



City Manager
Elaine Leven
City Clerk
August Gitschlag

City of Fraser Centennial Community

Fraser City Council Agenda
City Council Chambers
33000 Garfield, Fraser, MI 48026
Thursday, April 16, 2026 - 6:30 PM

Mayor
Michael Lesich
Mayor Pro-Tem
Patrick O'Dell
Council
Amy Baranski
Crystal Fletcher
George-Michael Higgins
Kenny Perry Jr.
Patrice Schornak

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. **New Business**
 - a. Discussion of Proposed FY 2026-2027 Budget
7. **Citizen Participation**
8. **Adjournment**

The City of Fraser will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon 4 days notice to August Gitschlag, City Clerk, at (586) 293-3100. It is the policy of the City of Fraser that no person, on the basis of race, creed, color, religion, national origin, or ancestry, age, sex, marital status, or disability shall be discriminated against, excluded from participation, denied the benefits of, or otherwise subjected to discrimination in any program or activity for which it is responsible.

memo

City of Fraser

To: Mayor and City Council
From: Elaine Leven, City Manager
Date: April 1, 2026
Re: Recommended Budget for FY 2026-2027

As required by City Charter I have received requested budgets from department heads, met with them to discuss their requests, and drafted a recommended budget for your consideration. Having worked as a team for several years now the process has been a bit easier as we all know each other's expectations.

Revenues and expenditures are organized based on the chart of accounts that the State of Michigan mandates all municipal entities follow. They are organized by Fund, Department, and Activity. Some Activities have sub-account numbers for tracking purposes. Our primary funds are the General Fund (101), Major and Local Street Fund (202 and 203), Ambulance Fund (210), Rubbish Collection Fund (226), Senior Housing Fund (536), Water and Sewer Fund (592), Motor Pool Fund (661), and the Self Insurance Fund (677). We also have the Industrial Park Roads SAD Fund (213) for the capital improvements and bond repayment, which have significant costs in the recommended budget to complete the road construction.

I have included the projected tax revenues based on post Board of Review values. This year the millage reduction factor is 0.9862, which reduces our City Operating and ALS millages accordingly. Due to this reduction our property tax revenues will remain flat this year. I have maintained the PA33 millage rate at 1.5 mils.

The utility revenues were computed based on the rates that were developed in our utility rate study conducted by Municipal Analytics. The estimated values are in line with the costs we have received from Great Lakes Water Authority and Macomb County.

The majority of budgeted expenses are for contractually obligated services (such as utilities, software, IT, bond payments), supplies, repairs, and staffing (public safety, public works, court, and clerical union contracts). Discretionary items include capital expenditures, non-union wages, staffing levels, and some other miscellaneous items.

We have established a minimum required general fund balance of 25% of budgeted expenditures, which is detailed below:

GENERAL FUND	2025-2026		2026-2027	
		Amended Budget		Recommended Budget
Beginning Fund Balance	\$	12,114,523	\$	9,958,236
Net Change	\$	(2,156,287)	\$	(832,319)
Ending Fund Balance	\$	9,958,236	\$	9,125,917
projected FY26/27 general fund expenditures			\$	18,620,833
required 25% fund balance			\$	4,655,208
available surplus funds			\$	4,470,709

In recent years we have been utilizing fund balance to conduct many capital improvements, including utilizing general fund balance for the industrial park roads. With flat revenues and an unstable economy it is prudent to reduce our capital expenditures this year.

Similar to last year I have included numerous notes throughout the budget for reference. Some of the accounts have notes with detailed amounts for specific items, which may not add up to the total amount. In that case there are typical expenses that are charged to the account in addition to the noted ones.

As always there are many changes in wages due to union contracts. I am recommending a 3.0% increase for non-union staff (including department heads) that have been here at least 6 months. There are also several positions with proposed market adjustments based on information from HR.

We have ratified contracts for the clerical and public works unions, and are in the process of negotiating with the captains union. The courts are finalizing their union contract as well. We have started negotiations on the POAM union contract, which expires on December 31, 2026. There are several vacant positions, and several new positions proposed as follows:

- FT Code Enforcement (to replace a PT position)
- PT Finance Clerk
- FT SAC Clerk (to replace a PT position)
- Seasonal PT DPW

We will be continuing to invest in our streets and utilities. With the approval of the Industrial Park Roads Special Assessments District we have made budget amendments in the current fiscal year and accounted for the additional funding received from the state. A separate fund (213) was created to account for the revenues and expenditures related to the project. The final payment for Garfield Road will be recorded in the current fiscal year. There are several capital projects in the Water and Sewer Fund that will also include associated road improvements.

This year Public Safety will not be utilizing any funding from the Ambulance, Drug, or Gambling Forfeiture Funds for capital purchases. Note that Drug Forfeiture Funds are limited on what they can be used for, unlike Gambling Funds that do not have limitations.

The Senior Housing Fund includes a recommended rent increase of \$40 per unit. We will be continuing to replace HVAC units at the Senior Housing building that are at the end of their useful life. There is also a continued investment in improvements to the building, which enhances the value for residents and provides features similar to neighboring facilities.

The Water and Sewer Fund is based on updated information from the utility rate study. We plan to continue the carryover work from previous years and start on the next planned capital projects. Most of these projects seem to take longer than planned and span over multiple budget years before project closeout. There is also a required gate valve inspection program and TV inspection of the sewer lines that has been added. We also intend to develop a FOG (Fat, Oil, Grease) Program to educate the public and reduce the amount of plugs in the sewer system.

The Motor Pool has had a sufficient fund balance for the last several years and as planned from last year we are not transferring in money from the other funds (general, streets, rubbish, senior housing, water and sewer) this year. We may consider a nominal amount as a placeholder.

For the past several years we have maintained about a million dollar fund balance in the Self Insurance Fund. Instead of paying a flat cost for employee insurance coverage, we pay the actual costs for claims. This has averaged about \$700,000 per year.

Attachments: Wage Summary Spreadsheet
Capital Expenditures Summary

Fund: 101 GENERAL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	8,804,957	9,213,674	9,787,311	10,275,430	9,815,047	10,608,142	10,500,000	10,600,000
RECOMMENDED AMOUNT INCLUDES MILLAGE REDUCTION FRACTION OF 0.9862									
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	530,035	463,004	483,168	519,044	483,994	569,890	500,000	500,000
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY T	5,898		9,846	5,000	189	5,000	5,000	5,000
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPEF	31,992	4,264	24,689	5,000	26,892	5,000	5,000	5,000
101-000-412.033	TAXES - DELINQUENT PERSONAL PROPEF					141			
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(11,242)	(3,254)	(2,572)	(5,000)	(3,849)	(5,000)	(5,000)	(5,000)
101-000-427.000	TAXES - COMMUNITYWIDE SPECIAL ASSE	970,136	1,039,891	837,987	825,747	828,568	926,157	926,157	950,000
PA33 PUBLIC SAFETY MILLAGE AT 1.5 MILS									
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	22,506	24,284	26,202	22,000		25,000	25,000	25,000
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	62,939	54,014	54,435	50,000	68,930	65,000	65,000	70,000
101-000-445.000	TAXES - PENALTIES AND INTEREST ON	22,432	27,347	28,886	15,000	18,397	25,000	25,000	25,000
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATIO	274,626	296,246	317,389	275,000	318,281	318,000	318,000	318,000
101-000-477.100	CABLE TV FRANCHISE FEES - WOW	59,610	50,892	40,220	40,000	23,457			
101-000-477.200	CABLE TV FRANCHISE FEES - COMCAST	154,395	143,264	129,984	130,000	61,002	120,000	120,000	115,000
101-000-477.300	CABLE TV FRANCHISE FEES - DTW	19,718	14,814	12,004	12,000	5,298	10,000	10,000	8,000
101-000-478.000	CELL TOWER LICENSES AND PERMITS	99,629	90,995	94,072	90,000	76,967	90,000	90,000	90,000
101-000-502.000	FEDERAL GRANTS - GENERAL GOVERNMEN		395,703	874,699					
101-000-504.000	FEDERAL GRANTS - SEMCOG			11,050		25,783			
101-000-505.000	FEDERAL GRANTS - GENERAL FUNDS	452,354	50,000						
101-000-507.000	FEDERAL GRANTS - ASSET FORFEITURE			4,369					
101-000-522.000	FEDERAL GRANTS - CDBG				150,000	115,424			
101-000-540.000	STATE GRANT - PA302 LED			29,718		6,078	10,000	10,000	10,000
101-000-541.000	STATE GRANT - PA302 CPED-LED			39,000		29,000	24,000	24,000	24,000
101-000-543.000	STATE GRANTS	12,252	110,294	120,904	65,000	47,438	60,000	60,000	60,000
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE	2,871		5,237	2,800		3,000	3,000	3,000
101-000-545.000	STATE GRANTS - DRUG CASE INFORMATI						150	150	150
101-000-547.000	STATE GRANTS - COURT EQUITY	27,434	27,434	27,434	30,000	20,929	30,000	27,000	30,000
101-000-569.000	STATE GRANTS - OTHER	8,880	3,903,317			53,545	12,000	12,000	12,000
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	1,754,252	1,731,556	1,608,581	900,000	794,620	900,000	900,000	900,000
ONLY INCLUDES FIRST OF TWO PAYMENTS									
101-000-574.000	STATE REVENUE SHARING	1,654,989	1,973,764	1,837,859	1,823,216	629,951	1,819,364	1,819,364	1,782,693
101-000-580.000	LOCAL GRANTS			2,757		14,822	1,000	1,000	1,000
101-000-621.000	PROBATION OVERSIGHT FEE	8,144	10,514	12,304	11,300	10,023	11,500	11,500	11,500
101-000-627.000	BUILDING INSPECTION FEES	339,485	177,538	318,757	300,000	275,324	280,000	280,000	290,000
101-000-627.100	PERMIT FEES			500					
101-000-628.000	PLANNING COMMISSION FEES	11,965	5,605	16,255	7,000	4,200	7,000	7,000	7,000
101-000-629.000	ZONING BOARD OF APPEALS FEES	4,452	5,195	9,848	4,500	3,800	4,000	4,000	4,000
101-000-645.000	SALES - PRINTED MATERIALS/PROPERTY	315,572	128,680	5,318	12,000	2,260	3,000	3,000	3,000
101-000-646.000	PUBLIC SAFETY FEES/FINES			228,407	200,000	262,041	200,000	200,000	200,000
101-000-651.000	REC/SENIOR USE/ADMISSION FEES			32,712	32,500	21,958	30,000	30,000	30,000
101-000-656.000	DISTRICT COURT FEES	326,322	555,765	537,173	450,000	333,256	525,000	525,000	510,000
101-000-657.000	ORDINANCE FINES AND COSTS	6,614	4,358	13,489	6,000	6,096	6,000	6,000	6,000
101-000-665.000	INTEREST INCOME	435,828	848,996	772,886	600,000	319,685	500,000	500,000	500,000
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	57,812	28,074	14,833	5,000	24,616	10,000	10,000	10,000
101-000-675.000	OTHER REVENUE	92,064	298,408	176,513	80,000	130,168	120,000	150,000	120,000
INCLUDES \$50,000 FOR SIDEWALK REPAIR PROGRAM									
101-000-676.000	REIMBURSEMENTS		105,301	45,412	20,000	12,989	20,000	15,000	20,000
101-000-677.000	ADMINISTRATIVE SERVICES	724,061	553,065						
101-000-681.000	RETIREE HEALTH INSURANCE CONTRIBU	55,282	50,105	50,586	50,000	35,636	50,000	50,000	50,000
101-000-685.000	OPIOID SETTLEMENT REVENUE	63,692	63,805	28,175	27,000	27,332	31,000	31,000	24,000
101-000-687.000	REFUNDS OR REBATES	20,534	5	432	500	163	500	250	500
101-000-689.000	CASH OVER OR SHORT	2,509	(244)	90	100		100	100	100
101-000-691.096	SBITA INSURANCE OTHER FINANCING SC	22,525	171,549		155,000				
101-000-699.000	INTERFUND TRANSFERS IN		1,610,763	457,542					

BUDGET REPORT FOR CITY OF FRASER
Fund: 101 GENERAL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
101-000-699.100	INTERFUND TRANSFER IN - ADMIN CHAI			477,062	542,604	542,604	524,993	524,993	540,743
	Totals for dept 000 - BALANCE SHEET	17,447,524	24,228,985	19,603,523	17,733,741	15,473,055	17,944,796	17,788,514	17,855,686
TOTAL ESTIMATED REVENUES		17,447,524	24,228,985	19,603,523	17,733,741	15,473,055	17,944,796	17,788,514	17,855,686

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APPROPRIATIONS									
Dept 000 - BALANCE SHEET									
101-000-995.000	INTERFUND TRANSFER OUT		958,578						
101-000-995.200	INTERFUND TRANSFER OUT - MOTOR PO			173,238					
101-000-995.300	INTERFUND TRANSFER OUT - SELF INSU			405,000					
Totals for dept 000 - BALANCE SHEET			958,578	578,238					
Dept 101 - CITY COUNCIL									
101-101-702.000	ELECTED/APPOINTED OFFICIALS PAY		36,016	37,141	35,000	29,650	40,000	40,000	40,000
101-101-703.000	SALARIES	34,441							
101-101-713.000	FICA	2,135	2,233	2,303	2,170	1,838	2,480	2,480	2,480
101-101-714.000	MEDICARE	499	522	539	508	430	580	580	580
101-101-716.000	WORKERS COMPENSATION INSURANCE EXI	130	130	130	130	15	180	180	180
101-101-742.000	OPERATING SUPPLIES	221	372	259	500	310	500	500	500
101-101-900.000	PRINTING AND PUBLISHING	2,479	2,005	6,017	5,000	115	5,000	5,000	5,000
101-101-955.000	CONFERENCES	911	768	510	5,000	2,026	5,000	5,000	5,000
101-101-956.000	MEMBERSHIPS	4,345	6,428	6,699	8,000	8,614	9,000	9,000	10,000
Totals for dept 101 - CITY COUNCIL		45,161	48,474	53,598	56,308	42,998	62,740	62,740	63,740
Dept 172 - CITY MANAGER									
101-172-703.000	SALARIES	178,286	153,232	111,776	113,000	79,432	117,958	117,958	121,497
101-172-704.000	WAGES - FULL TIME EMPLOYEES	43,010	28,896	39,424	45,067	31,174	51,052	51,052	52,584
101-172-710.000	VACATION	17,533	20,526	15,274	16,621	12,031	17,704	17,704	18,235
101-172-711.000	HOLIDAY	7,920	10,944	9,296	8,453	6,604	9,036	9,036	9,307
101-172-712.000	OVERTIME	2,753	509	217					
101-172-713.000	FICA	15,599	13,355	10,982	11,690	8,292	12,473	12,473	12,847
101-172-714.000	MEDICARE	3,648	3,123	2,568	2,734	1,939	2,917	2,917	3,004
101-172-716.000	WORKERS COMPENSATION INSURANCE EXI	780	1,138	816	848		905	905	932
101-172-717.000	CASH IN LIEU OF BENEFITS (INS OPT	5,220	5,400	5,400	5,400	4,050	5,400	5,400	5,400
101-172-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	7,630	18,374	2,943	7,464	2,352	7,363	7,363	7,584
101-172-725.100	DEFINED CONTRIBUTION PENSION (401	14,460	17,657	14,299	14,651	10,670	15,662	15,662	16,132
101-172-742.000	OPERATING SUPPLIES	2,093	1,408	815	2,000	1,527	2,000	2,000	2,000
101-172-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	1,871	7,808	773	2,000	128	1,000	1,000	1,000
101-172-843.000	MEDICAL PROVIDER SERVICES	422	1,307	589					
101-172-851.000	MAIL OR POSTAGE	1	43	14	250	98	250	250	250
101-172-860.000	TRANSPORTATION	128		182	700	572	700	700	700
101-172-955.000	CONFERENCES			1,811	1,500	1,979	2,500	2,500	2,500
101-172-956.000	MEMBERSHIPS		50	425	500	425	500	500	500
101-172-957.000	PROFESSIONAL DEVELOPMENT			50	2,500	500	2,500	2,500	2,500
101-172-972.000	CAPITAL OUTLAY			1,580					
Totals for dept 172 - CITY MANAGER		301,354	283,770	219,234	235,378	161,773	249,920	249,920	256,972
Dept 212 - FINANCE									
101-212-703.000	SALARIES	69,203	74,093	92,587	98,861	70,153	102,144	102,144	105,208
101-212-704.000	WAGES - FULL TIME EMPLOYEES	62,150	89,072	107,818	124,990	88,731	128,274	128,274	133,686
101-212-705.000	WAGES - PART TIME EMPLOYEES		402	14,053			50,518	50,518	52,033
NEW PT ASSISTANT TREASURER									
101-212-710.000	VACATION	11,130	7,480	6,207	12,287	7,059	17,705	17,705	18,236
101-212-711.000	HOLIDAY	2,444	7,492	8,360	11,794	9,375	12,588	12,588	12,966
101-212-712.000	OVERTIME	648	76	58	1,000		400	400	412
101-212-713.000	FICA	8,973	10,806	13,946	15,506	10,736	20,933	20,933	21,561
101-212-714.000	MEDICARE	2,083	2,543	3,262	3,626	2,511	4,896	4,896	5,043
101-212-715.000	UNEMPLOYMENT COMPENSATION	10,434	1,965	607	1,000	60	1,000	1,000	1,000
101-212-716.000	WORKERS COMPENSATION INSURANCE EXI	711	500	500	1,125	520	1,519	1,519	1,565
101-212-717.000	CASH IN LIEU OF BENEFITS (INS OPT	210	5,411	4,800	5,400	5,400	10,800	10,800	10,800
101-212-718.000	LONGEVITY PAY	500	500	500	1,000	1,000	1,000	1,000	1,000

BUDGET REPORT FOR CITY OF FRASER
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APPROPRIATIONS									
Dept 212 - FINANCE									
101-212-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	46,929	51,490	58,874	46,707	31,675	45,929	45,929	47,307
101-212-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,284	2,067	3,019	3,750	2,692	3,750	3,750	3,863
101-212-725.100	DEFINED CONTRIBUTION PENSION (401K	5,649	6,371	7,762	8,640	6,314	9,318	9,318	9,598
101-212-725.200	DEFINED BENEFIT PENSION PLAN (MERS	103	789	1,855	2,734	2,443	2,934	2,934	3,022
101-212-742.000	OPERATING SUPPLIES	6,894	7,077	10,545	10,000	5,118	10,500	12,000	11,000
101-212-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	227,002	370,658	108,633	110,000	79,976	125,000	125,000	120,000
ADDITIONAL AUDIT REPORTING REQUIRED THIS YEAR									
101-212-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE		492	493	500	314	500	500	500
101-212-851.000	MAIL OR POSTAGE	9,533	5,824	9,120	10,000	6,628	10,000	10,000	10,000
101-212-955.000	CONFERENCES	469	350		1,000	400	1,000	2,000	1,000
NATIONAL CONFERENCE IN MI									
101-212-956.000	MEMBERSHIPS	120	295	259	400	330	600	600	600
101-212-957.000	PROFESSIONAL DEVELOPMENT		2,094	2,165	3,500	1,672	3,500	3,500	3,500
101-212-965.000	BANK SERVICE CHARGES	14,777	50,266	58,721	60,000	45,623	60,000	60,000	61,500
Totals for dept 212 - FINANCE		481,246	698,113	514,144	533,820	378,730	624,808	627,308	635,400
Dept 215 - CLERK									
101-215-703.000	SALARIES	72,799	95,942	88,737	78,864	51,091	77,817	82,080	84,542
101-215-704.000	WAGES - FULL TIME EMPLOYEES	84							
101-215-705.000	WAGES - PART TIME EMPLOYEES	2,703	278	31,608	93,180	20,397	72,136	72,136	74,300
101-215-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE	37,774	51,644	48,943	30,000	9,110	30,000	25,000	35,000
101-215-710.000	VACATION	5,716	7,435	979	3,314	6,754	6,826	7,200	7,417
101-215-711.000	HOLIDAY	3,820	3,718	199	3,976	3,115	4,096	4,320	4,450
101-215-712.000	OVERTIME	2,543	6,235	2,991		976	7,000	4,000	4,000
DPW WAGES FOR PRECINCT SETUP									
101-215-713.000	FICA	5,841	8,396	7,853	11,119	5,180	9,974	10,710	11,031
101-215-714.000	MEDICARE	1,344	1,986	1,837	2,600	1,211	2,333	2,505	2,580
101-215-716.000	WORKERS COMPENSATION INSURANCE EXI	526	133	803	807		724	777	800
101-215-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	5,760	20,853	12,469	11,000	8,086	7,510	10,000	12,000
101-215-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	68	58	35	100		100	100	100
101-215-725.100	DEFINED CONTRIBUTION PENSION (401K	6,688	7,403	6,892	6,892	5,035	7,099	7,488	7,712
101-215-725.200	DEFINED BENEFIT PENSION PLAN (MERS	11	73	120	100		100	100	100
101-215-742.000	OPERATING SUPPLIES	13,587	18,781	8,756	20,000	6,515	20,000	20,000	20,000
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	12,022	10,132		60,000	5,939	20,000	30,000	20,000
ALL PUBLIC NOTICES AND POSSIBLE NEWSLETTER									
101-215-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	4,145	3,680	5,048	5,000	92	5,000	5,000	5,000
101-215-851.000	MAIL OR POSTAGE	10,314	12,057	5,434	10,000	2,953	15,000	15,000	15,000
101-215-955.000	CONFERENCES	652	1,993	2,925	3,000	368	4,000	5,000	4,000
101-215-956.000	MEMBERSHIPS	25	260	250	500	275	500	300	500
101-215-957.000	PROFESSIONAL DEVELOPMENT			549	500		500	500	500
101-215-972.000	CAPITAL OUTLAY		1,385	1,987			52,000	52,000	52,000
NEW ELECTION EQUIPMENT, SPLIT OVER 2 YRS, POSSIBLE STATE REIMBURSEMENT									
Totals for dept 215 - CLERK		186,422	252,442	228,415	340,952	127,097	342,715	354,216	361,032
Dept 228 - INFORMATION TECHNOLOGY									
101-228-705.000	WAGES - PART TIME EMPLOYEES		20,560	27,348		25,742			
101-228-713.000	FICA		1,275	1,696		1,650			
101-228-714.000	MEDICARE		298	397		386			
101-228-716.000	WORKERS COMPENSATION INSURANCE EXI	170	164	200					
101-228-742.000	OPERATING SUPPLIES	254	437		500		500	500	500
101-228-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	152,775	109,685	118,611	200,000	170,605	250,000	250,000	400,000
REDUCED BY SBITA CROSSCHARGE - (-\$47,000)									
INCLUDES STARTUP COSTS FOR TRANSITION TO BSA CLOUD - \$65,000									
101-228-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE	8,913	12,304	63,940	60,000	45,677	65,000	65,000	70,000

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 228 - INFORMATION TECHNOLOGY									
101-228-852.000	MISC COMMUNICATIONS	40,016	35,021						
101-228-901.096	SBITA CAPITAL OUTLAYS	22,525	171,549		180,000				
101-228-941.000	LEASED ASSETS	3,297	3,482	3,482	15,000	2,612	5,000	5,000	5,000
101-228-957.000	PROFESSIONAL DEVELOPMENT				1,000				
101-228-960.000	MISCELLANEOUS	3,987	5,199	2,645	15,000		5,000	5,000	5,000
101-228-991.096	PRINCIPAL - SBITA	1,093	36,781	55,703	37,000		50,000	50,000	50,000
101-228-993.096	INTEREST - SBITA	152	4,255	5,540	5,000		5,000	5,000	5,000
Totals for dept 228 - INFORMATION TECHNOLOGY		233,182	401,010	279,562	513,500	246,672	380,500	380,500	535,500
Dept 257 - ASSESSING									
101-257-702.000	ELECTED/APPOINTED OFFICIALS PAY		1,283	1,043	1,800	900	1,800	1,800	1,800
101-257-703.000	SALARIES	1,125							
101-257-713.000	FICA	49	74	65	150	56	150	150	150
101-257-714.000	MEDICARE	12	17	15	50	13	50	50	50
101-257-742.000	OPERATING SUPPLIES	2,258	1,799	2,290	3,000	440	6,240	6,300	1,200
2 NEW COMPUTERS									
101-257-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	124,097	144,367	129,250	150,000	100,162	150,000	150,000	154,500
101-257-851.000	MAIL OR POSTAGE	3,017	3,260	3,672	3,500	3,458	3,650	3,750	3,750
101-257-900.000	PRINTING AND PUBLISHING	1,424	2,179	2,107	2,500	1,461	2,600	2,600	2,700
101-257-957.000	PROFESSIONAL DEVELOPMENT		40	20	150		150	150	150
Totals for dept 257 - ASSESSING		131,982	153,019	138,462	161,150	106,490	164,640	164,800	164,300
Dept 265 - BUILDINGS AND GROUNDS									
101-265-703.000	SALARIES		190	17,175	25,887	17,806	26,328	26,328	27,118
101-265-704.000	WAGES - FULL TIME EMPLOYEES		3,138	46,275	63,313	35,122	64,687	64,687	66,627
101-265-705.000	WAGES - PART TIME EMPLOYEES	24,781	47,536	38,289	42,408	31,144	48,754	48,754	50,216
101-265-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES				6,300				
101-265-710.000	VACATION				8,594		9,525	9,525	9,811
101-265-711.000	HOLIDAY				5,028		5,169	5,169	5,324
101-265-712.000	OVERTIME		120						
101-265-713.000	FICA	1,536	3,161	6,263	9,395	5,313	9,802	9,802	10,097
101-265-714.000	MEDICARE	351	748	1,465	2,197	1,243	2,293	2,293	2,361
101-265-716.000	WORKERS COMPENSATION INSURANCE EXCEPT				682	4,340	712	712	733
101-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)		601	7,241	18,181	3,954	20,449	20,449	21,063
101-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)		3	529	938	442	560	560	576
101-265-725.100	DEFINED CONTRIBUTION PENSION (401K)		32	1,563	2,362	1,724	2,433	2,433	2,506
101-265-725.200	DEFINED BENEFIT PENSION PLAN (MERIT)		10	1,367	2,088	1,447	2,791	2,791	2,875
101-265-742.000	OPERATING SUPPLIES	21,611	20,006	24,817	25,000	19,585	28,000	28,000	28,500
101-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	526	16,832	5,518	20,000	11,370	20,000	15,000	22,000
101-265-801.200	PROFESSIONAL SERVICES - ENGINEERING	928							
101-265-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	7,500	11,750	13,951	12,000	7,758	12,000	12,000	12,500
101-265-920.000	ELECTRIC	80,350	90,500	72,155	95,000	55,616	90,000	90,000	95,000
101-265-921.000	NATURAL GAS	46,670	53,827	40,051	40,000	37,848	45,000	45,000	50,000
101-265-922.000	WATER	12,271	14,269	15,988	15,000	8,450	17,000	17,000	19,000
101-265-930.000	REPAIRS AND MAINTENANCE	184,177	246,118	67,426	200,000	64,262	200,000	100,000	400,000
101-265-972.000	CAPITAL OUTLAY		469,117	451,837	349,000	256,912	238,000	168,000	250,000
ELEVATOR UPGRADES							20,000	20,000	0
CITY HALL EMERGENCY GENERATOR REPLACEMENT							72,500	72,500	0
RECOAT SAC GYM FLOOR							7,500	7,500	0
BANNER AND BRACKET REPLACEMENT							5,000	5,000	0
REPLACE ENCLOSED GRASS TRAILER E13							18,000	18,000	0
PUBLIC SAFETY CUBICLES							35,000	0	0
RECONFIGURE SAC ENTERTAINMENT ROOM							10,000	0	0
BACKUP GENERATOR AT SAC							25,000	0	0

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APPROPRIATIONS									
Dept 265 - BUILDINGS AND GROUNDS									
CITY HALL HVAC FINAL PAYMENT									
					GL #	FOOTNOTE TOTAL:	45,000	45,000	0
							238,000	168,000	
Totals for dept 265 - BUILDINGS AND GROUNDS		380,701	977,958	811,910	943,373	564,336	843,503	668,503	1,076,307
Dept 266 - LEGAL									
101-266-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	170,189	235,916	220,996	175,000	123,475	175,000	175,000	185,000
Totals for dept 266 - LEGAL		170,189	235,916	220,996	175,000	123,475	175,000	175,000	185,000
Dept 270 - HUMAN RESOURCES									
101-270-705.000	WAGES - PART TIME EMPLOYEES		269	34,733	43,045	26,150	53,571	53,571	55,178
101-270-713.000	FICA		17	2,153	2,669	1,678	3,321	3,321	3,420
101-270-714.000	MEDICARE		4	504	624	392	777	777	800
101-270-715.000	UNEMPLOYEMENT COMPENSATION				315		241	241	248
101-270-742.000	OPERATING SUPPLIES			70	500	570	1,500	2,000	500
NEW COMPUTER									
101-270-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	7,582		8,969	15,000	12,441	15,000	15,000	15,000
INCLUDES ALL PRE-EMPLOYMENT AND DRUG TESTING									
101-270-843.000	MEDICAL PROVIDER SERVICES			140	15,000				
101-270-851.000	MAIL OR POSTAGE				500		500	500	500
101-270-955.000	CONFERENCES				500		500	500	500
101-270-956.000	MEMBERSHIPS			50	500	349	500	500	500
101-270-960.000	MISCELLANEOUS				500		500	500	500
Totals for dept 270 - HUMAN RESOURCES		7,582	290	46,619	79,153	41,580	76,410	76,910	77,146
Dept 286 - DISTRICT COURT									
101-286-703.000	SALARIES	27,663	27,435	28,743	27,500	36,124	55,000	55,000	60,000
JUDGES AND COURT ADMINISTRATOR PAY									
101-286-704.000	WAGES - FULL TIME EMPLOYEES	149,865	143,224	149,413	153,218	118,097	152,154	152,154	156,718
101-286-705.000	WAGES - PART TIME EMPLOYEES	267	7,851	18,652	16,513	14,530	29,071	29,071	29,943
101-286-710.000	VACATION	10,686	17,615	13,736	9,779	14,233	18,650	18,650	19,210
101-286-711.000	HOLIDAY	8,532	9,110	8,762	9,276	6,577	9,721	9,721	10,013
101-286-712.000	OVERTIME	619	10,709	1,532	2,000		25,000	25,000	15,000
TRANSITIONING TO NEW SOFTWARE SYSTEM (JIS - JUDICIAL INFORMATION SYSTEM)									
101-286-713.000	FICA	11,291	12,566	13,444	12,498	11,171	16,055	16,055	16,055
101-286-714.000	MEDICARE	2,585	2,995	3,144	2,923	2,613	3,755	3,755	3,755
101-286-716.000	WORKERS COMPENSATION INSURANCE EXI	835	837	887	907	10	1,165	1,165	1,165
101-286-718.000	LONGEVITY PAY	2,785	2,890	2,995	4,995	2,100	3,100	3,100	3,100
101-286-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	64,091	86,625	68,582	62,255	52,578	61,866	61,866	63,723
101-286-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,231	1,274	1,255	1,250	914	1,250	1,250	1,250
101-286-725.200	DEFINED BENEFIT PENSION PLAN (MERS	2,579	3,694	3,322	3,201	3,282	3,394	3,394	3,496
101-286-742.000	OPERATING SUPPLIES	5,231	9,107	8,255	17,000	7,961	24,000	24,000	15,000
TRANSITIONING TO NEW SOFTWARE SYSTEM									
BALLISTIC VESTS FOR SECURITY - \$3,883 (1/3 COST)									
101-286-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	43,810	69,630	64,309	75,000	35,150	98,500	98,500	98,500
INCREASE DUE TO INTERPRETER FEES NO LONGER BILLABLE									
101-286-811.000	JUROR FEES						2,500	2,500	3,000
NEW ACCOUNT FOR JURY TRIALS									
101-286-851.000	MAIL OR POSTAGE	7,362	7,822	11,250	12,000	8,830	17,000	17,000	18,000
MANDATORY NEW FORMS									
101-286-860.000	TRANSPORTATION	584	907		500	39	1,700	1,700	500
TRAINING FOR NEW SOFTWARE AT ANOTHER COURT									
101-286-940.000	RENTALS	299,155	299,155	299,310	300,000	224,366	299,155	299,155	299,155
101-286-957.000	PROFESSIONAL DEVELOPMENT	2,866	2,543	150	3,500	150	3,500	3,500	35,000
Totals for dept 286 - DISTRICT COURT		642,037	715,989	697,741	714,315	538,725	826,536	826,536	852,583

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APPROPRIATIONS									
Dept 441 - DEPARTMENT OF PUBLIC WORKS									
101-441-711.000	HOLIDAY	23,579	25,165	20,644	4,389	19,190	4,539	4,539	4,675
101-441-712.000	OVERTIME	12,203	9,573	18,025	13,000	20,335			
101-441-713.000	FICA	35,452	38,273	14,658	8,978	13,892	7,250	7,250	7,468
101-441-714.000	MEDICARE	8,291	8,951	3,428	2,100	3,249	1,696	1,696	1,747
101-441-716.000	WORKERS COMPENSATION INSURANCE EXI	16,758	25,258	17,107	652		526	526	542
101-441-717.000	CASH IN LIEU OF BENEFITS (INS OPT	13,150	9,000	4,997	9,600	10,350	19,200	19,200	19,776
101-441-718.000	LONGEVITY PAY	2,200	3,550	2,900	8,800	3,000	6,700	6,700	6,901
101-441-721.000	CLOTHING ALLOWANCE	8,400	8,400	11,500	14,400	10,800	14,400	14,400	14,832
101-441-722.000	UNIFORMS	280	463	401		513	500	500	500
101-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	53,268	90,386	29,513	14,859	22,857	17,289	17,289	17,808
101-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,216	5,615	1,913	750	1,812	472	472	486
101-441-725.100	DEFINED CONTRIBUTION PENSION (401)	13,231	15,291	2,317	2,362	1,725	2,433	2,433	2,506
101-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	9,558	11,329	4,764	1,669	5,731	2,325	2,325	2,394
101-441-725.700	MERS DIVISION 23 DPW	306,168	596,039	267,504	278,808	209,106	316,968	316,968	348,665
101-441-742.000	OPERATING SUPPLIES	10,794	10,952	16,177	12,000	10,371	15,000	12,000	17,000
101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	7,431	108,081	102,800	70,000	82,490	135,000	135,000	135,000
INCLUDES \$50,000 FOR SIDEWALK REPAIR PROGRAM									
101-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN	41,506							
101-441-843.000	MEDICAL PROVIDER SERVICES	1,305	2,091	1,220					
101-441-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE	6,438	7,252	6,455	7,500	4,218	7,000	7,000	7,500
101-441-851.000	MAIL OR POSTAGE	227	327	339	500	191	500	500	500
101-441-930.000	REPAIRS AND MAINTENANCE	6,356	55,604	22,369	10,000	8,015	70,000	20,000	75,000
101-441-930.100	REPAIRS - STORM DRAINS MAINTENANCE	50,000	96,864	14,745	900,000		3,975,000	100,000	2,650,000
101-441-955.000	CONFERENCES	6,627	4,549	1,482	7,000	30	7,000	5,000	7,000
101-441-956.000	MEMBERSHIPS	245	503	345	600	200	600	600	600
101-441-957.000	PROFESSIONAL DEVELOPMENT	10,058	9,784	13,981	10,000	4,938	15,000	15,000	15,000
101-441-972.000	CAPITAL OUTLAY		13,377	1,471,538	1,099,000	716,237	580,000	580,000	500,000
LINDEN STATION ABANDONMENT									
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		1,179,074	1,311,622	2,231,850	2,585,980	1,305,759	5,308,662	1,378,662	3,948,442
Dept 448 - STREET LIGHTING									
101-448-920.000	ELECTRIC	1,812	2,014	1,781	2,000	1,262	2,250	2,250	2,300
101-448-920.500	ELECTRIC (STREET LIGHTING)	247,437	275,022	282,434	285,000	167,872	290,000	290,000	300,000
Totals for dept 448 - STREET LIGHTING		249,249	277,036	284,215	287,000	169,134	292,250	292,250	302,300
Dept 672 - SENIOR ACTIVITY CENTER									
101-672-703.000	SALARIES		95	8,301					
101-672-704.000	WAGES - FULL TIME EMPLOYEES		338	44,638		932	40,794	40,794	42,017
REPLACE PT CLERK POSITION WITH FT POSITION									
101-672-705.000	WAGES - PART TIME EMPLOYEES	27,934	30,981	57,838	70,000	52,321	62,267	29,121	29,995
REPLACE PT CLERK POSITION WITH FT POSITION									
101-672-710.000	VACATION	634	476	419		839	1,721	1,721	1,773
101-672-711.000	HOLIDAY	717	739	702		2,503	2,238	2,238	2,305
101-672-713.000	FICA	1,816	2,016	6,526	4,200	3,607	6,635	6,635	6,834
101-672-714.000	MEDICARE	416	480	1,526	1,000	843	1,552	1,552	1,598
101-672-716.000	WORKERS COMPENSATION INSURANCE EXI	282	324	759	300	20	400	400	412
101-672-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE		1,412	11,595		124	21,918	21,918	22,576
101-672-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)		72	189		21	1,250	1,250	1,288
101-672-725.100	DEFINED CONTRIBUTION PENSION (401)		16	754					
101-672-725.200	DEFINED BENEFIT PENSION PLAN (MERS		153	389		53	1,423	1,423	1,767
101-672-742.000	OPERATING SUPPLIES	4,192	6,281	3,197	5,000	1,210	5,000	3,000	5,000
101-672-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	17,983	18,649	17,226					
101-672-851.000	MAIL OR POSTAGE	2	19						
101-672-881.000	PROGRAMMING	1,338	1,894	5,176	10,000	6,040	20,000	15,000	20,000

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APPROPRIATIONS									
Dept 672 - SENIOR ACTIVITY CENTER									
101-672-930.000	REPAIRS AND MAINTENANCE	50	4,298						
Totals for dept 672 - SENIOR ACTIVITY CENTER		55,364	68,243	159,235	90,500	68,513	165,198	125,052	135,565
Dept 701 - PLANNING									
101-701-702.000	ELECTED/APPOINTED OFFICIALS PAY PAY RATE WAS INCREASED LAST FISCAL YEAR		1,540	1,160	1,600	4,900	8,400	8,400	8,400
101-701-703.000	SALARIES	1,272							
101-701-713.000	FICA	79	95	62	100	304	520	520	520
101-701-714.000	MEDICARE	18	22	15	25	71	122	122	122
101-701-801.000	PROFESSIONAL/CONTRACTUAL SERVICES COST INCLUDES MASTER PLAN UPDATE, STEFFENS PARK PLAN, AND PARK PROPERTY LINES	63,748	61,877	72,486	100,000	37,567	100,000	100,000	100,000
101-701-900.000	PRINTING AND PUBLISHING	521	783	5,620					
Totals for dept 701 - PLANNING		65,638	64,317	79,343	101,725	42,842	109,042	109,042	109,042
Dept 702 - ZONING									
101-702-702.000	ELECTED/APPOINTED OFFICIALS PAY PAY RATE WAS INCREASED LAST FISCAL YEAR		1,288	850	1,300	3,100	8,400	8,400	8,400
101-702-703.000	SALARIES	1,086	363						
101-702-713.000	FICA	67	93	82	100	192	520	520	520
101-702-714.000	MEDICARE	16	22	19	25	45	122	122	122
101-702-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE)	77	24	9					
101-702-900.000	PRINTING AND PUBLISHING	535		1,079					
Totals for dept 702 - ZONING		1,781	1,790	2,039	1,425	3,337	9,042	9,042	9,042
Dept 703 - BUILDING DEPARTMENT									
101-703-703.000	SALARIES		8,223						
101-703-704.000	WAGES - FULL TIME EMPLOYEES REPLACE PT CODE POSITION WITH FT POSITION	42,891	80,451	73,362	87,536	63,476	156,909	156,909	161,616
101-703-705.000	WAGES - PART TIME EMPLOYEES REPLACE PT CODE POSITION WITH FT POSITION	70,888	45,854	64,809	79,433	47,154	65,780	65,780	67,753
101-703-710.000	VACATION	10,398	3,803	4,636	4,709	2,799	11,226	11,226	11,563
101-703-711.000	HOLIDAY	4,311	4,367	3,476	4,634	4,374	7,571	7,571	7,798
101-703-712.000	OVERTIME	155							
101-703-713.000	FICA	7,716	6,853	8,721	12,674	7,313	14,047	14,047	14,468
101-703-714.000	MEDICARE	1,771	1,637	2,040	2,964	1,710	3,285	3,285	3,384
101-703-716.000	WORKERS COMPENSATION INSURANCE EXP	594	614	594	920	100	1,020	1,020	1,051
101-703-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE)	23,522	36,161	22,930	17,600	13,235	36,568	36,568	37,665
101-703-724.200	RETIRED HEALTH SAVINGS PLAN (ICMA)	1,204	1,322	1,159	1,250	914	1,250	1,250	1,250
101-703-725.100	DEFINED CONTRIBUTION PENSION (401)	1,998	4,161	4,270	4,360	3,183	9,761	9,761	10,054
101-703-725.200	DEFINED BENEFIT PENSION PLAN (MERS)		1,446	1,225	1,348	1,239	1,518	1,518	1,563
101-703-742.000	OPERATING SUPPLIES NEW PLOTTER/SCANNER AND ONE NEW DESKTOP COMPUTER	4,356	2,221	8,677	7,500	1,875	9,500	10,000	3,500
101-703-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	131,397	119,203	224,201	265,000	180,562	275,000	275,000	280,000
101-703-801.200	PROFESSIONAL SERVICES - ENGINEERING	1,378							
101-703-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	902	985	1,609	1,500	942	1,500	1,500	1,545
101-703-851.000	MAIL OR POSTAGE	1,660	2,104	2,000	3,000	505	2,400	2,400	2,472
101-703-930.000	REPAIRS AND MAINTENANCE		7,330						
101-703-955.000	CONFERENCES	574			1,000		1,500	1,500	1,545
101-703-956.000	MEMBERSHIPS	60		250	200		200	500	206
101-703-957.000	PROFESSIONAL DEVELOPMENT	110		145	1,000	75	1,000	1,000	1,000
Totals for dept 703 - BUILDING DEPARTMENT		305,885	326,735	424,104	496,628	329,456	600,035	600,835	608,433
Dept 751 - RECREATION									
101-751-702.000	ELECTED/APPOINTED OFFICIALS PAY	780	570	885		330	2,100	2,100	2,100

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 751 - RECREATION									
101-751-704.000	WAGES - FULL TIME EMPLOYEES	19,077	43,246	50,893	49,000	31,016	50,301	50,301	51,810
101-751-705.000	WAGES - PART TIME EMPLOYEES		260						
101-751-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	506			5,000		15,000	10,000	15,000
ADDING STAFF FOR SUMMER SPORTS									
101-751-710.000	VACATION		2,150		3,100	5,568	3,238	3,238	3,238
101-751-711.000	HOLIDAY	500	1,602	2,477	2,500	1,970	2,591	2,591	2,591
101-751-713.000	FICA	1,281	2,921	3,631	3,300	2,432	4,410	4,410	4,410
101-751-714.000	MEDICARE	285	698	849	800	569	1,031	1,031	1,031
101-751-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	226	117	239	200		320	320	320
101-751-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	2,535	5,669	8,838	9,000	6,780	8,897	10,000	11,000
101-751-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	14							
101-751-725.100	DEFINED CONTRIBUTION PENSION (401K)	1,504	3,705	4,270	4,300	3,183	4,490	4,490	4,490
101-751-742.000	OPERATING SUPPLIES	1,498	378	846	1,500	272	1,500	1,500	1,500
101-751-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	18,585	3,536	70	1,000				
101-751-851.000	MAIL OR POSTAGE	38	7	46	500	3	500	500	500
101-751-880.000	COMMUNITY PROMOTION	17,500	7,500	25,000	25,000	25,000	25,000	25,000	25,000
FIREWORKS									
101-751-881.000	PROGRAMMING	2,228	7,743	23,363	30,000	25,420	35,000	35,000	35,000
101-751-882.000	PROGRAMMING - FARMERS MARKET	68							
101-751-900.000	PRINTING AND PUBLISHING	639							
101-751-955.000	CONFERENCES		70	1,703	1,000	1,299	1,500	1,500	1,500
101-751-956.000	MEMBERSHIPS			540	600	540	600	600	600
Totals for dept 751 - RECREATION		67,264	80,172	123,650	136,800	104,382	156,478	152,581	160,090
Dept 770 - PARK MAINTENANCE									
101-770-703.000	SALARIES		95	8,492	8,629	5,935	8,776	8,776	9,039
101-770-704.000	WAGES - FULL TIME EMPLOYEES		375	64,996	77,531	47,152	79,126	79,126	81,500
101-770-705.000	WAGES - PART TIME EMPLOYEES		20,193	77,984	108,933	95,976	177,934	177,934	183,272
INCREASED NEED TO MAINTAIN BALL FIELDS									
101-770-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	15,927	17,020	510	84,000				
101-770-710.000	VACATION				7,813		9,272	9,272	9,550
101-770-711.000	HOLIDAY				4,906		5,073	5,073	5,226
101-770-712.000	OVERTIME	162							
101-770-713.000	FICA	987	2,336	9,349	18,092	9,451	17,612	17,612	18,140
101-770-714.000	MEDICARE	225	553	2,186	4,231	2,210	4,119	4,119	4,243
101-770-716.000	WORKERS COMPENSATION INSURANCE EXPENSE				1,313	574	1,279	1,279	1,317
101-770-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)		173	7,292	19,707	3,917	23,636	23,636	24,345
101-770-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)		3	861	1,188	631	655	655	674
101-770-725.100	DEFINED CONTRIBUTION PENSION (401K)		16	772	787	575	811	811	835
101-770-725.200	DEFINED BENEFIT PENSION PLAN (MEMBERS)		12	2,409	2,941	2,197	3,414	3,414	
101-770-742.000	OPERATING SUPPLIES	19,299	9,231	10,162	20,000	2,842	15,000	15,000	15,000
101-770-922.000	WATER	649	671	760	700	1,259	800	800	900
101-770-930.000	REPAIRS AND MAINTENANCE	76,969	77,768	29,087	100,000	43,856	75,000	75,000	85,000
101-770-972.000	CAPITAL OUTLAY		182,499	318,106	200,000	1,036	550,000	100,000	2,200,000
STEFFENS PARK IMPROVEMENTS									
Totals for dept 770 - PARK MAINTENANCE		114,218	310,945	532,966	660,771	217,611	972,507	522,507	2,639,041
Dept 803 - HISTORICAL COMMISSION									
101-803-742.000	OPERATING SUPPLIES	764	420	639	2,500	5,717	2,500	2,500	2,500
101-803-930.000	REPAIRS AND MAINTENANCE	2,293							
Totals for dept 803 - HISTORICAL COMMISSION		3,057	420	639	2,500	5,717	2,500	2,500	2,500
Dept 951 - INSURANCE									
101-951-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	576,732	646,481	697,673	530,000	528,837	550,000	550,000	600,000

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 951 - INSURANCE									
	Totals for dept 951 - INSURANCE	576,732	646,481	697,673	530,000	528,837	550,000	550,000	600,000
Dept 961 - RETIREE									
101-961-713.000	FICA		3,165	4,546	4,000	3,537	4,000	4,000	4,500
101-961-714.000	MEDICARE		740	1,063	900	827	1,000	1,000	1,100
101-961-717.000	CASH IN LIEU OF BENEFITS (INS OPT	28,770	40,600	50,400	50,000	37,800	50,400	50,400	50,400
101-961-724.300	RETIREE HEALTH CARE - OPEB	1,302,490	1,657,806	2,609,210	1,500,000	1,201,764	1,500,000	1,500,000	1,550,000
INCLUDES REQUIRED \$207,000 ANNUAL PAYMENT									
101-961-725.300	MERS DIVISION 10 SUPERVISOR	711,336	1,731,454	986,244	655,980	491,976	720,900	720,900	792,990
101-961-725.400	MERS DIVISION 11 CLERICAL	44,148	62,013	31,512	43,092	32,319	33,180	33,180	29,862
101-961-840.000	INSURANCE PREMIUM (LIFE)	1,901	2,107	2,685	2,000	1,990	3,500	3,500	3,500
	Totals for dept 961 - RETIREE	2,088,645	3,497,885	3,685,660	2,255,972	1,770,213	2,312,980	2,312,980	2,432,352
Dept 966 - TRANSFERS OUT									
101-966-995.000	INTERFUND TRANSFER OUT - FUND 213	216,500		3,500,000	401,006		123,610	123,610	128,111
101-966-995.200	INTERFUND TRANSFER OUT - MOTOR POC				163,698	163,698	205,301		211,460
101-966-995.300	INTERFUND TRANSFER OUT - SELF INSU				256,500	256,500	225,900	225,900	292,500
	Totals for dept 966 - TRANSFERS OUT	216,500		3,500,000	821,204	420,198	554,811	349,510	632,071
TOTAL APPROPRIATIONS		14,081,458	21,097,523	23,380,426	19,894,467	12,590,400	23,369,216	18,620,833	25,041,545
NET OF REVENUES/APPROPRIATIONS - FUND 101		3,366,066	3,131,462	(3,776,903)	(2,160,726)	2,882,655	(5,424,420)	(832,319)	(7,185,859)
	BEGINNING FUND BALANCE	9,307,536	12,759,962	15,891,428	12,114,522	12,114,522	15,001,617	15,001,617	15,001,617
	FUND BALANCE ADJUSTMENTS	86,353	(3)	(2)	4,440	4,440			
	ENDING FUND BALANCE	12,759,955	15,891,421	12,114,523	9,958,236	15,001,617	9,577,197	14,169,298	7,815,758

BUDGET REPORT FOR CITY OF FRASER
Fund: 202 MAJOR STREET FUND

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
202-000-543.000	STATE GRANTS	9,831	9,383	10,216	9,000				
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	1,418,300	1,112,965	1,165,214	1,149,363	639,928	1,231,117	1,231,117	1,250,000
202-000-665.000	INTEREST INCOME	67,928	120,209	84,779	80,000	31,592	50,000	50,000	50,000
202-000-675.000	OTHER REVENUE		12,977						
Totals for dept 000 - BALANCE SHEET		1,496,059	1,255,534	1,260,209	1,238,363	671,520	1,281,117	1,281,117	1,300,000
TOTAL ESTIMATED REVENUES		1,496,059	1,255,534	1,260,209	1,238,363	671,520	1,281,117	1,281,117	1,300,000

Fund: 202 MAJOR STREET FUND

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GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 441 - DEPARTMENT OF PUBLIC WORKS									
202-441-703.000	SALARIES		8,413	16,984	17,258	11,871	8,776	8,776	9,039
202-441-704.000	WAGES - FULL TIME EMPLOYEES	61,362	78,900	58,758	65,926	42,839	65,426	65,426	67,389
202-441-705.000	WAGES - PART TIME EMPLOYEES		5	1,304	2,569	2,290	4,137	4,137	4,261
202-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE				2,100				
202-441-710.000	VACATION	2,017	3,762	5,934	7,830	2,890	7,821	7,821	8,055
202-441-711.000	HOLIDAY	3,089	2,923	3,085	4,711	2,562	4,276	4,276	4,404
202-441-712.000	OVERTIME	9,190	7,223	5,535	8,000	6,650	10,000	10,000	10,300
202-441-713.000	FICA	4,491	4,727	5,569	6,224	4,332	5,809	5,809	5,983
202-441-714.000	MEDICARE	1,050	1,105	1,302	1,456	1,013	1,359	1,359	1,399
202-441-716.000	WORKERS COMPENSATION INSURANCE EXI	4,016	4,015	1,591	452	608	422	422	434
202-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	11,618	7,924	7,731	17,499	4,622	19,633	19,633	20,222
202-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,099	1,119	1,053	1,000	791	543	543	560
202-441-725.100	DEFINED CONTRIBUTION PENSION (401)		32	1,545	1,574	1,150	811	811	835
202-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	2,181	2,388	2,747	2,345	2,590	2,823	2,823	2,908
202-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	100,142	42,004	10,012	25,000	8,194	10,000	10,000	6,000
202-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN	136,624							
202-441-930.000	REPAIRS AND MAINTENANCE		129,160	18,570	20,000	4,854			
202-441-930.200	REPAIRS - STREETS MAINTENANCE	122,771	141,680	2,965	150,000	1,469	30,000	30,000	35,000
202-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTEN	35,267	24,457	13,614	65,000	13,850	30,000	30,000	30,000
202-441-930.400	REPAIRS - WINTER STREET MAINTENAN	13,868	21,084	10,951	16,500	13,072	35,000	35,000	40,000
202-441-972.000	CAPITAL OUTLAY		1,006,902	1,786,367	580,000	213,679	60,000	60,000	500,000
STREET SIGNS, JOINT SEALING, PAVEMENT MARKING									
202-441-995.000	INTERFUND TRANSFER OUT	259,780	275,000				600,000	600,000	600,000
CITIES CAN TRANSFER UP TO 50% OF THE ACT51 FUNDING FROM MAJOR TO LOCAL STREETS (STATE GRANTS - HIGHWAY AND STREETS)									
202-441-995.200	INTERFUND TRANSFER OUT - MOTOR PO			39,978	37,777	37,777	47,377		48,799
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		768,565	1,762,823	1,995,595	1,033,221	377,103	944,213	896,836	1,395,588
TOTAL APPROPRIATIONS		768,565	1,762,823	1,995,595	1,033,221	377,103	944,213	896,836	1,395,588
NET OF REVENUES/APPROPRIATIONS - FUND 202		727,494	(507,289)	(735,386)	205,142	294,417	336,904	384,281	(95,588)
BEGINNING FUND BALANCE		2,063,287	2,790,780	2,283,489	1,548,103	1,548,103	1,842,520	1,842,520	1,842,520
ENDING FUND BALANCE		2,790,781	2,283,491	1,548,103	1,753,245	1,842,520	2,179,424	2,226,801	1,746,932

Fund: 203 LOCAL STREET FUND

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ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
203-000-543.000	STATE GRANTS	42,073	40,157	44,008	40,000				
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	610,422	479,407	502,105	495,275	275,839	527,621	527,621	530,000
203-000-665.000	INTEREST INCOME	27,421	66,927	70,804	50,000	38,816	40,000	40,000	40,000
203-000-699.000	INTERFUND TRANSFERS IN	259,780	275,000				600,000	600,000	600,000
ACT51 FUNDING TRANSFERRED IN FROM MAJOR STREETS									
Totals for dept 000 - BALANCE SHEET		939,696	861,491	616,917	585,275	314,655	1,167,621	1,167,621	1,170,000
TOTAL ESTIMATED REVENUES		939,696	861,491	616,917	585,275	314,655	1,167,621	1,167,621	1,170,000

Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 441 - DEPARTMENT OF PUBLIC WORKS									
203-441-703.000	SALARIES		24,765	8,492	8,629	5,936	8,776	8,776	9,039
203-441-704.000	WAGES - FULL TIME EMPLOYEES	26,044	52,537	50,617	63,747	35,997	65,426	65,426	67,389
203-441-705.000	WAGES - PART TIME EMPLOYEES		5	1,304	2,569	2,290	4,137	4,137	4,261
203-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYE				2,100				
203-441-710.000	VACATION	6,863	7,985	7,593	6,867	14,230	7,821	7,821	8,055
203-441-711.000	HOLIDAY	3,172	2,719	3,010	4,131	1,522	4,276	4,276	4,404
203-441-712.000	OVERTIME	7,448	3,618	493	8,000		10,000	10,000	10,300
203-441-713.000	FICA	2,901	1,382	4,390	5,459	4,052	5,809	5,809	5,983
203-441-714.000	MEDICARE	678	323	1,027	1,277	948	1,359	1,359	1,399
203-441-716.000	WORKERS COMPENSATION INSURANCE EXI	4,015	3,085	1,591	396	608	422	422	434
203-441-718.000	LONGEVITY PAY	2,400	2,500	2,600		3,400			
203-441-721.000	CLOTHING ALLOWANCE	1,200	1,200			1,200			
203-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	10,320	13,308	8,650	16,536	5,038	19,633	19,633	20,222
203-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	68	55	651	938	472	543	543	560
203-441-725.100	DEFINED CONTRIBUTION PENSION (401K		16	772	787	575	811	811	835
203-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS	189	162	1,790	2,266	1,614	2,823	2,823	2,908
203-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	42,918	573	2,178	30,000	71,208	25,000	25,000	20,000
203-441-801.200	PROFESSIONAL SERVICES - ENGINEERIN	25,372							
203-441-930.000	REPAIRS AND MAINTENANCE		137,202	11,209	11,000	9,815			
203-441-930.200	REPAIRS - STREETS MAINTENANCE	201,835	63,790	128,075	120,000	7,290	40,000	40,000	50,000
203-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTEN	2,354	2,524	5,589	3,000		3,500	3,500	5,000
203-441-930.400	REPAIRS - WINTER STREET MAINTENANC	24,049	18,074	28,464	42,000	49,525	35,000	35,000	40,000
203-441-972.000	CAPITAL OUTLAY		10,943	135,207	974,800	47,153			
203-441-972.200	CAPITAL OUTLAY - STREETS MAINTENAN						1,500,000	1,500,000	1,500,000
CONCRETE REPAIR, JOINT SEALING, SIGNS, ELODIE, SCHOOLCRAFT/VERNETTA, CYRIL, LINDEN									
203-441-995.200	INTERFUND TRANSFER OUT - MOTOR PO			66,630	62,961	62,961	78,962		81,331
203-441-995.300	INTERFUND TRANSFER OUT - SELF INSU			9,000	5,700	5,700	5,020	5,020	6,500
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		361,826	346,766	479,332	1,373,163	331,534	1,819,318	1,740,356	1,838,620
TOTAL APPROPRIATIONS		361,826	346,766	479,332	1,373,163	331,534	1,819,318	1,740,356	1,838,620
NET OF REVENUES/APPROPRIATIONS - FUND 203		577,870	514,725	137,585	(787,888)	(16,879)	(651,697)	(572,735)	(668,620)
BEGINNING FUND BALANCE		794,641	1,372,512	1,887,237	2,024,822	2,024,822	2,007,943	2,007,943	2,007,943
ENDING FUND BALANCE		1,372,511	1,887,237	2,024,822	1,236,934	2,007,943	1,356,246	1,435,208	1,339,323

BUDGET REPORT FOR CITY OF FRASER
Fund: 210 AMBULANCE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	457,583	489,732	520,197	546,167	521,621	563,783	563,783	580,000
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	28,173	24,611	25,681	27,589	25,723	29,219	29,219	30,000
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPEF	1,698	227	1,312	1,000	1,424	1,000	1,000	1,000
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	3,345	2,871	2,893	3,000	3,663	3,000	3,000	3,000
210-000-445.000	TAXES - PENALTIES AND INTEREST ON	443	704	675	750	789	800	800	800
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHAI	48,006	53,535	49,204	50,000	49,001	50,000	50,000	50,000
210-000-638.000	AMBULANCE TRANSPORT FEES	435,326	510,565	538,746	500,000	322,130	584,351	500,000	642,786
210-000-665.000	INTEREST INCOME	54,739	114,872	106,929	90,000	56,631	75,000	75,000	75,000
Totals for dept 000 - BALANCE SHEET		1,029,313	1,197,117	1,245,637	1,218,506	980,982	1,307,153	1,222,802	1,382,586
TOTAL ESTIMATED REVENUES		1,029,313	1,197,117	1,245,637	1,218,506	980,982	1,307,153	1,222,802	1,382,586

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 301 - PUBLIC SAFETY									
210-301-704.000	WAGES - FULL TIME EMPLOYEES	274,284	326,067	409,665	455,000	281,361	486,503	486,503	501,098
8 FT EMPLOYEES (6 PARAMEDIC, 2 EMT)									
210-301-705.000	WAGES - PART TIME EMPLOYEES	1,135	736	9,995	30,000	7,231	30,000	30,000	30,000
UP TO 10 PART TIME PAID ON CALL FIREFIGHTERS, STATION/TRAINING TIME									
210-301-709.000	PAYOUTS INCLUDING COMP, SHIFT DIF			53,059	31,000	7,800	41,822	50,000	50,000
210-301-710.000	VACATION	26,438	8,517	14,416	20,000	25,441	30,000	30,000	30,000
210-301-711.000	HOLIDAY	11,456	14,992	21,092	25,000	9,512	18,524	18,524	19,080
210-301-712.000	OVERTIME	14,842	13,764	24,702	25,000	12,761	20,600	20,600	21,218
210-301-713.000	FICA	20,174	23,215	33,418	39,000	21,455	37,926	37,926	39,064
210-301-714.000	MEDICARE	4,718	5,429	7,816	9,000	5,018	8,870	8,870	9,136
210-301-716.000	WORKERS COMPENSATION INSURANCE EXI	5,144	4,755	1,312	2,738	640	2,753	2,753	2,836
210-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT			12,198	18,000	1,400	13,800	13,800	13,800
210-301-718.000	LONGEVITY PAY	2,835	1,575	1,575	1,575	525	2,100	2,100	2,600
210-301-719.000	FOOD ALLOWANCE	4,500	4,583	7,813	6,750	8,750	6,750	6,750	6,750
210-301-720.000	EDUCATION ALLOWANCE	993	1,000	1,003	1,000	708	3,000	3,000	3,000
IC CERTIFICATION AND DEGREE FOR DOMMER									
210-301-721.000	CLOTHING ALLOWANCE	5,063	6,863	11,880	10,800	(2,093)	10,800	10,800	10,800
210-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	44,200	66,373	68,038	75,000	55,001	76,649	76,649	78,948
210-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	4,624	6,517	8,897	10,000	6,530	10,000	10,000	10,000
210-301-725.100	DEFINED CONTRIBUTION PENSION (401K		19,421	17,119	20,000	9,107	20,800	20,800	20,800
210-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS	10,849	22,625	33,911	35,000	22,834	41,436	41,436	42,679
210-301-742.000	OPERATING SUPPLIES	41,094	77,050	111,717	60,000	23,397	60,000	45,000	60,000
210-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	142,236	178,225	35,401	30,000	18,338	32,000	45,000	32,000
REALLOCATING ALL CONTRACTED SERVICES FROM OPERATING SUPPLIES									
210-301-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE	1,115	1,165	3,095	2,500	1,400	3,000	3,000	3,000
210-301-930.000	REPAIRS AND MAINTENANCE				5,000		5,000	5,000	5,000
210-301-957.000	PROFESSIONAL DEVELOPMENT	3,203	4,476	8,458	10,000	450	10,000	10,000	10,000
210-301-972.000	CAPITAL OUTLAY			92,739	455,780	127,558			
NO CAPITAL OUTLAY THIS YEAR									
210-301-995.100	INTERFUND TRANSFER OUT - ADMIN CHA			155,772	182,690	182,690	192,347	192,347	198,117
210-301-995.300	INTERFUND TRANSFER OUT - SELF INSU			9,000	5,700	5,700	5,020	5,020	6,500
Totals for dept 301 - PUBLIC SAFETY		618,903	787,348	1,154,091	1,566,533	833,514	1,169,700	1,175,878	1,206,426
TOTAL APPROPRIATIONS		618,903	787,348	1,154,091	1,566,533	833,514	1,169,700	1,175,878	1,206,426
NET OF REVENUES/APPROPRIATIONS - FUND 210		410,410	409,769	91,546	(348,027)	147,468	137,453	46,924	176,160
BEGINNING FUND BALANCE		1,653,744	2,064,155	2,473,922	2,565,468	2,565,468	2,712,936	2,712,936	2,712,936
ENDING FUND BALANCE		2,064,154	2,473,924	2,565,468	2,217,441	2,712,936	2,850,389	2,759,860	2,889,096

BUDGET REPORT FOR CITY OF FRASER
Fund: 211 DISTRICT COURT OPERATIONS FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
211-000-607.000	FEEES	144,983	135,374	154,887	120,000				
211-000-665.000	INTEREST INCOME	21,510	44,012	44,896	30,000	26,007			
Totals for dept 000 - BALANCE SHEET		<u>166,493</u>	<u>179,386</u>	<u>199,783</u>	<u>150,000</u>	<u>26,007</u>			
TOTAL ESTIMATED REVENUES		166,493	179,386	199,783	150,000	26,007			

BUDGET REPORT FOR CITY OF FRASER
Fund: 211 DISTRICT COURT OPERATIONS FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 286 - DISTRICT COURT									
211-286-965.000	BANK SERVICE CHARGES		49	84		49	100	100	100
Totals for dept 286 - DISTRICT COURT			49	84		49	100	100	100
TOTAL APPROPRIATIONS									
			49	84		49	100	100	100
NET OF REVENUES/APPROPRIATIONS - FUND 211		166,493	179,337	199,699	150,000	25,958	(100)	(100)	(100)
BEGINNING FUND BALANCE		1,078,867	1,245,359	1,424,696	1,624,395	1,624,395	1,650,353	1,650,353	1,650,353
ENDING FUND BALANCE		1,245,360	1,424,696	1,624,395	1,774,395	1,650,353	1,650,253	1,650,253	1,650,253

BUDGET REPORT FOR CITY OF FRASER
Fund: 213 INDUSTRIAL PARK ROADS SAD

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
213-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI				353,311				
213-000-452.006	SAD 116 INDUSTRIAL PARK DEBT RETI			615,961	270,000	22,323	407,339	407,339	407,339
213-000-543.000	STATE GRANTS			2,000,000	2,000,000		2,000,000	2,000,000	
213-000-665.000	INTEREST INCOME			61,285	400,000	100,566	50,000	50,000	
213-000-665.006	SAD INDUSTRIAL PARK INTEREST			163		6,239	5,000	5,000	5,000
213-000-665.116	INTEREST - CONSTRUCTION FUND					113,271	80,000	50,000	
213-000-696.000	PROCEEDS FROM SALE OF BONDS OR NO				9,000,000				
213-000-696.116	PROCEEDS FROM SALE OF BONDS OR NO					5,325,890			
213-000-699.000	INTERFUND TRANSFERS IN			3,500,000	401,006		123,611	123,611	128,111
Totals for dept 000 - BALANCE SHEET				6,177,409	12,424,317	5,568,289	2,665,950	2,635,950	540,450
TOTAL ESTIMATED REVENUES				6,177,409	12,424,317	5,568,289	2,665,950	2,635,950	540,450

BUDGET REPORT FOR CITY OF FRASER
Fund: 213 INDUSTRIAL PARK ROADS SAD

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 441 - DEPARTMENT OF PUBLIC WORKS									
213-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES			200,982		2,250	2,500	2,500	
213-441-801.116	PROFESSIONAL/CONTRACTUAL SERVICES					41,205			
213-441-965.006	BANK SERVICE CHARGES - SAD					1,671	2,000	2,000	2,100
213-441-972.000	CAPITAL OUTLAY			226,773	8,000,000		5,500,000	5,500,000	
213-441-972.116	CAPITAL OUTLAY - CONSTRUCTION FUNI					1,443,965	2,500,000	2,500,000	
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS				427,755	8,000,000	1,489,091	8,004,500	8,004,500	2,100
Dept 905 - DEBT									
213-905-991.000	PRINCIPAL				460,000		300,000	300,000	320,000
213-905-993.000	INTEREST EXPENSE				294,317				
213-905-993.006	BOND INTEREST - SAD 116					160,291	230,950	230,950	215,450
Totals for dept 905 - DEBT					754,317	160,291	530,950	530,950	535,450
TOTAL APPROPRIATIONS				427,755	8,754,317	1,649,382	8,535,450	8,535,450	537,550
NET OF REVENUES/APPROPRIATIONS - FUND 213				5,749,654	3,670,000	3,918,907	(5,869,500)	(5,899,500)	2,900
BEGINNING FUND BALANCE					5,749,654	5,749,654	9,668,561	9,668,561	9,668,561
ENDING FUND BALANCE				5,749,654	9,419,654	9,668,561	3,799,061	3,769,061	9,671,461

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXI	680,148	727,932	782,014	825,747	788,729	864,413	864,413	890,345
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY	41,877	36,598	38,607	41,711	38,894	44,800	44,800	46,144
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPEFI	2,470	335	1,949	1,500	2,119	2,000	2,000	2,000
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	4,973	4,268	4,350	5,000	5,539	6,000	6,000	6,000
226-000-445.000	TAXES - PENALTIES AND INTEREST ON	659	1,041	1,015	1,000	1,193	1,200	1,200	1,200
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	199,410	191,569	178,716	65,000	53,762	55,000	55,000	55,000
226-000-607.000	FEES	108,155	107,554	108,612	100,000	81,162	100,000	100,000	100,000
226-000-665.000	INTEREST INCOME	18,723	42,866	42,945	35,000	24,176	35,000	35,000	35,000
Totals for dept 000 - BALANCE SHEET		1,056,415	1,112,163	1,158,208	1,074,958	995,574	1,108,413	1,108,413	1,135,689
TOTAL ESTIMATED REVENUES		1,056,415	1,112,163	1,158,208	1,074,958	995,574	1,108,413	1,108,413	1,135,689

BUDGET REPORT FOR CITY OF FRASER
Fund: 226 RUBBISH COLLECTION FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 528 - RUBBISH COLLECTION/DISPOSAL									
226-528-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	132,182	75,321						
226-528-801.400	WASTE AND RUBBISH DISPOSAL	610,292	668,336	665,947	900,000	545,981	950,000	950,000	1,000,000
	MAINTAIN MILLAGE RATE AT 1.4								
226-528-801.500	RECYCLING	101,057	102,862	105,228	135,000	88,828	155,000	155,000	165,000
226-528-801.600	COMPOSTING	99,896	102,462	115,609	135,000	99,641	155,000	155,000	165,000
226-528-969.000	BAD DEBT EXPENSE	2							
226-528-972.000	CAPITAL OUTLAY			21,844	310,000	125,785	183,000	8,000	175,000
	TRAILER MOUNTED LEAFER HOOD VENT						8,000	8,000	0
	REPLACE TRAILER MOUNTED LEAFER #E17						175,000	0	0
					GL # FOOTNOTE TOTAL:		183,000	8,000	
226-528-995.100	INTERFUND TRANSFER OUT - ADMIN CH			27,039	27,687	27,687	27,764	27,764	28,597
226-528-995.200	INTERFUND TRANSFER OUT - MOTOR POC			19,989	18,888	18,888	23,689		24,399
	Totals for dept 528 - RUBBISH COLLECTION/DISPOSAL	943,429	948,981	955,656	1,526,575	906,810	1,494,453	1,295,764	1,557,996
TOTAL APPROPRIATIONS		943,429	948,981	955,656	1,526,575	906,810	1,494,453	1,295,764	1,557,996
NET OF REVENUES/APPROPRIATIONS - FUND 226		112,986	163,182	202,552	(451,617)	88,764	(386,040)	(187,351)	(422,307)
	BEGINNING FUND BALANCE	465,883	578,868	742,052	944,603	944,603	1,033,367	1,033,367	1,033,367
	ENDING FUND BALANCE	578,869	742,050	944,604	492,986	1,033,367	647,327	846,016	611,060

Fund: 265 DRUG FORFEITURE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
265-000-505.000	FEDERAL GRANTS - GENERAL FUNDS	12,000							
265-000-657.000	ORDINANCE FINES AND COSTS	12,858	5,800	6,636	2,000	3,314	5,000	5,000	5,000
265-000-665.000	INTEREST INCOME	13,784	22,346	10,986	15,000	4,145	5,000	5,000	5,000
265-000-675.000	OTHER REVENUE						9,000	9,000	9,000
ANNUAL PROCEEDS FROM SCHOOL FOR FLOCK CAMERAS									
Totals for dept 000 - BALANCE SHEET		38,642	28,146	17,622	17,000	7,459	19,000	19,000	19,000
TOTAL ESTIMATED REVENUES		38,642	28,146	17,622	17,000	7,459	19,000	19,000	19,000

Fund: 265 DRUG FORFEITURE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 311 - DRUG FORFEITURE									
265-311-742.000	OPERATING SUPPLIES	33,953	36,637	42,940		15,585			
265-311-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	15,548	15,548	15,548				16,000	16,000
MOTOROLA CAMERAS									
265-311-941.000	LEASED ASSETS		31,700	24,000				24,000	24,000
FLOCK CAMERAS									
265-311-995.000	OPERATING TRANS OUT		120,000	67,252					
Totals for dept 311 - DRUG FORFEITURE		49,501	203,885	149,740		15,585		40,000	40,000
TOTAL APPROPRIATIONS		49,501	203,885	149,740		15,585		40,000	40,000
NET OF REVENUES/APPROPRIATIONS - FUND 265		(10,859)	(175,739)	(132,118)	17,000	(8,126)	19,000	(21,000)	(21,000)
BEGINNING FUND BALANCE		570,290	559,430	383,691	251,572	251,572	243,446	243,446	243,446
ENDING FUND BALANCE		559,431	383,691	251,573	268,572	243,446	262,446	222,446	222,446

BUDGET REPORT FOR CITY OF FRASER
Fund: 266 GAMBLING FORFEITURE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
266-000-657.000	ORDINANCE FINES AND COSTS	13,929	1,338	5,000					
266-000-665.000	INTEREST INCOME	31,788	36,478	37,209	25,000	19,559	25,000	25,000	25,000
	Totals for dept 000 - BALANCE SHEET	<u>45,717</u>	<u>37,816</u>	<u>42,209</u>	<u>25,000</u>	<u>19,559</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL ESTIMATED REVENUES		45,717	37,816	42,209	25,000	19,559	25,000	25,000	25,000

BUDGET REPORT FOR CITY OF FRASER
Fund: 266 GAMBLING FORFEITURE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 301 - PUBLIC SAFETY									
266-301-742.000	OPERATING SUPPLIES			17,310					
266-301-995.000	INTERFUND TRANSFER OUT	658,595							
	Totals for dept 301 - PUBLIC SAFETY	658,595		17,310					
TOTAL APPROPRIATIONS									
		658,595		17,310					
NET OF REVENUES/APPROPRIATIONS - FUND 266									
		(612,878)	37,816	24,899	25,000	19,559	25,000	25,000	25,000
	BEGINNING FUND BALANCE	972,788	359,910	397,726	422,624	422,624	442,183	442,183	442,183
	ENDING FUND BALANCE	359,910	397,726	422,625	447,624	442,183	467,183	467,183	467,183

BUDGET REPORT FOR CITY OF FRASER
Fund: 536 SENIOR HOUSING FUND
Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
536-000-657.000	ORDINANCE FINES AND COSTS	330	379	495		132	100	100	100
536-000-665.000	INTEREST INCOME	10,151	15,552	9,669	10,000	904	1,000	1,000	1,000
536-000-667.000	RENT	549,764	561,058	559,474	590,000	448,020	626,000	626,000	626,000
INCREASE RENT BY \$40 PER MONTH - TOTAL \$36,000									
Totals for dept 000 - BALANCE SHEET		560,245	576,989	569,638	600,000	449,056	627,100	627,100	627,100
TOTAL ESTIMATED REVENUES		560,245	576,989	569,638	600,000	449,056	627,100	627,100	627,100

Fund: 536 SENIOR HOUSING FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 265 - BUILDINGS AND GROUNDS									
536-265-703.000	SALARIES		33,084	16,984	17,258	11,871	17,552	17,552	18,079
536-265-704.000	WAGES - FULL TIME EMPLOYEES	29,579	102,203	36,242	58,266	44,703	61,046	61,046	62,877
536-265-705.000	WAGES - PART TIME EMPLOYEES	40,611	35,022	36,744	37,870	14,611	43,304	43,304	44,603
536-265-710.000	VACATION				9,277		8,248	8,248	8,496
536-265-711.000	HOLIDAY				4,383		4,489	4,489	4,624
536-265-712.000	OVERTIME	6,868	6,690	2,137	7,000	266			
536-265-713.000	FICA	4,642	4,969	5,513	7,877	4,181	8,550	8,550	8,806
536-265-714.000	MEDICARE	1,086	1,162	1,289	1,842	978	2,000	2,000	2,060
536-265-716.000	WORKERS COMPENSATION INSURANCE EXI		(2,387)		572		621	621	639
536-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	7,524	22,857	5,821	20,710	9,106	18,869	18,869	19,435
536-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	156	120	318	375	234	519	519	534
536-265-725.100	DEFINED CONTRIBUTION PENSION (401K		32	1,545	1,574	1,150	1,622	1,622	1,670
536-265-725.200	DEFINED BENEFIT PENSION PLAN (MERS	480	309	779	836	704	2,634	2,634	2,713
536-265-742.000	OPERATING SUPPLIES	6,690	335	10,494	7,500	41,173	7,500	7,500	8,500
536-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES		11,180	119,378	30,000		30,000	30,000	30,000
536-265-801.100	PROPERTY/VEHICLE LIABILITY INSURAN		45,626		119,000	119,004	130,000	130,000	140,000
536-265-801.400	WASTE AND RUBBISH DISPOSAL				2,000		3,000	3,000	3,000
536-265-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE	2,777	4,323	4,958	6,000	3,369	6,000	6,000	7,000
536-265-852.000	MISC COMMUNICATIONS	1,594	1,747	1,368	2,000				
536-265-920.000	ELECTRIC	11,838	13,603	13,140	14,000	9,847	14,000	15,000	16,000
536-265-921.000	NATURAL GAS	6,610	4,644	4,001	7,000	4,260	7,000	7,000	7,500
536-265-922.000	WATER	35,557	34,073	31,240	40,000	25,482	40,000	40,000	45,000
536-265-930.000	REPAIRS AND MAINTENANCE	404,637	206,702	89,509	100,000	31,723	85,000	85,000	85,000
536-265-968.000	DEPRECIATION AND DEPLETION	95,264	93,902	105,126					
536-265-972.000	CAPITAL OUTLAY				586,500	144,813	985,000	985,000	41,500
	REPLACE 15 HVAC AND HOT WATER TANKS						150,000	150,000	0
	GAZEBO AND OUTDOOR FURNITURE						200,000	200,000	0
	REPLACE SIDWALKS/DRAINAGE						45,000	45,000	0
	EMERGENCY GENERATOR						150,000	150,000	0
	ELEVATOR UPGRADES						40,000	40,000	0
	REPLACE EXTERIOR SIDING						400,000	400,000	0
					GL # FOOTNOTE TOTAL:		985,000	985,000	
536-265-995.100	INTERFUND TRANSFER OUT - ADMIN CH			29,780	32,822	32,822	31,569	31,569	32,516
536-265-995.200	INTERFUND TRANSFER OUT - MOTOR PO			99,945	94,441	94,441	118,443		121,996
536-265-995.300	INTERFUND TRANSFER OUT - SELF INST			9,000	5,700	5,700	5,020	5,020	6,500
	Totals for dept 265 - BUILDINGS AND GROUNDS	655,913	620,196	625,311	1,214,803	600,438	1,631,986	1,514,543	719,048
TOTAL APPROPRIATIONS		655,913	620,196	625,311	1,214,803	600,438	1,631,986	1,514,543	719,048
NET OF REVENUES/APPROPRIATIONS - FUND 536		(95,668)	(43,207)	(55,673)	(614,803)	(151,382)	(1,004,886)	(887,443)	(91,948)
	BEGINNING FUND BALANCE	2,815,768	2,720,099	2,676,893	2,621,402	2,621,402	2,470,020	2,470,020	2,470,020
	FUND BALANCE ADJUSTMENTS			182					
	ENDING FUND BALANCE	2,720,100	2,676,892	2,621,402	2,006,599	2,470,020	1,465,134	1,582,577	2,378,072

Fund: 592 WATER AND SEWER FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
592-000-445.000	TAXES - PENALTIES AND INTEREST ON	40,018	47,052	47,155	42,000	22,511	44,056	42,000	45,066
592-000-569.000	STATE GRANTS - OTHER	187,081	38,212	42,531		52,148			
592-000-642.100	SALES - WATER COMMODITY	2,719,762	2,534,134	2,828,956	3,455,000	2,676,393	3,646,519	3,646,519	3,827,259
592-000-642.200	SALES - WATER RTS	1,176,180	1,170,926	1,254,923	1,350,000	1,031,112	1,566,921	1,566,921	1,777,832
592-000-642.300	SALES - SEWER COMMODITY	4,419,168	4,287,778	4,187,852	4,000,000	3,061,259	4,151,490	4,151,490	4,254,371
592-000-642.400	SALES - SEWER RTS	765,913	762,263	868,013	1,000,000	772,758	1,523,034	1,523,034	2,126,233
592-000-642.500	SALES - METER REPLACEMENT FEE	64,747	64,266	64,958	60,000	48,642	63,493	63,493	63,179
592-000-642.600	SALES - WATER TAP FEES			5,500		16,500	1,375	1,375	1,719
592-000-642.700	SALES - SEWER TAP FEES					57,128			
592-000-657.000	ORDINANCE FINES AND COSTS	69,621	30,976	96,957	35,000	75,905	58,138	58,138	55,268
592-000-665.000	INTEREST INCOME	241,878	453,169	316,982	350,000	138,790	180,000	180,000	180,000
592-000-675.000	OTHER REVENUE		306,778	207,493	20,000	(3,085)			
Totals for dept 000 - BALANCE SHEET		<u>9,684,368</u>	<u>9,695,554</u>	<u>9,921,320</u>	<u>10,312,000</u>	<u>7,950,061</u>	<u>11,235,026</u>	<u>11,232,970</u>	<u>12,330,927</u>
TOTAL ESTIMATED REVENUES		9,684,368	9,695,554	9,921,320	10,312,000	7,950,061	11,235,026	11,232,970	12,330,927

Fund: 592 WATER AND SEWER FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 536 - WATER									
592-536-703.000	SALARIES	233	25,052	33,968	34,516	23,742	35,105	35,105	36,158
592-536-704.000	WAGES - FULL TIME EMPLOYEES	243,178	184,281	219,184	254,958	166,710	265,171	265,171	273,126
592-536-710.000	VACATION	11,145	21,865	18,351	31,001	15,513	31,651	31,651	32,600
592-536-711.000	HOLIDAY	11,479	9,444	12,066	16,708	9,541	17,306	17,306	17,825
592-536-712.000	OVERTIME	38,322	31,591	25,280	30,000	5,295	35,000	35,000	36,050
592-536-713.000	FICA	15,101	14,442	19,093	20,998	13,703	9,533	9,533	9,819
592-536-714.000	MEDICARE	3,532	3,378	4,465	4,911	3,205	2,230	2,230	2,296
592-536-716.000	WORKERS COMPENSATION INSURANCE EXI	3,767	3,267	853	1,524	642	692	692	712
592-536-718.000	LONGEVITY PAY	3,600	3,700	3,800	1,500	2,000			
592-536-721.000	CLOTHING ALLOWANCE	2,400	2,400	2,400		1,200			
592-536-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	63,572	53,756	56,634	81,286	39,004	31,164	31,164	32,099
592-536-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,345	1,031	2,419	4,250	1,645	858	858	884
592-536-725.100	DEFINED CONTRIBUTION PENSION (401)		64	3,089	3,149	2,299	2,433	2,433	2,506
592-536-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	(3,868)	(680,966)	(214,393)	7,034	6,315	4,374	4,374	4,505
592-536-742.000	OPERATING SUPPLIES	64,751	120,033	97,465	110,000	46,605	100,000	100,000	100,000
592-536-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	433,722	278,833	224,126	225,000	111,792	225,000	150,000	150,000
592-536-801.200	PROFESSIONAL SERVICES - ENGINEERIN	32,049	300						
592-536-802.000	EASEMENTS	6,658							
592-536-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE	2,317	2,240	2,018	2,500	1,243	2,000	2,000	2,500
592-536-851.000	MAIL OR POSTAGE	15,868	15,976	17,432	17,000	12,955	17,500	17,500	18,000
592-536-922.000	WATER	178	109	65					
592-536-922.500	WATER (GREAT LAKES WATER AUTHORITY	1,328,186	1,381,814	1,443,758	1,575,000	908,740	1,700,000	1,700,000	1,850,000
592-536-930.000	REPAIRS AND MAINTENANCE	176,243	189,943	92,012	50,000	73,320	210,000	210,000	110,000
REQUIRED EGLE GATE VALVE INSPECTION PROGRAM - \$100,000									
592-536-956.000	MEMBERSHIPS	406	303	313	1,000	970	1,100	1,100	1,300
592-536-957.000	PROFESSIONAL DEVELOPMENT	426	8,373	1,910	8,500	70	6,500	6,500	7,000
592-536-968.000	DEPRECIATION AND DEPLETION	1,636,230	1,656,518	1,720,103					
592-536-969.000	BAD DEBT EXPENSE	20	261						
592-536-972.000	CAPITAL OUTLAY				2,000,000	1,913,666	2,500,000	2,500,000	2,500,000
BASED ON UTILITY RATE PLAN									
592-536-991.000	PRINCIPAL				200,000	29,842	155,172	155,172	160,172
592-536-993.000	INTEREST EXPENSE	40,914	30,941	56,924	55,000	28,076	54,600	54,600	51,446
592-536-995.100	INTERFUND TRANSFER OUT - ADMIN CH			146,670	163,048	163,048	152,743	152,743	157,325
592-536-995.200	INTERFUND TRANSFER OUT - MOTOR POC			133,260	125,922	125,922	157,924		162,662
592-536-995.300	INTERFUND TRANSFER OUT - SELF INSU			9,000	5,700	5,700	5,020	5,020	6,500
Totals for dept 536 - WATER		4,131,774	3,358,949	4,132,265	5,030,505	3,712,763	5,723,076	5,490,152	5,725,485
Dept 537 - SEWER									
592-537-703.000	SALARIES		24,671	27,835	25,887	17,806	26,328	26,328	27,118
592-537-704.000	WAGES - FULL TIME EMPLOYEES	35,210	92,204	113,758	98,889	83,099	101,358	101,358	104,398
592-537-710.000	VACATION				11,744		13,409	13,409	13,811
592-537-711.000	HOLIDAY				7,066		7,303	7,303	7,522
592-537-712.000	OVERTIME	916	1,161		2,000		2,000	2,000	2,060
592-537-713.000	FICA	2,160	2,777	8,649	8,902	6,351	9,533	9,533	9,819
592-537-714.000	MEDICARE	505	650	2,023	2,082	1,485	2,230	2,230	2,296
592-537-716.000	WORKERS COMPENSATION INSURANCE EXI	3,767	3,767	853	646		692	692	712
592-537-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYE	3,847	14,969	15,697	26,248	8,706	31,164	31,164	32,099
592-537-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	322	534	1,445	1,500	1,064	858	858	884
592-537-725.100	DEFINED CONTRIBUTION PENSION (401)		48	2,317	2,362	1,724	2,433	2,433	2,506
592-537-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	874	1,428	4,049	3,518	3,731	4,374	4,374	4,505
592-537-742.000	OPERATING SUPPLIES	19,449	5,164	6,038	8,000		8,000	8,000	8,000
592-537-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	193,941	181,980	18,465	100,000	8,205	125,000	50,000	50,000
DEVELOP FOG (FAT/OIL/GREASE) PROGRAM - \$25,000									
592-537-801.200	PROFESSIONAL SERVICES - ENGINEERIN	89,526							
592-537-850.000	COMMUNICATIONS (PHONE/CELL/INTERNE		80						

Fund: 592 WATER AND SEWER FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 537 - SEWER									
592-537-851.000	MAIL OR POSTAGE	13,371	15,613	16,759	17,000	12,438	17,500	17,500	18,000
592-537-920.000	ELECTRIC	7,686	6,309	9,029	8,000	4,992	9,500	9,500	10,000
592-537-923.000	SEWAGE (FIXED)	2,951,042	3,034,125	3,041,206	3,800,000	2,137,383	3,800,000	3,800,000	3,800,000
592-537-930.000	REPAIRS AND MAINTENANCE	1,567	247,787	29,138	10,000	599	460,000	460,000	460,000
REQUIRED TV INSPECTION/CLEANING OF SEWER LINES - \$350,000 (20% OF CITY)									
592-537-930.050	REPAIRS AND MAINTENANCE - BOND PRI				15,500				
592-537-969.000	BAD DEBT EXPENSE	21	190						
592-537-972.000	CAPITAL OUTLAY				525,000	67,929	170,000	170,000	200,000
BASED ON UTILITY RATE PLAN									
592-537-991.000	PRINCIPAL				1,166,000	483,309	1,201,291	1,201,291	1,245,125
592-537-993.000	INTEREST EXPENSE	509,121	519,713	456,770	405,000	421,344	390,035	390,035	349,463
592-537-994.000	PAYING AGENT FEES	168	166	166	200	151	200	200	200
592-537-995.100	INTERFUND TRANSFER OUT - ADMIN CHZ			117,801	136,357	136,357	120,571	120,571	124,188
592-537-995.200	INTERFUND TRANSFER OUT - MOTOR POC			133,260	125,922	125,922	157,924		162,662
592-537-995.300	INTERFUND TRANSFER OUT - SELF INST			9,000	5,700	5,700	5,020	5,020	6,500
Totals for dept 537 - SEWER		3,833,493	4,153,336	4,014,258	6,513,523	3,528,295	6,666,723	6,433,799	6,641,868
TOTAL APPROPRIATIONS		7,965,267	7,512,285	8,146,523	11,544,028	7,241,058	12,389,799	11,923,951	12,367,353
NET OF REVENUES/APPROPRIATIONS - FUND 592		1,719,101	2,183,269	1,774,797	(1,232,028)	709,003	(1,154,773)	(690,981)	(36,426)
BEGINNING FUND BALANCE		14,902,344	16,621,444	18,804,711	20,582,017	20,582,017	21,291,020	21,291,020	21,291,020
FUND BALANCE ADJUSTMENTS				2,510					
ENDING FUND BALANCE		16,621,445	18,804,713	20,582,018	19,349,989	21,291,020	20,136,247	20,600,039	21,254,594

BUDGET REPORT FOR CITY OF FRASER
Fund: 661 MOTOR POOL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
661-000-643.000	EQUIPMENT RENTAL		845,430						
661-000-665.000	INTEREST INCOME			4,862		2,243	3,000	3,000	3,000
661-000-699.000	INTERFUND TRANSFERS IN UTILIZING FUND BALANCE THIS YEAR		454,535	666,300	629,609	629,609			
Totals for dept 000 - BALANCE SHEET			1,299,965	671,162	629,609	631,852	3,000	3,000	3,000
TOTAL ESTIMATED REVENUES			1,299,965	671,162	629,609	631,852	3,000	3,000	3,000

BUDGET REPORT FOR CITY OF FRASER
Fund: 661 MOTOR POOL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET	
APPROPRIATIONS										
Dept 596 - MOTOR POOL										
661-596-703.000	SALARIES		16,542	8,492	8,629	5,936	8,776	8,776	9,039	
661-596-704.000	WAGES - FULL TIME EMPLOYEES		32,492	16,529	15,962	12,615	15,846	15,846	16,321	
661-596-705.000	WAGES - PART TIME EMPLOYEES		32	15,956	15,457	9,561	27,072	27,072	27,885	
REALLOCATED WAGES TO BETTER REPRESENT WORKLOAD										
661-596-710.000	VACATION				1,909		2,570	2,570	2,647	
661-596-711.000	HOLIDAY				1,355		1,390	1,390	1,432	
661-596-713.000	FICA		17	2,520	2,685	1,790	3,509	3,509	3,615	
661-596-714.000	MEDICARE		4	589	628	419	821	821	845	
661-596-716.000	WORKERS COMPENSATION INSURANCE EXP	1,900	811	611	195		255	255	262	
661-596-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)		71	1,116	4,133	560	5,146	5,146	5,301	
661-596-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)		1	266	313	197	140	140	144	
661-596-725.100	DEFINED CONTRIBUTION PENSION (401K)		16	772	787	575	811	811	835	
661-596-725.200	DEFINED BENEFIT PENSION PLAN (MERS)		5	703	756	643	684	684	704	
661-596-742.000	OPERATING SUPPLIES	1,386	745	2,071	1,800	4,984	2,500	2,500	2,575	
661-596-758.000	DIESEL FUEL	38,096	25,987	31,624	40,000	23,483	40,000	40,000	40,000	
661-596-759.000	GASOLINE	84,227	66,910	66,449	80,000	46,232	75,000	75,000	80,000	
661-596-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	138,158	127,901	11,211	20,000	825	15,000	15,000	15,000	
661-596-930.000	REPAIRS AND MAINTENANCE	137,707	207,653	262,404	220,000	126,949	220,000	220,000	220,000	
661-596-965.000	BANK SERVICE CHARGES		49	84		49	100	100	100	
661-596-968.000	DEPRECIATION AND DEPLETION	82,489	89,348	104,505						
661-596-972.000	CAPITAL OUTLAY		665							
661-596-981.000	CAPITAL OUTLAY (VEHICLES)	302			215,000	199,616	370,000	370,000	150,000	
REPLACE 2000 STERLING 5 YARD DUMP WITH LOADER AND ATTACHMENTS							300,000	300,000	0	
REPLACE 2016 RAM 1500 WITH 2026 4X4 TRUCK							70,000	70,000	0	
							GL # FOOTNOTE TOTAL:	370,000	370,000	
661-596-993.000	INTEREST EXPENSE	7,584	630							
Totals for dept 596 - MOTOR POOL		491,849	569,879	525,902	629,609	434,434	789,620	789,620	576,705	
TOTAL APPROPRIATIONS		491,849	569,879	525,902	629,609	434,434	789,620	789,620	576,705	
NET OF REVENUES/APPROPRIATIONS - FUND 661		(491,849)	730,086	145,260		197,418	(786,620)	(786,620)	(573,705)	
BEGINNING FUND BALANCE		985,722	493,872	1,223,957	1,369,214	1,369,214	1,566,632	1,566,632	1,566,632	
ENDING FUND BALANCE		493,873	1,223,958	1,369,217	1,369,214	1,566,632	780,012	780,012	992,927	

Fund: 677 SELF INSURANCE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
ESTIMATED REVENUES									
Dept 000 - BALANCE SHEET									
677-000-665.000	INTEREST INCOME	(5,094)		23,955	15,000	19,479	24,000	24,000	25,000
677-000-680.000	HCARE ISF CHARGES FOR SERVICES	515,017	1,052,200	733,290	700,000	520,758	725,000	725,000	750,000
677-000-687.000	REFUNDS OR REBATES		1,065						
677-000-699.000	INTERFUND TRANSFERS IN		504,043	450,000					
677-000-699.300	INTERFUND TRANSFER IN - SELF INSUF				285,000	285,000	251,000	251,000	325,000
Totals for dept 000 - BALANCE SHEET		509,923	1,557,308	1,207,245	1,000,000	825,237	1,000,000	1,000,000	1,100,000
TOTAL ESTIMATED REVENUES		509,923	1,557,308	1,207,245	1,000,000	825,237	1,000,000	1,000,000	1,100,000

Fund: 677 SELF INSURANCE FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED EAR+1 BUDGET	2026-27 PROJECTION BUDGET
APPROPRIATIONS									
Dept 999 - SELF INSURANCE									
677-999-837.000	HEALTH INSURANCE CLAIMS	706,264	824,550	580,297	1,000,000	711,576	1,000,000	1,000,000	1,100,000
Totals for dept 999 - SELF INSURANCE		706,264	824,550	580,297	1,000,000	711,576	1,000,000	1,000,000	1,100,000
TOTAL APPROPRIATIONS		706,264	824,550	580,297	1,000,000	711,576	1,000,000	1,000,000	1,100,000
NET OF REVENUES/APPROPRIATIONS - FUND 677		(196,341)	732,758	626,948		113,661			
BEGINNING FUND BALANCE		(207,700)	(404,043)	328,715	955,664	955,664	1,069,325	1,069,325	1,069,325
FUND BALANCE ADJUSTMENTS		(1)							
ENDING FUND BALANCE		(404,042)	328,715	955,663	955,664	1,069,325	1,069,325	1,069,325	1,069,325
ESTIMATED REVENUES - ALL FUNDS		32,974,395	42,030,454	42,690,882	47,008,769	33,913,306	38,384,176	38,111,487	37,489,438
APPROPRIATIONS - ALL FUNDS		27,301,570	34,674,285	38,438,022	48,536,716	25,691,883	53,143,855	47,533,331	46,380,931
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		5,672,825	7,356,169	4,252,860	(1,527,947)	8,221,423	(14,759,679)	(9,421,844)	(8,891,493)
BEGINNING FUND BALANCE - ALL FUNDS		35,403,169	41,162,348	48,518,515	52,774,062	52,774,062	60,999,925	60,999,925	60,999,925
FUND BALANCE ADJUSTMENTS - ALL FUNDS		86,352	(3)	2,690	4,440	4,440			
ENDING FUND BALANCE - ALL FUNDS		41,162,346	48,518,514	52,774,065	51,250,555	60,999,925	46,240,246	51,578,081	52,108,432

NAME	HIRE DATE	DEPARTMENT	CATEGORY	POSITION	UNION	CURRENT HOURLY RATE	PROPOSED HOURLY RATE	HOURS SCHEDULED	ANNUAL REGULAR WAGES	TOTAL WAGES+ALLOWANCES	TOTAL TAXES AND BENEFITS	GRAND TOTAL (WAGES+ALLOWANCES+TAXES+BENEFITS)
ABATE, ANTHONY	12/17/2018	PUBLIC SAFETY		SGT	COAM	\$ 47.07	\$ 52.12	2080	\$ 108,418	\$ 124,094	\$ 42,615	\$ 166,709
AIKEN, AUGUST	10/20/2025	PUBLIC SAFETY	AMBULANCE	FF/EMT	POAM	\$ 21.01	\$ 23.06	2080	\$ 47,966	\$ 51,816	\$ 20,444	\$ 72,260
ALLEN, BIANCA	5/22/2023	PUBLIC SAFETY		PSO	POAM	\$ 35.63	\$ 39.90	2080	\$ 82,986	\$ 92,235	\$ 42,517	\$ 134,753
ALLEN, SUSAN	1/6/2025	FINANCE	PAYROLL	CLERK	CLERICAL	\$ 22.40	\$ 22.96	1950	\$ 44,773	\$ 47,456	\$ 15,257	\$ 62,714
AMERLA, SEBASTIAN	5/23/2022	PUBLIC SAFETY		PSO	POAM	\$ 38.74	\$ 41.66	2080	\$ 86,654	\$ 105,650	\$ 20,666	\$ 126,316
BANSAL, ANJLEE	8/14/2023	FINANCE		FINANCE DIRECTOR		\$ 51.92	\$ 56.00	2080	\$ 116,480	\$ 121,880	\$ 22,489	\$ 144,369
BARRETT, ROBERT	7/5/2023	DPW	GENERAL	SUPERINTENDENT		\$ 54.21	\$ 56.00	2080	\$ 116,480	\$ 120,680	\$ 20,950	\$ 141,630
BIELAWSKI, AMANDA	1/1/2021	COURT							\$ 5,000	\$ 5,000	\$ 405	\$ 5,405
BIRKENSHAW, EMILY	9/8/2020	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 99,908	\$ 43,246	\$ 143,153
BROWN, NOAH	12/17/2018	PUBLIC SAFETY		SGT	COAM	\$ 47.07	\$ 48.49	2080	\$ 100,853	\$ 124,893	\$ 31,589	\$ 156,482
CANTWELL, BENJAMIN	6/25/2018	PUBLIC SAFETY		SGT	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 140,523	\$ 49,877	\$ 190,401
CHALMERS, ROBERT	8/19/2024	DPW	GENERAL	CREW LEADER	DPW	\$ 35.35	\$ 36.23	2080	\$ 75,366	\$ 82,466	\$ 13,590	\$ 96,057
CHAREST, HOLLY	1/4/2021	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 24.06	\$ 24.79	2990	\$ 74,111	\$ 102,929	\$ 37,878	\$ 140,807
CHOJNOWSKI, EUGENE	12/1/1999	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 111,941	\$ 22,427	\$ 134,368
CHURCHES, TYLER	4/22/2019	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 114,468	\$ 29,180	\$ 143,648
CIEPLIK, JOE	3/4/2025	DPW	GENERAL	PT LABORER		\$ 20.00	\$ 20.60	1508	\$ 31,065	\$ 31,065	\$ 2,516	\$ 33,581
CIEPLIK, JONATHON	7/15/2024	DPW	GENERAL		DPW	\$ 31.00	\$ 31.78	2080	\$ 66,092	\$ 72,692	\$ 12,394	\$ 85,086
COWETT, IAN	7/1/2024	DPW	GENERAL		DPW	\$ 30.00	\$ 30.75	2080	\$ 63,960	\$ 69,360	\$ 18,386	\$ 87,746
CROSSING GUARDS		PUBLIC SAFETY		CROSSING GUARD		\$ 20.00	\$ 20.00	800	\$ 16,000	\$ 16,000	\$ 1,296	\$ 17,296
DARROCH, ALYSSA	1/13/2025	RECREATION	SAC	CLERK	CLERICAL	\$ 21.01	\$ 21.98	1508	\$ 33,146	\$ 33,146	\$ 2,685	\$ 35,831
DELMEGE, CHRIS	12/18/2023	RECREATION		REC COORDINATOR		\$ 26.20	\$ 29.00	2080	\$ 60,320	\$ 60,320	\$ 18,593	\$ 78,913
DOMMER, SHANE	6/6/2019	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 24.06	\$ 24.79	2990	\$ 74,111	\$ 109,889	\$ 43,748	\$ 153,637
DURECKI, STANLEY	7/8/2002	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 115,740	\$ 44,528	\$ 160,268
EOVALDI, SCOTT	2/4/2008	PUBLIC SAFETY		SGT	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 145,363	\$ 40,682	\$ 186,044
ERNE, JENNIFER	11/23/2005	COURT		DEPUTY COURT ADMIN	COURT	\$ 36.92	\$ 37.84	1950	\$ 73,786	\$ 80,886	\$ 31,736	\$ 112,622
FAIR, WENDY	3/18/2024	COURT		COURT CLERK	COURT	\$ 19.57	\$ 20.06	1200	\$ 24,071	\$ 29,071	\$ 2,355	\$ 31,426
FALENSKI, CAROLYNN	7/13/2015	FINANCE	AP	CLERK	CLERICAL	\$ 25.87	\$ 26.65	1950	\$ 51,959	\$ 64,683	\$ 25,636	\$ 90,319
FERRARA, DEANNA	3/31/2014	PUBLIC SAFETY		CLERK	CLERICAL	\$ 21.34	\$ 21.98	1250	\$ 27,475	\$ 27,475	\$ 2,225	\$ 29,701
FRONTIERA, KATHRYN	1/10/2024	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 21.25	\$ 23.02	2990	\$ 68,834	\$ 87,029	\$ 18,593	\$ 105,622
FRONTIERA, SEAN	1/27/2025	PUBLIC SAFETY		PSO	POAM	\$ 38.74	\$ 39.90	2080	\$ 82,986	\$ 95,661	\$ 43,288	\$ 138,949
GABRIEL, SAMANTHA	4/23/2018	COURT		COURT CLERK	COURT	\$ 27.47	\$ 28.16	1950	\$ 54,907	\$ 60,407	\$ 31,624	\$ 92,031
GIGLIOTTI, JENNIFER	4/15/2024	HR		HR ADMIN		\$ 34.49	\$ 35.52	1508	\$ 53,571	\$ 53,571	\$ 4,339	\$ 57,911
GITSCHLAG, AUGUST	5/20/2024	CLERK		CITY CLERK		\$ 41.42	\$ 45.00	2080	\$ 93,600	\$ 93,600	\$ 24,171	\$ 117,771
GOULD, MICHAEL	3/2/2026	RECREATION	SAC	VAN DRIVER		\$ 20.00	\$ 20.00	1040	\$ 20,800	\$ 20,800	\$ 1,685	\$ 22,485
GREENIA, CYNDI		CLERK				\$ 20.00	\$ 20.00	500	\$ 10,000	\$ 10,000	\$ 810	\$ 10,810
GREGORY, JOE	12/11/2019	DPW	GENERAL	SUPERVISOR		\$ 40.41	\$ 41.62	2080	\$ 86,572	\$ 86,572	\$ 22,629	\$ 109,200
GRUNDY, NORBERT	3/25/2026	PUBLIC SAFETY		PSO	POAM	\$ 30.17	\$ 31.07	2080	\$ 64,629	\$ 65,979	\$ 39,400	\$ 105,379
HALLOCK, BAILEY	12/18/2023	PUBLIC SAFETY		PSO	POAM	\$ 38.74	\$ 39.90	2080	\$ 82,986	\$ 108,614	\$ 20,010	\$ 128,625
HARMON, TRAVIS	10/31/2023	DPW	GENERAL			\$ 20.00	\$ 21.59	1508	\$ 32,556	\$ 32,556	\$ 2,637	\$ 35,193
HARTZELL, SUSAN	4/23/2018	COURT		COURT CLERK	COURT	\$ 25.93	\$ 26.58	1950	\$ 51,832	\$ 57,332	\$ 25,468	\$ 82,800
HAZEL, DIANNA	2/24/2002	PUBLIC SAFETY		PSA		\$ 20.50	\$ 21.00	800	\$ 16,800	\$ 16,800	\$ 1,787	\$ 18,587
HEBERT, SARAH	2/3/2025	BUILDING		CLERK	CLERICAL	\$ 22.40	\$ 24.48	1950	\$ 47,736	\$ 48,458	\$ 15,423	\$ 63,881
HEEB, BRIAN	8/23/2021	DPW	GENERAL		DPW	\$ 30.00	\$ 30.75	2080	\$ 63,960	\$ 65,660	\$ 17,963	\$ 83,623
HEIDER, JENNIFER	9/3/2025	CLERK		DEPUTY CLERK		\$ 30.00	\$ 30.90	1040	\$ 32,136	\$ 32,136	\$ 2,603	\$ 34,739
HITCHCOCK, DARLA	12/14/2015	PUBLIC SAFETY		PSA		\$ 20.50	\$ 21.00	614	\$ 12,894	\$ 12,894	\$ 1,044	\$ 13,938
HOPPE, BENJAMIN	3/13/2000	PUBLIC SAFETY		SGT	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 135,941	\$ 39,919	\$ 175,859
HUBER, AMANDA	9/15/2025	BUILDING		CLERK	CLERICAL	\$ 20.00	\$ 21.98	1508	\$ 33,146	\$ 33,146	\$ 2,685	\$ 35,831
JAQUAYS, JOSEPH	6/25/2018	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 105,126	\$ 38,516	\$ 143,642
KEW, MICHAEL	10/24/2022	DPW	GENERAL		DPW	\$ 31.90	\$ 32.70	2080	\$ 68,011	\$ 69,611	\$ 34,213	\$ 103,823
KNAPP, GAYLE	9/24/2025	BUILDING		CODE ENFORCEMENT		\$ 20.50	\$ 21.12	1508	\$ 31,841	\$ 31,841	\$ 2,579	\$ 34,421
KRAUSS, DAVID	4/18/2022	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 112,400	\$ 45,083	\$ 154,483
KRETZSCHMAR, SAMANTHA	9/12/2022	PUBLIC SAFETY		DIRECTOR		\$ 56.75	\$ 60.21	2080	\$ 125,237	\$ 130,637	\$ 23,463	\$ 154,100
KROLCZYK, MACKENZIE	8/22/2022	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 22.35	\$ 24.79	2990	\$ 74,111	\$ 97,876	\$ 26,447	\$ 124,323
LACKOWSKI, MICHELLE	4/4/2016	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 101,678	\$ 21,462	\$ 123,140
LANIER, CHANTE	11/13/2023	FINANCE		CLERK	CLERICAL	\$ 23.76	\$ 24.36	1950	\$ 47,498	\$ 52,998	\$ 8,650	\$ 61,648
LARK, PAUL	12/5/2024	RECREATION	SAC	VAN DRIVER		\$ 20.50	\$ 21.12	650	\$ 13,725	\$ 13,725	\$ 1,112	\$ 14,836
LEVEN, ELAINE	7/6/2021	CITY MANAGER		CITY MANAGER		\$ 63.34	\$ 66.12	2080	\$ 137,530	\$ 142,930	\$ 23,530	\$ 166,459
LOGAN, ROBERT	3/1/2012	BUILDING		BUILDING DEPT MGR		\$ 26.20	\$ 29.00	2080	\$ 60,320	\$ 60,320	\$ 18,318	\$ 78,638

NAME	HIRE DATE	DEPARTMENT	CATEGORY	POSITION	UNION	CURRENT HOURLY RATE	PROPOSED HOURLY RATE	HOURS SCHEDULED	ANNUAL REGULAR WAGES	TOTAL WAGES+ALLOWANCES	TOTAL TAXES AND BENEFITS	GRAND TOTAL (WAGES+ALLOWANCES+TAXES+BENEFITS)
LONG, JASON	4/2/2012	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 24.06	\$ 24.79	2990	\$ 74,111	\$ 101,904	\$ 44,294	\$ 146,198
LYNCH, AMBER	1/27/2026	PUBLIC SAFETY		PSO	POAM	\$ 30.78	\$ 34.22	2080	\$ 71,181	\$ 72,531	\$ 40,410	\$ 112,941
MATTHEW, SCOTT	8/6/2001	PUBLIC SAFETY		CAPTAIN	POLC	\$ 55.67	\$ 57.34	2080	\$ 119,260	\$ 158,839	\$ 41,559	\$ 200,398
MATUZ, MARY	10/4/2021	CITY MANAGER		CONFIDENTIAL SEC		\$ 24.71	\$ 28.00	2080	\$ 58,240	\$ 58,240	\$ 18,208	\$ 76,448
MCCOWN, ALEX	2/10/2020	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 121,886	\$ 21,525	\$ 143,411
MUNRO, DUANE	5/3/2013	DPW	GENERAL			\$ 20.50	\$ 21.59	1000	\$ 21,589	\$ 21,589	\$ 1,749	\$ 23,337
NAGLE, ROB	2/7/2000	PUBLIC SAFETY		SGT	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 147,891	\$ 40,205	\$ 188,096
NAVARRO, DONNA	1/1/2021	COURT		COURT ADMIN					\$ 21,250	\$ 26,250	\$ 2,126	\$ 28,376
NESBITT, BRET	3/4/2002	DPW	GENERAL		DPW	\$ 32.15	\$ 32.95	2080	\$ 68,544	\$ 72,044	\$ 14,442	\$ 86,485
NEW PT FINANCE ASSISTANT		FINANCE		ACCOUNTING ASSISTNT	CLERICAL		\$ 33.50	1508	\$ 50,518	\$ 50,618	\$ 4,100	\$ 54,718
NEW FT SAC CLERK		RECREATION	SAC	CLERK	CLERICAL	\$ 21.01	\$ 22.95	1950	\$ 44,753	\$ 44,753	\$ 31,150	\$ 75,902
NEW FT CODE		BUILDING		CODE ENFORCEMENT			\$ 25.00	2080	\$ 52,000	\$ 52,000	\$ 33,549	\$ 85,549
NEWBERRY, COLLIN	5/30/2024	PUBLIC SAFETY		PSO	POAM	\$ 33.23	\$ 34.22	2080	\$ 71,181	\$ 77,917	\$ 40,949	\$ 118,866
NICKELSON, KELLIE	10/24/2007	DPW	GENERAL	SENIOR HOUSING MGR		\$ 21.01	\$ 21.54	1508	\$ 32,475	\$ 32,475	\$ 2,630	\$ 35,106
NICKELSON, RON	3/23/2026	DPW	GENERAL	SEASONAL			\$ 20.00	1000	\$ 20,000	\$ 20,000	\$ 1,620	\$ 21,620
PAID ON CALL FIREFIGHTERS		PUBLIC SAFETY	FIRE	POCF					\$ 30,000	\$ 30,000	\$ 2,430	\$ 32,430
PETRONE, JUSTIN	10/19/2020	DPW	GENERAL		DPW	\$ 31.65	\$ 32.44	2080	\$ 67,478	\$ 69,178	\$ 34,154	\$ 103,332
PETRONE, MICHEAL	9/6/2021	DPW	GENERAL		DPW	\$ 31.00	\$ 31.78	2080	\$ 66,092	\$ 67,792	\$ 28,830	\$ 96,622
PETRONE, PATRICK	7/7/2025	DPW	GENERAL	PT LABORER		\$ 20.00	\$ 20.60	1508	\$ 31,065	\$ 31,065	\$ 2,516	\$ 33,581
PETTY, SHELDON	11/13/2018	DPW	GENERAL		DPW	\$ 32.15	\$ 32.95	2080	\$ 68,544	\$ 70,244	\$ 35,113	\$ 103,357
PULLIS, HUNTER	5/3/2021	DPW	GENERAL	CLERK	CLERICAL	\$ 25.87	\$ 26.65	1950	\$ 51,959	\$ 51,959	\$ 15,932	\$ 67,891
RABIDEAU, ABIGAIL	3/6/2026	PUBLIC SAFETY	AMBULANCE	FF/EMT	POAM	\$ 21.01	\$ 23.06	2080	\$ 47,966	\$ 56,016	\$ 12,772	\$ 68,788
REINHARDT, NICOLE	2/2/1999	PUBLIC SAFETY		CLERK	CLERICAL	\$ 25.87	\$ 30.00	1950	\$ 58,500	\$ 83,610	\$ 31,897	\$ 115,507
RHUDE, ERIC	10/21/2024	PUBLIC SAFETY	AMBULANCE	FF/P	POAM	\$ 20.30	\$ 21.89	2990	\$ 65,442	\$ 83,587	\$ 16,962	\$ 100,549
RIEPER, CAMERON	3/2/2018	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 108,238	\$ 44,746	\$ 152,984
ROBINSON, DONNA	5/6/2003	DPW	GENERAL			\$ 20.96	\$ 21.59	1508	\$ 32,556	\$ 32,556	\$ 2,637	\$ 35,193
RUEBELMANN, JACQUELYN	6/16/2025	RECREATION	SAC	CLERK	CLERICAL	\$ 20.33	\$ 21.34	1300	\$ 27,742	\$ 27,742	\$ 2,247	\$ 29,989
RZOTKIEWICZ, BENJAMIN	12/17/2018	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 112,416	\$ 28,781	\$ 141,198
SANCHEZ, TANYA L	10/17/2007	FINANCE	UB	CLERK	CLERICAL	\$ 26.12	\$ 26.90	1950	\$ 52,461	\$ 64,553	\$ 30,783	\$ 95,336
SANDERS, RYAN	1/27/2026	PUBLIC SAFETY		PSO	POAM	\$ 30.78	\$ 34.22	2080	\$ 71,181	\$ 72,531	\$ 40,409	\$ 112,941
SEASONAL ELECTIONS		CLERK							\$ 30,000	\$ 37,000	\$ 2,997	\$ 39,997
SEASONAL PART TIME		RECREATION							\$ 15,000	\$ 15,000	\$ 1,215	\$ 16,215
SEASONAL PART TIME - NEW		DPW	GENERAL			\$ 20.00		1508	\$ 30,160	\$ 30,160	\$ 2,443	\$ 32,603
SEASONAL PART TIME - VACANT		DPW	GENERAL			\$ 20.00		1508	\$ 30,160	\$ 30,160	\$ 2,443	\$ 32,603
SPENCER, DEVONTE	1/27/2026	PUBLIC SAFETY		PSO	POAM	\$ 35.63	\$ 39.90	2080	\$ 82,986	\$ 84,336	\$ 25,669	\$ 110,205
STOCCHI, ANGELO	11/14/2011	DPW	GENERAL			\$ 20.96	\$ 21.59	1508	\$ 32,556	\$ 32,556	\$ 2,637	\$ 35,193
TERNES, JAMES	8/6/2001	PUBLIC SAFETY		SGT	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 147,891	\$ 40,205	\$ 188,096
TROSZAK, TODD	10/14/2024	BUILDING		CODE ENFORCEMENT		\$ 21.01	\$ 21.64	1508	\$ 32,634	\$ 32,634	\$ 2,643	\$ 35,277
VACANT		PUBLIC SAFETY		CAPTAIN	POLC	\$ 55.67	\$ 57.34	2080	\$ 119,267	\$ 127,791	\$ 39,043	\$ 166,835
VACANT		PUBLIC SAFETY		SGT/FIRE MARSHAL	COAM	\$ 50.61	\$ 52.12	2080	\$ 108,418	\$ 109,768	\$ 47,476	\$ 157,244
VACANT		DPW	GENERAL	BUILDING MAINT	DPW	\$ 30.00	\$ 30.75	2080	\$ 63,960	\$ 65,160	\$ 34,501	\$ 99,661
VACANT		DPW	GENERAL	LABORER	DPW	\$ 29.25	\$ 29.98	2080	\$ 62,361	\$ 63,561	\$ 34,302	\$ 97,863
VACANT		IT		COMMUNICATIONS ASSOCIATE			\$ 25.00	1508	\$ 37,700	\$ 37,700	\$ 3,054	\$ 40,754
WOONTON, ROBERT	8/14/2023	PUBLIC SAFETY		PSO	POAM	\$ 35.63	\$ 39.90	2080	\$ 82,986	\$ 101,682	\$ 19,508	\$ 121,190
YGLESIAS, JACOB	2/10/2020	PUBLIC SAFETY		PSO	POAM	\$ 40.45	\$ 41.66	2080	\$ 86,654	\$ 114,808	\$ 28,975	\$ 143,783
ZABRZENSKI, RONALD	6/24/2024	DPW	GENERAL	PT LABORER		\$ 20.50	\$ 21.12	1508	\$ 31,841	\$ 31,841	\$ 2,579	\$ 34,421
ESTIMATED OVERTIME		DPW							\$ -	\$ 64,000	\$ 5,184	\$ 69,184
ESTIMATED OVERTIME		PUBLIC SAFETY							\$ -	\$ 350,000	\$ 28,350	\$ 378,350
									\$ 6,480,686	\$ 7,831,293	\$ 2,212,086	\$ 10,043,380

Summary of FY 2026-2027 Capital Expenditure Recommendations

<u>General Fund</u>			
Clerk	101-215-972.000	New Election Equipment	\$52,000
Buildings and Grounds	101-265-972.000	Elevator Upgrades	\$20,000
		City Hall Emergency Generator Replacement	\$72,500
		Recoat SAC Gym Floor	\$7,500
		Banner and Bracket Replacement	\$5,000
		Replace Enclosed Grass Trailer E13	\$18,000
		City Hall HVAC Final Payment	\$45,000
		Public Safety	101-301-972.000
Public Works	101-441-972.000	Linden Station Abandonment	\$580,000
Park Maintenance	101-770-972.000	Steffens Park Improvements	\$100,000
		General Fund Subtotal	\$930,000
<u>Major Streets</u>	202-441-972.000	Replace Street Signs, Joint Sealing, Pavement Marking	\$60,000
<u>Local Streets</u>	203-441-972.000	Concrete Repair, Joint Sealing, Signs, Elodie, Schoolcraft/Vernetta, Cyril, Linden	\$1,500,000
<u>Industrial Park</u>	213-441-972.000	Industrial Park Roads (Year 2 of 2)	\$8,000,000
<u>Rubbish Collection</u>	226-528-972.000	Trailer Mounted Leafer Hood Vent	\$8,000
<u>Senior Housing</u>	536-265-972.000	HVAC and Hot Water Replacements	\$150,000
		Courtyard Gazebo/Furniture	\$200,000
		Replace Sidewalks/Drainage	\$45,000
		Emergency Generator	\$150,000
		Elevator Upgrades	\$40,000
		Replace Exterior Siding	\$400,000
<u>Water</u>	592-536-972.000	Upgrades Based on Utility Rate Plan	\$2,500,000
<u>Sewer</u>	592-537-972.000	Upgrades Based on Utility Rate Plan	\$170,000
<u>Motor Pool</u>	661-596-981.000	Replace 2000 Sterling 5 Yard Dump with Loader	\$300,000
		Replace 2016 Ram with 2026 4x4 Truck	\$70,000
		Budget Total	\$14,523,000