City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Lesich
MAYOR PRO-TEM
Dana Sutherland
COUNCIL
Amy Baranski
Patrick O'Dell
Kenny Perry Jr.
Patrice Schornak
Sherry Stein

CITY MANAGER
Elaine Leven
CITY CLERK
August Gitschlag

FRASER CITY COUNCIL AGENDA
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, JANUARY 9, 2025 - 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. Approve City Council Regular Meeting Minutes December 12, 2024
   b. Receive Board/Commission Meeting Minutes
   c. Receive Check Disbursements
   d. Receive Revenue and Expenditure Report
7. **NEW BUSINESS**
   a. Public Hearing for CDBG Funding
   b. CDBG Funding Allocation Recommendation
   c. FY 2023-2024 Audit Presentation by Yeo & Yeo
   d. FY 2024-2025 Budget Amendments
   e. Public Hearing for Industrial Roads Special Assessment Tax Roll
   f. Resolution 2025-001 to Affirm Industrial Road Special Assessment District Tax Roll
   g. Resolution 2025-002 Intent to Issue Bonds for Industrial Roads in the Special Assessment District
   h. 2025 Sanitary Sewer Rehabilitation Contract Award
   i. Set FY 2025-2026 Budget Schedule
8. **REPORT OF CITY ADMINISTRATION**
9. **REPORT OF MAYOR AND CITY COUNCIL**
10. **CITIZEN PARTICIPATION**
11. **ADJOURNMENT**

City of Fraser

CENTENNIAL COMMUNITY

FRASER CITY COUNCIL MINUTES
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, DECEMBER 12, 2024 @ 6:30 P.M.
DRAFT

A regular meeting of the Fraser City Council was held on Thursday, December 12, 2024 at 6:30 p.m. in City Council Chambers, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER

Mayor Lesich called the meeting to order at 6:30 PM

2. PLEDGE OF ALLEGIANCE

Mayor Lesich led the Pledge of Allegiance

3. ROLL CALL OF COUNCIL MEMBERS

The following members were present:

Present: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland.
Absent: None

4. APPROVAL OF AGENDA

Motion by O'Dell supported by Schornak to approve the agenda as presented

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

5. CITIZEN'S PARTICIPATION ON AGENDA ITEMS

There was no citizen participation at this time

6. CONSENT AGENDA

The following items were on the Consent Agenda

a. Approve City Council Regular Meeting Minutes November 14, 2024
b. Receive Board/Commission Meeting Minutes
c. Approve Annual Meeting Schedule
d. Receive Historical Commission Newsletter
e. Receive Check Disbursements
f. Receive Revenue and Expenditure Report
g. Assign Rob Barrett as Street Administrator
h. Receive FY 2023-2024 Audit

Motion by Stein supported by Sutherland to approve the Consent Agenda
AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

7. NEW BUSINESS

A. Planning Commission Appointments
1) Reappoint JoAnne Barr
2) Reappoint Renee Meyer
3) Reappoint Randy Warunek

Motion by Schornak supported by O'Dell to reappoint JoAnne Barr to the Planning Commission with a term ending December 31, 2027

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

Motion by O'Dell supported by Stein to reappoint Renee Meyer to the Planning Commission with a term ending December 31, 2027

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

Motion by Schornak supported by Baranski to reappoint Randy Warunek to the Planning Commission with a term ending December 31, 2027

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

B. Zoning Board of Appeals Appointments
1) Reappoint Joe Chimenti
2) Reappoint Rosanne Menendez

Motion by Schornak supported by Baranski to reappoint Joe Chimenti to the City of Fraser Zoning Board of Appeals with a term ending December 31, 2027

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

Motion by Schornak supported by Lesich to reappoint Rosanne Menendez to the City of Fraser Zoning Board of Appeals with a term ending December 31, 2027

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

C. Ordinance Amendment – Special Assessments Chapter 24, Installments

Motion by O' Dell supported by Baranski to approve the ordinance as submitted

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

D. Public Hearing for Industrial Roads Special Assessment District

Hearing Opened at 6:43 P.M.

David Chevela, Jozef Jablonski and Ken Immler all spoke

Hearing Closed at 6:47 P.M.

E. Resolution 2024-016 to Establish Industrial Road Special Assessment District

Motion by Baranski supported by O'Dell to approve resolution 2024-016 to Establish Industrial Road Special Assessment District
AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

F. Set Public Hearing for Industrial Roads Special Assessment Roll

Motion by Baranski supported by O'Dell to set public hearing for January 9, 2025 regarding the special assessment roll for the industrial park special assessment district (including Malyn Blvd, Commerce Rd, Riviera Dr, Doreka Dr, James P Pompo Dr, Cross Dr, Mike C Ct, Vermander Dr, and Bennett Dr).

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

G. Public Hearing for Proposed Water and Sewer Rates

Prior to the opening of the Pubic Hearing resident David Chevela asked a question about the process that led to these rates and if the City could appeal what GLWA charges.

Hearing Opened at 6:53 P.M.
Hearing Closed at 6:56 P.M.

H. Resolution 2024-017 to Set Water and Sewer Rates

Motion by Sutherland supported by Perry to approve Resolution 2024-017 to Set Water and Sewer Rates.

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

I. Municipal Analytics Proposal for Connection Charge Analysis

Motion by Baranski supported by Lesich to approve proposal for connection charge analysis from Municipal Analytics at a cost not to exceed $4,500.00

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

J. Municipal Analytics Proposal for BS&A Utility Billing Database Support

Motion by Baranski supported by Schornak to approve proposal for BS&A Utility Billing Database Support from Municipal Analytics not to exceed $10,000.

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

K. Kingston Water Main Replacement

Motion by Baranski supported by Schornak to award a contract for the Kingston Water Main Replacement Project to Pamar Enterprises, Inc. in the amount of $633,752.15, authorize Anderson, Eckstein and Westrick, Inc. to provide contract administration services in accordance with the standing agreement in the estimated amount of $82,500, and authorize the DPW Superintendent and City Manager discretion to approve additional contract costs from a construction contingency of $32,000, with a total authorization not to exceed $748,252.15

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

L. 2022 Water Main Replacement Final Balancing Change Order

Motion by O'Dell supported by Baranski to approve an additional $35,069.12 in contract costs for the 2022 Water Main Replacement Program Contract with T.R. Pieprzak, Inc., increasing the authorized amount from $1,612,943.75 to $1,648,012.87

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

M. 2023 Water Main Replacement Balancing Change Order

Motion by Schornak supported by Lesich to approve an additional $64,254.02 in contract costs for the 2023 Water Main Replacement Program Contract with

Pamar Enterprises, Inc., increasing the authorized amount from $2,582,461.36 to $2,696,715.38.

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

N. Set Public Hearing for CDBG Funding

Motion by O'Dell supported by Baranski to set the 2025 CDBG Public Hearing date for January 9, 2025 at 6:30 P.M.

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

8. RETURNING BUSINESS

New microphones for Mayor and Council have been ordered

9. REPORT OF CITY ADMINISTRATION

Library agreement has been signed
Sidewalk gap planning is underway
Grove St Speed data was reported
Comcast migration is almost complete
Audit is completed on time – kudos to Anjilee & her team

10. REPORT OF MAYOR AND CITY COUNCIL

Every Member sends holiday wishes to the City and commended Chris Delmege in Recreation for an excellent Tree Lighting event

Baranski – Reminded us all that the election is over and we are all neighbors looking out for each other

O'Dell - Proud of Council's 2024, and excited for possibilities in 2025

Perry- Holiday wishes to all

Schornak - Reminded us all to be charitable this holiday season and thanks DPW for a great job decorating City Hall

Stein - Holiday wishes to all

Sutherland - Thanked City Attorney Don DeNault for all his hard work

Lesich – Directed residents to the Handy Helpers program, thanked Council for all they accomplished, would like to see a heated polar plunge pool in 2025

11. CITIZEN PARTICIPATION

Jeff Siciliano, Jozef Jablonski and Ken Immler each spoke about Industrial Park roads

12. ADJOURNMENT

Motion by Baranski supported by Sutherland to adjourn the meeting at 7:34 P.M.

AYES: Baranski, Lesich, O'Dell, Perry, Schornak, Stein, Sutherland
NAYS: None **Motion Carried**

Respectfully Submitted:

____
Michael Lesich, Mayor
City of Fraser

____
August R. Gitschlag, Clerk
City of Fraser

City of Fraser

CENTENNIAL COMMUNITY

Fraser Historical Commission
Meeting Minutes – Monday November 4, 2024 @ 7:00pm

Present:

Commissioners: Marilynn Wright, Nancy Ehrke, Jim Chamberlin, Tom Iwanicki, Marti VanEenenaam-Iwanicki, Mackenzie Lenk, Karen Hodges,

Members-at-Large: Curtis Rice, Kathy Pirtle, Dori Guoin

Liaison – Patrice Schornak

Guests:

Tom Tesnow –Fraser Anniversary booklet/Society member

1. **Call to order:** 6:58 pm by Marilynn.

2. **Pledge of Allegiance**

3. **Approve Agenda**: **Motion** by Tom, seconded by Nancy to approve agenda.

Motion carried

4. **Approve October 7, 2024, Minutes: Motion** by Karen, seconded by Tom to approve.

Motion carried

5. **City Liaison Report:**

Since our last meeting, these requests have been met:

- Mackenzie now has a key
- Joe from DPW met Karen regarding the sprinklers. Sprinklers have been shut off, we will meet with sprinkler service in the spring to discuss drip irrigation around the house/Depot.
- Gutter guards have been installed on gutters of house and barn, they will catch the leaves.
- Line items on the financial report were purchases made by DPW for the house (security light sensors, gutter guards)

Current Commission requests from Liaison/City Clerk:

- Lights on the flagpole are out
- Lights on the front of the house are out

- Check on smoke alarm – battery? Wired in?

6. Unfinished Business

a. Tom Tesnow – Fraser Anniversary Magazine

- Has received some articles:
  - Needs barn and digitization photos (Marti will send him those)
- Ad sales for the book are uncertain as this time as companies are tentative about the presidential election.
- Book will be distributed to homes businesses, schools, library and city offices
- Tom expressed his pride of us and thanks us.

b. October 20 Half Price Sales

Barn $447.10   Depot $224.25   Tent $ 98.53   Food $ 63.00
Gift Shop $123   Lottery Board $30   Donation $100
Digitizing Donations $399.00
Museum $4.50 (some sales were included in barn sale total)
Total: $1489.38
Deposited $737.38

c. November 3 Open House

Depot $183
Museum $33
Gift Shop $183
Digitizing Donations $2.00

To Digitization Fund - $218.00

Currently have $881 for Digitization Equipment

d. Truck or Treat at Ram's Horn

Marti and Tom reported that it went very well with lots of participants
Spent $97 on candy

e. Policy/Procedures

***Section IIA: Accessions* – Motion** by Tom, Second by Karen to approve this section.
All in favor.   Motion carried

Tabled further Policy/Procedures discussion at this time. Tom is taking a Museum Collections Management course and is learning how to create this document correctly.
We will continue to revise, and revisit in 2025.

f. P.O. Box

Request for a check to cover the cost of a P.O. Box for the Commission was denied by City Hall. Per City Manager and City Clerk, City Hall will collect our mail. We will have to collect it from City Hall. Karen will check our mail.
Therefore, our permanent mailing address will be:

Fraser Historical Commission
33000 Garfield Road
Fraser, MI 48026

7. New Business

a. Humidifier

- Will start the humidifier when the weather cools off and heat turns on
- Tom will check it/fill it on Tuesdays
- Jim will check/fill on Fridays

b. Decorating for Christmas

- Marti will get high school and other volunteers to decorate Museum for Christmas. Possibly November 17 or Nov 23

c. Barn Sale pick up

- Per Fosters' request, Karen will contact them an hour before we need pick -up Weds. Nov 6 at 9am. We need people to come load up the truck and follow it to St. Johns to unload it. Marti will ask Society members to help as well.

8. Commissioner Reports

- ***Marilynn***
  - Asked that Members at Large stay after for a photo for the Anniversary booklet
  - State Bank of Fraser will be demolished. Eagle on the bank building will not be donated to us. It will go to the landowner, and they will include it on their bank memorial wall to be erected in front of Sheetz.

- ***Jim***
  - Thermostat batteries have been changed

- ***Marti***
  - Attended KMB Award Ceremony on Oct 11 and shared the President's Plaque – this will be displayed in the glass room.
  - Shared information about the Society: Janet Calabrese has been working on a Commission/Society brochure as well as a Baumgartner Family booklet that can be shared at the 150th celebration.
  - Gift shop and Glass Room will be undergoing transformation – many items will be sent to St. John for their sale. Some glass items will be for sale in the gift shop. Glass room to be cleaned up for Santa's reception area.

- ***Dori***
  - Wondered if City Hall has anything in writing re. mail collection that we could include in our Policies and Procedures

- ***Tom***
  - Hopefully will have digitization scanner by our next meeting. Will pick this up in store and use our Tax ID number. Will look for a computer too; possibly an open box deal

  - Taking an 8-week class Collections Management Class for Museums. Looking at Policies/Procedures and Ethics.
  - Will be taking a class in January re. Exhibits

- ***Nancy***
  - Invited all to a fundraiser at the Ram's Horn on Nov 7 5-8pm for Friends of the Library

- ***Kathy*** – No report

- ***Mackenzie*** **–** No report

- ***Karen*** - No Report

- ***Curtis*** – No Report

9. Adjournment: Motion by Marti, Seconded by Karen to adjourn. All in favor

Meeting adjourned at 7:54

Announcements:

- **Next Meeting: December 2, 2024 - 7pm in the Depot**

- **½ off Christmas Sale: Sunday Dec. 8 1-4pm**

- **No Open House or Meeting in January**

Respectfully Submitted –
Marti VanEenenaam-Iwanicki, Recording Secretary

City of Fraser

CENTENNIAL COMMUNITY

FRASER CITY PLANNING COMMISSION
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
WEDNESDAY, November 6, 2024 @ 7:00 P.M.
AS APPROVED 12/4/2024

A regular meeting of the Fraser City Planning Commission was held on Wednesday, November 6, 2024 at 7:00 p.m. in City Council Chambers, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER
Chair Czarnecki called the meeting to order at 7pm and led the Pledge of Allegiance

2. ROLL CALL OF COUNCIL MEMBERS
Present: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
Absent: None
Others: City Planner Sayre, City Attorney Alyssa Ericson,

3. APPROVAL OF AGENDA

Motion by Warunek supported by Keil to approve the agenda as printed.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

4. CHAIR OPENING REMARKS

5. APPROVAL OF MINUTES

Motion by Farina supported by Keil to approve the minutes as presented.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

6. NEW BUSINESS

a. Public Hearings

None

b. Site Plans:

i. Motion by Meyer supported by Warunek to postpone SP 24-04 & SLU 24-02– 34625 Utica Road, Mister Car Wash until the December 4, 2024 meeting.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

ii. SP 24-06 – 32925 Groesbeck Highway, Fraser Optical Façade Review

Planner Sayre introduced the project and the background of the request. The applicant was present to answer questions from the board regarding material, color scheme, and final look of the façade.

Motion by Warunek supported by Farina to approve the proposed exterior facing material façade changes with the condition of revising the east front elevation with raising the masonry wall to at least the top line of the windows for longevity and the adhesive properties of the paint and submission of a revised plan to the Building Department with the changes included.

AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

c. Other

i. Interview of JoAnne Barr for position on the Planning Commission

Motion by Farina, supported by Keil to recommend to City Council to reappoint JoAnne Barr for a position on the Planning Commission term ending December 31, 2027.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

ii. Interview of Renee Meyer for position on the Planning Commission

Motion by Farina, supported by Keil to recommend to City Council to reappoint Renee Meyer for a position on the Planning Commission term ending December 31, 2027.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

iii. Interview of Randy Warunek for position on the Planning Commission

Motion by Farina, supported by Keil to recommend to City Council to reappoint Randy Warunek for a position on the Planning Commission term ending December 31, 2027.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

7. RETURNING BUSINESS

a. Driveway Expansion Text Amendments
Planner Sayre presented the proposed text amendments regarding driveway expansions. Discussion from the board was had. Planner Sayre will research previous approved ordinance regarding impervious surface allowance.

Douglas Bukantis, 15767 Kingston: Fraser resident spoke on their need for a driveway expansion.

8. Public Comment

None

9. Monthly Report – October 2024

10. Zoning Board of Appeals Member Liaison Report

Commissioner Farina stated there was no Zoning Board meeting last month.

11. Commissioners' Comments and Items of Interest/Concern

~~**Commissioner Keil** announced December will be his last meeting with the board.~~
Commissioner Warunek made a comment to Planner Sayre of a grammatical error from the review in the agenda packet.
Commissioner Farina thanked everyone who supported the fundraiser, and noted it was a great success. Also mentioned the Master Plan will possibly be needing a review for an update in 2026.
Commissioner Tuller said Go Lions!
Commissioner Meyer no comment.
Commissioner Barr no comment.
Planner Sayre reminded everyone to take the Zoning Ordinance update survey. Posted on the City's website.
Chair Czarnecki followed through with the Clerk's office regarding their badges and hasn't heard anything yet.

12. Adjournment

Motion by Keil, Meyer seconds to adjourn at 8:40 p.m.
AYES: Barr, Czarnecki, Farina, Keil, Meyer, Tuller, Warunek
NAYS:
Absent: **Motion Carried**

Respectfully Submitted:

____
Alicia Warren

CITY OF FRASER
ZONING BOARD OF APPEALS MEETING
NOVEMBER 7, 2024 @ 7:00 P.M.
33000 GARFIELD, FRASER, MI 48026
AS APPROVED 12/4/2024

A regular meeting of the City of Fraser Zoning Board of Appeals was held Thursday, November 7, 2024 at 7:00 p.m. in City Council Chambers, 33000 Garfield, Fraser, MI 48026.

1. Call to Order

Chair Farina called the meeting to order at 7:01 p.m.

2. Pledge of Allegiance

Chair Farina led the Pledge of Allegiance.

3. Roll Call

Present: Burley, Chimenti, Farina, Green, Menendez,
Absent: Stasek
Others: City Planner Sayre, City Attorney Hishon, City Clerk Gitschlag

4. Approval of Agenda - November 7, 2024

Motion by Menendez supported by Burley to approve the agenda as presented.
Ayes: Burley, Chimenti, Farina, Green, Menendez
Nays:
Absent: Stasek **Motion Carried**

5. Approval of Minutes – September 5, 2024

Motion by Menendez supported by Chimenti to approve the minutes as presented.
Ayes: Burley, Chimenti, Farina, Green, Menendez, Stasek
Nays:
Absent: Stasek **Motion Carried**

Stasek arrives at 7:06

6. Formal Statement by Chair

7. New Business of the Board

a. Public Hearings – ZBA 24-06 – 33420 Utica Road, Use Variance for Multiplex Development

To obtain a use variance from zoning ordinance standards to allow the applicant to construct multiplex buildings consisting of seven two-family dwellings on site with associated parking in the RM zoning district.

Ayad Razoo was there on behalf of the petitioner.

Open Public Hearing at 7:16

Public Comment by: Denise Bilson & Megan Walker

Close Public Hearing at 7:24

Motion by Menendez supported by Burley to motion to approve ZBA 24–06 located at 33420 Utica Rd. VARIANCE request by reason of Section 32-122 provisions relating to permitted uses in the RM , one family residential District:
Granting the applicant a "Use Variance" from zoning ordinance standards to allow the applicant to develop the site as a condominium consisting of up to 7 (seven) two- family (duplex) buildings on the sight with associated parking in the RM District.

With the following condition:

> No master deed may be recorded until it is in a form satisfactory to the city attorney. The cost of review of the master deed and bylaws to the city shall be reimbursed by the applicant, with an escrow to be established in an amount set by the planner.

Reason for this approval:

> 1. This parcel is unique and in that the depth (over 600 feet), is significantly greater than other parcels in the same zoning district and nearby and by granting this variance it will allow this property owner the same rights afforded to adjacent and nearby parcels with similar zoning, as they were granted a Use Variance.
>
> 2. This development will not materially impair the intent of purpose of this chapter or public interest. Adjacent properties are mainly multi-family developments, and the property is located along a major thoroughfare. The parcels is unique due to its unusual length-to- depth dimensions and situated among multi-family developments. We do not anticipate granting this variance to create a general rule.

This development is very consistent with the master plan.

Ayes: Burley, Chimenti, Farina, Green, Menendez, Stasek
Nays:
Absent: **Motion Carried**

b. **Other**

i. Interview of Joseph Chimenti for position on the Zoning Board of Appeals

ii. Interview of Rosanne Menendez for position on the Zoning Board of Appeals

Motion by Farina, Burley second to suspend the rules, and reappoint Joe Chimenti and Rosanne **Menendez to the Zoning Board of Appeals.**

Motion Carried Unanimously

8. Old Business – None

9. Unfinished Business – Request for ID Badges

10. Monthly Reports

11. Planning Commission Liaison

12. Public Participation

13. ADJOURNMENT

Motion by Menendez supported by Chimenti to adjourn the meeting at 7:49 p.m.

AYES: Burley, Chimenti, Farina, Green, Menendez, Stasek
NAYS: None
Absent: **Motion Carried**

Fraser Recreation Commission Minutes
City Council Chambers
33000 Garfield, Fraser, MI 48026
TUESDAY, November 14, 2024 @ 7:00 p.m.

The regular meeting of the City of Fraser Recreation Commission was held on Tuesday, November 14, 2024 at 7:00 p.m. in City Council Chambers, City Hall, 33000 Garfield, Fraser, MI 48026.

1. CALL TO ORDER

Recreation Commission member Hunt called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE

Commission Member Hunt led the Pledge of Allegiance.

3. ROLL CALL OF RECREATION COMMISSION MEMBERS

PRESENT: Walker, Koch, Hunt, Rastelli

ABSENT: Hunter, Rice

OTHERS: Recreation Coordinator Delmege

Motion by Koch supported by Rastelli to excuse Commission Member Rice from the November 14, 2024 Recreation Commission meeting.

AYES: Walker, Koch, Hunt, Rastelli
NAYS: None **Motion Carried**

4. APPROVAL OF AGENDA

Motion by Koch supported by Walker to approve the agenda of the November 14, 2024, City of Fraser Recreation Commission as amended.

AYES: Walker, Koch, Hunt, Rastelli
NAYS: None **Motion Carried**

5. APPROVAL OF MINUTES

Motion by Koch supported by Walker to approve the minutes of the October 1, 2024 meeting of the City of Fraser Recreation Commission as presented.

AYES: Koch, Walker, Hunt, Rastelli
NAYS: None **Motion Carried**

6. VOLUNTEER GROUP REPORTS

Laura Lesich, Fraser First Booster Club, has a "Blue Jean Ball" event coming up on Saturday, February 8, 2025, with tickets going on sale shortly and sponsorships available. Next meeting is on Wednesday, November 20 at Hanover Grove Conference Room at their Community Center at 6:30pm. Lastly, they're working on a new Facebook page that will be launching soon that will focus on Steffen's Park and they're looking for feedback and opinions.

Echo Hunt, on behalf of the Beautification Club, spoke about how they had a donation of 170 daffodil bulbs, which were planted around "the wedge" between Masonic and Garfield. Their next meeting will be Wednesday, November 20 at 7:30pm following the Fraser First Booster Club at Hanover Grove Conference Room.

7. ADMINISTRATION REPORT

Coordinator Delmege talked about "Christmas in Fraser" and the list of activities for the event. The event will be 5:30-7:30pm. The High School Marching Band will kick off the event with music. The mayor will speak and hand Santa Claus the key to the city. Encore Dance Centre will perform at 6:05, Ice Sculptor Demonstration (with four already being station throughout event) that will start at 6:15pm, Fire Entertainment starting their performance at 6:30pm and a Polar Plunge at 7:00pm for a charity TBA. Fraser First Booster Club will provide hot chocolate and cookies throughout the event, as well as hot dogs, chips and beverages. A full petting zoo with horse rides. There will also be two fire pits for s'more making and getting warm.

The Recreation Department partnered with Painting with a Twist in Roseville to have an event on Saturday, December 14 for adults 18 and older. The event will be from 7:00-9:00pm. The City of Fraser will contribute $25 per person who signs up for the event. There will be hand foods, and a BYOB event where you can choose between two different paintings. Holds roughly 75 people.

The Recreation Department also partnered with the City of Warren's Breakout Escape Room for another event on January 25 from 7:00-8:00pm. This event will be $26 per person (discounted price), and all people interested will have to call their business at (586) 359-6944 and speak to Angel and mention "Fraser Escape Room" and pay by credit card.

Mr. Delmege is looking to run a "Date Night" event on Saturday, February 15 at Vintage House. A fun event where families can bring their children to come eat, listen and dance to music. It would be roughly a three-hour event. The event, instead of being a “date night” could be more of a family fun night. Commission Member Koch thought about having games on each table. She also thought of changing the name to “Family Night”. It would cost $18 per person for the event.

Mr. Delmege has been talking to the City of Roseville about running some programs together. Due to the lack of a Recreation Facility, and the current non-availability of Fraser schools’ gymnasiums, we could join their program for basketball and volleyball which takes place in Roseville schools. If you go to their website, or follow the link on our Facebook page, it’ll bring you to their sign up. Commission member Koch asked if this will be something we have to provide all our own coaches, which Mr. Delmege said no, it’ll be using their coaches’ for now, but it could grow into us trying to find more coaches’ as well. Mr. Delmege stated that the City of Fraser’s “part” could be donating new nets, poles, balls, etc. because the City of Fraser doesn’t have a facility in this partnership.

8. CITIZEN PARTICIPATION

Laura Lesich commented that she thought the “Date Night” was a great idea. Her concern is that weekend for the event is Presidents Day and people may be out of town. Start publicizing the event early and start it earlier (5:00/6:00pm). She would also like to see an event to get people outside into the snow/winter. Maybe an ice rink like they used to do back in the day.

9. COMISSION MEMBERS REPORT

Commission Member Rastelli spoke about the ice rink idea. She asked if that’s something they would talk to the City Manager, or Mr. Delmege. Mr. Delmege said he wasn’t against it, but questioned safety, insurance and more of the “behind-the-door” issues and stated it would be a City Manager decision, or possibly a City Council decision.

Commission Member Koch asked about doing an indoor pool event using the Fraser Schools pool. Mr. Delmege said he is trying to work with the schools and continuing the partnership and growing the usage of the schools. Fraser schools have facilities that the City of Fraser doesn’t have. Mr. Delmege would also like to do an adult cornhole league, but it poses a lot of issues between weather and the physical labor of moving the boards and bags and putting it back.

Mr. Delmege stated that he’s looking at having craft events inside City Hall, but the rooms aren’t big but would like to utilize what we already have. Koch was thinking of a puzzle night where people would have a competition who could complete it the fastest and do prizes to the top three fastest. Also, we could have a bingo event at City Hall inside the council chambers up to a certain number of people as well.

10. REAPPOINTMENT OF COMMISSION MEMBER CHRIS KOCH

Motion by Hunt supported by Walker to reappoint Commission Member Koch to the Recreation Commission

AYES: Koch, Walker, Hunt, Rastelli
NAYS: None

Motion Carried

11. ADJOURNMENT

Motion by Koch supported by Walker to adjourn the meeting at 7:39 p.m.

AYES: Koch, Walker, Hunt, Hunter, Rastelli
NAYS: None **Motion Carried**

Respectfully Submitted:

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Chris Delmege, Recreation Coordinator
City of Fraser

City of Fraser
Check Disbursement Report
January 9, 2024

EXPENDITURES FOR APPROVAL

101 GENERAL FUND	$	622,545.71
202 MAJOR STREET FUND	$	3,620.87
203 LOCAL STREET FUND	$	2,116.44
210 AMBULANCE FUND	$	4,868.59
226 RUBBISH COLLECTION FUND	$	97,281.84
536 SENIOR HOUSING FUND	$	14,881.37
592 WATER AND SEWER FUND	$	673,401.61
661 MOTOR POOL FUND	$	135,748.06
VENDOR EXPENDITURES	**$**	**1,554,464.49**

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/06/2024	PNC	142743	123.NET,INC.	COMMUNICATIONS (PHONE AND CELL)	850.000	228	1,630.01
				COMMUNICATIONS (PHONE AND CELL)	850.000	228	1,631.47
				CHECK PNC 142743 TOTAL FOR FUND 101:			3,261.48
12/06/2024	PNC	142744*#	AEW	Escrow Fee	280.000	000	82.50
				Escrow Fee	280.000	000	250.00
				CAPITAL OUTLAY	972.000	265	281.61
				CAPITAL OUTLAY	972.000	265	2,697.25
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	1,689.44
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	3,050.00
				CHECK PNC 142744 TOTAL FOR FUND 101:			8,050.80
12/06/2024	PNC	142746	ASSESSMENT ADMINISTRATION SERVICES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	10,400.00
12/06/2024	PNC	142748	AT&T	COMMUNICATIONS (PHONE AND CELL)	850.000	265	209.59
12/06/2024	PNC	142749	AT&T	COMMUNICATIONS (PHONE AND CELL)	850.000	265	861.43
12/06/2024	PNC	142750	MAYSSA ATTIA	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	1,125.00
12/06/2024	PNC	142751	BOBS SANITATION SERVICE, INC	OPERATING SUPPLIES	742.000	770	150.00
12/06/2024	PNC	142752#	BRIGHTER CLEANING SERVICES LLC	REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				CHECK PNC 142752 TOTAL FOR FUND 101:			530.00
12/06/2024	PNC	142753	BUILDERS FIRSTSOURCE	REPAIRS AND MAINTENANCE	930.000	265	206.88
12/06/2024	PNC	142754	CANFIELD EQUIPMENT SERVICE, INC.	CAPITAL OUTLAY	972.000	301	557.79
12/06/2024	PNC	142755	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	665.93
12/06/2024	PNC	142756*#	COMCAST	MISC COMMUNICATIONS (INTERNET)			** VOIDED **
12/06/2024	PNC	142758	JASMIN CROMWELL	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	286.50
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	165.00
				CHECK PNC 142758 TOTAL FOR FUND 101:			451.50

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/06/2024	PNC	142761	ELISE MARIE EDEN	PROGRAMMING	881.000	751	1,225.00
12/06/2024	PNC	142762	EXECUTIVE LANGUAGE SERVICES INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	190.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	190.00
				CHECK PNC 142762 TOTAL FOR FUND 101:			380.00
12/06/2024	PNC	142764	FINESSE CUISINE CATERING, LTD.	PROGRAMMING	881.000	751	1,057.50
12/06/2024	PNC	142766	HAYMOND. RONALD L	Escrow Fee	280.000	000	2,500.00
12/06/2024	PNC	142767	IAAI	MEMBERSHIPS	956.000	301	25.00
12/06/2024	PNC	142768	INDENTISYS INC.	OPERATING SUPPLIES	742.000	301	283.37
12/06/2024	PNC	142770	JOHN MCGRAIL	PROGRAMMING	881.000	751	375.00
12/06/2024	PNC	142771	LAPIERRE, YOSHIO & CHRISTINA	GATE OPENER	280.000	000	30.00
				Final Inspection	280.000	000	30.00
				CHECK PNC 142771 TOTAL FOR FUND 101:			60.00
12/06/2024	PNC	142773	LEXIPOL, LLC	PROFESSIONAL DEVELOPMENT	957.000	301	2,736.00
12/06/2024	PNC	142775	MACOMB COUNTY DEPARTMENT OF ROADS	CAPITAL OUTLAY	972.000	770	750.00
12/06/2024	PNC	142776	MACOMB DUPLICATING COMPANY	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	32.02
12/06/2024	PNC	142777	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	265	25.95
12/06/2024	PNC	142778	MACQUEEN	OPERATING SUPPLIES	742.000	301	1,281.90
12/06/2024	PNC	142779	METCOM	OPERATING SUPPLIES	742.000	286	354.09
12/06/2024	PNC	142780	MICHIGAN STATE POLICE	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	43.25
12/06/2024	PNC	142781	MINUTEMAN PRESS:FENTON	OPERATING SUPPLIES	742.000	286	870.00
12/06/2024	PNC	142782#	OFFICE DEPOT	OPERATING SUPPLIES	742.000	212	33.19
				OPERATING SUPPLIES	742.000	212	35.21
				OPERATING SUPPLIES	742.000	286	230.23
				OPERATING SUPPLIES	742.000	286	380.91
				OPERATING SUPPLIES	742.000	286	71.95
				OPERATING SUPPLIES	742.000	286	169.07
				OPERATING SUPPLIES	742.000	286	48.41

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				CHECK PNC 142782 TOTAL FOR FUND 101:			968.97
12/06/2024	PNC	142784	PROFESSIONAL BENEFITS SERVICES,	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	66.15
12/06/2024	PNC	142785	NICOLE REINHARDT	PS TECHNOLOGY FUNDS	214.101	000	85.86
12/06/2024	PNC	142786	ROCK SOLID EXTERIORS	CONCRETE SLAB	280.000	000	75.00
				FINAL INSPECTION	280.000	000	35.00
				CHECK PNC 142786 TOTAL FOR FUND 101:			110.00
12/06/2024	PNC	142787	CITY OF ROSEVILLE	MAIL OR POSTAGE	851.000	286	200.39
				MAIL OR POSTAGE	851.000	286	808.67
				RENTALS	940.000	286	74,788.75
				CHECK PNC 142787 TOTAL FOR FUND 101:			75,797.81
12/06/2024	PNC	142788	SHREDCORP	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	60.00
12/06/2024	PNC	142789	SPECTRON ELECTRIC	REPAIRS AND MAINTENANCE	930.000	265	697.42
12/06/2024	PNC	142791#	STERICYCLE, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	172	20.34
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	20.34
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	20.34
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	20.34
				CHECK PNC 142791 TOTAL FOR FUND 101:			81.36
12/06/2024	PNC	142792	SUNSHINE FIRE ENTERTAINMENT	PROGRAMMING			** VOIDED **
12/06/2024	PNC	142793	SUPPLY DEN	OPERATING SUPPLIES	742.000	301	91.63
12/06/2024	PNC	142794	UNITED STATES POSTAL SERVICE	MAIL OR POSTAGE	851.000	212	400.00
12/06/2024	PNC	142795#	VC3, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	1,950.00
				OPERATING SUPPLIES	742.000	257	1,589.00
				OPERATING SUPPLIES	742.000	301	1,069.00
				CHECK PNC 142795 TOTAL FOR FUND 101:			4,608.00
12/06/2024	PNC	142796*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	212	41.11
				OPERATING SUPPLIES	742.000	286	41.11

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				COMMUNICATIONS (PHONE AND CELL)	850.000	441	493.77
				COMMUNICATIONS (PHONE AND CELL)	850.000	703	123.33
				CHECK PNC 142796 TOTAL FOR FUND 101:			699.32
12/06/2024	PNC	142797	WEINGARTZ	REPAIRS AND MAINTENANCE	930.000	770	501.78
12/13/2024	PNC	142799*#	AEW	CAPITAL OUTLAY	972.000	265	205.16
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	1,840.71
				CAPITAL OUTLAY	972.000	441	946.70
				CAPITAL OUTLAY	972.000	441	23,630.58
				CHECK PNC 142799 TOTAL FOR FUND 101:			26,623.15
12/13/2024	PNC	142800	AIRGAS USA, LLC	OPERATING SUPPLIES	742.000	441	188.17
				OPERATING SUPPLIES	742.000	441	47.49
				OPERATING SUPPLIES	742.000	441	193.38
				CHECK PNC 142800 TOTAL FOR FUND 101:			429.04
12/13/2024	PNC	142803#	AMERICA'S FINEST	OPERATING SUPPLIES	742.000	301	42.00
				OPERATING SUPPLIES	742.000	751	425.00
				CHECK PNC 142803 TOTAL FOR FUND 101:			467.00
12/13/2024	PNC	142804	AUGUST R. GITSCHLAG	CONFERENCES	955.000	215	204.36
12/13/2024	PNC	142805	B. B. TROPHY & AWARDS COMPANY, LLC	OPERATING SUPPLIES	742.000	101	97.20
12/13/2024	PNC	142807#	BRIGHTER CLEANING SERVICES LLC	REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				CHECK PNC 142807 TOTAL FOR FUND 101:			530.00
12/13/2024	PNC	142808	DELL MARKETING LP	OPERATING SUPPLIES	742.000	286	1,483.98
12/13/2024	PNC	142809	CHRIS DELMEGE	PROGRAMMING	881.000	751	63.57
				PROGRAMMING	881.000	751	82.55
				CHECK PNC 142809 TOTAL FOR FUND 101:			146.12

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/13/2024	PNC	142810#	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	54.70
				OPERATING SUPPLIES	742.000	265	19.23
				OPERATING SUPPLIES	742.000	672	27.78
				CHECK PNC 142810 TOTAL FOR FUND 101:			101.71
12/13/2024	PNC	142812	COMCAST BUSINESS	MISC COMMUNICATIONS (INTERNET)	852.000	228	1,269.53
12/13/2024	PNC	142813	CONTRACTORS CONNECTION	OPERATING SUPPLIES	742.000	441	229.60
				OPERATING SUPPLIES	742.000	441	302.40
				OPERATING SUPPLIES	742.000	441	46.80
				CHECK PNC 142813 TOTAL FOR FUND 101:			578.80
12/13/2024	PNC	142816	DETROIT ENERGY STREET LIGHTS	ELECTRIC (STREET LIGHTING)	920.500	448	23,533.53
12/13/2024	PNC	142817*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	3,175.96
				ELECTRIC	920.000	265	1,131.08
				ELECTRIC	920.000	265	500.53
				ELECTRIC	920.000	265	439.93
				ELECTRIC	920.000	448	150.15
				CHECK PNC 142817 TOTAL FOR FUND 101:			5,397.65
12/13/2024	PNC	142818	EXECUTIVE LANGUAGE SERVICES INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	250.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	190.00
				CHECK PNC 142818 TOTAL FOR FUND 101:			440.00
12/13/2024	PNC	142820	FISHER AUTO PARTS, INC	REPAIRS AND MAINTENANCE	930.000	770	11.92
12/13/2024	PNC	142823	JOE GREGORY	PROFESSIONAL DEVELOPMENT	957.000	441	70.00
12/13/2024	PNC	142824	MACOMB COUNTY FINANCE DEPARTMENT	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	190.00
				COMMUNICATIONS (PHONE AND CELL)	850.000	301	243.42
				CHECK PNC 142824 TOTAL FOR FUND 101:			433.42
12/13/2024	PNC	142826	MACOMB DUPLICATING COMPANY	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	62.11
12/13/2024	PNC	142827	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	265	459.50

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/13/2024	PNC	142829#	21ST CENTURY MEDIA - MICHIGAN	Escrow Fee	280.000	000	319.25
				PRINTING AND PUBLISHING	900.000	701	391.25
				PRINTING AND PUBLISHING	900.000	701	157.25
				PRINTING AND PUBLISHING	900.000	701	463.25
				CHECK PNC 142829 TOTAL FOR FUND 101:			1,331.00
12/13/2024	PNC	142830	METCOM	OPERATING SUPPLIES	742.000	286	354.05
12/13/2024	PNC	142833	MICHAEL KEW	PROFESSIONAL DEVELOPMENT	957.000	441	70.00
12/13/2024	PNC	142834	MICHIGAN COURT ADMINISTRATION	PROFESSIONAL DEVELOPMENT	957.000	286	75.00
12/13/2024	PNC	142836	NICKEL & SAPH, INC	PROPERTY/VEHICLE LIABILITY INSURANCE	801.100	951	300,807.50
				PROPERTY/VEHICLE LIABILITY INSURANCE	801.100	951	48,258.00
				CHECK PNC 142836 TOTAL FOR FUND 101:			349,065.50
12/13/2024	PNC	142837	NYE UNIFORM CO	OPERATING SUPPLIES	742.000	301	1,207.04
				OPERATING SUPPLIES	742.000	301	1,190.00
				CHECK PNC 142837 TOTAL FOR FUND 101:			2,397.04
12/13/2024	PNC	142838	OFFICE DEPOT	OPERATING SUPPLIES	742.000	215	19.14
12/13/2024	PNC	142840	PHASE FOUR, INC.	PS TECHNOLOGY FUNDS	214.101	000	358.00
12/13/2024	PNC	142842*#	REINDEL TRUE VALUE	OPERATING SUPPLIES	742.000	265	41.79
				REPAIRS AND MAINTENANCE	930.000	265	10.49
				OPERATING SUPPLIES	742.000	441	67.72
				REPAIRS AND MAINTENANCE	930.000	441	57.47
				OPERATING SUPPLIES	742.000	770	4.32
				REPAIRS AND MAINTENANCE	930.000	770	83.24
				CHECK PNC 142842 TOTAL FOR FUND 101:			265.03
12/13/2024	PNC	142843	SOUTHEAST MI COURT ADMIN. ASSOC.	PROFESSIONAL DEVELOPMENT	957.000	286	75.00
12/13/2024	PNC	142846	SUNSHINE FIRE ENTERTAINMENT	PROGRAMMING	881.000	751	337.50
12/13/2024	PNC	142847	THOMSON REUTERS - WEST	OPERATING SUPPLIES	742.000	301	364.80
12/13/2024	PNC	142851	MARILYNN WRIGHT	OPERATING SUPPLIES	742.000	803	12.76
12/20/2024	PNC	142853	AIRGAS USA, LLC	OPERATING SUPPLIES	742.000	441	47.49

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/20/2024	PNC	142854	AMERICA'S FINEST	OPERATING SUPPLIES	742.000	212	430.00
12/20/2024	PNC	142855	BOBS SANITATION SERVICE, INC	OPERATING SUPPLIES	742.000	770	190.00
12/20/2024	PNC	142856#	BRIGHTER CLEANING SERVICES LLC	REPAIRS AND MAINTENANCE	930.000	265	140.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	672	125.00
				CHECK PNC 142856 TOTAL FOR FUND 101:			390.00
12/20/2024	PNC	142858	CINTAS CORPORATION #354	REPAIRS AND MAINTENANCE	930.000	265	58.54
12/20/2024	PNC	142859	COOLSYS COM & IND. SOLUTIONS INC	CAPITAL OUTLAY	972.000	441	54,473.45
12/20/2024	PNC	142861	ERCC	MEMBERSHIPS	956.000	101	300.00
12/20/2024	PNC	142864	J&J METAL PRODUCTS CO.	REPAIRS AND MAINTENANCE	930.000	265	181.51
				REPAIRS AND MAINTENANCE	930.000	265	26.66
				CHECK PNC 142864 TOTAL FOR FUND 101:			208.17
12/20/2024	PNC	142866	KIRK, HUTH, LANGE & BADALAMENTI	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	440.00
12/20/2024	PNC	142869	MACOMB COUNTY HERITAGE ALLIANCE	OPERATING SUPPLIES	742.000	803	30.00
12/20/2024	PNC	142871	MACOMB WHOLESALE SUPPLY	OPERATING SUPPLIES	742.000	265	41.43
12/20/2024	PNC	142872	MACQUEEN	OPERATING SUPPLIES	742.000	301	203.59
12/20/2024	PNC	142873	MAJIK GRAPHICS INC	OPERATING SUPPLIES	742.000	301	660.00
12/20/2024	PNC	142874	MARVELOUS PROMOTIONS	PRINTING AND PUBLISHING	900.000	101	675.00
12/20/2024	PNC	142876	MUNICIPAL EMERGENCY SERVICES, INC.	OPERATING SUPPLIES	742.000	301	2,757.65
12/20/2024	PNC	142877	O'REILLY RANCILIO PC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	1,016.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	216.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	54.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	3,524.50
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	13,000.00
				CHECK PNC 142877 TOTAL FOR FUND 101:			17,810.50
12/20/2024	PNC	142878	OFFICE DEPOT	OPERATING SUPPLIES	742.000	286	47.68

CHECK DISBURSEMENT REPORT FOR CITY OF FRASER
CHECK DATE FROM 12/01/2024 - 12/31/2024

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/20/2024	PNC	142880	CITY OF ROSEVILLE	MAIL OR POSTAGE	851.000	286	691.72
12/20/2024	PNC	142881	VC3, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	172.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	228.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	366.00
				CHECK PNC 142881 TOTAL FOR FUND 101:			766.00
12/20/2024	PNC	142882*#	VERIZON	PS TECHNOLOGY FUNDS	214.101	000	41.11
				COMMUNICATIONS (PHONE AND CELL)	850.000	301	329.71
				CHECK PNC 142882 TOTAL FOR FUND 101:			370.82
12/20/2024	PNC	142883	WARREN PIPE & SUPPLY CO.	OPERATING SUPPLIES	742.000	441	47.98
12/20/2024	PNC	142884	WOW INTERNET-CABLE-PHONE	MISC COMMUNICATIONS (INTERNET)	852.000	228	2,204.07
				Total for fund 101 GENERAL FUND			622,545.71

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 202 MAJOR STREET FUND							
12/06/2024	PNC	142744*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	429.68
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	146.23
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	166.14
				CAPITAL OUTLAY	972.000	441	45.22
				CAPITAL OUTLAY	972.000	441	1,447.78
				CHECK PNC 142744 TOTAL FOR FUND 202:			2,235.05
12/13/2024	PNC	142799*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	71.67
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	769.57
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	198.15
				CAPITAL OUTLAY	972.000	441	254.08
				CHECK PNC 142799 TOTAL FOR FUND 202:			1,293.47
12/13/2024	PNC	142815*	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	441	92.35
				Total for fund 202 MAJOR STREET FUND			3,620.87

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 203 LOCAL STREET FUND							
12/06/2024	PNC	142744*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	430.00
				CAPITAL OUTLAY	972.000	441	194.71
				CHECK PNC 142744 TOTAL FOR FUND 203:			624.71
12/13/2024	PNC	142799*#	AEW	CAPITAL OUTLAY	972.000	441	1,094.08
12/13/2024	PNC	142815*	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	441	397.65
				Total for fund 203 LOCAL STREET FUND			2,116.44

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 210 AMBULANCE FUND							
12/06/2024	PNC	142774	LINDE GAS & EQUIPMENT, INC.	OPERATING SUPPLIES	742.000	301	514.91
12/13/2024	PNC	142802	ALEXANDER R SCHMEISL	AMBULANCE TRANSPORT FEES	638.000	000	100.00
12/13/2024	PNC	142806	BOUND TREE MEDICAL	OPERATING SUPPLIES	742.000	301	446.18
12/13/2024	PNC	142828	MACQUEEN	CAPITAL OUTLAY	972.000	301	1,281.96
12/13/2024	PNC	142832	MI DEPT. OF HEALTH & HUMAN	OPERATING SUPPLIES	742.000	301	813.29
12/20/2024	PNC	142852	ACCUMED BILLING, INC	PROFESSIONAL SERVICES - ACCUMED	801.000	301	1,512.20
12/20/2024	PNC	142882*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	301	200.05
				Total for fund 210 AMBULANCE FUND			4,868.59

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 226 RUBBISH COLLECTION FUND							
12/13/2024	PNC	142801	INTERSTATE BILLING SERVICES INC.	CAPITAL OUTLAY	972.000	528	21,844.00
12/13/2024	PNC	142841	PRIORITY WASTE LLC	WASTE AND RUBBISH DISPOSAL	801.400	528	54,983.82
				RECYCLING	801.500	528	8,801.52
				COMPOSTING	801.600	528	11,652.50
				CHECK PNC 142841 TOTAL FOR FUND 226:			75,437.84
				Total for fund 226 RUBBISH COLLECTION FUND			97,281.84

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 536 SENIOR HOUSING FUND							
12/06/2024	PNC	142744*#	AEW	CAPITAL OUTLAY	972.000	265	256.42
12/06/2024	PNC	142747	AT&T	WATER	922.000	265	443.35
12/06/2024	PNC	142756*#	COMCAST	MISC COMMUNICATIONS (INTERNET)			** VOIDED **
12/06/2024	PNC	142765	GRAINGER	OPERATING SUPPLIES	742.000	265	200.62
12/06/2024	PNC	142796*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	265	41.11
12/13/2024	PNC	142799*#	AEW	CAPITAL OUTLAY	972.000	265	2,000.00
12/13/2024	PNC	142811	COMCAST	MISC COMMUNICATIONS (INTERNET)	852.000	265	142.90
12/13/2024	PNC	142817*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	973.17
12/13/2024	PNC	142842*#	REINDEL TRUE VALUE	OPERATING SUPPLIES	742.000	265	98.26
12/20/2024	PNC	142863	INGERSOLL MECHANICAL, INC.	REPAIRS AND MAINTENANCE	930.000	265	2,304.27
				REPAIRS AND MAINTENANCE	930.000	265	6,638.27
				CHECK PNC 142863 TOTAL FOR FUND 536:			8,942.54
12/20/2024	PNC	142868	LOOK PROFESSIONAL PAINTING	REPAIRS AND MAINTENANCE	930.000	265	905.00
12/20/2024	PNC	142870	MACOMB MECHANICAL, INC	REPAIRS AND MAINTENANCE	930.000	265	458.00
12/20/2024	PNC	142879	PHILLIPS SECURITY	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	420.00
				Total for fund 536 SENIOR HOUSING FUND			14,881.37

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
12/06/2024	PNC	142744*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	1,000.20
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	1,457.87
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	5,188.46
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	487.90
				CAPITAL OUTLAY	972.000	536	18,382.50
				CAPITAL OUTLAY	972.000	536	12,084.00
				CAPITAL OUTLAY	972.000	536	243.04
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	537	86.00
				CHECK PNC 142744 TOTAL FOR FUND 592:			38,929.97
12/06/2024	PNC	142757#	CORE & MAIN LP	OPERATING SUPPLIES	742.000	536	2,587.70
				REPAIRS AND MAINTENANCE	930.000	536	491.43
				OPERATING SUPPLIES	742.000	537	4,456.89
				CHECK PNC 142757 TOTAL FOR FUND 592:			7,536.02
12/06/2024	PNC	142760	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	536	33.25
				REPAIRS AND MAINTENANCE	930.000	536	66.50
				REPAIRS AND MAINTENANCE	930.000	536	36.50
				CHECK PNC 142760 TOTAL FOR FUND 592:			136.25
12/06/2024	PNC	142763	FERGUSON WATERWORKS	OPERATING SUPPLIES	742.000	536	8,394.27
12/06/2024	PNC	142796*#	VERIZON	COMMUNICATIONS (PHONE AND CELL)	850.000	536	143.54
12/06/2024	PNC	142798	ZHANG, HONG JUAN	WATER COMMODITY	642.100	000	25.77
				WATER READY TO SERVE	642.200	000	47.53
				SEWER COMMODITY	642.300	000	44.53
				SEWER READY TO SERVE	642.400	000	31.66
				METER REPLACEMENT	642.500	000	3.14
				CHECK PNC 142798 TOTAL FOR FUND 592:			152.63
12/13/2024	PNC	142799*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	100.02
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	143.33
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	1,633.06
				CAPITAL OUTLAY	972.000	536	17,895.09
				CAPITAL OUTLAY	972.000	536	761.27

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
				CAPITAL OUTLAY	972.000	536	5,733.04
				CAPITAL OUTLAY	972.000	536	12,255.00
				CAPITAL OUTLAY	972.000	536	12,084.00
				CAPITAL OUTLAY	972.000	536	540.11
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	537	296.35
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	537	61.74
				CAPITAL OUTLAY	972.000	537	357.23
				CAPITAL OUTLAY	972.000	537	1,500.00
				CHECK PNC 142799 TOTAL FOR FUND 592:			53,360.24
12/13/2024	PNC	142817*#	DTE ENERGY COMPANY	ELECTRIC	920.000	537	381.48
12/13/2024	PNC	142819	FERGUSON WATERWORKS	OPERATING SUPPLIES	742.000	536	3,647.81
12/13/2024	PNC	142821	HYDRO-DESIGNS, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,083.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,384.00
				CHECK PNC 142821 TOTAL FOR FUND 592:			6,467.00
12/13/2024	PNC	142825	MACOMB COUNTY PUBLIC WORKS COMM	SEWAGE	923.000	537	256,315.00
12/13/2024	PNC	142831	METRON FARNIER, LLC	OPERATING SUPPLIES	742.000	536	19.53
12/13/2024	PNC	142839	PAMAR ENTERPRISES, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	182,345.07
				CAPITAL OUTLAY	972.000	536	109,858.15
				CHECK PNC 142839 TOTAL FOR FUND 592:			292,203.22
12/13/2024	PNC	142850#	WHITLOCK BUSINESS SYSTEMS	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	774.85
				MAIL OR POSTAGE	851.000	536	1,399.97
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	537	774.85
				MAIL OR POSTAGE	851.000	537	1,399.98
				CHECK PNC 142850 TOTAL FOR FUND 592:			4,349.65
12/20/2024	PNC	142875	MOTOR CITY ELECTRIC TECHNOLOGIES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	1,365.00
				Total for fund 592 WATER AND SEWER FUND			673,401.61

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL FUND							
12/06/2024	PNC	142744*#	AEW	CAPITAL OUTLAY	972.000	596	71.67
12/06/2024	PNC	142745	INTERSTATE BILLING SERVICES INC.	VEHICLE REPAIRS AND MAINTENANCE	930.000	596	841.23
12/06/2024	PNC	142759	CUMMINS SALES AND SERVICE	REPAIRS AND MAINTENANCE	930.000	596	7,847.69
12/06/2024	PNC	142769	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	128.36
12/06/2024	PNC	142772	LESLIE TIRE SERVICE, INC.	EQUIPMENT REPAIRS	930.000	596	5,997.00
12/06/2024	PNC	142783	PHOENIX ENVIRONMENTAL, INC.	CAPITAL OUTLAY	972.000	596	102,674.60
12/06/2024	PNC	142790	SPEEDY METALS	REPAIRS AND MAINTENANCE	930.000	596	68.36
12/13/2024	PNC	142799*#	AEW	OPERATING SUPPLIES	742.000	596	237.68
12/13/2024	PNC	142814	CUMMINS SALES AND SERVICE	REPAIRS AND MAINTENANCE	930.000	596	3,241.81
12/13/2024	PNC	142822	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	81.24
				REPAIRS AND MAINTENANCE	930.000	596	241.23
				REPAIRS AND MAINTENANCE	930.000	596	721.41
				REPAIRS AND MAINTENANCE	930.000	596	139.29
				REPAIRS AND MAINTENANCE	930.000	596	1,268.51
				CHECK PNC 142822 TOTAL FOR FUND 661:			2,451.68
12/13/2024	PNC	142835	MOTION & CONTROL ENTERPRISES, LLC	REPAIRS AND MAINTENANCE	930.000	596	93.90
12/13/2024	PNC	142842*#	REINDEL TRUE VALUE	OPERATING SUPPLIES	742.000	596	12.78
				REPAIRS AND MAINTENANCE	930.000	596	39.26
				CHECK PNC 142842 TOTAL FOR FUND 661:			52.04
12/13/2024	PNC	142844	SMART	REPAIRS AND MAINTENANCE	930.000	596	427.43
12/13/2024	PNC	142845	SPENCER OIL COMPANY	DIESEL FUEL	758.000	596	1,290.76
				GASOLINE	759.000	596	1,542.49
				CHECK PNC 142845 TOTAL FOR FUND 661:			2,833.25
12/13/2024	PNC	142848	TRUCK & TRAILER SPECIALTIES, INC.	REPAIRS AND MAINTENANCE	930.000	596	2,186.28
12/13/2024	PNC	142849	VERSALIFT MIDWEST LLC	REPAIRS AND MAINTENANCE	930.000	596	989.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL FUND							
				REPAIRS AND MAINTENANCE	930.000	596	989.00
				CHECK PNC 142849 TOTAL FOR FUND 661:			1,978.00
12/20/2024	PNC	142857	BUTLER'S COLLISSION, INC.	REPAIRS AND MAINTENANCE	930.000	596	1,777.30
12/20/2024	PNC	142860	CUMMINS SALES AND SERVICE	REPAIRS AND MAINTENANCE	930.000	596	1,094.47
12/20/2024	PNC	142862	HALT FIRE	VEHICLE REPAIRS AND MAINTENANCE	930.000	596	112.83
12/20/2024	PNC	142865	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	806.48
12/20/2024	PNC	142867	LESLIE TIRE SERVICE, INC.	EQUIPMENT REPAIRS	930.000	596	446.00
				EQUIPMENT REPAIRS	930.000	596	380.00
				CHECK PNC 142867 TOTAL FOR FUND 661:			826.00
				Total for fund 661 MOTOR POOL FUND			135,748.06
			TOTAL - ALL FUNDS				1,554,464.49

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

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 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	9,776,790.00	9,776,790.00	9,247,956.31	24,335.62	528,833.69	94.59
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	517,514.00	517,514.00	478,591.95	1,050.24	38,922.05	92.48
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY TAXES	2,000.00	2,000.00	9,845.58	0.00	(7,845.58)	492.28
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	5,000.00	5,000.00	16,473.54	0.00	(11,473.54)	329.47
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(5,000.00)	(5,000.00)	(2,554.84)	0.00	(2,445.16)	51.10
101-000-427.000	TAXES - COMMUNITYWIDE SPECIAL ASSESSMENT	844,870.00	844,870.00	445,076.57	50,280.26	399,793.43	52.68
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	50,000.00	50,000.00	54,435.06	0.00	(4,435.06)	108.87
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	10,000.00	10,000.00	8,662.96	680.69	1,337.04	86.63
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	275,000.00	275,000.00	291,691.49	1,806.87	(16,691.49)	106.07
101-000-477.100	CABLE TV FRANCHISE FEES - WOW	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00
101-000-477.200	CABLE TV FRANCHISE FEES - COMCAST	145,000.00	145,000.00	32,587.42	0.00	112,412.58	22.47
101-000-477.300	CABLE TV FRANCHISE FEES - DTV	12,000.00	12,000.00	3,155.16	0.00	8,844.84	26.29
101-000-478.000	CELL TOWER LICENSES AND PERMITS	100,000.00	100,000.00	55,248.78	6,316.78	44,751.22	55.25
101-000-502.000	FEDERAL GRANTS - GENERAL GOVERNMENT	978,770.00	978,770.00	0.00	0.00	978,770.00	0.00
101-000-522.000	FEDERAL GRANTS - CDBG	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
101-000-543.000	STATE GRANTS	60,000.00	60,000.00	87,994.97	0.00	(27,994.97)	146.66
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE FLOW	0.00	0.00	2,738.16	0.00	(2,738.16)	100.00
101-000-547.000	STATE GRANTS - COURT EQUITY	30,000.00	30,000.00	6,926.10	0.00	23,073.90	23.09
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	900,000.00	900,000.00	832,242.53	0.00	67,757.47	92.47
101-000-574.000	STATE REVENUE SHARING	1,852,308.00	1,852,308.00	322,614.00	0.00	1,529,694.00	17.42
101-000-621.000	PROBATION OVERSIGHT FEE	5,000.00	5,000.00	2,980.95	0.00	2,019.05	59.62
101-000-627.000	BUILDING INSPECTION FEES	200,000.00	200,000.00	174,388.17	24,714.44	25,611.83	87.19
101-000-627.100	PERMIT FEES	0.00	0.00	500.00	0.00	(500.00)	100.00
101-000-628.000	PLANNING COMMISSION FEES	5,500.00	5,500.00	9,352.25	3,155.00	(3,852.25)	170.04
101-000-629.000	ZONING BOARD OF APPEALS FEES	3,500.00	3,500.00	4,800.00	1,200.00	(1,300.00)	137.14
101-000-645.000	SALES - PRINTED MATERIALS/PROPERTY	11,000.00	11,000.00	1,985.32	287.00	9,014.68	18.05
101-000-646.000	PUBLIC SAFETY FEES/FINES	158,000.00	158,000.00	110,616.54	9,554.56	47,383.46	70.01
101-000-651.000	USE AND ADMISSION FEES - RECREATION	56,000.00	56,000.00	3,302.25	0.00	52,697.75	5.90
101-000-656.000	DISTRICT COURT FEES	325,000.00	325,000.00	157,367.28	0.00	167,632.72	48.42
101-000-657.000	ORDINANCE FINES AND COSTS	6,000.00	6,000.00	7,415.00	0.00	(1,415.00)	123.58
101-000-665.000	INTEREST INCOME	500,000.00	500,000.00	240,572.22	0.00	259,427.78	48.11
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	15,000.00	15,000.00	422.06	0.00	14,577.94	2.81
101-000-675.000	OTHER REVENUE	50,000.00	50,000.00	135,119.72	44,054.32	(85,119.72)	270.24
101-000-676.000	REIMBURSEMENTS	10,000.00	10,000.00	45,412.22	0.00	(35,412.22)	454.12
101-000-681.000	RETIREE HEALTH INSURANCE CONTRIBUTION	55,000.00	55,000.00	23,771.76	3,961.96	31,228.24	43.22
101-000-685.000	OPIOID SETTLEMENT REVENUE	10,000.00	10,000.00	26,001.62	0.00	(16,001.62)	260.02
101-000-687.000	REFUNDS OR REBATES	5,000.00	5,000.00	418.84	91.59	4,581.16	8.38
101-000-689.000	CASH OVER OR SHORT	100.00	100.00	80.00	0.00	20.00	80.00
101-000-691.096	SBITA INSURANCE OTHER FINANCING SOURCES	155,000.00	155,000.00	0.00	0.00	155,000.00	0.00
101-000-699.000	INTERFUND TRANSFERS IN	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00
Total Revenue:		17,396,352.00	17,396,352.00	12,838,191.94	171,489.33	4,558,160.06	73.80
Account Type: Transfers-In							
101-000-699.100	INTERFUND TRANSFER IN - ADMIN CHARGES	477,067.00	477,067.00	0.00	0.00	477,067.00	0.00
Total Transfers-In:		477,067.00	477,067.00	0.00	0.00	477,067.00	0.00
Total Dept 000 - BALANCE SHEET		17,873,419.00	17,873,419.00	12,838,191.94	171,489.33	5,035,227.06	71.83
TOTAL REVENUES		17,873,419.00	17,873,419.00	12,838,191.94	171,489.33	5,035,227.06	71.83

Expenditures

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 000 - BALANCE SHEET							
Account Type: Expenditure							
101-000-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	95,238.00	95,238.00	0.00	0.00	95,238.00	0.00
101-000-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	405,000.00	405,000.00	0.00	0.00	405,000.00	0.00
Total Expenditure:		500,238.00	500,238.00	0.00	0.00	500,238.00	0.00
Total Dept 000 - BALANCE SHEET		500,238.00	500,238.00	0.00	0.00	500,238.00	0.00
Dept 101 - CITY COUNCIL							
Account Type: Expenditure							
101-101-702.000	ELECTED/APPOINTED OFFICIALS PAY	35,000.00	35,000.00	18,345.72	3,870.12	16,654.28	52.42
101-101-713.000	FICA	2,170.00	2,170.00	1,137.39	239.92	1,032.61	52.41
101-101-714.000	MEDICARE	508.00	508.00	266.01	56.10	241.99	52.36
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	258.77	0.00	241.23	51.75
101-101-900.000	PRINTING AND PUBLISHING	5,000.00	5,000.00	3,239.95	0.00	1,760.05	64.80
101-101-955.000	CONFERENCES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-101-956.000	MEMBERSHIPS	8,000.00	8,000.00	6,364.00	300.00	1,636.00	79.55
Total Expenditure:		56,308.00	56,308.00	29,611.84	4,466.14	26,696.16	52.59
Total Dept 101 - CITY COUNCIL		56,308.00	56,308.00	29,611.84	4,466.14	26,696.16	52.59
Dept 172 - CITY MANAGER							
Account Type: Expenditure							
101-172-703.000	SALARIES	107,861.00	107,861.00	54,837.71	8,033.43	53,023.29	50.84
101-172-704.000	WAGES - FULL TIME EMPLOYEES	43,978.00	43,978.00	17,607.56	2,970.99	26,370.44	40.04
101-172-710.000	VACATION	15,950.00	15,950.00	6,277.71	828.77	9,672.29	39.36
101-172-711.000	HOLIDAY	8,119.00	8,119.00	3,576.13	1,868.79	4,542.87	44.05
101-172-712.000	OVERTIME	0.00	0.00	216.95	0.00	(216.95)	100.00
101-172-713.000	FICA	11,241.00	11,241.00	5,164.83	857.07	6,076.17	45.95
101-172-714.000	MEDICARE	2,629.00	2,629.00	1,207.89	200.44	1,421.11	45.94
101-172-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	816.00	816.00	0.00	0.00	816.00	0.00
101-172-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400.00	5,400.00	2,700.00	450.00	2,700.00	50.00
101-172-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	6,304.00	6,304.00	1,164.69	230.33	5,139.31	18.48
101-172-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	14,073.00	14,073.00	6,820.81	1,099.52	7,252.19	48.47
101-172-742.000	OPERATING SUPPLIES	2,000.00	2,000.00	399.28	0.00	1,600.72	19.96
101-172-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	2,000.00	2,000.00	593.04	0.00	1,406.96	29.65
101-172-843.000	MEDICAL PROVIDER SERVICES	0.00	0.00	312.00	0.00	(312.00)	100.00
101-172-851.000	MAIL OR POSTAGE	250.00	250.00	0.00	0.00	250.00	0.00
101-172-860.000	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00
101-172-955.000	CONFERENCES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-172-956.000	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	0.00
101-172-957.000	PROFESSIONAL DEVELOPMENT	200.00	200.00	50.00	0.00	150.00	25.00
101-172-972.000	CAPITAL OUTLAY	2,000.00	2,000.00	1,567.51	0.00	432.49	78.38
Total Expenditure:		224,821.00	224,821.00	102,496.11	16,539.34	122,324.89	45.59
Total Dept 172 - CITY MANAGER		224,821.00	224,821.00	102,496.11	16,539.34	122,324.89	45.59
Dept 212 - FINANCE							
Account Type: Expenditure							
101-212-703.000	SALARIES	84,240.00	84,240.00	42,630.50	6,370.96	41,609.50	50.61
101-212-704.000	WAGES - FULL TIME EMPLOYEES	119,378.00	119,378.00	47,192.34	7,400.66	72,185.66	39.53

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-212-705.000	WAGES - PART TIME EMPLOYEES	0.00	0.00	14,053.24	0.00	(14,053.24)	100.00
101-212-710.000	VACATION	17,274.00	17,274.00	4,135.01	3,708.04	13,138.99	23.94
101-212-711.000	HOLIDAY	11,253.00	11,253.00	3,174.24	1,411.82	8,078.76	28.21
101-212-712.000	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-212-713.000	FICA	15,050.00	15,050.00	6,814.14	1,065.83	8,235.86	45.28
101-212-714.000	MEDICARE	3,520.00	3,520.00	1,593.64	249.28	1,926.36	45.27
101-212-715.000	UNEMPLOYEMENT COMPENSATION	1,092.00	1,092.00	100.37	0.00	991.63	9.19
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)	9,600.00	9,600.00	2,100.00	350.00	7,500.00	21.88
101-212-718.000	LONGEVITY PAY	1,000.00	1,000.00	500.00	0.00	500.00	50.00
101-212-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	37,824.00	37,824.00	28,257.74	18,769.68	9,566.26	74.71
101-212-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,500.00	2,500.00	1,202.00	192.32	1,298.00	48.08
101-212-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	7,362.00	7,362.00	3,537.82	566.30	3,824.18	48.06
101-212-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	1,285.00	1,285.00	591.63	98.84	693.37	46.04
101-212-742.000	OPERATING SUPPLIES	15,000.00	15,000.00	4,460.60	465.21	10,539.40	29.74
101-212-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	175,000.00	175,000.00	92,312.55	0.00	82,687.45	52.75
101-212-850.000	COMMUNICATIONS (PHONE AND CELL)	500.00	500.00	205.46	0.00	294.54	41.09
101-212-851.000	MAIL OR POSTAGE	9,500.00	9,500.00	3,315.30	400.00	6,184.70	34.90
101-212-955.000	CONFERENCES	500.00	500.00	0.00	0.00	500.00	0.00
101-212-956.000	MEMBERSHIPS	400.00	400.00	135.00	0.00	265.00	33.75
101-212-957.000	PROFESSIONAL DEVELOPMENT	3,600.00	3,600.00	897.11	0.00	2,702.89	24.92
101-212-965.000	BANK SERVICE CHARGES	60,000.00	60,000.00	30,184.50	0.00	29,815.50	50.31
Total Expenditure:		577,378.00	577,378.00	287,393.19	41,048.94	289,984.81	49.78
Total Dept 212 - FINANCE		577,378.00	577,378.00	287,393.19	41,048.94	289,984.81	49.78
Dept 215 - CLERK							
Account Type: Expenditure							
101-215-703.000	SALARIES	80,521.00	80,521.00	45,119.72	6,580.64	35,401.28	56.03
101-215-705.000	WAGES - PART TIME EMPLOYEES	31,200.00	31,200.00	20,399.99	3,045.00	10,800.01	65.38
101-215-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	55,000.00	55,000.00	48,596.72	0.00	6,403.28	88.36
101-215-710.000	VACATION	1,657.00	1,657.00	323.26	0.00	1,333.74	19.51
101-215-711.000	HOLIDAY	3,976.00	3,976.00	0.00	0.00	3,976.00	0.00
101-215-712.000	OVERTIME	6,000.00	6,000.00	2,990.50	0.00	3,009.50	49.84
101-215-713.000	FICA	11,058.00	11,058.00	4,460.19	590.37	6,597.81	40.33
101-215-714.000	MEDICARE	2,586.00	2,586.00	1,043.05	138.07	1,542.95	40.33
101-215-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	803.00	803.00	0.00	0.00	803.00	0.00
101-215-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	15,353.00	15,353.00	7,129.29	926.04	8,223.71	46.44
101-215-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	100.00	100.00	35.18	0.00	64.82	35.18
101-215-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	6,892.00	6,892.00	3,333.90	523.08	3,558.10	48.37
101-215-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	100.00	100.00	104.60	0.00	(4.60)	104.60
101-215-742.000	OPERATING SUPPLIES	20,000.00	20,000.00	3,706.50	19.14	16,293.50	18.53
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00
101-215-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	6,000.00	6,000.00	1,753.05	0.00	4,246.95	29.22
101-215-851.000	MAIL OR POSTAGE	10,000.00	10,000.00	2,850.00	0.00	7,150.00	28.50
101-215-955.000	CONFERENCES	2,000.00	2,000.00	729.36	204.36	1,270.64	36.47
101-215-956.000	MEMBERSHIPS	600.00	600.00	0.00	0.00	600.00	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	5,000.00	5,000.00	1,987.00	0.00	3,013.00	39.74
Total Expenditure:		270,346.00	270,346.00	144,562.31	12,026.70	125,783.69	53.47
Total Dept 215 - CLERK		270,346.00	270,346.00	144,562.31	12,026.70	125,783.69	53.47

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 228 - INFORMATION TECHNOLOGY							
Account Type: Expenditure							
101-228-705.000	WAGES - PART TIME EMPLOYEES	45,000.00	45,000.00	13,965.21	2,172.60	31,034.79	31.03
101-228-713.000	FICA	2,800.00	2,800.00	865.84	134.70	1,934.16	30.92
101-228-714.000	MEDICARE	650.00	650.00	202.49	31.50	447.51	31.15
101-228-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	200.00	200.00	0.00	0.00	200.00	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	65,582.35	2,716.00	84,417.65	43.72
101-228-850.000	COMMUNICATIONS (PHONE AND CELL)	55,000.00	55,000.00	9,774.92	1,631.47	45,225.08	17.77
101-228-852.000	MISC COMMUNICATIONS (INTERNET)	0.00	0.00	14,495.95	934.54	(14,495.95)	100.00
101-228-941.000	LEASED ASSETS	15,000.00	15,000.00	1,741.14	0.00	13,258.86	11.61
101-228-960.000	MISCELLANEOUS	5,000.00	5,000.00	(246.31)	0.00	5,246.31	(4.93)
Total Expenditure:		274,150.00	274,150.00	106,381.59	7,620.81	167,768.41	38.80
Total Dept 228 - INFORMATION TECHNOLOGY		274,150.00	274,150.00	106,381.59	7,620.81	167,768.41	38.80
Dept 257 - ASSESSING							
Account Type: Expenditure							
101-257-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,400.00	1,400.00	247.50	112.50	1,152.50	17.68
101-257-713.000	FICA	87.00	87.00	15.34	6.97	71.66	17.63
101-257-714.000	MEDICARE	21.00	21.00	3.59	1.63	17.41	17.10
101-257-742.000	OPERATING SUPPLIES	3,200.00	3,200.00	1,856.50	0.00	1,343.50	58.02
101-257-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	141,000.00	141,000.00	64,579.54	10,400.00	76,420.46	45.80
101-257-851.000	MAIL OR POSTAGE	3,200.00	3,200.00	131.10	0.00	3,068.90	4.10
101-257-900.000	PRINTING AND PUBLISHING	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00
101-257-957.000	PROFESSIONAL DEVELOPMENT	150.00	150.00	0.00	0.00	150.00	0.00
Total Expenditure:		151,358.00	151,358.00	66,833.57	10,521.10	84,524.43	44.16
Total Dept 257 - ASSESSING		151,358.00	151,358.00	66,833.57	10,521.10	84,524.43	44.16
Dept 265 - BUILDINGS AND GROUNDS							
Account Type: Expenditure							
101-265-703.000	SALARIES	17,323.00	17,323.00	8,048.03	1,244.65	9,274.97	46.46
101-265-704.000	WAGES - FULL TIME EMPLOYEES	49,635.00	49,635.00	21,808.65	3,294.78	27,826.35	43.94
101-265-705.000	WAGES - PART TIME EMPLOYEES	34,005.00	34,005.00	19,185.84	3,135.45	14,819.16	56.42
101-265-713.000	FICA	6,259.00	6,259.00	3,020.62	472.90	3,238.38	48.26
101-265-714.000	MEDICARE	1,464.00	1,464.00	706.39	110.59	757.61	48.25
101-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	3,386.82	617.45	(3,386.82)	100.00
101-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	240.20	37.71	(240.20)	100.00
101-265-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	740.80	118.16	(740.80)	100.00
101-265-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	610.45	89.89	(610.45)	100.00
101-265-742.000	OPERATING SUPPLIES	25,000.00	25,000.00	10,683.35	1,240.79	14,316.65	42.73
101-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	160,000.00	160,000.00	2,910.00	0.00	157,090.00	1.82
101-265-850.000	COMMUNICATIONS (PHONE AND CELL)	9,000.00	9,000.00	5,138.98	0.00	3,861.02	57.10
101-265-920.000	ELECTRIC	85,000.00	85,000.00	29,344.09	0.00	55,655.91	34.52
101-265-921.000	NATURAL GAS	35,000.00	35,000.00	2,035.06	0.00	32,964.94	5.81
101-265-922.000	WATER	14,000.00	14,000.00	5,668.96	0.00	8,331.04	40.49
101-265-930.000	REPAIRS AND MAINTENANCE	200,000.00	200,000.00	14,381.81	1,384.13	185,618.19	7.19
101-265-972.000	CAPITAL OUTLAY	405,000.00	405,000.00	104,359.04	0.00	300,640.96	25.77
Total Expenditure:		1,041,686.00	1,041,686.00	232,269.09	11,746.50	809,416.91	22.30
Total Dept 265 - BUILDINGS AND GROUNDS		1,041,686.00	1,041,686.00	232,269.09	11,746.50	809,416.91	22.30

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 266 - LEGAL							
Account Type: Expenditure							
101-266-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	175,000.00	175,000.00	107,177.39	0.00	67,822.61	61.24
Total Expenditure:		175,000.00	175,000.00	107,177.39	0.00	67,822.61	61.24
Total Dept 266 - LEGAL		175,000.00	175,000.00	107,177.39	0.00	67,822.61	61.24
Dept 270 - HUMAN RESOURCES							
Account Type: Expenditure							
101-270-705.000	WAGES - PART TIME EMPLOYEES	70,000.00	70,000.00	15,125.68	2,725.65	54,874.32	21.61
101-270-713.000	FICA	4,340.00	4,340.00	937.79	168.99	3,402.21	21.61
101-270-714.000	MEDICARE	1,015.00	1,015.00	219.32	39.53	795.68	21.61
101-270-715.000	UNEMPLOYEMENT COMPENSATION	315.00	315.00	0.00	0.00	315.00	0.00
101-270-742.000	OPERATING SUPPLIES	500.00	500.00	43.94	0.00	456.06	8.79
101-270-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	10,000.00	10,000.00	5,057.12	66.15	4,942.88	50.57
101-270-851.000	MAIL OR POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00
101-270-955.000	CONFERENCES	500.00	500.00	0.00	0.00	500.00	0.00
101-270-956.000	MEMBERSHIPS	200.00	200.00	50.00	0.00	150.00	25.00
101-270-960.000	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00
Total Expenditure:		87,870.00	87,870.00	21,433.85	3,000.32	66,436.15	24.39
Total Dept 270 - HUMAN RESOURCES		87,870.00	87,870.00	21,433.85	3,000.32	66,436.15	24.39
Dept 286 - DISTRICT COURT							
Account Type: Expenditure							
101-286-703.000	SALARIES	27,500.00	27,500.00	12,574.14	2,286.21	14,925.86	45.72
101-286-704.000	WAGES - FULL TIME EMPLOYEES	149,462.00	149,462.00	73,502.53	10,695.19	75,959.47	49.18
101-286-705.000	WAGES - PART TIME EMPLOYEES	16,232.00	16,232.00	8,678.49	1,292.00	7,553.51	53.47
101-286-710.000	VACATION	9,540.00	9,540.00	5,827.08	825.61	3,712.92	61.08
101-286-711.000	HOLIDAY	9,049.00	9,049.00	2,531.21	1,561.63	6,517.79	27.97
101-286-712.000	OVERTIME	0.00	0.00	1,531.71	0.00	(1,531.71)	100.00
101-286-713.000	FICA	12,219.00	12,219.00	6,445.21	1,139.53	5,773.79	52.75
101-286-714.000	MEDICARE	2,858.00	2,858.00	1,507.35	266.49	1,350.65	52.74
101-286-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	887.00	887.00	0.00	0.00	887.00	0.00
101-286-718.000	LONGEVITY PAY	4,995.00	4,995.00	1,995.00	1,995.00	3,000.00	39.94
101-286-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	58,660.00	58,660.00	29,589.49	5,380.79	29,070.51	50.44
101-286-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	601.00	96.16	649.00	48.08
101-286-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,593.00	3,593.00	1,579.88	245.08	2,013.12	43.97
101-286-742.000	OPERATING SUPPLIES	13,000.00	13,000.00	7,078.24	0.00	5,921.76	54.45
101-286-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	60,000.00	60,000.00	26,260.80	2,166.67	33,739.20	43.77
101-286-851.000	MAIL OR POSTAGE	9,000.00	9,000.00	3,108.04	691.72	5,891.96	34.53
101-286-860.000	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00
101-286-940.000	RENTALS	300,000.00	300,000.00	149,577.50	74,788.75	150,422.50	49.86
101-286-957.000	PROFESSIONAL DEVELOPMENT	3,500.00	3,500.00	150.00	150.00	3,350.00	4.29
Total Expenditure:		682,245.00	682,245.00	332,537.67	103,580.83	349,707.33	48.74
Total Dept 286 - DISTRICT COURT		682,245.00	682,245.00	332,537.67	103,580.83	349,707.33	48.74
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
101-301-703.000	SALARIES	101,341.00	101,341.00	48,688.43	8,858.26	52,652.57	48.04

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-301-704.000	WAGES - FULL TIME EMPLOYEES	2,096,304.00	2,096,304.00	1,157,212.56	215,803.19	939,091.44	55.20
101-301-705.000	WAGES - PART TIME EMPLOYEES	76,713.00	76,713.00	35,487.01	4,774.66	41,225.99	46.26
101-301-710.000	VACATION	352,377.00	352,377.00	117,591.06	21,583.53	234,785.94	33.37
101-301-711.000	HOLIDAY	131,377.00	131,377.00	48,519.82	45,682.60	82,857.18	36.93
101-301-712.000	OVERTIME	350,000.00	350,000.00	143,732.04	25,302.13	206,267.96	41.07
101-301-713.000	FICA	181,180.00	181,180.00	96,524.05	19,500.22	84,655.95	53.28
101-301-714.000	MEDICARE	42,373.00	42,373.00	22,574.17	4,560.52	19,798.83	53.27
101-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	13,150.00	13,150.00	0.00	0.00	13,150.00	0.00
101-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	42,600.00	42,600.00	23,774.19	4,000.00	18,825.81	55.81
101-301-718.000	LONGEVITY PAY	56,611.00	56,611.00	10,027.48	0.00	46,583.52	17.71
101-301-720.000	EDUCATION ALLOWANCE	24,004.00	24,004.00	9,870.96	1,579.40	14,133.04	41.12
101-301-721.000	CLOTHING ALLOWANCE	40,500.00	40,500.00	2,812.50	0.00	37,687.50	6.94
101-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	372,865.00	372,865.00	205,722.72	41,364.97	167,142.28	55.17
101-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	28,720.00	28,720.00	11,519.44	1,827.04	17,200.56	40.11
101-301-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	68,645.00	68,645.00	22,278.36	2,589.35	46,366.64	32.45
101-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	151,615.00	151,615.00	54,309.34	11,303.73	97,305.66	35.82
101-301-725.500	MERS DIVISION 20 POLC	1,223,100.00	1,223,100.00	509,625.00	0.00	713,475.00	41.67
101-301-725.600	MERS DIVISION 21 POAM - VOLUNTARY	702,120.00	702,120.00	291,180.00	0.00	410,940.00	41.47
101-301-742.000	OPERATING SUPPLIES	100,000.00	100,000.00	52,806.18	5,379.32	47,193.82	52.81
101-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	60,000.00	60,000.00	9,794.50	190.00	50,205.50	16.32
101-301-843.000	MEDICAL PROVIDER SERVICES	10,000.00	10,000.00	1,135.00	0.00	8,865.00	11.35
101-301-850.000	COMMUNICATIONS (PHONE AND CELL)	14,000.00	14,000.00	9,246.16	573.13	4,753.84	66.04
101-301-851.000	MAIL OR POSTAGE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
101-301-930.000	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	1,745.80	0.00	3,254.20	34.92
101-301-956.000	MEMBERSHIPS	1,500.00	1,500.00	225.00	0.00	1,275.00	15.00
101-301-957.000	PROFESSIONAL DEVELOPMENT	40,000.00	40,000.00	9,651.46	0.00	30,348.54	24.13
101-301-957.100	PROFESSIONAL DEVELOPMENT - 302 FUNDS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-301-972.000	CAPITAL OUTLAY	528,500.00	528,500.00	99,297.91	0.00	429,202.09	18.79
Total Expenditure:		6,821,095.00	6,821,095.00	2,995,351.14	414,872.05	3,825,743.86	43.91
Total Dept 301 - PUBLIC SAFETY		6,821,095.00	6,821,095.00	2,995,351.14	414,872.05	3,825,743.86	43.91
Dept 325 - COMMUNICATIONS/DISPATCH							
Account Type: Expenditure							
101-325-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	364,277.00	364,277.00	182,138.50	0.00	182,138.50	50.00
Total Expenditure:		364,277.00	364,277.00	182,138.50	0.00	182,138.50	50.00
Total Dept 325 - COMMUNICATIONS/DISPATCH		364,277.00	364,277.00	182,138.50	0.00	182,138.50	50.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
101-441-703.000	SALARIES	25,985.00	25,985.00	25,341.37	4,540.02	643.63	97.52
101-441-704.000	WAGES - FULL TIME EMPLOYEES	43,431.00	43,431.00	49,067.75	5,271.34	(5,636.75)	112.98
101-441-705.000	WAGES - PART TIME EMPLOYEES	14,170.00	14,170.00	3,322.77	420.28	10,847.23	23.45
101-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	0.00	0.00	436.40	59.40	(436.40)	100.00
101-441-710.000	VACATION	85,574.00	85,574.00	11,031.28	4,385.90	74,542.72	12.89
101-441-711.000	HOLIDAY	45,477.00	45,477.00	6,817.38	3,127.43	38,659.62	14.99
101-441-712.000	OVERTIME	0.00	0.00	4,682.11	363.02	(4,682.11)	100.00
101-441-713.000	FICA	5,176.00	5,176.00	7,178.16	1,191.05	(2,002.16)	138.68
101-441-714.000	MEDICARE	1,211.00	1,211.00	1,678.66	278.51	(467.66)	138.62
101-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	4,255.00	4,255.00	0.00	0.00	4,255.00	0.00
101-441-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,100.00	2,100.00	1,946.77	750.00	153.23	92.70
101-441-718.000	LONGEVITY PAY	5,500.00	5,500.00	2,900.00	500.00	2,600.00	52.73

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-441-721.000	CLOTHING ALLOWANCE	13,200.00	13,200.00	11,500.00	0.00	1,700.00	87.12
101-441-722.000	UNIFORMS	1,500.00	1,500.00	326.00	0.00	1,174.00	21.73
101-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	151,673.00	151,673.00	11,229.35	2,981.33	140,443.65	7.40
101-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,200.00	5,200.00	810.43	165.28	4,389.57	15.59
101-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	20,724.00	20,724.00	1,111.21	177.24	19,612.79	5.36
101-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	22,319.00	22,319.00	1,985.28	434.68	20,333.72	8.90
101-441-725.700	MERS DIVISION 23 DPW	267,504.00	267,504.00	111,460.00	0.00	156,044.00	41.67
101-441-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	8,181.56	674.27	1,818.44	81.82
101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	50,000.00	50,000.00	14,191.95	0.00	35,808.05	28.38
101-441-843.000	MEDICAL PROVIDER SERVICES	1,500.00	1,500.00	280.00	0.00	1,220.00	18.67
101-441-850.000	COMMUNICATIONS (PHONE AND CELL)	7,500.00	7,500.00	2,827.80	0.00	4,672.20	37.70
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	5,000.00	5,000.00	2,064.24	0.00	2,935.76	41.28
101-441-930.100	REPAIRS - STORM DRAINS MAINTENANCE	150,000.00	150,000.00	6,802.50	0.00	143,197.50	4.54
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	600.00	600.00	100.00	0.00	500.00	16.67
101-441-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	8,765.58	140.00	1,234.42	87.66
101-441-972.000	CAPITAL OUTLAY	1,360,000.00	1,360,000.00	81,440.73	0.00	1,278,559.27	5.99
Total Expenditure:		2,317,099.00	2,317,099.00	377,479.28	25,459.75	1,939,619.72	16.29
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		2,317,099.00	2,317,099.00	377,479.28	25,459.75	1,939,619.72	16.29
Dept 448 - STREET LIGHTING							
Account Type: Expenditure							
101-448-920.000	ELECTRIC	2,000.00	2,000.00	665.07	0.00	1,334.93	33.25
101-448-920.500	ELECTRIC (STREET LIGHTING)	300,000.00	300,000.00	117,294.61	0.00	182,705.39	39.10
Total Expenditure:		302,000.00	302,000.00	117,959.68	0.00	184,040.32	39.06
Total Dept 448 - STREET LIGHTING		302,000.00	302,000.00	117,959.68	0.00	184,040.32	39.06
Dept 672 - SENIOR ACTIVITY CENTER							
Account Type: Expenditure							
101-672-703.000	SALARIES	8,661.00	8,661.00	4,024.02	622.30	4,636.98	46.46
101-672-704.000	WAGES - FULL TIME EMPLOYEES	55,839.00	55,839.00	21,997.01	3,957.25	33,841.99	39.39
101-672-705.000	WAGES - PART TIME EMPLOYEES	104,140.00	104,140.00	29,584.28	5,065.95	74,555.72	28.41
101-672-710.000	VACATION	0.00	0.00	83.85	0.00	(83.85)	100.00
101-672-711.000	HOLIDAY	0.00	0.00	293.47	83.85	(293.47)	100.00
101-672-713.000	FICA	10,456.00	10,456.00	3,067.62	602.29	7,388.38	29.34
101-672-714.000	MEDICARE	2,445.00	2,445.00	717.52	140.88	1,727.48	29.35
101-672-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	759.00	759.00	0.00	0.00	759.00	0.00
101-672-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	5,708.24	1,033.78	(5,708.24)	100.00
101-672-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	87.08	13.03	(87.08)	100.00
101-672-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	370.40	59.08	(370.40)	100.00
101-672-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	177.81	25.17	(177.81)	100.00
101-672-742.000	OPERATING SUPPLIES	5,000.00	5,000.00	1,374.38	27.78	3,625.62	27.49
101-672-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	1,000.00	1,000.00	8,439.50	625.00	(7,439.50)	843.95
101-672-881.000	PROGRAMMING	15,000.00	15,000.00	809.40	0.00	14,190.60	5.40
Total Expenditure:		203,300.00	203,300.00	76,734.58	12,256.36	126,565.42	37.74
Total Dept 672 - SENIOR ACTIVITY CENTER		203,300.00	203,300.00	76,734.58	12,256.36	126,565.42	37.74

Dept 701 - PLANNING

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Account Type: Expenditure							
101-701-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,700.00	1,700.00	540.00	120.00	1,160.00	31.76
101-701-713.000	FICA	105.00	105.00	23.56	7.44	81.44	22.44
101-701-714.000	MEDICARE	25.00	25.00	5.51	1.74	19.49	22.04
101-701-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	100,000.00	100,000.00	26,620.00	0.00	73,380.00	26.62
101-701-900.000	PRINTING AND PUBLISHING	5,000.00	5,000.00	1,377.25	0.00	3,622.75	27.55
Total Expenditure:		106,830.00	106,830.00	28,566.32	129.18	78,263.68	26.74
Total Dept 701 - PLANNING		106,830.00	106,830.00	28,566.32	129.18	78,263.68	26.74
Dept 702 - ZONING							
Account Type: Expenditure							
101-702-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,500.00	1,500.00	425.00	125.00	1,075.00	28.33
101-702-703.000	SALARIES	0.00	0.00	971.28	306.72	(971.28)	100.00
101-702-713.000	FICA	75.00	75.00	52.33	25.75	22.67	69.77
101-702-714.000	MEDICARE	15.00	15.00	12.24	6.01	2.76	81.60
101-702-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	8.51	0.00	(8.51)	100.00
101-702-900.000	PRINTING AND PUBLISHING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
Total Expenditure:		4,590.00	4,590.00	1,469.36	463.48	3,120.64	32.01
Total Dept 702 - ZONING		4,590.00	4,590.00	1,469.36	463.48	3,120.64	32.01
Dept 703 - BUILDING DEPARTMENT							
Account Type: Expenditure							
101-703-704.000	WAGES - FULL TIME EMPLOYEES	86,170.00	86,170.00	35,725.87	4,971.10	50,444.13	41.46
101-703-705.000	WAGES - PART TIME EMPLOYEES	64,310.00	64,310.00	27,191.26	5,365.86	37,118.74	42.28
101-703-710.000	VACATION	4,634.00	4,634.00	2,222.28	841.47	2,411.72	47.96
101-703-711.000	HOLIDAY	4,779.00	4,779.00	1,333.38	739.91	3,445.62	27.90
101-703-713.000	FICA	8,180.00	8,180.00	3,992.12	720.35	4,187.88	48.80
101-703-714.000	MEDICARE	1,913.00	1,913.00	933.64	168.46	979.36	48.81
101-703-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	594.00	594.00	0.00	0.00	594.00	0.00
101-703-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	22,500.00	22,500.00	12,215.33	2,224.19	10,284.67	54.29
101-703-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	601.00	96.16	649.00	48.08
101-703-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	4,254.00	4,254.00	2,043.85	327.16	2,210.15	48.05
101-703-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	1,300.00	1,300.00	651.36	105.24	648.64	50.10
101-703-742.000	OPERATING SUPPLIES	5,000.00	5,000.00	7,230.34	0.00	(2,230.34)	144.61
101-703-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	120,000.00	120,000.00	69,131.21	0.00	50,868.79	57.61
101-703-850.000	COMMUNICATIONS (PHONE AND CELL)	1,000.00	1,000.00	745.95	0.00	254.05	74.60
101-703-851.000	MAIL OR POSTAGE	3,000.00	3,000.00	(5.51)	0.00	3,005.51	(0.18)
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	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-703-956.000	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	0.00
101-703-957.000	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	145.00	0.00	855.00	14.50
Total Expenditure:		337,584.00	337,584.00	164,157.08	15,559.90	173,426.92	48.63
Total Dept 703 - BUILDING DEPARTMENT		337,584.00	337,584.00	164,157.08	15,559.90	173,426.92	48.63
Dept 751 - RECREATION							
Account Type: Expenditure							
101-751-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,250.00	1,250.00	390.00	90.00	860.00	31.20
101-751-704.000	WAGES - FULL TIME EMPLOYEES	48,671.00	48,671.00	24,628.61	3,680.64	24,042.39	50.60
101-751-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-751-710.000	VACATION	2,045.00	2,045.00	0.00	0.00	2,045.00	0.00
101-751-711.000	HOLIDAY	2,454.00	2,454.00	920.14	408.96	1,533.86	37.50
101-751-713.000	FICA	3,297.00	3,297.00	1,917.65	254.80	1,379.35	58.16
101-751-714.000	MEDICARE	771.00	771.00	448.48	59.60	322.52	58.17
101-751-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	239.00	239.00	0.00	0.00	239.00	0.00
101-751-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	7,000.00	7,000.00	3,775.31	694.76	3,224.69	53.93
101-751-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	4,254.00	4,254.00	2,043.85	327.16	2,210.15	48.05
101-751-742.000	OPERATING SUPPLIES	1,500.00	1,500.00	579.50	0.00	920.50	38.63
101-751-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	1,000.00	1,000.00	69.50	0.00	930.50	6.95
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	15,000.00	15,000.00	25,000.00	0.00	(10,000.00)	166.67
101-751-881.000	PROGRAMMING	30,000.00	30,000.00	10,720.30	2,803.62	19,279.70	35.73
101-751-955.000	CONFERENCES	1,000.00	1,000.00	39.99	0.00	960.01	4.00
101-751-956.000	MEMBERSHIPS	150.00	150.00	0.00	0.00	150.00	0.00
Total Expenditure:		129,131.00	129,131.00	70,533.33	8,319.54	58,597.67	54.62
Total Dept 751 - RECREATION		129,131.00	129,131.00	70,533.33	8,319.54	58,597.67	54.62
Dept 770 - PARK MAINTENANCE							
Account Type: Expenditure							
101-770-703.000	SALARIES	8,662.00	8,662.00	4,024.09	622.30	4,637.91	46.46
101-770-704.000	WAGES - FULL TIME EMPLOYEES	62,044.00	62,044.00	29,632.06	4,344.18	32,411.94	47.76
101-770-705.000	WAGES - PART TIME EMPLOYEES	127,522.00	127,522.00	34,706.51	5,225.17	92,815.49	27.22
101-770-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	0.00	0.00	509.99	0.00	(509.99)	100.00
101-770-713.000	FICA	12,290.00	12,290.00	4,236.71	626.88	8,053.29	34.47
101-770-714.000	MEDICARE	2,874.00	2,874.00	990.76	146.62	1,883.24	34.47
101-770-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	3,268.45	608.18	(3,268.45)	100.00
101-770-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	390.43	61.92	(390.43)	100.00
101-770-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	370.40	59.08	(370.40)	100.00
101-770-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	1,074.99	158.68	(1,074.99)	100.00
101-770-742.000	OPERATING SUPPLIES	20,000.00	20,000.00	2,579.93	190.00	17,420.07	12.90
101-770-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	0.00	0.00	75.00	0.00	(75.00)	100.00
101-770-922.000	WATER	700.00	700.00	312.00	0.00	388.00	44.57
101-770-930.000	REPAIRS AND MAINTENANCE	100,000.00	100,000.00	10,181.20	11.92	89,818.80	10.18
101-770-972.000	CAPITAL OUTLAY	400,000.00	400,000.00	750.00	750.00	399,250.00	0.19
Total Expenditure:		734,092.00	734,092.00	93,102.52	12,804.93	640,989.48	12.68
Total Dept 770 - PARK MAINTENANCE		734,092.00	734,092.00	93,102.52	12,804.93	640,989.48	12.68
Dept 803 - HISTORICAL COMMISSION							
Account Type: Expenditure							
101-803-742.000	OPERATING SUPPLIES	500.00	500.00	343.42	30.00	156.58	68.68
Total Expenditure:		500.00	500.00	343.42	30.00	156.58	68.68
Total Dept 803 - HISTORICAL COMMISSION		500.00	500.00	343.42	30.00	156.58	68.68
Dept 951 - INSURANCE							
Account Type: Expenditure							
101-951-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	700,000.00	700,000.00	701,360.00	349,065.50	(1,360.00)	100.19
Total Expenditure:		700,000.00	700,000.00	701,360.00	349,065.50	(1,360.00)	100.19

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Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 951 - INSURANCE		700,000.00	700,000.00	701,360.00	349,065.50	(1,360.00)	100.19
Dept 961 - RETIREE							
Account Type: Expenditure							
101-961-713.000	FICA	2,500.00	2,500.00	1,618.20	260.40	881.80	64.73
101-961-714.000	MEDICARE	600.00	600.00	378.42	60.84	221.58	63.07
101-961-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	50,000.00	50,000.00	25,200.00	4,200.00	24,800.00	50.40
101-961-724.300	RETIREE HEALTH CARE - OPEB	2,750,000.00	2,750,000.00	1,834,607.89	49,414.26	915,392.11	66.71
101-961-725.300	MERS DIVISION 10 SUPERVISOR	986,244.00	986,244.00	410,935.00	0.00	575,309.00	41.67
101-961-725.400	MERS DIVISION 11 CLERICAL	31,512.00	31,512.00	13,130.00	0.00	18,382.00	41.67
101-961-840.000	INSURANCE PREMIUM (LIFE)	2,000.00	2,000.00	1,352.78	220.90	647.22	67.64
Total Expenditure:		3,822,856.00	3,822,856.00	2,287,222.29	54,156.40	1,535,633.71	59.83
Total Dept 961 - RETIREE		3,822,856.00	3,822,856.00	2,287,222.29	54,156.40	1,535,633.71	59.83
TOTAL EXPENDITURES		19,884,754.00	19,884,754.00	8,527,114.11	1,103,667.77	11,357,639.89	42.88
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		17,873,419.00	17,873,419.00	12,838,191.94	171,489.33	5,035,227.06	71.83
TOTAL EXPENDITURES		19,884,754.00	19,884,754.00	8,527,114.11	1,103,667.77	11,357,639.89	42.88
NET OF REVENUES & EXPENDITURES		(2,011,335.00)	(2,011,335.00)	4,311,077.83	(932,178.44)	(6,322,412.83)	214.34
BEG. FUND BALANCE		15,891,427.78	15,891,427.78	15,891,427.78			
FUND BALANCE ADJUSTMENTS				2,123.15			
END FUND BALANCE		13,880,092.78	13,880,092.78	20,204,628.76			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 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	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	1,162,793.00	1,162,793.00	292,336.10	0.00	870,456.90	25.14
202-000-665.000	INTEREST INCOME	100,000.00	100,000.00	36,472.27	0.00	63,527.73	36.47
Total Revenue:		1,271,793.00	1,271,793.00	328,808.37	0.00	942,984.63	25.85
Total Dept 000 - BALANCE SHEET		1,271,793.00	1,271,793.00	328,808.37	0.00	942,984.63	25.85
TOTAL REVENUES		1,271,793.00	1,271,793.00	328,808.37	0.00	942,984.63	25.85
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
202-441-703.000	SALARIES	17,323.00	17,323.00	8,048.03	1,244.64	9,274.97	46.46
202-441-704.000	WAGES - FULL TIME EMPLOYEES	55,839.00	55,839.00	27,605.59	3,580.31	28,233.41	49.44
202-441-705.000	WAGES - PART TIME EMPLOYEES	2,833.00	2,833.00	412.64	63.61	2,420.36	14.57
202-441-710.000	VACATION	0.00	0.00	4,932.31	2,593.00	(4,932.31)	100.00
202-441-711.000	HOLIDAY	0.00	0.00	1,057.75	471.45	(1,057.75)	100.00
202-441-712.000	OVERTIME	10,000.00	10,000.00	2,295.79	391.29	7,704.21	22.96
202-441-713.000	FICA	4,712.00	4,712.00	2,694.24	504.56	2,017.76	57.18
202-441-714.000	MEDICARE	1,102.00	1,102.00	630.07	118.02	471.93	57.18
202-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	342.00	342.00	0.00	0.00	342.00	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)	0.00	0.00	3,412.21	714.19	(3,412.21)	100.00
202-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	520.22	113.19	(520.22)	100.00
202-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	740.80	118.16	(740.80)	100.00
202-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	1,329.62	266.10	(1,329.62)	100.00
202-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	60,000.00	60,000.00	4,765.05	0.00	55,234.95	7.94
202-441-930.000	REPAIRS AND MAINTENANCE	20,000.00	20,000.00	9,745.02	92.35	10,254.98	48.73
202-441-930.200	REPAIRS - STREETS MAINTENANCE	160,000.00	160,000.00	0.00	0.00	160,000.00	0.00
202-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	65,000.00	65,000.00	7,488.80	0.00	57,511.20	11.52
202-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	14,000.00	14,000.00	10,757.08	0.00	3,242.92	76.84
202-441-972.000	CAPITAL OUTLAY	1,731,000.00	1,731,000.00	185,508.55	0.00	1,545,491.45	10.72
202-441-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	21,978.00	21,978.00	0.00	0.00	21,978.00	0.00
Total Expenditure:		2,165,329.00	2,165,329.00	271,943.77	10,270.87	1,893,385.23	12.56
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		2,165,329.00	2,165,329.00	271,943.77	10,270.87	1,893,385.23	12.56
TOTAL EXPENDITURES		2,165,329.00	2,165,329.00	271,943.77	10,270.87	1,893,385.23	12.56
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES		1,271,793.00	1,271,793.00	328,808.37	0.00	942,984.63	25.85
TOTAL EXPENDITURES		2,165,329.00	2,165,329.00	271,943.77	10,270.87	1,893,385.23	12.56
NET OF REVENUES & EXPENDITURES		(893,536.00)	(893,536.00)	56,864.60	(10,270.87)	(950,400.60)	6.36
BEG. FUND BALANCE		2,283,488.51	2,283,488.51	2,283,488.51			
END FUND BALANCE		1,389,952.51	1,389,952.51	2,340,353.11			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 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	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	500,870.00	500,870.00	125,971.41	0.00	374,898.59	25.15
203-000-665.000	INTEREST INCOME	45,000.00	45,000.00	29,432.30	0.00	15,567.70	65.41
Total Revenue:		585,870.00	585,870.00	155,403.71	0.00	430,466.29	26.53
Total Dept 000 - BALANCE SHEET		585,870.00	585,870.00	155,403.71	0.00	430,466.29	26.53
TOTAL REVENUES		585,870.00	585,870.00	155,403.71	0.00	430,466.29	26.53
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
203-441-703.000	SALARIES	8,662.00	8,662.00	4,024.00	622.29	4,638.00	46.46
203-441-704.000	WAGES - FULL TIME EMPLOYEES	49,635.00	49,635.00	23,365.89	3,580.75	26,269.11	47.08
203-441-705.000	WAGES - PART TIME EMPLOYEES	2,833.00	2,833.00	412.64	63.61	2,420.36	14.57
203-441-710.000	VACATION	0.00	0.00	4,594.74	4,594.74	(4,594.74)	100.00
203-441-711.000	HOLIDAY	0.00	0.00	1,033.81	459.47	(1,033.81)	100.00
203-441-712.000	OVERTIME	10,000.00	10,000.00	493.35	493.35	9,506.65	4.93
203-441-713.000	FICA	3,790.00	3,790.00	2,090.81	456.94	1,699.19	55.17
203-441-714.000	MEDICARE	886.00	886.00	489.07	106.90	396.93	55.20
203-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	275.00	275.00	0.00	0.00	275.00	0.00
203-441-718.000	LONGEVITY PAY	0.00	0.00	2,600.00	0.00	(2,600.00)	100.00
203-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	3,364.50	866.17	(3,364.50)	100.00
203-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	299.39	51.68	(299.39)	100.00
203-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	370.40	59.08	(370.40)	100.00
203-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	812.09	134.95	(812.09)	100.00
203-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	66,000.00	66,000.00	863.16	0.00	65,136.84	1.31
203-441-930.000	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	3,190.51	397.65	1,809.49	63.81
203-441-930.200	REPAIRS - STREETS MAINTENANCE	520,000.00	520,000.00	122,721.38	0.00	397,278.62	23.60
203-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	3,000.00	3,000.00	22,528.52	0.00	(19,528.52)	750.95
203-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	42,000.00	42,000.00	27,627.91	0.00	14,372.09	65.78
203-441-972.000	CAPITAL OUTLAY	100,000.00	100,000.00	78,241.46	0.00	21,758.54	78.24
203-441-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	36,630.00	36,630.00	0.00	0.00	36,630.00	0.00
203-441-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
Total Expenditure:		857,711.00	857,711.00	299,123.63	11,887.58	558,587.37	34.87
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		857,711.00	857,711.00	299,123.63	11,887.58	558,587.37	34.87
TOTAL EXPENDITURES		857,711.00	857,711.00	299,123.63	11,887.58	558,587.37	34.87
Fund 203 - LOCAL STREET FUND:							
TOTAL REVENUES		585,870.00	585,870.00	155,403.71	0.00	430,466.29	26.53
TOTAL EXPENDITURES		857,711.00	857,711.00	299,123.63	11,887.58	558,587.37	34.87
NET OF REVENUES & EXPENDITURES		(271,841.00)	(271,841.00)	(143,719.92)	(11,887.58)	(128,121.08)	52.87
BEG. FUND BALANCE		1,887,237.00	1,887,237.00	1,887,237.00			
END FUND BALANCE		1,615,396.00	1,615,396.00	1,743,517.08			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 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	524,528.00	524,528.00	491,529.53	1,293.44	32,998.47	93.71
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	27,509.00	27,509.00	25,438.15	55.82	2,070.85	92.47
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,000.00	1,000.00	875.53	0.00	124.47	87.55
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	3,500.00	3,500.00	2,893.08	0.00	606.92	82.66
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	500.00	500.00	376.00	34.75	124.00	75.20
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	50,000.00	50,000.00	49,203.64	0.00	796.36	98.41
210-000-638.000	AMBULANCE TRANSPORT FEES	365,000.00	365,000.00	208,464.89	6,227.76	156,535.11	57.11
210-000-665.000	INTEREST INCOME	90,000.00	90,000.00	42,606.49	0.00	47,393.51	47.34
Total Revenue:		1,062,037.00	1,062,037.00	821,387.31	7,611.77	240,649.69	77.34
Total Dept 000 - BALANCE SHEET		1,062,037.00	1,062,037.00	821,387.31	7,611.77	240,649.69	77.34
TOTAL REVENUES		1,062,037.00	1,062,037.00	821,387.31	7,611.77	240,649.69	77.34
Expenditures							
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
210-301-704.000	WAGES - FULL TIME EMPLOYEES	442,185.00	442,185.00	172,999.46	40,288.52	269,185.54	39.12
210-301-705.000	WAGES - PART TIME EMPLOYEES	0.00	0.00	3,983.75	680.00	(3,983.75)	100.00
210-301-710.000	VACATION	29,388.00	29,388.00	11,291.69	356.03	18,096.31	38.42
210-301-711.000	HOLIDAY	16,594.00	16,594.00	7,018.33	7,018.33	9,575.67	42.29
210-301-712.000	OVERTIME	10,000.00	10,000.00	3,609.48	2,046.69	6,390.52	36.09
210-301-713.000	FICA	32,233.00	32,233.00	12,126.40	3,567.29	20,106.60	37.62
210-301-714.000	MEDICARE	7,538.00	7,538.00	2,836.03	834.29	4,701.97	37.62
210-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,340.00	2,340.00	0.00	0.00	2,340.00	0.00
210-301-718.000	LONGEVITY PAY	1,575.00	1,575.00	824.19	350.00	750.81	52.33
210-301-719.000	FOOD ALLOWANCE	6,750.00	6,750.00	7,812.50	7,812.50	(1,062.50)	115.74
210-301-720.000	EDUCATION ALLOWANCE	1,000.00	1,000.00	480.72	76.92	519.28	48.07
210-301-721.000	CLOTHING ALLOWANCE	10,800.00	10,800.00	0.00	0.00	10,800.00	0.00
210-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	79,475.00	79,475.00	30,429.08	6,864.07	49,045.92	38.29
210-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	7,500.00	7,500.00	3,673.84	769.28	3,826.16	48.98
210-301-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	13,000.00	13,000.00	2,700.48	1,113.78	10,299.52	20.77
210-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	29,085.00	29,085.00	12,679.09	3,491.17	16,405.91	43.59
210-301-742.000	OPERATING SUPPLIES	45,000.00	45,000.00	23,261.76	813.29	21,738.24	51.69
210-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	30,000.00	30,000.00	11,423.06	0.00	18,576.94	38.08
210-301-850.000	COMMUNICATIONS (PHONE AND CELL)	2,500.00	2,500.00	1,694.56	200.05	805.44	67.78
210-301-930.000	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
210-301-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	2,912.90	0.00	7,087.10	29.13
210-301-972.000	CAPITAL OUTLAY	100,000.00	100,000.00	109,412.78	1,281.96	(9,412.78)	109.41
210-301-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	155,772.00	155,772.00	0.00	0.00	155,772.00	0.00
210-301-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
Total Expenditure:		1,046,735.00	1,046,735.00	421,170.10	77,564.17	625,564.90	40.24
Total Dept 301 - PUBLIC SAFETY		1,046,735.00	1,046,735.00	421,170.10	77,564.17	625,564.90	40.24
TOTAL EXPENDITURES		1,046,735.00	1,046,735.00	421,170.10	77,564.17	625,564.90	40.24
Fund 210 - AMBULANCE FUND:							

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 210 - AMBULANCE FUND							
TOTAL REVENUES		1,062,037.00	1,062,037.00	821,387.31	7,611.77	240,649.69	77.34
TOTAL EXPENDITURES		1,046,735.00	1,046,735.00	421,170.10	77,564.17	625,564.90	40.24
NET OF REVENUES & EXPENDITURES		15,302.00	15,302.00	400,217.21	(69,952.40)	(384,915.21)	2,615.46
BEG. FUND BALANCE		2,473,921.81	2,473,921.81	2,473,921.81			
END FUND BALANCE		2,489,223.81	2,489,223.81	2,874,139.02			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 211 - DISTRICT COURT OPERATIONS FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
211-000-665.000	INTEREST INCOME	30,000.00	30,000.00	17,204.76	0.00	12,795.24	57.35
Total Revenue:		30,000.00	30,000.00	17,204.76	0.00	12,795.24	57.35
Total Dept 000 - BALANCE SHEET		30,000.00	30,000.00	17,204.76	0.00	12,795.24	57.35
TOTAL REVENUES		30,000.00	30,000.00	17,204.76	0.00	12,795.24	57.35
Expenditures							
Dept 286 - DISTRICT COURT							
Account Type: Expenditure							
211-286-965.000	BANK SERVICE CHARGES	0.00	0.00	28.00	0.00	(28.00)	100.00
Total Expenditure:		0.00	0.00	28.00	0.00	(28.00)	100.00
Total Dept 286 - DISTRICT COURT		0.00	0.00	28.00	0.00	(28.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	28.00	0.00	(28.00)	100.00
Fund 211 - DISTRICT COURT OPERATIONS FUND:							
TOTAL REVENUES		30,000.00	30,000.00	17,204.76	0.00	12,795.24	57.35
TOTAL EXPENDITURES		0.00	0.00	28.00	0.00	(28.00)	100.00
NET OF REVENUES & EXPENDITURES		30,000.00	30,000.00	17,176.76	0.00	12,823.24	57.26
BEG. FUND BALANCE		1,424,696.28	1,424,696.28	1,424,696.28			
END FUND BALANCE		1,454,696.28	1,454,696.28	1,441,873.04			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE 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	788,546.00	788,546.00	738,919.23	1,944.45	49,626.77	93.71
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	41,355.00	41,355.00	38,241.06	83.92	3,113.94	92.47
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,000.00	1,000.00	1,299.87	0.00	(299.87)	129.99
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	5,000.00	5,000.00	4,349.50	0.00	650.50	86.99
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,000.00	1,000.00	565.19	52.29	434.81	56.52
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	100,000.00	100,000.00	58,692.57	0.00	41,307.43	58.69
226-000-607.000	FEES	100,000.00	100,000.00	54,124.05	9,028.19	45,875.95	54.12
226-000-665.000	INTEREST INCOME	35,000.00	35,000.00	16,723.78	0.00	18,276.22	47.78
Total Revenue:		1,071,901.00	1,071,901.00	912,915.25	11,108.85	158,985.75	85.17
Total Dept 000 - BALANCE SHEET		1,071,901.00	1,071,901.00	912,915.25	11,108.85	158,985.75	85.17
TOTAL REVENUES		1,071,901.00	1,071,901.00	912,915.25	11,108.85	158,985.75	85.17
Expenditures							
Dept 528 - RUBBISH COLLECTION/DISPOSAL							
Account Type: Expenditure							
226-528-801.400	WASTE AND RUBBISH DISPOSAL	650,000.00	650,000.00	276,860.20	0.00	373,139.80	42.59
226-528-801.500	RECYCLING	0.00	0.00	43,543.34	0.00	(43,543.34)	100.00
226-528-801.600	COMPOSTING	0.00	0.00	57,693.70	0.00	(57,693.70)	100.00
226-528-972.000	CAPITAL OUTLAY	45,000.00	45,000.00	21,844.00	0.00	23,156.00	48.54
226-528-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	27,039.00	27,039.00	0.00	0.00	27,039.00	0.00
226-528-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	10,989.00	10,989.00	0.00	0.00	10,989.00	0.00
Total Expenditure:		733,028.00	733,028.00	399,941.24	0.00	333,086.76	54.56
Total Dept 528 - RUBBISH COLLECTION/DISPOSAL		733,028.00	733,028.00	399,941.24	0.00	333,086.76	54.56
TOTAL EXPENDITURES		733,028.00	733,028.00	399,941.24	0.00	333,086.76	54.56
Fund 226 - RUBBISH COLLECTION FUND:							
TOTAL REVENUES		1,071,901.00	1,071,901.00	912,915.25	11,108.85	158,985.75	85.17
TOTAL EXPENDITURES		733,028.00	733,028.00	399,941.24	0.00	333,086.76	54.56
NET OF REVENUES & EXPENDITURES		338,873.00	338,873.00	512,974.01	11,108.85	(174,101.01)	151.38
BEG. FUND BALANCE		742,051.53	742,051.53	742,051.53			
END FUND BALANCE		1,080,924.53	1,080,924.53	1,255,025.54			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 265 - DRUG FORFEITURE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
265-000-657.000	ORDINANCE FINES AND COSTS	1,200.00	1,200.00	5,671.00	856.00	(4,471.00)	472.58
265-000-665.000	INTEREST INCOME	20,000.00	20,000.00	4,494.73	0.00	15,505.27	22.47
Total Revenue:		21,200.00	21,200.00	10,165.73	856.00	11,034.27	47.95
Total Dept 000 - BALANCE SHEET		21,200.00	21,200.00	10,165.73	856.00	11,034.27	47.95
TOTAL REVENUES		21,200.00	21,200.00	10,165.73	856.00	11,034.27	47.95
Expenditures							
Dept 311 - DRUG FORFEITURE							
Account Type: Expenditure							
265-311-742.000	OPERATING SUPPLIES	23,000.00	23,000.00	20,940.00	0.00	2,060.00	91.04
265-311-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00
265-311-941.000	LEASED ASSETS	24,000.00	24,000.00	0.00	0.00	24,000.00	0.00
265-311-995.000	OPERATING TRANS OUT	55,000.00	55,000.00	13,254.48	0.00	41,745.52	24.10
Total Expenditure:		122,000.00	122,000.00	34,194.48	0.00	87,805.52	28.03
Total Dept 311 - DRUG FORFEITURE		122,000.00	122,000.00	34,194.48	0.00	87,805.52	28.03
TOTAL EXPENDITURES		122,000.00	122,000.00	34,194.48	0.00	87,805.52	28.03
Fund 265 - DRUG FORFEITURE FUND:							
TOTAL REVENUES		21,200.00	21,200.00	10,165.73	856.00	11,034.27	47.95
TOTAL EXPENDITURES		122,000.00	122,000.00	34,194.48	0.00	87,805.52	28.03
NET OF REVENUES & EXPENDITURES		(100,800.00)	(100,800.00)	(24,028.75)	856.00	(76,771.25)	23.84
BEG. FUND BALANCE		383,691.23	383,691.23	383,691.23			
END FUND BALANCE		282,891.23	282,891.23	359,662.48			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 266 - GAMBLING FORFEITURE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
266-000-665.000	INTEREST INCOME	25,000.00	25,000.00	16,729.79	0.00	8,270.21	66.92
Total Revenue:		25,000.00	25,000.00	16,729.79	0.00	8,270.21	66.92
Total Dept 000 - BALANCE SHEET		25,000.00	25,000.00	16,729.79	0.00	8,270.21	66.92
TOTAL REVENUES		25,000.00	25,000.00	16,729.79	0.00	8,270.21	66.92
Expenditures							
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
266-301-742.000	OPERATING SUPPLIES	11,500.00	11,500.00	9,086.37	0.00	2,413.63	79.01
Total Expenditure:		11,500.00	11,500.00	9,086.37	0.00	2,413.63	79.01
Total Dept 301 - PUBLIC SAFETY		11,500.00	11,500.00	9,086.37	0.00	2,413.63	79.01
TOTAL EXPENDITURES		11,500.00	11,500.00	9,086.37	0.00	2,413.63	79.01
Fund 266 - GAMBLING FORFEITURE FUND:							
TOTAL REVENUES		25,000.00	25,000.00	16,729.79	0.00	8,270.21	66.92
TOTAL EXPENDITURES		11,500.00	11,500.00	9,086.37	0.00	2,413.63	79.01
NET OF REVENUES & EXPENDITURES		13,500.00	13,500.00	7,643.42	0.00	5,856.58	56.62
BEG. FUND BALANCE		397,725.50	397,725.50	397,725.50			
END FUND BALANCE		411,225.50	411,225.50	405,368.92			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 301 - GENERAL DEBT SERVICE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
301-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	0.00	0.00	12.18	0.00	(12.18)	100.00
301-000-665.000	INTEREST INCOME	0.00	0.00	10.98	0.00	(10.98)	100.00
Total Revenue:		0.00	0.00	23.16	0.00	(23.16)	100.00
Total Dept 000 - BALANCE SHEET		0.00	0.00	23.16	0.00	(23.16)	100.00
TOTAL REVENUES		0.00	0.00	23.16	0.00	(23.16)	100.00
Fund 301 - GENERAL DEBT SERVICE FUND:							
TOTAL REVENUES		0.00	0.00	23.16	0.00	(23.16)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	23.16	0.00	(23.16)	100.00
BEG. FUND BALANCE		552.01	552.01	552.01			
END FUND BALANCE		552.01	552.01	575.17			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT 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	19,255.90	0.00	20,744.10	48.14
592-000-569.000	STATE GRANTS - OTHER	0.00	0.00	10,031.06	0.00	(10,031.06)	100.00
592-000-642.100	SALES - WATER COMMODITY	2,900,000.00	2,900,000.00	1,367,158.82	190,960.65	1,532,841.18	47.14
592-000-642.200	SALES - WATER RTS	1,175,000.00	1,175,000.00	589,596.43	98,157.64	585,403.57	50.18
592-000-642.300	SALES - SEWER COMMODITY	4,600,000.00	4,600,000.00	2,157,871.43	341,834.48	2,442,128.57	46.91
592-000-642.400	SALES - SEWER RTS	770,000.00	770,000.00	384,085.02	64,053.69	385,914.98	49.88
592-000-642.500	SALES - METER REPLACEMENT FEE	60,000.00	60,000.00	32,365.71	5,393.57	27,634.29	53.94
592-000-642.600	SALES - WATER TAP FEES	0.00	0.00	5,500.00	0.00	(5,500.00)	100.00
592-000-657.000	ORDINANCE FINES AND COSTS	10,000.00	10,000.00	49,564.48	7,672.01	(39,564.48)	495.64
592-000-665.000	INTEREST INCOME	350,000.00	350,000.00	132,119.73	0.00	217,880.27	37.75
592-000-675.000	OTHER REVENUE	20,000.00	20,000.00	193,104.36	(63.68)	(173,104.36)	965.52
Total Revenue:		9,925,000.00	9,925,000.00	4,940,652.94	708,008.36	4,984,347.06	49.78
Total Dept 000 - BALANCE SHEET		9,925,000.00	9,925,000.00	4,940,652.94	708,008.36	4,984,347.06	49.78
TOTAL REVENUES		9,925,000.00	9,925,000.00	4,940,652.94	708,008.36	4,984,347.06	49.78
Expenditures							
Dept 536 - WATER							
Account Type: Expenditure							
592-536-703.000	SALARIES	34,647.00	34,647.00	16,096.21	2,489.22	18,550.79	46.46
592-536-704.000	WAGES - FULL TIME EMPLOYEES	173,723.00	173,723.00	57,668.99	14,779.83	116,054.01	33.20
592-536-705.000	WAGES - PART TIME EMPLOYEES	0.00	0.00	(31.80)	0.00	31.80	100.00
592-536-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	0.00	0.00	(9.28)	0.00	9.28	100.00
592-536-710.000	VACATION	0.00	0.00	7,877.67	2,865.43	(7,877.67)	100.00
592-536-711.000	HOLIDAY	0.00	0.00	4,289.56	1,805.43	(4,289.56)	100.00
592-536-712.000	OVERTIME	30,000.00	30,000.00	12,780.83	833.83	17,219.17	42.60
592-536-713.000	FICA	12,919.00	12,919.00	8,936.24	1,394.83	3,982.76	69.17
592-536-714.000	MEDICARE	3,021.00	3,021.00	2,089.84	326.15	931.16	69.18
592-536-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	938.00	938.00	0.00	0.00	938.00	0.00
592-536-718.000	LONGEVITY PAY	0.00	0.00	1,500.00	0.00	(1,500.00)	100.00
592-536-721.000	CLOTHING ALLOWANCE	0.00	0.00	2,400.00	0.00	(2,400.00)	100.00
592-536-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	24,779.39	4,968.56	(24,779.39)	100.00
592-536-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	1,137.39	179.09	(1,137.39)	100.00
592-536-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	1,481.49	236.30	(1,481.49)	100.00
592-536-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	3,462.71	504.67	(3,462.71)	100.00
592-536-742.000	OPERATING SUPPLIES	140,000.00	140,000.00	37,566.86	0.00	102,433.14	26.83
592-536-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	225,000.00	225,000.00	324,283.56	182,345.07	(99,283.56)	144.13
592-536-850.000	COMMUNICATIONS (PHONE AND CELL)	3,000.00	3,000.00	916.53	0.00	2,083.47	30.55
592-536-851.000	MAIL OR POSTAGE	17,000.00	17,000.00	7,001.25	0.00	9,998.75	41.18
592-536-922.000	WATER	200.00	200.00	64.64	0.00	135.36	32.32
592-536-922.500	WATER (GREAT LAKES WATER AUTHORITY)	1,475,000.00	1,475,000.00	500,790.02	0.00	974,209.98	33.95
592-536-930.000	REPAIRS AND MAINTENANCE	50,000.00	50,000.00	29,325.82	0.00	20,674.18	58.65
592-536-956.000	MEMBERSHIPS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
592-536-957.000	PROFESSIONAL DEVELOPMENT	8,500.00	8,500.00	0.00	0.00	8,500.00	0.00
592-536-972.000	CAPITAL OUTLAY	3,551,800.00	3,551,800.00	2,347,343.36	0.00	1,204,456.64	66.09
592-536-991.000	PRINCIPAL	195,000.00	195,000.00	195,000.00	0.00	0.00	100.00
592-536-993.000	INTEREST EXPENSE	55,000.00	55,000.00	29,436.97	0.00	25,563.03	53.52
592-536-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	146,670.00	146,670.00	0.00	0.00	146,670.00	0.00
592-536-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	73,260.00	73,260.00	0.00	0.00	73,260.00	0.00
592-536-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - WATER AND SEWER FUND							
Expenditures							
Total Expenditure:		6,205,678.00	6,205,678.00	3,616,188.25	212,728.41	2,589,489.75	58.27
Total Dept 536 - WATER		6,205,678.00	6,205,678.00	3,616,188.25	212,728.41	2,589,489.75	58.27
Dept 537 - SEWER							
Account Type: Expenditure							
592-537-703.000	SALARIES	25,986.00	25,986.00	0.00	0.00	25,986.00	0.00
592-537-704.000	WAGES - FULL TIME EMPLOYEES	86,861.00	86,861.00	66,603.45	9,955.55	20,257.55	76.68
592-537-712.000	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-537-713.000	FICA	6,997.00	6,997.00	4,070.23	608.39	2,926.77	58.17
592-537-714.000	MEDICARE	1,636.00	1,636.00	952.02	142.30	683.98	58.19
592-537-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	508.00	508.00	0.00	0.00	508.00	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)	0.00	0.00	7,142.08	1,208.26	(7,142.08)	100.00
592-537-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	663.53	104.73	(663.53)	100.00
592-537-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	1,111.08	177.22	(1,111.08)	100.00
592-537-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	1,838.01	272.64	(1,838.01)	100.00
592-537-742.000	OPERATING SUPPLIES	8,000.00	8,000.00	5,037.55	0.00	2,962.45	62.97
592-537-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	200,000.00	200,000.00	5,045.27	0.00	194,954.73	2.52
592-537-851.000	MAIL OR POSTAGE	17,000.00	17,000.00	7,001.29	0.00	9,998.71	41.18
592-537-920.000	ELECTRIC	8,000.00	8,000.00	2,280.09	0.00	5,719.91	28.50
592-537-923.000	SEWAGE (FIXED)	3,800,000.00	3,800,000.00	1,205,485.60	0.00	2,594,514.40	31.72
592-537-930.000	REPAIRS AND MAINTENANCE	10,000.00	10,000.00	22,778.37	0.00	(12,778.37)	227.78
592-537-972.000	CAPITAL OUTLAY	500,000.00	500,000.00	56,704.98	0.00	443,295.02	11.34
592-537-991.000	PRINCIPAL	1,250,000.00	1,250,000.00	691,963.24	0.00	558,036.76	55.36
592-537-993.000	INTEREST EXPENSE	500,000.00	500,000.00	233,005.81	0.00	266,994.19	46.60
592-537-994.000	PAYING AGENT FEES	200.00	200.00	56.74	0.00	143.26	28.37
592-537-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	117,801.00	117,801.00	0.00	0.00	117,801.00	0.00
592-537-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	73,260.00	73,260.00	0.00	0.00	73,260.00	0.00
592-537-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
Total Expenditure:		6,618,449.00	6,618,449.00	2,311,739.34	12,469.09	4,306,709.66	34.93
Total Dept 537 - SEWER		6,618,449.00	6,618,449.00	2,311,739.34	12,469.09	4,306,709.66	34.93
TOTAL EXPENDITURES		12,824,127.00	12,824,127.00	5,927,927.59	225,197.50	6,896,199.41	46.22
Fund 592 - WATER AND SEWER FUND:							
TOTAL REVENUES		9,925,000.00	9,925,000.00	4,940,652.94	708,008.36	4,984,347.06	49.78
TOTAL EXPENDITURES		12,824,127.00	12,824,127.00	5,927,927.59	225,197.50	6,896,199.41	46.22
NET OF REVENUES & EXPENDITURES		(2,899,127.00)	(2,899,127.00)	(987,274.65)	482,810.86	(1,911,852.35)	34.05
BEG. FUND BALANCE		18,804,711.21	18,804,711.21	18,804,711.21			
END FUND BALANCE		15,905,584.21	15,905,584.21	17,817,436.56			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 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	366,301.00	366,301.00	0.00	0.00	366,301.00	0.00
661-000-665.000	INTEREST INCOME	0.00	0.00	3,280.24	0.00	(3,280.24)	100.00
Total Revenue:		366,301.00	366,301.00	3,280.24	0.00	363,020.76	0.90
Total Dept 000 - BALANCE SHEET		366,301.00	366,301.00	3,280.24	0.00	363,020.76	0.90
TOTAL REVENUES		366,301.00	366,301.00	3,280.24	0.00	363,020.76	0.90
Expenditures							
Dept 596 - MOTOR POOL							
Account Type: Expenditure							
661-596-703.000	SALARIES	8,662.00	8,662.00	4,023.98	622.29	4,638.02	46.46
661-596-704.000	WAGES - FULL TIME EMPLOYEES	18,613.00	18,613.00	7,403.15	1,089.49	11,209.85	39.77
661-596-705.000	WAGES - PART TIME EMPLOYEES	14,169.00	14,169.00	10,660.98	1,791.55	3,508.02	75.24
661-596-713.000	FICA	2,570.00	2,570.00	1,360.37	215.88	1,209.63	52.93
661-596-714.000	MEDICARE	600.00	600.00	318.17	50.47	281.83	53.03
661-596-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	187.00	187.00	0.00	0.00	187.00	0.00
661-596-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	517.95	90.49	(517.95)	100.00
661-596-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	119.59	18.70	(119.59)	100.00
661-596-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	0.00	0.00	370.28	59.06	(370.28)	100.00
661-596-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	310.92	45.93	(310.92)	100.00
661-596-742.000	OPERATING SUPPLIES	1,500.00	1,500.00	1,201.78	0.00	298.22	80.12
661-596-758.000	DIESEL FUEL	40,000.00	40,000.00	15,078.01	0.00	24,921.99	37.70
661-596-759.000	GASOLINE	85,000.00	85,000.00	31,782.31	0.00	53,217.69	37.39
661-596-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	20,000.00	20,000.00	10,561.37	0.00	9,438.63	52.81
661-596-930.000	REPAIRS AND MAINTENANCE	175,000.00	175,000.00	117,993.89	16,852.34	57,006.11	67.43
661-596-965.000	BANK SERVICE CHARGES	0.00	0.00	28.00	0.00	(28.00)	100.00
661-596-972.000	CAPITAL OUTLAY	0.00	0.00	266,518.03	102,674.60	(266,518.03)	100.00
Total Expenditure:		366,301.00	366,301.00	468,248.78	123,510.80	(101,947.78)	127.83
Total Dept 596 - MOTOR POOL		366,301.00	366,301.00	468,248.78	123,510.80	(101,947.78)	127.83
TOTAL EXPENDITURES		366,301.00	366,301.00	468,248.78	123,510.80	(101,947.78)	127.83
Fund 661 - MOTOR POOL FUND:							
TOTAL REVENUES		366,301.00	366,301.00	3,280.24	0.00	363,020.76	0.90
TOTAL EXPENDITURES		366,301.00	366,301.00	468,248.78	123,510.80	(101,947.78)	127.83
NET OF REVENUES & EXPENDITURES		0.00	0.00	(464,968.54)	(123,510.80)	464,968.54	100.00
BEG. FUND BALANCE		1,223,956.51	1,223,956.51	1,223,956.51			
END FUND BALANCE		1,223,956.51	1,223,956.51	758,987.97			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 677 - SELF INSURANCE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
677-000-665.000	INTEREST INCOME	0.00	0.00	7,281.89	0.00	(7,281.89)	100.00
677-000-680.000	HCARE ISF CHARGES FOR SERVICES	650,000.00	650,000.00	329,917.22	81,054.60	320,082.78	50.76
677-000-699.000	INTERFUND TRANSFERS IN	450,000.00	450,000.00	0.00	0.00	450,000.00	0.00
Total Revenue:		1,100,000.00	1,100,000.00	337,199.11	81,054.60	762,800.89	30.65
Total Dept 000 - BALANCE SHEET		1,100,000.00	1,100,000.00	337,199.11	81,054.60	762,800.89	30.65
TOTAL REVENUES		1,100,000.00	1,100,000.00	337,199.11	81,054.60	762,800.89	30.65
Expenditures							
Dept 999 - SELF INSURANCE							
Account Type: Expenditure							
677-999-837.000	HEALTH INSURANCE CLAIMS	1,100,000.00	1,100,000.00	352,339.43	25,946.66	747,660.57	32.03
Total Expenditure:		1,100,000.00	1,100,000.00	352,339.43	25,946.66	747,660.57	32.03
Total Dept 999 - SELF INSURANCE		1,100,000.00	1,100,000.00	352,339.43	25,946.66	747,660.57	32.03
TOTAL EXPENDITURES		1,100,000.00	1,100,000.00	352,339.43	25,946.66	747,660.57	32.03
Fund 677 - SELF INSURANCE FUND:							
TOTAL REVENUES		1,100,000.00	1,100,000.00	337,199.11	81,054.60	762,800.89	30.65
TOTAL EXPENDITURES		1,100,000.00	1,100,000.00	352,339.43	25,946.66	747,660.57	32.03
NET OF REVENUES & EXPENDITURES		0.00	0.00	(15,140.32)	55,107.94	15,140.32	100.00
BEG. FUND BALANCE		328,714.79	328,714.79	328,714.79			
END FUND BALANCE		328,714.79	328,714.79	313,574.47			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 703 - CURRENT TAX COLLECTION FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
703-000-665.000	INTEREST INCOME	0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
Total Revenue:		0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
Total Dept 000 - BALANCE SHEET		0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
TOTAL REVENUES		0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
Fund 703 - CURRENT TAX COLLECTION FUND:							
TOTAL REVENUES		0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	38,617.28	0.00	(38,617.28)	100.00
BEG. FUND BALANCE		103,626.17	103,626.17	103,626.17			
END FUND BALANCE		103,626.17	103,626.17	142,243.45			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 710 - DISTRICT COURT CUSTODIAL FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
710-000-665.000	INTEREST INCOME	0.00	0.00	816.76	0.00	(816.76)	100.00
Total Revenue:		0.00	0.00	816.76	0.00	(816.76)	100.00
Total Dept 000 - BALANCE SHEET		0.00	0.00	816.76	0.00	(816.76)	100.00
TOTAL REVENUES		0.00	0.00	816.76	0.00	(816.76)	100.00
Fund 710 - DISTRICT COURT CUSTODIAL FUND:							
TOTAL REVENUES		0.00	0.00	816.76	0.00	(816.76)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	816.76	0.00	(816.76)	100.00
BEG. FUND BALANCE		35,795.17	35,795.17	35,795.17			
END FUND BALANCE		35,795.17	35,795.17	36,611.93			

GL NUMBER	DESCRIPTION	2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 736 - PENSION PLAN #05 - DPW FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
736-000-626.000	SERVICES RENDERED	0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
Total Revenue:		0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
Total Dept 000 - BALANCE SHEET		0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
TOTAL REVENUES		0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
Fund 736 - PENSION PLAN #05 - DPW FUND:							
TOTAL REVENUES		0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	1,457,000.00	0.00	(1,457,000.00)	100.00
BEG. FUND BALANCE		1,508,647.78	1,508,647.78	1,508,647.78			
END FUND BALANCE		1,508,647.78	1,508,647.78	2,965,647.78			
TOTAL REVENUES - ALL FUNDS		33,332,521.00	33,332,521.00	21,878,396.35	980,128.91	11,454,124.65	65.64
TOTAL EXPENDITURES - ALL FUNDS		39,111,485.00	39,111,485.00	16,711,117.50	1,578,045.35	22,400,367.50	42.73
NET OF REVENUES & EXPENDITURES		(5,778,964.00)	(5,778,964.00)	5,167,278.85	(597,916.44)	(10,946,242.85)	89.42
BEG. FUND BALANCE - ALL FUNDS		47,490,243.28	47,490,243.28	47,490,243.28			
FUND BALANCE ADJ - ALL FUNDS				2,123.15			
END FUND BALANCE - ALL FUNDS		41,711,279.28	41,711,279.28	52,659,645.28			

City of Fraser

CENTENNIAL COMMUNITY

CITY OF FRASER PUBLIC HEARING NOTICE

CITY OF FRASER RESIDENTS

At 6:30 p.m., on Thursday, January 9, 2025 at the City of Fraser City Hall in Council Chambers, 33000 Garfield, Fraser, MI 48026, a public hearing will be held. The purpose of the public hearing is to obtain the views of citizens concerning community development and housing needs, as required by the Housing and Community Development Act of 1974, as amended.

The City of Fraser will be applying for approximately $150,000.00 dollars in Community Development Block Grant funds for FY 2025 from the Macomb "Urban County" Program. Federal guidelines require that maximum priority be given to activities, which primarily benefit low or moderate-income families or which aid in the prevention or elimination of slums or blight. A variety of projects are eligible for community development funding. These include but are not limited to:

Property acquisition	Handicapped Barrier Removal	Public Facilities
Code enforcement	Rehabilitation of Buildings	Public Infrastructure
Housing Rehabilitation	Public Services	Planning and Administration
Homebuyer Assistance		

The City will also consider funding requests for multiple public services agencies.

Citizens residing in blighted areas or lower-income persons are encouraged to participate. Arrangements to reasonably accommodate special needs, including handicap accessibility or interpreter, will be made upon receiving 72-hour notice. Contact August Gitschlag, City Clerk at (586) 293-3100 ext. 106 for special services.

The City of Fraser will make every reasonable effort to encourage the participation of minorities, non-English speaking persons, limited English proficiency persons and persons with disabilities. Any individual requiring a reasonable accommodation in order to participate in the public hearing should contact August Gitschlag at (586) 293-3100 ext. 106, at least five (5) days in advance of the hearing.

If you cannot attend this meeting and want your views known, please call or write, August Gitschlag City Clerk at (586) 293-3100 ext. 106, 33000 Garfield, Fraser, MI 48026. You can also reach him by email at cityclerk@micityoffraser.com.

Published: 12/23/2024 in ***"The Macomb Daily"***

August Gitschlag, Clerk
City of Fraser

Fraser City Council Agenda Item

SUBJECT TITLE:	Set 2025 CDBG Allocations	**DATE SUBMITTED:**	1/2/2025
PREPARED BY:	Clerk Gitschlag	**NEW OR RETURNING:**	New

REQUEST

At the January 9, 2025 meeting City Council will have the opportunity to hear requests from various Public Service Providers regarding the expenditure of the City of Fraser's 2025 CDBG Allotment. The City of Fraser has $7,750 in Public Service Funds. Each allocation must be at least $2,000. In the past, the Council awarded allocations to agencies that presented at the Public Hearing. Macomb County vetted public service agencies requesting funds are listed below.

Entity	**Amount Requested**
Senior Chore Program	$2,000
Care House	$1,800
Hearts 4 Homes	$2,000
Interfaith Volunteer Caregivers	$2,120
MCREST	$1,890
Maggies Wigs 4 Kids	$1,200
Single Family Living	$7,000
Wave Project	$1,000
Turning Point	$2,500

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

RECOMMENDED MOTION(S)

Motion to allocate the City of Fraser CDBG funds to Service Providers in the following amounts

$_______ to ________, and $________ to _________, etc.

Revised 11/28/2022

YEO & YEO
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12/11/2024

City Council and Management
City of Fraser
Fraser, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2024. 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 16, 2024. 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, 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.

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 statements in the proper period.

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

- 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.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Accounting Standards and Regulatory Updates

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

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

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 auditors' 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 auditors' 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 the City as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City'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 a certain deficiency in internal control that we consider to be a material weakness.

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 deficiency in internal control to be a material weakness.

Expenditures in Excess of Appropriations
The General Fund reported expenditures in excess of appropriations in the following line items, which are material to the financial statements. We recommend that management monitor the budget to actual activity at least monthly to ensure that the necessary amendments are made to avoid budget overages.

	Appropriations	Actual	Budget Variance
General Fund			
Public safety			
Police	$ 6,952,726	$ 9,207,852	$ 2,255,126
Public works			
Department of public works	1,071,623	1,298,245	226,622
Other functions			
Insurance and bonds	2,943,826	4,144,366	1,200,540

Appendix III
Matters for Management's Consideration

In planning and performing our audit of the financial statements of the City as of and for the year ended June 30, 2024, we considered the City'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 12/11/2024, on the financial statements of the City.

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 remitted 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/

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.

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 deemed as uncollectable.

City of Fraser

Financial Statements

June 30, 2024

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4	**Required Supplementary Information**	

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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, each major fund, and the aggregate remaining fund information of the City of Fraser, as of and for the year ended June 30, 2024, 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fraser as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the 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 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. In our opinion, based on our audit, 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
12/11/2024

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, 2024. 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 $20,921,780 (excess net position).

- The City's total net position increased by $ 10,378,225 during the year.

- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $25,863,930. Approximately $14,600,000, 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.

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

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

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

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

The City adopts an annual appropriated budget for its General and special revenue funds. A 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 is a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $20,921,780.

The largest portion of the City's net position, $35,819,774 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, $9,230,453 represents resources that are subject to external restrictions on how they may be used. The remaining balance, unrestricted net position, is a deficit of ($24,128,447). 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 $28,325,280 and in the Business–type Activities at $10,465,682 for a Primary Government Total of $38,790,962.

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 $8,178,081 The change in net position resulting from the following significant items:

- Property taxes increased from the previous year from $13,811,088 to $14,384,472.
- State –shared revenue increased by $794,667.
- Community and economic development expenses decreased by $143,884 and public safety expenses increased by $269,436.

Business-type activities. Business-type activities increased the City's net position by $2,200,144. 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 $25,863,930. Of this total $14,599,518 constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is *nonspendable ($99,744), restricted ($9,153,333)* or *assigned ($2,011,335)* 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 $14,599,518, while the total fund balance totaled $16,633,477. 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 69% of total general fund expenditures, while total fund balance represents approximately 79% 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, 2024 was $18,804,710. The total net position is the aggregate of the net investment in capital assets of $17,361,656 and unrestricted net position of $1,443,054.

The total net position in the Water and Sewer Fund increased by $2,183,266 for the year ended June 30, 2024. Total personnel services decreased by $625,894 and contractual services decreased by $292,430.

General fund Budgetary Highlights

Original budget compared to final budget. Budget amendments were made to either increase or decrease various budgeted line-items from their original adopted amounts. Significant amendments to adjust the original budget were made to Finance and public safety expenditures.

Final budget compared to actual results. The City had a few expenditures that exceeded the appropriated amount for the year ending June 30, 2024.

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, 2024 amounted to $35,819,774. 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 2% and business-type activities increased by 5%.

Long-term debt

As of June 30, 2024, the City had $18,128,359 in total long-term debt outstanding, which is an decrease of $749,536 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 2024. 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 2025, 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

Governmental Activities

	2023	2024	Change	Percent Change
Revenue				
Program revenue				
Charges for service	$ 3,072,388	$ 2,792,495	$ (279,893)	-9%
Capital grants	2,668,253	6,202,979	3,534,726	100%
General revenue				
Property taxes	13,811,088	14,384,472	573,384	4%
State-shared revenue	1,179,097	1,973,764	794,667	67%
Investment earnings	711,071	1,313,289	602,218	85%
Other revenue	228,201	494,626	266,425	100%
Total revenue	21,670,098	27,161,625	5,491,527	25%
Expenses				
General government	2,775,579	2,852,001	76,422	3%
Judicial	771,485	648,180		
Public safety	9,408,121	9,677,557	269,436	3%
Public works	4,872,618	4,867,856	(4,762)	0%
Health and welfare	66,527	80,024	13,497	100%
Community and economic development	479,757	335,873	(143,884)	-30%
Recreation and cultural	325,608	517,168	191,560	59%
Other charges	1,811	4,885	3,074	170%
Total expenses	18,701,506	18,983,544	405,343	2%
Prior period adjustment	86,354	-	-	
Change in Net Position	$ 3,054,946	$ 8,178,081	$ 5,086,184	166%

Business-type Activities

	2023	2024	Change	Percent Change
Revenue	$ 10,244,613	$ 10,272,543	$ 27,930	0%
Expenses	8,621,181	8,072,399	(548,782)	-6%
Change in Net Position	$ 1,623,432	$ 2,200,144	$ 576,712	36%

Governmental Activities

	2023	2024	Change	Percent Change
Assets				
Other assets	$ 26,466,178	$ 29,801,532	$ 3,335,354	13%
Capital assets	18,791,682	18,614,318	(177,364)	-1%
Total assets	45,257,860	48,415,850	3,157,990	7%
Deferred outflows of resources	5,207,630	3,760,311	(1,447,319)	-28%
Liabilities				
Current liabilities	1,719,975	2,329,130	609,155	35%
Noncurrent liabilities	57,317,416	50,453,892	(6,863,524)	-12%
Total liabilities	59,037,391	52,783,022	(6,254,369)	-11%
Deferred inflows of resources	226,087	13,046	(213,041)	-94%
Net Position (Deficit)				
Net investment in capital assets	18,753,268	18,458,118	(295,150)	-2%
Restricted	8,755,232	9,230,453	475,221	5%
Unrestricted	(36,306,488)	(28,308,478)	7,998,010	-22%
Total net position (deficit)	$ (8,797,988)	$ (619,907)	$ 8,178,081	-93%

Business-type Activities

	2023	2024	Change	Percent Change
Assets				
Other assets	$ 12,309,466	$ 12,678,015	$ 368,549	3%
Capital assets	34,173,845	34,140,286	(33,559)	0%
Total assets	46,483,311	46,818,301	334,990	1%
Deferred outflows of resources	711,477	512,774	(198,703)	-28%
Liabilities				
Current liabilities	1,627,809	1,363,120	(264,689)	-16%
Noncurrent liabilities	26,190,294	24,423,966	(1,766,328)	-7%
Total liabilities	27,818,103	25,787,086	(2,031,017)	-7%
Deferred inflows of resources	35,142	2,302	(32,840)	-93%
Net Position (Deficit)				
Net investment in capital assets	16,513,896	17,361,656	847,760	5%
Restricted	-	-	-	100%
Unrestricted	2,827,647	4,180,031	1,352,384	48%
Total net position (deficit)	$ 19,341,543	$ 21,541,687	$ 2,200,144	11%

City of Fraser
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 28,325,280	$ 10,465,682	$ 38,790,962
Receivables			
Accounts	803,490	1,650	805,140
Taxes	-	244,542	244,542
Utility bills	3,167	1,775,705	1,778,872
Due from other units of government	606,318	153,389	759,707
Internal balances	(36,620)	36,620	-
Prepaid items	99,897	427	100,324
Capital assets not being depreciated	5,772,264	3,834,838	9,607,102
Capital assets, net of accumulated depreciation	12,842,054	30,305,448	43,147,502
Total assets	48,415,850	46,818,301	95,234,151
Deferred Outflows of Resources			
Pension related	3,760,311	512,774	4,273,085
Liabilities			
Accounts payable	904,120	1,137,872	2,041,992
Accrued and other liabilities	128,410	-	128,410
Payroll and other liabilities	415,572	193,748	609,320
Customer deposits	-	31,500	31,500
Unearned revenue	881,028	-	881,028
Noncurrent liabilities			
Debt due within one year	658,899	1,409,270	2,068,169
Debt due in more than one year	647,119	15,413,071	16,060,190
Net pension liability	26,716,778	3,643,196	30,359,974
Net OPEB liability	22,431,096	3,958,429	26,389,525
Total liabilities	52,783,022	25,787,086	78,570,108
Deferred Inflows of Resources			
OPEB related	13,046	2,302	15,348
Net Position			
Net investment in capital assets	18,458,118	17,361,656	35,819,774
Restricted for			
Public works	4,170,726	-	4,170,726
Public safety	3,255,340	-	3,255,340
District court	1,424,696	-	1,424,696
Debt service	379,691	-	379,691
Unrestricted (deficit)	(28,308,478)	4,180,031	(24,128,447)
Total net position	$ (619,907)	$ 21,541,687	$ 20,921,780

City of Fraser
Statement of Activities
For the Year Ended June 30, 2024

		Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs						
Governmental activities						
General government	$ 2,852,001	$ 1,714,846	$ 4,447,262	$ 3,310,107	$ -	$ 3,310,107
Judicial	648,180	135,374	-	(512,806)	-	(512,806)
Public safety	9,677,557	823,921	113,805	(8,739,831)	-	(8,739,831)
Public works	4,867,856	107,554	1,641,912	(3,118,390)	-	(3,118,390)
Health and welfare	80,024	-	-	(80,024)	-	(80,024)
Community and economic development	335,873	10,800	-	(325,073)	-	(325,073)
Recreation and culture	517,168	-	-	(517,168)	-	(517,168)
Interest and fiscal charges on long-term debt	4,885	-	-	(4,885)	-	(4,885)
Total governmental activities	18,983,544	2,792,495	6,202,979	(9,988,070)	-	(9,988,070)
Business-type activities						
Water & Sewer	7,452,205	8,897,395	38,212	-	1,483,402	1,483,402
Senior housing	620,194	561,437	-	-	(58,757)	(58,757)
Total business-type activities	8,072,399	9,458,832	38,212	-	1,424,645	1,424,645
Total	27,055,943	$ 12,251,327	$ 6,241,191	(9,988,070)	1,424,645	(8,563,425)
General revenues						
Property taxes				14,384,472	-	14,384,472
Unrestricted state-shared revenue				1,973,764	-	1,973,764
Unrestricted investment earnings				1,313,289	468,721	1,782,010
Gain on sale of capital assets				28,074	-	28,074
Miscellaneous				466,552	306,778	773,330
Total general revenues				18,166,151	775,499	18,941,650
Change in net position				8,178,081	2,200,144	10,378,225
Net position - beginning of year				(8,797,988)	19,341,543	10,543,555
Net position - end of year				$ (619,907)	$ 21,541,687	$ 20,921,780

City of Fraser
Governmental Funds
Balance Sheet
June 30, 2024

	General	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	$ 18,067,218	$ 9,241,742	$ 27,308,960
Receivables			
Accounts	786,624	16,866	803,490
Utility bills	3,167	-	3,167
Due from other units of government	351,013	255,305	606,318
Due from other funds	42,145	-	42,145
Prepaid items	22,624	77,120	99,744
Total assets	$ 19,272,791	$ 9,591,033	$ 28,863,824
Liabilities			
Accounts payable	$ 644,465	$ 220,719	$ 865,184
Accrued and other liabilities	20,740	107,670	128,410
Due to other funds	21,169	23,523	44,692
Payroll and other liabilities	406,627	8,668	415,295
Unearned revenue	881,028	-	881,028
Total liabilities	1,974,029	360,580	2,334,609
Deferred Inflows of Resources			
Unavailable revenue - receivables	665,285	-	665,285
Fund Balances			
Non-spendable			
Prepaid items	22,624	77,120	99,744
Restricted for			
Public works	-	4,169,930	4,169,930
Public safety	-	3,179,016	3,179,016
Judicial	-	1,424,696	1,424,696
Debt service	-	379,691	379,691
Assigned for future year expenditures	2,011,335	-	2,011,335
Unassigned	14,599,518	-	14,599,518
Total fund balances	16,633,477	9,230,453	25,863,930
Total liabilities, deferred inflows of resources, and fund balances	$ 19,272,791	$ 9,591,033	$ 28,863,824

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, 2024

Total fund balances for governmental funds	$ 25,863,930
Total net position for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets not being depreciated	5,772,264
Capital assets, net of accumulated depreciation	12,148,161
Certain receivables are not available to pay for current period expenditures and, therefore are deferred in the funds.	665,285
Deferred outflows (inflows) of resources.	
Deferred outflows of resources resulting from net pension liability	3,760,311
Deferred inflows of resources resulting from net OPEB liability	(13,046)
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.	
Compensated absences	(1,005,327)
Subscription arrangements	(156,200)
Net pension liability	(26,716,778)
Net OPEB liability	(22,431,096)
Internal service funds are included as part of governmental activities.	1,492,589
Net position of governmental activities	$ (619,907)

City of Fraser
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2024

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Taxes	$ 11,889,644	$ 518,168	$ 12,407,812
Licenses and permits	498,817	-	498,817
Federal grants	445,703	-	445,703
State grants	7,937,934	1,695,447	9,633,381
Charges for services	789,299	510,565	1,299,864
Fines and forfeitures	560,123	142,512	702,635
Investment income	891,862	421,427	1,313,289
Other revenue	517,380	12,977	530,357
Total revenues	23,530,762	3,301,096	26,831,858
Expenditures			
Current			
General government	2,539,456	-	2,539,456
Judicial	715,989	50	716,039
Public safety	9,549,053	871,233	10,420,286
Public works	2,524,260	816,747	3,341,007
Health and welfare	68,243	-	68,243
Community and economic development	392,842	-	392,842
Recreation and culture	209,033	-	209,033
Other functions	4,144,366	-	4,144,366
Capital outlay	903,643	1,017,845	1,921,488
Debt service			
Principal retirement	36,781	-	36,781
Interest and fiscal charges	4,255	-	4,255
Total expenditures	21,087,921	2,705,875	23,793,796
Excess (deficiency) of revenues over expenditures	2,442,841	595,221	3,038,062
Other financing sources (uses)			
Transfers in	1,610,763	275,000	1,885,763
Transfers out	(958,578)	(1,885,763)	(2,844,341)
Lease liabilities issued	171,549	-	171,549
Sale of capital assets	28,074	-	28,074
Total other financing sources and uses	851,808	(1,610,763)	(758,955)
Net change in fund balances	3,294,649	(1,015,542)	2,279,107
Fund balances - beginning of year	13,338,828	10,245,995	23,584,823
Fund balances - end of year	$ 16,633,477	$ 9,230,453	$ 25,863,930

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, 2024

Net change in fund balances - total governmental funds	$ 2,279,107
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 and amortization expense.	
Depreciation and amortization expense	(1,508,854)
Capital outlay	1,386,004
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Other revenue	301,693
Expenses are recorded when incurred in the statement of activities.	
Compensated absences	(22,595)
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 the net pension liability	3,886,925
Net change in the deferred outflow of resources related to the net pension liability	(1,413,889)
Net change in the deferred inflow of resources related to the net pension liability	118,590
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 the net OPEB liability	1,822,087
Net change in the deferred outflow of resources related to the net OPEB liability	(33,430)
Net change in the deferred inflow of resources related to the net OPEB liability	94,451
Long-term liabilities and related transactions applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Debt issued	(171,549)
Repayments of long-term debt	36,781
Internal service funds are also included as governmental activities	1,402,760
Change in net position of governmental activities	$ 8,178,081

City of Fraser
Proprietary Funds
Statement of Net Position
June 30, 2024

	Enterprise Funds			
		Nonmajor		Internal
	Water & Sewer	Senior Housing	Total	Service Funds
Assets				
Current assets				
Cash and cash equivalents	$ 10,131,669	$ 334,013	$ 10,465,682	$ 1,016,320
Receivables				
Accounts	1,650	-	1,650	-
Taxes	244,542	-	244,542	-
Utility bills	1,774,345	1,360	1,775,705	-
Due from other units of government	153,389	-	153,389	-
Due from other funds	-	-	-	26,124
Prepaid items	427	-	427	153
Total current assets	12,306,022	335,373	12,641,395	1,042,597
Noncurrent assets				
Capital assets not being depreciated	3,009,838	825,000	3,834,838	-
Capital assets, net of accumulated depreciation	28,677,293	1,628,155	30,305,448	693,893
Total noncurrent assets	31,687,131	2,453,155	34,140,286	693,893
Total assets	43,993,153	2,788,528	46,781,681	1,736,490
Deferred Outflows of Resources				
Pension related	512,774	-	512,774	-

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Net Position
June 30, 2024

	Enterprise Funds			
		Nonmajor		Internal
	Water & Sewer	Senior Housing	Total	Service Funds
Liabilities				
Current liabilities				
Accounts payable	$ 1,124,184	$ 13,688	$ 1,137,872	$ 38,936
Due to other funds	22,628	835	23,463	114
Payroll and other liabilities	96,637	97,111	193,748	277
Current portion of long-term liabilities	1,409,270	-	1,409,270	-
Total current liabilities	2,652,719	111,634	2,764,353	39,327
Noncurrent liabilities				
Current liabilities payable from restricted assets				
Customer deposits payable	31,500	-	31,500	-
Net pension liability	3,643,196	-	3,643,196	-
Net OPEB liability	3,958,429	-	3,958,429	-
Claims payable	-	-	-	144,491
Long-term liabilities net of current portion	15,413,071	-	15,413,071	-
Total noncurrent liabilities	23,046,196	-	23,046,196	144,491
Total liabilities	25,698,915	111,634	25,810,549	183,818
Deferred Inflows of Resources				
OPEB related	2,302	-	2,302	-
Net Position				
Net investment in capital assets	17,361,656	-	17,361,656	693,893
Unrestricted	1,443,054	2,676,894	4,119,948	858,779
Total net position	$ 18,804,710	$ 2,676,894	21,481,604	$ 1,552,672
Some amounts reported for business-type activities in the statement of net position are different because certain internal service funds assets and liabilities are reported with business-type activities			60,083	
Net position of business-type activities			$ 21,541,687	

City of Fraser
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2024

	Enterprise Funds			
		Nonmajor		Internal
	Water & Sewer	Senior Housing	Total	Service Funds
Operating revenue				
Customer fees	$ 8,819,367	$ -	$ 8,819,367	$ -
Billings to other funds	-	-	-	1,052,200
Fines and forfeitures	30,976	379	31,355	-
Rental income	-	561,058	561,058	845,430
Other revenue	306,778	-	306,778	1,065
Total operating revenue	9,157,121	561,437	9,718,558	1,898,695
Operating expenses				
Personnel services	(184,486)	204,061	19,575	49,991
Supplies	125,200	335	125,535	93,643
Contractual services	495,022	62,875	557,897	127,901
Utilities	4,422,357	52,319	4,474,676	-
Repairs and maintenance	437,730	206,702	644,432	208,318
Claims paid	-	-	-	824,550
Other expenses	9,127	-	9,127	49
Depreciation	1,656,518	93,902	1,750,420	89,348
Total operating expenses	6,961,468	620,194	7,581,662	1,393,800
Operating income (loss)	2,195,653	(58,757)	2,136,896	504,895
Nonoperating revenue (expenses)				
Property taxes	47,052	-	47,052	-
State grants	38,212	-	38,212	-
Investment income	453,169	15,552	468,721	-
Interest expense	(550,820)	-	(550,820)	(630)
Total nonoperating revenues (expenses)	(12,387)	15,552	3,165	(630)
Income (loss) before transfers	2,183,266	(43,205)	2,140,061	504,265
Transfers in	-	-	-	958,578
Change in net position	2,183,266	(43,205)	2,140,061	1,462,843
Net position - beginning of year	16,621,444	2,720,099		89,829
Net position - end of year	$ 18,804,710	$ 2,676,894		$ 1,552,672
Some amounts reported for business-type activities in the statement of activities are different because the net revenue (expense) of certain internal service funds is reported with business-type activities			60,083	
Change in net position of business-type activities			$ 2,200,144	

See Accompanying Notes to the Financial Statements

City of Fraser
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2024

	Enterprise Funds			
		Nonmajor		Internal
	Water & Sewer	Senior Housing	Total	Service Funds
Cash flows from operating activities				
Receipts from customers	$ 9,309,630	$ 560,077	$ 9,869,707	$ -
Receipts from interfund users	-	-	-	1,887,086
Receipts from other funds	3,073	-	3,073	-
Payments to other funds	-	835	835	(673,253)
Payments to suppliers	(6,012,026)	(517,071)	(6,529,097)	(1,304,035)
Payments to employees	151,057	(204,061)	(53,004)	(49,991)
Payments for interfund services used	(239,519)	-	(239,519)	-
Net cash provided (used) by operating activities	3,212,215	(160,220)	3,051,995	(140,193)
Cash flows from noncapital financing activities				
Transfer from other funds	-	-	-	958,578
Property taxes	16,104	-	16,104	-
State grant	38,212	-	38,212	-
Net cash provided (used) by noncapital financing activities	54,316	-	54,316	958,578
Cash flows from capital and related financing activities				
Proceeds from capital debt	414,332	-	414,332	-
Purchases/construction of capital assets	(1,711,364)	(5,497)	(1,716,861)	(34,834)
Principal and interest paid on long-term debt	(1,815,523)	-	(1,815,523)	(17,612)
Net cash provided (used) by capital and related financing activities	(3,112,555)	(5,497)	(3,118,052)	(52,446)
Cash flows from investing activities				
Interest received	453,169	15,552	468,721	-
Net increase (decrease) in cash and cash equivalents	607,145	(150,165)	456,980	765,939
Cash and cash equivalents - beginning of year	9,524,524	484,178	10,008,702	250,381
Cash and cash equivalents - end of year	$ 10,131,669	$ 334,013	$ 10,465,682	$ 1,016,320
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	$ 2,195,653	$ (58,757)	$ 2,136,896	$ 504,895
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization expense	1,656,518	93,902	1,750,420	89,348
Changes in assets and liabilities				
Receivables (net)	110,817	(1,360)	109,457	-
Due from other units of government	33,692	-	33,692	(11,609)
Prepaid items	1,457	-	1,457	50
Pension related deferred outflows of resources	192,803	-	192,803	-
OPEB related deferred outflows of resources	5,900	-	5,900	-
Accounts payable	(80,923)	(202,479)	(283,402)	(74,101)
Accrued and other liabilities	3,074	7,639	10,713	24,477
Due to other funds	3,073	835	3,908	(673,253)
Customer deposits payable	8,000	-	8,000	-
Compensated absences	(33,429)	-	(33,429)	-
Net pension liability	(530,035)	-	(530,035)	-
Net OPEB liability	(321,545)	-	(321,545)	-
Pension related deferred inflows of resources	(16,172)	-	(16,172)	-
OPEB related deferred inflows of resources	(16,668)	-	(16,668)	-
Net cash provided (used) by operating activities	$ 3,212,215	$ (160,220)	$ 3,051,995	$ (140,193)

See Accompanying Notes to the Financial Statements

City of Fraser
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2024

	OPEB Trust Funds	Custodial Funds
Assets		
Cash and cash equivalents	$ -	$ 632,069
Investments		
Interest in pooled investments	1,508,648	-
Receivables		
Accrued interest and other	-	1,757
Due from other units of government	-	91,747
Total assets	1,508,648	725,573
Liabilities		
Accounts payable	-	384,289
Accrued and other liabilities	-	201,862
Total liabilities	-	586,151
Net Position		
Restricted for:		
Postemployment benefits other than pension	1,508,648	-
Other governments	-	139,422
Total net position	$ 1,508,648	$ 139,422

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, 2024

	OPEB Trust Funds	Custodial Funds
Additions		
Contributions		
Employer	$ 1,441,859	$ -
Investment earnings		
Interest, dividends and other	551,599	95,895
Property tax collections for other governments	-	23,573,663
Total additions	1,993,458	23,669,558
Deductions		
Administrative expense	2,901	-
Beneficiary payments to individuals	1,441,859	-
Payments of property tax to other governments	-	23,573,663
Total deductions	1,444,760	23,573,663
Change in net position	548,698	95,895
Net position - beginning of year	959,950	43,527
Net position - end of year	$ 1,508,648	$ 139,422

See Accompanying Notes to the Financial Statements

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 unit, entity 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.

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.

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 City and its component units. *Governmental 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.

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-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 fund:

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 fund:

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 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.

The OPEB Trust Fund accounts 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.

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 2023 taxable valuation of the City totaled $548,532,325, on which ad valorem taxes consisted of 17.7197 mills for operating purposes, 1.4000 mills for refuse collections, and 0.9419 mills for ambulance services. This resulted in revenues of $9,783,333 for operating purposes, $770,174 for refuse collection services provided to residents, and $518,145 for ambulance services provided to residents. This is exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

The City also levies 2.0000 mills on taxable value of $521,078,725, which consists of only real property, for public safety. This resulted in revenue of $1,039,981, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

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

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.

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 represents a consumption of net assets by the City that applies to future periods. The City may report deferred outflows of resources as a result of the following:

- Pension and OPEB earnings which are 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 net OPEB liability are deferred and amortized over the expected remaining service lives of the employees and retirees in the plan.
- Pension and OPEB contributions made after the measurement date. This amount will reduce the net pension liability and net OPEB liability in the following year.

Unearned revenue – The City reports unearned revenues in connection with assets received that are considered to have not been earned.

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.
Deferred inflows of resources – A deferred inflow of resources represents an acquisition of net assets by the City that applies to future periods. The City may report deferred inflows of resources as a result of the following:

- Unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period.
- Pension and OPEB earnings which are 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 net OPEB liability are deferred and amortized over the expected remaining service 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 Standard

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.

Upcoming Accounting and Reporting Changes

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.

Statement No. 102, *Certain Risk Disclosures*, requires organizations to provide users of the financial statements with essential information about risks related to the organization's vulnerabilities due to certain concentrations or constraints. This statement is effective for the year ending June 30, 2025.

Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing an organization's accountability while also addressing certain application issues. This statement includes changes to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. This statement is effective for the year ending June 30, 2026.

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.

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.

Expenditures in Excess of Appropriations

	Appropriations	Actual	Budget Variance
General Fund			
General government			
Clerk	$ 238,771	$ 251,057	$ 12,286
Information technology	324,849	359,976	35,127
Legal	220,000	235,916	15,916
Judicial			
District court	694,895	715,989	21,094
Public safety			
Police	6,952,726	9,207,852	2,255,126
Dispatch	341,076	341,201	125
Public works			
Department of public works	1,071,623	1,298,245	226,622
Street lighting	277,000	277,036	36
Rubbish collection	945,321	948,979	3,658
Community and economic development			
Building	323,859	326,735	2,876
Other functions			
Insurance and bonds	2,943,826	4,144,366	1,200,540
Debt service			
Principal retirement	-	36,781	36,781
Interest and fiscal charges	-	4,255	4,255

Note 3 - Deposits and Investments

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

	Cash and Cash Equivalents	Investments	Total
Governmental activities	$ 28,325,280	$ -	$ 28,325,280
Business-type activities	10,465,682	-	10,465,682
Total	38,790,962	-	38,790,962
Fiduciary funds	632,069	1,508,648	2,140,717
Total	$ 39,423,031	$ 1,508,648	$ 40,931,679

The breakdown between deposits and investments is as follows:

	Governmental and Business-Type Activities	Fiduciary Funds	Total
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	$ 35,487,419	$ 632,069	$ 36,119,488
Investments in securities, mutual funds and similar vehicles	3,303,543	1,508,648	4,812,191
	$ 38,790,962	$ 2,140,717	$ 40,931,679

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

Investment	Carrying Value	Maturities	Rating	Rating Organization
MERS Retiree Health Funding Vehicle	$ 1,508,648	N/A	N/A	N/A
MI CLASS	3,303,543	85 days	AAAm	S&P Global
	$ 4,812,191			

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, $33,925,967 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 $1,508,648. 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 $3,303,543. 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. 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 85 days.

Note 5 - Capital Assets

Capital asset activity 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	960,914	530,718	657,504	834,128
Total capital assets not being depreciated	5,899,050	530,718	657,504	5,772,264
Capital assets being depreciated				
Land improvements	2,062,945	200,647	-	2,263,592
Buildings, additions and improvements	7,526,648	-	-	7,526,648
County road improvements	1,334,975	-	-	1,334,975
Machinery and equipment	1,007,241	-	-	1,007,241
Furniture and fixtures	218,982	-	-	218,982
Roads and sidewalks	91,259,103	801,319	-	92,060,422
Vehicles	4,598,384	279,114	-	4,877,498
Right to use asset - subscription arrangements	22,525	266,544	-	289,069
Total capital assets being depreciated	108,030,803	1,547,624	-	109,578,427
Less accumulated depreciation for				
Land improvements	682,427	129,711	-	812,138
Buildings, additions and improvements	5,301,923	433,407	-	5,735,330
County road improvements	659,337	77,357	-	736,694
Machinery and equipment	864,432	34,289	-	898,721
Furniture and fixtures	218,982	-	-	218,982
Roads and sidewalks	84,397,801	648,523	-	85,046,324
Vehicles	3,012,143	220,956	-	3,233,099
Right to use asset - subscription arrangements	1,126	53,959	-	55,085
Total accumulated depreciation	95,138,171	1,598,202	-	96,736,373
Net capital assets being depreciated	12,892,632	(50,578)	-	12,842,054
Governmental activities net capital assets	$ 18,791,682	$ 480,140	$ 657,504	$ 18,614,318

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 837,043	$ -	$ -	$ 837,043
Construction-in-progress	2,125,193	1,176,107	303,505	2,997,795
Total capital assets not being depreciated	2,962,236	1,176,107	303,505	3,834,838
Capital assets being depreciated				
Buildings, additions and improvements	4,286,116	5,497	-	4,291,613
Machinery and equipment	89,580	238,628	-	328,208
Water and sewer system	54,704,799	600,134	-	55,304,933
Furnitures and fixtures	13,782	-	-	13,782
Total capital assets being depreciated	59,094,277	844,259	-	59,938,536
Less accumulated depreciation for				
Buildings, additions and improvements	2,569,556	93,902	-	2,663,458
Machinery and equipment	28,334	14,848	-	43,182
Water and sewer system	25,273,753	1,640,292	-	26,914,045
Furnitures and fixtures	11,025	1,378	-	12,403
Total accumulated depreciation	27,882,668	1,750,420	-	29,633,088
Net capital assets being depreciated	31,211,609	(906,161)	-	30,305,448
Business-type capital assets, net	$ 34,173,845	$ 269,946	$ 303,505	$ 34,140,286

Depreciation expense was charged to programs as follows:

Governmental activities	
General government	$ 347,036
Public safety	241,417
Public works	724,250
Recreation and culture	196,151
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	89,348
Total governmental activities	1,598,202
Business-type activities	
Water and Sewer Fund	1,656,518
Senior Housing	93,902
Total business-type activities	1,750,420
Total	$ 3,348,622

Construction Commitments

The City had $3,159,882 construction commitments as of June 30, 2024.

Note 6 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
General fund	Internal service funds	$ 114
Internal service funds	Nonmajor governmental funds	4,120
Internal service funds	General fund	21,169
Internal service funds	Nonmajor enterprise funds	835
General fund	Water and sewer	22,628
General fund	Nonmajor governmental funds	19,403
		$ 68,269

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:

Funds Transferred From	Funds Transferred To	Amount
Nonmajor governmental funds	General fund	$ 1,610,763
Nonmajor governmental funds	Nonmajor governmental funds	275,000
General fund	Internal service funds	958,578
		$ 2,844,341

A transfer was made from the Capital Projects Fund to the General Fund to close the Capital Projects Fund, also from Major Street Fund to Local Street Fund for specific project, and from the General Fund to the Internal Service Funds to fund Motor Pool purchases and Self Insurance claim payments.

Note 7 - Subscription-Based Information Technology Arrangements (SBITA)

The City has entered into subscription-based information technology arrangements (SBITAs) involving software used for public safety purposes.

The future subscription payments under SBITA agreements are as follows:

Year Ending	Governmental Activities	
June 30,	Principal	Interest
2025	$ 55,703	$ 5,540
2026	33,967	3,501
2027	27,233	2,309
2028	27,167	1,131
2029	12,130	152
	$ 156,200	$ 12,633

Note 8 - 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				$ 16,982	$ -	$ 16,982	$ -	$ -
Subscriptions				21,432	171,549	36,781	156,200	55,703
Claims payable				119,660	1,411,946	1,387,115	144,491	-
Compensated absences				982,732	22,595	-	1,005,327	603,196
Total governmental activities				$ 1,140,806	$ 1,606,090	$ 1,440,878	$ 1,306,018	$ 658,899
Business-type activities								
Bonds and notes payable								
Installment purchase agreements								
Water meters				$ 140,724	$ -	$ 69,465	$ 71,259	$ 71,259
Notes from direct borrowings and direct placements								
2009 Clean Water SRF	7/1/2029	2.500%	$410,000 - $460,000	3,015,000	-	400,000	2,615,000	410,000
2020 Drinking Water Revolving Fund SRF	10/1/2040	2.00%	$59,149 - $245,000	3,094,149	-	150,452	2,943,697	195,000
2016 CW Capital Improv (SRF-NFB) Max $3.23M (5629-01)	6/30/2038	2.500%	$125,000 - $169,506	2,159,506	-	120,000	2,039,506	125,000
2010 North Gratiot Drainage District	10/1/2035	5.800% - 6.350%	$1,459 - $2,046	20,522	-	1,417	19,105	1,459
2010A OMID Drainage District	3/1/2031	4.512%	$32,770 - $37,999	279,225	-	31,953	247,272	32,770
2011 OMID Drainage District Seg 2	9/1/2033	2.500%	$36,520- $45,509	444,528	-	35,665	408,863	36,520
2011 MID Drainage District - Clintondale	4/1/2031	5.000%	$58,630 - $84,563	545,936	-	55,202	490,734	58,630
2013A OMID Drainage District Seg 3	10/1/2035	2.440%	$78,208 - $95,287	1,028,035	-	76,620	951,415	78,208
2014A OMID Drainage District	10/1/2034	2.000% - 3.125%	$11,082 - $15,257	154,507	-	10,922	143,585	11,082
2015 North Gratiot Interceptor Refunding (2008)	5/1/2033	4.513%	$16,634 - $19,805	184,074	-	16,632	167,442	16,634
2015A OMID Drainage District (SAW) Seg4	4/1/2036	2.500%	$22,177 - $29,295	327,716	-	21,628	306,088	22,177
2017A MID Refunding (2010A MID LTO)	5/1/2035	3.939%	$129,989 - $210,345	1,965,367	-	123,880	1,841,487	129,989
2017A MID (15 Mile Sinkhole)	5/1/2042	4.208%	$75,951 - $167,260	2,169,752	-	72,164	2,097,588	75,951
2019B OMID Drainage District Refunding of 2010B	4/1/2030	2.324%	$9,644 - $11,619	72,854	-	9,296	63,558	9,644
2020A OMID Drainage District	7/1/2040	2.000% - 5.000%	$56,843 - $141,753	1,884,811	-	54,195	1,830,616	56,843
2019 OMID District	7/1/2026	.000%	$31,205 - $31,731	93,559	-	30,623	62,936	31,205
2015A MID CWRF Project 5624-01 (SRF)	11/1/2036	4.435%	$7,762 - $9,314	79,684	-	2,883	76,801	7,762
2020B OMID Drain Bonds, Series 2020B	7/1/2043	7.231%	$645 - $8,867	-	414,332	12,654	401,678	13,378
Total notes from direct borrowings and direct placements				17,519,225	414,332	1,226,186	16,707,371	1,312,252
Compensated absences				77,140	-	33,429	43,711	25,759
Total business-type activities				$ 17,737,089	$ 414,332	$ 1,329,080	$ 16,822,341	$ 1,409,270

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

Year Ending June 30,	Business-type Activities Notes from Direct Borrowings and Direct Placements Principal	Interest
2025	$ 1,351,800	$ 494,665
2026	1,379,609	455,179
2027	1,385,456	413,110
2028	1,433,687	369,956
2029	1,480,219	325,078
2030-2034	5,676,918	1,020,849
2035-2039	3,265,826	337,144
2040-2042	733,856	51,435
	$ 16,707,371	$ 3,467,416

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

Year Ending June 30,	Business-type Activities Principal	Interest
2025	$ 71,259	$ 2,639

Note 9 - Net Investment in Capital Assets

The composition of net investment in capital assets as of June 30, 2024, was as follows:

	Governmental Activities	Business-type Activities
Capital assets		
Capital assets not being depreciated	$ 5,772,264	$ 3,834,838
Capital assets, net of accumulated depreciation	12,842,054	30,305,448
Total capital assets	18,614,318	34,140,286
Related debt		
Installment purchase agreements	-	(71,259)
Notes from direct borrowing and direct placements	-	(16,707,371)
Subscriptions	(156,200)	-
Total related debt	(156,200)	(16,778,630)
Net investment in capital assets	$ 18,458,118	$ 17,361,656

Note 10 - 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 2024 were $296,491 and participant contributions were $392,753. 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-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, 2023 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	127
Inactive employees entitled to, but not yet receiving benefits	33
Active employees	51
	211

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 3.91% to 208.70% based on annual payroll for open divisions. Closed divisions to new employees have an annual employer contribution amount of ranging from $0 - $819,132.

Net pension liability – The employer's net pension liability was measured as of December 31, 2023, 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, 2023 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.50%; 2) Salary increases 3.00% in the long-term; 3) Investment rate of return of 6.93%, 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%	4.20%	2.50%	2.70%
Global fixed income	20.00%	4.50%	0.90%	2.50%	0.40%
Private investments	20.00%	9.50%	1.90%	2.50%	1.40%
	100.00%		7.00%		4.50%

Discount rate – The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

Total Pension Liability	
Service cost	$ 597,505
Interest on the total pension liability	4,897,952
Experience differences	805,381
Changes of assumptions	523,647
Benefit payments and refunds	(4,802,244)
Net change in total pension liability	2,022,241
Total pension liability - beginning	69,660,340
Total pension liability - ending (a)	$ 71,682,581
Plan Fiduciary Net Position	
Employer contributions	$ 6,853,416
Employee contributions	333,352
Net investment income (loss)	4,138,635
Benefit payments and refunds	(4,802,244)
Administrative expense	(83,958)
Net change in plan fiduciary net position	6,439,201
Plan fiduciary net position - beginning	34,883,406
Plan fiduciary net position - ending (b)	$ 41,322,607
Net pension liability (a-b)	$ 30,359,974
Plan fiduciary net position as a percentage of total pension liability	57.65%
Covered employee payroll	$ 4,311,688
Net pension liability as a percentage of covered employee payroll	704.13%

Protecting Michigan Pension Grant - The City received $3,903,317 directly into their pension plan by the State of Michigan during the fiscal year ended 2024 and the full amount has been appropriately recognized as revenue.

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 7.18%, as well as what the employer's net pension liability would be using a discount rate that is 1% point lower (6.18%) or 1% higher (8.18%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	$ 79,976,946	$ 71,682,581	$ 64,793,715
Fiduciary net position	41,322,607	41,322,607	41,322,607
Net pension liability	$ 38,654,339	$ 30,359,974	$ 23,471,108

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended June 30, 2024 the employer recognized pension expense of $3,861,196. 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	$ 693,878	$ -	$ 693,878
Differences in assumptions	349,098	-	349,098
Net difference between projected and actual earning on plan investments	1,770,663	-	1,770,663
Contributions subsequent to the measurement date*	1,459,446	-	-
Total	$ 4,273,085	$ -	$ 2,813,639

*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 2025.

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

Year ended June 30,	
2025	$ 884,365
2026	1,066,154
2027	1,168,157
2028	(305,037)
	$ 2,813,639

Note 11 - 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, 2024, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	104
Inactive employees entitled to, but not yet receiving benefits	14
Active employees	17
	135

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, 2024, the City’s average contribution rate was 78.92 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, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 0.22%. 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, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The components of the net OPEB liability as of June 30, 2024 were as follows:

Total OPEB liability	$ 27,898,173
Plan fiduciary net position	(1,508,648)
Net OPEB liability	$ 26,389,525

Plan fiduciary net position as a percentage of the total OPEB liability is 5.41%.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50%
Salary increases	3.00% to 9.70%, including inflation
Invetment rate of return	6.50%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Initial trend starting at 7.50% 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, 2023 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.

Changes in Net OPEB Liability

Total OPEB Liability	
Service cost	$ 113,145
Interest	1,887,324
Experience differences	(4,313,262)
Changes of assumptions	1,745,718
Benefit payments	(1,027,859)
Net change in total OPEB liability	(1,594,934)
Total OPEB liability - beginning	29,493,107
Total OPEB liability - ending (a)	$ 27,898,173
Plan Fiduciary Net Position	
Employer contributions	$ 1,441,859
Net investment income (loss)	134,698
Benefit payments	(1,027,859)
Net change in plan fiduciary net position	548,698
Plan fiduciary net position - beginning	959,950
Plan fiduciary net position - ending (b)	$ 1,508,648
Net OPEB liability (a-b)	$ 26,389,525
Plan fiduciary net position as a % of TOL	5.41%
Covered payroll	$ 1,827,000
Net OPEB liability as a % of covered payroll	1444.4%

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 (5.50%) or 1% higher (7.50%) than the current discount rate.

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	$ 29,697,821	$ 26,389,525	$ 23,646,136

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 (5.50%) or 1% higher (7.50%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB liability	$ 23,478,828	$ 26,389,525	$ 29,893,321

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the year ended June 30, 2024 the employer recognized OPEB expense of ($773,562). 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
Net difference between projected and actual earning on plan investments	$ -	$ (15,348)	$ (15,348)

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

Year ended June 30,	
2025	$ (5,993)
2026	15,551
2027	(13,136)
2028	(11,770)
	$ (15,348)

Note 12 - 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, 2024, 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, 2024 and 2023 are as follows:

	Beginning of year balance	Current year claims & changes in estimates	Claim payments	End of year balance
2023	$ 90,133	$ 1,178,261	$ 1,148,734	$ 119,660
2024	119,660	1,411,946	1,387,115	144,491

Note 13 - Tax Abatements

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the local unit (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project and must be accompanied by a written agreement between the taxpayer and the local unit. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2024, the City’s property taxes were reduced by $61,153 under this program.

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Actual Over (Under) Final Budget
Revenues				
Taxes				
Property taxes	$ 11,988,530	11,997,236	$ 11,889,644	$ (107,592)
Licenses and permits	539,500	539,500	498,817	(40,683)
Federal grants	475,000	525,000	445,703	(79,297)
State-shared revenue	1,816,004	1,845,827	1,973,764	127,937
State grants	840,505	1,008,755	5,964,170	4,955,415
Charges for services	886,065	886,065	789,299	(96,766)
Fines and forfeitures	343,000	343,000	560,123	217,123
Investment income	6,000	548,000	891,862	343,862
Other revenue	105,100	472,100	517,380	45,280
Transfers in	120,000	1,492,764	1,610,763	117,999
Lease liabilities issued	-	-	171,549	171,549
Sale of capital assets	15,000	15,000	28,074	13,074
Total revenues	17,134,704	19,673,247	25,341,148	5,667,901
Expenditures				
General government				
City council	52,308	52,308	48,474	(3,834)
City manager	315,627	315,627	283,770	(31,857)
Finance	475,567	747,243	698,113	(49,130)
Clerk	189,005	238,771	251,057	12,286
Information technology	324,849	324,849	359,976	35,127
Assessor	137,958	157,958	153,019	(4,939)
Building and grounds	610,407	610,407	509,131	(101,276)
Legal	140,000	220,000	235,916	15,916
Total general government	2,245,721	2,667,163	2,539,456	(127,707)
Judicial				
District court	676,392	694,895	715,989	21,094
Public safety				
Police	6,706,739	6,952,726	9,207,852	2,255,126
Dispatch	341,076	341,076	341,201	125
Total public safety	7,047,815	7,293,802	9,549,053	2,255,251
Public works				
Department of public works	1,049,372	1,071,623	1,298,245	226,622
Street lighting	232,000	277,000	277,036	36
Rubbish collection	875,321	945,321	948,979	3,658
Total public works	2,156,693	2,293,944	2,524,260	230,316

City of Fraser
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Actual Over (Under) Final Budget
Health and welfare				
Agency on aging	$ 118,345	118,656	$ 68,243	$ (50,413)
Community and economic development				
Planning	78,830	78,830	64,317	(14,513)
Building	314,649	323,859	326,735	2,876
Zoning	3,590	3,590	1,790	(1,800)
Total community and economic development	397,069	406,279	392,842	(13,437)
Recreation and culture				
Parks and recreation department	108,936	108,936	80,167	(28,769)
Parks maintenance	185,405	186,646	128,446	(58,200)
Historical commission	500	500	420	(80)
Total recreation and culture	294,841	296,082	209,033	(87,049)
Other functions				
Insurance and bonds	2,719,445	2,943,826	4,144,366	1,200,540
Capital outlay	2,660,500	2,683,500	903,643	(1,779,857)
Debt service				
Principal retirement	-	-	36,781	36,781
Interest and fiscal charges	-	-	4,255	4,255
Total debt service	-	-	41,036	41,036
Transfers out	-	958,578	958,578	-
Total expenditures	18,316,821	20,356,725	22,046,499	1,689,774
Excess (deficiency) of revenues over expenditures	(1,182,117)	(683,478)	3,294,649	3,978,127
Fund balance - beginning of year	13,338,828	13,338,828	13,338,828	-
Fund balance - end of year	$ 12,156,711	12,655,350	$ 16,633,477	$ 3,978,127

City of Fraser
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Fiscal year ended June 30,	2024	2023	2022	2021	2020
Total Pension Liability					
Service cost	$ 597,505	$ 593,784	$ 549,831	$ 685,288	$ 711,380
Interest	4,897,952	4,811,369	4,821,299	4,597,978	4,697,613
Changes of benefit terms	-	470,873	(404,288)	700,268	(1,682,139)
Experience differences	805,381	-	2,448,343	1,293,824	2,129,951
Changes in assumptions	523,647	23,734	-	-	-
Benefit payments and refunds	(4,802,244)	(4,612,485)	(4,410,705)	(4,131,673)	(3,996,805)
Net change in total pension liability	2,022,241	1,287,275	3,004,480	3,145,685	1,860,000
Total pension liability - beginning	69,660,340	68,373,065	65,368,585	62,222,900	60,362,900
Total pension liability - ending (a)	$ 71,682,581	$ 69,660,340	$ 68,373,065	$ 65,368,585	$ 62,222,900
Plan Fiduciary Net Position					
Employer contributions	$ 6,853,416	$ 3,064,322	$ 3,053,519	$ 2,655,927	$ 3,876,884
Employee contributions	333,352	302,096	308,541	333,101	331,977
Net investment income (loss)	4,138,635	(4,464,423)	5,364,792	4,188,487	4,031,897
Benefit payments and refunds	(4,802,244)	(4,612,485)	(4,410,705)	(4,131,673)	(3,996,805)
Administrative expense	(83,958)	(73,642)	(58,212)	(66,662)	(69,640)
Net change in plan fiduciary net position	6,439,201	(5,784,132)	4,257,935	2,979,180	4,174,313
Plan fiduciary net position - beginning	34,883,406	40,667,538	36,409,603	33,430,423	29,256,110
Plan fiduciary net position - ending (b)	$ 41,322,607	$ 34,883,406	$ 40,667,538	$ 36,409,603	$ 33,430,423
Net pension liability (a-b)	$ 30,359,974	$ 34,776,934	$ 27,705,527	$ 28,958,982	$ 28,792,477
Plan fiduciary net position as a percentage of total pension liability	57.65%	50.08%	59.48%	55.70%	53.73%
Covered payroll	$ 4,311,688	$ 4,214,622	$ 4,169,124	$ 4,360,370	$ 4,347,825
Net pension liability as a percentage of covered employee payroll	704.13%	825.15%	664.54%	664.14%	662.23%

See Accompaning Notes to the Required Supplementary Information

City of Fraser
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
For the Year Ended June 30, 2024

Fiscal year ended June 30,	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 697,426	$ 881,648	$ 894,748	$ 859,087	$ 896,348
Interest	4,536,139	4,509,170	4,163,696	3,768,012	3,636,330
Changes of benefit terms	-	(829,041)	2,371,775	1,095,026	-
Experience differences	-	-	-	2,184,098	-
Changes in assumptions	702,477	(380,513)	488,772	2,149,753	-
Benefit payments and refunds	(3,852,343)	(3,651,748)	(3,536,304)	(3,869,714)	(1,961,048)
Net change in total pension liability	2,083,699	529,516	4,382,687	6,186,262	2,571,630
Total pension liability - beginning	58,279,201	57,749,685	53,366,998	47,180,736	44,609,106
Total pension liability - ending (a)	$ 60,362,900	$ 58,279,201	$ 57,749,685	$ 53,366,998	$ 47,180,736
Plan Fiduciary Net Position					
Employer contributions	$ 2,540,557	$ 2,153,010	$ 2,039,477	$ 3,407,010	$ 878,683
Employee contributions	403,449	508,697	349,173	744,496	149,899
Net investment income (loss)	(1,217,883)	3,750,994	2,981,535	(425,297)	348,982
Benefit payments and refunds	(3,852,343)	(3,651,748)	(3,536,304)	(3,869,714)	(1,961,048)
Administrative expense	(60,527)	(59,395)	(58,818)	(60,463)	(19,181)
Net change in plan fiduciary net position	(2,186,747)	2,701,558	1,775,063	(203,968)	(602,665)
Plan fiduciary net position - beginning	31,442,857	28,741,299	26,966,236	27,170,204	27,772,869
Plan fiduciary net position - ending (b)	$ 29,256,110	$ 31,442,857	$ 28,741,299	$ 26,966,236	$ 27,170,204
Net pension liability (a-b)	$ 31,106,790	$ 26,836,344	$ 29,008,386	$ 26,400,762	$ 20,010,532
Plan fiduciary net position as a percentage of total pension liability	48.47%	53.95%	49.77%	50.53%	57.59%
Covered payroll	$ 4,132,846	$ 4,892,530	$ 5,053,190	$ 4,824,059	$ 5,019,636
Net pension liability as a percentage of covered employee payroll	752.67%	548.52%	574.06%	547.27%	398.65%

See Accompaning Notes to the Required Supplementary Information

City of Fraser
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
For the Year Ended June 30, 2024

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%
6/30/2023	3,001,231	3,064,677	(63,446)	5,333,640	57.46%
6/30/2024	2,903,604	2,903,123	481	5,570,147	52.12%

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

City of Fraser
Required Supplementary Information
Other Postemployment Benefits
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2024

Fiscal year ended June 30,	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	$ 113,145	$ 181,577	$ 182,672	$ 309,743	$ 468,955	$ 958,738	$ 972,690
Interest	1,887,324	1,866,700	2,424,036	2,370,660	2,354,655	1,922,925	1,866,367
Experience differences	(4,313,262)	(689,292)	(11,074,486)	(743,303)	(6,623,843)	(313,732)	(247,781)
Changes in assumptions	1,745,718	-	847,379	-	591,046	(13,158,589)	(460,659)
Benefit payments and refunds	(1,027,859)	(987,089)	(919,838)	(1,184,959)	(1,195,101)	(1,471,728)	(1,388,659)
Net change in total OPEB liability	(1,594,934)	371,896	(8,540,237)	752,141	(4,404,288)	(12,062,386)	741,958
Total OPEB liability - beginning	29,493,107	29,121,211	37,661,448	36,909,307	41,313,595	53,375,981	52,634,023
Total OPEB liability - ending (a)	$ 27,898,173	$ 29,493,107	$ 29,121,211	$ 37,661,448	$ 36,909,307	$ 41,313,595	$ 53,375,981
Plan Fiduciary Net Position							
Employer contributions	$ 1,441,859	$ 987,089	$ 1,126,838	$ 1,391,959	$ 1,402,101	$ 1,678,728	$ 1,388,659
Net investment income (loss)	134,698	65,003	(86,364)	142,070	8,899	3,412	-
Benefit payments and refunds	(1,027,859)	(987,089)	(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	548,698	65,003	120,636	349,070	215,145	210,096	-
Plan fiduciary net position - beginning	959,950	894,947	774,311	425,241	210,096	-	-
Plan fiduciary net position - ending (b)	$ 1,508,648	$ 959,950	$ 894,947	$ 774,311	$ 425,241	$ 210,096	$ -
Net OPEB liability (a-b)	$ 26,389,525	$ 28,533,157	$ 28,226,264	$ 36,887,137	$ 36,484,066	$ 41,103,499	$ 53,375,981
Plan fiduciary net position as a percentage of total OPEB liability	5.41%	3.25%	3.07%	2.06%	1.15%	0.51%	- %
Covered payroll	$ 1,827,000	$ 1,824,774	$ 2,639,067	$ 2,938,650	$ 3,019,935	$ 3,772,187	$ 4,416,566
Net OPEB liability as a percentage of covered employee payroll	1,444.42%	1,563.65%	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
For the Year Ended June 30, 2024

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%
2023		4,246,450		987,089	3,259,361		1,824,774	54.09%
2024		3,486,962		1,441,859	2,045,103		1,827,000	78.92%

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%
2023	7.32%
2024	0.22%

* 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.

Pension Information

Notes to the Schedule of Employer Contributions – Municipal Employees’ Retirement System of Michigan

- Valuation date: December 31, 2022

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of pay, open
Remaining amortization period	16 Years
Asset valuation method	5-year smoothed
Inflation	2.50%
Salary increases	3.00%, long-term
Investment rate of return	7.00%, net of investment expense, including inflation
Retirement age	Experience-based tables of rates that are specific to the type of eligibility condition
Mortality	Rates used were based on the RP-2014 Group Annuity Mortality Table

Notes to the Schedule of Employer Contributions – City of Fraser Retiree Health Care Plan

- Valuation date: June 30, 2023

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level dollar amortization method, closed
Remaining amortization period	15 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 7.50% 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
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds				
	Major Street	Local Street	Ambulance	Drug Forfeiture	Gambling Forfeiture
Assets					
Cash and cash equivalents	$ 2,356,954	$ 1,884,356	$ 2,506,050	$ 301,896	$ 397,726
Receivables					
Accounts	-	-	1,439	5,800	-
Utility bills	-	-	-	-	-
Due from other units of government	178,441	76,864	-	-	-
Prepaid items	398	398	328	75,996	-
Total assets	$ 2,535,793	$ 1,961,618	$ 2,507,817	$ 383,692	$ 397,726
Liabilities					
Accounts payable	$ 136,516	$ 73,587	$ 10,616	$ -	$ -
Drain orders payable	107,670	-	-	-	-
Due to other funds	6,449	279	16,795	-	-
Payroll and other liabilities	1,669	515	6,484	-	-
Total liabilities	252,304	74,381	33,895	-	-
Fund Balances					
Non-spendable					
Prepaid items	398	398	328	75,996	-
Restricted for					
Public works	2,283,091	1,886,839	-	-	-
Public safety	-	-	2,473,594	307,696	397,726
Judicial	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	2,283,489	1,887,237	2,473,922	383,692	397,726
Total liabilities and fund balances	$ 2,535,793	$ 1,961,618	$ 2,507,817	$ 383,692	$ 397,726

City of Fraser
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds	Debt Service Funds			
	District Court Operations	General Debt Service	Debt Service 2015 Street Bond Fund	Capital Projects	Total Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	$ 1,415,069	$ 552	$ 379,139	$ -	$ 9,241,742
Receivables					
Accounts	9,627	-	-	-	16,866
Utility bills	-	-	-	-	-
Due from other units of government	-	-	-	-	255,305
Prepaid items	-	-	-	-	77,120
Total assets	$ 1,424,696	$ 552	$ 379,139	$ -	$ 9,591,033
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ 220,719
Drain orders payable	-	-	-	-	107,670
Due to other funds	-	-	-	-	23,523
Payroll and other liabilities	-	-	-	-	8,668
Total liabilities	-	-	-	-	360,580
Fund Balances					
Non-spendable					
Prepaid items	-	-	-	-	77,120
Restricted for					
Public works	-	-	-	-	4,169,930
Public safety	-	-	-	-	3,179,016
Judicial	1,424,696	-	-	-	1,424,696
Debt service	-	552	379,139	-	379,691
Total fund balances	1,424,696	552	379,139	-	9,230,453
Total liabilities and fund balances	$ 1,424,696	$ 552	$ 379,139	$ -	$ 9,591,033

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, 2024

	Special Revenue Funds				
	Major Street	Local Street	Ambulance	Drug Forfeiture	Gambling Forfeiture
Revenues					
Taxes	$ -	$ -	$ 518,145	$ -	$ -
State grants	1,122,348	519,564	53,535	-	-
Charges for services	-	-	510,565	-	-
Fines and forfeitures	-	-	-	5,800	1,338
Investment income	120,209	66,927	114,872	22,346	36,478
Other revenue	12,977	-	-	-	-
Total revenues	1,255,534	586,491	1,197,117	28,146	37,816
Expenditures					
Current					
Judicial	-	-	-	-	-
Public safety	-	-	787,349	83,884	-
Public works	480,924	335,823	-	-	-
Capital outlay	1,006,902	10,943	-	-	-
Total expenditures	1,487,826	346,766	787,349	83,884	-
Excess (deficiency) of revenues over expenditures	(232,292)	239,725	409,768	(55,738)	37,816
Other financing sources (uses)					
Transfers in	-	275,000	-	-	-
Transfers out	(275,000)	-	-	(120,000)	-
Total other financing sources and uses	(275,000)	275,000	-	(120,000)	-
Net change in fund balances	(507,292)	514,725	409,768	(175,738)	37,816
Fund balances - beginning of year	2,790,781	1,372,512	2,064,154	559,430	359,910
Fund balances - end of year	$ 2,283,489	$ 1,887,237	$ 2,473,922	$ 383,692	$ 397,726

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, 2024

	Special Revenue Funds	Debt Service Funds		Capital Projects Funds	
	District Court Operations	General Debt Service	Debt Service 2015 Street Bond Fund	Capital Projects	Total Nonmajor Governmental Funds
Revenues					
Taxes	$ -	$ 6	$ 17	$ -	$ 518,168
State grants	-	-	-	-	1,695,447
Charges for services	-	-	-	-	510,565
Fines and forfeitures	135,374	-	-	-	142,512
Investment income	44,012	27	16,556	-	421,427
Other revenue	-	-	-	-	12,977
Total revenues	179,386	33	16,573	-	3,301,096
Expenditures					
Current					
Judicial	50	-	-	-	50
Public safety	-	-	-	-	871,233
Public works	-	-	-	-	816,747
Capital outlay	-	-	-	-	1,017,845
Total expenditures	50	-	-	-	2,705,875
Excess (deficiency) of revenues over expenditures	179,336	33	16,573	-	595,221
Other financing sources (uses)					
Transfers in	-	-	-	-	275,000
Transfers out	-	-	-	(1,490,763)	(1,885,763)
Total other financing sources and uses	-	-	-	(1,490,763)	(1,610,763)
Net change in fund balances	179,336	33	16,573	(1,490,763)	(1,015,542)
Fund balances - beginning of year	1,245,360	519	362,566	1,490,763	10,245,995
Fund balances - end of year	$ 1,424,696	$ 552	$ 379,139	$ -	$ 9,230,453

City of Fraser
Other Supplementary Information
Combining Statement of Fiduciary Net Position
June 30, 2024

	Custodial Funds		
	Tax Fund	District Court	Total
Assets			
Cash and cash equivalents	$ 556,523	$ 75,546	$ 632,069
Receivables			
Accrued interest and other	-	1,757	1,757
Due from other units of government	91,747	-	91,747
Total assets	648,270	77,303	725,573
Liabilities			
Accounts payable	384,289	-	384,289
Accrued and other liabilities	160,355	41,507	201,862
Total liabilities	544,644	41,507	586,151
Net Position			
Restricted for:			
Other governments	$ 103,626	$ 35,796	$ 139,422

City of Fraser
Other Supplementary Information
Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024

	Custodial Funds		
	Tax Fund	District Court	Total
Investment earnings			
Interest, dividends and other	$ 92,717	$ 3,178	$ 95,895
Other additions			
Property tax collections for other governments	23,573,663	-	23,573,663
Total additions	23,666,380	3,178	23,669,558
Deductions			
Payments of property tax to other governments	23,573,663	-	23,573,663
Change in net position	92,717	3,178	95,895
Net position - beginning of year	10,909	32,618	43,527
Net position - end of year	$ 103,626	$ 35,796	$ 139,422

City of Fraser
Other Supplementary Information
Combining Statement of Net Position
Internal Service Funds
June 30, 2024

	Motor Pool	Self-Insurance	Total
Assets			
Current assets			
Cash and cash equivalents	$ 569,238	$ 447,082	$ 1,016,320
Due from other funds	-	26,124	26,124
Prepaid items	153	-	153
Total current assets	569,391	473,206	1,042,597
Noncurrent assets			
Capital assets, net of accumulated depreciation	693,893	-	693,893
Total assets	1,263,284	473,206	1,736,490
Liabilities			
Current liabilities			
Accounts payable	38,936	-	38,936
Due to other funds	114	-	114
Payroll and other liabilities	277	-	277
Total current liabilities	39,327	-	39,327
Noncurrent liabilities			
Claims payable	-	144,491	144,491
Total liabilities	39,327	144,491	183,818
Net Position			
Net investment in capital assets	693,893	-	693,893
Unrestricted	530,064	328,715	858,779
Total net position	$ 1,223,957	$ 328,715	$ 1,552,672

City of Fraser
Other Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2024

	Motor Pool	Self-Insurance	Total
Operating revenue			
Billings to other funds	$ -	$ 1,052,200	$ 1,052,200
Rental income	845,430	-	845,430
Other revenue	-	1,065	1,065
Total operating revenue	845,430	1,053,265	1,898,695
Operating expenses			
Personnel services	49,991	-	49,991
Supplies	93,643	-	93,643
Contractual services	127,901	-	127,901
Repairs and maintenance	208,318	-	208,318
Claims paid	-	824,550	824,550
Other expenses	49	-	49
Depreciation	89,348	-	89,348
Total operating expenses	569,250	824,550	1,393,800
Operating income (loss)	276,180	228,715	504,895
Nonoperating revenue (expenses)			
Interest expense	(630)	-	(630)
Income (loss) before contributions and transfers out	275,550	228,715	504,265
Transfers in	454,535	504,043	958,578
Change in net position	730,085	732,758	1,462,843
Net position - beginning of year	493,872	(404,043)	89,829
Net position - end of year	$ 1,223,957	$ 328,715	$ 1,552,672

City of Fraser

Other Supplementary Information
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2024

	Motor Pool	Self-Insurance	Total
Cash flows from operating activities			
Receipts from interfund users	$ 845,430	$ 1,041,656	$ 1,887,086
Payments to other funds	(374,355)	(298,898)	(673,253)
Payments to suppliers	(504,316)	(799,719)	(1,304,035)
Payments to employees	(49,991)	-	(49,991)
Net cash provided (used) by operating activities	(83,232)	(56,961)	(140,193)
Cash flows from noncapital financing activities			
Transfer from other funds	454,535	504,043	958,578
Cash flows from capital and related financing activities			
Purchases/construction of capital assets	(34,834)	-	(34,834)
Principal and interest paid on long-term debt	(17,612)	-	(17,612)
Net cash provided (used) by capital and related financing activities	(52,446)	-	(52,446)
Net increase (decrease) in cash and cash equivalents	318,857	447,082	765,939
Cash and cash equivalents - beginning of year	250,381	-	250,381
Cash and cash equivalents - end of year	$ 569,238	$ 447,082	$ 1,016,320
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	$ 276,180	$ 228,715	$ 504,895
Adjustments to reconcile operating income to net cash from operating activities			
Depreciation and amortization expense	89,348	-	89,348
Changes in assets and liabilities			
Due from other funds	-	(11,609)	(11,609)
Prepaid items	50	-	50
Accounts payable	(74,101)	-	(74,101)
Accrued and other liabilities	(354)	24,831	24,477
Due to other funds	(374,355)	(298,898)	(673,253)
Net cash provided (used) by operating activities	$ (83,232)	$ (56,961)	$ (140,193)

Fraser City Council Agenda Item

SUBJECT TITLE:	FY 2024-25 Budget Amendments	**DATE SUBMITTED:**	12/20/24
PREPARED BY:	Anjlee Bansal, Finance Director	**NEW OR RETURNING:**	New

SUMMARY OF REQUEST

AT A MINIMUM OF TWICE A YEAR THE BUDGET IS REVIEWED FOR AMENDMENTS FOR CITY COUNCIL TO CONSIDER. WE ADOPT A DEPARTMENT-BASED BUDGET, AND THIS MEANS THAT WE ONLY NEED TO MAKE AN AMENDMENT IF THE DEPARTMENT IS NEAR OR OVER BUDGET. SEE ATTACHED BREAKDOWN OF REQUESTED BUDGET AMENDMENTS. THE BUDGET AMENDMENT FOR INDUSTRIAL PARK ROADS WILL BE SUBMITTED LATER AFTER DISCUSSING WITH AUDITOR AND BOND COUNCIL.

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: See attached

Account Number(s): See attached

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

FY 2024-25 BUDGET AMENDMENTS

RECOMMENDED MOTION(S)

MOTION TO APPROVE THE BUDGET AMENDMENTS AS REQUESTED

2024-25 Budget Amendment
January 9, 2025

	Fund	Department	GL Number	GL Description	Explanation	Currently Budget	Requested Amended Amount	Difference Requested
Revenue								
	GENERAL FUND	BALANCE SHEET	101-000-675.000	OTHER REVENUE	Optimist Club, SEMCOG -Sidewalk gap planning and Election grant	50,000.00	138,000.00	88,000.00
	GENERAL FUND	BALANCE SHEET	101-000-699.000	INTERFUND TRANSFERS IN	COP vehicle purchase	55,000.00	122,718.00	67,718.00
							Total Revenue	$ 155,718.00
Expenses								
	DRUG FORFEITURE FUND	DRUG FORFEITURE	265-311-995.000	OPERATING TRANS OUT	COP vehicle purchase	55,000	122,718	67,718.00
	GENERAL FUND	DEPARTMENT OF PUBLIC WORKS	101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	Sidewalk gap planning	50,000	85,000	35,000.00
	GENERAL FUND	RECREATION	101-751-880.000	COMMUNITY PROMOTION	Firework - $10,000 received, but still need to show as expenses	15,000	25,000	10,000.00
	GENERAL FUND	PUBLIC SAFETY	101-301-704.000	WAGES - FULL TIME EMPLOYEES	New FF/EMT positions	2,096,304	2,120,304	24,000.00
	AMBULANCE FUND	PUBLIC SAFETY	210-301-972.000	CAPITAL OUTLAY	New ALS unit	100,000	110,777	10,777.00
	RUBBISH COLLECTION FUND	RUBBISH COLLECTION/DISPOSAL	226-528-801.500	RECYCLING	Waste, Compost, Recycle - not budgeted	-	100,000	100,000.00
	RUBBISH COLLECTION FUND	RUBBISH COLLECTION/DISPOSAL	226-528-801.600	COMPOSTING	Waste, Compost, Recycle - not budgeted	-	100,000	100,000.00
	SENIOR HOUSING FUND	BUILDINGS AND GROUNDS	536-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	Fraser Housing Package Policy	60,000	120,000	60,000.00
	WATER AND SEWER FUND	SEWER	592-537-930.000	REPAIRS AND MAINTENANCE	OMIDD - Prepayment - prepaid adjustment	10,000	25,653	15,653.00
	MOTOR POOL FUND	MOTOR POOL	661-596-972.000	CAPITAL OUTLAY	Fuel pumps - delayed from last year	-	275,000	275,000.00
	GENERAL FUND	FINANCE	101-212-704.000	WAGES - FULL TIME EMPLOYEES	New payroll clerk position	119,378	164,378	45,000
	GENERAL FUND	FINANCE	101-212-705.000	WAGES - PART TIME EMPLOYEES	Part-time Assistant Accountant position	$ -	$ 17,500	17,500
	GENERAL FUND	DEPARTMENT OF PUBLIC WORKS	101-441-703.000	SALARIES	DPW salary allocation	25,985.00	$ 53,985	28,000
	GENERAL FUND	DEPARTMENT OF PUBLIC WORKS	101-441-704.000	WAGES - FULL TIME EMPLOYEES	DPW Wages - Full Time Allocation	43,431.00	$ 98,431	55,000
	GENERAL FUND	CITY MANAGER	101-172-843.000	MEDICAL PROVIDER SERVICES	Not budgeted	$ -	$ 1,500	1,500
	GENERAL FUND	BUILDING DEPARTMENT	101-703-742.000	OPERATING SUPPLIES	Computer for new Code Enforcement officer	$ 5,000.00	$ 7,500	$ 2,500.00
							Total Expenses	$ 847,648.00
							Net	$ (691,930.00)

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 January 9, 2025 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 January 9, 2025.

At its meeting on December 12, 2024, 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 fifteen (15), 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 August Gitschlag, City Clerk, in person or at (586) 293-3100 or cityclerk@micityoffraser.com.

Published:
August Gitschlag, Clerk
City of Fraser

CITY OF FRASER
MACOMB COUNTY, MICHIGAN
RESOLUTION #2025-001
INDUSTRIAL PARK SPECIAL ASSESSMENT DISTRICT

WHEREAS, after due and legal notice, a public hearing was held on January 9, 2025, by the City Council of the City of Fraser, Macomb County, Michigan, at which time it reviewed the special assessment roll for the Industrial Park Special Assessment District as prepared for the purpose of defraying the costs of the following described paving improvements:

> THE IMPROVEMENT TO BE: FULL DEPTH ROAD RECONSTRUCTION, RELATED ROAD DRAINAGE IMPROVEMENTS, REPLACEMENT OF ALL DRIVEWAY APPROACHES, AND OTHER REQUIRED INCIDENTAL ROADWORK OF APPROXIMATELY 15,264 LINEAR FEET OF 32' WIDE AND 36' WIDE CONCRETE ROADWAY, INCLUSIVE OF MALYN BLVD, COMMERCE RD, RIVIERA DR, DOREKA DR, JAMES P POMPO DR, CROSS DR, MIKE C CT, VERMANDER DR, AND BENNETT DR.

WHEREAS, upon completion of review and consideration of any written objections thereto, said public hearing was closed.

WHEREAS, the City Council has corrected any errors appearing in the special assessment roll, with such changes (if any) noted in the City Council's meeting minutes as being made or as being referred to the assessor for any necessary revision.

WHEREAS, the City Council deems that the special assessment roll is fair and equitable (as corrected, if corrections were made) as reported to it by the assessor.

NOW, THEREFORE, BE IT RESOLVED:

1. Said special assessment roll is hereby confirmed and shall be designated as the Industrial Park Special Assessment District Roll I.

2. The City Clerk shall endorse the date of confirmation upon said special assessment roll, which shall be final and conclusive.

3. From the date of confirmation, the special assessments contained in the said special assessment roll shall constitute a lien upon the respective lots or parcels of land assessed and

until paid shall be a charge against the respective owners of the several lots and parcels of land. Such lien shall be the same character and effect as the lien created for City taxes and shall include accrued interest and penalties.

4. Said special assessment roll as designated "Industrial Park SAD PAV 01-2025" and in the amounts listed below and as prepared and reported to the City Council, be and the same is hereby confirmed:

PIN	ADDRESS	Cost
11-32-203-005	34800 BENNETT DR	$114,950
11-32-202-008	17800 15 MILE RD	$48,376
11-32-255-012	33992 DOREKA DR	$36,858
11-32-226-012	18559 MALYN BLVD	$112,876
11-32-278-001	18560 MALYN BLVD	$51,140
11-32-127-009	17445 MALYN BLVD	$38,009
11-32-278-005	34050 JAMES J POMPO DR	$36,858
11-32-201-018	17921 MALYN BLVD	$37,318
11-32-127-013	17420 15 MILE RD	$31.099
11-32-127-003	34700 COMMERCE RD	$53,444
11-32-126-010	34559 COMMERCE RD	$23,036
11-32-126-012	34455 COMMERCE RD	$18,890
11-32-126-007	34775 COMMERCE RD	$37,088
11-32-201-005	17555 MALYN BLVD	$37,549
11-32-126-009	34575 COMMERCE RD	$32,250
11-32-255-008	34272 DOREKA DR	$50,679
11-32-127-019	34550 COMMERCE RD	$32,250
11-32-126-006	17000 15 MILE RD	$70,029
11-32-204-007	34487 DOREKA DR	$49,297
11-32-255-010	34152 DOREKA DR	$46,072
11-32-204-008	18101 MALYN BLVD	$49,527
11-32-278-010	34260 JAMES J POMPO DR	$21,193
11-32-278-006	34020 JAMES J POMPO DR	$36,858
11-32-127-006	34480 COMMERCE RD	$36,858
11-32-405-007	33710 DOREKA DR	$37,318
11-32-202-004	34557 BENNETT DR	$32,711
11-32-278-004	34082 JAMES J POMPO DR	$33,402
11-32-127-022	34600 COMMERCE RD	$27,874
11-32-126-013	34401 COMMERCE RD	$41,004
11-32-127-023	34590 COMMERCE RD	$23,727
11-32-126-008	34675 COMMERCE RD	$47,224
11-32-405-009	33792 DOREKA DR	$60,124
11-32-278-011	34200 JAMES J POMPO DR	$55,286
11-32-276-021	33901 JAMES J POMPO DR	$60,354
11-32-404-002	33441 JAMES J POMPO DR	$34,554
11-32-206-006	17741 MALYN BLVD	$66,344

11-32-405-008	33672 DOREKA DR	$37,318
11-32-276-019	18261 MIKE C CT	$46,993
11-32-405-005	33632 DOREKA DR	$34,554
11-32-276-016	33661 JAMES J POMPO DR	$37,779
11-32-426-009	33662 JAMES J POMPO DR	$38,240
11-32-276-009	18321 MIKE C CT	$33,863
11-32-255-011	34112 DOREKA DR	$32,941
11-32-276-012	34021 JAMES J POMPO DR	$55,517
11-32-426-007	33722 JAMES J POMPO DR	$36,397
11-32-276-008	18291 MIKE C CT	$25,109
11-32-426-008	33690 JAMES J POMPO DR	$11,057
11-32-276-015	33661 JAMES J POMPO DR	$47,915
11-32-255-014	33946 DOREKA DR	$33,863
11-32-226-006	18401 MALYN BLVD	S99,746
11-32-404-003	33900 DOREKA DR	$34,554
11-32-206-001	BENNETT DR	$49,527
11-32-127-025	17495 MALYN BLVD	$35,706
11-32-276-002	18320 MALYN BLVD	$34,784
11-32-276-005	18260 MALYN BLVD	$35,245
11-32-201-017	34537 BENNETT DR	$70,029
11-32-206-007	34519 BENNETT DR	$24,649
11-32-205-004	18255 MALYN BLVD	$71,872
11-32-206-008	34501 BENNETT DR	$36,397
11-32-127-024	17505 MALYN BLVD	$35,706
11-32-205-008	34378 DOREKA DR	$32,711
11-32-126-011	34501 COMMERCE RD	$41,926
11-32-206-003	17601 MALYN BLVD	$33,402
11-32-276-018	34271 JAMES J POMPO DR	$51,140
11-32-202-007	34673 BENNETT DR	$30,408
11-32-255-009	34190 DOREKA DR	$41,465
11-32-205-006	34488 DOREKA DR	$32,711
11-32-276-017	18380 MALYN BLVD	$34,554
11-32-276-010	18361 MIKE C CT	$55,747
11-32-226-013	34497 KELLY RD	$85,924
11-32-127-007	34450 COMMERCE RD	$30,638
11-32-276-007	34203 JAMES J POMPO DR	$49,067
11-32-426-006	33842 JAMES J POMPO DR	$70,721
11-32-205-007	34388 DOREKA DR	$23,957
11-32-278-012	33910 JAMES J POMPO DR	$51,140
11-32-205-005	34500 DOREKA DR	$41,465
11-32-127-021	34410 COMMERCE RD	$36,627
11-32-254-012	34137 DOREKA DR	$46,763
11-32-254-008	18000 MALYN BLVD	$41,465
11-32-254-009	34275 DOREKA DR	$27,643
11-32-254-010	34197 DOREKA DR	$46,533
11-32-254-013	34111 DOREKA DR	$38,700
11-32-254-015	33957 DOREKA DR	$38,009

11-32-403-024	33891 DOREKA DR	$37,549
11-32-403-025	33877 DOREKA DR	$32,250
11-32-403-018	33847 DOREKA DR	$34,093
11-32-403-026	33711 DOREKA DR	$34,554
11-32-403-027	33671 DOREKA DR	$34,554
11-32-403-014	18101 CROSS LN	$34,554
11-32-403-007	33670 RIVIERA DR	$34,554
11-32-403-006	33710 RIVIERA DR	$34,554
11-32-403-020	33750 RIVIERA DR	$32,250
11-32-403-028	33750 RIVIERA DR	$71,412
11-32-403-003	33820 RIVIERA DR	$34,554
11-32-403-002	33870 RIVIERA DR	$34,093
11-32-403-001	33910 RIVIERA DR	$38,009
11-32-253-031	33950 RIVIERA DR	$25,109
11-32-253-030	33990 RIVIERA DR	$46,072
11-32-253-029	34110 RIVIERA DR	$39,852
11-32-253-028	34150 RIVIERA DR	$27,643
11-32-253-003	34190 RIVIERA DR	$30,638
11-32-253-002	34230 RIVIERA DR	$30,638
11-32-253-001	34270 RIVIERA DR	$41,926
11-32-452-004	18100 CROSS LN	$47,915
11-32-452-005	17801 E 14 MILE RD	$123,243
11-32-402-013	33639 RIVIERA DR	$41,004
11-32-402-012	33675 RIVIERA DR	$27,643
11-32-402-011	33715 RIVIERA DR	$36,858
11-32-402-010	33755 RIVIERA DR	$32,250
11-32-402-009	33795 RIVIERA DR	$27,643
11-32-402-003	33835 RIVIERA DR	$32,250
11-32-402-002	33871 RIVIERA DR	$32,250
11-32-402-001	33901 RIVIERA DR	$32,250
11-32-252-033	33957 RIVIERA DR	$44,229
11-32-252-030	33997 RIVIERA DR	$32,250
11-32-252-035	34115 RIVIERA DR	$23,727
11-32-252-034	34155 RIVIERA DR	$32,250
11-32-252-003	34195 RIVIERA DR	$33,172
11-32-252-002	34235 RIVIERA DR	$33,172
11-32-252-006	34275 RIVIERA DR	$34,324
11-32-252-005	17650 MALYN BLVD	$36,627
11-32-176-004	17480 MALYN BLVD	$41,234
11-32-176-013	17460 MALYN BLVD	$28,104
11-32-176-012	17430 MALYN BLVD	$41,695
11-32-176-010	17420 MALYN BLVD	$27,643
11-32-176-006	17400 MALYN BLVD	$46,072
11-32-176-015	17350 MALYN BLVD	$36,858
11-32-176-014	17300 MALYN BLVD	$41,234

5. Said special assessment roll shall be divided into fifteen (15) equal annual installments, the first installment to be due on June 1, 2025, and following installments to be due on June 1st of each and every year thereafter until fifteen (15) installments have been paid. Said installments of the special assessment roll shall bear interest at the rate of six percent (6%) per annum, commencing July 1, 2025, said interest to be payable annually on each installment due date for the assessments made and said special assessment roll are hereby ordered and directed to be collected and the City Clerk shall deliver said special assessment roll to the City Treasurer commanding the Treasurer to collect the assessments therein in accordance with the directions of the City Council with respect thereto and the Treasurer is directed to collect the amounts assessed as the same come due.

6. The Treasurer shall give notice of the due date of each installment in the manner prescribed for the notification of taxes due in the City Charter. In addition to the principal amount of each annual installment, there shall be added thereto and collected from the special assessment roll by the Treasurer as a part of each such installment the interest due on the entire unpaid balance of the special assessment computed to June 1st of the year in which the installment is due; provided, that when any annual installment shall have been prepaid as provided in the City Code of Ordinances then there shall be due and payable on June 1st of such year only the interest upon the unpaid balance of the special assessment.

7. If any annual installment, the interest thereon, or the amount due annually as interest on the unpaid balance of the assessment due in any year as provided in the City Code of Ordinances is not paid before the first day of September of the year when due, the amounts thereof shall be reported by the Treasurer to the Assessor and such amounts, together with a charge of five percent (5%) of the amount of the installment and unpaid interest, shall be added to the December tax roll.

AYES:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED ADOPTED.

______________________________	____________________________
August Gitschlag, Clerk City of Fraser, MI	Michael Lesich, Mayor City of Fraser, MI

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City of Fraser City Council at a regular meeting held on the 9th day of January, 2025, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267 of the Michigan Public Acts of 1976, as amended, and that the minutes of said meeting were kept and will be made available as required by said Act.

____
AUGUST GITSCHLAG, Clerk
City of Fraser

CITY OF FRASER
COUNTY OF MACOMB, MICHIGAN

AFFIDAVIT OF MAILING
NOTICE OF HEARING

INDUSTRIAL PARK SPECIAL ASSESSMENT DISTRICT

State of Michigan)
)SS
County of Macomb)

I, AUGUST GITSCHLAG, being first duly sworn, deposes and states that I am the Clerk of the City of Fraser and that in such capacity I personally caused to be prepared the Notice of Second Hearing on the Industrial Park Special Assessment District, a copy of which notice is attached hereto and made a part hereof, for mailing to each owner or party in interest in property to be assessed in the aforesaid special assessment district as shown on the last tax assessment records of the City of Fraser; that I personally checked each envelope against the list of such persons and that each envelope was properly addressed to each such person as shown on tax assessment rolls; that each said envelope contained therein the appropriate notice as aforesaid and was clearly addressed and securely sealed and postage fully prepaid for first class mail delivery; and that I personally placed all of said envelopes in a United States Post Office receptacle on ____________________, 2024.

____
AUGUST GITSCHLAG, Clerk
City of Fraser

Subscribed and sworn to before
me this ____ day of ________, 2024.

____
Notary Public, State of Michigan, County of Macomb
My commission expires __________________.

CITY OF FRASER
County of Macomb, State of Michigan

____

RESOLUTION # 2025-002

NOTICE OF INTENT RESOLUTION
CAPITAL IMPROVEMENT BONDS
(INDUSTRIAL PARK)

Minutes of a regular meeting of the City Council of the City of Fraser, County of Macomb, State of Michigan, on the 9th day of January, 2025, at 6:30 p.m., prevailing Eastern Time.

PRESENT: Members

____

____

ABSENT: Members

____

The following preamble and resolution were offered by Member _______________ and supported by Member _____________________:

WHEREAS, the City of Fraser, County of Macomb, State of Michigan (the "City") intends to issue general obligation limited tax bonds pursuant to Act 34, Public Acts of Michigan, 2001, as amended ("Act 34"), in an aggregate principal amount of not to exceed Nine Million Dollars ($9,000,000) (the "Bonds"), for the purpose of paying the costs of installing, improving, replacing and reconstructing roads in the Fraser Industrial Park, including necessary rights-of-way and appurtenances and attachments thereto (the "Project"); and

WHEREAS, a notice of intent to issue the Bonds must be published before the issuance of the Bonds in order to comply with the requirements of Section 517 of Act 34; and

WHEREAS, the City intends at this time to state its intentions to be reimbursed from proceeds of the Bonds for any expenditures undertaken by the City for the Project prior to issuance of the Bonds.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The City Clerk is authorized and directed to publish a notice of intent to issue bonds in *The Macomb Daily*, a newspaper of general circulation in the City.

2. The notice of intent shall be published as a display advertisement not less than one-quarter (1/4) page in size in substantially the form attached to this resolution as Exhibit A.

3. The City Council does hereby determine that the foregoing form of Notice of Intent to Issue Bonds, and the manner of publication directed, is the method best calculated to give notice to the City's electors and taxpayers residing in the boundaries of the City of the City's intent to issue the Bonds, the maximum amount of the Bonds, the purpose of the Bonds, the source of payment for the Bonds and the right of referendum relating thereto, and the newspaper named for publication is hereby determined to reach the largest number of persons to whom the notice is directed.

4. The City may incur expenses for the Project prior to receipt of proceeds of the Bonds and may advance moneys for that purpose from funds available to the City, to be reimbursed from proceeds of the Bonds when available. The City makes the following declarations for the purpose of complying with the reimbursement rules of Treas. Reg. § 1.150-2 pursuant to the Internal Revenue Code of 1986, as amended:

    (a) The City reasonably expects to reimburse itself with proceeds of the Bonds for certain costs of the Project which were paid or will be paid from funds of the City subsequent to sixty (60) days prior to today.

    (b) The maximum principal amount of debt expected to be issued for the Project, including issuance costs, is $9,000,000.

    (c) A reimbursement allocation of the capital expenditures described above with the proceeds of the Bonds will occur not later than 18 months after the later of (i) the date on which the expenditure is paid, or (ii) the date the Project is placed in service or abandoned, but in no event more than three (3) years after the original expenditure is paid. A reimbursement allocation is an allocation in writing that evidences the City's use of the proceeds of the Bonds to reimburse the City for a capital expenditure made pursuant to this resolution.

5. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same hereby are rescinded.

AYES: Members ______________________________

____

NAYS: Members ______________________________

____

RESOLUTION DECLARED ADOPTED.

____

August Gitschlag

City Clerk, City of Fraser

I hereby certify that the attached 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 the 9th day of January, 2025, and that public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended, and that minutes of the meeting were kept and will be or have been made available as required by said Act.

____

August Gitschlag

City Clerk, City of Fraser

EXHIBIT A

NOTICE TO TAXPAYERS AND ELECTORS

OF THE CITY OF FRASER

OF INTENT TO ISSUE BONDS

AND THE RIGHT OF REFERENDUM RELATING THERETO

PLEASE TAKE NOTICE that the City of Fraser, County of Macomb, State of Michigan (the "City"), intends to issue and sell its general obligation capital improvement bonds pursuant to Act 34, Public Acts of Michigan, 2001, as amended, in an aggregate principal amount of not to exceed Nine Million Dollars ($9,000,000), for the purpose of paying the costs of installing, improving, replacing and reconstructing roads in the Fraser Industrial Park, including necessary rights-of-way and appurtenances and attachments thereto.

SOURCE OF PAYMENT OF BONDS

THE PRINCIPAL OF AND INTEREST ON SAID BONDS shall be payable from the general funds of the City lawfully available for such purposes including property taxes levied within applicable constitutional, statutory and charter tax rate limitations. The City intends to pay a portion of the debt service on the bonds from special assessments received from property owners in the Industrial Park Special Assessment District.

BOND DETAILS

SAID BONDS will be payable in annual installments not to exceed fifteen (15) in number, with interest rates to be determined at a public or negotiated sale but in no event to exceed the maximum permitted by law on the unpaid balance from time to time remaining outstanding on said bonds.

RIGHT OF REFERENDUM

THE BONDS WILL BE ISSUED WITHOUT A VOTE OF THE ELECTORS UNLESS A PETITION REQUESTING SUCH A VOTE SIGNED BY NOT LESS THAN 10% OF THE REGISTERED ELECTORS RESIDING WITHIN THE BOUNDARIES OF THE CITY IS FILED WITH THE CITY CLERK WITHIN FORTY-FIVE (45) DAYS AFTER PUBLICATION OF THIS NOTICE. IF SUCH PETITION IS FILED, THE BONDS MAY NOT BE ISSUED WITHOUT AN APPROVING VOTE OF A MAJORITY OF THE QUALIFIED ELECTORS RESIDING WITHIN THE BOUNDARIES OF THE CITY VOTING THEREON.

THIS NOTICE is given pursuant to the requirements of Section 517, Act 34, Public Acts of Michigan, 2001, as amended.

August Gitschlag
City Clerk, City of Fraser

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Fraser City Council Agenda Item

SUBJECT TITLE:	2025 Sanitary Sewer CIPP Lining Contract Award	**DATE SUBMITTED:**	1/2/25
PREPARED BY:	Michael Vigneron - AEW	**NEW OR RETURNING:**	New

SUMMARY OF REQUEST

Request that Council award a contract for the 2025 Sanitary Sewer CIPP Lining Project, authorize AEW to provide contract administration services, and establish a construction contingency.

The project includes sewer rehabilitation by Cured-in-Place Pipe (CIPP) lining technology for approximately 5,000 feet of 10" to 24" diameter sanitary sewers in the city that were determined to be a high priority for rehabilitation.

After a public advertisement period, 6 bids were received for this project.

AEW has worked with the low bidder, DVM Utilities on several projects in nearby communities. AEW is recommending City Council award a contract for the work to DVM Utilities, Inc. for the low bid amount of $340,575.00. AEW is also recommending that City Council establish a construction contingency budget of approximately $25,000 to be used only with prior authorization of City Administration and authorize AEW to provide construction phase services in accordance with our standing agreement in the estimated amount of $42,500 as outlined in the AEW letter presented at the September 12, 2024 City Council Meeting.

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: $340,575.00 + $25,000 + $42,500 (est.) = $408,075.00

Account Number(s): 592-537-972.000

Requires Budget Amendment: ☒NO ☐YES - Amount:

Offset by Grant Funding: ☒NO ☐YES - Amount:

Additional Information: $500,000 was budgeted for this program in the '24-'25 budget.

ATTACHMENTS

Attached is AEW's letter of recommendation for award and bid tabulation.

RECOMMENDED MOTION(S)

Motion to award a contract for the 2025 Sanitary Sewer CIPP Lining Project to DVM Utilities Inc. in the amount of $340,575.00, authorize AEW to provide construction phase contract administration services in accordance with our standing agreement for the estimated amount of $42,500, and authorize the DPW Superintendent and City Manager discretion to approve additional contract costs from a construction contingency of $25,000, with a total authorization not to exceed $408,075.

ANDERSON, ECKSTEIN & WESTRICK, INC.
CIVIL ENGINEERS - SURVEYORS - ARCHITECTS
Shelby Township - Roseville - Livonia
586.726.1234 | www.aewinc.com

January 2, 2025

Elaine Leven, City Manager
City of Fraser
33000 Garfield Road
Fraser, Michigan 48026

Reference: Recommendation for Contract Award
2025 Sanitary Sewer Rehabilitation by Full Length CIPP Lining
AEW Project No. 0190-0525

Dear Ms. Leven:

On Wednesday, November 27th, 2024, six (6) bids were received for the above referenced project. We have checked and attached a tabulation of these bids.

The low bidder on this project is DVM Utilities, Inc. of Sterling Heights, MI with a bid amount of $340,575.00. We have worked with DVM in the past and are currently working with them on lining projects in Macomb Township, Clinton Township, Chesterfield Township, and Eastpointe. In the Statement of Qualifications provided in the bid, they additionally list active work with Clay Township and Beecher Metropolitan District.

Based on our experience and bids submitted, we recommend awarding a contract for the **2025 Sanitary Sewer Rehabilitation by Full Length CIPP Lining** to **DVM Utilities, Inc.,** 6045 Sims Road, Suite 2, Sterling Heights, MI 48313 in the amount of **$340,575.00**.

In addition, we are recommending a construction contingency in the amount of $25,000, and Construction Engineering budget in the amount of $42,500. Therefore, the total construction phase project cost is estimated at $408,075.00.

Sincerely,

Michael A. Vigneron, PE

Enclosure: Tabulation of Bids

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TABULATION OF BIDS

CITY OF FRASER
2025 SANITARY SEWER REHABILITATION
BY FULL LENGTH CIPP LINING
AEW PROJECT NO. 0190-0525

Prepared by Anderson, Eckstein and Westrick, Inc.
51301 Schoenherr Road
Shelby Township, MI 48315

DATE: 11/27/2024
TIME: 9:00 AM

BIDDER RANKING

RANK	*BIDDER'S NAME*	*TOTAL BID*	
1	D.V.M. Utilities, Inc.	$ 340,575.00	*
2	Inland Waters Pollution Control, Inc.	$ 410,975.00	*
3	Insituform Technologies USA, LLC	$ 462,925.81	
4	Pamar Enterprises, Inc.	$ 466,335.00	
5	Corby Energy Services, Inc.	$ 502,775.00	
6	SAK Construction, LLC	$ 513,475.00	

*** CORRECTED BY ENGINEER**

TABULATION OF BIDS

CITY OF FRASER

2025 SANITARY SEWER REHABILITATION

BY FULL LENGTH CIPP LINING

AEW PROJECT NO. 0190-0525

Item No.	Description	Estimated Quantity	Units	D.V.M. Utilities, Inc. 6045 Sims Road Suite 2 Sterling Heights, MI 48313 Unit Price	Amount	Inland Waters Pollution Control, Inc. 4086 Michigan Avenue Detroit, MI 48210 Unit Price	Amount
1.	_Bonds, Insurance and Initial Set-Up Expense ($15,500 Max)	1	LS	15,500.00	15,500.00	7,000.00	7,000.00
2.	_Audio Visual Record of Construction Area	1	LS	10,000.00	10,000.00	3,500.00	3,500.00
3.	_Permit Allowance	10,000	Dlr	1.00	10,000.00	1.00	10,000.00
4.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 10 inch	300	Ft	4.00	1,200.00	8.00	2,400.00
5.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 12 inch	4,600	Ft	4.25	19,550.00	8.00	36,800.00
6.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 18 inch	100	Ft	4.75	475.00	8.50	850.00
7.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 24 inch	500	Ft	5.00	2,500.00	9.00	4,500.00
8.	_Sanitary Sewer, CIPP, 10 inch, Full Length	300	Ft	43.00	12,900.00	40.00	12,000.00
9.	_Sanitary Sewer, CIPP, 12 inch, Full Length	4,600	Ft	38.00	174,800.00	48.00	220,800.00
10.	_Sanitary Sewer, CIPP, 18 inch, Full Length	100	Ft	143.00	14,300.00	100.00	10,000.00
11.	_Sanitary Sewer, CIPP, 24 inch, Full Length	500	Ft	100.00	50,000.00	125.00	62,500.00
12.	_Sanitary Sewer, Post-Construction, CCTV, 10 inch	300	Ft	1.00	300.00	2.00	600.00
13.	_Sanitary Sewer, Post-Construction, CCTV, 12 inch	4,600	Ft	1.00	4,600.00	2.00	9,200.00
14.	_Sanitary Sewer, Post-Construction, CCTV, 18 inch	100	Ft	1.00	100.00	2.00	200.00
15.	_Sanitary Sewer, Post-Construction, CCTV, 24 inch	500	Ft	1.00	500.00	2.00	1,000.00
16.	_Mineral Deposit, Rem	50	Ea	100.00	5,000.00	125.00	6,250.00
17.	_Cutting Service Lead Protrusions	5	Ea	150.00	750.00	125.00	625.00
18.	_Lateral, Preparation	20	Ea	150.00	3,000.00	100.00	2,000.00
19.	_Lateral, Reinstate	65	Ea	40.00	2,600.00	100.00	6,500.00
20.	_Traffic Control - Major Road	1	LS	10,500.00	10,500.00	11,500.00	11,500.00
21.	Traffic Control - Minor Road	1	LS	1,000.00	1,000.00	2,000.00	2,000.00
22.	_Deliverables	1	LS	1,000.00	1,000.00	750.00	750.00
		TOTAL AMOUNT BID		**$**	**340,575.00** *	**$**	**410,975.00** *

*** CORRECTED BY ENGINEER**

TABULATION OF BIDS
CITY OF FRASER
2025 SANITARY SEWER REHABILITATION
BY FULL LENGTH CIPP LINING
AEW PROJECT NO. 0190-0525

Item No.	Description	Estimated Quantity	Units	Insituform Technologies USA, LLC 580 Goddard Avenue Chesterfield, MO 63005		Pamar Enterprises, Inc. 31604 Pamar Court New Haven, MI 48048	
				Unit Price	Amount	Unit Price	Amount
1.	_Bonds, Insurance and Initial Set-Up Expense ($15,500 Max)	1	LS	12,457.86	12,457.86	15,500.00	15,500.00
2.	_Audio Visual Record of Construction Area	1	LS	1,972.22	1,972.22	1,775.00	1,775.00
3.	_Permit Allowance	10,000	Dlr	1.00	10,000.00	1.00	10,000.00
4.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 10 inch	300	Ft	8.89	2,667.00	5.15	1,545.00
5.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 12 inch	4,600	Ft	10.00	46,000.00	5.15	23,690.00
6.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 18 inch	100	Ft	16.11	1,611.00	5.25	525.00
7.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 24 inch	500	Ft	19.44	9,720.00	5.35	2,675.00
8.	_Sanitary Sewer, CIPP, 10 inch, Full Length	300	Ft	42.61	12,783.00	42.00	12,600.00
9.	_Sanitary Sewer, CIPP, 12 inch, Full Length	4,600	Ft	54.56	250,976.00	60.00	276,000.00
10.	_Sanitary Sewer, CIPP, 18 inch, Full Length	100	Ft	168.31	16,831.00	92.00	9,200.00
11.	_Sanitary Sewer, CIPP, 24 inch, Full Length	500	Ft	128.41	64,205.00	155.00	77,500.00
12.	_Sanitary Sewer, Post-Construction, CCTV, 10 inch	300	Ft	0.56	168.00	1.00	300.00
13.	_Sanitary Sewer, Post-Construction, CCTV, 12 inch	4,600	Ft	0.56	2,576.00	1.00	4,600.00
14.	_Sanitary Sewer, Post-Construction, CCTV, 18 inch	100	Ft	0.56	56.00	1.00	100.00
15.	_Sanitary Sewer, Post-Construction, CCTV, 24 inch	500	Ft	0.56	280.00	1.00	500.00
16.	_Mineral Deposit, Rem	50	Ea	60.00	3,000.00	40.00	2,000.00
17.	_Cutting Service Lead Protrusions	5	Ea	60.00	300.00	70.00	350.00
18.	_Lateral, Preparation	20	Ea	22.22	444.40	25.00	500.00
19.	_Lateral, Reinstate	65	Ea	78.47	5,100.55	75.00	4,875.00
20.	_Traffic Control - Major Road	1	LS	18,444.44	18,444.44	12,000.00	12,000.00
21.	Traffic Control - Minor Road	1	LS	2,777.78	2,777.78	10,000.00	10,000.00
22.	_Deliverables	1	LS	555.56	555.56	100.00	100.00
			TOTAL AMOUNT BID	**$**	**462,925.81**	**$**	**466,335.00**

*** CORRECTED BY ENGINEER**

TABULATION OF BIDS

CITY OF FRASER

2025 SANITARY SEWER REHABILITATION

BY FULL LENGTH CIPP LINING

AEW PROJECT NO. 0190-0525

Item No.	Description	Estimated Quantity	Units	Corby Energy Services, Inc. 6001 Schooner Belleville, MI 48112 Unit Price	Amount	SAK Construction, LLC 864 Hoff Road O'Fallon, MO 63366 Unit Price	Amount
1.	_Bonds, Insurance and Initial Set-Up Expense ($15,500 Max)	1	LS	15,000.00	15,000.00	15,500.00	15,500.00
2.	_Audio Visual Record of Construction Area	1	LS	4,500.00	4,500.00	3,600.00	3,600.00
3.	_Permit Allowance	10,000	Dlr	1.00	10,000.00	1.00	10,000.00
4.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 10 inch	300	Ft	2.00	600.00	6.00	1,800.00
5.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 12 inch	4,600	Ft	2.00	9,200.00	6.00	27,600.00
6.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 18 inch	100	Ft	2.00	200.00	6.25	625.00
7.	_Sanitary Sewer, Pre-Construction, Clean and CCTV, 24 inch	500	Ft	5.00	2,500.00	6.50	3,250.00
8.	_Sanitary Sewer, CIPP, 10 inch, Full Length	300	Ft	46.00	13,800.00	47.00	14,100.00
9.	_Sanitary Sewer, CIPP, 12 inch, Full Length	4,600	Ft	56.00	257,600.00	66.00	303,600.00
10.	_Sanitary Sewer, CIPP, 18 inch, Full Length	100	Ft	200.00	20,000.00	251.00	25,100.00
11.	_Sanitary Sewer, CIPP, 24 inch, Full Length	500	Ft	160.00	80,000.00	131.00	65,500.00
12.	_Sanitary Sewer, Post-Construction, CCTV, 10 inch	300	Ft	1.00	300.00	2.00	600.00
13.	_Sanitary Sewer, Post-Construction, CCTV, 12 inch	4,600	Ft	1.00	4,600.00	2.00	9,200.00
14.	_Sanitary Sewer, Post-Construction, CCTV, 18 inch	100	Ft	1.00	100.00	2.00	200.00
15.	_Sanitary Sewer, Post-Construction, CCTV, 24 inch	500	Ft	1.00	500.00	2.00	1,000.00
16.	_Mineral Deposit, Rem	50	Ea	90.00	4,500.00	28.00	1,400.00
17.	_Cutting Service Lead Protrusions	5	Ea	350.00	1,750.00	56.00	280.00
18.	_Lateral, Preparation	20	Ea	1,500.00	30,000.00	56.00	1,120.00
19.	_Lateral, Reinstate	65	Ea	125.00	8,125.00	100.00	6,500.00
20.	_Traffic Control - Major Road	1	LS	25,000.00	25,000.00	16,500.00	16,500.00
21.	Traffic Control - Minor Road	1	LS	8,000.00	8,000.00	5,500.00	5,500.00
22.	_Deliverables	1	LS	6,500.00	6,500.00	500.00	500.00
			TOTAL AMOUNT BID	**$**	**502,775.00**	**$**	**513,475.00**

*** CORRECTED BY ENGINEER**

Fraser City Council Agenda Item

SUBJECT TITLE:	FY 2025-2026 Budget Schedule	DATE SUBMITTED:	12/30/2024
PREPARED BY:	Elaine Leven, City Manager	NEW OR RETURNING:	New

SUMMARY OF REQUEST

As part of the budget process City Council will need to adopt a schedule to facilitate the budget process for FY 2025-2026. Per the Charter, it is the responsibility of the City Manager to prepare and submit an annual budget, including planned capital expenditures, to the City Council. Department Budgets are due to the City Manager by March 15th. I then spend the following couple of weeks meeting with Department Heads discussing the budget and I develop my recommended budget for Council consideration. I present my proposed budget to City Council and we hold a public hearing to receive comments. City Council then has an opportunity to refine the budget based on the feedback received at the public hearing. Finally, City Council will consider the budget for approval, which is required to be completed by the 3rd Monday in May. Following are the dates I am recommending City Council approve for this process:

February 13, 2025	Set Public Hearing Date for April 10, 2025
	(public hearing notice shall be published 6 days prior to hearing)
April 10, 2025	Budget Presentation followed by Public Hearing
April 17, 2025	Budget Workshop
May 8, 2025	Consideration of FY 2025-2026 Budget
May 19, 2025	Budget Approval Deadline per City Charter

As part of the process I, along with Department Heads, develop the anticipated revenue and expenditure values. It would be beneficial if prior to preparing the budget we have some direction from Council on the following items:

- Capital Expenditure Priorities – is there anything that Council sees as a priority/need
- Fund Balance – should we consider utilizing fund balance for additional capital expenses
- PA33 Funding Level – we are currently assessing 1.5 mills, based on where we are with the budget is this still an appropriate amount
- *Water/Sewer Rates (we have already set the rates for the next Fiscal Year)*

It would be helpful to have a separate budget workshop to discuss the items above, unless Council feels it can be achieved during the regular meeting in February.

RECOMMENDED MOTION(S)

MOTION to approve the FY 2025-2026 Budget Schedule as recommended

MOTION to set a City Council Budget Workshop for January 23, 2025