Echo Hunt, 17931 Airport reported on the Fraser Garden Club. She said that this group met in late March. They discussed their goals for the City and indicated that they would be reviving the flower beds throughout the City and possibly making some new ones.

If anyone was interested in joining or helping in any way they could go to the Facebook page for Fraser Garden Club. They could also contact them by email at frasergardenclub@gmail.com.

Laura Lesich, 15204 Fairview was present on behalf of Fraser First. She shared that their next meeting was scheduled for April 12, 2023 at 6:00 p.m. at the Ram's Horn Restaurant. They would be hosting a fundraiser there as well on April 20, 2023 from 5:00 p.m. to 8:00 p.m. This would include a raffle and bake sale.

She then reviewed that they had received a Communication Board through a grant and it would be placed at McKinley Park. She explained that this was a board to help people communicate in a non-verbal manner.

7. REPORTS ON CURRENT EVENTS

Recreation Coordinator Martez Seay reviewed the current events at this time. He stated that he had contacted over 70 flower vendors regarding the May Flower Sale event. He had not gotten a very good response. Most of them explained that they were taking their inventory to the Eastern Market and would not be able to be at our event. He would continue to look for vendors.

**CITY OF FRASER RECREATION COMMISSION MEETING MINUTES
JULY 11, 2023 @ 7:00 P.M.**

He then discussed the upcoming parade and carnival and noted that the City's involvement was basically getting all the contracts in order and finding volunteers to work the parade.

Commissioner Walker then asked about the vendors at the Farmer's Market/ Frolic In Fraser as to whether or not they would have to pay the \$25 fee for attending/selling at the event. Discussion was had on this.

He added that he had been working on the events that had been recommended for each month.

8. OVERVIEW REPORT OF PARKS AND RECREATION

Recreation Coordinator Seay told the Commission that the Tiger's Game was sold out. They were leaving from the Senior Center. There was an upcoming dinner at Azteca that already had quite a few attendees signed up.

He had been talking to Roseville Recreation about youth baseball and softball. He indicated that they told him Fraser youth could play in their leagues and could do so for the "resident" price. There would be a few games in Fraser. They would need to clean up the baseball diamonds and he was going to check into them this week yet. Commissioner Rice indicated that there are some parents in Fraser that want their children to play in Fraser.

9. OTHER BUSINESS

a. Interview Candidate for Reappointment

Chairman Sarah Kelley's term had officially ended on December 31, 2022. She had agreed to submit her application for reappointment.

Commissioner Hunt asked her a few questions. Discussion was had and the Commission was more than happy that she agreed to continue to serve the community.

Motion by Hunt supported by Koch to recommend to City Council the reappointment of Sarah Kelley to the City of Fraser Recreation Commission with a term ending December 31, 2025.

AYES: Hunt, Koch, Rice, Walker
ABSTAIN: Kelley

Motion Carried

**CITY OF FRASER RECREATION COMMISSION MEETING MINUTES
JULY 11, 2023 @ 7:00 P.M.**

10. CITIZEN PARTICIPATION

Leader Chris Vaughn, Scouts Conner Vaughn and Wyatt Walker were present and representing Troop 206 of Cub Scouts. Mr. Vaughn explained that part of the process of bridging over from Cub Scouts to Boy Scouts is attending a meeting of City Officials. There were at the meeting tonight to fulfill that requirement. The shared with the Commission some ideas they had moving forward for recreation ideas in the City. They noted that they would like to see a bounce house and face painting at the Farmer's Market/Frolic in Fraser so the children would have something to do while their parent's shopped the market.

They then stated that during the winter they would like to see things like a snowman building contest, a snow fort building contest, kickball, snow shoe racing and things of that nature.

Discussion was had on how best to get the word out to children in the Fraser area. Chris Vaughn stated that Scouts frequently volunteer and would be happy to help clean up the parks and the ball diamonds.

Laura Lesich, 15201 Fairview was present at the meeting and addressed the Commission. She would like to see the City put something in C & G Newspaper regarding upcoming events. There has always been a park clean –up day toward the end of April in the City. She was hoping to see the Senior Activity Center open all day moving forward.

11. COMMISSION MEMBERS WITH CONCERNS

Commissioner Hunt addressed some concerns she had with the website, the budget, the calendar of events and the by-laws. She asked Mr. Seay if he already had a 2024 calendar started. She would like to see dates firmed up moving forward. She addressed the name of the Commission – was it Parks and Recreation, was it Recreation. At this time Patrice Schornak addressed the Commission. She reviewed that it was the Recreation Commission – Parks came under the responsibility of the DPW at this time. She also explained that whatever is left in the budget at years end goes back into the general fund – gets rolled into the fund balance. Council was currently in the process of working on the new budget. As to the By-Laws City Clerk Greenia could work on updating those by removing reference to “park”.

Further discussion was then had on the duties of the Commission – are they a recommending body or a planning body? Patrice Schornak addressed this matter as well. She stated that they were a recommending body. They could come to the City with plans, but the City was the one to actually execute the plan. It was the City's responsibility to make sure that everything was done legally and that the events were not opening up the City to any liability. She felt that City Council was supportive of ideas to

**CITY OF FRASER RECREATION COMMISSION MEETING MINUTES
JULY 11, 2023 @ 7:00 P.M.**

get the City's recreation back up and running. In closing, Commissioner Hunt stated that the Commission was here to provide the residents with recreational opportunities, and they were in full support of the new Recreation Coordinator Martez Seay.

Commissioner Koch stated she was concerned that the Eggstravaganza needed more time and effort next year but overall, it was good.

She thanked everyone that came out to the Road Rally. It turned out great.

Commissioner Rice had no concerns. He would like updates on the youth sports and what was happening with that.

Chairman Kelley stated that her son had fun at the Easter Event. She welcomed Martez to the City. She stated that the Commission was very passionate about the recreation in the City. They have good intentions.

12. ADJOURNMENT

Motion by Kelley supported by Walker to adjourn the meeting at 7:42 p.m.

AYES: Hunt, Kelley, Koch, Rice, Walker

NAYS: None

Motion Carried

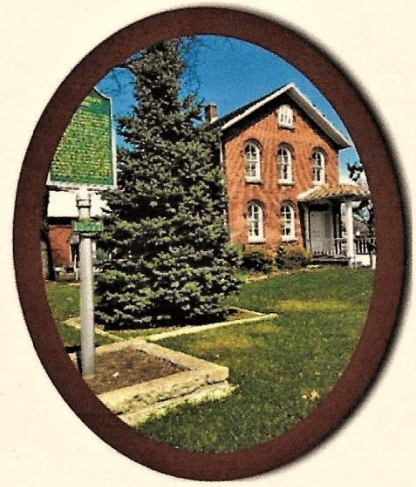
Respectfully Submitted:

Cindi Greenia, Clerk
City of Fraser

Fraser Historical Commission Baumgartner House Museum

August, 2023

E-Mail Newsletter



On Sunday August 6th we will be having an all-day Barn Sale from 9:00 a.m. – 4:00 p.m. The sale will be held in the Barn, Depot, Gift Shop and in the outdoor tent. We have received a very large amount of donations. Everyone has been very generous to the Baumgartner Museum, and it is very much appreciated. No tours of the museum will be given, repair work is still being done. We are accepting donations for our September Barn Sale through the end of August every Wednesday evening from 5:30 p.m. – 7:30 p.m. weather permitting.



While visiting the grounds be sure to take a peek at Samantha's Garden. All of the tall Daylilies and Coneflowers in the Garden are in full bloom with an array of colors.



Hidden way in the back of the garden is our Fairy Garden that was made by Marti Iwanicki.



Become a part of the continuing legacy of Fraser's Baumgartner House by purchasing a personalized Brick Paver. Engraved bricks are placed in the pathway in front of the Hemme Barn at the museum. Bricks are a very personal gift for anniversaries, birthdays, memorials or in honor of a loved one. Regular bricks (4" X 8") are \$75.00 for 3 lines of text with 14 letters per line. Super bricks (8" X 16") are \$160.00 for 6 lines of text and 28 letters per line. Please include spaces and punctuation marks in your letter count. Pathway Brick forms can be picked up at the museum, in the Depot, or call Marilyn Wright at (586) 293-7477. The funds received from the sale of the bricks support and maintain our grounds and museum.





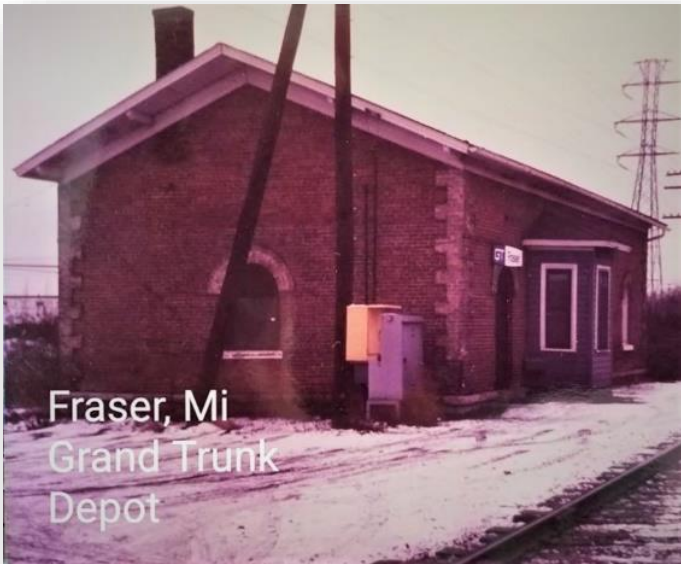
Strawberry Memories



**Nuggets of Fraser History Previously Recorded in
Our Former Newsletter, Strawberry Preserves**

The Fraser Depot 1859-1988

FRASER DEPOT IN 1916



In 1859 the Grand Trunk Railway Company of Canada was responsible for the formation of the Chicago, Detroit & Canada Grand Trunk Junction Railroad Company to provide railroad service between Port Huron and Detroit.

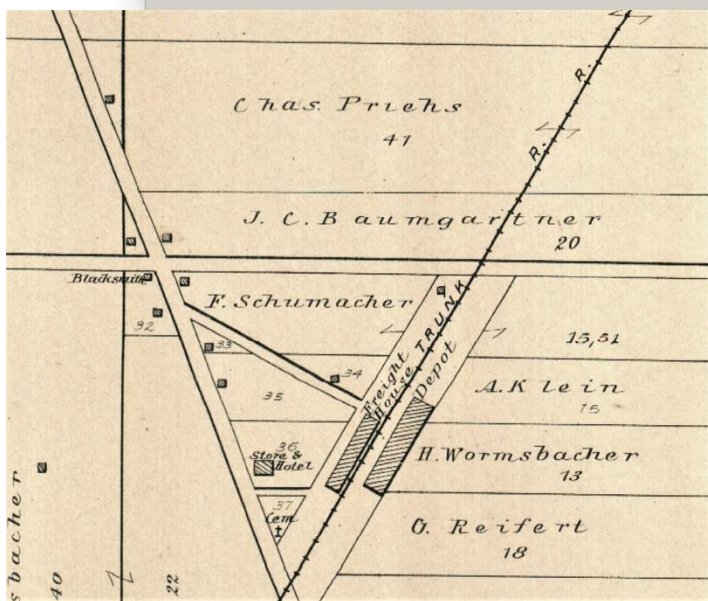
The Mount Clemens and Fraser Depots were built in 1859 and the line was opened for traffic on November 21, 1859. The Fraser

Station was built of brick and the dimensions were 52 by 27 feet. It was located on the south side of present day Masonic, where the tracks cross, west of Groesbeck. Electric lights were installed in 1926. The outhouse and hand pump were retired in 1955 when inside toilet facilities were installed.

According to Grand Trunk record, Thomas Alva Edison worked as a newsboy on trains between Port Huron and Detroit during the period 1859-1862. In February 1940 Mickey Rooney stopped at the Fraser Depot to celebrate the 93rd Birthday of

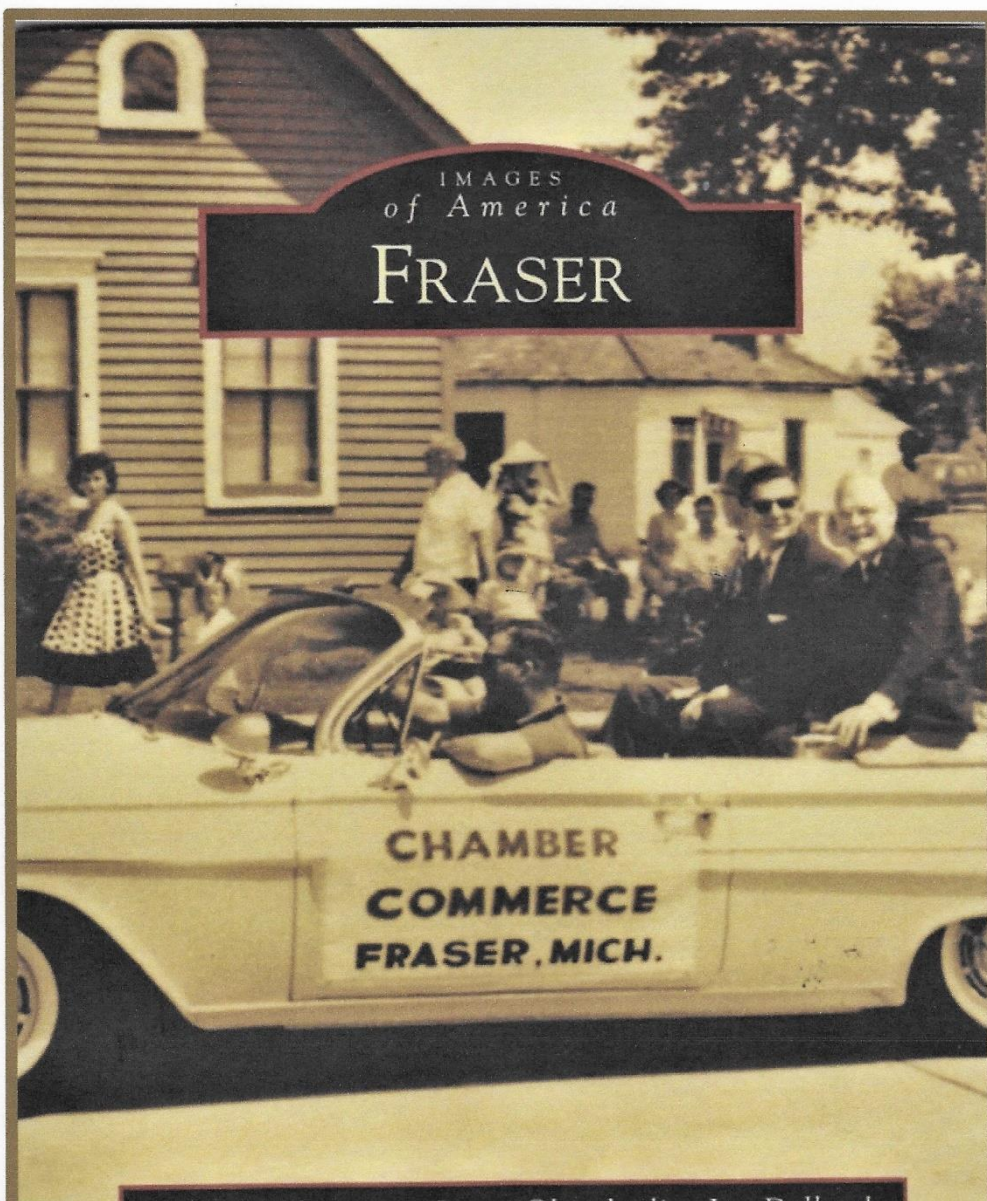
Thomas Alva Edison and the movie Mickey had just finished called "Young Tom Edison".

A railroad station is more than just a building. Once upon a time it was the heart of the community, and doorway to the world. Travelers entered and departed by way of the railroad. Loved ones said their good-byes or hellos. News of the outside world and merchandise for the stores all passed through the depot. This building, which is no more than memories now, is why we are called "Fraser". Shortly before Halloween 1988 the depot was torn down.

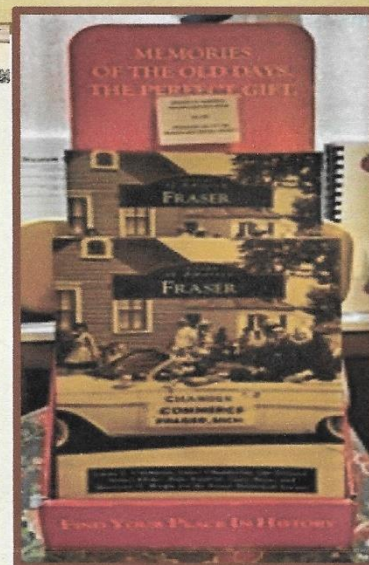
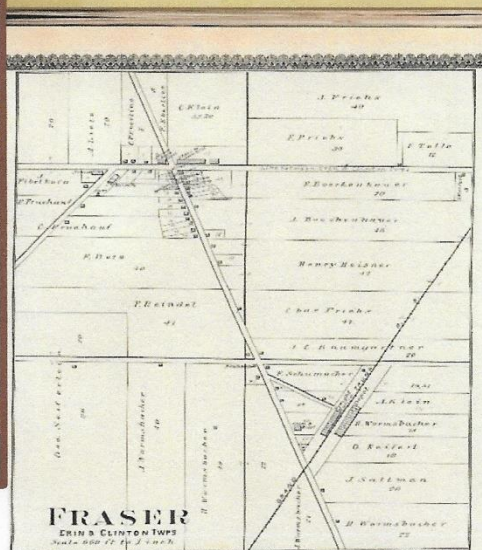
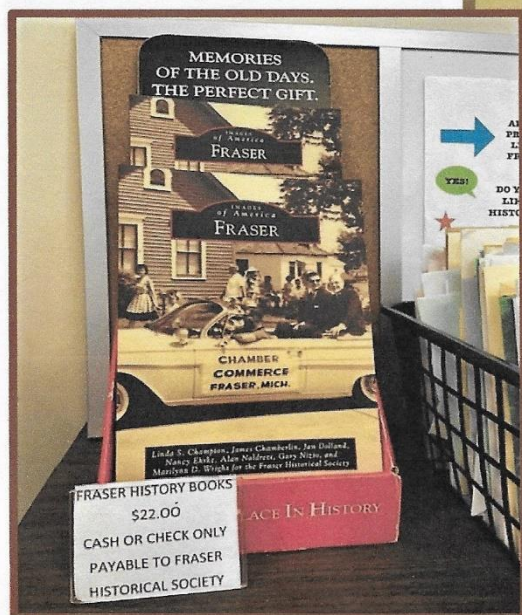


1895 map of Fraser showing the Depot, south of Masonic, between Utica Road and Groesbeck. Access was via Depot Road, off Utica Road. Depot Road is still there, along the northern boundary of the Vintage House property.

For more insight into the history of the City of Fraser, consider purchasing our book ***Images of America Fraser***, written by members of the Fraser Historical Commission, the Fraser Historical Society, and others, and published by Arcadia Press. It is available at the Baumgartner House and Depot, as well as the Fraser Public Library, and various bookstores. It is also available through your favorite on-line book source. Royalties from the sale of the book go to the Fraser Historical Society.



*Linda S. Champion, James Chamberlin, Jan Dolland,
Nancy Ehrke, Alan Naldrett, Gary Nizio, and
Marilynn D. Wright for the Fraser Historical Society*





Fraser Historical Commission
Baumgartner House Museum
18577 Masonic, at Kelly
Fraser, Michigan 48026

Send Mail To: Fraser Historical Commission
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Fraser, MI 48026

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Contributing Photographers: Tom Iwanicki Jr., Curtis Rice
Distribution: Nancy Ehrke

Fraser Historical Society

The Fraser Historical Society works with the Historical Commission to preserve and celebrate the history of Fraser. Membership is open to all history lovers. The Society meets on the second Wednesday of the month at 1:00 PM, 3 times a year, March, May, and September. We have several guest speakers. Our meetings are held at the Depot on the grounds of the Baumgartner House Museum at 18577 Masonic, Fraser, MI. It is a privilege to be involved with the summer Barn Sales the Historical Commission has in June and August through October. Our members also help maintain site landscaping and Samantha's Garden.

The Historical Society is always seeking new members. We are a fun group, interested in preserving history for generations to come! And, right here in Fraser, we have a unique and special opportunity! You may join us for only a \$5.00 per year membership! Please call Lorraine for more information at 586-839-5587 and leave a message, or fill out and mail the form below:

Yes, I want to join the Fraser Historical Society. Enclosed is my check for \$5.00.

Name_____

Address_____

City_____State_____Zip_____

Phone Number_____

E-Mail_____

Enclose check for \$5.00 made out to **Fraser Historical Society** and mail to:
17192 East 14 Mile Road, Fraser Michigan, 48026.

NOTE: We also run the Museum Gift Shop. Visit us at the next Open House!





CITY MANAGER

Elaine Leven

CITY CLERK

Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR

Michael Carnagie

MAYOR PRO-TEM

Patrice M. Schornak

COUNCIL

Amy Baranski

Kathy Blanke

Suzanne Kalka

Patrick O'Dell

Dana Sutherland

Proclamation National Rail Safety Week

WHEREAS *Rail Safety Week* is to be held across the U.S. from September 18 to 24, 2023;

WHEREAS, 2,194 rail grade crossing collisions resulted in 803 personal injuries and were responsible for 274 fatalities in the United States during 2022; and

WHEREAS, 1,208 pedestrian trespassing casualties have occurred in the United States resulting in 658 pedestrians being killed and another 550 injured while trespassing on railroad property rights of way during 2022; and

WHEREAS, educating and informing the public about rail safety (reminding the public that railroad right of ways are private property, enhancing public awareness of the dangers associated with highway rail grade crossings, ensuring pedestrians and motorists are looking and listening while near railways, and obeying established traffic laws) will reduce the number of avoidable fatalities and injuries cause by incidents involving trains and citizens; and

WHEREAS, the International Association of Chiefs of Police, National Operation Lifesaver, United States Department of Transportation, and all local, state, county, and railroad law enforcement officers, first responders, and railroad corporations commit to partnering together in an effort to educate at a national level all aspects of railroad safety, to enforce applicable laws in support of National Rail Safety Week;

THEREFORE, I, _____, Mayor City of Fraser, do hereby attest my full support proclaiming September 18th to 24th, 2023, National Rail Safety Week and I encourage all citizens to recognize the importance of rail safety education.

Michael Carnagie, Mayor
City of Fraser



City of Fraser

Check Disbursement Report

August 10, 2023

EXPENDITURES FOR APPROVAL

101 GENERAL FUND	\$	583,904.11
203 LOCAL STREET FUND	\$	28,341.30
210 AMBULANCE FUND	\$	5,095.85
226 RUBBISH COLLECTION FUND	\$	73,626.88
265 DRUG FORFEITURE FUND	\$	15,548.00
401 CAPITAL PROJECTS FUND	\$	615,079.08
270 SENIOR HOUSING FUND	\$	257,987.09
592 WATER AND SEWER FUND	\$	601,739.62
661 MOTOR POOL FUND	\$	127,456.67
710 DISTRICT COURT CUSTODIAL FUND	\$	525.00
VENDOR EXPENDITURES	\$	2,309,303.60

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CHECK DISBURSEMENT REPORT FOR CITY OF FRASER
CHECK DATE FROM 07/01/2023 - 07/31/2023

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
07/14/2023	PNC	140006	123.NET, INC.	COMMUNICATIONS (PHONE AND CELL)	850.000	228	865.96
07/14/2023	PNC	140007	LEADSONLINE LLC	OPERATING SUPPLIES	742.000	301	3,085.00
07/14/2023	PNC	140008	AIRGAS USA, LLC	OPERATING SUPPLIES	742.000	265	340.47
07/14/2023	PNC	140010	ASSESSMENT ADMINISTRATION	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	10,100.50
07/14/2023	PNC	140011*	AT&T	COMMUNICATIONS (PHONE AND CELL)	850.000	265	115.23
				COMMUNICATIONS (PHONE AND CELL)	850.000	265	692.86
				CHECK PNC 140011 TOTAL FOR FUND 101:			808.09
07/14/2023	PNC	140013	BEA MOROSO	CHARGES FOR CITY SERVICES	645.000	000	12.00
07/14/2023	PNC	140014	BOBS SANITATION SERVICE, INC	OPERATING SUPPLIES	742.000	770	190.00
07/14/2023	PNC	140015	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	115.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				CHECK PNC 140015 TOTAL FOR FUND 101:			490.00
07/14/2023	PNC	140016	BUILDERS FIRSTSOURCE	REPAIRS AND MAINTENANCE	930.000	770	85.77
07/14/2023	PNC	140017	CAROL SCHEFFELS	CHARGES FOR CITY SERVICES	645.000	000	39.00
07/14/2023	PNC	140018	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	143.08
				OPERATING SUPPLIES	742.000	265	65.21
				OPERATING SUPPLIES	742.000	265	75.30
				OPERATING SUPPLIES	742.000	265	66.69
				OPERATING SUPPLIES	742.000	265	160.13
				CHECK PNC 140018 TOTAL FOR FUND 101:			510.41
07/14/2023	PNC	140019	CIVICPLUS	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	9,570.02
07/14/2023	PNC	140021	COMMERCIAL REAL ESTATE EXCHANGE	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	834.00
07/14/2023	PNC	140026	PROFESSIONAL BENEFITS SERVICES,	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	58.80

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Fund: 101 GENERAL FUND							
07/14/2023	PNC	140027	DELORES BAXTER	CHARGES FOR CITY SERVICES	645.000	000	86.00
07/14/2023	PNC	140028	DETROIT ENERGY STREET LIGHTS	ELECTRIC (STREET LIGHTING)	920.500	448	21,590.76
07/14/2023	PNC	140029	DIAMOND JACKS RIVER TOURS	PROGRAMMING	881.000	672	325.00
07/14/2023	PNC	140030*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	9,907.22
				ELECTRIC	920.000	265	2,682.05
				ELECTRIC	920.000	265	286.88
				ELECTRIC	920.000	265	1,299.72
				ELECTRIC	920.000	448	283.25
				CHECK PNC 140030 TOTAL FOR FUND 101:			14,459.12
07/14/2023	PNC	140032	ELECTION SYSTEMS & SOFTWARE	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	215	555.28
07/14/2023	PNC	140033	FIRE EXTINGUISHER SALES & SERVICE	REPAIRS AND MAINTENANCE	930.000	265	42.85
07/14/2023	PNC	140034	FIRST CHOICE SERVICES	OPERATING SUPPLIES	742.000	265	35.00
07/14/2023	PNC	140036	FRASER PUBLIC LIBRARY	DUE TO LIBRARIES	223.000	000	4.13
07/14/2023	PNC	140037	FROHM & WIDMER, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	4,500.00
07/14/2023	PNC	140038	GABRIEL ROEDER SMITH & COMPANY	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	10,000.00
07/14/2023	PNC	140041	GREAT LAKES PEST CONTROL CO. INC	REPAIRS AND MAINTENANCE	930.000	265	150.00
07/14/2023	PNC	140043	HALLAHAN & ASSOCIATES, P.C.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	400.00
07/14/2023	PNC	140044	IAPE	PROFESSIONAL DEVELOPMENT	957.000	301	395.00
07/14/2023	PNC	140045	INDUSTRIAL COMMERCIAL STRIPING,	REPAIRS AND MAINTENANCE	930.000	770	800.00
07/14/2023	PNC	140046*	INGERSOLL MECHANICAL, INC.	REPAIRS AND MAINTENANCE	930.000	265	2,155.67
07/14/2023	PNC	140054	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	770	57.50
07/14/2023	PNC	140055	MARINA YOUANES	SF - Initial Registration/Renewal	280.000	000	200.00
07/14/2023	PNC	140056	MARY JO BENOIT	CHARGES FOR CITY SERVICES	645.000	000	24.00
07/14/2023	PNC	140057	21ST CENTURY MEDIA - MICHIGAN	SUBSCRIPTIONS AND PUBLICATIONS	791.000	215	499.25

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
07/14/2023	PNC	140061	MUNETRIX LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	3,260.00
07/14/2023	PNC	140062	NANCY STURZA	CHARGES FOR CITY SERVICES	645.000	000	24.00
07/14/2023	PNC	140063*#	NICKEL & SAPH, INC	PROPERTY/VEHICLE LIABILITY INSURANCE	801.100	951	34,506.50
				PROPERTY/VEHICLE LIABILITY INSURANCE	801.100	951	288,139.50
				PROPERTY/VEHICLE LIABILITY INSURANCE	801.100	951	1,189.00
				CHECK PNC 140063 TOTAL FOR FUND 101:			323,835.00
07/14/2023	PNC	140065#	OFFICE DEPOT	OPERATING SUPPLIES	742.000	212	97.68
				OPERATING SUPPLIES	742.000	212	6.45
				OPERATING SUPPLIES	742.000	215	255.96
				OPERATING SUPPLIES	742.000	215	79.46
				OPERATING SUPPLIES	742.000	286	26.72
				OPERATING SUPPLIES	742.000	286	54.99
				OPERATING SUPPLIES	742.000	286	18.70
				OPERATING SUPPLIES	742.000	286	120.42
				OPERATING SUPPLIES	742.000	286	11.14
				OPERATING SUPPLIES	742.000	286	11.12
				OPERATING SUPPLIES	742.000	286	137.74
				OPERATING SUPPLIES	742.000	286	109.48
				OPERATING SUPPLIES	742.000	286	14.06
				CHECK PNC 140065 TOTAL FOR FUND 101:			943.92
07/14/2023	PNC	140066	ON DUTY GEAR, LLC	PS TECHNOLOGY FUNDS	214.101	000	189.98
				PS TECHNOLOGY FUNDS	214.101	000	189.98
				CHECK PNC 140066 TOTAL FOR FUND 101:			379.96
07/14/2023	PNC	140070	PAUL HYDE	CHARGES FOR CITY SERVICES	645.000	000	39.00
07/14/2023	PNC	140073	PHYLLIS SHUNN	CHARGES FOR CITY SERVICES	645.000	000	82.00
07/14/2023	PNC	140074*#	PITNEY BOWES RESERVE ACCOUNT	MAIL OR POSTAGE	851.000	172	0.60
				MAIL OR POSTAGE	851.000	212	394.04
				MAIL OR POSTAGE	851.000	215	61.08
				MAIL OR POSTAGE	851.000	257	33.65

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Fund: 101 GENERAL FUND							
				MAIL OR POSTAGE	851.000	301	623.44
				MAIL OR POSTAGE	851.000	441	84.60
				MAIL OR POSTAGE	851.000	703	449.04
				MAIL OR POSTAGE	851.000	751	6.24
				CHECK PNC 140074 TOTAL FOR FUND 101:			<u>1,652.69</u>
07/14/2023	PNC	140075	PRINTING SYSTEMS, INC	OPERATING SUPPLIES	742.000	215	1,153.61
07/14/2023	PNC	140076	PRONEXUS MICHIGAN EAST, LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	11,075.80
07/14/2023	PNC	140077	RAY ELECTRIC	REPAIRS AND MAINTENANCE	930.000	770	16.39
07/14/2023	PNC	140078*#	REINDEL TRUE VALUE	OPERATING SUPPLIES	742.000	265	74.90
				REPAIRS AND MAINTENANCE	930.000	265	44.92
				OPERATING SUPPLIES	742.000	441	42.97
				REPAIRS AND MAINTENANCE	930.000	770	52.68
				OPERATING SUPPLIES	742.000	803	29.06
				CHECK PNC 140078 TOTAL FOR FUND 101:			<u>244.53</u>
07/14/2023	PNC	140079	ROBERT HALF INTERNATIONAL, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	3,722.35
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	1,008.90
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	2,993.60
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	940.50
				CHECK PNC 140079 TOTAL FOR FUND 101:			<u>8,665.35</u>
07/14/2023	PNC	140080	ROYAL OAK NAME PLATE CO.	OPERATING SUPPLIES	742.000	301	11.90
07/14/2023	PNC	140081	SHARRON NEVENS	CHARGES FOR CITY SERVICES	645.000	000	100.00
07/14/2023	PNC	140082#	STERICYCLE, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	172	19.67
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	19.66
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	19.67
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	19.66
				CHECK PNC 140082 TOTAL FOR FUND 101:			<u>78.66</u>
07/14/2023	PNC	140083#	SUPPLY DEN	OPERATING SUPPLIES	742.000	265	58.98

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Fund: 101 GENERAL FUND							
				OPERATING SUPPLIES	742.000	265	213.28
				OPERATING SUPPLIES	742.000	672	185.03
				CHECK PNC 140083 TOTAL FOR FUND 101:			457.29
07/14/2023	PNC	140084	T&J LANDSCAPING & SNOW REMOVAL,	REPAIRS AND MAINTENANCE	930.000	265	85.00
				REPAIRS AND MAINTENANCE	930.000	265	125.00
				REPAIRS AND MAINTENANCE	930.000	265	120.00
				REPAIRS AND MAINTENANCE	930.000	265	120.00
				REPAIRS AND MAINTENANCE	930.000	265	105.00
				CHECK PNC 140084 TOTAL FOR FUND 101:			555.00
07/14/2023	PNC	140085	THOMSON REUTERS - WEST	OPERATING SUPPLIES	742.000	301	347.14
07/14/2023	PNC	140086	TRACTION-GENUINE PARTS CO	REPAIRS AND MAINTENANCE	930.000	770	68.16
07/14/2023	PNC	140087	TRI-COUNTY AQUATICS, INC	POND MAINTENACE	930.000	770	575.00
07/14/2023	PNC	140089	ULINE	OPERATING SUPPLIES	742.000	441	110.01
07/14/2023	PNC	140090	ULTRA STITCH EMBROIDERY, INC.	PS TECHNOLOGY FUNDS	214.101	000	60.00
07/14/2023	PNC	140091	WEINGARTZ	REPAIRS AND MAINTENANCE	930.000	770	186.47
				REPAIRS AND MAINTENANCE	930.000	770	72.80
				REPAIRS AND MAINTENANCE	930.000	770	108.87
				REPAIRS AND MAINTENANCE	930.000	770	612.00
				REPAIRS AND MAINTENANCE	930.000	770	(136.00)
				CHECK PNC 140091 TOTAL FOR FUND 101:			844.14
07/14/2023	PNC	140093	YEO & YEO PC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	5,100.00
07/20/2023	PNC	140094#	AMERICA'S FINEST	OPERATING SUPPLIES	742.000	172	66.00
				OPERATING SUPPLIES	742.000	301	118.00
				OPERATING SUPPLIES	742.000	703	301.00
				CHECK PNC 140094 TOTAL FOR FUND 101:			485.00
07/20/2023	PNC	140095	MAYSSA ATTIA	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	750.00

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Fund: 101 GENERAL FUND							
07/20/2023	PNC	140096*#	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
07/20/2023	PNC	140097	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	18.55
07/20/2023	PNC	140098*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	1,365.69
				NATURAL GAS	921.000	265	177.71
				NATURAL GAS	921.000	265	44.25
				NATURAL GAS	921.000	265	140.28
				CHECK PNC 140098 TOTAL FOR FUND 101:			1,727.93
07/20/2023	PNC	140100*#	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	265	222.00
				REPAIRS AND MAINTENANCE	930.000	770	159.40
				CHECK PNC 140100 TOTAL FOR FUND 101:			381.40
07/20/2023	PNC	140104	GREAT LAKES PEST CONTROL CO. INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
07/20/2023	PNC	140105	GREAT LAKES SECURITY HARDWARE	REPAIRS AND MAINTENANCE	930.000	770	667.39
07/20/2023	PNC	140106#	HP, INC.	OPERATING SUPPLIES	742.000	212	654.90
				OPERATING SUPPLIES	742.000	301	903.49
				CHECK PNC 140106 TOTAL FOR FUND 101:			1,558.39
07/20/2023	PNC	140110	MACOMB COUNTY TREASURER	TAXES - ALLOWANCE FOR CHARGEBACKS	415.000	000	6,624.88
				TAXES - ALLOWANCE FOR CHARGEBACKS	415.000	000	2,116.29
				CHECK PNC 140110 TOTAL FOR FUND 101:			8,741.17
07/20/2023	PNC	140112	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	441	139.95
07/20/2023	PNC	140115	RICHARD STEPHENS III	WAGES - TEMPORARY/SEASONAL EMPLOYEES			** VOIDED **
07/20/2023	PNC	140116	ROYAL OAK NAME PLATE CO.	OPERATING SUPPLIES	742.000	703	10.00
07/20/2023	PNC	140118	TIERRA MCCALL-WATSON	CHARGES FOR CITY SERVICES	645.000	000	25.00
07/20/2023	PNC	140119	TRI-COUNTY AQUATICS, INC	POND MAINTENACE	930.000	770	575.00
07/20/2023	PNC	140121*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	228	40.94

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Fund: 101 GENERAL FUND							
				COMMUNICATIONS (PHONE AND CELL)	850.000	441	597.68
				COMMUNICATIONS (PHONE AND CELL)	850.000	703	81.88
				CHECK PNC 140121 TOTAL FOR FUND 101:			<u>720.50</u>
07/20/2023	PNC	140122	WEINGARTZ	REPAIRS AND MAINTENANCE	930.000	770	311.00
07/28/2023	PNC	140124	ALPHA PSYCHOLOGICAL SERVICES PC	MEDICAL PROVIDER SERVICES	843.000	301	775.00
07/28/2023	PNC	140125	APPLICANTPRO	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	471.00
07/28/2023	PNC	140127	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				CHECK PNC 140127 TOTAL FOR FUND 101:			<u>375.00</u>
07/28/2023	PNC	140130	CLINTON RIVER WATERSHED COUNCIL	MEMBERSHIPS	956.000	101	2,060.00
07/28/2023	PNC	140132	CONTRACTORS CONNECTION	OPERATING SUPPLIES	742.000	441	197.60
07/28/2023	PNC	140134	JASMIN CROMWELL	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	292.50
07/28/2023	PNC	140135	DORNBOS SIGN, INC.	OPERATING SUPPLIES	742.000	441	306.30
07/28/2023	PNC	140136	SCOTT EOVELDI	OPERATING SUPPLIES	742.000	301	85.86
07/28/2023	PNC	140139*#	CITY OF FRASER	WATER	922.000	265	232.99
				WATER	922.000	265	42.18
				WATER	922.000	265	577.21
				WATER	922.000	265	144.22
				WATER	922.000	265	134.82
				WATER	922.000	770	89.94
				CHECK PNC 140139 TOTAL FOR FUND 101:			<u>1,221.36</u>
07/28/2023	PNC	140140	GREAT LAKES PEST CONTROL CO. INC	REPAIRS AND MAINTENANCE	930.000	265	60.00
07/28/2023	PNC	140142#	HENRY FORD HEALTH SYSTEM	MEDICAL PROVIDER SERVICES	843.000	172	90.00
				MEDICAL PROVIDER SERVICES	843.000	301	584.00
				MEDICAL PROVIDER SERVICES	843.000	441	<u>180.00</u>

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Fund: 101 GENERAL FUND				CHECK PNC 140142 TOTAL FOR FUND 101:			854.00
07/28/2023	PNC	140143	KIRK, HUTH, LANGE & BADALAMENTI	CITY ATTORNEY	801.000	266	471.25
07/28/2023	PNC	140145#	MACOMB COUNTY FINANCE DEPARTMENT	OPERATING SUPPLIES	742.000	172	73.72
				OPERATING SUPPLIES	742.000	172	73.80
				OPERATING SUPPLIES	742.000	212	73.80
				OPERATING SUPPLIES	742.000	286	184.35
				OPERATING SUPPLIES	742.000	286	257.75
				OPERATING SUPPLIES	742.000	301	184.50
				OPERATING SUPPLIES	742.000	301	110.58
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	210.00
				CHECK PNC 140145 TOTAL FOR FUND 101:			1,168.50
07/28/2023	PNC	140146	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	770	227.85
07/28/2023	PNC	140147#	MCKENNA ASSOCIATES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	701	5,721.25
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	11,552.50
				CHECK PNC 140147 TOTAL FOR FUND 101:			17,273.75
07/28/2023	PNC	140148	MICHIGAN STATE POLICE	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	60.00
07/28/2023	PNC	140149	MIDSTATES RECREATION	CAPITAL OUTLAY	972.000	770	55,525.50
07/28/2023	PNC	140152	O'REILLY RANCILIO PC	PROFESSIONAL SERVICES (LEGAL)	801.000	266	11,077.80
				PROFESSIONAL SERVICES (LEGAL)	801.000	266	433.00
				PROFESSIONAL SERVICES (LEGAL)	801.000	266	1,554.00
				CHECK PNC 140152 TOTAL FOR FUND 101:			13,064.80
07/28/2023	PNC	140153	OAKLAND COUNTY	COMPUTER SERVICES (CLEMIS)	801.000	301	6,155.50
				COMPUTER SERVICES (CLEMIS)	801.000	301	1,365.25
				CHECK PNC 140153 TOTAL FOR FUND 101:			7,520.75
07/28/2023	PNC	140154#	OFFICE DEPOT	OPERATING SUPPLIES	742.000	215	4.19
				OPERATING SUPPLIES	742.000	215	81.14
				OPERATING SUPPLIES	742.000	703	4.76

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Fund: 101 GENERAL FUND							
				CHECK PNC 140154 TOTAL FOR FUND 101:			90.09
07/28/2023	PNC	140155#	ON DUTY GEAR, LLC	PS TECHNOLOGY FUNDS	214.101	000	189.98
				OPERATING SUPPLIES	742.000	301	109.99
				CHECK PNC 140155 TOTAL FOR FUND 101:			299.97
07/28/2023	PNC	140157	PRONEXUS MICHIGAN EAST, LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	5,905.52
07/28/2023	PNC	140158	RAY WIEGAND'S NURSERY	REPAIRS AND MAINTENANCE	930.000	770	2,607.89
07/28/2023	PNC	140159	ROBERT HALF INTERNATIONAL, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	1,265.40
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	3,703.64
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	3,738.26
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	1,282.50
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	513.00
				CHECK PNC 140159 TOTAL FOR FUND 101:			10,502.80
07/28/2023	PNC	140160	SHREDCORP	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	60.00
07/28/2023	PNC	140161	SUPPLY DEN	OPERATING SUPPLIES	742.000	265	52.50
07/28/2023	PNC	140164	WEINGARTZ	OPERATING SUPPLIES	742.000	770	229.00
				REPAIRS AND MAINTENANCE	930.000	770	191.97
				REPAIRS AND MAINTENANCE	930.000	770	85.95
				CHECK PNC 140164 TOTAL FOR FUND 101:			506.92
07/28/2023	PNC	140165	WOW INTERNET-CABLE-PHONE	MISC COMMUNICATIONS (INTERNET)	852.000	228	2,556.99
				Total for fund 101 GENERAL FUND			583,904.11

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Fund: 203 LOCAL STREET FUND							
07/14/2023	PNC	140022	HIGHWAY MAINTENANCE &	REPAIRS AND MAINTENANCE	930.000	441	28,341.30
				Total for fund 203 LOCAL STREET FUND			28,341.30

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Fund: 210 AMBULANCE FUND							
07/28/2023	PNC	140123	ACCUMED BILLING, INC	PROFESSIONAL SERVICES - ACCUMED	801.000	301	2,825.90
07/28/2023	PNC	140126	BOUND TREE MEDICAL	OPERATING SUPPLIES	742.000	301	463.83
				OPERATING SUPPLIES	742.000	301	36.14
				OPERATING SUPPLIES	742.000	301	492.05
				CHECK PNC 140126 TOTAL FOR FUND 210:			<u>992.02</u>
07/28/2023	PNC	140137	FIRE EXTINGUISHER SALES & SERVICE	OPERATING SUPPLIES	742.000	301	42.85
07/28/2023	PNC	140144	LINDE GAS & EQUIPMENT, INC.	OPERATING SUPPLIES	742.000	301	418.59
				OPERATING SUPPLIES	742.000	301	253.99
				CHECK PNC 140144 TOTAL FOR FUND 210:			<u>672.58</u>
07/28/2023	PNC	140162	TELEFLEX, LLC	OPERATING SUPPLIES	742.000	301	562.50
				Total for fund 210 AMBULANCE FUND			5,095.85

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Fund: 226 RUBBISH COLLECTION FUND							
07/14/2023	PNC	140039	GFL ENVIRONMENTAL USA	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	528	53,985.38
				RECYCLING	801.500	528	8,463.00
				COMPOSTING	801.600	528	11,178.50
				CHECK PNC 140039 TOTAL FOR FUND 226:			<u>73,626.88</u>
				Total for fund 226 RUBBISH COLLECTION FUND			73,626.88

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Fund: 265 DRUG FORFEITURE FUND							
07/28/2023	PNC	140150	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	311	15,548.00
				Total for fund 265 DRUG FORFEITURE FUND			15,548.00

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Fund: 401 CAPITAL PROJECTS FUND							
07/14/2023	PNC	140009	ASPHALT SPECIALISTS LLC	CAPITAL OUTLAY	972.000	265	129,767.85
07/14/2023	PNC	140048*#	JAMES P CONTRACTING, INC.	CAPITAL OUTLAY	972.000	441	89,776.43
07/14/2023	PNC	140049	L ANTHONY CONSTRUCTION, INC.	CAPITAL OUTLAY	972.000	265	99,992.40
07/14/2023	PNC	140059	MILLER-BOLT, INC.	CAPITAL OUTLAY	972.000	265	8,707.50
07/14/2023	PNC	140078*#	REINDEL TRUE VALUE	CAPITAL OUTLAY	972.000	441	14.98
07/20/2023	PNC	140108	JAMES P CONTRACTING, INC.	CAPITAL OUTLAY	972.000	441	125,009.23
				CAPITAL OUTLAY	972.000	441	161,810.69
				CHECK PNC 140108 TOTAL FOR FUND 401:			286,819.92
				Total for fund 401 CAPITAL PROJECTS FUND			615,079.08

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Fund: 536 SENIOR HOUSING FUND							
07/14/2023	PNC	140011*	AT&T	COMMUNICATIONS (PHONE AND CELL)	850.000	265	185.15
07/14/2023	PNC	140024	DANNY BIZZOCCHI	ESCROW - SECURITY DEPOSITS	292.000	000	555.00
07/14/2023	PNC	140030*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	1,848.17
07/14/2023	PNC	140031	E CARPETDIRECT, INC.	REPAIRS AND MAINTENANCE	930.000	265	1,903.00
07/14/2023	PNC	140046*	INGERSOLL MECHANICAL, INC.	REPAIRS AND MAINTENANCE	930.000	265	1,148.52
07/14/2023	PNC	140048*#	JAMES P CONTRACTING, INC.	REPAIRS AND MAINTENANCE	930.000	265	190,980.45
07/14/2023	PNC	140052	LOOK PROFESSIONAL PAINTING	REPAIRS AND MAINTENANCE	930.000	265	945.00
				REPAIRS AND MAINTENANCE	930.000	265	905.00
				CHECK PNC 140052 TOTAL FOR FUND 536:			1,850.00
07/14/2023	PNC	140063*#	NICKEL & SAPH, INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	45,625.93
07/14/2023	PNC	140068	OTIS ELEVATOR COMPANY	REPAIRS AND MAINTENANCE	930.000	265	1,555.86
07/14/2023	PNC	140069	PARAGON LABORATORIES, INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	840.00
07/14/2023	PNC	140071	PERFECT POWER WASH, LLC	REPAIRS AND MAINTENANCE	930.000	265	4,327.00
07/14/2023	PNC	140078*#	REINDEL TRUE VALUE	REPAIRS AND MAINTENANCE	930.000	265	46.26
07/20/2023	PNC	140096*#	BRIGHTER CLEANING SERVICES LLC	REPAIRS AND MAINTENANCE	930.000	265	110.00
07/20/2023	PNC	140098*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	70.05
07/20/2023	PNC	140099	CONTRACTORS PIPE & SUPPLY CORP	REPAIRS AND MAINTENANCE	930.000	265	378.54
07/20/2023	PNC	140107	INGERSOLL MECHANICAL, INC.	REPAIRS AND MAINTENANCE	930.000	265	1,694.38
07/20/2023	PNC	140111	MACOMB KITCHEN & BATH, LLC	REPAIRS AND MAINTENANCE	930.000	265	925.00
07/20/2023	PNC	140120	USA CARPET CARE AND DYE	REPAIRS AND MAINTENANCE	930.000	265	109.00

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Fund: 536 SENIOR HOUSING FUND							
07/20/2023	PNC	140121*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	265	40.94
07/28/2023	PNC	140128	CHET MASLOWSKI	ESCROW - SECURITY DEPOSITS	292.000	000	615.00
07/28/2023	PNC	140131	COMCAST	MISC COMMUNICATIONS (INTERNET)	852.000	265	136.81
07/28/2023	PNC	140139*#	CITY OF FRASER	WATER	922.000	265	3,031.25
07/28/2023	PNC	140163	WARREN PIPE & SUPPLY CO.	REPAIRS AND MAINTENANCE	930.000	265	10.78
Total for fund 536 SENIOR HOUSING FUND							257,987.09

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Fund: 592 WATER AND SEWER FUND							
07/14/2023	PNC	140023#	CORE & MAIN LP	OPERATING SUPPLIES	742.000	536	2,505.00
				OPERATING SUPPLIES	742.000	537	797.51
				OPERATING SUPPLIES	742.000	537	607.60
				CHECK PNC 140023 TOTAL FOR FUND 592:			3,910.11
07/14/2023	PNC	140025	HYDRO-DESIGNS, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,384.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,083.00
				CHECK PNC 140025 TOTAL FOR FUND 592:			6,467.00
07/14/2023	PNC	140030*#	DTE ENERGY COMPANY	ELECTRIC	920.000	537	909.01
07/14/2023	PNC	140042	GREAT LAKES WATER AUTHORITY	WATER (GREAT LAKES WATER AUTHORITY)	922.500	536	112,319.79
07/14/2023	PNC	140047	INLINER SOLUTIONS, LLC	PRINCIPAL	991.000	537	199,684.80
07/14/2023	PNC	140053	MACOMB COUNTY PUBLIC WORKS COMM	SEWAGE (FIXED)	923.000	537	240,870.00
07/14/2023	PNC	140060	CITY OF MT. CLEMENS	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	37.00
07/14/2023	PNC	140064	NITE BEAM PRODUCTS	OPERATING SUPPLIES	742.000	536	1,199.80
07/14/2023	PNC	140074*#	PITNEY BOWES RESERVE ACCOUNT	MAIL OR POSTAGE	851.000	536	252.00
07/14/2023	PNC	140088	UIS, LLC	CAPITAL OUTLAY	972.000	536	6,843.00
07/14/2023	PNC	140092#	WHITLOCK BUSINESS SYSTEMS	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	792.17
				MAIL OR POSTAGE	851.000	536	1,224.84
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	537	792.17
				MAIL OR POSTAGE	851.000	537	1,224.84
				CHECK PNC 140092 TOTAL FOR FUND 592:			4,034.02
07/20/2023	PNC	140100*#	DALE'S LANDSCAPING SUPPLY, INC.	OPERATING SUPPLIES	742.000	536	71.00
				OPERATING SUPPLIES	742.000	536	99.75
				OPERATING SUPPLIES	742.000	536	817.50
				MATERIALS & SUPPLIES	742.000	536	900.00
				MATERIALS & SUPPLIES	742.000	536	4,935.00

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Fund: 592 WATER AND SEWER FUND							
				MATERIALS & SUPPLIES	742.000	536	2,250.00
				MATERIALS & SUPPLIES	742.000	536	1,350.00
				CHECK PNC 140100 TOTAL FOR FUND 592:			<u>10,423.25</u>
07/20/2023	PNC	140101#	FERGUSON WATERWORKS	OPERATING SUPPLIES	742.000	536	5,328.05
				OPERATING SUPPLIES	742.000	537	1,669.07
				CHECK PNC 140101 TOTAL FOR FUND 592:			<u>6,997.12</u>
07/20/2023	PNC	140114	MINI MIX, INC	REPAIRS AND MAINTENANCE	930.000	537	874.00
				REPAIRS AND MAINTENANCE	930.000	537	75.00
				CHECK PNC 140114 TOTAL FOR FUND 592:			<u>949.00</u>
07/20/2023	PNC	140121*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	536	193.00
07/28/2023	PNC	140129	CLANCY EXCAVATING CO.	OPERATING SUPPLIES	742.000	536	927.68
07/28/2023	PNC	140133	CORE & MAIN LP	OPERATING SUPPLIES	742.000	536	728.94
07/28/2023	PNC	140141	GREAT LAKES WATER AUTHORITY	SEWAGE (FIXED)	923.000	537	4,994.10
				Total for fund 592 WATER AND SEWER FUND			601,739.62

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Fund: 661 MOTOR POOL FUND							
07/14/2023	PNC	140012	AUTO MOTIVE ENHANCERS, INC	REPAIRS AND MAINTENANCE	930.000	596	2,019.65
07/14/2023	PNC	140020	CLEMS SPEED SHOP LLC	REPAIRS AND MAINTENANCE	930.000	596	1,840.49
07/14/2023	PNC	140035	FISHER AUTO PARTS, INC	VEHICLE REPAIRS AND MAINTENANCE	930.000	596	55.92
				VEHICLE REPAIRS AND MAINTENANCE	930.000	596	12.68
				CHECK PNC 140035 TOTAL FOR FUND 661:			68.60
07/14/2023	PNC	140040	GORNO FORD, INC	CAP-VEHICLES-DPS	981.000	596	108,015.00
07/14/2023	PNC	140050	LESLIE TIRE SERVICE, INC.	REPAIRS AND MAINTENANCE	930.000	596	584.00
07/14/2023	PNC	140051	LITHIA MOTORS SUPPORT SERVICES	EQUIPMENT REPAIRS	930.000	596	554.69
				EQUIPMENT REPAIRS	930.000	596	604.68
				CHECK PNC 140051 TOTAL FOR FUND 661:			1,159.37
07/14/2023	PNC	140058	MIDDLETON AUTO PARTS	REPAIRS AND MAINTENANCE	930.000	596	190.00
07/14/2023	PNC	140067	OSCAR W. LARSON CO.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	596	250.00
07/14/2023	PNC	140072	PHASE FOUR, INC.	REPAIRS AND MAINTENANCE	930.000	596	777.00
07/20/2023	PNC	140102	FISHER AUTO PARTS, INC	VEHICLE REPAIRS AND MAINTENANCE	930.000	596	17.23
07/20/2023	PNC	140103	GREAT LAKES GROENEVLED LLC	REPAIRS AND MAINTENANCE	930.000	596	135.00
07/20/2023	PNC	140109	LITHIA MOTORS SUPPORT SERVICES	EQUIPMENT REPAIRS	930.000	596	323.59
				EQUIPMENT REPAIRS	930.000	596	223.29
				CHECK PNC 140109 TOTAL FOR FUND 661:			546.88
07/20/2023	PNC	140113	MACQUEEN EMERGENCY GROUP	REPAIRS AND MAINTENANCE	930.000	596	149.00
				REPAIRS AND MAINTENANCE	930.000	596	319.79
				CHECK PNC 140113 TOTAL FOR FUND 661:			468.79
07/20/2023	PNC	140117	SPENCER OIL COMPANY	DIESEL FUEL	758.000	596	2,411.24
				GASOLINE	759.000	596	6,746.10
				CHECK PNC 140117 TOTAL FOR FUND 661:			9,157.34

DB: Fraser

CHECK DISBURSEMENT REPORT FOR CITY OF FRASER

CHECK DATE FROM 07/01/2023 - 07/31/2023

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Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL FUND							
07/28/2023	PNC	140138	FISHER AUTO PARTS, INC	OPERATING SUPPLIES	742.000	596	241.32
07/28/2023	PNC	140151	NICKEL & SAPH, INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	596	1,486.00
07/28/2023	PNC	140156	OSCAR W. LARSON CO.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	596	500.00
Total for fund 661 MOTOR POOL FUND							127,456.67

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 710 DISTRICT COURT CUSTODIAL FUND							
07/28/2023	39DC2	11528	39TH DISTRICT COURT	BONDS PAYABLE (CASH BONDS, APPEARANCE	258.000	000	525.00
Total for fund 710 DISTRICT COURT CUSTODIAL FUND							525.00
TOTAL - ALL FUNDS							2,309,303.60

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

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	9,233,358.00	9,233,358.00	568,047.04	568,047.04	8,665,310.96	6.15
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	486,470.00	486,470.00	18,800.55	18,800.55	467,669.45	3.86
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY TAXES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(500.00)	(500.00)	(6,624.88)	(6,624.88)	6,124.88	1,324.98
101-000-427.000	TAXES - COMMUNITYWIDE SPECIAL ASSESSMENT	1,042,157.00	1,042,157.00	32,055.64	32,055.64	1,010,101.36	3.08
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	130,000.00	130,000.00	0.00	0.00	130,000.00	0.00
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	260,000.00	260,000.00	16,953.29	16,953.29	243,046.71	6.52
101-000-477.100	CABLE TV FRANCHISE FEES - WOW	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00
101-000-477.200	CABLE TV FRANCHISE FEES - COMCAST	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
101-000-477.300	CABLE TV FRANCHISE FEES - DTV	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-000-478.000	CELL TOWER LICENSES AND PERMITS	72,000.00	72,000.00	22,947.87	22,947.87	49,052.13	31.87
101-000-502.000	FEDERAL GRANTS - GENERAL GOVERNMENT	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
101-000-522.000	FEDERAL GRANTS - CDBG	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00
101-000-543.000	STATE GRANTS	10,750.00	10,750.00	0.00	0.00	10,750.00	0.00
101-000-547.000	STATE GRANTS - COURT EQUITY	29,755.00	29,755.00	0.00	0.00	29,755.00	0.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	800,000.00	800,000.00	0.00	0.00	800,000.00	0.00
101-000-574.000	STATE REVENUE SHARING	1,816,004.00	1,816,004.00	0.00	0.00	1,816,004.00	0.00
101-000-621.000	PROBATION OVERSIGHT FEE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-000-627.000	BUILDING INSPECTION FEES	225,000.00	225,000.00	19,814.36	19,814.36	205,185.64	8.81
101-000-628.000	PLANNING COMMISSION FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-629.000	ZONING BOARD OF APPEALS FEES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-000-645.000	CHARGES FOR CITY SERVICES	225,000.00	225,000.00	18,779.10	18,779.10	206,220.90	8.35
101-000-656.000	DISTRICT COURT FEES	338,000.00	338,000.00	0.00	0.00	338,000.00	0.00
101-000-657.000	ORDINANCE FINES AND COSTS	5,000.00	5,000.00	464.00	464.00	4,536.00	9.28
101-000-665.000	INTEREST INCOME	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-000-675.000	OTHER REVENUE	40,000.00	40,000.00	250.00	250.00	39,750.00	0.63
101-000-677.000	ADMINISTRATIVE SERVICES	553,065.00	553,065.00	0.00	0.00	553,065.00	0.00
101-000-681.000	RETIREE HEALTH INSURANCE CONTRIBUTION	55,000.00	55,000.00	4,407.19	4,407.19	50,592.81	8.01
101-000-685.000	OPIOID SETTLEMENT REVENUE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-687.000	REFUNDS OR REBATES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-000-689.000	CASH OVER OR SHORT	100.00	100.00	(26.26)	(26.26)	126.26	(26.26)
101-000-699.000	INTERFUND TRANSFERS IN	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00
Total Revenue:		16,250,859.00	16,250,859.00	695,867.90	695,867.90	15,554,991.10	4.28
Total Dept 000 - BALANCE SHEET		16,250,859.00	16,250,859.00	695,867.90	695,867.90	15,554,991.10	4.28
TOTAL REVENUES		16,250,859.00	16,250,859.00	695,867.90	695,867.90	15,554,991.10	4.28
Expenditures							
Dept 101 - CITY COUNCIL							
Account Type: Expenditure							
101-101-702.000	ELECTED/APPOINTED OFFICIALS PAY	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
101-101-703.000	SALARIES	0.00	0.00	2,745.12	2,745.12	(2,745.12)	100.00
101-101-713.000	FICA	2,170.00	2,170.00	170.17	170.17	1,999.83	7.84
101-101-714.000	MEDICARE	508.00	508.00	39.80	39.80	468.20	7.83

PERIOD ENDING 07/31/2023

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-101-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	130.00	130.00	0.00	0.00	130.00	0.00
101-101-742.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00
101-101-900.000	PRINTING AND PUBLISHING	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-101-955.000	CONFERENCES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-101-956.000	MEMBERSHIPS	8,000.00	8,000.00	2,060.00	2,060.00	5,940.00	25.75
Total Expenditure:		52,308.00	52,308.00	5,015.09	5,015.09	47,292.91	9.59
Total Dept 101 - CITY COUNCIL		52,308.00	52,308.00	5,015.09	5,015.09	47,292.91	9.59
Dept 172 - CITY MANAGER							
Account Type: Expenditure							
101-172-703.000	SALARIES	169,580.00	169,580.00	10,577.73	10,577.73	159,002.27	6.24
101-172-704.000	WAGES - FULL TIME EMPLOYEES	45,700.00	45,700.00	3,371.80	3,371.80	42,328.20	7.38
101-172-710.000	VACATION	15,593.00	15,593.00	3,496.66	3,496.66	12,096.34	22.42
101-172-711.000	HOLIDAY	11,171.00	11,171.00	919.43	919.43	10,251.57	8.23
101-172-712.000	OVERTIME	0.00	0.00	448.50	448.50	(448.50)	100.00
101-172-713.000	FICA	15,676.00	15,676.00	1,176.87	1,176.87	14,499.13	7.51
101-172-714.000	MEDICARE	3,666.00	3,666.00	275.23	275.23	3,390.77	7.51
101-172-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,138.00	1,138.00	0.00	0.00	1,138.00	0.00
101-172-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	10,800.00	10,800.00	450.00	450.00	10,350.00	4.17
101-172-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	6,304.00	6,304.00	1,626.08	1,626.08	4,677.92	25.79
101-172-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	21,824.00	21,824.00	1,469.24	1,469.24	20,354.76	6.73
101-172-742.000	OPERATING SUPPLIES	2,000.00	2,000.00	147.52	147.52	1,852.48	7.38
101-172-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-172-843.000	MEDICAL PROVIDER SERVICES	5,000.00	5,000.00	90.00	90.00	4,910.00	1.80
101-172-851.000	MAIL OR POSTAGE	250.00	250.00	0.00	0.00	250.00	0.00
101-172-860.000	TRANSPORTATION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-172-956.000	MEMBERSHIPS	425.00	425.00	0.00	0.00	425.00	0.00
101-172-957.000	PROFESSIONAL DEVELOPMENT	500.00	500.00	0.00	0.00	500.00	0.00
Total Expenditure:		315,627.00	315,627.00	24,049.06	24,049.06	291,577.94	7.62
Total Dept 172 - CITY MANAGER		315,627.00	315,627.00	24,049.06	24,049.06	291,577.94	7.62
Dept 212 - FINANCE							
Account Type: Expenditure							
101-212-703.000	SALARIES	82,386.00	82,386.00	0.00	0.00	82,386.00	0.00
101-212-704.000	WAGES - FULL TIME EMPLOYEES	115,122.00	115,122.00	7,212.15	7,212.15	107,909.85	6.26
101-212-710.000	VACATION	16,817.00	16,817.00	552.67	552.67	16,264.33	3.29
101-212-711.000	HOLIDAY	11,392.00	11,392.00	184.22	184.22	11,207.78	1.62
101-212-712.000	OVERTIME	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-212-713.000	FICA	14,515.00	14,515.00	285.09	285.09	14,229.91	1.96
101-212-714.000	MEDICARE	3,395.00	3,395.00	66.68	66.68	3,328.32	1.96
101-212-715.000	UNEMPLOYMENT COMPENSATION	1,054.00	1,054.00	0.00	0.00	1,054.00	0.00
101-212-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00
101-212-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00
101-212-718.000	LONGEVITY PAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-212-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	56,736.00	56,736.00	698.34	698.34	56,037.66	1.23
101-212-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	3,750.00	3,750.00	96.16	96.16	3,653.84	2.56
101-212-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	7,200.00	7,200.00	0.00	0.00	7,200.00	0.00
101-212-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	728.70	728.70	9,271.30	7.29
101-212-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	100,000.00	100,000.00	34,560.67	34,560.67	65,439.33	34.56

PERIOD ENDING 07/31/2023

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		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2023-24 AMENDED BUDGET	07/31/2023 NORM (ABNORM)	MONTH 07/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-212-850.000	COMMUNICATIONS (PHONE AND CELL)	300.00	300.00	0.00	0.00	300.00	0.00
101-212-851.000	MAIL OR POSTAGE	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00
101-212-955.000	CONFERENCES	500.00	500.00	0.00	0.00	500.00	0.00
101-212-956.000	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	0.00
101-212-957.000	PROFESSIONAL DEVELOPMENT	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-212-965.000	BANK SERVICE CHARGES	30,000.00	30,000.00	101.00	101.00	29,899.00	0.34
Total Expenditure:		475,567.00	475,567.00	44,485.68	44,485.68	431,081.32	9.35
Total Dept 212 - FINANCE		475,567.00	475,567.00	44,485.68	44,485.68	431,081.32	9.35
Dept 215 - CLERK							
Account Type: Expenditure							
101-215-703.000	SALARIES	78,548.00	78,548.00	6,102.69	6,102.69	72,445.31	7.77
101-215-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	38,000.00	38,000.00	1,297.50	1,297.50	36,702.50	3.41
101-215-710.000	VACATION	1,616.00	1,616.00	0.00	0.00	1,616.00	0.00
101-215-711.000	HOLIDAY	3,879.00	3,879.00	323.27	323.27	3,555.73	8.33
101-215-712.000	OVERTIME	0.00	0.00	172.50	172.50	(172.50)	100.00
101-215-713.000	FICA	7,567.00	7,567.00	389.88	389.88	7,177.12	5.15
101-215-714.000	MEDICARE	1,770.00	1,770.00	91.18	91.18	1,678.82	5.15
101-215-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	549.00	549.00	0.00	0.00	549.00	0.00
101-215-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	15,353.00	15,353.00	133.70	133.70	15,219.30	0.87
101-215-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	6,723.00	6,723.00	514.08	514.08	6,208.92	7.65
101-215-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	85.33	85.33	9,914.67	0.85
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00
101-215-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00
101-215-851.000	MAIL OR POSTAGE	5,100.00	5,100.00	0.00	0.00	5,100.00	0.00
101-215-955.000	CONFERENCES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-215-956.000	MEMBERSHIPS	300.00	300.00	0.00	0.00	300.00	0.00
101-215-957.000	PROFESSIONAL DEVELOPMENT	500.00	500.00	0.00	0.00	500.00	0.00
101-215-972.000	CAPITAL OUTLAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Expenditure:		190,505.00	190,505.00	9,110.13	9,110.13	181,394.87	4.78
Total Dept 215 - CLERK		190,505.00	190,505.00	9,110.13	9,110.13	181,394.87	4.78
Dept 228 - INFORMATION TECHNOLOGY							
Account Type: Expenditure							
101-228-705.000	WAGES - PART TIME EMPLOYEES	36,400.00	36,400.00	0.00	0.00	36,400.00	0.00
101-228-713.000	FICA	2,257.00	2,257.00	0.00	0.00	2,257.00	0.00
101-228-714.000	MEDICARE	528.00	528.00	0.00	0.00	528.00	0.00
101-228-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	164.00	164.00	0.00	0.00	164.00	0.00
101-228-742.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00
101-228-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	150,000.00	150,000.00	12,830.02	12,830.02	137,169.98	8.55
101-228-850.000	COMMUNICATIONS (PHONE AND CELL)	20,000.00	20,000.00	865.96	865.96	19,134.04	4.33
101-228-852.000	MISC COMMUNICATIONS (INTERNET)	45,000.00	45,000.00	2,556.99	2,556.99	42,443.01	5.68
101-228-941.000	LEASED ASSETS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00
101-228-960.000	MISCELLANEOUS	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
Total Expenditure:		324,849.00	324,849.00	16,252.97	16,252.97	308,596.03	5.00
Total Dept 228 - INFORMATION TECHNOLOGY		324,849.00	324,849.00	16,252.97	16,252.97	308,596.03	5.00

PERIOD ENDING 07/31/2023

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		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2023-24 AMENDED BUDGET	07/31/2023 NORM (ABNORM)	MONTH 07/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 257 - ASSESSING							
Account Type: Expenditure							
101-257-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00
101-257-703.000	SALARIES	0.00	0.00	135.00	135.00	(135.00)	100.00
101-257-713.000	FICA	87.00	87.00	5.58	5.58	81.42	6.41
101-257-714.000	MEDICARE	21.00	21.00	1.30	1.30	19.70	6.19
101-257-742.000	OPERATING SUPPLIES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
101-257-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	128,000.00	128,000.00	15,434.50	15,434.50	112,565.50	12.06
101-257-851.000	MAIL OR POSTAGE	2,800.00	2,800.00	0.00	0.00	2,800.00	0.00
101-257-900.000	PRINTING AND PUBLISHING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-257-957.000	PROFESSIONAL DEVELOPMENT	150.00	150.00	0.00	0.00	150.00	0.00
Total Expenditure:		137,958.00	137,958.00	15,576.38	15,576.38	122,381.62	11.29
Total Dept 257 - ASSESSING		137,958.00	137,958.00	15,576.38	15,576.38	122,381.62	11.29
Dept 265 - BUILDINGS AND GROUNDS							
Account Type: Expenditure							
101-265-703.000	SALARIES	16,902.00	16,902.00	0.00	0.00	16,902.00	0.00
101-265-704.000	WAGES - FULL TIME EMPLOYEES	64,337.00	64,337.00	0.00	0.00	64,337.00	0.00
101-265-705.000	WAGES - PART TIME EMPLOYEES	25,038.00	25,038.00	2,220.00	2,220.00	22,818.00	8.87
101-265-713.000	FICA	6,589.00	6,589.00	137.64	137.64	6,451.36	2.09
101-265-714.000	MEDICARE	1,541.00	1,541.00	32.19	32.19	1,508.81	2.09
101-265-742.000	OPERATING SUPPLIES	30,000.00	30,000.00	804.96	804.96	29,195.04	2.68
101-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00
101-265-850.000	COMMUNICATIONS (PHONE AND CELL)	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
101-265-920.000	ELECTRIC	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00
101-265-921.000	NATURAL GAS	37,000.00	37,000.00	1,727.93	1,727.93	35,272.07	4.67
101-265-922.000	WATER	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00
101-265-930.000	REPAIRS AND MAINTENANCE	165,000.00	165,000.00	282.00	282.00	164,718.00	0.17
101-265-972.000	CAPITAL OUTLAY	830,000.00	830,000.00	0.00	0.00	830,000.00	0.00
Total Expenditure:		1,440,407.00	1,440,407.00	5,204.72	5,204.72	1,435,202.28	0.36
Total Dept 265 - BUILDINGS AND GROUNDS		1,440,407.00	1,440,407.00	5,204.72	5,204.72	1,435,202.28	0.36
Dept 266 - LEGAL							
Account Type: Expenditure							
101-266-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	140,000.00	140,000.00	11,077.80	11,077.80	128,922.20	7.91
Total Expenditure:		140,000.00	140,000.00	11,077.80	11,077.80	128,922.20	7.91
Total Dept 266 - LEGAL		140,000.00	140,000.00	11,077.80	11,077.80	128,922.20	7.91
Dept 270 - HUMAN RESOURCES							
Account Type: Expenditure							
101-270-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	0.00	0.00	529.80	529.80	(529.80)	100.00
Total Expenditure:		0.00	0.00	529.80	529.80	(529.80)	100.00
Total Dept 270 - HUMAN RESOURCES		0.00	0.00	529.80	529.80	(529.80)	100.00

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 286 - DISTRICT COURT							
Account Type: Expenditure							
101-286-703.000	SALARIES	27,435.00	27,435.00	2,286.21	2,286.21	25,148.79	8.33
101-286-704.000	WAGES - FULL TIME EMPLOYEES	147,184.00	147,184.00	10,761.80	10,761.80	136,422.20	7.31
101-286-705.000	WAGES - PART TIME EMPLOYEES	17,732.00	17,732.00	397.34	397.34	17,334.66	2.24
101-286-710.000	VACATION	9,354.00	9,354.00	1,139.69	1,139.69	8,214.31	12.18
101-286-711.000	HOLIDAY	8,239.00	8,239.00	618.29	618.29	7,620.71	7.50
101-286-712.000	OVERTIME	0.00	0.00	577.96	577.96	(577.96)	100.00
101-286-713.000	FICA	11,533.00	11,533.00	883.15	883.15	10,649.85	7.66
101-286-714.000	MEDICARE	2,697.00	2,697.00	208.15	208.15	2,488.85	7.72
101-286-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	837.00	837.00	0.00	0.00	837.00	0.00
101-286-718.000	LONGEVITY PAY	3,075.00	3,075.00	0.00	0.00	3,075.00	0.00
101-286-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	48,431.00	48,431.00	4,696.26	4,696.26	43,734.74	9.70
101-286-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	96.16	96.16	1,153.84	7.69
101-286-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	7,825.00	7,825.00	265.65	265.65	7,559.35	3.39
101-286-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	662.93	662.93	9,337.07	6.63
101-286-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	71,800.00	71,800.00	1,766.67	1,766.67	70,033.33	2.46
101-286-851.000	MAIL OR POSTAGE	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00
101-286-860.000	TRANSPORTATION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-286-940.000	RENTALS	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00
101-286-957.000	PROFESSIONAL DEVELOPMENT	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
Total Expenditure:		676,392.00	676,392.00	24,360.26	24,360.26	652,031.74	3.60
Total Dept 286 - DISTRICT COURT		676,392.00	676,392.00	24,360.26	24,360.26	652,031.74	3.60
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
101-301-703.000	SALARIES	101,803.00	101,803.00	8,059.28	8,059.28	93,743.72	7.92
101-301-704.000	WAGES - FULL TIME EMPLOYEES	2,396,022.00	2,396,022.00	163,231.57	163,231.57	2,232,790.43	6.81
101-301-705.000	WAGES - PART TIME EMPLOYEES	89,086.00	89,086.00	3,608.75	3,608.75	85,477.25	4.05
101-301-710.000	VACATION	316,869.00	316,869.00	15,269.00	15,269.00	301,600.00	4.82
101-301-711.000	HOLIDAY	120,268.00	120,268.00	1,584.27	1,584.27	118,683.73	1.32
101-301-712.000	OVERTIME	350,000.00	350,000.00	34,394.00	34,394.00	315,606.00	9.83
101-301-713.000	FICA	187,705.00	187,705.00	12,904.78	12,904.78	174,800.22	6.88
101-301-714.000	MEDICARE	43,900.00	43,900.00	3,018.05	3,018.05	40,881.95	6.87
101-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	13,025.00	13,025.00	0.00	0.00	13,025.00	0.00
101-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	44,400.00	44,400.00	3,550.00	3,550.00	40,850.00	8.00
101-301-718.000	LONGEVITY PAY	30,360.00	30,360.00	0.00	0.00	30,360.00	0.00
101-301-720.000	EDUCATION ALLOWANCE	20,532.00	20,532.00	1,663.12	1,663.12	18,868.88	8.10
101-301-721.000	CLOTHING ALLOWANCE	37,800.00	37,800.00	0.00	0.00	37,800.00	0.00
101-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	292,594.00	292,594.00	27,300.36	27,300.36	265,293.64	9.33
101-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	37,500.00	37,500.00	1,442.40	1,442.40	36,057.60	3.85
101-301-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	8,615.00	8,615.00	1,074.91	1,074.91	7,540.09	12.48
101-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	275,000.00	275,000.00	7,382.26	7,382.26	267,617.74	2.68
101-301-725.500	MERS DIVISION 20 POLC	1,154,388.00	1,154,388.00	0.00	0.00	1,154,388.00	0.00
101-301-725.600	MERS DIVISION 21 POAM - VOLUNTARY	682,872.00	682,872.00	0.00	0.00	682,872.00	0.00
101-301-742.000	OPERATING SUPPLIES	95,000.00	95,000.00	1,738.55	1,738.55	93,261.45	1.83
101-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	60,000.00	60,000.00	270.00	270.00	59,730.00	0.45
101-301-843.000	MEDICAL PROVIDER SERVICES	8,000.00	8,000.00	584.00	584.00	7,416.00	7.30
101-301-850.000	COMMUNICATIONS (PHONE AND CELL)	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
101-301-851.000	MAIL OR POSTAGE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-301-886.000	PROGRAMMING - OWI ENFORCEMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-301-930.000	REPAIRS AND MAINTENANCE	280,000.00	280,000.00	0.00	0.00	280,000.00	0.00
101-301-956.000	MEMBERSHIPS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-301-957.000	PROFESSIONAL DEVELOPMENT	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
101-301-957.100	PROFESSIONAL DEVELOPMENT - 302 FUNDS	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
101-301-972.000	CAPITAL OUTLAY	152,000.00	152,000.00	0.00	0.00	152,000.00	0.00
Total Expenditure:		6,858,739.00	6,858,739.00	287,075.30	287,075.30	6,571,663.70	4.19
Total Dept 301 - PUBLIC SAFETY		6,858,739.00	6,858,739.00	287,075.30	287,075.30	6,571,663.70	4.19
Dept 325 - COMMUNICATIONS/DISPATCH							
Account Type: Expenditure							
101-325-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	341,076.00	341,076.00	0.00	0.00	341,076.00	0.00
Total Expenditure:		341,076.00	341,076.00	0.00	0.00	341,076.00	0.00
Total Dept 325 - COMMUNICATIONS/DISPATCH		341,076.00	341,076.00	0.00	0.00	341,076.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
101-441-703.000	SALARIES	16,902.00	16,902.00	11,011.53	11,011.53	5,890.47	65.15
101-441-704.000	WAGES - FULL TIME EMPLOYEES	64,337.00	64,337.00	25,776.29	25,776.29	38,560.71	40.06
101-441-705.000	WAGES - PART TIME EMPLOYEES	27,067.00	27,067.00	1,760.00	1,760.00	25,307.00	6.50
101-441-710.000	VACATION	44,506.00	44,506.00	3,598.76	3,598.76	40,907.24	8.09
101-441-711.000	HOLIDAY	9,332.00	9,332.00	1,615.10	1,615.10	7,716.90	17.31
101-441-712.000	OVERTIME	10,000.00	10,000.00	307.68	307.68	9,692.32	3.08
101-441-713.000	FICA	10,673.00	10,673.00	2,767.50	2,767.50	7,905.50	25.93
101-441-714.000	MEDICARE	2,651.00	2,651.00	647.25	647.25	2,003.75	24.42
101-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	775.00	775.00	0.00	0.00	775.00	0.00
101-441-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	9,600.00	9,600.00	1,150.00	1,150.00	8,450.00	11.98
101-441-718.000	LONGEVITY PAY	2,200.00	2,200.00	0.00	0.00	2,200.00	0.00
101-441-721.000	CLOTHING ALLOWANCE	8,400.00	8,400.00	0.00	0.00	8,400.00	0.00
101-441-722.000	UNIFORMS	500.00	500.00	0.00	0.00	500.00	0.00
101-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	41,522.00	41,522.00	3,739.55	3,739.55	37,782.45	9.01
101-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	3,250.00	3,250.00	451.20	451.20	2,798.80	13.88
101-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	14,631.00	14,631.00	1,009.61	1,009.61	13,621.39	6.90
101-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	6,026.00	6,026.00	930.94	930.94	5,095.06	15.45
101-441-725.700	MERS DIVISION 23 DPW	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00
101-441-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	503.90	503.90	9,496.10	5.04
101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	295,000.00	295,000.00	0.00	0.00	295,000.00	0.00
101-441-843.000	MEDICAL PROVIDER SERVICES	500.00	500.00	180.00	180.00	320.00	36.00
101-441-850.000	COMMUNICATIONS (PHONE AND CELL)	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
101-441-851.000	MAIL OR POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00
101-441-930.000	REPAIRS AND MAINTENANCE	51,000.00	51,000.00	0.00	0.00	51,000.00	0.00
101-441-930.100	REPAIRS - STORM DRAINS MAINTENANCE	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00
101-441-955.000	CONFERENCES	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
101-441-956.000	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	0.00
101-441-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-441-972.000	CAPITAL OUTLAY	1,400,000.00	1,400,000.00	0.00	0.00	1,400,000.00	0.00
Total Expenditure:		2,449,372.00	2,449,372.00	55,449.31	55,449.31	2,393,922.69	2.26
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		2,449,372.00	2,449,372.00	55,449.31	55,449.31	2,393,922.69	2.26

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 448 - STREET LIGHTING							
Account Type: Expenditure							
101-448-920.000	ELECTRIC	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-448-920.500	ELECTRIC (STREET LIGHTING)	230,000.00	230,000.00	0.00	0.00	230,000.00	0.00
Total Expenditure:		232,000.00	232,000.00	0.00	0.00	232,000.00	0.00
Total Dept 448 - STREET LIGHTING		232,000.00	232,000.00	0.00	0.00	232,000.00	0.00
Dept 672 - SENIOR ACTIVITY CENTER							
Account Type: Expenditure							
101-672-704.000	WAGES - FULL TIME EMPLOYEES	23,800.00	23,800.00	0.00	0.00	23,800.00	0.00
101-672-705.000	WAGES - PART TIME EMPLOYEES	45,985.00	45,985.00	2,245.53	2,245.53	43,739.47	4.88
101-672-710.000	VACATION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-672-711.000	HOLIDAY	1,200.00	1,200.00	82.00	82.00	1,118.00	6.83
101-672-713.000	FICA	4,463.00	4,463.00	144.30	144.30	4,318.70	3.23
101-672-714.000	MEDICARE	1,043.00	1,043.00	33.75	33.75	1,009.25	3.24
101-672-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	324.00	324.00	0.00	0.00	324.00	0.00
101-672-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-672-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	2,530.00	2,530.00	0.00	0.00	2,530.00	0.00
101-672-742.000	OPERATING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-672-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	15,000.00	15,000.00	1,282.50	1,282.50	13,717.50	8.55
101-672-850.000	COMMUNICATIONS (PHONE AND CELL)	500.00	500.00	0.00	0.00	500.00	0.00
101-672-851.000	MAIL OR POSTAGE	200.00	200.00	0.00	0.00	200.00	0.00
101-672-881.000	PROGRAMMING	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-672-930.000	REPAIRS AND MAINTENANCE	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00
Total Expenditure:		118,345.00	118,345.00	3,788.08	3,788.08	114,556.92	3.20
Total Dept 672 - SENIOR ACTIVITY CENTER		118,345.00	118,345.00	3,788.08	3,788.08	114,556.92	3.20
Dept 701 - PLANNING							
Account Type: Expenditure							
101-701-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00
101-701-703.000	SALARIES	0.00	0.00	140.00	140.00	(140.00)	100.00
101-701-713.000	FICA	105.00	105.00	8.68	8.68	96.32	8.27
101-701-714.000	MEDICARE	25.00	25.00	2.03	2.03	22.97	8.12
101-701-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00
101-701-900.000	PRINTING AND PUBLISHING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Expenditure:		78,830.00	78,830.00	150.71	150.71	78,679.29	0.19
Total Dept 701 - PLANNING		78,830.00	78,830.00	150.71	150.71	78,679.29	0.19
Dept 702 - ZONING							
Account Type: Expenditure							
101-702-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-702-703.000	SALARIES	0.00	0.00	125.00	125.00	(125.00)	100.00
101-702-713.000	FICA	75.00	75.00	6.20	6.20	68.80	8.27
101-702-714.000	MEDICARE	15.00	15.00	1.45	1.45	13.55	9.67
101-702-900.000	PRINTING AND PUBLISHING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Expenditure:		3,590.00	3,590.00	132.65	132.65	3,457.35	3.69

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		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL	2023-24	07/31/2023	MONTH 07/31/23	BALANCE	% BDGT
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 702 - ZONING		3,590.00	3,590.00	132.65	132.65	3,457.35	3.69
Dept 703 - BUILDING DEPARTMENT							
Account Type: Expenditure							
101-703-704.000	WAGES - FULL TIME EMPLOYEES	85,617.00	85,617.00	8,281.99	8,281.99	77,335.01	9.67
101-703-705.000	WAGES - PART TIME EMPLOYEES	30,914.00	30,914.00	4,851.13	4,851.13	26,062.87	15.69
101-703-710.000	VACATION	9,119.00	9,119.00	1,554.07	1,554.07	7,564.93	17.04
101-703-711.000	HOLIDAY	5,154.00	5,154.00	384.22	384.22	4,769.78	7.45
101-703-713.000	FICA	8,463.00	8,463.00	593.16	593.16	7,869.84	7.01
101-703-714.000	MEDICARE	1,979.00	1,979.00	138.72	138.72	1,840.28	7.01
101-703-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	614.00	614.00	0.00	0.00	614.00	0.00
101-703-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	4,200.00	4,200.00	0.00	0.00	4,200.00	0.00
101-703-718.000	LONGEVITY PAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-703-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	21,839.00	21,839.00	2,033.01	2,033.01	19,805.99	9.31
101-703-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	96.16	96.16	1,153.84	7.69
101-703-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	320.00	320.00	(320.00)	100.00
101-703-742.000	OPERATING SUPPLIES	3,000.00	3,000.00	4.76	4.76	2,995.24	0.16
101-703-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	130,000.00	130,000.00	0.00	0.00	130,000.00	0.00
101-703-850.000	COMMUNICATIONS (PHONE AND CELL)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-703-851.000	MAIL OR POSTAGE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-703-930.000	REPAIRS AND MAINTENANCE	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
101-703-955.000	CONFERENCES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-703-956.000	MEMBERSHIPS	250.00	250.00	0.00	0.00	250.00	0.00
101-703-957.000	PROFESSIONAL DEVELOPMENT	750.00	750.00	0.00	0.00	750.00	0.00
Total Expenditure:		314,649.00	314,649.00	18,257.22	18,257.22	296,391.78	5.80
Total Dept 703 - BUILDING DEPARTMENT		314,649.00	314,649.00	18,257.22	18,257.22	296,391.78	5.80
Dept 751 - RECREATION							
Account Type: Expenditure							
101-751-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,250.00	1,250.00	60.00	60.00	1,190.00	4.80
101-751-704.000	WAGES - FULL TIME EMPLOYEES	23,800.00	23,800.00	3,800.00	3,800.00	20,000.00	15.97
101-751-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-751-710.000	VACATION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-711.000	HOLIDAY	1,200.00	1,200.00	200.00	200.00	1,000.00	16.67
101-751-713.000	FICA	1,612.00	1,612.00	250.79	250.79	1,361.21	15.56
101-751-714.000	MEDICARE	377.00	377.00	58.66	58.66	318.34	15.56
101-751-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	117.00	117.00	0.00	0.00	117.00	0.00
101-751-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	5,000.00	5,000.00	103.21	103.21	4,896.79	2.06
101-751-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	2,080.00	2,080.00	320.00	320.00	1,760.00	15.38
101-751-742.000	OPERATING SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-751-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
101-751-851.000	MAIL OR POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00
101-751-880.000	COMMUNITY PROMOTION	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
101-751-881.000	PROGRAMMING - RECREATION REVOLVING FUNDS	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
101-751-900.000	PRINTING AND PUBLISHING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-955.000	CONFERENCES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-956.000	MEMBERSHIPS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
Total Expenditure:		108,936.00	108,936.00	4,792.66	4,792.66	104,143.34	4.40

DB: Fraser

REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER

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PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL	2023-24	07/31/2023	MONTH 07/31/23	BALANCE	% BDGT
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 751 - RECREATION		108,936.00	108,936.00	4,792.66	4,792.66	104,143.34	4.40
Dept 770 - PARK MAINTENANCE							
Account Type: Expenditure							
101-770-705.000	WAGES - PART TIME EMPLOYEES	64,805.00	64,805.00	0.00	0.00	64,805.00	0.00
101-770-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	0.00	0.00	1,863.00	1,863.00	(1,863.00)	100.00
101-770-713.000	FICA	0.00	0.00	115.51	115.51	(115.51)	100.00
101-770-714.000	MEDICARE	0.00	0.00	27.02	27.02	(27.02)	100.00
101-770-742.000	OPERATING SUPPLIES	20,000.00	20,000.00	514.35	514.35	19,485.65	2.57
101-770-922.000	WATER	600.00	600.00	0.00	0.00	600.00	0.00
101-770-930.000	REPAIRS AND MAINTENANCE	100,000.00	100,000.00	4,698.47	4,698.47	95,301.53	4.70
101-770-972.000	CAPITAL OUTLAY	277,000.00	277,000.00	55,525.50	55,525.50	221,474.50	20.05
Total Expenditure:		462,405.00	462,405.00	62,743.85	62,743.85	399,661.15	13.57
Total Dept 770 - PARK MAINTENANCE		462,405.00	462,405.00	62,743.85	62,743.85	399,661.15	13.57
Dept 803 - HISTORICAL COMMISSION							
Account Type: Expenditure							
101-803-742.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00
Total Expenditure:		500.00	500.00	0.00	0.00	500.00	0.00
Total Dept 803 - HISTORICAL COMMISSION		500.00	500.00	0.00	0.00	500.00	0.00
Dept 951 - INSURANCE							
Account Type: Expenditure							
101-951-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	634,345.00	634,345.00	323,835.00	323,835.00	310,510.00	51.05
Total Expenditure:		634,345.00	634,345.00	323,835.00	323,835.00	310,510.00	51.05
Total Dept 951 - INSURANCE		634,345.00	634,345.00	323,835.00	323,835.00	310,510.00	51.05
Dept 961 - RETIREE							
Account Type: Expenditure							
101-961-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	27,720.00	27,720.00	2,450.00	2,450.00	25,270.00	8.84
101-961-724.300	RETIREE HEALTH CARE - OPEB	1,300,000.00	1,300,000.00	62,938.15	62,938.15	1,237,061.85	4.84
101-961-725.300	MERS DIVISION 10 SUPERVISOR	711,336.00	711,336.00	0.00	0.00	711,336.00	0.00
101-961-725.400	MERS DIVISION 11 CLERICAL	44,148.00	44,148.00	0.00	0.00	44,148.00	0.00
101-961-840.000	INSURANCE PREMIUM (LIFE)	1,896.00	1,896.00	158.40	158.40	1,737.60	8.35
Total Expenditure:		2,085,100.00	2,085,100.00	65,546.55	65,546.55	2,019,553.45	3.14
Total Dept 961 - RETIREE		2,085,100.00	2,085,100.00	65,546.55	65,546.55	2,019,553.45	3.14
TOTAL EXPENDITURES		17,441,500.00	17,441,500.00	977,433.22	977,433.22	16,464,066.78	5.60
Fund 101 - GENERAL FUND:							

REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER
PERIOD ENDING 07/31/2023
% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	2023-24	07/31/2023	MONTH 07/31/23	BALANCE	
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND							
TOTAL REVENUES		16,250,859.00	16,250,859.00	695,867.90	695,867.90	15,554,991.10	4.28
TOTAL EXPENDITURES		17,441,500.00	17,441,500.00	977,433.22	977,433.22	16,464,066.78	5.60
NET OF REVENUES & EXPENDITURES		(1,190,641.00)	(1,190,641.00)	(281,565.32)	(281,565.32)	(909,075.68)	23.65
BEG. FUND BALANCE		9,307,534.98	9,307,534.98	9,307,534.98			
NET OF REVENUES/EXPENDITURES - 2022-23				2,990,121.01		2,990,121.01	
END FUND BALANCE		8,116,893.98	8,116,893.98	12,016,090.67			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR STREET FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
202-000-543.000	STATE GRANTS	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	1,100,000.00	1,100,000.00	92,345.52	92,345.52	1,007,654.48	8.40
Total Revenue:		1,108,000.00	1,108,000.00	92,345.52	92,345.52	1,015,654.48	8.33
Total Dept 000 - BALANCE SHEET		1,108,000.00	1,108,000.00	92,345.52	92,345.52	1,015,654.48	8.33
TOTAL REVENUES		1,108,000.00	1,108,000.00	92,345.52	92,345.52	1,015,654.48	8.33
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
202-441-703.000	SALARIES	8,451.00	8,451.00	0.00	0.00	8,451.00	0.00
202-441-704.000	WAGES - FULL TIME EMPLOYEES	32,169.00	32,169.00	5,933.50	5,933.50	26,235.50	18.44
202-441-705.000	WAGES - PART TIME EMPLOYEES	3,683.00	3,683.00	0.00	0.00	3,683.00	0.00
202-441-710.000	VACATION	4,451.00	4,451.00	109.60	109.60	4,341.40	2.46
202-441-711.000	HOLIDAY	2,333.00	2,333.00	224.68	224.68	2,108.32	9.63
202-441-712.000	OVERTIME	10,000.00	10,000.00	344.57	344.57	9,655.43	3.45
202-441-713.000	FICA	3,787.00	3,787.00	397.96	397.96	3,389.04	10.51
202-441-714.000	MEDICARE	886.00	886.00	93.07	93.07	792.93	10.50
202-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	275.00	275.00	0.00	0.00	275.00	0.00
202-441-721.000	CLOTHING ALLOWANCE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
202-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	6,920.00	6,920.00	1,065.28	1,065.28	5,854.72	15.39
202-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	813.00	813.00	87.63	87.63	725.37	10.78
202-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	1,004.00	1,004.00	172.52	172.52	831.48	17.18
202-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
202-441-930.000	REPAIRS AND MAINTENANCE	88,000.00	88,000.00	0.00	0.00	88,000.00	0.00
202-441-930.200	REPAIRS - STREETS MAINTENANCE	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
202-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
202-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
202-441-972.000	CAPITAL OUTLAY	1,155,000.00	1,155,000.00	0.00	0.00	1,155,000.00	0.00
202-441-995.000	INTERFUND TRANSFER OUT	275,000.00	275,000.00	0.00	0.00	275,000.00	0.00
Total Expenditure:		1,930,972.00	1,930,972.00	8,428.81	8,428.81	1,922,543.19	0.44
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		1,930,972.00	1,930,972.00	8,428.81	8,428.81	1,922,543.19	0.44
TOTAL EXPENDITURES		1,930,972.00	1,930,972.00	8,428.81	8,428.81	1,922,543.19	0.44
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES		1,108,000.00	1,108,000.00	92,345.52	92,345.52	1,015,654.48	8.33
TOTAL EXPENDITURES		1,930,972.00	1,930,972.00	8,428.81	8,428.81	1,922,543.19	0.44
NET OF REVENUES & EXPENDITURES		(822,972.00)	(822,972.00)	83,916.71	83,916.71	(906,888.71)	10.20
BEG. FUND BALANCE		2,063,286.66	2,063,286.66	2,063,286.66			
NET OF REVENUES/EXPENDITURES - 2022-23				831,194.33		831,194.33	
END FUND BALANCE		1,240,314.66	1,240,314.66	2,978,397.70			

PERIOD ENDING 07/31/2023

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
203-000-543.000	STATE GRANTS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	474,000.00	474,000.00	39,755.35	39,755.35	434,244.65	8.39
203-000-699.000	INTERFUND TRANSFERS IN	275,000.00	275,000.00	0.00	0.00	275,000.00	0.00
Total Revenue:		784,000.00	784,000.00	39,755.35	39,755.35	744,244.65	5.07
Total Dept 000 - BALANCE SHEET							
		784,000.00	784,000.00	39,755.35	39,755.35	744,244.65	5.07
TOTAL REVENUES							
		784,000.00	784,000.00	39,755.35	39,755.35	744,244.65	5.07
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
203-441-703.000	SALARIES	25,352.00	25,352.00	0.00	0.00	25,352.00	0.00
203-441-704.000	WAGES - FULL TIME EMPLOYEES	96,506.00	96,506.00	115.27	115.27	96,390.73	0.12
203-441-705.000	WAGES - PART TIME EMPLOYEES	3,683.00	3,683.00	0.00	0.00	3,683.00	0.00
203-441-710.000	VACATION	13,352.00	13,352.00	230.54	230.54	13,121.46	1.73
203-441-711.000	HOLIDAY	6,999.00	6,999.00	230.54	230.54	6,768.46	3.29
203-441-712.000	OVERTIME	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
203-441-713.000	FICA	9,665.00	9,665.00	35.73	35.73	9,629.27	0.37
203-441-714.000	MEDICARE	2,267.00	2,267.00	8.35	8.35	2,258.65	0.37
203-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	702.00	702.00	0.00	0.00	702.00	0.00
203-441-718.000	LONGEVITY PAY	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00
203-441-721.000	CLOTHING ALLOWANCE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
203-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,761.00	20,761.00	278.16	278.16	20,482.84	1.34
203-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,438.00	2,438.00	0.00	0.00	2,438.00	0.00
203-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,014.00	3,014.00	0.00	0.00	3,014.00	0.00
203-441-930.000	REPAIRS AND MAINTENANCE	53,000.00	53,000.00	0.00	0.00	53,000.00	0.00
203-441-930.200	REPAIRS - STREETS MAINTENANCE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00
203-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
203-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	44,000.00	44,000.00	0.00	0.00	44,000.00	0.00
203-441-972.000	CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Expenditure:		510,339.00	510,339.00	898.59	898.59	509,440.41	0.18
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS							
		510,339.00	510,339.00	898.59	898.59	509,440.41	0.18
TOTAL EXPENDITURES							
		510,339.00	510,339.00	898.59	898.59	509,440.41	0.18
Fund 203 - LOCAL STREET FUND:							
TOTAL REVENUES		784,000.00	784,000.00	39,755.35	39,755.35	744,244.65	5.07
TOTAL EXPENDITURES		510,339.00	510,339.00	898.59	898.59	509,440.41	0.18
NET OF REVENUES & EXPENDITURES		273,661.00	273,661.00	38,856.76	38,856.76	234,804.24	14.20
BEG. FUND BALANCE		794,640.94	794,640.94	794,640.94			
NET OF REVENUES/EXPENDITURES - 2022-23				285,949.91		285,949.91	
END FUND BALANCE		1,068,301.94	1,068,301.94	1,119,447.61			

PERIOD ENDING 07/31/2023

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GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 210 - AMBULANCE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	490,804.00	490,804.00	30,192.72	30,192.72	460,611.28	6.15
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	25,858.00	25,858.00	999.31	999.31	24,858.69	3.86
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
210-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	400.00	400.00	0.00	0.00	400.00	0.00
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	43,000.00	43,000.00	0.00	0.00	43,000.00	0.00
210-000-638.000	AMBULANCE TRANSPORT FEES	335,000.00	335,000.00	34,692.49	34,692.49	300,307.51	10.36
Total Revenue:		901,062.00	901,062.00	65,884.52	65,884.52	835,177.48	7.31
Total Dept 000 - BALANCE SHEET							
		901,062.00	901,062.00	65,884.52	65,884.52	835,177.48	7.31
TOTAL REVENUES							
		901,062.00	901,062.00	65,884.52	65,884.52	835,177.48	7.31
Expenditures							
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
210-301-704.000	WAGES - FULL TIME EMPLOYEES	313,518.00	313,518.00	21,841.24	21,841.24	291,676.76	6.97
210-301-710.000	VACATION	19,431.00	19,431.00	0.00	0.00	19,431.00	0.00
210-301-711.000	HOLIDAY	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00
210-301-712.000	OVERTIME	15,000.00	15,000.00	1,433.29	1,433.29	13,566.71	9.56
210-301-713.000	FICA	22,360.00	22,360.00	1,413.02	1,413.02	20,946.98	6.32
210-301-714.000	MEDICARE	5,000.00	5,000.00	330.46	330.46	4,669.54	6.61
210-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,552.00	1,552.00	0.00	0.00	1,552.00	0.00
210-301-718.000	LONGEVITY PAY	1,050.00	1,050.00	0.00	0.00	1,050.00	0.00
210-301-719.000	FOOD ALLOWANCE	6,750.00	6,750.00	0.00	0.00	6,750.00	0.00
210-301-720.000	EDUCATION ALLOWANCE	1,000.00	1,000.00	76.92	76.92	923.08	7.69
210-301-721.000	CLOTHING ALLOWANCE	8,100.00	8,100.00	0.00	0.00	8,100.00	0.00
210-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	31,689.00	31,689.00	3,660.28	3,660.28	28,028.72	11.55
210-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	7,500.00	7,500.00	480.80	480.80	7,019.20	6.41
210-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	17,368.00	17,368.00	1,377.73	1,377.73	15,990.27	7.93
210-301-742.000	OPERATING SUPPLIES	38,000.00	38,000.00	1,554.52	1,554.52	36,445.48	4.09
210-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	167,000.00	167,000.00	0.00	0.00	167,000.00	0.00
210-301-850.000	COMMUNICATIONS (PHONE AND CELL)	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
210-301-930.000	REPAIRS AND MAINTENANCE	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00
210-301-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
Total Expenditure:		749,318.00	749,318.00	32,168.26	32,168.26	717,149.74	4.29
Total Dept 301 - PUBLIC SAFETY							
		749,318.00	749,318.00	32,168.26	32,168.26	717,149.74	4.29
TOTAL EXPENDITURES							
		749,318.00	749,318.00	32,168.26	32,168.26	717,149.74	4.29
Fund 210 - AMBULANCE FUND:							
TOTAL REVENUES		901,062.00	901,062.00	65,884.52	65,884.52	835,177.48	7.31
TOTAL EXPENDITURES		749,318.00	749,318.00	32,168.26	32,168.26	717,149.74	4.29

REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER
PERIOD ENDING 07/31/2023
% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		ORIGINAL	2023-24	07/31/2023	MONTH 07/31/23	BALANCE	
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 210 - AMBULANCE FUND							
NET OF REVENUES & EXPENDITURES		151,744.00	151,744.00	33,716.26	33,716.26	118,027.74	22.22
BEG. FUND BALANCE		1,653,744.13	1,653,744.13	1,653,744.13			
NET OF REVENUES/EXPENDITURES - 2022-23				545,023.98		545,023.98	
END FUND BALANCE		1,805,488.13	1,805,488.13	2,232,484.37			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	2023-24 AMENDED BUDGET	07/31/2023 NORM (ABNORM)	MONTH 07/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	% BDGT USED
Fund 226 - RUBBISH COLLECTION FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	729,510.00	729,510.00	44,878.46	44,878.46	684,631.54	6.15
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	38,435.00	38,435.00	1,485.40	1,485.40	36,949.60	3.86
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
226-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	600.00	600.00	0.00	0.00	600.00	0.00
226-000-607.000	FEES	108,000.00	108,000.00	18.37	18.37	107,981.63	0.02
Total Revenue:		883,845.00	883,845.00	46,382.23	46,382.23	837,462.77	5.25
Total Dept 000 - BALANCE SHEET		883,845.00	883,845.00	46,382.23	46,382.23	837,462.77	5.25
TOTAL REVENUES		883,845.00	883,845.00	46,382.23	46,382.23	837,462.77	5.25
Expenditures							
Dept 528 - RUBBISH COLLECTION/DISPOSAL							
Account Type: Expenditure							
226-528-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	75,321.00	75,321.00	0.00	0.00	75,321.00	0.00
226-528-801.400	WASTE AND RUBBISH DISPOSAL	600,000.00	600,000.00	0.00	0.00	600,000.00	0.00
226-528-801.500	RECYCLING	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
226-528-801.600	COMPOSTING	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
Total Expenditure:		875,321.00	875,321.00	0.00	0.00	875,321.00	0.00
Total Dept 528 - RUBBISH COLLECTION/DISPOSAL		875,321.00	875,321.00	0.00	0.00	875,321.00	0.00
TOTAL EXPENDITURES		875,321.00	875,321.00	0.00	0.00	875,321.00	0.00
Fund 226 - RUBBISH COLLECTION FUND:							
TOTAL REVENUES		883,845.00	883,845.00	46,382.23	46,382.23	837,462.77	5.25
TOTAL EXPENDITURES		875,321.00	875,321.00	0.00	0.00	875,321.00	0.00
NET OF REVENUES & EXPENDITURES		8,524.00	8,524.00	46,382.23	46,382.23	(37,858.23)	544.14
BEG. FUND BALANCE		465,883.39	465,883.39	465,883.39			
NET OF REVENUES/EXPENDITURES - 2022-23				118,395.55		118,395.55	
END FUND BALANCE		474,407.39	474,407.39	630,661.17			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		ORIGINAL BUDGET	AMENDED BUDGET	07/31/2023 NORM (ABNORM)	MONTH 07/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 265 - DRUG FORFEITURE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
265-000-657.000	ORDINANCE FINES AND COSTS	500.00	500.00	0.00	0.00	500.00	0.00
265-000-665.000	INTEREST INCOME	100.00	100.00	0.00	0.00	100.00	0.00
Total Revenue:		600.00	600.00	0.00	0.00	600.00	0.00
Total Dept 000 - BALANCE SHEET		600.00	600.00	0.00	0.00	600.00	0.00
TOTAL REVENUES		600.00	600.00	0.00	0.00	600.00	0.00
Expenditures							
Dept 311 - DRUG FORFEITURE							
Account Type: Expenditure							
265-311-742.000	OPERATING SUPPLIES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00
265-311-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
265-311-995.000	OPERATING TRANS OUT	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00
Total Expenditure:		165,000.00	165,000.00	0.00	0.00	165,000.00	0.00
Total Dept 311 - DRUG FORFEITURE		165,000.00	165,000.00	0.00	0.00	165,000.00	0.00
TOTAL EXPENDITURES		165,000.00	165,000.00	0.00	0.00	165,000.00	0.00
Fund 265 - DRUG FORFEITURE FUND:							
TOTAL REVENUES		600.00	600.00	0.00	0.00	600.00	0.00
TOTAL EXPENDITURES		165,000.00	165,000.00	0.00	0.00	165,000.00	0.00
NET OF REVENUES & EXPENDITURES		(164,400.00)	(164,400.00)	0.00	0.00	(164,400.00)	0.00
BEG. FUND BALANCE		570,290.04	570,290.04	570,290.04			
NET OF REVENUES/EXPENDITURES - 2022-23				(10,859.71)		(10,859.71)	
END FUND BALANCE		405,890.04	405,890.04	559,430.33			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

		2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
GL NUMBER	DESCRIPTION						
Fund 401 - CAPITAL PROJECTS FUND							
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
401-441-972.000	CAPITAL OUTLAY	0.00	0.00	125,009.23	125,009.23	(125,009.23)	100.00
Total Expenditure:		0.00	0.00	125,009.23	125,009.23	(125,009.23)	100.00
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		0.00	0.00	125,009.23	125,009.23	(125,009.23)	100.00
TOTAL EXPENDITURES		0.00	0.00	125,009.23	125,009.23	(125,009.23)	100.00
Fund 401 - CAPITAL PROJECTS FUND:							
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	125,009.23	125,009.23	(125,009.23)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(125,009.23)	(125,009.23)	125,009.23	100.00
BEG. FUND BALANCE		2,304,303.13	2,304,303.13	2,304,303.13			
NET OF REVENUES/EXPENDITURES - 2022-23				(1,536,468.78)		(1,536,468.78)	
END FUND BALANCE		2,304,303.13	2,304,303.13	642,825.12			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

		2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	ORIGINAL	2023-24	07/31/2023	MONTH 07/31/23	BALANCE	% BDGT
		BUDGET	AMENDED BUDGET	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	USED
Fund 592 - WATER AND SEWER FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
592-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
592-000-607.000	FEES	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00
592-000-642.100	SALES - WATER COMMODITY	2,900,000.00	2,900,000.00	389.08	389.08	2,899,610.92	0.01
592-000-642.200	SALES - WATER RTS	1,178,000.00	1,178,000.00	212.24	212.24	1,177,787.76	0.02
592-000-642.300	SALES - SEWER COMMODITY	4,600,000.00	4,600,000.00	(387.84)	(387.84)	4,600,387.84	(0.01)
592-000-642.400	SALES - SEWER RTS	770,000.00	770,000.00	141.40	141.40	769,858.60	0.02
592-000-642.500	SALES - METER REPLACEMENT FEE	65,000.00	65,000.00	(1.00)	(1.00)	65,001.00	0.00
592-000-642.600	SALES - WATER TAP FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
592-000-642.700	SALES - SEWER TAP FEES	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00
592-000-642.900	SALES - WATER METER FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
592-000-657.000	ORDINANCE FINES AND COSTS	80,000.00	80,000.00	(2.61)	(2.61)	80,002.61	0.00
592-000-665.000	INTEREST INCOME	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
Total Revenue:		9,661,600.00	9,661,600.00	351.27	351.27	9,661,248.73	0.00
Total Dept 000 - BALANCE SHEET		9,661,600.00	9,661,600.00	351.27	351.27	9,661,248.73	0.00
TOTAL REVENUES		9,661,600.00	9,661,600.00	351.27	351.27	9,661,248.73	0.00
Expenditures							
Dept 536 - WATER							
Account Type: Expenditure							
592-536-703.000	SALARIES	25,352.00	25,352.00	0.00	0.00	25,352.00	0.00
592-536-704.000	WAGES - FULL TIME EMPLOYEES	96,506.00	96,506.00	18,152.19	18,152.19	78,353.81	18.81
592-536-710.000	VACATION	13,351.00	13,351.00	0.00	0.00	13,351.00	0.00
592-536-711.000	HOLIDAY	0.00	0.00	876.08	876.08	(876.08)	100.00
592-536-712.000	OVERTIME	35,000.00	35,000.00	471.67	471.67	34,528.33	1.35
592-536-713.000	FICA	11,917.00	11,917.00	1,025.95	1,025.95	10,891.05	8.61
592-536-714.000	MEDICARE	2,787.00	2,787.00	239.93	239.93	2,547.07	8.61
592-536-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	865.00	865.00	0.00	0.00	865.00	0.00
592-536-718.000	LONGEVITY PAY	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
592-536-721.000	CLOTHING ALLOWANCE	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00
592-536-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,761.00	20,761.00	3,442.93	3,442.93	17,318.07	16.58
592-536-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,437.00	2,437.00	85.32	85.32	2,351.68	3.50
592-536-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,013.00	3,013.00	338.64	338.64	2,674.36	11.24
592-536-742.000	OPERATING SUPPLIES	120,000.00	120,000.00	6,984.67	6,984.67	113,015.33	5.82
592-536-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	225,000.00	225,000.00	0.00	0.00	225,000.00	0.00
592-536-802.000	EASEMENTS	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
592-536-850.000	COMMUNICATIONS (PHONE AND CELL)	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00
592-536-851.000	MAIL OR POSTAGE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
592-536-922.500	WATER (GREAT LAKES WATER AUTHORITY)	1,416,900.00	1,416,900.00	0.00	0.00	1,416,900.00	0.00
592-536-930.000	REPAIRS AND MAINTENANCE	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00
592-536-956.000	MEMBERSHIPS	800.00	800.00	0.00	0.00	800.00	0.00
592-536-957.000	PROFESSIONAL DEVELOPMENT	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00
592-536-969.000	BAD DEBT EXPENSE	0.00	0.00	246.23	246.23	(246.23)	100.00
592-536-972.000	CAPITAL OUTLAY	2,475,000.00	2,475,000.00	6,843.00	6,843.00	2,468,157.00	0.28
592-536-991.000	PRINCIPAL	185,000.00	185,000.00	0.00	0.00	185,000.00	0.00
592-536-993.000	INTEREST EXPENSE	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00
Total Expenditure:		4,832,989.00	4,832,989.00	38,706.61	38,706.61	4,794,282.39	0.80

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - WATER AND SEWER FUND							
Expenditures							
Total Dept 536 - WATER		4,832,989.00	4,832,989.00	38,706.61	38,706.61	4,794,282.39	0.80
Dept 537 - SEWER							
Account Type: Expenditure							
592-537-703.000	SALARIES	25,352.00	25,352.00	0.00	0.00	25,352.00	0.00
592-537-704.000	WAGES - FULL TIME EMPLOYEES	96,506.00	96,506.00	2,397.21	2,397.21	94,108.79	2.48
592-537-710.000	VACATION	13,351.00	13,351.00	0.00	0.00	13,351.00	0.00
592-537-711.000	HOLIDAY	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00
592-537-712.000	OVERTIME	2,000.00	2,000.00	461.52	461.52	1,538.48	23.08
592-537-713.000	FICA	8,941.00	8,941.00	173.51	173.51	8,767.49	1.94
592-537-714.000	MEDICARE	2,091.00	2,091.00	40.60	40.60	2,050.40	1.94
592-537-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	649.00	649.00	0.00	0.00	649.00	0.00
592-537-721.000	CLOTHING ALLOWANCE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
592-537-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,761.00	20,761.00	618.26	618.26	20,142.74	2.98
592-537-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,437.00	2,437.00	36.65	36.65	2,400.35	1.50
592-537-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,013.00	3,013.00	95.24	95.24	2,917.76	3.16
592-537-742.000	OPERATING SUPPLIES	7,500.00	7,500.00	1,669.07	1,669.07	5,830.93	22.25
592-537-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00
592-537-850.000	COMMUNICATIONS (PHONE AND CELL)	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
592-537-851.000	MAIL OR POSTAGE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
592-537-920.000	ELECTRIC	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-537-923.000	SEWAGE (FIXED)	2,965,314.00	2,965,314.00	240,870.00	240,870.00	2,724,444.00	8.12
592-537-930.000	REPAIRS AND MAINTENANCE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00
592-537-969.000	BAD DEBT EXPENSE	0.00	0.00	178.00	178.00	(178.00)	100.00
592-537-972.000	CAPITAL OUTLAY	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00
592-537-991.000	PRINCIPAL	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00
592-537-993.000	INTEREST EXPENSE	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00
Total Expenditure:		4,982,115.00	4,982,115.00	246,540.06	246,540.06	4,735,574.94	4.95
Total Dept 537 - SEWER		4,982,115.00	4,982,115.00	246,540.06	246,540.06	4,735,574.94	4.95
TOTAL EXPENDITURES		9,815,104.00	9,815,104.00	285,246.67	285,246.67	9,529,857.33	2.91
Fund 592 - WATER AND SEWER FUND:							
TOTAL REVENUES		9,661,600.00	9,661,600.00	351.27	351.27	9,661,248.73	0.00
TOTAL EXPENDITURES		9,815,104.00	9,815,104.00	285,246.67	285,246.67	9,529,857.33	2.91
NET OF REVENUES & EXPENDITURES		(153,504.00)	(153,504.00)	(284,895.40)	(284,895.40)	131,391.40	185.59
BEG. FUND BALANCE		14,902,343.51	14,902,343.51	14,902,343.51			
NET OF REVENUES/EXPENDITURES - 2022-23				912,189.34		912,189.34	
END FUND BALANCE		14,748,839.51	14,748,839.51	15,529,637.45			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 661 - MOTOR POOL FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
661-000-643.000	EQUIPMENT RENTAL	745,430.00	745,430.00	0.00	0.00	745,430.00	0.00
Total Revenue:		745,430.00	745,430.00	0.00	0.00	745,430.00	0.00
Total Dept 000 - BALANCE SHEET		745,430.00	745,430.00	0.00	0.00	745,430.00	0.00
TOTAL REVENUES		745,430.00	745,430.00	0.00	0.00	745,430.00	0.00
Expenditures							
Dept 596 - MOTOR POOL							
Account Type: Expenditure							
661-596-703.000	SALARIES	16,902.00	16,902.00	0.00	0.00	16,902.00	0.00
661-596-704.000	WAGES - FULL TIME EMPLOYEES	64,337.00	64,337.00	0.00	0.00	64,337.00	0.00
661-596-711.000	HOLIDAY	4,666.00	4,666.00	0.00	0.00	4,666.00	0.00
661-596-713.000	FICA	5,326.00	5,326.00	0.00	0.00	5,326.00	0.00
661-596-714.000	MEDICARE	1,246.00	1,246.00	0.00	0.00	1,246.00	0.00
661-596-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	387.00	387.00	0.00	0.00	387.00	0.00
661-596-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,625.00	1,625.00	0.00	0.00	1,625.00	0.00
661-596-742.000	OPERATING SUPPLIES	1,500.00	1,500.00	241.32	241.32	1,258.68	16.09
661-596-758.000	DIESEL FUEL	40,000.00	40,000.00	2,411.24	2,411.24	37,588.76	6.03
661-596-759.000	GASOLINE	85,000.00	85,000.00	6,746.10	6,746.10	78,253.90	7.94
661-596-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	145,000.00	145,000.00	13,875.15	13,875.15	131,124.85	9.57
661-596-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00
661-596-930.000	REPAIRS AND MAINTENANCE	175,000.00	175,000.00	(17.15)	(17.15)	175,017.15	(0.01)
661-596-972.000	CAPITAL OUTLAY	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00
661-596-981.000	CAPITAL OUTLAY (VEHICLES)	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00
661-596-993.000	INTEREST EXPENSE	630.00	630.00	0.00	0.00	630.00	0.00
Total Expenditure:		946,619.00	946,619.00	23,256.66	23,256.66	923,362.34	2.46
Total Dept 596 - MOTOR POOL		946,619.00	946,619.00	23,256.66	23,256.66	923,362.34	2.46
TOTAL EXPENDITURES		946,619.00	946,619.00	23,256.66	23,256.66	923,362.34	2.46
Fund 661 - MOTOR POOL FUND:							
TOTAL REVENUES		745,430.00	745,430.00	0.00	0.00	745,430.00	0.00
TOTAL EXPENDITURES		946,619.00	946,619.00	23,256.66	23,256.66	923,362.34	2.46
NET OF REVENUES & EXPENDITURES		(201,189.00)	(201,189.00)	(23,256.66)	(23,256.66)	(177,932.34)	11.56
BEG. FUND BALANCE		985,721.67	985,721.67	985,721.67			
NET OF REVENUES/EXPENDITURES - 2022-23				(687,920.97)		(687,920.97)	
END FUND BALANCE		784,532.67	784,532.67	274,544.04			

PERIOD ENDING 07/31/2023

% Fiscal Year Completed: 8.47

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

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	YTD BALANCE 07/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 07/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 677 - SELF INSURANCE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
677-000-680.000	HCARE ISF CHARGES FOR SERVICES	528,360.00	528,360.00	42,763.29	42,763.29	485,596.71	8.09
Total Revenue:		528,360.00	528,360.00	42,763.29	42,763.29	485,596.71	8.09
Total Dept 000 - BALANCE SHEET							
TOTAL REVENUES		528,360.00	528,360.00	42,763.29	42,763.29	485,596.71	8.09
Expenditures							
Dept 999 - SELF INSURANCE							
Account Type: Expenditure							
677-999-837.000	HEALTH INSURANCE CLAIMS	706,612.00	706,612.00	79,506.35	79,506.35	627,105.65	11.25
Total Expenditure:		706,612.00	706,612.00	79,506.35	79,506.35	627,105.65	11.25
Total Dept 999 - SELF INSURANCE							
TOTAL EXPENDITURES		706,612.00	706,612.00	79,506.35	79,506.35	627,105.65	11.25
Fund 677 - SELF INSURANCE FUND:							
TOTAL REVENUES		528,360.00	528,360.00	42,763.29	42,763.29	485,596.71	8.09
TOTAL EXPENDITURES		706,612.00	706,612.00	79,506.35	79,506.35	627,105.65	11.25
NET OF REVENUES & EXPENDITURES		(178,252.00)	(178,252.00)	(36,743.06)	(36,743.06)	(141,508.94)	20.61
BEG. FUND BALANCE		(207,700.49)	(207,700.49)	(207,700.49)			
NET OF REVENUES/EXPENDITURES - 2022-23				(166,815.89)		(166,815.89)	
END FUND BALANCE		(385,952.49)	(385,952.49)	(411,259.44)			
TOTAL REVENUES - ALL FUNDS							
TOTAL REVENUES - ALL FUNDS		30,863,756.00	30,863,756.00	983,350.08	983,350.08	29,880,405.92	3.19
TOTAL EXPENDITURES - ALL FUNDS		33,140,785.00	33,140,785.00	1,531,947.79	1,531,947.79	31,608,837.21	4.62
NET OF REVENUES & EXPENDITURES		(2,277,029.00)	(2,277,029.00)	(548,597.71)	(548,597.71)	(1,728,431.29)	24.09
BEG. FUND BALANCE - ALL FUNDS		32,840,047.96	32,840,047.96	32,840,047.96			
END FUND BALANCE - ALL FUNDS		30,563,018.96	30,563,018.96	35,572,259.02			

**NOTICE OF SECOND HEARING
INDUSTRIAL PARK SPECIAL ASSESSMENT DISTRICT
CITY OF FRASER, MACOMB COUNTY, MICHIGAN**

**TO: RESIDENTS AND PROPERTY OWNERS OF THE CITY OF FRASER AND ANY
OTHER INTERESTED PERSONS**

As authorized by the City Charter and Code of Ordinances of the City of Fraser, and in accordance with the requirements of Public Act 162 of 1962 as amended, the City Council of the City of Fraser proposes to establish the Industrial Park Special Assessment District ("District") for the costs of public roadway improvements in the District.

PLEASE TAKE NOTICE that the Fraser City Council will hold a Second Hearing regarding the District on August 10, 2023 at 6:30 p.m. in City Council Chambers, 33000 Garfield, Fraser, MI 48026. A copy of the report, plan, estimate of costs, and special assessment roll is on file with the City Clerk for public examination. Appearance and protest at this hearing is required in order to appeal the amount of the special assessment to the State Tax Tribunal, if an appeal should be desired. A property owner or party in interest, or his or her agent, may appear in person at the hearing to protest the special assessment or file his or her protest by letter delivered to the City Clerk prior to the close of the hearing on August 10, 2023.

At its meeting on June 8, 2023, the City Council adopted a resolution to establish the District. The Second Hearing is required by City Ordinance for purposes of reviewing the special assessment roll. After completion of the Second Hearing, the City Council may correct any errors in the special assessment roll and may confirm the roll with any corrections that were made. The City Council may also refer the roll back to the City Assessor for revision, or the City Council may annul the roll and any proceedings in connection therewith. Upon confirmation of the roll the City Council shall determine the number of installments, not to exceed ten (10), in which the assessments may be paid, and shall determine the rate of interest to be charged on installments but not to exceed six (6) per cent per annum. Unless the City Council's resolution provides otherwise, the assessment or the first installment thereof will be due and payable immediately, but interest will not commence until thirty (30) days after the City Council's confirmation of the roll.

The City will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the hearing upon four (4) days' notice to Cindi Greenia, City Clerk, in person or at (586) 293-3100 or cityclerk@micityoffraser.com.

Published:
Cindi Greenia, Clerk
City of Fraser



800.968.0010 | YEOANDYEO.COM

August 3, 2023

City Council and Management
City of Fraser
Fraser, MI

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 (the City) as of and for the year ended June 30, 2022. We are required to communicate certain matters to you in accordance with generally accepted auditing standards that are related to internal control and the audit.

Our communication includes the following:

- I. Auditors' Communication of Significant Matters with Those Charged with Governance
- II. Communication of Internal Control Matters Identified During the Audit
- III. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the City during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

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

Yeo & Yeo, P.C.

Auburn Hills, Michigan

Appendix I

Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated May 26, 2022. 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 the footnotes of the financial statements. The City has adopted the following Governmental Accounting Standards Board Statements effective July 1, 2021:

- Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities.
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. It requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reporting in a business-type activity or enterprise fund. Interest cost incurred before the end of a construction period should be recognized as an expenditure for financial statements prepared using the current financial resources measurement.
- Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following: (1) The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports (2) Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. (3) The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits. (4) The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements. (5) Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. (6) Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers. (7) Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. (8) Terminology used to refer to derivative instruments.

- Statement No. 99, 2022 *Omnibus* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

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

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Net other postemployment benefits (OPEB) liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.

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

Disclosures in the financial statements are neutral, consistent and clear.

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas.

- Management override of controls
- Improper revenue recognition
- Implementation of new accounting standard
- Compensated absences
- Prior year material weakness
- Prior year material non-compliance

Accounting Standards

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in the footnotes of the financial statements.

Difficulties Encountered in Performing the Audit

The audit was significantly late due to employee turnover and lack of staffing at the City. It was necessary for the City to hire a contracted accountant to clean up the books and prepare for the 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 except the uncorrected misstatements stated in the paragraphs below.

The following material misstatements were detected as a result of our audit procedures and corrected by management:

The City had not posted all adjusting journal entries from the previous year's audit which caused material differences in assets, liabilities, and fund balance. Differences totaled approximately \$4,677,000.

The City had not recorded unearned revenues for ACT 51 receivable amounts that were not received within 60 days of year end. Entry to correct totaled approximately \$476,000.

The City had other entries found during the audit which individually were immaterial. The entries totaled approximately \$403,000.

Management has determined that the effects of the uncorrected misstatements summarized below are immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

The City offers a pension benefit to employees through the Municipal Employees' Retirement System of Michigan (MERS). Annually, MERS reports information to the City that is used to record the net pension liability. MERS provides a *Statement of Fiduciary Net Position* (SFNP) to participating governments shortly after MERS' fiscal year end. Subsequently, MERS issues an audited *Schedule of Changes in Fiduciary Net Position by Employer*. For the twelve months ended December 31, 2020, this schedule included an adjustment related to the value of alternative investments that was not reflected in the original SFNP. MERS did not adequately communicate this change to the City, and therefore, the City used the SFNP values to record the net pension liability in its June 30, 2021 financial statements. As a result, the City's beginning net position and current expenses in the June 30, 2022 financial statements are understated. Opinion units of the City affected by this matter and the value of the alternative investment adjustment are as follows:

- i) Governmental Activities \$397,246
- ii) Business Type Activities \$54,170
- iii) Water and Sewer Fund \$54,170

The City had not recorded installment purchases in the past, which was noted during our consideration of leases under GASB 87. This caused an understatement of assets and liabilities in Governmental Activities of \$83,000.

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 as of the date of the audit report.

Management's Consultations with Other 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.

Report on Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements 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.

Report on Other Supplementary Information

We were engaged to report on other supplementary information as described in the table of contents of the 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.

Appendix II

Communication of Internal Control Matters Identified During the Audit

In planning and performing our audit of the financial statements of City of Fraser as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered City of Fraser's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 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. We consider the following deficiencies in internal control to be a material weaknesses:

Audit Adjustments

During the course of the audit various adjusting journal entries were proposed to management of which multiple were material individually and described in Appendix I in the Corrected and Uncorrected Misstatements section. These misstatements were a result of lack of procedures to properly reconcile accounts including, but not limited to, payables, receivables, unearned and unavailable revenue, and equity accounts. We recommend the City establish procedures to timely reconcile all balance sheet accounts to ensure all activity is recorded and properly supported.

Control Environment/Audit Report Not Filed Timely

During the audit, setbacks were encountered which delayed the start and completion of the audit due to key position turnover. In addition, the City has multiple deficiencies in internal controls which are communicated above and in Appendix III to this letter, most of which are repeat comments from the prior year. These multiple and repeat deficiencies are indicative of a deficient overall control environment which caused the annual audit report to not be filed within six months of the City's year end.

Appendix III

Matters for Management's Consideration

In planning and performing our audit of the financial statements of the City of Fraser as of and for the year ended June 30, 2022, we considered the City of Fraser's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion 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.

However, during our audit we became aware of the following matters for management's consideration that are opportunities for strengthening internal controls and improving compliance. This letter does not affect our report dated August 3, 2023, on the financial statements of the City of Fraser. Our comments and recommendations are:

Written Accounting Policies and Procedures

As part of our audit, we review policies and procedures to ensure that they are in compliance with the laws and regulations of the State of Michigan and to ensure our clients are following best practices. During our prior year review of these policies and procedures, we noted that the City had incomplete written accounting policies and procedures. We recommend the City develop an accounting policies and procedures manual that reflect the functions of the City. Certain policies and procedures should be included, as identified below, but is not considered to be an all-inclusive list of best practices.

Written Electronic Transactions Policy

We identified that the City does not have an approved policy for the usage of Electronic Fund Transactions. We recommend that the City drafts and approves this policy immediately to ensure compliance with state laws and regulations. This will require a resolution by the City Council to approve the electronic transactions policy. Further information on the requirements of these resolutions and policies may be found at the following link:

[http://www.legislature.mi.gov/\(S\(ab3mhymjxb0wnc0w3dpt00hk\)\)/mileg.aspx?page=getObject&objectName=mcl-Act-738-of-2002](http://www.legislature.mi.gov/(S(ab3mhymjxb0wnc0w3dpt00hk))/mileg.aspx?page=getObject&objectName=mcl-Act-738-of-2002)

Month and Year End Close Process

Through our analysis on various balance sheet accounts, namely cash, accounts payable, and accounts receivable, we identified that various cash accounts were not reconciled timely and accounts payable / receivable balances also had not been reconciled. Cash accounts should be reconciled on a monthly basis normally within four to six weeks after month end. It is typical for accounts receivable and accounts payable to be reconciled only upon year end as a policy election. In addition, we noted there was not a secondary review for any of these account areas. We recommend a written procedure be implemented to provide guidelines about how often and timely these account areas should be reconciled. In addition, this procedure should document who is responsible for preparation and review of the reconciliations.

Michigan Escheat Laws

During our audit of the City's cash accounts, it was noted that Michigan escheat laws were not followed timely. The escheat laws established in the State of Michigan require outstanding payroll checks in excess of one year outstanding and all other checks in excess of three years outstanding to be reported to the State as unclaimed property. There are various materiality thresholds that the State applies dependent upon the type of check, for example, wages must be over \$50 to be reportable. These materiality thresholds should be considered during the escheat process. We recommend that all future outstanding payments be treated in accordance with these laws. The Michigan Manual for Reporting Unclaimed Property provides guidance on reporting and escheating uncashed checks. The manual is available at: <https://unclaimedproperty.michigan.gov/>

Tax Disbursements

As part of our audit procedures, we reviewed tax disbursements made by the City to other local units to ensure that they were made within 10 business days of collections on hand as of the 1st and 15th day of the month, as required by Public Act 206 of 1893, The General Property Tax Act. The disbursement we selected for review was not made within 10 business days. We recommend that the City develop a procedure to ensure that tax disbursements are made timely to ensure that they are in compliance with state law.

Capital Asset Administration

Our scrutiny of the capital asset listing identified that there were various old capital assets that are very likely to be out of service. Most of these assets appear to be fully depreciated. We recommend an inventory of capital assets be performed and updates made to the schedule to ensure it is reflective of assets in use by the City.

Segregation of Duties

As part of the audit, we review the processes of the City for the controls in place over the financial data. We noted that credit card statements were being prepared, reviewed, and approved by one of the cardholders. We recommend a separate employee other than the credit card holder review and document their approval of the statement.

Bank Reconciliations

During our audit of the City's cash accounts, it was noted that there were several deposits in transit that were up to forty-one days old, indicating that deposits were being recorded in the general ledger, but were not being deposited timely in the bank. We recommend that deposits are taken to the bank upon being recorded in the accounting system.

During our audit of the City's cash accounts, it was noted there was no review of the prepared bank reconciliation being done. It was also noted that bank reconciliations were prepared over three months after the month end. We recommend bank reconciliations are reviewed by a separate employee from the preparer and that the preparation and review take place within six weeks after month end.

Accounts Receivable

During our audit of the City's receivable accounts, it was noted that there were several immaterial amounts that were over one year old. We recommend that the listing is reviewed for any receivables that should be claimed as uncollectable.

City of Fraser

Financial Statements

June 30, 2022



YEO & YEO

**BUSINESS SUCCESS
PARTNERS**

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Independent Auditors' Report

Honorable Mayor and City Council
City of Fraser
Fraser, Michigan

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of the Fraser Public Library, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of June 30, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Fraser Public Library is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Fraser's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and, other than the prior year information, was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Yeo & Yeo, P.C.

Auburn Hills, MI
August 3, 2023

City of Fraser

Management's Discussion and Analysis

June 30, 2022

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, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements.

Financial Highlights

- The assets and deferred outflow of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$5,865,177 (excess net position).
- The City's total net position increased by \$9,919,561 during the year.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$19,564,608. Approximately \$8,300,000, is available for spending at the government's discretion (unassigned fund balance).

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, recreation and culture, 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 has a separately issued audit report. More information on the Library can be found in note 1 of the notes to the financial statements.

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

City of Fraser
Management's Discussion and Analysis
June 30, 2022

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 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 \$5,865,177 at the close of the most recent fiscal year.

The largest portion of the City's net position, \$32,585,163 reflects its investment in capital assets (such as land, construction in progress, buildings and improvements, vehicles, equipment and machinery, furniture and fixtures, 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, \$3,825,391 represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position, is a deficit of (\$30,545,377). Most of this deficit can be attributed to the noncurrent liabilities related to the City's pension and OPEB benefit liabilities.

At fiscal year-end Cash and cash equivalents in the Governmental Activities were reported at \$21,805,281 and in the Business-type Activities at \$9,883,497 for a Primary Government Total of \$31,688,778.

City of Fraser
Management's Discussion and Analysis
June 30, 2022

The changes in the City's net position is discussed in the following sections for governmental activities and business-type activities.

Governmental activities. Governmental activities increased the City's net position by \$7,013,688. The change in net position is actually a decrease of 13% from prior year, resulting from the following significant items:

- Property taxes decreased from the previous year from \$14,348,782 to \$13,568,549. This reduction can be attributed to decreases in the operating, ALS, street debt, and public safety millages.
- Charges for services decreased by \$729,099 in the current year. State –shared revenue increased by \$625,303.
- General government expenses decreased by \$263,107 and public safety expenses decreased by \$2,264,153, while public works expenses increased by \$905,764. The areas primarily increased as a result of changes to the net pension liability, net OPEB liability, and their related deferred items.

Business-type activities. Business-type activities increased the City's net position by \$2,905,873. 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 \$19,564,608. Of this total \$8,297,067 constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is *nonspendable* (\$25,440), *restricted* (\$9,787,895) or *assigned* (\$1,454,206) 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 in the general fund was \$8,297,067, while the total fund balance totaled \$9,773,419. 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 56% of total general fund expenditures, while total fund balance represents approximately 66% of that same amount.

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, 2022 was \$14,902,343. The total net position is the aggregate of the net investment in capital assets of \$14,475,815 restricted net position of \$88,948 and unrestricted net position of \$337,580.

The total net position in the Water and Sewer Fund increased by \$3,150,610 for the year ended June 30, 2022. Customer usage increased from prior year by \$135,895 in charges for services. Total operating expenses decreased by \$926,642 primarily because of the differences between expected and actual experiences and changes in actuarial assumptions for the City's pension and OPEB plans.

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 property tax revenues, intergovernmental revenues, building and grounds expenditure, and public safety expenditures. The significant amendments to decrease the original budget included line items such as charges for services, licenses and permits, fines and forfeitures, finance expenditures, city administration expenditures, building inspections expenditures, and parks and recreation expenditures.

Final budget compared to actual results. The City had no expenditures in excess of the amount appropriated during the year ended June 30, 2022.

City of Fraser
Management's Discussion and Analysis
June 30, 2022

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounted to \$32,585,163. This investment in capital assets includes land, improvements, buildings, vehicles, furniture and fixtures, machinery and equipment, and infrastructure. Net capital assets for governmental activities decreased by 4%, while business-type activities increased by 1%.

Long-term debt

As of June 30, 2022, the City had \$20,139,842 in total long-term debt outstanding, which is an decrease of \$1,739,753 compared to the prior year. The total debt is the aggregate of the debt outstanding from both the governmental and business-type activities.

Economic Factors and Future Budgets

Management estimates that a similar level of revenues will be available for appropriation in the general fund in the upcoming budget. Expenditures are expected to change by small amounts compared to 2022. The City continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2023, the City plans again to use current revenues to provide essential services and to maintain the City's financial reserves in line with financial policies. The ongoing costs of providing essential services for the citizens of the City will again need to be monitored in order to improve the financial condition of the City.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the 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

City of Fraser Management's Discussion and Analysis June 30, 2022

City of Fraser's Changes in Net Position

	Governmental Activities			
	2021	2022	Change	Percent Change
Revenue				
Program revenue				
Charges for service	\$ 3,146,873	\$ 1,997,018	\$ (1,149,855)	-37%
Capital grants	1,444,657	1,065,990	(378,667)	100%
General revenue				
Property taxes	14,348,782	13,568,549	(780,233)	-5%
State-shared revenue	1,609,653	2,234,956	625,303	39%
Investment earnings	5,540	11,105	5,565	100%
Other revenue	100,545	152,391	51,846	100%
Total revenue	<u>20,656,050</u>	<u>19,030,009</u>	<u>(1,626,041)</u>	-8%
Expenses				
General government	2,275,609	2,012,502	(263,107)	-12%
Judicial	-	763,048		
Public safety	5,937,392	3,673,239	(2,264,153)	-38%
Public works	3,492,903	4,398,667	905,764	26%
Health and welfare	-	73,246	73,246	100%
Community and economic development	185,254	503,068	317,814	172%
Recreation and cultural	485,002	590,369	105,367	22%
Other charges	11,114	2,182	(8,932)	-80%
Total expenses	<u>12,387,274</u>	<u>12,016,321</u>	<u>(1,134,001)</u>	-9%
Transfer out	<u>211,792</u>	<u>-</u>	<u>211,792</u>	100%
Change in Net Position	<u>\$ 8,056,984</u>	<u>\$ 7,013,688</u>	<u>\$ (703,832)</u>	-9%

City of Fraser's Changes in Net Position

	Business-type Activities			
	2021	2022	Change	Percent Change
Revenue - Program revenue - Charges for service	\$ 9,668,668	\$ 9,747,228	\$ 78,560	1%
Expenses - Program expenses	7,396,910	6,841,355	(555,555)	-8%
Transfer in	<u>211,792</u>	<u>-</u>	<u>211,792</u>	100%
Change in Net Position	<u>\$ 2,483,550</u>	<u>\$ 2,905,873</u>	<u>\$ 422,323</u>	17%

City of Fraser
Management's Discussion and Analysis
June 30, 2022

City of Fraser's Changes in Net Position

	Governmental Activities				Business-type Activities			
	<u>2021</u>	<u>2022</u>	<u>Change</u>	<u>Percent Change</u>	<u>2021</u>	<u>2022</u>	<u>Change</u>	<u>Percent Change</u>
Assets								
Other assets	\$ 20,518,470	\$ 23,255,956	\$ 2,737,486	13%	\$ 10,352,063	\$ 12,010,058	\$ 1,657,995	16%
Capital assets	<u>18,842,605</u>	<u>18,141,491</u>	<u>(701,114)</u>	-4%	<u>35,114,709</u>	<u>33,585,787</u>	<u>(1,528,922)</u>	-4%
Total assets	<u>39,361,075</u>	<u>41,397,447</u>	<u>2,036,372</u>	5%	<u>45,466,772</u>	<u>45,595,845</u>	<u>129,073</u>	0%
Deferred outflows of resources	<u>3,010,349</u>	<u>3,524,718</u>	<u>514,369</u>	17%	<u>411,751</u>	<u>487,783</u>	<u>76,032</u>	18%
Liabilities								
Current liabilities	1,060,633	1,181,073	120,440	11%	940,843	966,213	25,370	3%
Noncurrent liabilities	<u>57,934,402</u>	<u>50,873,886</u>	<u>(7,060,516)</u>	-12%	<u>29,791,315</u>	<u>26,686,380</u>	<u>(3,104,935)</u>	-10%
Total liabilities	<u>58,995,035</u>	<u>52,054,959</u>	<u>(6,940,076)</u>	-12%	<u>30,732,158</u>	<u>27,652,593</u>	<u>(3,079,565)</u>	-10%
Deferred inflows of resources	<u>2,243,011</u>	<u>4,720,140</u>	<u>2,477,129</u>	110%	<u>334,130</u>	<u>334,130</u>	<u>-</u>	0%
Net Position (Deficit)								
Net investment in capital assets	18,782,859	18,109,348	(673,511)	-4%	14,346,647	14,475,815	129,168	1%
Restricted	1,340,553	3,736,443	2,395,890	179%	-	88,948	88,948	100%
Unrestricted	<u>(38,990,034)</u>	<u>(33,698,725)</u>	<u>5,291,309</u>	-14%	<u>465,591</u>	<u>3,153,348</u>	<u>2,687,757</u>	577%
Total net position (deficit)	<u>\$ (18,866,622)</u>	<u>\$ (11,852,934)</u>	<u>\$ 7,013,688</u>	-37%	<u>\$ 14,812,238</u>	<u>\$ 17,718,111</u>	<u>\$ 2,905,873</u>	20%

City of Fraser
Statement of Net Position
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and cash equivalents	\$ 21,805,281	\$ 9,883,497	\$ 31,688,778	\$ 384,445
Restricted cash	-	88,948	88,948	-
Receivables				
Customers	254,260	1,980,749	2,235,009	-
Accrued interest and other	-	-	-	105
Due from other units of government	1,169,936	54,981	1,224,917	28,876
Prepaid items	26,479	1,883	28,362	1,299
Capital assets not being depreciated	5,103,181	930,594	6,033,775	-
Capital assets, net of accumulated depreciation	13,038,310	32,655,193	45,693,503	140,005
Total assets	<u>41,397,447</u>	<u>45,595,845</u>	<u>86,993,292</u>	<u>554,730</u>
Deferred Outflows of Resources				
Deferred amount relating to net pension liability	3,346,815	456,388	3,803,203	-
Deferred amount relating to net OPEB liability	177,903	31,395	209,298	-
Total deferred outflows of resources	<u>3,524,718</u>	<u>487,783</u>	<u>4,012,501</u>	<u>-</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Statement of Net Position
June 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Liabilities				
Accounts payable	\$ 818,736	\$ 740,128	\$ 1,558,864	\$ 4,802
Accrued and other liabilities	360,777	226,085	586,862	12,405
Due to fiduciary fund	1,560	-	1,560	-
Due to component unit	9,548	-	9,548	-
Unearned revenue	1,479,085	-	1,479,085	-
Noncurrent liabilities				
Debt due within one year	685,795	1,465,124	2,150,919	-
Debt due in more than one year	236,136	17,662,654	17,898,790	-
Claims payable	90,133	-	90,133	-
Net pension liability	24,380,865	3,324,662	27,705,527	-
Net OPEB liability	23,992,324	4,233,940	28,226,264	-
Total liabilities	<u>52,054,959</u>	<u>27,652,593</u>	<u>79,707,552</u>	<u>17,207</u>
Deferred Inflows of Resources				
Deferred amount relating to net pension liability	2,993,046	408,143	3,401,189	-
Deferred amount relating to net OPEB liability	1,727,094	304,781	2,031,875	-
Total deferred inflows of resources	<u>4,720,140</u>	<u>712,924</u>	<u>5,433,064</u>	<u>-</u>
Net Position				
Net investment in capital assets	18,109,348	14,475,815	32,585,163	140,005
Restricted for				
District court	1,078,867	-	1,078,867	-
Debt service	353,273	-	353,273	-
Capital projects	2,304,303	88,948	2,393,251	-
Unrestricted (deficit)	<u>(33,698,725)</u>	<u>3,153,348</u>	<u>(30,545,377)</u>	<u>397,518</u>
Total net position	<u>\$ (11,852,934)</u>	<u>\$ 17,718,111</u>	<u>\$ 5,865,177</u>	<u>\$ 537,523</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Statement of Activities
For the Year Ended June 30, 2022

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Operating	Primary Government			
	Expenses	Charges for Services	Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Unit
Functions/Programs							
Primary government							
Governmental activities							
General government	\$ 2,012,502	\$ 962,818	\$ 56,051	\$ (993,633)	\$ -	\$ (993,633)	\$ -
Judicial	763,048	-	-	(763,048)	-	(763,048)	-
Public safety	3,673,239	562,021	231,712	(2,879,506)	-	(2,879,506)	-
Public works	4,398,667	177,715	1,065,990	(3,154,962)	-	(3,154,962)	-
Health and welfare	73,246	-	-	(73,246)	-	(73,246)	-
Community and economic development	503,068	6,701	-	(496,367)	-	(496,367)	-
Recreation and culture	590,369	-	-	(590,369)	-	(590,369)	-
Interest and fiscal charges on long-term debt	2,182	-	-	(2,182)	-	(2,182)	-
Total governmental activities	12,016,321	1,709,255	1,353,753	(8,953,313)	-	(8,953,313)	-
Business-type activities							
Water and Sewer	6,053,880	9,204,490	-	-	3,150,610	3,150,610	-
Senior Housing	787,475	542,738	-	-	(244,737)	(244,737)	-
Total business-type activities	6,841,355	9,747,228	-	-	2,905,873	2,905,873	-
Total primary government	\$ 18,857,676	\$ 11,456,483	\$ 1,353,753	(8,953,313)	2,905,873	(6,047,440)	-
Component unit							
Fraser Public Library	\$ 568,300	\$ 8,471	\$ 123,058				(436,771)
General revenues							
Property taxes				13,568,549	-	13,568,549	470,792
Unrestricted state-shared revenue				2,234,956	-	2,234,956	-
Unrestricted investment earnings				11,105	-	11,105	-
Miscellaneous				152,391	-	152,391	28,619
Total general revenues				15,967,001	-	15,967,001	499,411
Change in net position				7,013,688	2,905,873	9,919,561	62,640
Net position - beginning of year				(18,866,622)	14,812,238	(4,054,384)	474,883
Net position - end of year				\$ (11,852,934)	\$ 17,718,111	\$ 5,865,177	\$ 537,523

See Accompanying Notes to the Financial Statements

**City of Fraser
Governmental Funds
Balance Sheet
June 30, 2022**

	General	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 11,372,579	\$ 9,960,857	\$ 21,333,436
Receivables	253,030	1,230	254,260
Due from other units of government	684,670	485,266	1,169,936
Due from other funds	104,898	9,281	114,179
Prepaid items	22,146	3,294	25,440
Total assets	\$ 12,437,323	\$ 10,459,928	\$ 22,897,251

See Accompanying Notes to the Financial Statements

**City of Fraser
Governmental Funds
Balance Sheet
June 30, 2022**

	General	Nonmajor Governmental Funds	Total Governmental Funds
Liabilities			
Accounts payable	\$ 625,174	\$ 176,792	\$ 801,966
Accrued and other liabilities	352,492	7,468	359,960
Due to other funds	694	8,587	9,281
Due to fiduciary fund	1,560	-	1,560
Due to component unit	9,548	-	9,548
Unearned revenue	1,479,085	-	1,479,085
	<u>2,468,553</u>	<u>192,847</u>	<u>2,661,400</u>
Total liabilities			
	<u>2,468,553</u>	<u>192,847</u>	<u>2,661,400</u>
Deferred Inflows of Resources			
Total deferred inflows of resources	<u>195,351</u>	<u>475,892</u>	<u>671,243</u>
Fund Balances			
Non-spendable			
Prepaid items	22,146	3,294	25,440
Restricted for			
Public works	-	2,855,918	2,855,918
Public safety	-	3,195,534	3,195,534
Judicial	-	1,078,867	1,078,867
Debt service	-	353,273	353,273
Capital projects	-	2,304,303	2,304,303
Assigned for future year expenditures	1,454,206	-	1,454,206
Unassigned	8,297,067	-	8,297,067
	<u>9,773,419</u>	<u>9,791,189</u>	<u>19,564,608</u>
Total fund balances			
	<u>9,773,419</u>	<u>9,791,189</u>	<u>19,564,608</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,437,323</u>	<u>\$ 10,459,928</u>	<u>\$ 22,897,251</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Governmental Funds
Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities
June 30, 2022

Total fund balances for governmental funds	\$ 19,564,608
Total net position for governmental activities in the statement of net position is different because:	
Capital assets net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the funds.	12,488,412
Capital assets not being depreciated used in governmental activities are not financial resources and therefore are not reported in the funds.	5,103,181
Certain liabilities are not due and payable in the current period and are not reported in the funds. Compensated absences	(889,788)
Deferred outflows (inflows) of resources.	
Deferred inflows of resources resulting from net pension liability	(2,993,046)
Deferred inflows of resources resulting from net OPEB liability	(1,727,094)
Deferred outflows of resources resulting from net pension liability	3,346,815
Deferred outflows of resources resulting from net OPEB liability	177,903
Deferred inflows of resources resulting from other revenues	68,278
Deferred inflows of resources resulting from property taxes	127,073
Deferred inflows of resources resulting from state shared revenues	475,892
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Net pension liability	(24,380,865)
Net OPEB liability	(23,992,324)
Internal service funds are included as part of governmental activities.	<u>778,021</u>
Net position of governmental activities	<u>\$ (11,852,934)</u>

City of Fraser
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2022

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 11,092,934	\$ 564,566	\$ 11,657,500
Licenses and permits	602,935	-	602,935
Federal grants	231,712	-	231,712
State-shared revenue	1,759,064	-	1,759,064
Other state grants	1,604,987	1,065,990	2,670,977
Local contributions	173,794	44,620	218,414
Charges for services	313,136	352,164	665,300
Fines and forfeitures	383,210	6,158	389,368
Interest income	10,020	1,115	11,135
Other revenue	152,391	-	152,391
	<u>16,324,183</u>	<u>2,034,613</u>	<u>18,358,796</u>
Total revenues			

See Accompanying Notes to the Financial Statements

City of Fraser
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2022

	General	Nonmajor Governmental Funds	Total Governmental Funds
Expenditures			
Current			
General government	\$ 1,755,414	\$ -	\$ 1,755,414
Judicial	634,431	-	634,431
Public safety	6,662,928	557,889	7,220,817
Public works	2,175,582	1,126,819	3,302,401
Community and economic development	418,537	-	418,537
Recreation and culture	345,063	-	345,063
Other functions	2,859,375	-	2,859,375
Capital outlay	<u>-</u>	<u>679,197</u>	<u>679,197</u>
Total expenditures	<u>14,912,230</u>	<u>2,363,905</u>	<u>17,276,135</u>
Excess (deficiencies) of revenues over expenditures	<u>1,411,953</u>	<u>(329,292)</u>	<u>1,082,661</u>
Other financing sources (uses)			
Transfers in	-	2,983,500	2,983,500
Transfers out	<u>(2,983,500)</u>	<u>-</u>	<u>(2,983,500)</u>
Total other financing sources and (uses)	<u>(2,983,500)</u>	<u>2,983,500</u>	<u>-</u>
Net change in fund balances	(1,571,547)	2,654,208	1,082,661
Fund balances - beginning of year	<u>11,344,966</u>	<u>7,136,981</u>	<u>18,481,947</u>
Fund balances - end of year	<u>\$ 9,773,419</u>	<u>\$ 9,791,189</u>	<u>\$ 19,564,608</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$ 1,082,661
Total change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense	(1,348,864)
Capital outlay	725,499
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
State-shared revenue	475,892
Other revenues	68,278
Property taxes	127,073
Expenses are recorded when incurred in the statement of activities.	
Compensated absences	74,391
The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.	
Net change in net pension liability	1,103,040
Net change in the deferred inflow of resources related to the net pension liability	(1,454,777)
Net change in the deferred outflow of resources related to the net pension liability	367,593
The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and pension expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.	
Net change in net OPEB liability	7,361,742
Net change in the deferred inflow of resources related to the net OPEB liability	(1,022,352)
Net change in the deferred outflow of resources related to the net OPEB liability	146,776
Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	
Repayments of long-term debt	12,418
Internal service funds are also included as governmental activities	<u>(705,682)</u>
Change in net position of governmental activities	<u>\$ 7,013,688</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Net Position
June 30, 2022

	Enterprise Funds			Internal Service Funds
	Water and Sewer Fund	Nonmajor Senior Housing	Total	
Assets				
Current assets				
Cash and cash equivalents	\$ 9,520,013	\$ 363,484	\$ 9,883,497	\$ 471,845
Restricted cash	88,948	-	88,948	-
Receivables				
Customers	1,980,749	-	1,980,749	-
Due from other units of government	54,981	-	54,981	-
Prepaid items	1,883	-	1,883	1,039
Total current assets	<u>11,646,574</u>	<u>363,484</u>	<u>12,010,058</u>	<u>472,884</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation	30,843,369	1,811,824	32,655,193	549,898
Capital assets not being depreciated	105,594	825,000	930,594	-
Total noncurrent assets	<u>30,948,963</u>	<u>2,636,824</u>	<u>33,585,787</u>	<u>549,898</u>
Total assets	<u>42,595,537</u>	<u>3,000,308</u>	<u>45,595,845</u>	<u>1,022,782</u>
Deferred Outflows of Resources				
Deferred amount relating to net pension liability	456,388	-	456,388	-
Deferred amount relating to net OPEB liability	31,395	-	31,395	-
Total deferred outflows of resources	<u>487,783</u>	<u>-</u>	<u>487,783</u>	<u>-</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Net Position
June 30, 2022

	Enterprise Funds			
		Nonmajor		Internal
	Water and Sewer Fund	Senior Housing	Total	Service Funds
Liabilities				
Current liabilities				
Accounts payable	\$ 644,684	\$ 95,444	\$ 740,128	\$ 16,770
Accrued and other liabilities	117,171	88,914	206,085	817
Due to other funds	-	-	-	104,898
Current portion of noncurrent liabilities	1,464,942	182	1,465,124	15,184
Total current liabilities	2,226,797	184,540	2,411,337	137,669
Noncurrent liabilities				
Current liabilities payable from restricted assets				
Customer deposits payable	20,000	-	20,000	-
Net pension liability	3,324,662	-	3,324,662	-
Net OPEB liability	4,233,940	-	4,233,940	-
Claims payable	-	-	-	90,133
Long-term debt net of current portion	17,662,654	-	17,662,654	16,959
Total noncurrent liabilities	25,241,256	-	25,241,256	107,092
Total liabilities	27,468,053	184,540	27,652,593	244,761
Deferred Inflows of Resources				
Deferred amount relating to net pension liability	408,143	-	408,143	-
Deferred amount relating to net OPEB liability	304,781	-	304,781	-
Total deferred inflows of resources	712,924	-	712,924	-
Net Position				
Net investment in capital assets	14,475,815	-	14,475,815	549,898
Restricted for capital replacement	88,948	-	88,948	-
Unrestricted	337,580	2,815,768	3,153,348	228,123
Total net position	\$ 14,902,343	\$ 2,815,768	\$ 17,718,111	\$ 778,021

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2022

	Enterprise Funds			
		Nonmajor		Internal
	Water and Sewer Fund	Senior Housing	Total	Service Funds
Operating revenue				
Customer fees	\$ 9,196,685	\$ -	\$ 9,196,685	\$ -
Billings to other funds	-	-	-	514,600
Fines and forfeitures	-	440	440	-
Rental income	-	542,298	542,298	-
Other revenue	-	-	-	893
Total operating revenue	9,196,685	542,738	9,739,423	515,493
Operating expenses				
Personnel services	(766,030)	74,636	(691,394)	1,536
Supplies	114,919	14,854	129,773	118,314
Contractual services	494,262	53,239	547,501	132,645
Utilities	3,889,644	65,379	3,955,023	170,863
Repairs and maintenance	25,160	484,043	509,203	-
Other expenses	4,907	-	4,907	-
Claims paid	-	-	-	717,856
Depreciation	1,678,304	95,324	1,773,628	77,749
Total operating expenses	5,441,166	787,475	6,228,641	1,218,963
Operating income (loss)	3,755,519	(244,737)	3,510,782	(703,470)
Nonoperating revenue (expenses)				
Property taxes	7,805	-	7,805	-
Interest income	-	-	-	(30)
Interest expense	(612,714)	-	(612,714)	(2,182)
Total nonoperating revenues (expenses)	(604,909)	-	(604,909)	(2,212)
Change in net position	3,150,610	(244,737)	2,905,873	(705,682)
Net position - beginning of year	11,751,733	3,060,505	14,812,238	1,483,703
Net position - end of year	\$ 14,902,343	\$ 2,815,768	\$ 17,718,111	\$ 778,021

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2022

	Enterprise Funds			
		Nonmajor		
	Water and Sewer	Senior Housing	Total	Internal Service Funds
Cash flows from operating activities				
Receipts from customers	\$ 9,109,597	\$ 543,938	\$ 9,653,535	\$ 515,493
Receipts from (payments to) other funds	-	(523,778)	(523,778)	17,627
Payments to suppliers	(4,969,644)	(74,454)	(5,044,098)	(1,031,391)
Payments to employees	-	-	-	(1,536)
Net cash provided (used) by operating activities	4,139,953	(54,294)	4,085,659	(499,807)
Cash flows from noncapital financing activities				
Property taxes	7,805	-	7,805	-
Cash flows from capital and related financing activities				
Purchases/construction of capital assets	(244,706)	-	(244,706)	-
Principal and interest paid on long-term debt	(2,270,804)	-	(2,270,804)	(17,367)
Net cash used by capital and related financing activities	(2,515,510)	-	(2,515,510)	(17,367)
Cash flows from investing activities				
Interest received	-	-	-	(30)
Net increase (decrease) in cash and cash equivalents	1,632,248	(54,294)	1,577,954	(517,204)
Cash and cash equivalents - beginning of year	7,976,713	417,778	8,394,491	989,049
Cash and cash equivalents - end of year	<u>\$ 9,608,961</u>	<u>\$ 363,484</u>	<u>\$ 9,972,445</u>	<u>\$ 471,845</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2022

	Enterprise Funds			
		Nonmajor		
	Water and Sewer	Senior Housing	Total	Internal Service Funds
Reconciliation to the statement of net position				
Cash and cash equivalents	\$ 9,520,013	\$ 363,484	\$ 9,883,497	\$ 471,845
Restricted cash	88,948	-	88,948	-
Cash and cash equivalents	<u>\$ 9,608,961</u>	<u>\$ 363,484</u>	<u>\$ 9,972,445</u>	<u>\$ 471,845</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	3,755,519	(244,737)	3,510,782	(703,470)
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization expense	1,678,304	95,324	1,773,628	77,749
Changes in assets and liabilities				
Receivables (net)	(135,917)	1,200	(134,717)	-
Due from other units of government	45,329	-	45,329	-
Prepaid items	9,347	-	9,347	5,002
Accounts payable	(50,578)	88,655	38,077	(14,644)
Accrued and other liabilities	(21,289)	5,082	(16,207)	13,031
Due to other funds	-	-	-	17,627
Net pension liability and related deferrals	(2,166)	-	(2,166)	-
Net OPEB liability and related deferrals	(1,144,618)	-	(1,144,618)	-
Customer deposits payable	3,500	-	3,500	-
Compensated absences	2,522	182	2,704	-
Net cash provided (used) by operating activities	<u>\$ 4,139,953</u>	<u>\$ (54,294)</u>	<u>\$ 4,085,659</u>	<u>\$ (499,807)</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2022

	OPEB Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ -	\$ 417,981
Interest in pooled investments	894,650	-
	<u>894,650</u>	<u>-</u>
Total assets	<u>894,650</u>	<u>419,541</u>
Liabilities		
Accrued and other liabilities	-	40,686
Due to other units of government	-	347,708
	<u>-</u>	<u>347,708</u>
Total liabilities	<u>-</u>	<u>388,394</u>
Net Position		
Restricted for		
Postemployment benefits other than pension	894,650	-
Other governments	-	31,147
	<u>-</u>	<u>31,147</u>
Total net position	<u>\$ 894,650</u>	<u>\$ 31,147</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	OPEB Trust Fund	Custodial Funds
Additions		
Employer contributions	\$ 207,000	\$ -
Investment earnings (losses)		
Interest, dividends and other	(84,787)	-
Other		
Property tax collections for other governments	-	26,513,519
Total additions	<u>122,213</u>	<u>26,513,519</u>
Deductions		
Administrative expense	1,874	-
Payments of property tax to other governments	-	26,513,519
Total deductions	<u>1,874</u>	<u>26,513,519</u>
Change in net position	120,339	-
Net position - beginning of year	<u>774,311</u>	<u>31,147</u>
Net position - end of year	<u>\$ 894,650</u>	<u>\$ 31,147</u>

See Accompanying Notes to the Financial Statements

City of Fraser
Notes to the Financial Statements
June 30, 2022

Note 1 - Summary of Significant Accounting Policies

Reporting entity

The City of Fraser (the “City”) is governed by an elected seven-member Board. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the City’s operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

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 Housing Fund because its primary purpose is to finance and construct the City’s senior citizen housing.

Discretely Presented Component Unit – The component unit column in the government-wide financial statements include the financial data of the City’s Public Library. This unit is reported in a separate column to emphasize that it is legally separate from the City. The Fraser Public Library determines its own budget and sets rental rates. Financial statements for the Fraser Public Library may be obtained from the Library at 16330 E 14 Mile Road Fraser, MI 48026.

Government-wide and fund financial statements

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

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

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

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period or one year for expenditure-

City of Fraser
Notes to the Financial Statements
June 30, 2022

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

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

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

The City reports the following major proprietary funds:

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

Additionally, the City reports the following:

The Nonmajor Special Revenue Funds account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative requirements.

The Debt Service Funds account for the accumulation of resources for, and payment of governmental activities principal, interest and related costs.

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The Nonmajor enterprise fund is used to account for rents charged for the provision of affordable housing for seniors in the City.

Internal Service Funds accounts for vehicle and equipment purchases, maintenance, and employee benefits provided to other departments of the City on a cost reimbursement basis.

OPEB Trust Fund account for the accumulation of resources to be used for benefit payments. The City has a separate postemployment benefits trust fund to accumulate and invest funds to provide for the funding of health care benefits to qualified retired employees of the City and their beneficiaries.

Custodial Funds account for property tax and other deposits collected on behalf of other units and individuals and district court activities.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer fund, senior housing fund, and the internal service funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for water and sewer fund, senior housing fund, and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, liabilities, and net position or fund balances

Deposits and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market price. Certificate of deposits are stated at cost which approximates fair value.

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

All trade and property tax receivables are shown net of an allowance for uncollectible amounts, as applicable. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The 2021 taxable valuation of the City totaled \$490,629,662, on which ad valorem taxes consisted of the following, exclusive of any Michigan Tax Tribunal or Board of Review adjustments:

	Millage	Amount of Levy
Operating	18.0335	\$ 8,880,979
Refuse	1.4000	690,121
Ambulance	0.9586	472,578
Public Safety	3.0000	1,373,940

Prepaid items – Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the City follows the purchase method, and they therefore are expensed when paid in both government-wide and fund financial statements.

Restricted assets – Certain revenue bonds of the Enterprise Funds require amounts to be set aside for a bond reserve. These amounts have been classified as restricted cash.

Capital assets – Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

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The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the City values these capital assets at the estimated acquisition value of the item at the date of its donation.

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

Buildings and improvements	20 to 50 years
Land improvements	15 years
Vehicles	5 to 20 years
Machinery and equipment	5 to 20 years
Library collection	7 years
County road improvements	5 to 20 years
Roads and sidewalks	20 to 30 years
Water and sewer system	25 to 30 years
Furniture and fixtures	5 to 15 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the City that is applicable to a future reporting period. The City may report deferred outflows of resources as a result of pension and OPEB earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The City also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary 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 and 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.

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 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 to 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.

Other Postemployment Benefits (OPEB) – For purposes 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 and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the City. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported net asset value.

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Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the City that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The City reports deferred inflows of resources as a result of pension and OPEB earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Balances – In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the City's highest level of decision-making, its City Council. A fund balance commitment may be established, modified, or rescinded by a resolution of the City Council.

Assigned – amounts intended to be used for specific purposes, as determined by the Council. The Council has granted the City Manager the authority to assign funds. Residual amounts in governmental funds other than the general fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the City's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Use of Estimates

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

Adoption of New Accounting Standards

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

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. It requires that interest cost

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incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reporting in a business-type activity or enterprise fund. Interest cost incurred before the end of a construction period should be recognized as an expenditure for financial statements prepared using the current financial resources measurement.

Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following: (1) The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports (2) Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. (3) The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits. (4) The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements. (5) Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. (6) Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers. (7) Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. (8) Terminology used to refer to derivative instruments.

Statement No. 99, *2022 Omnibus* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

Upcoming Accounting and Reporting Changes

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This statement is effective for the year ending June 30, 2023.

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Statement No. 96, *Subscription-Based Information Technology Arrangements*, is based on the standards established in Statement No. 87 *Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. This statement is effective for the year ending June 30, 2023.

Statement No. 100, *Accounting Changes and Error Corrections*, improves the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. More understandable, reliable, relevant, consistent and comparable information will be provided to financial statement users for making decisions or assessing accountability. Additionally, the display and note disclosure requirements will result in more consistent, decision useful, understandable and comprehensive information for users about accounting changes and error corrections. This statement is effective for the year ending June 30, 2024.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for the year ending June 30, 2025.

The City is evaluating the impact that the above GASB statements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

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:

1. 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.
2. A Public Hearing is conducted to obtain taxpayers' comments in May.
3. At the May Council meeting, the budget is legally enacted through passage of a resolution.
4. 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.

City of Fraser
Notes to the Financial Statements
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5. 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.

6. 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.

Excess of expenditures over appropriations

The City had expenditures exceeding appropriations at the activity level of the following:

	<u>Appropriations</u>	<u>Actual</u>	<u>Budget Variance</u>
General Fund			
Public safety			
Civil defense	\$ -	\$ 1,049	\$ 1,049
Public works			
Street lighting	217,514	243,634	26,120
Recreation and culture			
Historical commission	11,098	39,031	27,933

Fund Deficits

The City has an accumulated fund balance deficit in the Self Insurance Fund in the amount of \$207,701 as of June 30, 2022.

Note 3 - Deposits and Investments

At year end the City's deposits and investments were reported in the financial statements in the following categories:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>	<u>Restricted Cash</u>	<u>Total</u>
Governmental activities	\$ 21,805,281	\$ -	\$ -	\$ 21,805,281
Business-type activities	9,883,497	-	88,948	9,972,445
Total	31,688,778	-	88,948	31,777,726
Fiduciary funds	417,981	894,650	-	1,312,631
Component unit	384,445	-	-	384,445
Total	<u>\$ 32,491,204</u>	<u>\$ 894,650</u>	<u>\$ 88,948</u>	<u>\$ 33,474,802</u>

The breakdown between deposits and investments is as follows:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>	<u>Component Unit</u>	<u>Total</u>
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 28,769,863	\$ 417,981	\$ 384,445	\$ 29,572,289
Investments in securities, mutual funds and similar vehicles	3,007,863	894,650	-	3,902,513
	<u>\$ 31,777,726</u>	<u>\$ 1,312,631</u>	<u>\$ 384,445</u>	<u>\$ 33,474,802</u>

City of Fraser
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As of year end, the City had the following investments:

Investment	Carrying Value	Maturities	Rating	Rating Organization
MERS Retiree Health Funding Vehicle	\$ 894,650	N/A	N/A	N/A
MI CLASS	3,007,863	75 days	AAAm	S&P Global
	<u>\$ 3,902,513</u>			

Interest rate risk – In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the maturities of its investments to less than 60 months.

Credit risk – State statutes and the City's investment policy authorize the City to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Concentration of credit risk – The City does not allow for an investment in any one issuer that is in excess of ten percent of the City's total investments.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City does not have a policy for custodial credit risk. As of year end, \$26,988,031 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investments in MI CLASS and the MERS RHFV were both uninsured and uncollateralized.

Note 4 - Fair Value Measurements

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

Investments in Entities That Calculate Net Asset Value Per Share

The City holds share or interests in investment companies whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

The City had total investments valued with MERS Retiree Health Funding Vehicle in the Total Market Fund in the amount of \$894,650. This Fund is a fully diversified portfolio combining traditional stocks and bonds with alternative asset classes, including real estate, private equity and commodities and is carried at net asset value. The objective is to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers. There is no redemption period and no unfunded commitments.

At year end, the net asset value of the City's investment in Michigan CLASS was \$3,007,863. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S.

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government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies. It has a rating of AAAM from Standard and Poor's with a weighted average maturity of 75 days.

Note 5 - Capital Assets

Capital assets activity of the primary government for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 4,938,136	\$ -	\$ -	\$ 4,938,136
Construction-in-progress	-	165,045	-	165,045
Total capital assets not being depreciated	<u>4,938,136</u>	<u>165,045</u>	<u>-</u>	<u>5,103,181</u>
Capital assets being depreciated				
Land improvements	1,826,103	186,503	-	2,012,606
Buildings, additions and improvements	7,313,203	43,590	-	7,356,793
Country road improvements	1,334,975	-	-	1,334,975
Machinery and equipment	938,834	68,407	-	1,007,241
Furniture and fixtures	218,982	-	-	218,982
Roads and sidewalks	91,152,875	-	-	91,152,875
Vehicles	3,396,837	261,954	-	3,658,791
Total capital assets being depreciated	<u>106,181,809</u>	<u>560,454</u>	<u>-</u>	<u>106,742,263</u>
Less accumulated depreciation for				
Land improvements	453,606	108,999	-	562,605
Buildings, additions and improvements	4,442,746	428,976	-	4,871,722
Country road improvements	504,625	77,356	-	581,981
Machinery and equipment	793,553	34,477	-	828,030
Furniture and fixtures	218,982	-	-	218,982
Roads and sidewalks	83,125,682	630,881	-	83,756,563
Vehicles	2,738,146	145,924	-	2,884,070
Total accumulated depreciation	<u>92,277,340</u>	<u>1,426,613</u>	<u>-</u>	<u>93,703,953</u>
Net capital assets being depreciated	<u>13,904,469</u>	<u>(866,159)</u>	<u>-</u>	<u>13,038,310</u>
Governmental activities capital assets, net	<u>\$ 18,842,605</u>	<u>\$ (701,114)</u>	<u>\$ -</u>	<u>\$ 18,141,491</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 837,043	\$ -	\$ -	\$ 837,043
Construction-in-progress	-	93,551	-	93,551
Total capital assets not being depreciated	<u>837,043</u>	<u>93,551</u>	<u>-</u>	<u>930,594</u>
Capital assets being depreciated				
Buildings, additions and improvements	4,286,116	-	-	4,286,116
Machinery and equipment	89,580	-	-	89,580
Water and sewer system	54,265,734	151,155	-	54,416,889
Furniture and fixtures	13,782	-	-	13,782
Total capital assets being depreciated	<u>58,655,212</u>	<u>151,155</u>	<u>-</u>	<u>58,806,367</u>
Less accumulated depreciation for				
Buildings, additions and improvements	2,378,968	95,324	-	2,474,292
Machinery and equipment	22,501	2,917	-	25,418
Water and sewer system	21,967,808	1,674,009	-	23,641,817
Furniture and fixtures	8,269	1,378	-	9,647
Total accumulated depreciation	<u>24,377,546</u>	<u>1,773,628</u>	<u>-</u>	<u>26,151,174</u>
Net capital assets being depreciated	<u>34,277,666</u>	<u>(1,622,473)</u>	<u>-</u>	<u>32,655,193</u>
Business-type capital assets, net	<u>\$ 35,114,709</u>	<u>\$ (1,528,922)</u>	<u>\$ -</u>	<u>\$ 33,585,787</u>

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

Governmental activities	
General government	\$ 310,239
Public safety	215,818
Public works	647,455
Recreation and culture	175,352
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>77,749</u>
Total governmental activities	<u>1,426,613</u>
Business-type activities	
Water and Sewer	1,678,304
Senior Housing	<u>95,324</u>
Total business-type activities	<u>1,773,628</u>
Total primary government	<u>\$ 3,200,241</u>

City of Fraser
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Note 6 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Internal service funds	\$ 104,898
Nonmajor governmental funds	General fund	694
Nonmajor governmental funds	Nonmajor governmental funds	8,587
		<u>\$ 114,179</u>

The outstanding balances between funds result mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

The details for interfund transfers are as follows:

<u>Funds Transferred From</u>	<u>Funds Transferred To</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 2,983,500</u>

A transfer was made from the General fund to the Capital projects fund for funding specific projects.

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Note 7 - Long-Term Debt

The City issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Installment purchase agreements are also general obligations of the City. Other long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the general fund, and water and sewer fund. Long-term obligation activity is summarized as follows:

	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities								
Installment purchase agreements				\$ 59,746	\$ -	\$ 27,603	\$ 32,143	\$ 15,768
Compensated absences				964,179	599,754	674,145	889,788	670,027
Claims payable				72,506	965,545	947,918	90,133	-
				<u>\$ 1,096,431</u>	<u>\$ 1,565,299</u>	<u>\$ 1,649,666</u>	<u>\$ 1,012,064</u>	<u>\$ 685,795</u>
Total governmental activities				<u>\$ 1,096,431</u>	<u>\$ 1,565,299</u>	<u>\$ 1,649,666</u>	<u>\$ 1,012,064</u>	<u>\$ 685,795</u>

City of Fraser
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	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities								
Bonds and notes payable								
General obligation bonds								
2012A LMTD GO Refunding	7/1/2022	2.000%	\$165,000	<u>\$ 305,000</u>	<u>\$ -</u>	<u>\$ 140,000</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>
Direct borrowings								
2009 Clean Water SRF	7/1/2029	2.500%	\$390,000 - \$460,000	3,785,000	-	380,000	3,405,000	390,000
2020 Drinking Water Revolving Fund SRF	10/1/2040	2.00%	\$59,149 - \$245,000	3,370,207	-	91,058	3,279,149	185,000
2016 CW Capital Improv (SRF-NFB) Max \$3.23M (5629-01)	6/30/2038	2.500%	\$115,000 - \$169,506	2,389,506	-	115,000	2,274,506	115,000
2010 North Gratiot Drainage District	10/1/2035	5.500% - 6.350%	\$1,375 - \$2,046	23,230	-	1,333	21,897	1,375
2010A OMID Drainage District	3/1/2031	4.51%	\$31,141 - \$37,999	340,692	-	30,327	310,365	31,141
2011 OMID Drainage District Seg 2	9/1/2033	2.500%	\$34,666 - \$45,509	513,148	-	33,953	479,195	34,666
2011 MID Drainage District - Clintondale	4/1/2031	5.000%	\$52,091 - \$84,563	925,064	-	327,037	598,027	52,091
2013A OMID Drainage District Seg 3	10/1/2035	2.440%	\$75,157 - \$95,287	1,176,885	-	73,693	1,103,192	75,157
2014A OMID Drainage District	10/1/2034	2.000% - 3.125%	\$10,600 - \$15,257	175,386	-	10,279	165,107	10,600
2015 North Gratiot Interceptor Refunding (2008)	5/1/2033	4.513%	\$16,633 - \$19,805	217,426	-	16,719	200,707	16,633
2015A OMID Drainage District (SAW) Seg4	4/1/2036	2.500%	\$21,081 - \$29,296	369,331	-	20,533	348,798	21,081
2017A MID Refunding (2010A MID LTO)	5/1/2035	3.939%	\$117,973 - \$210,345	2,195,601	-	112,261	2,083,340	117,973
2017A MID (15 Mile Sinkhole)	5/1/2042	4.208%	\$68,797 - \$167,260	2,304,191	-	65,642	2,238,549	68,797
2019B OMID Drainage District Refunding of 2010B	4/1/2030	2.324%	\$8,831 - \$11,619	90,167	-	8,482	81,685	8,831
2020A OMID Drainage District	7/1/2040	2.000% - 5.000%	\$51,547 - \$141,752	1,985,609	-	49,251	1,936,358	51,547
2019 OMID District	7/1/2026	.000%	\$30,097 - \$31,321	188,070	-	64,414	123,656	30,097
2015A MID CWRF Project 5624-01 (SRF)	11/1/2036	4.435%	\$4,061 - \$9,314	94,100	-	7,098	87,002	7,318
Total direct borrowings				<u>20,143,613</u>	<u>-</u>	<u>1,407,080</u>	<u>18,736,533</u>	<u>1,217,307</u>
Installment purchase agreements								
Sewer vacuum equipment				45,000	-	45,000	-	-
Water meters				<u>274,449</u>	<u>-</u>	<u>66,010</u>	<u>208,439</u>	<u>67,715</u>
Total installment purchase agreements				<u>319,449</u>	<u>-</u>	<u>111,010</u>	<u>208,439</u>	<u>67,715</u>
Compensated absences				<u>15,102</u>	<u>22,547</u>	<u>19,843</u>	<u>17,806</u>	<u>15,102</u>
Total business-type activities				<u>\$ 20,783,164</u>	<u>\$ 22,547</u>	<u>\$ 1,677,933</u>	<u>\$ 19,127,778</u>	<u>\$ 1,465,124</u>

City of Fraser
Notes to the Financial Statements
June 30, 2022

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

Year Ending June 30,	Business-type Activities			
	Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2023	\$ 165,000	\$ 1,650	\$ 1,217,307	\$ 569,361
2024	-	-	1,258,033	532,788
2025	-	-	1,298,849	494,665
2026	-	-	1,365,098	455,179
2027	-	-	1,370,633	413,110
2028	-	-	6,443,494	1,411,441
2029	-	-	4,376,565	555,169
2030	-	-	1,406,554	137,852
	<u>\$ 165,000</u>	<u>\$ 1,650</u>	<u>\$ 18,736,533</u>	<u>\$ 4,569,565</u>

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

Year Ending June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 15,768	\$ 1,238	\$ 67,715	\$ 4,347
2024	16,375	630	69,465	2,639
2025	-	-	71,259	887
	<u>\$ 32,143</u>	<u>\$ 1,868</u>	<u>\$ 208,439</u>	<u>\$ 7,873</u>

Note 8 - Net Investment in Capital Assets

The composition of net investment in capital assets as of June 30, 2022, was as follows:

	Governmental Activities	Business-type Activities	Component Unit
Capital assets			
Capital assets not being depreciated	\$ 5,103,181	\$ 930,594	\$ -
Capital assets, net of accumulated depreciation	13,038,310	32,655,193	140,005
Total capital assets	<u>18,141,491</u>	<u>33,585,787</u>	<u>140,005</u>
Related debt			
General obligation bonds	-	(165,000)	-
Installment purchase agreements	(32,143)	(208,439)	-
Notes from direct borrowing	-	(18,736,533)	-
Total related debt	<u>(32,143)</u>	<u>(19,109,972)</u>	<u>-</u>
Net investment in capital assets	<u>\$ 18,109,348</u>	<u>\$ 14,475,815</u>	<u>\$ 140,005</u>

Note 9 - Employee Retirement and Benefit Systems

Defined contribution pension plan

The City provides three defined contribution pension plans, which provide 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 8.00% of salary and participant contributions are optional. City contributions for the fiscal year 2022 were \$340,077 and participant contributions were \$138,464. The plans' provisions and contribution amounts were established by the City Council and may be amended by the Council. The plans are administered along with the defined benefit pension plans, through Hartford and ICMA.

Defined benefit pension plan

Plan description – The City participates in the Michigan Municipal Employees' Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the City. The plan was established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-

City of Fraser
Notes to the Financial Statements
June 30, 2022

member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at <http://www.mersofmich.com>.

Benefits provided – Benefits provided include plans with multipliers ranging from 1% to 2.75%. Vesting periods range from 6 to 10 years. Normal retirement age is 60 with early retirement at 50 with 25 years of service or 55 with 10 years of service. Final average compensation is calculated based on a range of 3 to 5 years. Member contributions range from 3 to 7%.

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

Inactive employees or beneficiaries currently receiving benefits	121
Inactive employees entitled to, but not yet receiving benefits	33
Active employees	<u>52</u>
	<u>206</u>

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions range from 3.18% to 1,040.96% based on annual payroll for open divisions. Closed divisions to new employees have an annual employer contribution amount of ranging from \$0 - \$59,716.

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

Actuarial assumptions – The total pension liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.5%; 2) Salary increases 3.75% in the long-term; 3) Investment rate of return of 7.35%, net of investment expense, including inflation.

The mortality table used to project the mortality experience of nondisabled plan members is a 50% Male - 50% Female blend of the following tables: 1. the RP-2014 Healthy Annuitant Mortality Tables, with rates multiplied by 105%, 2. the RP-2014 Employee Mortality Tables, and 3. the RP-2014 Juvenile Mortality Tables. The mortality tables used to project the mortality experience of disabled plan members is a 50% Male - 50% Female blend of the RP-2014 Disabled Retiree Mortality Tables.

The actuarial assumptions used in 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 or arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Allocation Gross Rate Of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-term Expected Real Rate of Return
Global equity	60.00%	7.75%	4.65%	2.50%	3.15%
Global fixed income	20.00%	3.75%	0.75%	2.50%	0.25%
Private investments	20.00%	9.75%	1.95%	2.50%	1.45%
	<u>100.00%</u>		<u>7.35%</u>		<u>4.85%</u>

Discount rate – The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the

City of Fraser
Notes to the Financial Statements
June 30, 2022

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

Changes in Net Pension Liability

Total Pension Liability

Service cost	\$ 549,831
Interest on the total pension liability	4,821,299
Experience differences	(404,288)
Change in actuarial assumptions	2,448,343
Benefit payments and refunds	<u>(4,410,705)</u>
Net change in total pension liability	3,004,480
Total pension liability - beginning	<u>65,368,585</u>
Total pension liability - ending (a)	<u>\$ 68,373,065</u>

Plan Fiduciary Net Position

Employer contributions	\$ 3,053,519
Employee contributions	308,541
Pension plan net investment income	5,364,792
Benefit payments and refunds	(4,410,705)
Pension plan administrative expense	<u>(58,212)</u>
Net change in plan fiduciary net position	4,257,935
Plan fiduciary net position - beginning	<u>36,409,603</u>
Plan fiduciary net position - ending (b)	<u>\$ 40,667,538</u>

Net pension liability (a-b) \$ 27,705,527

Plan fiduciary net position as a percentage of total pension liability	59.48%
Covered employee payroll	\$ 4,169,124
Net pension liability as a percentage of covered employee payroll	664.54%

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

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 76,316,667	\$ 68,373,065	\$ 61,763,797
Fiduciary net position	<u>40,667,538</u>	<u>40,667,538</u>	<u>40,667,538</u>
Net pension liability	<u>\$ 35,649,129</u>	<u>\$ 27,705,527</u>	<u>\$ 21,096,259</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended June 30, 2022 the employer recognized pension expense of \$3,110,326. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ 233,422	\$ (269,525)	\$ (36,103)
Differences in assumptions	2,063,503	-	2,063,503
Net difference between projected and actual earning on plan investments	-	(3,131,664)	(3,131,664)
Contributions subsequent to the measurement date*	<u>1,506,278</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 3,803,203</u>	<u>\$ (3,401,189)</u>	<u>\$ (1,104,264)</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2023.

City of Fraser
Notes to the Financial Statements
June 30, 2022

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

<u>Year ended June 30,</u>	
2023	\$ 864,056
2024	(539,549)
2025	(883,758)
2026	(545,013)
	<u>\$ (1,104,264)</u>

Note 10 - Other Postemployment 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 – The Plan provides healthcare benefits for retirees and their dependents.

Employees covered by benefit terms – At June 30, 2021, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	100
Inactive employees entitled to, but not yet receiving benefits	14
Active employees	<u>26</u>
	<u>140</u>

The plan is closed to new employees.

Contributions – The City Council establishes rates based on an actuarially determined rate. For the year ended June 30, 2022, the City’s average contribution rate was 42.70 percent of covered-employee payroll. Plan members are not required to contribute to the plan.

Investment policy – The Plans policy in regards to the allocation of invested assets is established and may be amended by the City Council. It is the policy of the City Council to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The Plans investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

Rate of return – For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -9.33%. The money-weighted rate of return expresses investment performance, net of investment expenses, adjusted for the changing amounts actually invested.

Net OPEB liability – The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The components of the net OPEB liability as of June 30, 2022 were as follows:

Total OPEB liability	\$ 29,121,211
Plan fiduciary net position	<u>(894,947)</u>
Net OPEB liability	<u>\$ 28,226,264</u>

Plan fiduciary net position as a percentage of the total OPEB liability is 3.07%.

City of Fraser
Notes to the Financial Statements
June 30, 2022

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	6.50%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Initial trend starting at 8.25% and gradually decreasing to an ultimate trend rate of 3.50%

Mortality rates were based on the Pub-2010 mortality tables with future mortality improvement projected generationally using scale MP-2019.

The actuarial assumptions used in the June 30, 2011 valuation were based on the results of an actuarial experience study for the period January 1, 2014 to December 31, 2018.

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

Discount rate – The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Total OPEB Liability

Service cost	\$ 182,672
Interest	2,424,036
Differences between expected and actual experience	(11,074,486)
Changes in assumptions	847,379
Benefit payments	(919,838)
Net change in total OPEB liability	(8,540,237)
Total OPEB liability - beginning	37,661,448
Total OPEB liability - ending (a)	<u>\$ 29,121,211</u>

Plan Fiduciary Net Position

Employer contributions	\$ 1,126,838
Net investment income	(86,364)
Benefit payments	(919,838)
Net change in plan fiduciary net position	120,636
Plan fiduciary net position - beginning	774,311
Plan fiduciary net position - ending (b)	<u>\$ 894,947</u>
Net OPEB liability (a-b)	\$ 28,226,264
Plan fiduciary net position as a % of TOL	3.07%
Covered payroll	2,639,067
Net OPEB liability as a % of covered payroll	1069.6%

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (5.5%) or 1% higher (7.5%) than the current discount rate.

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	<u>\$ 31,709,543</u>	<u>\$ 28,226,264</u>	<u>\$ 25,335,573</u>

City of Fraser
Notes to the Financial Statements
June 30, 2022

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower (6.50%) or 1% higher (8.50%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	\$ 25,139,942	\$ 28,226,264	\$ 31,952,144

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended June 30, 2022 the employer recognized OPEB expense of (\$6,503,946). The employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total to Amortize
Differences in experience	\$ -	\$ (2,031,875)	\$ (2,031,875)
Differences in assumptions	155,472	-	155,472
Net difference between projected and actual earning on plan investments	53,826	-	53,826
Total	<u>\$ 209,298</u>	<u>\$ (2,031,875)</u>	<u>\$ (1,822,577)</u>

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

<u>Year ended June 30,</u>	
2023	\$ (1,867,372)
2024	8,967
2025	7,142
2026	28,686
	<u>\$ (1,822,577)</u>

Note 11 - 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, 2022, 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.

The City is self-insured through Blue Cross Blue Shield of Michigan. The charges in the claims liability for the fiscal years ended June 30, 2022 and 2021 are as follows:

	Beginning of year balance	Current year claims & changes in estimates	Claim payments	End of year balance
2021	\$ -	\$ 942,581	\$ 870,075	\$ 72,506
2022	72,506	965,545	947,918	90,133

City of Fraser
Notes to the Financial Statements
June 30, 2022

Note 12 - 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, 2022, the City's property taxes were reduced by \$83,873 under this program.

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Revenues				
Taxes				
Property taxes	\$ 9,481,244	\$ 9,481,244	\$ 9,495,627	\$ 14,383
Other taxes	1,983,893	1,869,887	1,577,503	(292,384)
Penalties and interest	11,000	11,000	19,804	8,804
Licenses and permits	702,250	702,250	602,935	(99,315)
Federal grants	-	-	231,712	231,712
State-shared revenue	1,533,623	1,533,623	1,759,064	225,441
State grants	747,156	747,156	1,604,987	857,831
Local contributions	52,720	52,720	173,794	121,074
Charges for services	1,065,561	1,065,561	313,136	(752,425)
Fines and forfeitures	355,000	355,000	383,210	28,210
Interest income	20,600	20,600	10,020	(10,580)
Other revenue	57,000	57,000	152,391	95,391
Transfers in	166,622	166,622	-	(166,622)
Total revenues	<u>16,176,669</u>	<u>16,062,663</u>	<u>16,324,183</u>	<u>261,520</u>

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Expenditures				
General government				
City council	\$ 80,614	\$ 82,396	\$ 69,457	\$ (12,939)
Administration, manager and supervisor	212,549	261,872	197,958	(63,914)
Clerk	253,420	291,443	179,770	(111,673)
Budget Director	500,533	594,807	428,170	(166,637)
Assessor	127,938	137,846	134,583	(3,263)
Information technology	414,736	528,505	320,931	(207,574)
Buildings and grounds	372,572	401,593	274,935	(126,658)
Attorney	160,000	165,000	149,610	(15,390)
Total general government	2,122,362	2,463,462	1,755,414	(708,048)
Judicial	653,230	666,230	634,431	(31,799)
Public safety				
Police	6,618,915	6,945,187	6,364,879	(580,308)
Dispatch	303,672	303,672	297,000	(6,672)
Civil defense	-	-	1,049	1,049
Total public safety	6,922,587	7,248,859	6,662,928	(585,931)

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Public works				
Department of public works	\$ 1,116,325	\$ 1,454,462	\$ 1,063,524	\$ (390,938)
Street lighting	217,514	217,514	243,634	26,120
Senior housing	163,500	181,950	28,339	(153,611)
Refuse collection	976,447	976,447	840,085	(136,362)
Total public works	<u>2,473,786</u>	<u>2,830,373</u>	<u>2,175,582</u>	<u>(654,791)</u>
Health and welfare				
Agency on aging	<u>195,382</u>	<u>195,382</u>	<u>60,900</u>	<u>(134,482)</u>
Community and economic development				
Planning	104,018	104,018	80,284	(23,734)
Building	443,799	486,881	337,431	(149,450)
Zoning	<u>25,015</u>	<u>25,015</u>	<u>822</u>	<u>(24,193)</u>
Total community and economic development	<u>572,832</u>	<u>615,914</u>	<u>418,537</u>	<u>(197,377)</u>
Recreation and culture				
Parks and recreation	144,000	144,000	104,356	(39,644)
Parks maintenance	188,740	823,938	201,676	(622,262)
Historical commission	<u>6,598</u>	<u>11,098</u>	<u>39,031</u>	<u>27,933</u>
Total recreation and culture	<u>339,338</u>	<u>979,036</u>	<u>345,063</u>	<u>(633,973)</u>

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts			Actual Over (Under) Final Budget
	Original	Final	Actual	
Other functions				
Insurance and bonds	\$ 3,593,151	\$ 3,638,227	\$ 2,859,375	\$ (778,852)
Transfers out	2,983,500	2,983,500	2,983,500	-
Total expenditures	19,856,168	21,620,983	17,895,730	(3,725,253)
Excess (deficiency) of revenues over expenditures	(3,679,499)	(5,558,320)	(1,571,547)	3,986,773
Fund balance - beginning of year	11,344,966	11,344,966	11,344,966	-
Fund balance - end of year	<u>\$ 7,665,467</u>	<u>\$ 5,786,646</u>	<u>\$ 9,773,419</u>	<u>\$ 3,986,773</u>

City of Fraser
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
June 30, 2022

Fiscal year ended June 30,	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service cost	\$ 549,831	\$ 685,288	\$ 711,380	\$ 697,426	\$ 881,648	\$ 894,748	\$ 859,087	\$ 896,348
Interest on the total pension liability	4,821,299	4,597,978	4,697,613	4,536,139	4,509,170	4,163,696	3,768,012	3,636,330
Experience differences	(404,288)	700,268	(1,682,139)	-	(829,041)	2,371,775	1,095,026	-
Changes in actuarial assumptions	2,448,343	1,293,824	2,129,951	-	-	-	2,184,098	-
Other changes	-	-	-	702,477	(380,513)	488,772	2,149,753	-
Benefit payments and refunds	(4,410,705)	(4,131,673)	(3,996,805)	(3,852,343)	(3,651,748)	(3,536,304)	(3,869,714)	(1,961,048)
Net change in total pension liability	3,004,480	3,145,685	1,860,000	2,083,699	529,516	4,382,687	6,186,262	2,571,630
Total pension liability - beginning	65,368,585	62,222,900	60,362,900	58,279,201	57,749,685	53,366,998	47,180,736	44,609,106
Total pension liability - ending (a)	<u>\$ 68,373,065</u>	<u>\$ 65,368,585</u>	<u>\$ 62,222,900</u>	<u>\$ 60,362,900</u>	<u>\$ 58,279,201</u>	<u>\$ 57,749,685</u>	<u>\$ 53,366,998</u>	<u>\$ 47,180,736</u>
Plan Fiduciary Net Position								
Employer contributions	\$ 3,053,519	\$ 2,655,927	\$ 3,876,884	\$ 2,540,557	\$ 2,153,010	\$ 2,039,477	\$ 3,407,010	\$ 878,683
Employee contributions	308,541	333,101	331,977	403,449	508,697	349,173	744,496	149,899
Pension plan net investment income (loss)	5,364,792	4,188,487	4,031,897	(1,217,883)	3,750,994	2,981,535	(425,297)	348,982
Benefit payments and refunds	(4,410,705)	(4,131,673)	(3,996,805)	(3,852,343)	(3,651,748)	(3,536,304)	(3,869,714)	(1,961,048)
Pension plan administrative expense	(58,212)	(66,662)	(69,640)	(60,527)	(59,395)	(58,818)	(60,463)	(19,181)
Net change in plan fiduciary net position	4,257,935	2,979,180	4,174,313	(2,186,747)	2,701,558	1,775,063	(203,968)	(602,665)
Plan fiduciary net position - beginning	36,409,603	33,430,423	29,256,110	31,442,857	28,741,299	26,966,236	27,170,204	27,772,869
Plan fiduciary net position - ending (b)	<u>\$ 40,667,538</u>	<u>\$ 36,409,603</u>	<u>\$ 33,430,423</u>	<u>\$ 29,256,110</u>	<u>\$ 31,442,857</u>	<u>\$ 28,741,299</u>	<u>\$ 26,966,236</u>	<u>\$ 27,170,204</u>
Net pension liability (a-b)	<u>\$ 27,705,527</u>	<u>\$ 28,958,982</u>	<u>\$ 28,792,477</u>	<u>\$ 31,106,790</u>	<u>\$ 26,836,344</u>	<u>\$ 29,008,386</u>	<u>\$ 26,400,762</u>	<u>\$ 20,010,532</u>
Plan fiduciary net position as a percentage of total pension liability	59.48%	55.70%	53.73%	48.47%	53.95%	49.77%	50.53%	57.59%
Covered payroll	\$ 4,169,124	\$ 4,360,370	\$ 4,347,825	\$ 4,132,846	\$ 4,892,530	\$ 5,053,190	\$ 4,824,059	\$ 5,019,636
Net pension liability as a percentage of covered payroll	664.54%	664.14%	662.23%	752.67%	548.52%	574.06%	547.27%	398.65%

Note: GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2015 and does not require retroactive implementation.
Data will be added as information is available until 10 years of such data is available.

City of Fraser
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
June 30, 2022

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
6/30/2015	\$ 2,383,976	\$ 1,633,298	\$ 750,678	\$ 5,019,636	32.54%
6/30/2016	2,010,203	2,414,393	(404,190)	4,952,333	48.75%
6/30/2017	2,140,225	2,486,713	(346,488)	5,478,174	45.39%
6/30/2018	1,313,472	2,041,503	(728,031)	4,892,530	41.73%
6/30/2019	1,982,549	3,355,545	(1,372,996)	4,194,839	79.99%
6/30/2020	2,569,561	3,369,561	(800,000)	4,689,309	71.86%
6/30/2021	2,696,096	2,696,096	-	4,287,150	62.89%
6/30/2022	3,013,246	3,213,246	(200,000)	5,426,273	59.22%

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	18 Years
Asset valuation method	5-year smoothed
Inflation	2.50%
Salary increases	3.00%, long-term
Investment rate of return	7.35%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Rates used were based on the RP-2014 Group Annuity Mortality Table of 50% male and 50% female blend

City of Fraser
Required Supplementary Information
Other Postemployment Benefits
Schedule of Changes in Net OPEB Liability and Related Ratios
June 30, 2022

Fiscal year ended June 30,	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 182,672	\$ 309,743	\$ 468,955	\$ 958,738	\$ 972,690
Interest	2,424,036	2,370,660	2,354,655	1,922,925	1,866,367
Differences between expected and actual experience	(11,074,486)	(743,303)	(6,623,843)	(313,732)	(247,781)
Changes in assumptions	847,379	-	591,046	(13,158,589)	(460,659)
Benefit payments	(919,838)	(1,184,959)	(1,195,101)	(1,471,728)	(1,388,659)
Net change in total OPEB liability	(8,540,237)	752,141	(4,404,288)	(12,062,386)	741,958
Total OPEB liability - beginning	37,661,448	36,909,307	41,313,595	53,375,981	52,634,023
Total OPEB liability - ending (a)	<u>\$ 29,121,211</u>	<u>\$ 37,661,448</u>	<u>\$ 36,909,307</u>	<u>\$ 41,313,595</u>	<u>\$ 53,375,981</u>
Plan Fiduciary Net Position					
Employer contributions	\$ 1,126,838	\$ 1,391,959	\$ 1,402,101	\$ 1,678,728	\$ 1,388,659
Net investment income (loss)	(86,364)	142,070	8,899	3,412	-
Benefit payments and refunds	(919,838)	(1,184,959)	(1,195,101)	(1,471,728)	(1,388,659)
Administrative expense	-	-	(754)	(316)	-
Net change in plan fiduciary net position	120,636	349,070	215,145	210,096	-
Plan fiduciary net position - beginning	774,311	425,241	210,096	-	-
Plan fiduciary net position - ending (b)	<u>\$ 894,947</u>	<u>\$ 774,311</u>	<u>\$ 425,241</u>	<u>\$ 210,096</u>	<u>\$ -</u>
Net OPEB liability (a-b)	<u>\$ 28,226,264</u>	<u>\$ 36,887,137</u>	<u>\$ 36,484,066</u>	<u>\$ 41,103,499</u>	<u>\$ 53,375,981</u>
Plan fiduciary net position as a percentage of total OPEB liability	3.07%	2.06%	1.15%	0.51%	- %
Covered payroll	\$ 2,639,067	\$ 2,938,650	\$ 3,019,935	\$ 3,772,187	\$ 4,416,566
Net OPEB liability as a percentage of covered payroll	1,069.55%	1,255.24%	1,208.11%	1,089.65%	1,208.54%

Note: GASB Statement No. 74 was implemented for the fiscal year ended June 30, 2017 and GASB Statement No. 75 was implemented for the fiscal year ended June 30, 2018 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available

City of Fraser
Required Supplementary Information
Other Postemployment Benefits
Schedule of Employer Contributions
June 30, 2022

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 3,597,282	\$ 1,388,659	\$ 2,208,623	\$ 4,416,566	31.44%
2019	3,601,371	1,678,728	1,922,643	3,772,187	44.50%
2020	4,345,400	1,402,101	2,943,299	3,019,335	46.44%
2021	4,345,413	1,391,959	2,953,454	2,938,650	47.37%
2022	4,269,289	1,126,838	3,142,451	2,639,067	42.70%

Notes to Schedule of Contributions

Valuation date:

June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar amortization method, closed
Remaining amortization period	17 years
Asset valuation method	Market value of assets
Inflation	2.50%
Salary increases	3.00% to 9.70%, including inflation
Investment rate of return	6.50%, net of OPEB plan investment expense, including inflation
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Healthy Pre-Retirement Mortality: Sex distinct Pub-2010 General Employees table without adjustment
	Healthy Post-Retirement Mortality: Sex distinct Pub-2010 General Healthy Retiree tables scaled by a factor of 106%
	Disability Retirement Mortality: Sex distinct PubNS-2010 Disabled tables without adjustment
Health care trend rates	Initial trend starting at 8.25% and gradually decreasing to an ultimate trend rate of 3.50%
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

City of Fraser
Required Supplementary Information
Other Postemployment Benefits
Schedule of Investment Returns

Fiscal Year Ended June 30,	Annual Return % *
2017	N/A
2018	N/A
2019	N/A
2020	N/A
2021	24.76%
2022	-9.33%

* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 74 was implemented for the fiscal year ended June 30, 2017 and does not require retroactive implementation.
Data will be added as information is available until 10 years of such data is available.

City of Fraser
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds						Debt Service Fund	Capital Projects Funds	Total Nonmajor Governmental Funds	
	Major Streets	Local Streets	Ambulance	Drug Forfeiture	Gambling Forfeiture	District Court Operations Fund	General Debt Service	Debt Service 2015 Street Bond Fund	Capital Projects Fund	
Assets										
Cash and cash equivalents	\$ 2,143,380	\$ 797,132	\$ 1,657,110	\$ 587,610	\$ 972,787	\$ 1,086,401	\$ 360	\$ 352,915	\$ 2,363,162	\$ 9,960,857
Receivables	-	-	1,230	-	-	-	-	-	-	1,230
Due from other units of government	332,798	143,094	9,374	-	-	-	-	-	-	485,266
Due from other funds	-	-	-	-	-	9,281	-	-	-	9,281
Prepaid items	1,004	1,004	1,286	-	-	-	-	-	-	3,294
Total assets	\$ 2,477,182	\$ 941,230	\$ 1,669,000	\$ 587,610	\$ 972,787	\$ 1,095,682	\$ 360	\$ 352,915	\$ 2,363,162	\$ 10,459,928
Liabilities										
Accounts payable	\$ 80,058	\$ 1,810	\$ 1,928	\$ 17,320	\$ -	\$ 16,815	\$ 2	\$ -	\$ 58,859	\$ 176,792
Accrued and other liabilities	1,040	1,686	4,742	-	-	-	-	-	-	7,468
Due to other funds	-	-	8,587	-	-	-	-	-	-	8,587
Total liabilities	81,098	3,496	15,257	17,320	-	16,815	2	-	58,859	192,847
Deferred inflows of resources										
Deferred inflows of resources	332,798	143,094	-	-	-	-	-	-	-	475,892
Fund Balances										
Non-spendable										
Prepaid items	1,004	1,004	1,286	-	-	-	-	-	-	3,294
Restricted for										
Public works	2,062,282	793,636	-	-	-	-	-	-	-	2,855,918
Public safety	-	-	1,652,457	570,290	972,787	-	-	-	-	3,195,534
Judicial	-	-	-	-	-	1,078,867	-	-	-	1,078,867
Debt service	-	-	-	-	-	-	358	352,915	-	353,273
Capital projects	-	-	-	-	-	-	-	-	2,304,303	2,304,303
Total fund balances	2,063,286	794,640	1,653,743	570,290	972,787	1,078,867	358	352,915	2,304,303	9,791,189
Total liabilities, deferred inflows of resources and fund balances	\$ 2,477,182	\$ 941,230	\$ 1,669,000	\$ 587,610	\$ 972,787	\$ 1,095,682	\$ 360	\$ 352,915	\$ 2,363,162	\$ 10,459,928

City of Fraser
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

For the Year Ended June 30, 2022										
	Special Revenue Funds						Debt Service Fund		Capital Projects Funds	Total Nonmajor Governmental Funds
	Major Streets	Local Streets	Ambulance	Drug Forfeiture	Gambling Forfeiture	District Court Operations Fund	General Debt Service	Debt Service 2015 Street Bond Fund	Capital Projects Fund	
Revenues										
Taxes	\$ -	\$ -	\$ 472,991	\$ -	\$ -	\$ -	\$ 358	\$ 91,217	\$ -	\$ 564,566
Other state grants	720,406	345,584	-	-	-	-	-	-	-	1,065,990
Local contributions	-	-	44,620	-	-	-	-	-	-	44,620
Charges for services	-	-	352,164	-	-	-	-	-	-	352,164
Fines and forfeitures	-	-	-	6,158	-	-	-	-	-	6,158
Interest income	-	-	-	-	1,103	12	-	-	-	1,115
Total revenues	720,406	345,584	869,775	6,158	1,103	12	358	91,217	-	2,034,613
Expenditures										
Current										
Public safety	-	-	536,083	21,806	-	-	-	-	-	557,889
Public works	561,097	565,722	-	-	-	-	-	-	-	1,126,819
Capital outlay	-	-	-	-	-	-	-	-	679,197	679,197
Total expenditures	561,097	565,722	536,083	21,806	-	-	-	-	679,197	2,363,905
Excess (deficiency) of revenues over expenditures	159,309	(220,138)	333,692	(15,648)	1,103	12	358	91,217	(679,197)	(329,292)
Other financing sources (uses)										
Transfers in	-	-	-	-	-	-	-	-	2,983,500	2,983,500
Net change in fund balance	159,309	(220,138)	333,692	(15,648)	1,103	12	358	91,217	2,304,303	2,654,208
Fund balance - beginning of year	1,903,977	1,014,778	1,320,051	585,938	971,684	1,078,855	-	261,698	-	7,136,981
Fund balance - end of year	\$ 2,063,286	\$ 794,640	\$ 1,653,743	\$ 570,290	\$ 972,787	\$ 1,078,867	\$ 358	\$ 352,915	\$ 2,304,303	\$ 9,791,189

City of Fraser
Other Supplementary Information
Fiduciary Funds
Combining Statement of Fiduciary Net Position
June 30, 2022

	Custodial Funds		
	Tax Fund	District Court	Total
Assets			
Cash and cash equivalents	\$ 347,708	\$ 70,273	\$ 417,981
Liabilities			
Accrued and other liabilities	-	40,686	40,686
Due to other units of government	347,708	-	347,708
Total liabilities	347,708	40,686	388,394
Net Position			
Restricted for:			
Restricted for other governments	\$ -	\$ 31,147	\$ 31,147

City of Fraser
Other Supplementary Information
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	Custodial Funds		
	Tax Fund	District Court	Total
Other additions			
Property tax collections for other governments	\$ 26,513,519	\$ -	\$ 26,513,519
Deductions			
Payments of property tax to other governments	26,513,519	-	26,513,519
Change in net position	-	-	-
Net position - beginning of year	-	31,147	31,147
Net position - end of year	<u>\$ -</u>	<u>\$ 31,147</u>	<u>\$ 31,147</u>

City of Fraser
Other Supplementary Information
Internal Service Funds
Combining Statement of Net Position
June 30, 2022

	Internal Service Funds		
	Self Insurance	Motor Pool	Total
Assets			
Current assets			
Cash and cash equivalents	\$ -	\$ 471,845	\$ 471,845
Prepaid items	-	1,039	1,039
Total current assets	-	472,884	472,884
Noncurrent assets			
Capital assets, net of accumulated depreciation	-	549,898	549,898
Total assets	-	1,022,782	1,022,782
Liabilities			
Current liabilities			
Accounts payable	12,670	4,100	16,770
Accrued and other liabilities	-	817	817
Due to other funds	104,898	-	104,898
Current portion of noncurrent liabilities	-	15,184	15,184
Total current liabilities	117,568	20,101	137,669
Noncurrent liabilities			
Claims payable	90,133	-	90,133
Long-term debt net of current portion	-	16,959	16,959
Total noncurrent liabilities	90,133	16,959	107,092
Total liabilities	207,701	37,060	244,761
Net Position			
Net investment in capital assets	549,898	-	549,898
Unrestricted (deficit)	(757,599)	985,722	228,123
Total net position	\$ (207,701)	\$ 985,722	\$ 778,021

City of Fraser
Other Supplementary Information
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2022

	Internal Service Funds		
	Self Insurance	Motor Pool	Total
Operating revenue			
Billings to other funds	\$ 514,600	\$ -	\$ 514,600
Other revenue	-	893	893
Total operating revenue	514,600	893	515,493
Operating expenses			
Personnel services	-	1,536	1,536
Supplies	-	118,314	118,314
Contractual services	-	132,645	132,645
Utilities	-	170,863	170,863
Claims paid	717,856	-	717,856
Depreciation	-	77,749	77,749
Total operating expenses	717,856	501,107	1,218,963
Operating income (loss)	(203,256)	(500,214)	(703,470)
Nonoperating revenue (expenses)			
Interest income	-	(30)	(30)
Interest expense	-	(2,182)	(2,182)
Total nonoperating revenues (expenses)	-	(2,212)	(2,212)
Change in net position	(203,256)	(502,426)	(705,682)
Net position - beginning of year	(4,445)	1,488,148	1,483,703
Net position - end of year	\$ (207,701)	\$ 985,722	\$ 778,021

City of Fraser
Other Supplementary Information
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2022

	Internal Service Funds		
	Self Insurance	Motor Pool	Total
Cash flows from operating activities			
Receipts from customers	\$ 514,600	\$ 893	\$ 515,493
Receipts from other funds	17,627	-	17,627
Payments to suppliers	(600,288)	(431,103)	(1,031,391)
Payments to employees	-	(1,536)	(1,536)
Net cash (used) by operating activities	(68,061)	(431,746)	(499,807)
Cash flows from capital and related financing activities			
Principal and interest paid on long-term debt	-	(17,367)	(17,367)
Cash flows from investing activities			
Interest received	-	(30)	(30)
Net (decrease) in cash and cash equivalents	(68,061)	(449,143)	(517,204)
Cash and cash equivalents - beginning of year	68,061	920,988	989,049
Cash and cash equivalents - end of year	<u>\$ -</u>	<u>\$ 471,845</u>	<u>\$ 471,845</u>

City of Fraser
Other Supplementary Information
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2022

	Internal Service Funds		
	<u>Self Insurance</u>	<u>Motor Pool</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash (used) by operating activities			
Operating (loss)	\$ (203,256)	\$ (500,214)	\$ (703,470)
Adjustments to reconcile operating income to net cash from operating activities			
Depreciation and amortization expense	-	77,749	77,749
Changes in assets and liabilities			
Prepaid items	-	5,002	5,002
Accounts payable	-	(14,644)	(14,644)
Accrued and other liabilities	12,670	361	13,031
Due to other funds	<u>17,627</u>	<u>-</u>	<u>17,627</u>
Net cash provided (used) by operating activities	<u>\$ (68,061)</u>	<u>\$ (431,746)</u>	<u>\$ (499,807)</u>



Fraser City Council Agenda Item

SUBJECT TITLE:	Body Worn Cameras (BWC)	DATE SUBMITTED:	July 25, 2023
PREPARED BY:	Director Samantha Kretzschmar	NEW OR RETURNING:	New
REQUEST			
Request to purchase Body Worn Cameras.			
BUDGET IMPACT			
☒ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount: Not to exceed \$50,000			
Account Number(s): Forfeiture 265-311-742			
Requires Budget Amendment: ☐ NO ☒ YES - Amount: Not to exceed \$50,000			
Requires Reoccurring Charges: ☒ NO ☐ YES - Amount:			
Requires Travel Expenses: ☒ NO ☐ YES - Amount:			
Offset by Grant Funding: ☐ NO ☒ YES - Amount: Up to \$50,000 (matching grant)			
Additional Information: The Fraser DPS was awarded up to \$50,000 from SRT (Small Rural & Tribal Grant/BWC) for the purchase of BWC. The City would need to contribute up to an additional \$50,000 to capture the full amount of the award.			
ATTACHMENTS			
MEMO TO THE CITY MANAGER, MOTOROLA QUOTE.			
RECOMMENDED MOTION(S)			



Memo

To: City Manager Elaine Leven
From: Director Samantha Kretzschmar
Date: August 2, 2023
Re: Body Worn Camera's (BWC)

Good afternoon,

The Department of Public Safety is requesting to purchase twenty five (25) body worn cameras from Motorola, formerly Watch Guard, in the interest in keeping up with public expectations as well as law enforcement best practices.

The Public Safety Department applied for and has been awarded a \$50, 000 matching grant from Small Rural and Tribal Grant/BWC. Currently, the DPS uses Motorola for our in car camera's which were purchased within the last two years. It makes sense to purchase BWC that will integrate with the system we already have. These BWC will be useful in protecting the officer from false claims or allegations as well as protecting individuals from perceived police misconduct. BWC's assist officers with a multitude of tasks such as better and more accurate report writing, assisting with better testimony, helping to sort evidence, documenting of scenes, and assisting in training, to name a few.

There are states, such as Illinois, who already mandate that officers have BWC's as part of legislation. It is only a matter of time before it will be mandated here in Michigan and nationally. We would like to stay ahead of forced legislation and keep up with what is now the standard in law enforcement. The City of Fraser is one of the few departments, if not the only one, in this area that is not utilizing BWC's and they are increasing expected as part of everyday business.

The DPS will issue a BWC policy that complies with existing best practices in the industry prior to implementation. It is my belief that BWC's will protect the image of the department, decrease liability, and increase transparency and accountability not just for the DPS but for the

city as whole. It is the request of the DPS to purchase twenty five (25) BWC's from Motorola for a cost of \$96,531 using matching SRT grant monies, up to \$50,000, to be supplemented by the forfeiture account GL 365-311-742, not to exceed \$50,000.

Respectfully Submitted,

Director Samantha Kretzschmar



FRASER POLICE DEPARTMENT

25 (V300) - VaaS

01/18/2023

01/18/2023

FRASER POLICE DEPARTMENT
33000 GARFIELD ROAD
FRASER, MI 48026

RE: Motorola Quote for 25 (V300) - VaaS
Dear John Gillies,

Motorola Solutions is pleased to present FRASER POLICE DEPARTMENT with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide FRASER POLICE DEPARTMENT with the best products and services available in the communications industry. Please direct any questions to Kelsey Thompson at Kelsey.Thompson@motorolasolutions.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Kelsey Thompson

Billing Address:
FRASER POLICE DEPARTMENT
33000 GARFIELD ROAD
FRASER, MI 48026
US

Quote Date:01/18/2023
Expiration Date:12/31/2023
Quote Created By:
Kelsey Thompson
Kelsey.Thompson@
motorolasolutions.com

End Customer:
FRASER POLICE DEPARTMENT
John Gillies
gilliesj@fraserdps.com

Summary:

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at www.motorolasolutions.com/product-terms.

Line #	Item Number	Description	Qty	Term	List Price	Sale Price	Ext. Sale Price	Refresh Duration
Video as a Service								
1	AAS-BWC-5YR-001	BODY WORN CAMERA AND VIDEO MANAGER EL CLOUD - 5 YEARS VIDEO-AS-A-SERVICE	25	5 YEAR	\$4,140.00	\$2,940.00	\$73,500.00	
2	PRS-0619A	VAAS REMOTE SYSSETUPL2,TRAIN,C ONFIG,PM	1		Included	Included	Included	
3	AAS-BWC-XFS-DOC	V300/V700 TRANSFER STATION - 5 YEARS VIDEO-AS-A-SERVICE (\$30 PER MON)	2	5 YEAR	\$1,800.00	\$1,800.00	\$3,600.00	
4	SSV00S03094A	COMMANDCENTRAL EVIDENCE PLUS SUBSCRIPTION VAAS*	25	5 YEAR	Included	Included	Included	
5	SSV00S03095A	COMMANDCENTRAL EVIDENCE UNLIMITED BODY WORN CAMERA STORAGE VAAS*	25	5 YEAR	Included	Included	Included	
6	WGB-0101A	V300 BODY WORN CAMERA, MAG CHEST MOUNT	15		Included	Included	Included	3 YEAR



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Line #	Item Number	Description	Qty	Term	List Price	Sale Price	Ext. Sale Price	Refresh Duration
7	WGW00300-003	V300 NO FAULT WARRANTY	25	5 YEAR	Included	Included	Included	
8	WGB-0138AAS	VIDEO EQUIPMENT, V300/V700 TRANSFER STATION (\$30 PER MON)	3		Included	Included	Included	
9	WGP02614	V300, BATT, 3.8V, 4180MAH	5		\$123.75	\$99.00	\$495.00	
10	AAS-BWC-WIF-DOC	V300/V700 WIFI CHARGE/UPLOAD DOCK - 5 YEARS VIDEO-AS-A-SERVICE (\$5 PER MON)	8	5 YEAR	\$300.00	\$300.00	\$2,400.00	
11	WGB-0102A	V300 BODY WORN CAMERA, MOLLE MOUNT	10		Included	Included	Included	3 YEAR
12	WCM000111-020	INTEGRATION VIDEOMANAGER EL WITH MOTOROLA CAD/ RMS*	1		\$1,920.00	\$1,536.00	\$1,536.00	
13	WCM000111-010	INTEGRATION, CAD-RMS PACKAGE, ANNUAL/DEVICE*	25	5 YEAR	\$750.00	\$600.00	\$15,000.00	
14	WGB-0142AAS	VIDEO EQUIPMENT, V300/V700 WIFI BASE FOR 4RE VAAS (\$5 PER MON)	8		Included	Included	Included	

Grand Total

\$96,531.00(USD)





Fraser City Council Agenda Item

SUBJECT TITLE:	Full-Time Building Maintenance Technician	DATE SUBMITTED:	8/2/23
PREPARED BY:	Mark Ragsdale	NEW OR RETURNING:	Returning
REQUEST			
This agenda request item is to approve the hiring of a full-time building maintenance technician. This person would perform building maintenance on all city owned properties but would spend most of his/her time working in Senior Housing. This position has been budgeted for in the Senior Housing Fund. This position has been previously discussed with the City Council during the budget process.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☒ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount: Starting pay rate of \$26.58 equal to that of a D.P.W. Laborer position.			
Account Number(s): Multiple funds in Senior Housing.			
Requires Budget Amendment: ☒ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☐ NO ☒ YES - Amount:			
Requires Travel Expenses: ☒ NO ☐ YES - Amount:			
Offset by Grant Funding: ☒ NO ☐ YES - Amount:			
Additional Information:			
ATTACHMENTS			
Building Maintenance Technician Job Description			
RECOMMENDED MOTION(S)			
The D.P.W. Superintendent recommends that City Council approves the hiring of a newly created full-time Building Maintenance Technician that will primarily be paid for and assigned to Senior Housing.			



CITY MANAGER

Elaine Leven

CITY CLERK

Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR

Michael Carnagie

MAYOR PRO-TEM

Patrice M. Schornak

COUNCIL

Amy Baranski

Kathy Blanke

Suzanne Kalka

Patrick O'Dell

Dana Sutherland

Notice of Vacancy/Job Posting

Position: Building Maintenance Worker
Location: City Hall
Salary & Hours: \$26.58 per hour

Summary: The City of Fraser is seeking an experienced building maintenance worker. Under direct supervision of the Department of Public Works Supervisor, this position performs maintenance work on municipal buildings and maintenance of building equipment.

See attached the job description for more information regarding the position.

To Apply: Please submit your resume via e-mail or in person to the City of Fraser, Human Resources Department.

HR@micityoffraser.com

JOB DESCRIPTION

TITLE: Building Maintenance Worker

DEPARTMENT: Public Works Department

SUMMARY

Under direct supervision of the Department of Public Works Supervisor, this position performs maintenance work on municipal buildings and maintenance of building equipment.

RESPONSIBILITIES

- Performs a variety of tasks, including carpentry, painting, electrical, plumbing, HVAC, pumps, compressors, motors, generators, repair, and replacement.
- Performs preventative maintenance, inspections, and repairs of all building systems, equipment, and fixtures.
- Performs outdoor maintenance such as raise/lower flags, building repairs, painting, window cleaning. Also supervises contractors to assure compliance with City specification.
- Maintains electronic building maintenance records, supply inventory, maintenance schedules, and equipment warranties.
- Works on holidays, weekends, and nights as needed to ensure safe and efficient building operations.
- Perform snow removal around the building grounds and on the public street system as needed.
- Cleans and maintains hallways, bathrooms, offices, and common areas.
- Set up rooms and places tables/chairs for meetings.
- Performs miscellaneous custodial tasks when necessary, to maintain proper appearance and safety.
- Assist vehicle maintenance staff as needed shuttling vehicles and parts.
- Changes garbage dumpster for GFL.
- Acquires bids and quotes on goods and services to fulfill procurement policy.
- Meets with contractors to escort them in apartments and other city owned facilities.
- Performs demolition.
- Removes, installs, and repairs appliances.
- Any other tasks requested by Supervisor or Superintendent.

“The above statements are intended to describe the general nature and level of work being performed by people assigned this classification. They are not to be construed as an exhaustive list of all job duties performed by personnel so classified.”

QUALIFICATIONS

Must have a valid Operator's License. Mechanical (HVAC), electrical or plumbing contractor's license (or the experience necessary to obtain) preferred. Licensed backflow tester preferred. Basic computer skills preferred including word processing and spreadsheet software; basic skills navigating a computer operating system and applications.

Education: High school graduate or equivalent required. Associates degree in construction management or related field of study and some supervisory experience preferred.

Experience: Four years of experience in building maintenance and repairing including mechanical, electrical, plumbing, carpentry, and HVAC required. Some experience working with the public preferred. Knowledge/experience in custodial, and construction preferred.

"The qualifications listed above are guidelines. Other combinations of education and experience which could provide the necessary knowledge, skills, and abilities to perform the job should be considered."

"For purposes of Employment Standards, this classification is "Non-Exempt" from the overtime provisions of the Fair Labor Standards Act."



Fraser City Council Agenda Item

SUBJECT TITLE:	Backfill Existing D.P.W. Position	DATE SUBMITTED:	8/2/23
PREPARED BY:	Mark Ragsdale	NEW OR RETURNING:	New
REQUEST			
This agenda request item is to backfill current Equipment Operator Position in the D.P.W. On 9/15/23 D.P.W. Equipment Operator, Ron Nickleson, will be retiring after 25 years of service. I would like to get approval from City Council to post that union position. Employee, Joe Gregory, will be the next Laborer in line to sign the bid for Equipment Operator, then we would post his Laborer position and eventually advertise outside the organization to fill this void.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☒ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount: No change in amount already budgeted since we are just backfilling an existing position			
Account Number(s):			
Requires Budget Amendment: ☒ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☒ NO ☐ YES - Amount:			
Requires Travel Expenses: ☒ NO ☐ YES - Amount:			
Offset by Grant Funding: ☒ NO ☐ YES - Amount:			
Additional Information:			
ATTACHMENTS			
RECOMMENDED MOTION(S)			
The D.P.W. Superintendent recommends the City Council approves the backfilling of the D.P.W. Equipment Operator Position.			



Fraser City Council Agenda Item

SUBJECT TITLE:	Local Officials Compensation Commission Appointment	DATE SUBMITTED:	07/17/2023
PREPARED BY:	Clerk Greenia	NEW OR RETURNING:	New
REQUEST			
At the July 11, 2023 meeting of the Local Officials Compensation Commission the following motion was made:			
Motion by Chimenti supported by Farina to recommend to City Council the appointment of Dawn Dudek to the Local Officials Compensation Commission with a term end date of September 30, 2027.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount:			
Account Number(s):			
Requires Budget Amendment: ☐ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☐ NO ☐ YES - Amount:			
Requires Travel Expenses: ☐ NO ☐ YES - Amount:			
Offset by Grant Funding: ☐ NO ☐ YES - Amount:			
Additional Information:			
ATTACHMENTS			
2023 07 11 Local Officials Compensation Commission Minutes DRAFT Application for Appointment to Boards and Commissions Dawn Dudek			
RECOMMENDED MOTION(s)			
Motion to appoint Dawn Dudek to the Local Officials Compensation Commission with a term end date of September 30, 2027.			

Cindi Greenia

From:

Sent:

Wednesday, May 17, 2023 8:54 AM

To:

Cindi Greenia

Subject:

Dawn Dudek local officials compensation commission application

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME	FIRST NAME	MIDDLE INITIAL
Dudek	Dawn	M
ADDRESS (number & street)		
[REDACTED]		
CITY	STATE	ZIP CODE
Fraser	MI	48026
HOME PHONE		
586 [REDACTED]		
CELL PHONE		
[REDACTED]		
NAME OF BOARD/COMMISSION APPLYING FOR		
Local Officials Compensation Commission		
REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)		
Interested in serving the City. I have no political affiliations and/or any conflict of interest.		
EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)		
RN		
EMPLOYMENT		
COMPANY NAME	YOUR TITLE/POSITION	
Henry Ford Home Health	RN	
COMPANY ADDRESS (number & street)		
[REDACTED]		
CITY	STATE	ZIP CODE
[REDACTED]	[REDACTED]	[REDACTED]
OFFICE PHONE		
[REDACTED]		
Cell Phone		
[REDACTED]		
PLEASE LIST YOUR RESPONSIBILITIES		
case management		

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION

Rev 7-2015 Received by _____ Date _____

Sent from my iPhone



CITY MANAGER
Elaine Leven
CITY CLERK
Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Patrick O'Dell
Dana Sutherland
David Winowiecki

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, JULY 11, 2023
4:00 P.M.
CITY HALL COUNCIL CHAMBERS

A meeting of the City of Fraser Local Officials Compensation Commission was held on Tuesday, July 11, 2023 at 4:00 p.m. The meeting was held in Council Chambers, 33000 Garfield, Fraser, MI 48026.

Present: Joe Chimenti
Frank Farina
Robert Brannon
Rosanne Menendez

Absent: None

Others: City Clerk Greenia

1. CALL MEETING TO ORDER

Chairman Brannon called the meeting to order at 3:58 p.m.

Chairman Brannon led the Pledge of Allegiance

2. APPROVAL OF AGENDA

Motion by Frank, supported by Menendez to approve the agenda of July 11, 2023 Local Officials Compensation Commission as presented.

Ayes: Farina, Menendez, Brannon, Chimenti
Nays: None

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, JULY 11, 2023 @ 4:00 P.M.

3. APPROVAL OF MINUTES DECEMBER 14, 2021

Motion by Menendez, supported by Farina to approve the December 14, 2021 minutes of the Local Officials Compensation Commission as amended.

Ayes: Farina, Menendez, Brannon, Chimenti
Nays: None

4. ELECTION OF CHAIRPERSON AND VICE CHAIRPERSON

Motion by Menendez, supported by Farina to nominate Member Brannon as Chairman.

Member Brannon accepted.

Ayes: Menendez, Farina, Chimenti, Brannon
Nays: None

Motion by Menendez supported by Chimenti to nominate Member Farina as Vice-Chairman.

Member Farina accepted.

Ayes: Menendez, Chimenti, Brannon, Farina
Nays: None

5. INTERVIEW CANDIDATES FOR APPOINTMENT TO THE L.O.C.C.

Current Commission Member Menendez's term was set to expire on September 30, 2023. She has submitted her application for reappointment to this Commission. If recommended for reappointment to City Council her new term would end on September 30, 2028.

Motion by Farina supported by Brannon to recommend to City Council that Rosanne Menendez be reappointed to the Local Officials Compensation Commission with a term to end September 30, 2028.

AYES: Brannon, Chimenti, Farina
NAYS: None
ABSTAIN: Menendez

Motion Carried

The Commission received an application from Dawn Dudek to fill the vacancy that is open.

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, JULY 11, 2023 @ 4:00 P.M.

Commission Members asked Ms. Dudek why she was interested in serving on the Commission and reviewed the duties they were charged with.

Motion by Chimenti supported by Farina to recommend to City Council that Dawn Dudek be appointed to fill the current vacant seat on the Local Officials Compensation Commission with a term to end September 30, 2027.

AYES: Brannon, Chimenti, Farina, Menendez

NAYS: None

Motion Carried

6. MEETING DATES/INFORMATION

City Clerk Greenia had asked the Commission to pick a date for their meeting. The Commission will review the requested data from other communities similar in size and will compare their compensation, as they have done so in the past to make a fair assessment while considering the City's current financial situation.

After discussion a date of September 22, 2023 at 4:00 p.m. was agreed upon for this meeting.

Motion by Menendez supported by Farina to hold the next meeting of the Local Officials Compensation Commission on Friday, September 22, 2023 at 4:00 p.m. in City Council Chambers.

AYES: Brannon, Chimenti, Farina, Menendez

NAYS: None

Motion Carries

7. CITIZEN'S PARTICIPATION

Nothing at this time **from any citizens.**

Commissioner Farina had a list of concerns as follows:

MINUTES
LOCAL OFFICERS COMPENSATION COMMISSION MEETING
TUESDAY, JULY 11, 2023 @ 4:00 P.M.

1. He would like to have our attorney draft Official Rules and Procedures/ By-Laws for the Local Officials Compensation Commission.
2. The Commission had asked that hard copies of the packet be dropped off to everyone prior to the meeting. They could come in and pick them up if necessary.
3. They requested a new nameplate for Robert Brannon.
4. He would like to see the attorney's opinion on whether or not this Commission regulated the pay of the other Boards and Commissions as well.
5. Need draft minute of meeting minutes as soon as possible after the meeting for Review.

8. ADJOURNMENT

Motion by Menendez supported by Farina to adjourn the meeting at 4:28 p.m.

AYES: Brannon, Chimenti, Farina, Menendez

NAYS: None

Motion Carries

Respectfully Submitted:

Cindi Greenia, Clerk
City of Fraser



Fraser City Council Agenda Item

SUBJECT TITLE:	Local Officials Compensation Commission Reappointment	DATE SUBMITTED:	07/17/2023
PREPARED BY:	Clerk Greenia	NEW OR RETURNING:	New
REQUEST			
At the July 11, 2023 meeting of the Local Officials Compensation Commission the following motion was made: Motion by Farina supported by Brannon to recommend to City Council the reappointment of Rosanne Menendez to the Local Officials Compensation Commission with a term end date of September 30, 2028.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount:			
Account Number(s):			
Requires Budget Amendment: ☐ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☐ NO ☐ YES - Amount:			
Requires Travel Expenses: ☐ NO ☐ YES - Amount:			
Offset by Grant Funding: ☐ NO ☐ YES - Amount:			
Additional Information:			
ATTACHMENTS			
2023 07 11 Local Officials Compensation Commission Minutes DRAFT Application for Appointment to Boards and Commissions Rosanne Menendez			
RECOMMENDED MOTION(s)			
Motion to reappoint Rosanne Menendez to the Local Officials Compensation Commission with a term end date of September 30, 2028.			

APPLICATION FOR APPOINTMENT TO CITY BOARDS & COMMISSIONS

APPLICATION MAY BE SUBJECT TO PUBLIC VIEW

City of Fraser
33000 Garfield Road
Fraser, Michigan

LAST NAME		FIRST NAME		MIDDLE INITIAL
Menendez		ROSANNE		M
ADDRESS (number & street)				
CITY	STATE	ZIP CODE	HOME PHONE	CELL PHONE
FRASER	MI	48026		
NAME OF BOARD/COMMISSION APPLYING FOR				
LOCAL OFFICIALS COMPENSATION Commission				
REASON FOR INTEREST IN THIS BOARD (please list activities & special qualifications)				
CURRENT COMMISSIONER TERMING OUT. I WOULD GLADLY CONTINUE TO SERVE AT the PLEASURE OF COUNCIL.				
* EDUCATION (please list schools, diplomas, degrees, professional certificates, etc.)				
* ON FILE. HAVE SERVED ON PARKS + REC, DOWNTOWN DEVELOPMENT AUTHORITY, OPTIMIST CLUB, CURRENTLY SERVING ON ZBA.				
CURRENT EMPLOYMENT				
COMPANY NAME		YOUR TITLE/POSITION		
NA - Retired				
COMPANY ADDRESS (number & street)				
CITY	STATE	ZIP CODE	OFFICE PHONE	Cell Phone
PLEASE LIST YOUR RESPONSIBILITIES				

PLEASE ATTACH YOUR RESUME TO THIS APPLICATION



Fraser City Council Agenda Item

SUBJECT TITLE:	MML Designation of Voting Delegate	DATE SUBMITTED:	07/28/2023
PREPARED BY:	Clerk Greenia	NEW OR RETURNING:	New
REQUEST			
Once again the City of Fraser has received its letter from the Michigan Municipal League notifying us of their annual conference. This year the conference will be held in Traverse City beginning on October 18 and ending on October 20, 2023. According to the MML By-Laws we are requested to designate one of our officials who will attend the Convention as our official voting representative. This action must be taken no later than September 18, 2023.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount:			
Account Number(s):			
Requires Budget Amendment:		☐ NO ☐ YES - Amount:	
Requires Reoccurring Charges:		☐ NO ☐ YES - Amount:	
Requires Travel Expenses:		☐ NO ☐ YES - Amount:	
Offset by Grant Funding:		☐ NO ☐ YES - Amount:	
Additional Information:			
ATTACHMENTS			
Letter from MML dated 7 10 23			
RECOMMENDED MOTION(s)			
Appoint City Council Member _____ as a voting delegate to the 2023 MML Conference, with Council Member _____ being the alternate.			

July 10, 2023

Michigan Municipal League Annual Meeting Notice

(Please present at the next Council, Commission or Board Meeting)

Dear Official:

The Michigan Municipal League Annual Convention will be held in Traverse City, October 18-20, 2023. The League's "**Annual Meeting**" is scheduled for 4:30 pm on Wednesday, October 18 in Governors' Hall A at the Grand Traverse Resort & Spa. The meeting will be held for the following purposes:

1. **Election of Trustees.** To elect five members of the Board of Trustees for terms of four years each (see #1 on page 2).
2. **Policy.** A) **To vote on the Core Legislative Principles document.**

In regard to the proposed League Core Legislative Principles, the document is available on the League website at <https://mml.org/resources-research/delegate/>. If you would like to receive a copy of the proposed principles by fax, please call Monica Drukis at the League at 800-653-2483.

B) If the League Board of Trustees has presented any resolutions to the membership, they also will be voted on. (See #2 on page 2.)

In regard to resolutions, member municipalities planning on submitting resolutions for consideration by the League Trustees are reminded that under the Bylaws, they must be submitted to the Trustees for their review by **September 18, 2023.**

3. **Other Business.** To transact such other business as may properly come before the meeting.

Designation of Voting Delegates

Pursuant to the provisions of the League Bylaws, you are requested to designate by action of your governing body one of your officials who will be in attendance at the Convention as your official representative to cast the vote of the municipality at the Annual Meeting, and, if possible, to designate one other official to serve as alternate. Please submit this information through the League website by visiting <https://mml.org/resources-research/delegate/> **no later than September 18, 2023.**

We love where you live.



Regarding the designation of an official representative of the member to the annual meeting, please note the following section of the League Bylaws:

"Section 4.4 - Votes of Members. Each member shall be equally privileged with all other members in its voice and vote in the election of officers and upon any proposition presented for discussion or decision at any meeting of the members. Honorary Members shall be entitled to participate in the discussion of any question, but such members shall not be entitled to vote. The vote of each member shall be cast by its official representative attending the meeting at which an election of officers or a decision on any proposition shall take place. Each member shall, by action of its governing body prior to the annual meeting or any special meeting, appoint one official of such member as its principal official representative to cast the vote of the member at such meeting, and may appoint one official as its alternate official representative to serve in the absence or inability to act of the principal representative."

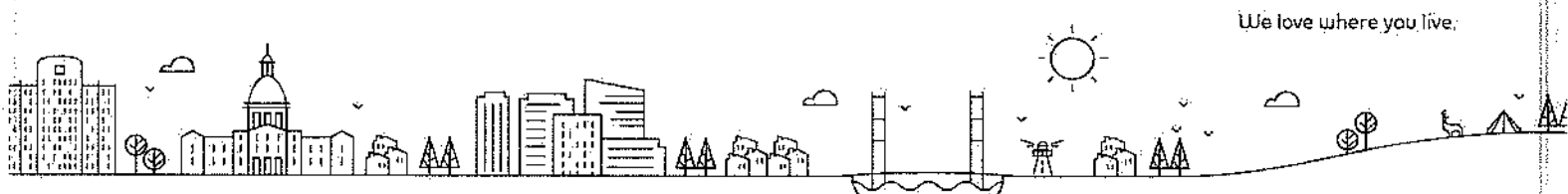
1. Election of Trustees

Regarding election of Trustees, under Section 5.3 of the League Bylaws, five members of the Board of Trustees will be elected at the annual meeting for a term of four years. The regulations of the Board of Trustees require the Nominations Committee to complete its recommendations and post the names of the nominees for the Board of Trustees on a board at the registration desk at least four hours before the hour of the business meeting.

2. Statements of Policy and Resolutions

Regarding consideration of resolutions and statements of policy, under Section 4.5 of the League Bylaws, the Board of Trustees acts as the Resolutions Committee, and "no resolution or motion, except procedural and incidental matters having to do with business properly before the annual meeting or pertaining to the conduct of the meeting, shall be considered at the annual meeting unless it is either (1) submitted to the meeting by the Board of Trustees, or (2) submitted in writing to the Board of Trustees by resolution of the governing body of a member at least thirty (30) days preceding the date of the annual meeting." Thus, the deadline this year for the League to receive resolutions is **September 18, 2023**. Please submit resolutions to the attention of Daniel P. Gilmartin, Executive Director/CEO at 1675 Green Rd., Ann Arbor, MI 48105. **Any resolution submitted by a member municipality will go to the League Board of Trustees, serving as the resolutions committee under the Bylaws, which may present it to the membership at the Annual Meeting or refer it to the appropriate policy committee for additional action.**

Further, "Every proposed resolution submitted to the Board of Trustees by a member shall be stated in clear and concise language and shall be accompanied by a statement setting forth the reasons for recommending the proposed resolution. The Board shall consider the proposal at a Board meeting prior to the next annual meeting and, after consideration, shall make a recommendation as to the advisability of adopting each such resolution or a modification thereof.



3. Posting of Proposed Resolutions and Core Legislative Principles

The proposed Michigan Municipal League Core Legislative Principles and any new proposed Resolutions recommended by the Board of Trustees for adoption by the membership will be available on the League website, or at the League registration desk to permit governing bodies of member communities to have an opportunity to review such proposals and delegate to their voting representative the responsibility for expressing the official point of view of the member at the Annual Meeting.

The Board of Trustees will meet on Tuesday, October 17, 2023 at the Grand Traverse Resort & Spa for the purpose of considering such other matters as may be requested by the membership, in addition to other agenda items.

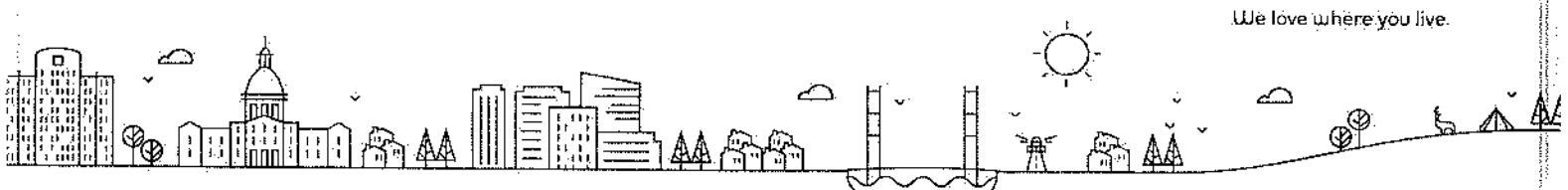
Sincerely,



Barbara Ziarko
President
Councilmember, City of Sterling Heights



Daniel P. Gilmartin
Executive Director & CEO





Fraser City Council Agenda Item

SUBJECT TITLE:	Consolidation of Precincts - November 7 2023 Election	DATE SUBMITTED:	07/29/2023
PREPARED BY:	Clerk Greenia	NEW OR RETURNING:	New
REQUEST			
On November 7, 2023 the City of Fraser will hold an Election to Elect a Mayor, three (3) full-term City Council Members and one (1) partial-term City Council Member. As turn out for these elections has been relatively light in the past I am requesting City Council approves Resolution #2023-13 which will authorize the consolidation of precincts for that Election.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount:			
Account Number(s):			
Requires Budget Amendment: ☐ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☐ NO ☐ YES - Amount:			
Requires Travel Expenses: ☐ NO ☐ YES - Amount:			
Offset by Grant Funding: ☐ NO ☐ YES - Amount:			
Additional Information:			
ATTACHMENTS			
Resolution # 2023-13			
RECOMMENDED MOTION(s)			
Motion to adopt Resolution #2023-13 as presented.			



CITY MANAGER
Elaine Leven
CITY CLERK
Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Suzanne Kalka
Patrick O'Dell
Dana Sutherland

CITY OF FRASER RESOLUTION # 2023-13

CONSOLIDATION OF PRECINCTS FOR THE NOVEMBER 7, 2023 ELECTION

WHEREAS, the City of Fraser will hold an Election on November 7, 2023 for the purpose of electing a Mayor, three (3) full-term City Council Members and one (1) partial-term Council Member; and

WHEREAS, the previous two (2) City Council Elections have shown to have 42.9% (November 5, 2019) and 42.5% (November 2, 2021) of voter turn-out; and

WHEREAS; the Michigan Election Law Section 168.659 allows for consolidation of election precincts for a particular election that is not a general November election, primary election immediately before a general November election, or other statewide or Federal election; and

WHEREAS, it has been customary in the past City of Fraser Elections to combine Precinct 3 and Precinct 5 together and Precinct 6 and Precinct 7 together for the purposes of efficiency and mindfulness of financial costs to the City;

NOW, THEREFORE, BE IT RESOLVED that the City of Fraser has agreed to combine Precinct 3 and Precinct 5 together into one precinct and Precinct 6 and Precinct 7 together into one precinct for the November 7, 2023 City Election.

Michael Carnagie, Mayor

Cindi Greenia, City Clerk

Date: August 10, 2023



Fraser City Council Agenda Item

SUBJECT TITLE:	Resolution #2023-14 Establishing Early Voting Site Location	DATE SUBMITTED:	08/01/23
PREPARED BY:	Clerk Greenia	NEW OR RETURNING:	New
REQUEST			
In November of 2022 the voters of the State of Michigan passed Proposal 2022-02. This was a proposal that resulted in sweeping changes to the manner in which we hold Elections. The most significant change was the requirement for Clerks to offer nine (9) days of in-person early voting prior to each Federal and State Election, with an option for the Local Clerk to offer that for Local Elections. The City needs to establish a location that is secure and meets all the requirements of regular precincts used on Election Day for this purpose. This has to be done no later than sixty (60) days prior to the first election where Early Voting is offered. The City Clerk is then required to notice all registered voters in the City where the official "Early Voting Site" is located. I am requesting that City Council approve the use of the former Court area in the Department of Public Safety as the location for our Early Voting Site. I have offered a Resolution for your review which will accomplish this purpose.			
BUDGET IMPACT			
☐ Obtained Quotes ☐ Solicited Bids thru RFP ☐ Sole Source ☐ Not Applicable (If sole source, include an additional recommended motion to waive competitive bidding)			
Amount:			
Account Number(s):			
Requires Budget Amendment: ☐ NO ☐ YES - Amount:			
Requires Reoccurring Charges: ☐ NO ☐ YES - Amount:			
Requires Travel Expenses: ☐ NO ☐ YES - Amount:			
Offset by Grant Funding: ☐ NO ☒ YES - Amount:			
Additional Information:			
ATTACHMENTS			
Resolution # 2023-14 Establishing Early Voting Site Location			
RECOMMENDED MOTION(s)			
Motion to adopt Resolution #2023-14 as presented.			



CITY MANAGER
Elaine Leven
CITY CLERK
Cynthia Greenia

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Carnagie
MAYOR PRO-TEM
Patrice M. Schornak
COUNCIL
Amy Baranski
Kathy Blanke
Suzanne Kalka
Patrick O'Dell
Dana Sutherland

CITY OF FRASER RESOLUTION #2023-14

ESTABLISHING EARLY VOTING SITE LOCATION

PRESENT:

ABSENT:

The following Resolution was offered by City Council Member _____
and supported by City Council Member _____

WHEREAS, the voters in Michigan, on November 8, 2022, approved the passage of Proposal 2022-02, which in part, entitles voters the right, once registered, to vote in each statewide and Federal election in person at an early voting site prior to election day, open for nine (9) consecutive days beginning on the second Saturday before the election and ending on the Sunday before the election, for at least eight at City Hall, 33000 Garfield, Fraser, Michigan, 48026, as it meets polling place requirements; and

WHEREAS the Early Voting Precinct for State and Federal Elections will be open for nine (9) consecutive days beginning the second Saturday before election day through the Sunday before election day during the hours of 12:00 p.m. to 8:00 p.m. Monday through Friday and 8:00 a.m. to 4:00 p.m. on Saturdays and Sundays; and

WHEREAS the City Clerk is allowed to set additional hours for Early Voting, add additional days of Early Voting, and allow Early Voting for an election that is not a statewide or Federal election, by this resolution; and

WHEREAS all Early Voting dates and times will be posted sufficiently forty-five (45) days prior to every election to notify voters; and

NOW, THEREFORE BE IT RESOLVED that the City of Fraser City Council approves the establishment of the Fraser Early Voting Precinct which will be located at City Hall, 33000 Garfield, Fraser, Michigan, 48026, for the City of Fraser.

VOTE ON MOTION:

AYES:

NAYS:

CERTIFICATION

I, Cindi Greenia, City Clerk of the City of Fraser, hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Fraser, County of Macomb, State of Michigan, at a regular meeting held on Thursday, August 10, 2023, and that said meeting was conducted and public notice of the said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of the said meeting were kept and will be or have been made available as required by said Act.

Cindi Greenia, Clerk
City of Fraser