City of Fraser

Centennial Community

City Manager
Elaine Leven
City Clerk
August Gitschlag

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

Fraser City Council Agenda
City Council Chambers
33000 Garfield, Fraser, MI 48026
Thursday, January 8, 2026 - 6:30 PM

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call of Council Members**
4. **Approval of Agenda**
5. **Citizen Participation on Agenda Items**
6. **Consent Agenda**
    a. Approve City Council Meeting Minutes December 11, 2025
    b. Receive Board/Commission Meeting Minutes
    c. Receive Check Disbursements
    d. Receive Revenue and Expenditure Report
    e. Receive Alternative Compliance Examination for CSLFRF - FY 2024-25
7. **Closed Session**
    a. Strategy discussion with legal counsel regarding negotiations related to a collective bargaining agreement
8. **New Business**
    a. Public Hearing 2026 CDBG Nonprofit Allocation
    b. 2026 Poverty Exemption Policy
    c. Working Foreman Position
    d. Authorization to fill a DPS Captain vacancy
    e. Election Commission Appointment
9. **Returning Business**
    a. Library Subcommittee Report
10. **Report of City Administration**
11. **Report of Mayor and City Council**
12. **Citizen Participation**
13. **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.

City of Fraser

CENTENNIAL COMMUNITY

MAYOR
Michael Lesich
MAYOR PRO-TEM
Patrick O'Dell
COUNCIL
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CITY MANAGER
Elaine Leven
CITY CLERK
August Gitschlag

FRASER CITY COUNCIL AGENDA
CITY COUNCIL CHAMBERS
33000 GARFIELD, FRASER, MI 48026
THURSDAY, DECEMBER 11, 2025 - 6:30 P.M

1. CALL TO ORDER

Meeting was called to order by Mayor Lesich at 6:30pm

2. PLEDGE OF ALLEGIANCE

Mayor Lesich led the room in the Pledge of Allegiance

3. ROLL CALL OF COUNCIL MEMBERS

Present: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Absent: Baranski

Others Present: City Manager Leven, City Attorney DeNault, City Clerk Gitschlag, DPW Superintendent Barrett, DPS Supervisor Kretzschmar

Motion by Schornak, supported by O'Dell to excuse Councilmember Baranski
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Absent: Baranski **Motion Passes**

4. APPROVAL OF AGENDA

Motion by Higgins, supported by O'Dell to add the AEW park design services for Steffens Park to the agenda as item 7e
Ayes: Fletcher, Higgins, Lesich, O'Dell,
Nayes: Perry, Schornak
Absent: Baranski **Motion Passes**

Motion by Perry, supported by Schornak to add Library Subcommittee report to the agenda as item 7M
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

Motion by Higgins, supported by Lesich to approve the agenda as amended
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

5. CITIZEN PARTICIPATION ON AGENDA ITEMS

None

6. CONSENT AGENDA

a. Approve City Council Regular Meeting Minutes November 13, 2025
b. Approve City Council Special Meeting Minutes November 17, 2025
c. Receive Board/Commission Meeting Minutes
d. Receive Historical Commission Newsletter
e. Approve Street Maintenance Agreement with Macomb County for Easement Mowing
f. Approve Annual City Council Meeting Schedule
g. Receive Check Disbursements
h. Receive Revenue and Expenditure Report
Councilmember Schornak requested the Historical Commission Minutes be removed if included

Motion by Fletcher, supported by O'Dell to approve the Consent Agenda as presented.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

7. NEW BUSINESS

a. FY 2024-2025 Audit Presentation
Alan Panter from Yeo & Yeo presented

b. FY 2025-2026 Budget Amendments
Finance Director Bansal & City Manager Leven presented

Motion by O'Dell, supported by Fletcher to approve the Consent Agenda as presented.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

c. BOR Appointments: Brian Krause and Zoe LaPlante
Motion by O'Dell, supported by Higgins to appoint Brian Krause to the Fraser Board of Review for a 2-year term ending 12/31/27
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

Motion by Higgins, supported by O'Dell to appoint Zoe LaPlante to the Fraser Board of Review for a 2-year term ending 12/31/27
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

d. Linden Pump Station Abandonment Proposal from AEW
Mike Vigneron from AEW Presented

Motion by Lesich, Supported by O'Dell to approve the engineering services for the Linden Pump Station Abandonment design with AEW in the amount of $39,000 from account101-441-972-000
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

e. Approval of Steffens Park Design Services Contract
Motion by O'Dell, supported by Higgins to approve the contract with AEW for the redesign of Steffens Park with funds from account 101-701-801-000
Ayes: Fletcher, Higgins, Lesich, O'Dell
Nayes: Perry, Schornak
Absent: Baranski **Motion Passes**

f. Gas Station Canopy Lighting Ordinance Amendment
Resident Greg Gruenberg inquired about enforcement and monitoring of the lighting standards
Motion by Lesich, supported by O'Dell to approve the Zoning Ordinance text amendments as presented.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

g. Purchase and Installation of New Senior Housing Carport Lighting
DPW Superintendent Barrett presented
Motion by Schornak, supported by Higgins, to approve the quote from Spectron Electric Inc. for $24,450 to purchase and install lighting and outdoor outlets at the Senior Housing Carport.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

h. 39th District Court Security Upgrades – Taser Purchase
City Manager Leven presented
Motion by Lesich, supported by Fletcher to approve the one-time aid to the City of Roseville for purchase of District Court security personnel tasers in the amount of $3,324.02.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

i. Set Meeting Date for Council Rules and Laws Work Session
Council agreed on **January 21, 2026, at 6:30pm** for the work session

j. Set Meeting Date for Strategic Planning Work Session
Council agreed on **January 14, 2026, at 6:30pm** for the planning session

k. Council Schedule for 2026
Motion by Lesich, Supported by Fletcher to approve the Council Schedule with the exception of moving the July 9, 2026, Regular Council Meeting to July 16, 2026
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

l. Library Subcommittee Update
Jim Sutherland from the Fraser Library Board gave Council an update

Motion by Lesich, supported by O'Dell to give the Library Board a 30-day timeframe in which to obtain a permit to fix the drain collapse in the library building parking lot.
Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

8. REPORT OF CITY ADMINISTRATION

Tentative agreements have been made with the City's Clerical and Court Administrator unions.
CM has taken meetings with the attorneys on outstanding legal issues
Scheduled wellness meeting with VC3 for IT work
DPW and the County met regarding the drain smell at 15 mile & Garfield

9. REPORT OF MAYOR AND CITY COUNCIL

Baranski – Absent

Fletcher – attended MML Elected Officials Academy

Higgins – Wished everyone happy holidays

Lesich – Christmas in Fraser went great, Polar Plunge was successful, wished Capt. Bisbee well in his retirement, CVS Space is being used for a Veteran's Chairty during the holidays.

O'Dell – Blue Jean Ball coming on February 7th, 2026, thanked all the Christmas in Fraser volunteers and attendees.

Perry – Merry Christmas and Happy New Year

Schornak – Thanked all Christmas in Fraser people, inquired about another bay door for moving people in and out of fire bay, thanks City Hall staff for all they do, and asked to keep our elderly neighbors in mind through the holidays.

10. CITIZEN PARTICIPATION

Luxion Onyx 16891 General Ave spoke about the Decembre 7th traffic stop that resulted in 2 non-US citizens going into Border Patrol Custody.

Vania Apps 31641 York – Thanks everyone for the success of the Polar Plunge and asked to place the sponsorship thank you in the City Hall lobby.

ADJOURNMENT

Motion by Lesich, supported by Schornak to adjourn the meeting at 8:36pm

Ayes: Fletcher, Higgins, Lesich, O'Dell, Perry, Schornak
Nayes:
Absent: Baranski **Motion Passes**

Meeting Adjourned at 8:36pm

Respectfully Submitted:

____
Michael T. Lesich, Mayor
City of Fraser

____
August R. Gitschlag, City Clerk
City of Fraser

This day _________ January, 2026

City of Fraser

CENTENNIAL COMMUNITY

Fraser Planning Commission Minutes
City Council Chambers
33000 Garfield, Fraser, MI 48026
Wednesday, November 5, 2025 @ 7:00 p.m.

1. **Call Meeting to Order / Pledge of Allegiance**

   Chairman Warunek called the meeting to order at 7:00pm

2. **Roll Call**

   Present: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
   Absent: Tuller

   Others Present: City Planner Lauren Sayre, Clerk August Gitschlag, City Attorney Alex Hishon

3. **Approval of Agenda – November 5, 2025**

   Motion by Czarnecki, supported by Barr to approve the agenda with the typos corrected.

   Ayes: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
   Nays:
   Absent: Tuller **Motion Passes**

4. **Chairperson's Opening Remarks**

   Chairman Warunek delivered the Chair's opening remarks

5. **Approval of Minutes – September 3, 2025**

Motion by Farina, supported by Meyer to approve the minutes of the September 3, 2025 Planning Commission Meeting

Ayes: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
Nays:

Absent: Tuller **Motion Passes**

6. **New Business**

   a. Public Hearing – Zoning Ordinance Amendments: Gas Station Canopy Lighting

Public Hearing Opened at 7:10pm

Public Hearing Closed at 7:11pm

Motion by Meyer, supported by Farina to forward revision to 32-86 of the Zoning Ordinance showing a maximum illumination level of 20 candles and adding the definitions section 32-3 for gasoline self service station canopy and gasoline service station canopy to Council.

Ayes: Barr, Czarnecki, Farina, Keil, Meyer, Warunek
Nays:
Absent: Tuller **Motion Passes**

7. **Unfinished Business - Zoning Ordinance Rewrite Presentation and Discussion**

Items in discussion included a desire to go through the ordinance line by line to match the steering committee's version. There were questions about the timeline for adoption, and concerns about some language for setbacks.

The Planning Commission agreed to go through the following articles line by line, and the rest of the Zoning Ordinance would be individually reviewed with concerns sent to the City Planner:

Article III: Zoning Districts and Map
Article IV: Residential Zoning Districts
Article V1: Commercial Zoning Districts
Article V: Industrial Zoning Districts
Article VIII: Use Standards
Article IX: General Provisions

8. **Public Communication on Non-Agenda Items**

9. **Monthly Report – October 2025**

   Lauren Sayre presented on Hockeyland coming to ZBA, the Hayes property for sale, that no new cases expected for December, and site plans that would be expiring.

10. **Zoning Board of Appeals Member Liaison Report**

11. **Commissioners' Comments and Items of Interest/Concern**

12. **Adjournment**

    Motion by Farina, supported by Meyer to adjourn the meeting at 8pm
    Ayes: Barr, Czarnecki, Farina, Keil, Meyer, Warunek

Nays:
Absent: Tuller **Motion Passes**

Motion Adjourned at 8:00pm

Respectfully submitted:

____
August R Gitschlag
Fraser City Clerk

This Date: __________________________________

City of Fraser
Check Disbursement Report
January 8, 2026

EXPENDITURES FOR APPROVAL

101	GENERAL FUND	$	1,355,397.98
202	MAJOR STREET FUND	$	19,259.24
203	LOCAL STREET FUND	$	50,689.21
210	AMBULANCE FUND	$	3,940.93
213	INDUSTRIAL PARK ROADS SAD	$	1,043,092.51
226	RUBBISH COLLECTION FUND	$	109,591.11
536	SENIOR HOUSING FUND	$	8,268.13
592	WATER AND SEWER FUND	$	506,237.87
661	MOTOR POOL FUND	$	29,815.41
677	SELF INSURANCE FUND	$	64,990.94
703	CURRENT TAX COLLECTION FUND	$	10,954.75
	VENDOR EXPENDITURES	**$**	**3,202,238.08**

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/05/2025	PNC	144769	APPLICANTPRO HOLDINGS, LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	471.00
12/05/2025	PNC	144770	ASSESSMENT ADMINISTRATION SERVICES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	10,710.00
12/05/2025	PNC	144772	AT&T	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	209.85
12/05/2025	PNC	144773	AT&T	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	768.81
12/05/2025	PNC	144774	BRIGHTER CLEANING SERVICES LLC	REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				CHECK PNC 144774 TOTAL FOR FUND 101:			280.00
12/05/2025	PNC	144775	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	104.36
				OPERATING SUPPLIES	742.000	265	119.60
				CHECK PNC 144775 TOTAL FOR FUND 101:			223.96
12/05/2025	PNC	144776	COMCAST	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	176.93
12/05/2025	PNC	144777	COMCAST BUSINESS	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	3,309.78
12/05/2025	PNC	144778*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	1,647.51
				NATURAL GAS	921.000	265	405.46
				NATURAL GAS	921.000	265	128.13
				NATURAL GAS	921.000	265	368.07
				CHECK PNC 144778 TOTAL FOR FUND 101:			2,549.17
12/05/2025	PNC	144782*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	3,592.82
				ELECTRIC	920.000	265	1,516.82
				ELECTRIC	920.000	265	169.95
				ELECTRIC	920.000	265	807.00
				ELECTRIC	920.000	448	166.15
				CHECK PNC 144782 TOTAL FOR FUND 101:			6,252.74
12/05/2025	PNC	144783	DUO-SAFETY LADDER CORP.	OPERATING SUPPLIES	742.000	301	59.83
12/05/2025	PNC	144784	ELISE EDEN	PROGRAMMING	881.000	751	1,250.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/05/2025	PNC	144785	FIRE EXTINGUISHER SALES & SERVICE	OPERATING SUPPLIES	742.000	301	24.47
12/05/2025	PNC	144786	FIRE SAVVY CONSULTANTS, LLC	Escrow Fee	280.000	000	400.00
12/05/2025	PNC	144787*#	FISHER AUTO PARTS, INC	REPAIRS AND MAINTENANCE	930.000	770	126.60
				REPAIRS AND MAINTENANCE	930.000	770	20.00
				CHECK PNC 144787 TOTAL FOR FUND 101:			146.60
12/05/2025	PNC	144788	FRASER PUBLIC LIBRARY	DUE TO LIBRARIES	223.000	000	50.90
12/05/2025	PNC	144790	HENRY FORD HEALTH SYSTEM	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	100.00
12/05/2025	PNC	144791	HERMINE LAMINE-ZECCHIN	COMMERCIAL CERTIFICATE OF COMPLIANCE	280.000	000	185.00
12/05/2025	PNC	144792	INVISION GROUP LLC	ESCROW COMMERCIAL& INDUSTRIAL	280.000	000	2,500.00
				ESCROW FOR SIDEWALK TO STREET	280.000	000	2,500.00
				CHECK PNC 144792 TOTAL FOR FUND 101:			5,000.00
12/05/2025	PNC	144794	JOHN MCGRAIL	PROGRAMMING	881.000	751	450.00
12/05/2025	PNC	144795	KC FINESSE LLC	PROGRAMMING	881.000	751	2,115.00
12/05/2025	PNC	144796*#	LOOK PROFESSIONAL PAINTING	REPAIRS AND MAINTENANCE	930.000	441	471.50
12/05/2025	PNC	144797	M.C.C.A.	MEMBERSHIPS	956.000	215	75.00
12/05/2025	PNC	144799	MACOMB COUNTY FINANCE DEPARTMENT	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	320.00
12/05/2025	PNC	144801	MCKENNA ASSOCIATES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	1,600.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	21,042.36
				CHECK PNC 144801 TOTAL FOR FUND 101:			22,642.36
12/05/2025	PNC	144802	MI MUNICIPAL TREASURERS ASSOC.	MEMBERSHIPS	956.000	212	99.00
12/05/2025	PNC	144803	MICHIGAN ASSOC. OF MUNICIPAL	MEMBERSHIPS	956.000	215	200.00
12/05/2025	PNC	144805	ROLLINS, INC.	REPAIRS AND MAINTENANCE	930.000	265	60.00
12/05/2025	PNC	144806	SERESA	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	325	220,187.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/05/2025	PNC	144807	SHREDCORP	SUPPLIES	742.000	301	63.00
12/05/2025	PNC	144808#	STERICYCLE, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	212	21.05
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	257	21.04
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	21.04
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	21.04
				CHECK PNC 144808 TOTAL FOR FUND 101:			84.17
12/05/2025	PNC	144809	STERLING TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90
12/05/2025	PNC	144810	SUNSHINE FIRE ENTERTAINMENT	PROGRAMMING	881.000	751	337.50
12/05/2025	PNC	144812	T AND J LANDSCAPING AND SPRINKLER	REPAIRS AND MAINTENANCE	930.000	265	60.00
12/05/2025	PNC	144814	UNITED STATES POSTAL SERVICE	MAIL OR POSTAGE	851.000	215	420.00
12/05/2025	PNC	144815#	VC3, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	134.00
				OPERATING SUPPLIES	742.000	301	3,523.00
				CHECK PNC 144815 TOTAL FOR FUND 101:			3,657.00
12/05/2025	PNC	144816	WILLIAM DELMEGE	PROGRAMMING	881.000	672	46.95
12/05/2025	PNC	144817	GMT POWER, INC.	CAPITAL OUTLAY	972.000	441	655.25
12/05/2025	PNC	1911(E)#	MERS	MERS DIVISION 20 POLC	725.500	301	107,608.00
				MERS DIVISION 21 POAM - VOLUNTARY	725.600	301	67,973.00
				MERS DIVISION 23 DPW	725.700	441	23,234.00
				MERS DIVISION 10 SUPERVISOR	725.300	961	54,664.00
				MERS DIVISION 11 CLERICAL	725.400	961	3,591.00
				CHECK PNC 1911(E) TOTAL FOR FUND 101:			257,070.00
12/12/2025	PNC	144818	ADVANCE TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144819	AMERICA'S FINEST	OPERATING SUPPLIES	742.000	301	158.00
12/12/2025	PNC	144820	MAYSSA ATTIA	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	286	1,125.00
12/12/2025	PNC	144822	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				CHECK PNC 144822 TOTAL FOR FUND 101:			1,060.00
12/12/2025	PNC	144823	CHRIS DELMEGE	PROGRAMMING	881.000	751	588.76
12/12/2025	PNC	144824	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	795.64
				OPERATING SUPPLIES	742.000	265	119.60
				REPAIRS AND MAINTENANCE	930.000	265	7.53
				CHECK PNC 144824 TOTAL FOR FUND 101:			922.77
12/12/2025	PNC	144825	COMCAST	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	1,410.05
12/12/2025	PNC	144828	DOWNTOWN DECORATIONS, INC.	CAPITAL OUTLAY	972.000	265	598.00
12/12/2025	PNC	144829	EPIC TITLE SERVICES, LLC	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144832	HENRY FORD HEALTH SYSTEM	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	612.50
12/12/2025	PNC	144835	KENT COMMUNICATIONS, INC.	MAIL OR POSTAGE	851.000	257	153.92
				MAIL OR POSTAGE	851.000	257	3,275.73
				CHECK PNC 144835 TOTAL FOR FUND 101:			3,429.65
12/12/2025	PNC	144838	LPS PLUMBING	Inspection, Final (add)	280.000	000	30.00
				Catch Basin/Intercepter	280.000	000	40.00
				Escrow Fee	280.000	000	2,430.00
				CHECK PNC 144838 TOTAL FOR FUND 101:			2,500.00
12/12/2025	PNC	144839	LUXURY TITLE SERVICES, LLC	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144840	MACOMB COUNTY FINANCE DEPARTMENT	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	301	280.00
12/12/2025	PNC	144842	MACOMB COUNTY TREASURERS ASSOC.	MEMBERSHIPS	956.000	212	25.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/12/2025	PNC	144845	MCKENNA ASSOCIATES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	43,456.23
12/12/2025	PNC	144846	NATIONWIDE ILLUMINATION LLC	REPAIRS AND MAINTENANCE	930.000	265	468.00
12/12/2025	PNC	144847	O'REILLY RANCILIO PC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	198.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	16,128.65
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	90.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	5,628.00
				CHECK PNC 144847 TOTAL FOR FUND 101:			22,044.65
12/12/2025	PNC	144848	OFFICE DEPOT	OPERATING SUPPLIES	742.000	301	123.94
				OPERATING SUPPLIES	742.000	301	63.04
				CHECK PNC 144848 TOTAL FOR FUND 101:			186.98
12/12/2025	PNC	144851	PHILLIPS SECURITY	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	480.00
12/12/2025	PNC	144852	PITNEY BOWES	OPERATING SUPPLIES	742.000	212	132.79
12/12/2025	PNC	144853	PREMIER TITLE AGENCY, LLC	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144854	PROFESSIONAL BENEFITS SERVICES,	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	65.10
12/12/2025	PNC	144855*#	REINDEL TRUE VALUE	OPERATING SUPPLIES	742.000	265	28.73
				REPAIRS AND MAINTENANCE	930.000	265	176.39
				OPERATING SUPPLIES	742.000	441	42.05
				OPERATING SUPPLIES	742.000	770	6.79
				CHECK PNC 144855 TOTAL FOR FUND 101:			253.96
12/12/2025	PNC	144857	CITY OF ROSEVILLE	MAIL OR POSTAGE	851.000	286	964.18
				RENTALS	940.000	286	74,788.75
				CHECK PNC 144857 TOTAL FOR FUND 101:			75,752.93
12/12/2025	PNC	144858	ROSSOW GROUP	PROFESSIONAL DEVELOPMENT	957.000	301	430.00
12/12/2025	PNC	144859	SPECTRON ELECTRIC	REPAIRS AND MAINTENANCE	930.000	265	215.00
12/12/2025	PNC	144861	STERLING TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/12/2025	PNC	144862	THOMSON REUTERS - WEST	OPERATING SUPPLIES	742.000	301	383.04
12/12/2025	PNC	144863	TITLE ONE, INC.	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144864	VANGUARD TITLE INSURANCE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90
12/12/2025	PNC	144865*#	VERIZON	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	212	38.12
				OPERATING SUPPLIES	742.000	286	38.12
				COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	441	561.54
				COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	703	114.36
				CHECK PNC 144865 TOTAL FOR FUND 101:			752.14
12/19/2025	PNC	144867*#	AEW	ESCROW COMMERCIAL& INDUSTRIAL	280.000	000	4,052.71
				Escrow Fee	280.000	000	214.50
				ESCROW COMMERCIAL& INDUSTRIAL	280.000	000	123.50
				Escrow Fee	280.000	000	200.66
				ESCROW COMMERCIAL& INDUSTRIAL	280.000	000	1,353.65
				Escrow Fee	280.000	000	629.53
				CAPITAL OUTLAY	972.000	265	571.90
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	9,136.40
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	3,098.97
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	4,500.00
				CAPITAL OUTLAY	972.000	441	3,272.82
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	746.50
				CHECK PNC 144867 TOTAL FOR FUND 101:			27,901.14
12/19/2025	PNC	144868	BEST HOMES TITLE AGENCY, LLC	RECEIPTS REFUNDABLE	276.000	000	0.90
12/19/2025	PNC	144869	BOBS SANITATION SERVICE, INC	REPAIRS AND MAINTENANCE	930.000	770	190.00
12/19/2025	PNC	144871	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				CHECK PNC 144871 TOTAL FOR FUND 101:			265.00
12/19/2025	PNC	144872	C E & A PROFESSIONAL SERVICES, INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	445.88
12/19/2025	PNC	144873	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	18.49

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/19/2025	PNC	144874*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	2,827.28
				NATURAL GAS	921.000	265	1,129.74
				NATURAL GAS	921.000	265	419.49
				NATURAL GAS	921.000	265	1,334.71
				CHECK PNC 144874 TOTAL FOR FUND 101:			5,711.22
12/19/2025	PNC	144876	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	265	1,006.88
12/19/2025	PNC	144877	DETROIT ENERGY STREET LIGHTS	ELECTRIC (STREET LIGHTING)	920.500	448	22,263.41
12/19/2025	PNC	144878	DEVON TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90
12/19/2025	PNC	144879	EASTPOINTE CHAMBER OF COMMERCE	MEMBERSHIPS	956.000	101	300.00
12/19/2025	PNC	144880	EASTSIDE MECHANICAL LLC	CAPITAL OUTLAY	972.000	265	103,882.00
12/19/2025	PNC	144883	L. D'AGOSTINI & SON	CAPITAL OUTLAY	972.000	441	147,742.00
12/19/2025	PNC	144884	MACOMB COUNTY FINANCE DEPARTMENT	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	215	91.76
12/19/2025	PNC	144886	21ST CENTURY MEDIA - MICHIGAN	SUBSCRIPTIONS AND PUBLICATIONS	791.000	215	404.24
				SUBSCRIPTIONS AND PUBLICATIONS	791.000	215	173.99
				CHECK PNC 144886 TOTAL FOR FUND 101:			578.23
12/19/2025	PNC	144887*#	MINI MIX, INC	REPAIRS AND MAINTENANCE	930.000	441	1,554.00
12/19/2025	PNC	144888	O'REILLY RANCILIO PC	ESCROW COMMERCIAL& INDUSTRIAL	280.000	000	55.50
12/19/2025	PNC	144889#	OFFICE DEPOT	OPERATING SUPPLIES	742.000	212	490.90
				OPERATING SUPPLIES	742.000	286	42.28
				OPERATING SUPPLIES	742.000	286	28.57
				OPERATING SUPPLIES	742.000	286	12.79
				OPERATING SUPPLIES	742.000	286	169.38
				CHECK PNC 144889 TOTAL FOR FUND 101:			743.92
12/19/2025	PNC	144891	ROCKET CLOSE, LLC CHASE SIX	RECEIPTS REFUNDABLE	276.000	000	0.90

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/19/2025	PNC	144892	CITY OF ROSEVILLE	OPERATING SUPPLIES	742.000	286	203.20
				MAIL OR POSTAGE	851.000	286	2,340.43
				CHECK PNC 144892 TOTAL FOR FUND 101:			2,543.63
12/19/2025	PNC	144893	ROYAL OAK NAME PLATE CO.	OPERATING SUPPLIES	742.000	215	48.60
12/19/2025	PNC	144897	VC3, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	208.20
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	154.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	627.30
				CHECK PNC 144897 TOTAL FOR FUND 101:			989.50
12/19/2025	PNC	144898	ZACK HOWEY	FUND BALANCE - RESTRICTED - HISTORICAL	379.000	000	200.00
12/23/2025	PNC	144899	EASTSIDE MECHANICAL LLC	CAPITAL OUTLAY	972.000	265	11,542.44
12/23/2025	PNC	144900	VINTAGE HOUSE	PROGRAMMING	881.000	672	460.00
12/30/2025	PNC	144902	APPLICANTPRO HOLDINGS, LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	270	471.00
12/30/2025	PNC	144903*	AT&T	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	769.59
				COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	209.85
				CHECK PNC 144903 TOTAL FOR FUND 101:			979.44
12/30/2025	PNC	144904	B. B. TROPHY & AWARDS COMPANY, LLC	OPERATING SUPPLIES	742.000	101	25.50
12/30/2025	PNC	144905	BIRMINGHAM TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	0.90
12/30/2025	PNC	144906	BRIGHTER CLEANING SERVICES LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	265	125.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				REPAIRS AND MAINTENANCE	930.000	265	140.00
				CHECK PNC 144906 TOTAL FOR FUND 101:			530.00
12/30/2025	PNC	144907	CHRIS DELMEGE	PROGRAMMING	881.000	672	146.72
12/30/2025	PNC	144908	CINTAS CORPORATION #354	OPERATING SUPPLIES	742.000	265	7.53
				REPAIRS AND MAINTENANCE	930.000	265	304.09

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				CHECK PNC 144908 TOTAL FOR FUND 101:			311.62
12/30/2025	PNC	144909	COMCAST	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	182.74
12/30/2025	PNC	144910	COMCAST BUSINESS	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	3,309.78
12/30/2025	PNC	144913*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	3,793.04
				ELECTRIC	920.000	265	1,605.88
				ELECTRIC	920.000	265	178.34
				ELECTRIC	920.000	265	964.84
				ELECTRIC	920.000	448	183.58
				CHECK PNC 144913 TOTAL FOR FUND 101:			6,725.68
12/30/2025	PNC	144915	FIRE EXTINGUISHER SALES & SERVICE	REPAIRS AND MAINTENANCE	930.000	265	1,119.65
12/30/2025	PNC	144916	FISHER AUTO PARTS, INC	REPAIRS AND MAINTENANCE	930.000	441	229.14
				REPAIRS AND MAINTENANCE	930.000	441	(45.00)
				CHECK PNC 144916 TOTAL FOR FUND 101:			184.14
12/30/2025	PNC	144917*#	CITY OF FRASER	WATER	922.000	265	132.54
				WATER	922.000	265	627.62
				WATER	922.000	265	193.12
				WATER	922.000	265	31.51
				WATER	922.000	770	619.99
				CHECK PNC 144917 TOTAL FOR FUND 101:			1,604.78
12/30/2025	PNC	144919#	HP, INC.	OPERATING SUPPLIES	742.000	212	996.30
				OPERATING SUPPLIES	742.000	215	192.00
				CHECK PNC 144919 TOTAL FOR FUND 101:			1,188.30
12/30/2025	PNC	144920	INGERSOLL MECHANICAL, INC.	REPAIRS AND MAINTENANCE	930.000	265	9,427.82
12/30/2025	PNC	144921	INSTALL PARTNERS LLC	FINAL INSPECTION	280.000	000	40.00
				REGISTRATION FEE	280.000	000	15.00
				UTILITY USES	280.000	000	50.00

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
				CHECK PNC 144921 TOTAL FOR FUND 101:			105.00
12/30/2025	PNC	144923	KAROULIN ALJORIS	REC/SENIOR USE/ADMISSION FEES	651.000	000	25.00
12/30/2025	PNC	144924	KIRK, HUTH, LANGE & BADALAMENTI	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	266	1,480.00
12/30/2025	PNC	144926	MCKENNA ASSOCIATES	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	16,372.88
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	703	600.00
				CHECK PNC 144926 TOTAL FOR FUND 101:			16,972.88
12/30/2025	PNC	144927	MRU INSTRUMENTS, INC.	OPERATING SUPPLIES	742.000	301	1,384.70
12/30/2025	PNC	144928	PHILLIPS SECURITY	REPAIRS AND MAINTENANCE	930.000	441	498.25
12/30/2025	PNC	144930	PLATINUM FIRST TITLE AGENCY	RECEIPTS REFUNDABLE	276.000	000	1.80
12/30/2025	PNC	144931	REPUTATION FIRST TITLE AGENCY LLC	RECEIPTS REFUNDABLE	276.000	000	0.90
12/30/2025	PNC	144932	ROCKET CLOSE, LLC CHASE SIX	RECEIPTS REFUNDABLE	276.000	000	0.90
				RECEIPTS REFUNDABLE	276.000	000	0.90
				CHECK PNC 144932 TOTAL FOR FUND 101:			1.80
12/30/2025	PNC	144933	ROLLINS, INC.	REPAIRS AND MAINTENANCE	930.000	265	60.00
12/30/2025	PNC	144936	SHOREVIEW ELECTRIC	REPAIRS AND MAINTENANCE	930.000	265	300.00
12/30/2025	PNC	144937	SIGNPROCO, INC.	OPERATING SUPPLIES	742.000	212	144.85
12/30/2025	PNC	144940*#	SUPPLY DEN	OPERATING SUPPLIES	742.000	265	114.88
				OPERATING SUPPLIES	742.000	441	195.63
				CHECK PNC 144940 TOTAL FOR FUND 101:			310.51
12/30/2025	PNC	144941	VC3, INC.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	22,864.29
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	228	243.08
				CHECK PNC 144941 TOTAL FOR FUND 101:			23,107.37
12/30/2025	PNC	144942	VINTAGE HOUSE	PROGRAMMING	881.000	751	500.00
12/30/2025	PNC	144943	WOW INTERNET-CABLE-PHONE	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	228	170.03

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 101 GENERAL FUND							
12/30/2025	PNC	1920(E)#	MERS	MERS DIVISION 20 POLC	725.500	301	107,608.00
				MERS DIVISION 21 POAM - VOLUNTARY	725.600	301	67,973.00
				MERS DIVISION 23 DPW	725.700	441	23,234.00
				MERS DIVISION 10 SUPERVISOR	725.300	961	54,664.00
				MERS DIVISION 11 CLERICAL	725.400	961	3,591.00
				CHECK PNC 1920(E) TOTAL FOR FUND 101:			257,070.00
				Total for fund 101 GENERAL FUND			1,355,397.98

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 202 MAJOR STREET FUND							
12/05/2025	PNC	144798	MACOMB COUNTY DEPARTMENT OF ROADS	REPAIRS AND MAINTENANCE	930.000	441	959.19
12/12/2025	PNC	144860	STATE OF MICHIGAN	CAPITAL OUTLAY	972.000	441	1,084.78
12/19/2025	PNC	144867*#	AEW	CAPITAL OUTLAY	972.000	441	17,215.27
				Total for fund 202 MAJOR STREET FUND			19,259.24

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 203 LOCAL STREET FUND							
12/05/2025	PNC	144781	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	441	136.25
12/12/2025	PNC	144827	DALE'S LANDSCAPING SUPPLY, INC.	REPAIRS AND MAINTENANCE	930.000	441	133.00
				REPAIRS AND MAINTENANCE	930.000	441	99.75
				CHECK PNC 144827 TOTAL FOR FUND 203:			232.75
12/12/2025	PNC	144856	ROBERT PARKER	REPAIRS AND MAINTENANCE	930.000	441	70.00
12/19/2025	PNC	144867*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	49,478.62
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	441	493.09
				CHECK PNC 144867 TOTAL FOR FUND 203:			49,971.71
12/30/2025	PNC	144912	DORNBOS SIGN, INC.	REPAIRS AND MAINTENANCE	930.000	441	278.50
				Total for fund 203 LOCAL STREET FUND			50,689.21

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 210 AMBULANCE FUND							
12/05/2025	PNC	144811	SUPPLY DEN	OPERATING SUPPLIES	742.000	301	178.22
12/12/2025	PNC	144843	MACQUEEN	OPERATING SUPPLIES	742.000	301	80.00
12/19/2025	PNC	144870	BOUND TREE MEDICAL	OPERATING SUPPLIES	742.000	301	466.06
				OPERATING SUPPLIES	742.000	301	262.00
				CHECK PNC 144870 TOTAL FOR FUND 210:			728.06
12/19/2025	PNC	144881	EMS MANAGEMENT & CONSULTANTS, INC.	PROFESSIONAL SERVICES - ACCUMED	801.000	301	1,750.69
12/19/2025	PNC	144895	STRYKER SALES, LLC	CAPITAL OUTLAY	972.000	301	1,260.48
12/30/2025	PNC	144914	ELITE TRAUMA CLEAN-UP, INC	OPERATING SUPPLIES	742.000	301	45.00
12/30/2025	PNC	144940*#	SUPPLY DEN	OPERATING SUPPLIES	742.000	301	76.70
				OPERATING SUPPLIES	742.000	301	(178.22)
				CHECK PNC 144940 TOTAL FOR FUND 210:			(101.52)
				Total for fund 210 AMBULANCE FUND			3,940.93

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 213 INDUSTRIAL PARK ROADS SAD							
12/05/2025	PNC	144800	MARK ANTHONY CONTRACTING INC.	CAPITAL OUTLAY	972.000	441	370,575.08
12/12/2025	PNC	144844	MARK ANTHONY CONTRACTING INC.	CAPITAL OUTLAY	972.000	441	578,229.68
12/19/2025	PNC	144885	MARK ANTHONY CONTRACTING INC.	CAPITAL OUTLAY	972.000	441	94,287.75
				Total for fund 213 INDUSTRIAL PARK ROADS SAD			1,043,092.51

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 226 RUBBISH COLLECTION FUND							
12/05/2025	PNC	144804	PRIORITY WASTE LLC	WASTE AND RUBBISH DISPOSAL	801.400	528	71,900.00
				WASTE AND RUBBISH DISPOSAL	801.400	528	1,032.41
				RECYCLING	801.500	528	12,090.00
				COMPOSTING	801.600	528	9,875.00
				CHECK PNC 144804 TOTAL FOR FUND 226:			94,897.41
12/19/2025	PNC	144890	PRIORITY WASTE LLC	WASTE AND RUBBISH DISPOSAL	801.400	528	1,063.70
				COMPOSTING	801.600	528	13,630.00
				CHECK PNC 144890 TOTAL FOR FUND 226:			14,693.70
				Total for fund 226 RUBBISH COLLECTION FUND			109,591.11

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 536 SENIOR HOUSING FUND							
12/05/2025	PNC	144771	AT&T	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	437.37
12/05/2025	PNC	144778*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	299.61
12/05/2025	PNC	144782*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	1,006.12
12/05/2025	PNC	144796*#	LOOK PROFESSIONAL PAINTING	REPAIRS AND MAINTENANCE	930.000	265	671.50
12/12/2025	PNC	144837	LIKENU CARPET CLEANING	REPAIRS AND MAINTENANCE	930.000	265	225.00
12/12/2025	PNC	144865*#	VERIZON	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	37.51
12/19/2025	PNC	144874*	CONSUMERS ENERGY	NATURAL GAS	921.000	265	852.55
12/30/2025	PNC	144903*	AT&T	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	265	437.37
12/30/2025	PNC	144913*#	DTE ENERGY COMPANY	ELECTRIC	920.000	265	1,252.54
12/30/2025	PNC	144917*#	CITY OF FRASER	WATER	922.000	265	2,994.76
12/30/2025	PNC	144918	GREAT LAKES SECURITY HARDWARE	REPAIRS AND MAINTENANCE	930.000	265	53.80
				Total for fund 536 SENIOR HOUSING FUND			8,268.13

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
12/05/2025	PNC	144779	CORE & MAIN LP	REPAIRS AND MAINTENANCE	930.000	536	5,132.40
12/05/2025	PNC	144780	D'ANGELO BROS., INC.	CAPITAL OUTLAY	972.000	536	82,019.58
12/05/2025	PNC	144782*#	DTE ENERGY COMPANY	ELECTRIC	920.000	537	392.81
12/05/2025	PNC	144789	GREAT LAKES WATER AUTHORITY	SEWAGE	923.000	537	5,428.46
12/12/2025	PNC	144826	CORE & MAIN LP	OPERATING SUPPLIES	742.000	536	2,820.00
				REPAIRS AND MAINTENANCE	930.000	536	1,374.87
				CHECK PNC 144826 TOTAL FOR FUND 592:			4,194.87
12/12/2025	PNC	144831	GREAT LAKES WATER AUTHORITY	WATER (GREAT LAKES WATER AUTHORITY)	922.500	536	127,182.62
12/12/2025	PNC	144833	HYDROCORP, LLC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,330.00
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	3,384.00
				CHECK PNC 144833 TOTAL FOR FUND 592:			6,714.00
12/12/2025	PNC	144841	MACOMB COUNTY PUBLIC WORKS COMM	SEWAGE	923.000	537	262,423.00
12/12/2025	PNC	144850	PARAGON LABORATORIES, INC	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	184.00
12/12/2025	PNC	144855*#	REINDEL TRUE VALUE	REPAIRS AND MAINTENANCE	930.000	536	22.96
12/12/2025	PNC	144865*#	VERIZON	COMMUNICATIONS (PHONE/CELL/INTERNET)	850.000	536	154.28
12/12/2025	PNC	144866#	WHITLOCK BUSINESS SYSTEMS	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	773.49
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	773.49
				MAIL OR POSTAGE	851.000	536	1,491.28
				MAIL OR POSTAGE	851.000	537	1,491.28
				CHECK PNC 144866 TOTAL FOR FUND 592:			4,529.54
12/19/2025	PNC	144867*#	AEW	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	50.01
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	735.64
				PROFESSIONAL/CONTRACTUAL SERVICES	801.000	536	2,242.57
				CAPITAL OUTLAY	972.000	536	2,864.07

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 592 WATER AND SEWER FUND							
				CAPITAL OUTLAY	972.000	536	418.87
				CHECK PNC 144867 TOTAL FOR FUND 592:			6,311.16
12/19/2025	PNC	144882	JOE GREGORY	PROFESSIONAL DEVELOPMENT	957.000	536	70.00
12/19/2025	PNC	144887*#	MINI MIX, INC	REPAIRS AND MAINTENANCE	930.000	536	689.00
12/30/2025	PNC	144913*#	DTE ENERGY COMPANY	ELECTRIC	920.000	537	498.45
12/30/2025	PNC	144929	PIPETEK INFRASTRUCTURE SERVICES	WATER COMMODITY	642.100	000	26.15
				WATER READY TO SERVE	642.200	000	74.37
				SEWER COMMODITY	642.300	000	35.50
				SEWER READY TO SERVE	642.400	000	57.07
				METER REPLACEMENT	642.500	000	3.70
				CHECK PNC 144929 TOTAL FOR FUND 592:			196.79
12/30/2025	PNC	144935	SCHOTTS MARKET	SEWER COMMODITY	642.300	000	93.95
				Total for fund 592 WATER AND SEWER FUND			506,237.87

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL FUND							
12/05/2025	PNC	144787*#	FISHER AUTO PARTS, INC	REPAIRS AND MAINTENANCE	930.000	596	162.66
12/05/2025	PNC	144793	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	838.71
				REPAIRS AND MAINTENANCE	930.000	596	128.44
				REPAIRS AND MAINTENANCE	930.000	596	218.75
				REPAIRS AND MAINTENANCE	930.000	596	147.50
				REPAIRS AND MAINTENANCE	930.000	596	270.31
				CHECK PNC 144793 TOTAL FOR FUND 661:			1,603.71
12/05/2025	PNC	144813	TRUCK & TRAILER SPECIALTIES, INC.	CAPITAL OUTLAY (VEHICLES)	981.000	596	14,310.00
12/12/2025	PNC	144821	BASHA I&C MAGICAL TOUCH INC.	REPAIRS AND MAINTENANCE	930.000	596	51.00
12/12/2025	PNC	144830	FISHER AUTO PARTS, INC	OPERATING SUPPLIES	742.000	596	73.20
				REPAIRS AND MAINTENANCE	930.000	596	9.14
				CHECK PNC 144830 TOTAL FOR FUND 661:			82.34
12/12/2025	PNC	144834	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	30.00
				REPAIRS AND MAINTENANCE	930.000	596	277.55
				REPAIRS AND MAINTENANCE	930.000	596	191.71
				CHECK PNC 144834 TOTAL FOR FUND 661:			499.26
12/12/2025	PNC	144836	LESLIE TIRE SERVICE, INC.	EQUIPMENT REPAIRS	930.000	596	980.00
				EQUIPMENT REPAIRS	930.000	596	204.00
				CHECK PNC 144836 TOTAL FOR FUND 661:			1,184.00
12/12/2025	PNC	144849	OSCAR W. LARSON CO.	PROFESSIONAL/CONTRACTUAL SERVICES	801.000	596	325.00
12/12/2025	PNC	144855*#	REINDEL TRUE VALUE	REPAIRS AND MAINTENANCE	930.000	596	3.69
12/19/2025	PNC	144896	TRACTION-GENUINE PARTS CO	EQUIPMENT REPAIRS	930.000	596	206.00
12/30/2025	PNC	144901	AIRGAS USA, LLC	REPAIRS AND MAINTENANCE	930.000	596	49.32
12/30/2025	PNC	144922	JEFFERSON AUTO SERVICE	REPAIRS AND MAINTENANCE	930.000	596	133.83

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 661 MOTOR POOL FUND							
				REPAIRS AND MAINTENANCE	930.000	596	3,238.13
				CHECK PNC 144922 TOTAL FOR FUND 661:			3,371.96
12/30/2025	PNC	144925	MAXX TOWING & TRANSPORT, INC.	REPAIRS AND MAINTENANCE	930.000	596	225.00
12/30/2025	PNC	144934	ROWERDINK, INC.	REPAIRS AND MAINTENANCE	930.000	596	326.44
12/30/2025	PNC	144938	SMART	REPAIRS AND MAINTENANCE	930.000	596	546.94
12/30/2025	PNC	144939	SPENCER OIL COMPANY	DIESEL FUEL	758.000	596	2,815.79
				GASOLINE	759.000	596	4,052.30
				CHECK PNC 144939 TOTAL FOR FUND 661:			6,868.09
				Total for fund 661 MOTOR POOL FUND			29,815.41

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 677 SELF INSURANCE FUND							
12/02/2025	PNC	1907(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	2,400.40
12/10/2025	PNC	1910(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	15,017.49
12/23/2025	PNC	1918(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	43,020.60
12/30/2025	PNC	1919(E)	BLUE CROSS BLUE SHIELD OF MICHIGAN	HEALTH INSURANCE CLAIMS	837.000	999	4,552.45
				Total for fund 677 SELF INSURANCE FUND			64,990.94

Check Date	Bank	Check #	Payee	Description	Account	Dept	Amount
Fund: 703 CURRENT TAX COLLECTION FUND							
12/19/2025	PNC	144875	CORELOGIC CENTRALIZED REFUNDS	ART - IFT	274.000	000	4,499.55
				ART - IFT	274.000	000	1,407.13
				CHECK PNC 144875 TOTAL FOR FUND 703:			5,906.68
12/19/2025	PNC	144894	SPENCER. JOSEPH	ART - IFT	274.000	000	2,643.26
12/30/2025	PNC	144911	CORELOGIC CENTRALIZED REFUNDS	ART - IFT	274.000	000	957.34
				ART - IFT	274.000	000	131.89
				ART - IFT	274.000	000	82.54
				ART - IFT	274.000	000	239.08
				ART - IFT	274.000	000	142.69
				ART - IFT	274.000	000	209.24
				ART - IFT	274.000	000	165.33
				ART - IFT	274.000	000	290.34
				ART - IFT	274.000	000	186.36
				CHECK PNC 144911 TOTAL FOR FUND 703:			2,404.81
				Total for fund 703 CURRENT TAX COLLECTION FUND			10,954.75
			TOTAL - ALL FUNDS				3,202,238.08

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

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	10,275,430.00	10,275,430.00	9,379,300.09	0.00	896,129.91	91.28
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	519,044.00	519,044.00	457,039.48	0.00	62,004.52	88.05
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY TAXES	5,000.00	5,000.00	87.29	0.00	4,912.71	1.75
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	5,000.00	5,000.00	15,234.29	0.00	(10,234.29)	304.69
101-000-412.033	TAXES - DELINQUENT PERSONAL PROPERTYPA33	0.00	0.00	140.87	0.00	(140.87)	100.00
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(5,000.00)	(5,000.00)	(2,913.79)	0.00	(2,086.21)	58.28
101-000-427.000	TAXES - COMMUNITYWIDE SPECIAL ASSESSMENT	825,747.00	825,747.00	403,761.97	0.00	421,985.03	48.90
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	50,000.00	50,000.00	68,929.69	0.00	(18,929.69)	137.86
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	15,000.00	15,000.00	6,588.37	0.00	8,411.63	43.92
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	275,000.00	275,000.00	294,130.04	0.00	(19,130.04)	106.96
101-000-477.100	CABLE TV FRANCHISE FEES - WOW	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
101-000-477.200	CABLE TV FRANCHISE FEES - COMCAST	130,000.00	130,000.00	31,129.33	0.00	98,870.67	23.95
101-000-477.300	CABLE TV FRANCHISE FEES - DTV	12,000.00	12,000.00	2,718.60	0.00	9,281.40	22.66
101-000-478.000	CELL TOWER LICENSES AND PERMITS	90,000.00	90,000.00	57,084.54	6,536.00	32,915.46	63.43
101-000-504.000	FEDERAL GRANTS - SEMCOG	0.00	0.00	25,782.75	0.00	(25,782.75)	100.00
101-000-522.000	FEDERAL GRANTS - CDBG	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00
101-000-540.000	STATE GRANT - PA302 LED	0.00	0.00	6,078.40	0.00	(6,078.40)	100.00
101-000-543.000	STATE GRANTS	65,000.00	65,000.00	11,872.07	0.00	53,127.93	18.26
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE FLOW	2,800.00	2,800.00	0.00	0.00	2,800.00	0.00
101-000-547.000	STATE GRANTS - COURT EQUITY	30,000.00	30,000.00	13,762.20	6,836.10	16,237.80	45.87
101-000-569.000	STATE GRANTS - OTHER	0.00	0.00	27,201.25	0.00	(27,201.25)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	900,000.00	900,000.00	794,619.61	0.00	105,380.39	88.29
101-000-574.000	STATE REVENUE SHARING	1,823,216.00	1,823,216.00	326,836.00	0.00	1,496,380.00	17.93
101-000-580.000	LOCAL GRANTS	0.00	0.00	3,617.54	0.00	(3,617.54)	100.00
101-000-621.000	PROBATION OVERSIGHT FEE	11,300.00	11,300.00	5,157.12	0.00	6,142.88	45.64
101-000-627.000	BUILDING INSPECTION FEES	220,000.00	300,000.00	195,700.10	19,253.07	104,299.90	65.23
101-000-628.000	PLANNING COMMISSION FEES	7,000.00	7,000.00	1,700.00	1,700.00	5,300.00	24.29
101-000-629.000	ZONING BOARD OF APPEALS FEES	4,500.00	4,500.00	1,200.00	0.00	3,300.00	26.67
101-000-645.000	SALES - PRINTED MATERIALS/PROPERTY	12,000.00	12,000.00	277.85	1.90	11,722.15	2.32
101-000-646.000	PUBLIC SAFETY FEES/FINES	200,000.00	200,000.00	107,886.91	15,874.72	92,113.09	53.94
101-000-651.000	REC/SENIOR USE/ADMISSION FEES	32,500.00	32,500.00	13,549.00	2,354.35	18,951.00	41.69
101-000-656.000	DISTRICT COURT FEES	450,000.00	450,000.00	176,020.62	0.00	273,979.38	39.12
101-000-657.000	ORDINANCE FINES AND COSTS	6,000.00	6,000.00	4,214.00	138.00	1,786.00	70.23
101-000-665.000	INTEREST INCOME	600,000.00	600,000.00	164,413.91	0.00	435,586.09	27.40
101-000-673.000	GAIN/LOSS ON SALE OF ASSETS	5,000.00	5,000.00	23,273.81	0.00	(18,273.81)	465.48
101-000-675.000	OTHER REVENUE	80,000.00	80,000.00	118,979.65	37,264.47	(38,979.65)	148.72
101-000-676.000	REIMBURSEMENTS	20,000.00	20,000.00	12,988.55	0.00	7,011.45	64.94
101-000-681.000	RETIREE HEALTH INSURANCE CONTRIBUTION	50,000.00	50,000.00	23,955.78	3,992.63	26,044.22	47.91
101-000-685.000	OPIOID SETTLEMENT REVENUE	27,000.00	27,000.00	27,332.43	0.00	(332.43)	101.23
101-000-687.000	REFUNDS OR REBATES	500.00	500.00	151.86	0.00	348.14	30.37
101-000-689.000	CASH OVER OR SHORT	100.00	100.00	(0.01)	0.00	100.01	(0.01)
101-000-691.096	SBITA INSURANCE OTHER FINANCING SOURCES	155,000.00	155,000.00	0.00	0.00	155,000.00	0.00
Total Revenue:		17,111,137.00	17,191,137.00	12,799,802.17	93,951.24	4,391,334.83	74.46
Account Type: Transfers-In							
101-000-699.100	INTERFUND TRANSFER IN - ADMIN CHARGES	542,604.00	542,604.00	0.00	0.00	542,604.00	0.00
Total Transfers-In:		542,604.00	542,604.00	0.00	0.00	542,604.00	0.00
Total Dept 000 - BALANCE SHEET		17,653,741.00	17,733,741.00	12,799,802.17	93,951.24	4,933,938.83	72.18
TOTAL REVENUES		17,653,741.00	17,733,741.00	12,799,802.17	93,951.24	4,933,938.83	72.18

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 101 - CITY COUNCIL							
Account Type: Expenditure							
101-101-702.000	ELECTED/APPOINTED OFFICIALS PAY	35,000.00	35,000.00	18,499.91	3,016.65	16,500.09	52.86
101-101-713.000	FICA	2,170.00	2,170.00	1,146.99	187.03	1,023.01	52.86
101-101-714.000	MEDICARE	508.00	508.00	268.26	43.74	239.74	52.81
101-101-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	130.00	130.00	0.00	0.00	130.00	0.00
101-101-742.000	OPERATING SUPPLIES	500.00	500.00	309.99	25.50	190.01	62.00
101-101-900.000	PRINTING AND PUBLISHING	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-101-955.000	CONFERENCES	5,000.00	5,000.00	1,170.00	0.00	3,830.00	23.40
101-101-956.000	MEMBERSHIPS	8,000.00	8,000.00	4,415.00	300.00	3,585.00	55.19
Total Expenditure:		56,308.00	56,308.00	25,810.15	3,572.92	30,497.85	45.84
Total Dept 101 - CITY COUNCIL		56,308.00	56,308.00	25,810.15	3,572.92	30,497.85	45.84
Dept 172 - CITY MANAGER							
Account Type: Expenditure							
101-172-703.000	SALARIES	113,000.00	113,000.00	55,616.14	9,121.05	57,383.86	49.22
101-172-704.000	WAGES - FULL TIME EMPLOYEES	45,067.00	45,067.00	22,154.50	3,558.24	22,912.50	49.16
101-172-710.000	VACATION	16,621.00	16,621.00	6,123.46	0.00	10,497.54	36.84
101-172-711.000	HOLIDAY	8,453.00	8,453.00	3,082.07	1,408.81	5,370.93	36.46
101-172-713.000	FICA	11,690.00	11,690.00	5,659.92	877.30	6,030.08	48.42
101-172-714.000	MEDICARE	2,734.00	2,734.00	1,323.68	205.17	1,410.32	48.42
101-172-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	848.00	848.00	0.00	0.00	848.00	0.00
101-172-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400.00	5,400.00	2,700.00	450.00	2,700.00	50.00
101-172-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	7,464.00	7,464.00	1,407.40	236.65	6,056.60	18.86
101-172-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	14,651.00	14,651.00	7,288.81	1,127.04	7,362.19	49.75
101-172-742.000	OPERATING SUPPLIES	2,000.00	2,000.00	1,138.33	0.00	861.67	56.92
101-172-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	2,000.00	2,000.00	491.17	0.00	1,508.83	24.56
101-172-851.000	MAIL OR POSTAGE	250.00	250.00	4.76	0.00	245.24	1.90
101-172-860.000	TRANSPORTATION	700.00	700.00	22.50	0.00	677.50	3.21
101-172-955.000	CONFERENCES	1,500.00	1,500.00	773.65	0.00	726.35	51.58
101-172-956.000	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	0.00
101-172-957.000	PROFESSIONAL DEVELOPMENT	2,500.00	2,500.00	50.00	0.00	2,450.00	2.00
Total Expenditure:		235,378.00	235,378.00	107,836.39	16,984.26	127,541.61	45.81
Total Dept 172 - CITY MANAGER		235,378.00	235,378.00	107,836.39	16,984.26	127,541.61	45.81
Dept 212 - FINANCE							
Account Type: Expenditure							
101-212-703.000	SALARIES	98,861.00	98,861.00	48,890.83	7,476.93	49,970.17	49.45
101-212-704.000	WAGES - FULL TIME EMPLOYEES	124,990.00	124,990.00	59,931.65	8,545.05	65,058.35	47.95
101-212-710.000	VACATION	12,287.00	12,287.00	4,269.26	2,764.21	8,017.74	34.75
101-212-711.000	HOLIDAY	11,794.00	11,794.00	4,123.12	1,878.06	7,670.88	34.96
101-212-712.000	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-212-713.000	FICA	15,506.00	15,506.00	7,155.68	1,054.87	8,350.32	46.15
101-212-714.000	MEDICARE	3,626.00	3,626.00	1,673.51	246.70	1,952.49	46.15
101-212-715.000	UNEMPLOYEMENT COMPENSATION	1,000.00	1,000.00	27.53	0.00	972.47	2.75
101-212-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,125.00	1,125.00	0.00	0.00	1,125.00	0.00
101-212-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400.00	5,400.00	2,700.00	450.00	2,700.00	50.00
101-212-718.000	LONGEVITY PAY	1,000.00	1,000.00	1,000.00	0.00	0.00	100.00
101-212-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	46,707.00	46,707.00	23,555.59	3,937.91	23,151.41	50.43
101-212-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	3,750.00	3,750.00	1,875.12	288.48	1,874.88	50.00
101-212-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	8,640.00	8,640.00	4,320.03	664.62	4,319.97	50.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-212-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	2,734.00	2,734.00	1,651.23	262.18	1,082.77	60.40
101-212-742.000	OPERATING SUPPLIES	10,000.00	10,000.00	4,372.05	1,764.84	5,627.95	43.72
101-212-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	110,000.00	110,000.00	71,650.21	0.00	38,349.79	65.14
101-212-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	500.00	500.00	199.59	0.00	300.41	39.92
101-212-851.000	MAIL OR POSTAGE	10,000.00	10,000.00	3,680.51	0.00	6,319.49	36.81
101-212-955.000	CONFERENCES	1,000.00	1,000.00	400.00	0.00	600.00	40.00
101-212-956.000	MEMBERSHIPS	400.00	400.00	124.00	25.00	276.00	31.00
101-212-957.000	PROFESSIONAL DEVELOPMENT	3,500.00	3,500.00	902.23	0.00	2,597.77	25.78
101-212-965.000	BANK SERVICE CHARGES	60,000.00	60,000.00	31,064.15	0.00	28,935.85	51.77
Total Expenditure:		533,820.00	533,820.00	273,566.29	29,358.85	260,253.71	51.25
Total Dept 212 - FINANCE		533,820.00	533,820.00	273,566.29	29,358.85	260,253.71	51.25
Dept 215 - CLERK							
Account Type: Expenditure							
101-215-703.000	SALARIES	78,864.00	78,864.00	33,632.79	4,266.29	45,231.21	42.65
101-215-705.000	WAGES - PART TIME EMPLOYEES	93,180.00	93,180.00	12,086.99	2,535.00	81,093.01	12.97
101-215-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	30,000.00	30,000.00	9,110.00	0.00	20,890.00	30.37
101-215-710.000	VACATION	3,314.00	3,314.00	5,987.47	1,698.23	(2,673.47)	180.67
101-215-711.000	HOLIDAY	3,976.00	3,976.00	1,457.98	662.72	2,518.02	36.67
101-215-712.000	OVERTIME	0.00	0.00	975.72	0.00	(975.72)	100.00
101-215-713.000	FICA	11,119.00	11,119.00	3,471.47	556.23	7,647.53	31.22
101-215-714.000	MEDICARE	2,600.00	2,600.00	811.87	130.09	1,788.13	31.23
101-215-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	807.00	807.00	0.00	0.00	807.00	0.00
101-215-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	11,000.00	11,000.00	5,669.13	738.33	5,330.87	51.54
101-215-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	100.00	100.00	0.00	0.00	100.00	0.00
101-215-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	6,892.00	6,892.00	3,444.04	530.18	3,447.96	49.97
101-215-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	100.00	100.00	0.00	0.00	100.00	0.00
101-215-742.000	OPERATING SUPPLIES	20,000.00	20,000.00	6,170.10	240.60	13,829.90	30.85
101-215-791.000	SUBSCRIPTIONS AND PUBLICATIONS	60,000.00	60,000.00	3,677.48	0.00	56,322.52	6.13
101-215-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	5,000.00	5,000.00	91.76	91.76	4,908.24	1.84
101-215-851.000	MAIL OR POSTAGE	10,000.00	10,000.00	2,107.24	420.00	7,892.76	21.07
101-215-955.000	CONFERENCES	3,000.00	3,000.00	368.13	0.00	2,631.87	12.27
101-215-956.000	MEMBERSHIPS	500.00	500.00	275.00	0.00	225.00	55.00
101-215-957.000	PROFESSIONAL DEVELOPMENT	500.00	500.00	0.00	0.00	500.00	0.00
Total Expenditure:		340,952.00	340,952.00	89,337.17	11,869.43	251,614.83	26.20
Total Dept 215 - CLERK		340,952.00	340,952.00	89,337.17	11,869.43	251,614.83	26.20
Dept 228 - INFORMATION TECHNOLOGY							
Account Type: Expenditure							
101-228-705.000	WAGES - PART TIME EMPLOYEES	0.00	0.00	17,992.49	2,887.50	(17,992.49)	100.00
101-228-713.000	FICA	0.00	0.00	1,169.47	179.02	(1,169.47)	100.00
101-228-714.000	MEDICARE	0.00	0.00	273.51	41.87	(273.51)	100.00
101-228-742.000	OPERATING SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00
101-228-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	200,000.00	200,000.00	131,293.63	24,576.87	68,706.37	65.65
101-228-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	60,000.00	60,000.00	30,371.90	5,072.60	29,628.10	50.62
101-228-901.096	SBITA CAPITAL OUTLAYS	180,000.00	180,000.00	0.00	0.00	180,000.00	0.00
101-228-941.000	LEASED ASSETS	15,000.00	15,000.00	1,741.14	0.00	13,258.86	11.61
101-228-957.000	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-228-960.000	MISCELLANEOUS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-228-991.096	PRINCIPAL - SBITA	37,000.00	37,000.00	0.00	0.00	37,000.00	0.00
101-228-993.096	INTEREST - SBITA	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Expenditure:		513,500.00	513,500.00	182,842.14	32,757.86	330,657.86	35.61
Total Dept 228 - INFORMATION TECHNOLOGY		513,500.00	513,500.00	182,842.14	32,757.86	330,657.86	35.61
Dept 257 - ASSESSING							
Account Type: Expenditure							
101-257-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,800.00	1,800.00	90.00	0.00	1,710.00	5.00
101-257-713.000	FICA	150.00	150.00	5.58	0.00	144.42	3.72
101-257-714.000	MEDICARE	50.00	50.00	1.30	0.00	48.70	2.60
101-257-742.000	OPERATING SUPPLIES	3,000.00	3,000.00	70.97	0.00	2,929.03	2.37
101-257-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	150,000.00	150,000.00	67,860.20	10,710.00	82,139.80	45.24
101-257-851.000	MAIL OR POSTAGE	3,500.00	3,500.00	3,452.86	0.00	47.14	98.65
101-257-900.000	PRINTING AND PUBLISHING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
101-257-957.000	PROFESSIONAL DEVELOPMENT	150.00	150.00	0.00	0.00	150.00	0.00
Total Expenditure:		161,150.00	161,150.00	71,480.91	10,710.00	89,669.09	44.36
Total Dept 257 - ASSESSING		161,150.00	161,150.00	71,480.91	10,710.00	89,669.09	44.36
Dept 265 - BUILDINGS AND GROUNDS							
Account Type: Expenditure							
101-265-703.000	SALARIES	25,887.00	25,887.00	12,219.83	1,872.91	13,667.17	47.20
101-265-704.000	WAGES - FULL TIME EMPLOYEES	63,313.00	63,313.00	25,310.30	4,754.68	38,002.70	39.98
101-265-705.000	WAGES - PART TIME EMPLOYEES	42,408.00	42,408.00	22,012.92	3,344.53	20,395.08	51.91
101-265-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	6,300.00	6,300.00	0.00	0.00	6,300.00	0.00
101-265-710.000	VACATION	8,594.00	8,594.00	0.00	0.00	8,594.00	0.00
101-265-711.000	HOLIDAY	5,028.00	5,028.00	0.00	0.00	5,028.00	0.00
101-265-713.000	FICA	9,395.00	9,395.00	3,804.00	599.35	5,591.00	40.49
101-265-714.000	MEDICARE	2,197.00	2,197.00	889.62	140.17	1,307.38	40.49
101-265-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	682.00	682.00	0.00	0.00	682.00	0.00
101-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	18,181.00	18,181.00	3,272.55	450.44	14,908.45	18.00
101-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	938.00	938.00	310.15	47.21	627.85	33.07
101-265-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	2,362.00	2,362.00	1,179.47	181.66	1,182.53	49.94
101-265-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	2,088.00	2,088.00	990.82	178.90	1,097.18	47.45
101-265-742.000	OPERATING SUPPLIES	25,000.00	25,000.00	12,934.15	1,056.14	12,065.85	51.74
101-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	20,000.00	20,000.00	8,370.00	875.00	11,630.00	41.85
101-265-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	12,000.00	12,000.00	5,800.44	979.44	6,199.56	48.34
101-265-920.000	ELECTRIC	95,000.00	95,000.00	43,943.11	6,542.10	51,056.89	46.26
101-265-921.000	NATURAL GAS	40,000.00	40,000.00	15,720.94	5,711.22	24,279.06	39.30
101-265-922.000	WATER	15,000.00	15,000.00	5,266.61	0.00	9,733.39	35.11
101-265-930.000	REPAIRS AND MAINTENANCE	200,000.00	200,000.00	40,081.89	13,140.97	159,918.11	20.04
101-265-972.000	CAPITAL OUTLAY	85,000.00	349,000.00	241,973.67	598.00	107,026.33	69.33
Total Expenditure:		679,373.00	943,373.00	444,080.47	40,472.72	499,292.53	47.07
Total Dept 265 - BUILDINGS AND GROUNDS		679,373.00	943,373.00	444,080.47	40,472.72	499,292.53	47.07
Dept 266 - LEGAL							
Account Type: Expenditure							
101-266-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	175,000.00	175,000.00	83,490.71	0.00	91,509.29	47.71
Total Expenditure:		175,000.00	175,000.00	83,490.71	0.00	91,509.29	47.71
Total Dept 266 - LEGAL		175,000.00	175,000.00	83,490.71	0.00	91,509.29	47.71

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 270 - HUMAN RESOURCES							
Account Type: Expenditure							
101-270-705.000	WAGES - PART TIME EMPLOYEES	43,045.00	43,045.00	18,320.71	3,052.38	24,724.29	42.56
101-270-713.000	FICA	2,669.00	2,669.00	1,192.62	189.25	1,476.38	44.68
101-270-714.000	MEDICARE	624.00	624.00	278.92	44.26	345.08	44.70
101-270-715.000	UNEMPLOYEMENT COMPENSATION	315.00	315.00	0.00	0.00	315.00	0.00
101-270-742.000	OPERATING SUPPLIES	500.00	500.00	285.41	0.00	214.59	57.08
101-270-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	15,000.00	15,000.00	6,656.38	1,594.48	8,343.62	44.38
101-270-843.000	MEDICAL PROVIDER SERVICES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00
101-270-851.000	MAIL OR POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00
101-270-955.000	CONFERENCES	500.00	500.00	0.00	0.00	500.00	0.00
101-270-956.000	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	0.00
101-270-960.000	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00
Total Expenditure:		79,153.00	79,153.00	26,734.04	4,880.37	52,418.96	33.78
Total Dept 270 - HUMAN RESOURCES		79,153.00	79,153.00	26,734.04	4,880.37	52,418.96	33.78
Dept 286 - DISTRICT COURT							
Account Type: Expenditure							
101-286-703.000	SALARIES	27,500.00	27,500.00	23,415.54	4,536.21	4,084.46	85.15
101-286-704.000	WAGES - FULL TIME EMPLOYEES	153,218.00	153,218.00	83,703.68	25,273.00	69,514.32	54.63
101-286-705.000	WAGES - PART TIME EMPLOYEES	16,513.00	16,513.00	9,700.11	1,603.71	6,812.89	58.74
101-286-710.000	VACATION	9,779.00	9,779.00	9,279.50	855.28	499.50	94.89
101-286-711.000	HOLIDAY	9,276.00	9,276.00	2,512.36	1,338.58	6,763.64	27.08
101-286-712.000	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
101-286-713.000	FICA	12,498.00	12,498.00	7,769.04	2,088.21	4,728.96	62.16
101-286-714.000	MEDICARE	2,923.00	2,923.00	1,816.96	488.39	1,106.04	62.16
101-286-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	907.00	907.00	0.00	0.00	907.00	0.00
101-286-718.000	LONGEVITY PAY	4,995.00	4,995.00	2,100.00	2,100.00	2,895.00	42.04
101-286-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	62,255.00	62,255.00	34,154.64	5,692.44	28,100.36	54.86
101-286-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	625.04	96.16	624.96	50.00
101-286-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,201.00	3,201.00	2,283.39	626.02	917.61	71.33
101-286-742.000	OPERATING SUPPLIES	17,000.00	17,000.00	2,698.76	203.20	14,301.24	15.88
101-286-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	75,000.00	75,000.00	20,973.94	416.67	54,026.06	27.97
101-286-851.000	MAIL OR POSTAGE	12,000.00	12,000.00	6,188.78	2,340.43	5,811.22	51.57
101-286-860.000	TRANSPORTATION	500.00	500.00	0.00	0.00	500.00	0.00
101-286-940.000	RENTALS	300,000.00	300,000.00	149,577.50	74,788.75	150,422.50	49.86
101-286-957.000	PROFESSIONAL DEVELOPMENT	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00
Total Expenditure:		714,315.00	714,315.00	356,799.24	122,447.05	357,515.76	49.95
Total Dept 286 - DISTRICT COURT		714,315.00	714,315.00	356,799.24	122,447.05	357,515.76	49.95
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
101-301-703.000	SALARIES	110,000.00	110,000.00	46,386.51	9,079.70	63,613.49	42.17
101-301-704.000	WAGES - FULL TIME EMPLOYEES	2,400,000.00	2,400,000.00	1,021,113.30	167,224.80	1,378,886.70	42.55
101-301-705.000	WAGES - PART TIME EMPLOYEES	80,000.00	80,000.00	33,843.07	5,843.80	46,156.93	42.30
101-301-709.000	PAYOUTS INCLUDING COMP, SHIFT DIFF, PERS	475,000.00	475,000.00	88,897.73	54,454.95	386,102.27	18.72
101-301-710.000	VACATION	414,000.00	414,000.00	184,567.12	32,658.06	229,432.88	44.58
101-301-711.000	HOLIDAY	137,000.00	137,000.00	46,993.92	43,305.62	90,006.08	34.30
101-301-712.000	OVERTIME	350,000.00	350,000.00	171,500.45	34,532.50	178,499.55	49.00
101-301-713.000	FICA	255,000.00	255,000.00	101,730.50	20,361.29	153,269.50	39.89
101-301-714.000	MEDICARE	60,000.00	60,000.00	23,791.81	4,761.93	36,208.19	39.65

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
101-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	43,600.00	43,600.00	21,750.00	3,550.00	21,850.00	49.89
101-301-718.000	LONGEVITY PAY	37,000.00	37,000.00	11,633.99	0.00	25,366.01	31.44
101-301-720.000	EDUCATION ALLOWANCE	24,004.00	24,004.00	9,609.59	1,520.32	14,394.41	40.03
101-301-721.000	CLOTHING ALLOWANCE	43,200.00	43,200.00	(2,587.50)	0.00	45,787.50	(5.99)
101-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	500,000.00	500,000.00	234,535.59	38,958.91	265,464.41	46.91
101-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	30,000.00	30,000.00	11,934.91	1,827.04	18,065.09	39.78
101-301-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	107,063.00	107,063.00	13,728.97	1,100.23	93,334.03	12.82
101-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	125,000.00	125,000.00	58,845.62	12,903.77	66,154.38	47.08
101-301-725.500	MERS DIVISION 20 POLC	1,291,296.00	1,291,296.00	645,648.00	107,608.00	645,648.00	50.00
101-301-725.600	MERS DIVISION 21 POAM - VOLUNTARY	815,676.00	815,676.00	407,838.00	67,973.00	407,838.00	50.00
101-301-742.000	OPERATING SUPPLIES	100,000.00	100,000.00	26,437.68	2,361.28	73,562.32	26.44
101-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	90,000.00	90,000.00	10,422.00	280.00	79,578.00	11.58
101-301-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	14,000.00	14,000.00	2,559.94	0.00	11,440.06	18.29
101-301-851.000	MAIL OR POSTAGE	1,800.00	1,800.00	454.86	0.00	1,345.14	25.27
101-301-930.000	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-301-956.000	MEMBERSHIPS	2,000.00	2,000.00	616.20	0.00	1,383.80	30.81
101-301-957.000	PROFESSIONAL DEVELOPMENT	45,000.00	45,000.00	9,859.46	430.00	35,140.54	21.91
101-301-957.100	PROFESSIONAL DEVELOPMENT - 302 FUNDS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
101-301-972.000	CAPITAL OUTLAY	130,000.00	130,000.00	8,481.85	0.00	121,518.15	6.52
Total Expenditure:		7,730,639.00	7,730,639.00	3,190,593.57	610,735.20	4,540,045.43	41.27
Total Dept 301 - PUBLIC SAFETY		7,730,639.00	7,730,639.00	3,190,593.57	610,735.20	4,540,045.43	41.27
Dept 325 - COMMUNICATIONS/DISPATCH							
Account Type: Expenditure							
101-325-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	440,000.00	440,374.00	220,187.00	0.00	220,187.00	50.00
Total Expenditure:		440,000.00	440,374.00	220,187.00	0.00	220,187.00	50.00
Total Dept 325 - COMMUNICATIONS/DISPATCH		440,000.00	440,374.00	220,187.00	0.00	220,187.00	50.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
101-441-703.000	SALARIES	25,887.00	25,887.00	18,914.43	3,224.15	6,972.57	73.07
101-441-704.000	WAGES - FULL TIME EMPLOYEES	52,142.00	52,142.00	49,293.11	8,625.48	2,848.89	94.54
101-441-705.000	WAGES - PART TIME EMPLOYEES	12,844.00	12,844.00	9,855.35	1,223.13	2,988.65	76.73
101-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	10,500.00	10,500.00	520.00	80.00	9,980.00	4.95
101-441-710.000	VACATION	7,640.00	7,640.00	31,390.00	780.27	(23,750.00)	410.86
101-441-711.000	HOLIDAY	4,389.00	4,389.00	8,421.16	3,714.45	(4,032.16)	191.87
101-441-712.000	OVERTIME	13,000.00	13,000.00	12,146.72	2,458.32	853.28	93.44
101-441-713.000	FICA	8,978.00	8,978.00	9,671.92	1,348.01	(693.92)	107.73
101-441-714.000	MEDICARE	2,100.00	2,100.00	2,262.04	315.28	(162.04)	107.72
101-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	652.00	652.00	0.00	0.00	652.00	0.00
101-441-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	9,600.00	9,600.00	6,900.00	1,150.00	2,700.00	71.88
101-441-718.000	LONGEVITY PAY	8,800.00	8,800.00	3,000.00	500.00	5,800.00	34.09
101-441-721.000	CLOTHING ALLOWANCE	14,400.00	14,400.00	10,800.00	0.00	3,600.00	75.00
101-441-722.000	UNIFORMS	0.00	0.00	513.12	0.00	(513.12)	100.00
101-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	14,859.00	14,859.00	14,276.72	2,515.41	582.28	96.08
101-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	750.00	750.00	1,174.71	182.18	(424.71)	156.63
101-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	2,362.00	2,362.00	1,179.59	181.68	1,182.41	49.94
101-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	1,669.00	1,669.00	3,556.80	709.57	(1,887.80)	213.11
101-441-725.700	MERS DIVISION 23 DPW	278,808.00	278,808.00	139,404.00	23,234.00	139,404.00	50.00
101-441-742.000	OPERATING SUPPLIES	12,000.00	12,000.00	7,891.33	195.63	4,108.67	65.76

REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
101-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	70,000.00	70,000.00	54,193.79	12,235.37	15,806.21	77.42
101-441-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	7,500.00	7,500.00	2,608.36	0.00	4,891.64	34.78
101-441-851.000	MAIL OR POSTAGE	500.00	500.00	39.22	0.00	460.78	7.84
101-441-930.000	REPAIRS AND MAINTENANCE	10,000.00	10,000.00	6,961.96	184.14	3,038.04	69.62
101-441-930.100	REPAIRS - STORM DRAINS MAINTENANCE	900,000.00	900,000.00	0.00	0.00	900,000.00	0.00
101-441-955.000	CONFERENCES	7,000.00	7,000.00	30.00	0.00	6,970.00	0.43
101-441-956.000	MEMBERSHIPS	600.00	600.00	200.00	0.00	400.00	33.33
101-441-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	4,525.80	0.00	5,474.20	45.26
101-441-972.000	CAPITAL OUTLAY	1,099,000.00	1,099,000.00	706,912.55	151,014.82	392,087.45	64.32
Total Expenditure:		2,585,980.00	2,585,980.00	1,106,642.68	213,871.89	1,479,337.32	42.79
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		2,585,980.00	2,585,980.00	1,106,642.68	213,871.89	1,479,337.32	42.79
Dept 448 - STREET LIGHTING							
Account Type: Expenditure							
101-448-920.000	ELECTRIC	2,000.00	2,000.00	921.12	183.58	1,078.88	46.06
101-448-920.500	ELECTRIC (STREET LIGHTING)	285,000.00	285,000.00	100,538.22	0.00	184,461.78	35.28
Total Expenditure:		287,000.00	287,000.00	101,459.34	183.58	185,540.66	35.35
Total Dept 448 - STREET LIGHTING		287,000.00	287,000.00	101,459.34	183.58	185,540.66	35.35
Dept 672 - SENIOR ACTIVITY CENTER							
Account Type: Expenditure							
101-672-704.000	WAGES - FULL TIME EMPLOYEES	0.00	0.00	932.30	0.00	(932.30)	100.00
101-672-705.000	WAGES - PART TIME EMPLOYEES	70,000.00	70,000.00	31,453.76	5,061.67	38,546.24	44.93
101-672-710.000	VACATION	0.00	0.00	319.60	0.00	(319.60)	100.00
101-672-711.000	HOLIDAY	0.00	0.00	1,455.39	317.00	(1,455.39)	100.00
101-672-713.000	FICA	4,200.00	4,200.00	2,215.57	333.49	1,984.43	52.75
101-672-714.000	MEDICARE	1,000.00	1,000.00	518.18	77.99	481.82	51.82
101-672-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	300.00	300.00	0.00	0.00	300.00	0.00
101-672-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	0.00	0.00	124.16	0.00	(124.16)	100.00
101-672-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	0.00	0.00	21.09	0.00	(21.09)	100.00
101-672-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	0.00	0.00	52.99	0.00	(52.99)	100.00
101-672-742.000	OPERATING SUPPLIES	5,000.00	5,000.00	1,068.17	0.00	3,931.83	21.36
101-672-881.000	PROGRAMMING	10,000.00	10,000.00	4,612.84	653.67	5,387.16	46.13
Total Expenditure:		90,500.00	90,500.00	42,774.05	6,443.82	47,725.95	47.26
Total Dept 672 - SENIOR ACTIVITY CENTER		90,500.00	90,500.00	42,774.05	6,443.82	47,725.95	47.26
Dept 701 - PLANNING							
Account Type: Expenditure							
101-701-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,600.00	1,600.00	2,800.00	700.00	(1,200.00)	175.00
101-701-713.000	FICA	100.00	100.00	173.60	43.40	(73.60)	173.60
101-701-714.000	MEDICARE	25.00	25.00	40.60	10.15	(15.60)	162.40
101-701-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	100,000.00	100,000.00	17,296.50	0.00	82,703.50	17.30
Total Expenditure:		101,725.00	101,725.00	20,310.70	753.55	81,414.30	19.97
Total Dept 701 - PLANNING		101,725.00	101,725.00	20,310.70	753.55	81,414.30	19.97
Dept 702 - ZONING							

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Account Type: Expenditure							
101-702-702.000	ELECTED/APPOINTED OFFICIALS PAY	1,300.00	1,300.00	1,800.00	0.00	(500.00)	138.46
101-702-713.000	FICA	100.00	100.00	111.60	0.00	(11.60)	111.60
101-702-714.000	MEDICARE	25.00	25.00	26.10	0.00	(1.10)	104.40
Total Expenditure:		1,425.00	1,425.00	1,937.70	0.00	(512.70)	135.98
Total Dept 702 - ZONING		1,425.00	1,425.00	1,937.70	0.00	(512.70)	135.98
Dept 703 - BUILDING DEPARTMENT							
Account Type: Expenditure							
101-703-704.000	WAGES - FULL TIME EMPLOYEES	87,536.00	87,536.00	42,784.02	6,748.65	44,751.98	48.88
101-703-705.000	WAGES - PART TIME EMPLOYEES	79,433.00	79,433.00	28,034.55	5,779.93	51,398.45	35.29
101-703-710.000	VACATION	4,709.00	4,709.00	2,032.30	377.01	2,676.70	43.16
101-703-711.000	HOLIDAY	4,634.00	4,634.00	1,870.57	979.47	2,763.43	40.37
101-703-713.000	FICA	12,674.00	12,674.00	4,702.68	813.82	7,971.32	37.10
101-703-714.000	MEDICARE	2,964.00	2,964.00	1,099.82	190.33	1,864.18	37.11
101-703-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	920.00	920.00	0.00	0.00	920.00	0.00
101-703-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	17,600.00	17,600.00	8,556.92	1,427.57	9,043.08	48.62
101-703-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250.00	1,250.00	625.04	96.16	624.96	50.00
101-703-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	4,360.00	4,360.00	2,177.36	335.36	2,182.64	49.94
101-703-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	1,348.00	1,348.00	820.87	126.86	527.13	60.90
101-703-742.000	OPERATING SUPPLIES	7,500.00	7,500.00	1,307.05	0.00	6,192.95	17.43
101-703-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	230,000.00	265,000.00	124,318.68	746.50	140,681.32	46.91
101-703-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	1,500.00	1,500.00	598.77	0.00	901.23	39.92
101-703-851.000	MAIL OR POSTAGE	3,000.00	3,000.00	97.11	0.00	2,902.89	3.24
101-703-955.000	CONFERENCES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-703-956.000	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	0.00
101-703-957.000	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	75.00	0.00	925.00	7.50
Total Expenditure:		461,628.00	496,628.00	219,100.74	17,621.66	277,527.26	44.12
Total Dept 703 - BUILDING DEPARTMENT		461,628.00	496,628.00	219,100.74	17,621.66	277,527.26	44.12
Dept 751 - RECREATION							
Account Type: Expenditure							
101-751-702.000	ELECTED/APPOINTED OFFICIALS PAY	0.00	0.00	149.98	0.00	(149.98)	100.00
101-751-704.000	WAGES - FULL TIME EMPLOYEES	49,000.00	49,000.00	20,719.77	2,567.60	28,280.23	42.29
101-751-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
101-751-710.000	VACATION	3,100.00	3,100.00	4,336.10	1,205.20	(1,236.10)	139.87
101-751-711.000	HOLIDAY	2,500.00	2,500.00	922.24	419.20	1,577.76	36.89
101-751-713.000	FICA	3,300.00	3,300.00	1,659.26	253.70	1,640.74	50.28
101-751-714.000	MEDICARE	800.00	800.00	388.05	59.34	411.95	48.51
101-751-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	200.00	200.00	0.00	0.00	200.00	0.00
101-751-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	9,000.00	9,000.00	4,384.44	732.14	4,615.56	48.72
101-751-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	4,300.00	4,300.00	2,177.38	335.36	2,122.62	50.64
101-751-742.000	OPERATING SUPPLIES	1,500.00	1,500.00	221.99	0.00	1,278.01	14.80
101-751-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-851.000	MAIL OR POSTAGE	500.00	500.00	2.07	0.00	497.93	0.41
101-751-880.000	COMMUNITY PROMOTION	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00
101-751-881.000	PROGRAMMING	30,000.00	30,000.00	14,765.69	2,788.76	15,234.31	49.22
101-751-955.000	CONFERENCES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
101-751-956.000	MEMBERSHIPS	600.00	600.00	0.00	0.00	600.00	0.00
Total Expenditure:		136,800.00	136,800.00	74,726.97	8,361.30	62,073.03	54.62

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 751 - RECREATION		136,800.00	136,800.00	74,726.97	8,361.30	62,073.03	54.62
Dept 770 - PARK MAINTENANCE							
Account Type: Expenditure							
101-770-703.000	SALARIES	8,629.00	8,629.00	4,073.22	624.30	4,555.78	47.20
101-770-704.000	WAGES - FULL TIME EMPLOYEES	77,531.00	77,531.00	32,437.44	5,871.25	45,093.56	41.84
101-770-705.000	WAGES - PART TIME EMPLOYEES	108,933.00	108,933.00	73,153.64	9,048.94	35,779.36	67.15
101-770-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	84,000.00	84,000.00	0.00	0.00	84,000.00	0.00
101-770-710.000	VACATION	7,813.00	7,813.00	0.00	0.00	7,813.00	0.00
101-770-711.000	HOLIDAY	4,906.00	4,906.00	0.00	0.00	4,906.00	0.00
101-770-713.000	FICA	18,092.00	18,092.00	7,024.36	958.44	11,067.64	38.83
101-770-714.000	MEDICARE	4,231.00	4,231.00	1,642.72	224.09	2,588.28	38.83
101-770-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,313.00	1,313.00	0.00	0.00	1,313.00	0.00
101-770-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	19,707.00	19,707.00	2,862.41	302.63	16,844.59	14.52
101-770-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,188.00	1,188.00	445.26	64.63	742.74	37.48
101-770-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	787.00	787.00	393.19	60.56	393.81	49.96
101-770-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	2,941.00	2,941.00	1,516.52	266.34	1,424.48	51.56
101-770-742.000	OPERATING SUPPLIES	20,000.00	20,000.00	2,282.33	0.00	17,717.67	11.41
101-770-922.000	WATER	700.00	700.00	1,149.56	0.00	(449.56)	164.22
101-770-930.000	REPAIRS AND MAINTENANCE	100,000.00	100,000.00	31,003.29	190.00	68,996.71	31.00
101-770-972.000	CAPITAL OUTLAY	200,000.00	200,000.00	1,035.61	0.00	198,964.39	0.52
Total Expenditure:		660,771.00	660,771.00	159,019.55	17,611.18	501,751.45	24.07
Total Dept 770 - PARK MAINTENANCE		660,771.00	660,771.00	159,019.55	17,611.18	501,751.45	24.07
Dept 803 - HISTORICAL COMMISSION							
Account Type: Expenditure							
101-803-742.000	OPERATING SUPPLIES	2,500.00	2,500.00	4,544.61	(200.00)	(2,044.61)	181.78
Total Expenditure:		2,500.00	2,500.00	4,544.61	(200.00)	(2,044.61)	181.78
Total Dept 803 - HISTORICAL COMMISSION		2,500.00	2,500.00	4,544.61	(200.00)	(2,044.61)	181.78
Dept 951 - INSURANCE							
Account Type: Expenditure							
101-951-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	725,000.00	530,000.00	528,837.00	0.00	1,163.00	99.78
Total Expenditure:		725,000.00	530,000.00	528,837.00	0.00	1,163.00	99.78
Total Dept 951 - INSURANCE		725,000.00	530,000.00	528,837.00	0.00	1,163.00	99.78
Dept 961 - RETIREE							
Account Type: Expenditure							
101-961-713.000	FICA	4,000.00	4,000.00	1,562.40	260.40	2,437.60	39.06
101-961-714.000	MEDICARE	900.00	900.00	365.40	60.84	534.60	40.60
101-961-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	50,000.00	50,000.00	25,200.00	4,200.00	24,800.00	50.40
101-961-724.300	RETIREE HEALTH CARE - OPEB	1,500,000.00	1,500,000.00	573,210.07	95,665.31	926,789.93	38.21
101-961-725.300	MERS DIVISION 10 SUPERVISOR	655,980.00	655,980.00	327,984.00	54,664.00	327,996.00	50.00
101-961-725.400	MERS DIVISION 11 CLERICAL	43,092.00	43,092.00	21,546.00	3,591.00	21,546.00	50.00
101-961-840.000	INSURANCE PREMIUM (LIFE)	2,000.00	2,000.00	1,456.59	290.02	543.41	72.83
Total Expenditure:		2,255,972.00	2,255,972.00	951,324.46	158,731.57	1,304,647.54	42.17

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 961 - RETIREE		2,255,972.00	2,255,972.00	951,324.46	158,731.57	1,304,647.54	42.17
Dept 966 - TRANSFERS OUT							
Account Type: Expenditure							
101-966-995.000	INTERFUND TRANSFER OUT - FUND 213	401,006.00	401,006.00	0.00	0.00	401,006.00	0.00
101-966-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	163,698.00	163,698.00	0.00	0.00	163,698.00	0.00
101-966-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	256,500.00	256,500.00	0.00	0.00	256,500.00	0.00
Total Expenditure:		821,204.00	821,204.00	0.00	0.00	821,204.00	0.00
Total Dept 966 - TRANSFERS OUT		821,204.00	821,204.00	0.00	0.00	821,204.00	0.00
TOTAL EXPENDITURES		19,790,093.00	19,894,467.00	8,283,435.88	1,307,167.21	11,611,031.12	41.64
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		17,653,741.00	17,733,741.00	12,799,802.17	93,951.24	4,933,938.83	72.18
TOTAL EXPENDITURES		19,790,093.00	19,894,467.00	8,283,435.88	1,307,167.21	11,611,031.12	41.64
NET OF REVENUES & EXPENDITURES		(2,136,352.00)	(2,160,726.00)	4,516,366.29	(1,213,215.97)	(6,677,092.29)	209.02

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR STREET FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
202-000-543.000	STATE GRANTS	9,000.00	9,000.00	0.00	0.00	9,000.00	0.00
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	1,149,363.00	1,149,363.00	382,497.02	0.00	766,865.98	33.28
202-000-665.000	INTEREST INCOME	80,000.00	80,000.00	23,026.35	0.00	56,973.65	28.78
Total Revenue:		1,238,363.00	1,238,363.00	405,523.37	0.00	832,839.63	32.75
Total Dept 000 - BALANCE SHEET		1,238,363.00	1,238,363.00	405,523.37	0.00	832,839.63	32.75
TOTAL REVENUES		1,238,363.00	1,238,363.00	405,523.37	0.00	832,839.63	32.75
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
202-441-703.000	SALARIES	17,258.00	17,258.00	8,146.68	1,248.63	9,111.32	47.21
202-441-704.000	WAGES - FULL TIME EMPLOYEES	65,926.00	65,926.00	28,902.71	5,615.55	37,023.29	43.84
202-441-705.000	WAGES - PART TIME EMPLOYEES	2,569.00	2,569.00	1,726.50	208.03	842.50	67.21
202-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00
202-441-710.000	VACATION	7,830.00	7,830.00	2,394.32	496.00	5,435.68	30.58
202-441-711.000	HOLIDAY	4,711.00	4,711.00	1,074.06	496.00	3,636.94	22.80
202-441-712.000	OVERTIME	8,000.00	8,000.00	4,258.91	1,046.26	3,741.09	53.24
202-441-713.000	FICA	6,224.00	6,224.00	2,957.90	554.29	3,266.10	47.52
202-441-714.000	MEDICARE	1,456.00	1,456.00	691.71	129.66	764.29	47.51
202-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	452.00	452.00	0.00	0.00	452.00	0.00
202-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	17,499.00	17,499.00	3,187.93	388.70	14,311.07	18.22
202-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,000.00	1,000.00	539.64	97.10	460.36	53.96
202-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	1,574.00	1,574.00	786.27	121.10	787.73	49.95
202-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	2,345.00	2,345.00	1,732.72	354.76	612.28	73.89
202-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	25,000.00	25,000.00	151.69	0.00	24,848.31	0.61
202-441-930.000	REPAIRS AND MAINTENANCE	20,000.00	20,000.00	4,033.04	0.00	15,966.96	20.17
202-441-930.200	REPAIRS - STREETS MAINTENANCE	150,000.00	150,000.00	265.37	0.00	149,734.63	0.18
202-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	65,000.00	65,000.00	4,835.80	0.00	60,164.20	7.44
202-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	16,500.00	16,500.00	5,510.01	0.00	10,989.99	33.39
202-441-972.000	CAPITAL OUTLAY	580,000.00	580,000.00	151,543.79	17,215.27	428,456.21	26.13
202-441-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	37,777.00	37,777.00	0.00	0.00	37,777.00	0.00
Total Expenditure:		1,033,221.00	1,033,221.00	222,739.05	27,971.35	810,481.95	21.56
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		1,033,221.00	1,033,221.00	222,739.05	27,971.35	810,481.95	21.56
TOTAL EXPENDITURES		1,033,221.00	1,033,221.00	222,739.05	27,971.35	810,481.95	21.56
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES		1,238,363.00	1,238,363.00	405,523.37	0.00	832,839.63	32.75
TOTAL EXPENDITURES		1,033,221.00	1,033,221.00	222,739.05	27,971.35	810,481.95	21.56
NET OF REVENUES & EXPENDITURES		205,142.00	205,142.00	182,784.32	(27,971.35)	22,357.68	89.10

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
203-000-543.000	STATE GRANTS	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	495,275.00	495,275.00	164,873.63	0.00	330,401.37	33.29
203-000-665.000	INTEREST INCOME	50,000.00	50,000.00	28,866.84	0.00	21,133.16	57.73
Total Revenue:		585,275.00	585,275.00	193,740.47	0.00	391,534.53	33.10
Total Dept 000 - BALANCE SHEET		585,275.00	585,275.00	193,740.47	0.00	391,534.53	33.10
TOTAL REVENUES		585,275.00	585,275.00	193,740.47	0.00	391,534.53	33.10
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
203-441-703.000	SALARIES	8,629.00	8,629.00	4,073.36	624.32	4,555.64	47.21
203-441-704.000	WAGES - FULL TIME EMPLOYEES	63,747.00	63,747.00	24,720.62	4,455.31	39,026.38	38.78
203-441-705.000	WAGES - PART TIME EMPLOYEES	2,569.00	2,569.00	1,726.47	208.03	842.53	67.20
203-441-706.000	WAGES - TEMPORARY/SEASONAL EMPLOYEES	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00
203-441-710.000	VACATION	6,867.00	6,867.00	6,579.68	5,400.00	287.32	95.82
203-441-711.000	HOLIDAY	4,131.00	4,131.00	1,041.78	480.00	3,089.22	25.22
203-441-712.000	OVERTIME	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
203-441-713.000	FICA	5,459.00	5,459.00	2,667.80	688.34	2,791.20	48.87
203-441-714.000	MEDICARE	1,277.00	1,277.00	623.87	160.98	653.13	48.85
203-441-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	396.00	396.00	0.00	0.00	396.00	0.00
203-441-718.000	LONGEVITY PAY	0.00	0.00	2,700.00	0.00	(2,700.00)	100.00
203-441-721.000	CLOTHING ALLOWANCE	0.00	0.00	1,200.00	0.00	(1,200.00)	100.00
203-441-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,536.00	16,536.00	3,493.24	598.37	13,042.76	21.13
203-441-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	938.00	938.00	330.93	47.73	607.07	35.28
203-441-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	787.00	787.00	393.19	60.56	393.81	49.96
203-441-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	2,266.00	2,266.00	1,108.21	194.51	1,157.79	48.91
203-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	30,000.00	30,000.00	70,462.68	49,971.71	(40,462.68)	234.88
203-441-930.000	REPAIRS AND MAINTENANCE	5,000.00	11,000.00	9,715.38	481.50	1,284.62	88.32
203-441-930.200	REPAIRS - STREETS MAINTENANCE	120,000.00	120,000.00	3,889.16	0.00	116,110.84	3.24
203-441-930.300	REPAIRS - TRAFFIC SERVICES MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00
203-441-930.400	REPAIRS - WINTER STREET MAINTENANCE	42,000.00	42,000.00	23,726.50	0.00	18,273.50	56.49
203-441-972.000	CAPITAL OUTLAY	974,800.00	974,800.00	46,167.80	0.00	928,632.20	4.74
203-441-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	62,961.00	62,961.00	0.00	0.00	62,961.00	0.00
203-441-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
Total Expenditure:		1,367,163.00	1,373,163.00	204,620.67	63,371.36	1,168,542.33	14.90
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		1,367,163.00	1,373,163.00	204,620.67	63,371.36	1,168,542.33	14.90
TOTAL EXPENDITURES		1,367,163.00	1,373,163.00	204,620.67	63,371.36	1,168,542.33	14.90
Fund 203 - LOCAL STREET FUND:							
TOTAL REVENUES		585,275.00	585,275.00	193,740.47	0.00	391,534.53	33.10
TOTAL EXPENDITURES		1,367,163.00	1,373,163.00	204,620.67	63,371.36	1,168,542.33	14.90
NET OF REVENUES & EXPENDITURES		(781,888.00)	(787,888.00)	(10,880.20)	(63,371.36)	(777,007.80)	1.38

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 210 - AMBULANCE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	546,167.00	546,167.00	498,462.34	0.00	47,704.66	91.27
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	27,589.00	27,589.00	24,290.17	0.00	3,298.83	88.04
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,000.00	1,000.00	810.10	0.00	189.90	81.01
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	3,000.00	3,000.00	3,663.08	0.00	(663.08)	122.10
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	750.00	750.00	230.88	0.00	519.12	30.78
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	50,000.00	50,000.00	49,001.30	0.00	998.70	98.00
210-000-638.000	AMBULANCE TRANSPORT FEES	500,000.00	500,000.00	232,330.55	7,527.47	267,669.45	46.47
210-000-665.000	INTEREST INCOME	90,000.00	90,000.00	41,843.61	0.00	48,156.39	46.49
Total Revenue:		1,218,506.00	1,218,506.00	850,632.03	7,527.47	367,873.97	69.81
Total Dept 000 - BALANCE SHEET		1,218,506.00	1,218,506.00	850,632.03	7,527.47	367,873.97	69.81
TOTAL REVENUES		1,218,506.00	1,218,506.00	850,632.03	7,527.47	367,873.97	69.81
Expenditures							
Dept 301 - PUBLIC SAFETY							
Account Type: Expenditure							
210-301-704.000	WAGES - FULL TIME EMPLOYEES	455,000.00	455,000.00	192,341.35	31,292.20	262,658.65	42.27
210-301-705.000	WAGES - PART TIME EMPLOYEES	30,000.00	30,000.00	6,941.96	637.50	23,058.04	23.14
210-301-709.000	PAYOUTS INCLUDING COMP, SHIFT DIFF, PERS	31,000.00	31,000.00	7,800.42	2,329.60	23,199.58	25.16
210-301-710.000	VACATION	20,000.00	20,000.00	18,106.03	436.45	1,893.97	90.53
210-301-711.000	HOLIDAY	25,000.00	25,000.00	7,915.52	7,585.92	17,084.48	31.66
210-301-712.000	OVERTIME	25,000.00	25,000.00	3,287.51	1,411.60	21,712.49	13.15
210-301-713.000	FICA	39,000.00	39,000.00	14,929.87	3,193.91	24,070.13	38.28
210-301-714.000	MEDICARE	9,000.00	9,000.00	3,491.69	746.96	5,508.31	38.80
210-301-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,738.00	2,738.00	0.00	0.00	2,738.00	0.00
210-301-717.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	18,000.00	18,000.00	1,400.00	0.00	16,600.00	7.78
210-301-718.000	LONGEVITY PAY	1,575.00	1,575.00	0.00	0.00	1,575.00	0.00
210-301-719.000	FOOD ALLOWANCE	6,750.00	6,750.00	8,750.00	8,750.00	(2,000.00)	129.63
210-301-720.000	EDUCATION ALLOWANCE	1,000.00	1,000.00	476.90	76.92	523.10	47.69
210-301-721.000	CLOTHING ALLOWANCE	10,800.00	10,800.00	(2,542.50)	0.00	13,342.50	(23.54)
210-301-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	75,000.00	75,000.00	35,535.44	6,950.84	39,464.56	47.38
210-301-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	10,000.00	10,000.00	4,460.37	673.12	5,539.63	44.60
210-301-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	20,000.00	20,000.00	1,380.40	84.92	18,619.60	6.90
210-301-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	35,000.00	35,000.00	15,631.77	3,266.06	19,368.23	44.66
210-301-742.000	OPERATING SUPPLIES	60,000.00	60,000.00	9,538.61	674.84	50,461.39	15.90
210-301-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	30,000.00	30,000.00	13,328.83	0.00	16,671.17	44.43
210-301-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	2,500.00	2,500.00	3,300.20	0.00	(800.20)	132.01
210-301-930.000	REPAIRS AND MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
210-301-957.000	PROFESSIONAL DEVELOPMENT	10,000.00	10,000.00	262.92	0.00	9,737.08	2.63
210-301-972.000	CAPITAL OUTLAY	450,000.00	455,780.00	37,170.48	1,260.48	418,609.52	8.16
210-301-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	182,690.00	182,690.00	0.00	0.00	182,690.00	0.00
210-301-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
Total Expenditure:		1,560,753.00	1,566,533.00	383,507.77	69,371.32	1,183,025.23	24.48
Total Dept 301 - PUBLIC SAFETY		1,560,753.00	1,566,533.00	383,507.77	69,371.32	1,183,025.23	24.48
TOTAL EXPENDITURES		1,560,753.00	1,566,533.00	383,507.77	69,371.32	1,183,025.23	24.48

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 210 - AMBULANCE FUND							
Fund 210 - AMBULANCE FUND:							
TOTAL REVENUES		1,218,506.00	1,218,506.00	850,632.03	7,527.47	367,873.97	69.81
TOTAL EXPENDITURES		1,560,753.00	1,566,533.00	383,507.77	69,371.32	1,183,025.23	24.48
NET OF REVENUES & EXPENDITURES		(342,247.00)	(348,027.00)	467,124.26	(61,843.85)	(815,151.26)	134.22

REVENUE AND EXPENDITURE REPORT FOR CITY OF FRASER
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 211 - DISTRICT COURT OPERATIONS FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
211-000-607.000	FEES	120,000.00	120,000.00	0.00	0.00	120,000.00	0.00
211-000-665.000	INTEREST INCOME	30,000.00	30,000.00	19,224.14	0.00	10,775.86	64.08
Total Revenue:		150,000.00	150,000.00	19,224.14	0.00	130,775.86	12.82
Total Dept 000 - BALANCE SHEET		150,000.00	150,000.00	19,224.14	0.00	130,775.86	12.82
TOTAL REVENUES		150,000.00	150,000.00	19,224.14	0.00	130,775.86	12.82
Expenditures							
Dept 286 - DISTRICT COURT							
Account Type: Expenditure							
211-286-965.000	BANK SERVICE CHARGES	0.00	0.00	35.00	0.00	(35.00)	100.00
Total Expenditure:		0.00	0.00	35.00	0.00	(35.00)	100.00
Total Dept 286 - DISTRICT COURT		0.00	0.00	35.00	0.00	(35.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	35.00	0.00	(35.00)	100.00
Fund 211 - DISTRICT COURT OPERATIONS FUND:							
TOTAL REVENUES		150,000.00	150,000.00	19,224.14	0.00	130,775.86	12.82
TOTAL EXPENDITURES		0.00	0.00	35.00	0.00	(35.00)	100.00
NET OF REVENUES & EXPENDITURES		150,000.00	150,000.00	19,189.14	0.00	130,810.86	12.79

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 213 - INDUSTRIAL PARK ROADS SAD							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
213-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	353,311.00	353,311.00	0.00	0.00	353,311.00	0.00
213-000-452.006	SAD 116 INDUSTRIAL PARK DEBT RETIREMENT	270,000.00	270,000.00	21,169.07	0.00	248,830.93	7.84
213-000-543.000	STATE GRANTS	2,000,000.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00
213-000-665.000	INTEREST INCOME	400,000.00	400,000.00	75,027.78	0.00	324,972.22	18.76
213-000-665.006	SAD INDUSTRIAL PARK INTEREST	0.00	0.00	3,857.15	0.00	(3,857.15)	100.00
213-000-665.116	INTEREST - CONSTRUCTION FUND	0.00	0.00	0.05	0.00	(0.05)	100.00
213-000-696.000	PROCEEDS FROM SALE OF BONDS OR NOTES	9,000,000.00	9,000,000.00	0.00	0.00	9,000,000.00	0.00
213-000-696.116	PROCEEDS FROM SALE OF BONDS OR NOTES	0.00	0.00	5,325,890.15	0.00	(5,325,890.15)	100.00
213-000-699.000	INTERFUND TRANSFERS IN	401,006.00	401,006.00	0.00	0.00	401,006.00	0.00
Total Revenue:		12,424,317.00	12,424,317.00	5,425,944.20	0.00	6,998,372.80	43.67
Total Dept 000 - BALANCE SHEET		12,424,317.00	12,424,317.00	5,425,944.20	0.00	6,998,372.80	43.67
TOTAL REVENUES		12,424,317.00	12,424,317.00	5,425,944.20	0.00	6,998,372.80	43.67
Expenditures							
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
Account Type: Expenditure							
213-441-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	0.00	0.00	500.00	0.00	(500.00)	100.00
213-441-801.116	PROFESSIONAL/CONTRACTUAL SERVICES	0.00	0.00	41,205.00	0.00	(41,205.00)	100.00
213-441-965.006	BANK SERVICE CHARGES - SAD	0.00	0.00	965.90	0.00	(965.90)	100.00
213-441-972.000	CAPITAL OUTLAY	8,000,000.00	8,000,000.00	0.00	(1,043,092.51)	8,000,000.00	0.00
213-441-972.116	CAPITAL OUTLAY	0.00	0.00	1,417,544.74	1,043,092.51	(1,417,544.74)	100.00
Total Expenditure:		8,000,000.00	8,000,000.00	1,460,215.64	0.00	6,539,784.36	18.25
Total Dept 441 - DEPARTMENT OF PUBLIC WORKS		8,000,000.00	8,000,000.00	1,460,215.64	0.00	6,539,784.36	18.25
Dept 905 - DEBT							
Account Type: Expenditure							
213-905-991.000	PRINCIPAL	460,000.00	460,000.00	0.00	0.00	460,000.00	0.00
213-905-993.000	INTEREST EXPENSE	294,317.00	294,317.00	0.00	0.00	294,317.00	0.00
213-905-993.006	BOND INTEREST - SAD 116	0.00	0.00	41,066.39	0.00	(41,066.39)	100.00
Total Expenditure:		754,317.00	754,317.00	41,066.39	0.00	713,250.61	5.44
Total Dept 905 - DEBT		754,317.00	754,317.00	41,066.39	0.00	713,250.61	5.44
TOTAL EXPENDITURES		8,754,317.00	8,754,317.00	1,501,282.03	0.00	7,253,034.97	17.15
Fund 213 - INDUSTRIAL PARK ROADS SAD:							
TOTAL REVENUES		12,424,317.00	12,424,317.00	5,425,944.20	0.00	6,998,372.80	43.67
TOTAL EXPENDITURES		8,754,317.00	8,754,317.00	1,501,282.03	0.00	7,253,034.97	17.15
NET OF REVENUES & EXPENDITURES		3,670,000.00	3,670,000.00	3,924,662.17	0.00	(254,662.17)	106.94

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 226 - RUBBISH COLLECTION FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	825,747.00	825,747.00	753,711.85	0.00	72,035.15	91.28
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	41,711.00	41,711.00	36,728.36	0.00	4,982.64	88.05
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,500.00	1,500.00	1,199.44	0.00	300.56	79.96
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	5,000.00	5,000.00	5,539.29	0.00	(539.29)	110.79
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,000.00	1,000.00	349.23	0.00	650.77	34.92
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	65,000.00	65,000.00	53,762.39	0.00	11,237.61	82.71
226-000-607.000	FEES	100,000.00	100,000.00	54,095.66	9,004.81	45,904.34	54.10
226-000-665.000	INTEREST INCOME	35,000.00	35,000.00	17,929.29	0.00	17,070.71	51.23
Total Revenue:		1,074,958.00	1,074,958.00	923,315.51	9,004.81	151,642.49	85.89
Total Dept 000 - BALANCE SHEET		1,074,958.00	1,074,958.00	923,315.51	9,004.81	151,642.49	85.89
TOTAL REVENUES		1,074,958.00	1,074,958.00	923,315.51	9,004.81	151,642.49	85.89
Expenditures							
Dept 528 - RUBBISH COLLECTION/DISPOSAL							
Account Type: Expenditure							
226-528-801.400	WASTE AND RUBBISH DISPOSAL	900,000.00	900,000.00	324,106.26	1,063.70	575,893.74	36.01
226-528-801.500	RECYCLING	135,000.00	135,000.00	52,557.65	0.00	82,442.35	38.93
226-528-801.600	COMPOSTING	135,000.00	135,000.00	67,271.00	13,630.00	67,729.00	49.83
226-528-972.000	CAPITAL OUTLAY	310,000.00	310,000.00	125,784.91	0.00	184,215.09	40.58
226-528-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	27,687.00	27,687.00	0.00	0.00	27,687.00	0.00
226-528-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	18,888.00	18,888.00	0.00	0.00	18,888.00	0.00
Total Expenditure:		1,526,575.00	1,526,575.00	569,719.82	14,693.70	956,855.18	37.32
Total Dept 528 - RUBBISH COLLECTION/DISPOSAL		1,526,575.00	1,526,575.00	569,719.82	14,693.70	956,855.18	37.32
TOTAL EXPENDITURES		1,526,575.00	1,526,575.00	569,719.82	14,693.70	956,855.18	37.32
Fund 226 - RUBBISH COLLECTION FUND:							
TOTAL REVENUES		1,074,958.00	1,074,958.00	923,315.51	9,004.81	151,642.49	85.89
TOTAL EXPENDITURES		1,526,575.00	1,526,575.00	569,719.82	14,693.70	956,855.18	37.32
NET OF REVENUES & EXPENDITURES		(451,617.00)	(451,617.00)	353,595.69	(5,688.89)	(805,212.69)	78.30

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 265 - DRUG FORFEITURE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
265-000-657.000	ORDINANCE FINES AND COSTS	2,000.00	2,000.00	3,314.00	0.00	(1,314.00)	165.70
265-000-665.000	INTEREST INCOME	15,000.00	15,000.00	2,995.82	0.00	12,004.18	19.97
Total Revenue:		17,000.00	17,000.00	6,309.82	0.00	10,690.18	37.12
Total Dept 000 - BALANCE SHEET		17,000.00	17,000.00	6,309.82	0.00	10,690.18	37.12
TOTAL REVENUES		17,000.00	17,000.00	6,309.82	0.00	10,690.18	37.12
Expenditures							
Dept 311 - DRUG FORFEITURE							
Account Type: Expenditure							
265-311-742.000	OPERATING SUPPLIES	0.00	0.00	1,585.00	0.00	(1,585.00)	100.00
Total Expenditure:		0.00	0.00	1,585.00	0.00	(1,585.00)	100.00
Total Dept 311 - DRUG FORFEITURE		0.00	0.00	1,585.00	0.00	(1,585.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	1,585.00	0.00	(1,585.00)	100.00
Fund 265 - DRUG FORFEITURE FUND:							
TOTAL REVENUES		17,000.00	17,000.00	6,309.82	0.00	10,690.18	37.12
TOTAL EXPENDITURES		0.00	0.00	1,585.00	0.00	(1,585.00)	100.00
NET OF REVENUES & EXPENDITURES		17,000.00	17,000.00	4,724.82	0.00	12,275.18	27.79

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 266 - GAMBLING FORFEITURE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
266-000-665.000	INTEREST INCOME	25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65
Total Revenue:		25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65
Total Dept 000 - BALANCE SHEET		25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65
TOTAL REVENUES		25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65
Fund 266 - GAMBLING FORFEITURE FUND:							
TOTAL REVENUES		25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		25,000.00	25,000.00	14,161.90	0.00	10,838.10	56.65

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 536 - SENIOR HOUSING FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
536-000-657.000	ORDINANCE FINES AND COSTS	0.00	0.00	132.00	0.00	(132.00)	100.00
536-000-665.000	INTEREST INCOME	10,000.00	10,000.00	457.27	0.00	9,542.73	4.57
536-000-667.000	RENT	590,000.00	590,000.00	297,300.00	49,620.00	292,700.00	50.39
Total Revenue:		600,000.00	600,000.00	297,889.27	49,620.00	302,110.73	49.65
Total Dept 000 - BALANCE SHEET		600,000.00	600,000.00	297,889.27	49,620.00	302,110.73	49.65
TOTAL REVENUES		600,000.00	600,000.00	297,889.27	49,620.00	302,110.73	49.65
Expenditures							
Dept 265 - BUILDINGS AND GROUNDS							
Account Type: Expenditure							
536-265-703.000	SALARIES	17,258.00	17,258.00	8,146.71	1,248.64	9,111.29	47.21
536-265-704.000	WAGES - FULL TIME EMPLOYEES	58,266.00	58,266.00	39,564.23	12,686.70	18,701.77	67.90
536-265-705.000	WAGES - PART TIME EMPLOYEES	37,870.00	37,870.00	10,817.02	2,006.16	27,052.98	28.56
536-265-710.000	VACATION	9,277.00	9,277.00	0.00	0.00	9,277.00	0.00
536-265-711.000	HOLIDAY	4,383.00	4,383.00	0.00	0.00	4,383.00	0.00
536-265-712.000	OVERTIME	7,000.00	7,000.00	265.54	0.00	6,734.46	3.79
536-265-713.000	FICA	7,877.00	7,877.00	3,401.90	620.48	4,475.10	43.19
536-265-714.000	MEDICARE	1,842.00	1,842.00	795.59	145.12	1,046.41	43.19
536-265-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	572.00	572.00	0.00	0.00	572.00	0.00
536-265-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,710.00	20,710.00	8,008.17	1,139.48	12,701.83	38.67
536-265-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	375.00	375.00	167.09	25.47	207.91	44.56
536-265-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	1,574.00	1,574.00	786.27	121.10	787.73	49.95
536-265-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	836.00	836.00	491.24	84.93	344.76	58.76
536-265-742.000	OPERATING SUPPLIES	7,500.00	7,500.00	3,361.00	0.00	4,139.00	44.81
536-265-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	30,000.00	30,000.00	119,004.08	0.00	(89,004.08)	396.68
536-265-801.100	PROPERTY/VEHICLE LIABILITY INSURANCE	110,000.00	119,000.00	0.00	0.00	119,000.00	0.00
536-265-801.400	WASTE AND RUBBISH DISPOSAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
536-265-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	6,000.00	6,000.00	2,381.60	437.37	3,618.40	39.69
536-265-852.000	MISC COMMUNICATIONS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
536-265-920.000	ELECTRIC	14,000.00	14,000.00	7,270.35	1,252.54	6,729.65	51.93
536-265-921.000	NATURAL GAS	7,000.00	7,000.00	1,341.47	852.55	5,658.53	19.16
536-265-922.000	WATER	40,000.00	40,000.00	16,448.00	0.00	23,552.00	41.12
536-265-930.000	REPAIRS AND MAINTENANCE	100,000.00	100,000.00	25,135.48	53.80	74,864.52	25.14
536-265-972.000	CAPITAL OUTLAY	586,500.00	586,500.00	40,675.32	0.00	545,824.68	6.94
536-265-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	32,822.00	32,822.00	0.00	0.00	32,822.00	0.00
536-265-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	94,441.00	94,441.00	0.00	0.00	94,441.00	0.00
536-265-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
Total Expenditure:		1,205,803.00	1,214,803.00	288,061.06	20,674.34	926,741.94	23.71
Total Dept 265 - BUILDINGS AND GROUNDS		1,205,803.00	1,214,803.00	288,061.06	20,674.34	926,741.94	23.71
TOTAL EXPENDITURES		1,205,803.00	1,214,803.00	288,061.06	20,674.34	926,741.94	23.71
Fund 536 - SENIOR HOUSING FUND:							
TOTAL REVENUES		600,000.00	600,000.00	297,889.27	49,620.00	302,110.73	49.65
TOTAL EXPENDITURES		1,205,803.00	1,214,803.00	288,061.06	20,674.34	926,741.94	23.71

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 536 - SENIOR HOUSING FUND							
NET OF REVENUES & EXPENDITURES		(605,803.00)	(614,803.00)	9,828.21	28,945.66	(624,631.21)	1.60

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - WATER AND SEWER FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
592-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	42,000.00	42,000.00	22,511.12	0.00	19,488.88	53.60
592-000-569.000	STATE GRANTS - OTHER	0.00	0.00	52,147.56	0.00	(52,147.56)	100.00
592-000-642.100	SALES - WATER COMMODITY	3,455,000.00	3,455,000.00	1,917,435.84	254,557.70	1,537,564.16	55.50
592-000-642.200	SALES - WATER RTS	1,350,000.00	1,350,000.00	688,028.02	114,005.81	661,971.98	50.97
592-000-642.300	SALES - SEWER COMMODITY	4,000,000.00	4,000,000.00	2,074,549.71	321,028.11	1,925,450.29	51.86
592-000-642.400	SALES - SEWER RTS	1,000,000.00	1,000,000.00	515,072.43	85,628.49	484,927.57	51.51
592-000-642.500	SALES - METER REPLACEMENT FEE	60,000.00	60,000.00	32,433.00	5,387.00	27,567.00	54.06
592-000-642.600	SALES - WATER TAP FEES	0.00	0.00	13,500.00	0.00	(13,500.00)	100.00
592-000-642.700	SALES - SEWER TAP FEES	0.00	0.00	27,000.00	0.00	(27,000.00)	100.00
592-000-657.000	ORDINANCE FINES AND COSTS	35,000.00	35,000.00	51,965.61	7,663.06	(16,965.61)	148.47
592-000-665.000	INTEREST INCOME	350,000.00	350,000.00	100,640.93	0.00	249,359.07	28.75
592-000-675.000	OTHER REVENUE	20,000.00	20,000.00	(2,138.94)	(33.34)	22,138.94	(10.69)
Total Revenue:		10,312,000.00	10,312,000.00	5,493,145.28	788,236.83	4,818,854.72	53.27
Total Dept 000 - BALANCE SHEET		10,312,000.00	10,312,000.00	5,493,145.28	788,236.83	4,818,854.72	53.27
TOTAL REVENUES		10,312,000.00	10,312,000.00	5,493,145.28	788,236.83	4,818,854.72	53.27
Expenditures							
Dept 536 - WATER							
Account Type: Expenditure							
592-536-703.000	SALARIES	34,516.00	34,516.00	16,293.28	2,497.25	18,222.72	47.21
592-536-704.000	WAGES - FULL TIME EMPLOYEES	254,958.00	254,958.00	109,979.24	19,960.25	144,978.76	43.14
592-536-710.000	VACATION	31,001.00	31,001.00	13,549.31	5,229.71	17,451.69	43.71
592-536-711.000	HOLIDAY	16,708.00	16,708.00	4,095.42	1,881.29	12,612.58	24.51
592-536-712.000	OVERTIME	30,000.00	30,000.00	4,218.63	0.00	25,781.37	14.06
592-536-713.000	FICA	20,998.00	20,998.00	9,587.19	1,816.61	11,410.81	45.66
592-536-714.000	MEDICARE	4,911.00	4,911.00	2,242.25	424.89	2,668.75	45.66
592-536-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,524.00	1,524.00	0.00	0.00	1,524.00	0.00
592-536-718.000	LONGEVITY PAY	1,500.00	1,500.00	2,000.00	0.00	(500.00)	133.33
592-536-721.000	CLOTHING ALLOWANCE	0.00	0.00	1,200.00	0.00	(1,200.00)	100.00
592-536-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	81,286.00	81,286.00	26,374.46	3,911.13	54,911.54	32.45
592-536-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	4,250.00	4,250.00	1,135.85	170.91	3,114.15	26.73
592-536-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	3,149.00	3,149.00	1,572.66	242.22	1,576.34	49.94
592-536-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	7,034.00	7,034.00	4,374.85	808.56	2,659.15	62.20
592-536-742.000	OPERATING SUPPLIES	110,000.00	110,000.00	39,389.20	0.00	70,610.80	35.81
592-536-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	225,000.00	225,000.00	78,561.70	3,212.22	146,438.30	34.92
592-536-850.000	COMMUNICATIONS (PHONE/CELL/INTERNET)	2,500.00	2,500.00	780.19	0.00	1,719.81	31.21
592-536-851.000	MAIL OR POSTAGE	17,000.00	17,000.00	6,102.17	0.00	10,897.83	35.90
592-536-922.500	WATER (GREAT LAKES WATER AUTHORITY)	1,575,000.00	1,575,000.00	543,381.73	0.00	1,031,618.27	34.50
592-536-930.000	REPAIRS AND MAINTENANCE	50,000.00	50,000.00	55,135.02	0.00	(5,135.02)	110.27
592-536-956.000	MEMBERSHIPS	1,000.00	1,000.00	970.00	0.00	30.00	97.00
592-536-957.000	PROFESSIONAL DEVELOPMENT	8,500.00	8,500.00	70.00	70.00	8,430.00	0.82
592-536-972.000	CAPITAL OUTLAY	2,000,000.00	2,000,000.00	1,909,519.56	3,282.94	90,480.44	95.48
592-536-991.000	PRINCIPAL	200,000.00	200,000.00	29,841.59	0.00	170,158.41	14.92
592-536-993.000	INTEREST EXPENSE	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00
592-536-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	163,048.00	163,048.00	0.00	0.00	163,048.00	0.00
592-536-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	125,922.00	125,922.00	0.00	0.00	125,922.00	0.00
592-536-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
Total Expenditure:		5,030,505.00	5,030,505.00	2,860,374.30	43,507.98	2,170,130.70	56.86

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 592 - WATER AND SEWER FUND							
Expenditures							
Total Dept 536 - WATER		5,030,505.00	5,030,505.00	2,860,374.30	43,507.98	2,170,130.70	56.86
Dept 537 - SEWER							
Account Type: Expenditure							
592-537-703.000	SALARIES	25,887.00	25,887.00	12,219.96	1,872.95	13,667.04	47.21
592-537-704.000	WAGES - FULL TIME EMPLOYEES	98,889.00	98,889.00	56,514.48	9,902.83	42,374.52	57.15
592-537-710.000	VACATION	11,744.00	11,744.00	0.00	0.00	11,744.00	0.00
592-537-711.000	HOLIDAY	7,066.00	7,066.00	0.00	0.00	7,066.00	0.00
592-537-712.000	OVERTIME	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
592-537-713.000	FICA	8,902.00	8,902.00	4,387.05	720.15	4,514.95	49.28
592-537-714.000	MEDICARE	2,082.00	2,082.00	1,026.03	168.43	1,055.97	49.28
592-537-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	646.00	646.00	0.00	0.00	646.00	0.00
592-537-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	26,248.00	26,248.00	6,280.09	705.74	19,967.91	23.93
592-537-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,500.00	1,500.00	734.83	112.85	765.17	48.99
592-537-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	2,362.00	2,362.00	1,179.33	181.64	1,182.67	49.93
592-537-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	3,518.00	3,518.00	2,529.95	452.09	988.05	71.91
592-537-742.000	OPERATING SUPPLIES	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00
592-537-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	100,000.00	100,000.00	2,541.04	0.00	97,458.96	2.54
592-537-851.000	MAIL OR POSTAGE	17,000.00	17,000.00	5,987.19	0.00	11,012.81	35.22
592-537-920.000	ELECTRIC	8,000.00	8,000.00	3,564.47	498.45	4,435.53	44.56
592-537-923.000	SEWAGE (FIXED)	3,800,000.00	3,800,000.00	1,333,828.84	0.00	2,466,171.16	35.10
592-537-930.000	REPAIRS AND MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00
592-537-930.050	REPAIRS AND MAINTENANCE - BOND PREPAY	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00
592-537-972.000	CAPITAL OUTLAY	525,000.00	525,000.00	67,890.20	0.00	457,109.80	12.93
592-537-991.000	PRINCIPAL	1,166,000.00	1,166,000.00	120,653.33	0.00	1,045,346.67	10.35
592-537-993.000	INTEREST EXPENSE	405,000.00	405,000.00	251,813.50	0.00	153,186.50	62.18
592-537-994.000	PAYING AGENT FEES	200.00	200.00	70.43	0.00	129.57	35.22
592-537-995.100	INTERFUND TRANSFER OUT - ADMIN CHARGES	136,357.00	136,357.00	0.00	0.00	136,357.00	0.00
592-537-995.200	INTERFUND TRANSFER OUT - MOTOR POOL	125,922.00	125,922.00	0.00	0.00	125,922.00	0.00
592-537-995.300	INTERFUND TRANSFER OUT - SELF INSURANCE	5,700.00	5,700.00	0.00	0.00	5,700.00	0.00
Total Expenditure:		6,513,523.00	6,513,523.00	1,871,220.72	14,615.13	4,642,302.28	28.73
Total Dept 537 - SEWER		6,513,523.00	6,513,523.00	1,871,220.72	14,615.13	4,642,302.28	28.73
TOTAL EXPENDITURES		11,544,028.00	11,544,028.00	4,731,595.02	58,123.11	6,812,432.98	40.99
Fund 592 - WATER AND SEWER FUND:							
TOTAL REVENUES		10,312,000.00	10,312,000.00	5,493,145.28	788,236.83	4,818,854.72	53.27
TOTAL EXPENDITURES		11,544,028.00	11,544,028.00	4,731,595.02	58,123.11	6,812,432.98	40.99
NET OF REVENUES & EXPENDITURES		(1,232,028.00)	(1,232,028.00)	761,550.26	730,113.72	(1,993,578.26)	61.81

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 661 - MOTOR POOL FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
661-000-665.000	INTEREST INCOME	0.00	0.00	2,135.96	0.00	(2,135.96)	100.00
661-000-699.000	INTERFUND TRANSFERS IN	629,609.00	629,609.00	0.00	0.00	629,609.00	0.00
Total Revenue:		629,609.00	629,609.00	2,135.96	0.00	627,473.04	0.34
Total Dept 000 - BALANCE SHEET		629,609.00	629,609.00	2,135.96	0.00	627,473.04	0.34
TOTAL REVENUES		629,609.00	629,609.00	2,135.96	0.00	627,473.04	0.34
Expenditures							
Dept 596 - MOTOR POOL							
Account Type: Expenditure							
661-596-703.000	SALARIES	8,629.00	8,629.00	4,073.42	624.35	4,555.58	47.21
661-596-704.000	WAGES - FULL TIME EMPLOYEES	15,962.00	15,962.00	8,686.90	1,584.35	7,275.10	54.42
661-596-705.000	WAGES - PART TIME EMPLOYEES	15,457.00	15,457.00	8,823.47	1,445.23	6,633.53	57.08
661-596-710.000	VACATION	1,909.00	1,909.00	0.00	0.00	1,909.00	0.00
661-596-711.000	HOLIDAY	1,355.00	1,355.00	0.00	0.00	1,355.00	0.00
661-596-713.000	FICA	2,685.00	2,685.00	1,389.38	224.99	1,295.62	51.75
661-596-714.000	MEDICARE	628.00	628.00	324.99	52.60	303.01	51.75
661-596-716.000	WORKERS COMPENSATION INSURANCE EXPENSE	195.00	195.00	0.00	0.00	195.00	0.00
661-596-724.100	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	4,133.00	4,133.00	407.50	58.49	3,725.50	9.86
661-596-724.200	RETIREE HEALTH SAVINGS PLAN (ICMA)	313.00	313.00	140.77	21.20	172.23	44.97
661-596-725.100	DEFINED CONTRIBUTION PENSION (401A-457B)	787.00	787.00	393.19	60.56	393.81	49.96
661-596-725.200	DEFINED BENEFIT PENSION PLAN (MERS)	756.00	756.00	449.84	78.38	306.16	59.50
661-596-742.000	OPERATING SUPPLIES	1,800.00	1,800.00	2,281.65	73.20	(481.65)	126.76
661-596-758.000	DIESEL FUEL	40,000.00	40,000.00	15,801.41	2,815.79	24,198.59	39.50
661-596-759.000	GASOLINE	80,000.00	80,000.00	31,520.54	4,052.30	48,479.46	39.40
661-596-801.000	PROFESSIONAL/CONTRACTUAL SERVICES	20,000.00	20,000.00	825.00	325.00	19,175.00	4.13
661-596-930.000	REPAIRS AND MAINTENANCE	220,000.00	220,000.00	101,512.25	5,915.51	118,487.75	46.14
661-596-965.000	BANK SERVICE CHARGES	0.00	0.00	35.00	0.00	(35.00)	100.00
661-596-981.000	CAPITAL OUTLAY (VEHICLES)	215,000.00	215,000.00	199,616.00	0.00	15,384.00	92.84
Total Expenditure:		629,609.00	629,609.00	376,281.31	17,331.95	253,327.69	59.76
Total Dept 596 - MOTOR POOL		629,609.00	629,609.00	376,281.31	17,331.95	253,327.69	59.76
TOTAL EXPENDITURES		629,609.00	629,609.00	376,281.31	17,331.95	253,327.69	59.76
Fund 661 - MOTOR POOL FUND:							
TOTAL REVENUES		629,609.00	629,609.00	2,135.96	0.00	627,473.04	0.34
TOTAL EXPENDITURES		629,609.00	629,609.00	376,281.31	17,331.95	253,327.69	59.76
NET OF REVENUES & EXPENDITURES		0.00	0.00	(374,145.35)	(17,331.95)	374,145.35	100.00

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 677 - SELF INSURANCE FUND							
Revenues							
Dept 000 - BALANCE SHEET							
Account Type: Revenue							
677-000-665.000	INTEREST INCOME	15,000.00	15,000.00	14,600.62	0.00	399.38	97.34
677-000-680.000	HCARE ISF CHARGES FOR SERVICES	700,000.00	700,000.00	358,018.63	59,482.89	341,981.37	51.15
Total Revenue:		715,000.00	715,000.00	372,619.25	59,482.89	342,380.75	52.11
Account Type: Transfers-In							
677-000-699.300	INTERFUND TRANSFER IN - SELF INSURANCE	285,000.00	285,000.00	0.00	0.00	285,000.00	0.00
Total Transfers-In:		285,000.00	285,000.00	0.00	0.00	285,000.00	0.00
Total Dept 000 - BALANCE SHEET		1,000,000.00	1,000,000.00	372,619.25	59,482.89	627,380.75	37.26
TOTAL REVENUES		1,000,000.00	1,000,000.00	372,619.25	59,482.89	627,380.75	37.26
Expenditures							
Dept 999 - SELF INSURANCE							
Account Type: Expenditure							
677-999-837.000	HEALTH INSURANCE CLAIMS	1,000,000.00	1,000,000.00	413,924.54	25,888.39	586,075.46	41.39
Total Expenditure:		1,000,000.00	1,000,000.00	413,924.54	25,888.39	586,075.46	41.39
Total Dept 999 - SELF INSURANCE		1,000,000.00	1,000,000.00	413,924.54	25,888.39	586,075.46	41.39
TOTAL EXPENDITURES		1,000,000.00	1,000,000.00	413,924.54	25,888.39	586,075.46	41.39
Fund 677 - SELF INSURANCE FUND:							
TOTAL REVENUES		1,000,000.00	1,000,000.00	372,619.25	59,482.89	627,380.75	37.26
TOTAL EXPENDITURES		1,000,000.00	1,000,000.00	413,924.54	25,888.39	586,075.46	41.39
NET OF REVENUES & EXPENDITURES		0.00	0.00	(41,305.29)	33,594.50	41,305.29	100.00
TOTAL REVENUES - ALL FUNDS		46,928,769.00	47,008,769.00	26,804,443.37	1,007,823.24	20,204,325.63	57.02
TOTAL EXPENDITURES - ALL FUNDS		48,411,562.00	48,536,716.00	16,976,787.15	1,604,592.73	31,559,928.85	34.98
NET OF REVENUES & EXPENDITURES		(1,482,793.00)	(1,527,947.00)	9,827,656.22	(596,769.49)	(11,355,603.22)	643.19

City of Fraser

Alternative Compliance Examination for CSLFRF

June 30, 2025

YEO & YEO

BUSINESS SUCCESS PARTNERS

Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement

Independent Accountants' Report

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

We have examined City of Fraser's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2025 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2025. Management of City of Fraser is responsible for City of Fraser's compliance with the specified requirements. Our responsibility is to express an opinion on City of Fraser's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether City of Fraser complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether City of Fraser complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on City of Fraser's compliance with specified requirements.

In our opinion, City of Fraser complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2025.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on City of Fraser's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on City of Fraser's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether City of Fraser complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2025. Accordingly, this report is not suitable for any other purpose.

Yeo & Yeo, P.C.

Troy, MI
December 19, 2025

Fraser City Council Agenda Item

Subject Title:	Public Hearing 2026 CDBG Nonprofit Allocation
Prepared By:	August Gitschlag, City Clerk

Date Submitted:	December 23, 2025	**New or Returning Item:**	

Subject of Request:

At the January 8, 2026 meeting City Council will have the opportunity to hear requests from various Public Service Providers regarding the expenditure of the City of Fraser's 2025 CDBG Allotment. The City of Fraser has **$7,750 in Public Service Funds**. Each allocation must **be at least $2,000**. In the past, the Council awarded allocations to agencies that presented at the Public Hearing. Macomb County vetted the public service agencies requesting funds listed below.

Entity	**Amount Requested**
Grass & Snow	$2,250
Care House	$2,000
Hearts 4 Homes	$1,000
Interfaith Volunteer Caregivers	$2,880
MCREST	$1,890
Turning Point	$2,500

(Notice for the CDBG Public Hearing was published in the Macomb Daily on Friday December 19, 2025)

Budget Impact:

*(If sole source, include an additional recommended motion to waive competitive bidding)

Amount:

Account Number(s):

Required Budget Amendment Amount:

Required Recurring Charges Amount:

Required Travel Expenses Amount:

Offset by Grant Funding Amount:

Additional Information:

Attachments:

1. 2026 CDBG Non Profit Funding Requests
2. 2026 CDBG Public Hearing Notice
3. 2026 Non-Profit CDBG Summary

Recommended Motion(s):

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

$_______ to ________ and $________ to _________ etc.

	Armada Twp	Armada Village	Bruce Twp	Center Line	Chesterfield Twp	Eastpointe	Fraser	Harrison Twp	Lenox Twp	Macomb Twp	Mt Clemens	New Baltimore	New Haven	Ray Twp	Richmond City	Richmond Twp	Romeo	Shelby Twp	Utica	Washington Twp	**PROJECT TOTAL**
Grass and Snow	$750.00	$750.00		$4,500.00	$3,000.00	$15,000.00	$2,250.00	$2,250.00	$1,500.00	$7,500.00	$4,500.00		$750.00				$500.00	$8,650.00	$750.00	$3,000.00	**$55,650.00**
Care House			$1,000.00	$1,000.00	$7,000.00	$6,000.00	$2,000.00	$2,000.00		$6,000.00	$6,000.00	$1,000.00	$2,000.00					$7,000.00	$500.00	$1,000.00	**$42,500.00**
Hearts 4 Homes				$1,000.00	$2,000.00	$5,000.00	$1,000.00			$2,000.00	$2,000.00							$5,000.00			**$18,000.00**
Interfaith Volunteer Caregivers	$360.00	$270.00	$540.00	$2,250.00	$1,485.00	$3,600.00	$2,880.00	$1,575.00	$180.00	$1,125.00	$1,800.00	$1,125.00	$900.00	$270.00	$270.00	$180.00	$360.00	$4,500.00	$675.00	$900.00	**$25,245.00**
MCREST	$990.00	$990.00	$1,890.00	$1,890.00	$1,890.00	$5,390.00	$1,890.00	$1,890.00	$1,890.00	$1,890.00	$3,740.00	$1,890.00	$1,890.00	$1,890.00	$990.00	$990.00	$3,740.00	$7,535.00	$3,740.00	$3,740.00	**$50,745.00**
Maggie's Wigs 4 Kids					$1,200.00	$1,200.00				$1,200.00	$1,200.00							$1,200.00		$1,200.00	**$7,200.00**
Samaritan House	$750.00	$750.00	$2,500.00							$500.00				$750.00			$1,000.00	$9,000.00	$500.00	$9,000.00	**$24,750.00**
Single Family Living			$2,000.00	$2,000.00	$2,000.00	$3,000.00		$2,000.00		$2,500.00	$3,000.00							$3,000.00	$2,350.00	$2,030.00	**$23,880.00**
Turning Point				$2,500.00	$5,000.00	$8,500.00	$2,500.00				$3,000.00	$2,500.00	$1,500.00		$1,000.00		$500.00	$5,000.00	$1,000.00	$2,000.00	**$35,000.00**
Community Total	$2,850.00	$2,760.00	$7,930.00	$15,140.00	$23,575.00	$47,690.00	$12,520.00	$9,715.00	$3,570.00	$22,715.00	$25,240.00	$6,515.00	$7,040.00	$2,910.00	$2,260.00	$1,170.00	$6,100.00	$50,885.00	$9,515.00	$22,870.00	**$282,970.00**

City of Fraser
CENTENNIAL COMMUNITY

CITY MANAGER
Elaine Leven
CITY CLERK
August Gitschlag

MAYOR
Michael Lesich
MAYOR PRO-TEM
Patrick O'Dell
COUNCIL
Amy Baranski
Crystal Fletcher
George-Michael Higgins
Kenny Perry Jr.
Patrice M. Schornak

CITY OF FRASER PUBLIC HEARING NOTICE
CITY OF FRASER RESIDENTS

At 6:30 p.m., on Thursday, January 9, 2026 at the City of Fraser City Hall in Council Chambers, 33000 Garfield, Fraser, MI 48026, a public hearing will be held. The purpose of the public hearing is to obtain the views of citizens concerning community development and housing needs, as required by the Housing and Community Development Act of 1974, as amended.

The City of Fraser may be applying for approximately $150,000.00 dollars in Community Development Block Grant funds for FY 2026. Federal guidelines require that maximum priority be given to activities, which primarily benefit low or moderate-income families or which aid in the prevention or elimination of slums or blight. A variety of projects are eligible for community development funding. These include but are not limited to:

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

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

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

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

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

August Gitschlag, Clerk
City of Fraser

December 2025

SERVICE ACTIVITIES

Important Note: Proposal qualification does not ensure funding since this is a local community determination. The aggregate amount of the funding recommendation by the communities for any given agency must be for a minimum of $2,000 for a contract to be awarded. If an agency receives less than $2,000 aggregate, then the funds will be reallocated to the County's Housing Rehabilitation Program.

Applicant: Care House **Name:** Macomb County Child Advocacy Center

CDBG Request: $42,500 **Project Cost:** 1,581,250

Communities of consideration:

Bruce Twp. ($1,000)	Center Line ($1,000)	Chesterfield ($7,000)	Eastpointe ($6,000)
Fraser ($2,000)	Harrison Twp ($2,000)	Macomb Twp ($6,000)	Mt Clemens ($6,000)
New Baltimore ($1,000)	New Haven ($2,000)	Shelby Twp ($7,000)	Utica ($500)
Washington Twp ($1,000)			

Project Description: The applicant provides child-friendly, family-centered investigation, prosecution and treatment services to child victims of sexual and physical abuse. Care House coordinates an interdisciplinary support team (law enforcement, child protective services and assistant prosecutors), and provides crisis intervention, counseling, court advocacy, parent and child support groups, education, information and referral. Services are provided at no charge to families served. Each community's funding request is based on service projections in that community.

New or Previously Funded Subrecipient: Care House is a reoccurring applicant.

Notes: Care House was allocated $40,100 in the 2024 program year. The funds served 121 people total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

Applicant: Hearts 4 Homes Inc. **Name:** Hearts 4 Homes Rental Assistance

CDBG Request: $18,000 **Project Cost:** $65,000

Communities of consideration:

Center Line ($1,000)	Chesterfield ($2,000)	Eastpointe ($5,000)	Fraser ($1,000)
Macomb Twp. ($2,000)	Mt. Clemens ($2,000)	Shelby Twp. ($5,000)	

Project Description: Hearts 4 Homes purpose is to end homelessness in children in Macomb County. Hearts 4 Homes provides rental assistance to LMI families that meet the criteria of homelessness. CDBG funds will be used to provide up to $1,500 per family for security deposits or rent to prevent eviction.

New or Previously Funded Subrecipient: Hearts 4 Homes is a reoccurring applicant.

Notes: Hearts 4 Homes was allocated $8,000, serving 6 households in total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

December 2025

Applicant: Interfaith Volunteer Caregivers **Name:** Safe at Home Program

CDBG Request: $26,500 **Project Cost:** $51,800

Communities of consideration:

Armada Twp ($360)	Village of Armada ($270)	Bruce Twp ($540)	Center Line ($2,250)
Chesterfield ($1,485)	Eastpointe ($3,600)	Fraser ($2,880)	Harrison Twp ($1,575)
Lenox Twp ($180)	Macomb Twp ($1,125)	Mt. Clemens ($1,800)	New Baltimore ($1125)
New Haven ($900)	Ray Twp ($270)	City of Richmond ($270)	Richmond Twp ($180)
Romeo ($360)	Shelby Twp ($4,500)	Utica ($675)	Washington Twp ($900)

Project Description: Assist income eligible seniors and physically challenged adults with indoor and outdoor chores, minor home repairs and routine housekeeping/maintenance tasks that they cannot accomplish due to limited financial resources. The average cost is $45 per completed task.

New or Previously Funded Subrecipient: Interfaith is a reoccurring applicant.

Notes: Interfaith Volunteer Caregivers was allocated $17,140.50 in the 2024 program year. The funds served 93 people in total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

Applicant: Macomb County Rotating Emergency Shelter Team (MCREST) **Name:** Emergency Shelter

CDBG Request: $50,745.00 **Project Total:** $1,550,085.00

Communities of Consideration:

Armada Twp ($990)	Village of Armada ($990)	Bruce Township ($1,890)
Center Line ($1,890)	Chesterfield ($1,890)	Eastpointe ($5,390)
Fraser ($1,890)	Harrison Twp ($1,890)	Lenox Twp ($1,890)
Macomb Twp ($1,890)	Mt Clemens ($3,740)	New Baltimore ($1,890)
New Haven ($1,890)	Ray Twp ($1,890)	City of Richmond ($990)
Richmond Twp ($990)	Romeo ($3,740)	Shelby Twp ($7,535)
Utica ($3,740)	Washington Twp ($3,740)	

Project Description: MCREST provides emergency shelter and related services to help people overcome homelessness. Services include assessments, referral assistance and casework to its clients, as well as shelter. CDBG funds would be used for staff wages for Case Management supportive services serving folks from the funded communities. All beneficiaries would be homeless.

New or Previously Funded Subrecipient: MCREST is a reoccurring applicant.

Notes: MCREST was allocated $17,457.00 in the 2024 program year, serving 43 people total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

Applicant: Maggie's Wigs 4 Kids of Michigan **Name:** Maggie's Wigs 4 Kids of Michigan

CDBG Request: $7,200 **Project Total:** $18,000

Communities of Consideration:

Chesterfield Twp ($1,200)	Eastpointe ($1,200)	Macomb Twp ($1,200)
Mount Clemens ($1,200)	Shelby Twp ($1,200)	Washington Twp ($1,200)

Project Description: Maggie's Wigs 4 Kids promotes self-esteem in children by providing age-appropriate custom wigs for children experiencing hair loss from medical conditions such as cancer, alopecia, trichotillomania and burn survivors. Funds would provide a wig and maintenance kit for the child. The cost is $1,200 per wig.

New or Previously Funded Subrecipient: Maggie's Wigs 4 Kids is a reoccurring applicant.

Notes: Wigs 4 Kids was allocated $4,500 in the 2024 program year. See attached 2024 Budget to Actual Non-Profit Spending Summary.

Applicant: Samaritan House **Name:** Emergency Basic Needs Assistance

CDBG Request: $24,750 **Project Total:** $490,000

Communities of Consideration:

Armada Twp ($750)	Armada Village ($750)	Bruce Twp ($2,500)
Macomb Twp ($500)	Ray ($750)	Romeo ($1,000)
Shelby Twp ($9,000)	Utica ($500)	Washington ($9,000)

Project Description: Samaritan House maintains an emergency food pantry and provides utility, shelter, clothing and other basic needs assistance to income-eligible individuals, families, and seniors in crisis. They will use CDBG funds to provide emergency food to LMI families at a cost of $3.00 per meal.

New or Previously Funded Subrecipient: Samaritan House is a reoccurring applicant.

Notes: Samaritan House was allocated $18,325.50 in the 2024 program year, serving 700 people in total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

Applicant: Single Family Living **Name:** Single Family Living Rent Assistance

CDBG Request: $23,880 **Project Total:** $168,880

Communities of Consideration:

Bruce Twp. ($2000)	Center Line ($2,000)	Chesterfield ($2,000)	Eastpointe ($3,000)
Harrison Twp ($2,000)	Macomb Twp. ($2,500)	Mt Clemens ($3,000)	Shelby Twp. ($3,000)
Utica ($2,350)	Washington Twp. ($2,030)		

Project Description: Single Family Living serves Macomb County low-income families by providing essential wraparound services that focus on housing stability and mental health support. CDBG funds would provide emergency rental assistance up to $1,000 per household to prevent eviction.

New or Previously Funded Subrecipient: Single Family Living is a second-year applicant.

Notes: Single Family Living has minimal CDBG experience and will require technical assistance for billing, eligibility, and program requirements.

Applicant: Turning Point, Inc. **Name:** Domestic Violence & Sexual Assault Program

CDBG Request: $35,000 **Project Total:** $1,160,000

Communities of Consideration:

Center Line ($2,500)	Chesterfield Twp ($5,000)	Eastpointe ($8,500)	Fraser ($2,500)
Mt Clemens ($3,000)	New Baltimore ($2,500)	New Haven ($1,500)	
City of Richmond ($1,000)	Romeo ($500)	Shelby Twp ($5,000)	Utica ($1,000)
Washington Twp ($2,000)			

Project Description: Turning Point provides immediate emergency shelter, crisis intervention, and supportive services for survivors of domestic abuse and their dependent children 365/7/24. Turning Point provides advocacy, 24-hour crisis intervention, support groups, medical support, skills building, employment and housing searches, and children’s support programs. CDBG funds would be used to provide shelter via Motel night stays, assistance in acquiring vital documents, and transportation for survivors whose last address is within the contributing communities.

New or Previously Funded Subrecipient: Turning Point is a reoccurring applicant.

Notes: Turning Point was allocated $22,152.50 in the 2024 program year, serving 16 people in total. See attached 2024 Budget to Actual Non-Profit Spending Summary.

2024 Grass & Snow CDBG Spending Summary

	Armada Twp	Armada Village	Center Line	Chesterfield	Eastpointe	Fraser	Harrison Twp	Lenox	Macomb Twp	Mount Clemens	New Baltimore	New Haven	Shelby Twp	Utica	Washington Twp	Original Allocation
Original Allocation	$650	$650.00	$3,500.00	$3,000.00	$14,800.00	$2,000.00	$3,500.00	$2,000.00	$7,500.00	$3,600.00	$650.00	$650.00	$9,000.00	$650.00	$3,000.00	**$55,150.00**

	Armada Twp	Armada Village	Center Line	Chesterfiel	Eastpointe	Fraser	Harrison Twp	Lenox	Macomb Twp	Mount Clemens	New Baltimore	New Haven	Shelby	Utica	Washington Twp	Actual Expenditures
Actual Expenditures	$650	$650.00	$3,500.00	$3,000.00	$14,800.00	$2,000.00	$3,500.00	$2,000.00	$7,500.00	$3,600.00	$650.00	$650.00	$9,000.00	$650.00	$3,000.00	**$55,150.00**
Over/(Underspent)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Funds Recaptured **$0.00**

2024 Care House CDBG Spending Summary

	Bruce Twp	Center Line	Chesterfield	Eastpointe	Fraser	Macomb Twp	New Haven	Richmond City	Richmond Twp	Romeo	Shelby Twp	Washington Twp	Original Allocation
Original Allocation	$1,000.00	$1,000.00	$10,800.00	$9,000.00	$2,400.00	$2,500.00	$1,000.00	$1,200.00	$2,570.00	$200.00	$7,200.00	$1,230.00	**$40,100.00**

	Armada Twp	Bruce	Center Line	Chesterfield	Eastpointe	Fraser	Harrison Twp	Lenox	Macomb Twp	Mount Clemens	New Baltimore	New Haven	Richmond City	Richmond Twp	Romeo	Shelby Twp	Utica	Washington Twp	Actual Expenditures
Actual Expenditures	$209.19	$620.16	$497.79	$1,475.50	$4,076.46	$0.00	$1,484.62	$255.46	$4,264.11	$2,368.98	$546.17	$1,000.00	$844.74	$741.37	$0.00	$3,744.52	$232.52	$851.22	**$23,212.81**
Over/(Underspent)	$209.19	($379.84)	($502.21)	($9,324.50)	($4,923.54)	($2,400.00)	$1,484.62	$255.46	$1,764.11	$2,368.98	$546.17	$0.00	($355.26)	($1,828.63)	($200.00)	($3,455.48)	$232.52	($378.78)	($16,887.19)

Funds Recaptured **$16,887.19**

2024 Hearts for Homes CDBG Spending Summary

	Eastpointe	Shelby Twp	Original Allocation
Original Allocation	$3,000	$5,000.00	**$8,000.00**

	Eastpointe	*Shelby Twp*	*Fraser*	*Actual Expenditures*
Actual Expenditures	$2,500	$4,250.00	$1,250.00	**$8,000.00**
Over/(Underspent)	($500.00)	($750.00)	$1,250.00	$0.00

Funds Recaptured	**$0.00**

2024 Wigs 4 Kids CDBG Spending Summary

	Chesterfield	*Macomb Twp*	*New Baltimore*	*Shelby Twp*	*Washington Twp*	Original Allocation
Original Allocation	$1,200	$600.00	$500.00	$1,200.00	$1,000.00	**$4,500.00**

	Chesterfield	*Macomb Twp*	*New Baltimore*	*Shelby Twp*	*Washington Twp*	*Actual Expenditures*
Actual Expenditures	$0	$0.00	$0.00	$853.10	$0.00	**$853.10**
Over/(Underspent)	($1,200.00)	($600.00)	($500.00)	($346.90)	($1,000.00)	($3,646.90)

Funds Recaptured	**$3,646.90**

2024 Interfaith Volunteer Caregivers CDBG Spending Summary

	Armada Twp	Armada Village	Bruce Twp	Center Line	Chesterfield	Fraser	Eastpointe	Macomb Twp	New Baltimore	New Haven	Ray Twp	Richmond City	Romeo	Shelby Twp	Utica	Washington Twp	Original Allocation
Original Allocation	$296.00	$148.00	$250.00	$2,200.00	$1,480.00	$2,850.00	$1,998.00	$500.00	$500.00	$250.00	$148.00	$148.00	$700.00	$4,500.00	$372.50	$800.00	**$17,140.50**

	Armada Twp	Armada Village	Bruce	Center Line	Chesterfield	Fraser	Harrison Twp	Eastpointe	Mount Clemens	Macomb Twp	New Baltimore	New Haven	Ray	Richmond City	Romeo	Shelby Twp	Utica	Washington Twp	Actual Expenditures
Actual Expenditures	$103.21	$0.00	$0.00	$642.85	$380.00	$2,054.92	$1,063.57	$2,836.07	$1,652.70	$801.35	$716.57	$676.62	$0.00	$0.00	$317.04	$2,387.08	$103.24	$313.67	**$14,048.89**
Over/(Underspent)	($192.79)	($148.00)	($250.00)	($1,557.15)	($1,100.00)	($795.08)	$1,063.57	$838.07	$1,652.70	$301.35	$216.57	$426.62	($148.00)	($148.00)	($382.96)	($2,112.92)	($269.26)	($486.33)	($3,091.61)

Funds Recaptured **$3,091.61**

2024 MCREST CDBG Spending Summary

	Armada Twp	Armada Village	Bruce Tw	Center Line	Chesterifeld	Eastpointe	New Haven	Richmond	Romeo	Shelby Twp	Washington Twp	Original Allocation
Original Allocation	$576.00	$377.00	$1,800.00	$620.00	$1,890.00	$2,142.00	$500.00	$792.00	$200.00	$7,560.00	$1,000.00	**$17,457.00**

	Armada Twp	Armada Villag	Bruce	Center Line	Chesterfield	Eastpointe	Harrison Twp	New Haven	New Baltimore	Macomb	Mount Clemens	Richmond	Romeo	Shelby	Washington Twp	Actual Expenditures
Actual Expenditures	$0.00	$0.00	$0.00	$0.00	$1,400.50	$6,302.10	$43.50	$500.00	$403.50	$184.50	$5,189.90	$0.00	$533.00	$2,900.00	$0.00	**$17,457.00**
Over/(Underspent)	($576.00)	($377.00)	($1,800.00)	($620.00)	($489.50)	$4,160.10	$43.50	$0.00	$403.50	$184.50	$5,189.90	($792.00)	$333.00	($4,660.00)	($1,000.00)	$0.00

Funds Recaptured **$0.00**

2024 Samaritan House CDBG Spending Summary

	Armada Twp	Armada Village	Bruce Twp	Romeo	Shelby Twp	Utica	Washington Twp	Original Allocation
Original Allocation	$377	$576.00	$1,800.00	$700.00	$8,000.00	$372.50	$6,500.00	**$18,325.50**

	Armada Twp	Armada Village	Bruce Twp	Romeo	Shelby Twp	Utica	Washington Twp	Actual Expenditures
Actual Expenditures	$450	$502.95	$1,800.00	$700.00	$8,000.00	$372.50	$6,500.00	**$18,325.50**
Over/(Underspent)	$73.05	($73.05)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Funds Recaptured	**$0.00**

2024 Turning Point CDBG Spending Summary

	Center Line	Chesterfield	Eastpointe	Fraser	New Baltimore	New Haven	Richmond City	Romeo	Shelby Twp	Utica	Washington Twp	Original Allocation
Original Allocation	$580	$5,000.00	$5,100.00	$2,500.00	$500.00	$1,000.00	$1,000.00	$200.00	$5,000.00	$372.50	$900.00	**$22,152.50**

	Center Line	Chesterfield	Eastpointe	Fraser	Macomb	Mount Clemens	New Baltimore	New Haven	Richmond City	Romeo	Shelby Twp	Utica	Washinton Twp	Actual Expenditures
Actual Expenditures	$580	$2,000.00	$749.97	$0.00	$173.02	$597.80	$0.00	$0.00	$0.00	$0.00	$130.00	$0.00	$900.00	**$5,130.79**
Over/(Underspent)	$0.00	($3,000.00)	($4,350.03)	($2,500.00)	$173.02	$597.80	($500.00)	($1,000.00)	($1,000.00)	($200.00)	($4,870.00)	($372.50)	$0.00	($17,021.71)

Funds Recaptured	**$17,021.71**

Fraser City Council Agenda Item

Subject Title:	2026 Poverty Exemption Policy
Prepared By:	Debra Kopp, Assessor

Date Submitted:	January 2, 2026	**New or Returning Item:**	New

Subject of Request:

Request the City Council to approve the 2026 Poverty Exemption Policy and Guidelines

Budget Impact:

Not Applicable

*(If sole source, include an additional recommended motion to waive competitive bidding)

Amount:	n/a
Account Number(s):	n/a
Required Budget Amendment Amount:	n/a
Required Recurring Charges Amount:	n/a
Required Travel Expenses Amount:	n/a
Offset by Grant Funding Amount:	n/a
Additional Information:	The federal poverty guideline figures have been updated according to the federal poverty figures. Also, the asset test maximum amounts have been increased, with liquid assets increasing from $7,500 to $8,000 and total assets increasing from $20,000 to $25,000.

Attachments:

1. 2026 Poverty Exemption Policy and Application

Recommended Motion(s):

Motion to approve the City of Fraser 2026 Poverty Exemption Policy and Guidelines

CITY OF FRASER
2026 Poverty Exemption
Policy, Guidelines and Application

Section 211.7u(1) of the Michigan General Property Tax Act provides for a property tax exemption, in whole or in part, for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges.

On January 8, 2026, the Fraser City Council adopted the following Poverty Exemption Policy and Guidelines (the "Policy"). The Policy includes an asset test and income test as required by Michigan statute, along with the State of Michigan required application forms. The Policy's annual income levels shall be updated annually to reflect the Federal Poverty Income levels.

The Board of Review is required to follow the adopted policy when approving or denying the request for poverty exemption. If the applicant meets all eligibility requirements, the Board of Review must grant a full exemption equal to a 100% reduction in taxable value or a partial exemption equal to a 25%, 50% or 75% reduction in taxable value.

A taxpayer who files a poverty exemption application at the March Board of Review is not prohibited from also filing a valuation appeal at the March Board of Review. A taxpayer may also fie a poverty exemption application with the July or December Board of Review. If denied by the Board of Review, a taxpayer may appeal the denial to the Michigan Tax Tribunal.

To apply for a poverty exemption, a fully complete application and all supporting documentation as outlined in the Policy must be submitted at least one (1) week prior to the March, July or December Board of Review session. The dates for the 2026 Boards of Review and application deadlines are as follows:

Board of Review Session:	Meeting Date:	Application Due:
March	Week of March 9	Thursday, February 26
July	Tuesday, July 21	Tuesday, July 14
December	Tuesday December 15	Tuesday, December 8

Disabled applicants may call the Assessing Department at (586) 293-3100 to make necessary arrangements for assistance.

Requirements:

1. The applicant must own and occupy as their principal residence the property for which the exemption is being claimed. The property cannot be owned by a business entity.
2. The applicant must file a **fully complete application** which includes Forms 5737 and 5739 (attached) and **all required and requested tax returns and documentation** – see attached list.
3. The applicant must meet the **"Asset Guidelines"** as approved by the Fraser City Council.
4. The applicant must meet the **"Income Guidelines"** which are the federal poverty guidelines updated annually by the United States Department of Health and Human Services.

Income Guidelines
Used in the Determination of Poverty Exemptions for 2026

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemptions and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the United States Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than $26,650 which is the amount shown on the following chart for a family of 3 persons.

Below are the federal poverty guidelines updated annually in the Federal Register by the US Department of Health and Human Services which were adopted in 2025. The City of Fraser will follow these guidelines for establishing 2026 poverty exemptions:

Size of Family Unit	Poverty
1	$15,650
2	$21,150
3	$26,650
4	$32,150
5	$37,650
6	$43,150
7	$48,650
8	$54,150
For each additional	$5,500

Household income greater than what is stated above, per household size, will result in a denial of the poverty exemption, even if the applicant meets the Asset Guideline. The Board of Review may deny any application if all income is not properly identified.

The income guidelines shall include, but are not limited to, the annual income for the person claiming the exemption and all persons living in the principal residence.

Income considered includes but is not limited to:

- Money, wages, salaries before deductions, and regular contributions from persons not living in the residence
- Net receipts from a person's own business, professional enterprise, or partnership, after business expense deductions
- Regular payments from social security, railroad retirement, unemployment, worker's compensation, veteran's payments, public assistance, and supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private pensions, governmental pensions, disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, and assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

Asset Guidelines
Used in the Determination of Poverty Exemptions for 2026

As required by PA 390 of 1994, all guidelines for poverty exemptions as established by the governing body of the local assessing unit **shall** include an asset level test. The purpose of an asset test is to determine the resources available (cash, fixed assets or other property) that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. The value of the principal residence is not included in the asset test.

The following asset test shall apply to all applications for poverty exemption:

- The applicant's household shall not have "liquid" (cash) assets in excess of $8,000,

  AND

- The applicant's household shall not have **total** assets (cash and non-cash assets – see list below) in excess of $25,000.

Household assets greater than what is stated above will result in a denial of the poverty exemption, even if the applicant meets the Income Guideline. The Board of Review may deny any application if the assets are not properly identified.

Cash and other non-cash assets considered may include but are not limited to:

- Bank and/or credit union savings and checking accounts
- A second home, vacant land, all vehicles
- Recreational vehicles such as campers, motor homes, boats and ATV's
- Buildings other than the principal residence
- Jewelry, antiques artwork
- Equipment or other personal property of value
- Stocks and bonds, pensions, IRAs and other investment accounts
- Money received from the sale of property such as stocks, bonds, a house or a car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances and one-time insurance payments
- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

Reduction Calculation

Public Act 253 of 2020 and Public Act 191 of 2023 amended MCL 211.7u related to poverty exemptions. These acts list the specific percentage reductions in taxable value that may be used by the Board of Review in granting a poverty exemption.

MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

1) A full exemption equal to a 100% reduction in taxable value
2) A partial exemption equal to a 75% reduction in taxable value
3) A partial exemption equal to a 50% reduction in taxable value
4) A partial exemption equal to a 25% reduction in taxable value

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission.

If an applicant qualifies for poverty exemption for 2026, the Board of Review shall follow the chart below to determine the percentage of taxable value reduction granted for 2026 taxes:

Household size	Income (federal limit)	100% Taxable Value exemption	75% Taxable Value exemption	50% Taxable Value exemption	25% Taxable Value exemption
1	**$15,650**	$0 to $3,913	$3,914 to $7,825	$7,826 to $11,738	$11,739 to $15,650
2	**$21,150**	$0 to $5,288	$5,289 to $10,575	$10,576 to $15,863	$15,864 to $21,150
3	**$26,650**	$0 to $6,663	$6,664 to $13,325	$13,326 to $19,988	$19,989 to $26,650
4	**$32,150**	$0 to $8,038	$8,039 to $16,075	$16,076 to $24,113	$24,114 to $32,150
5	**$37,650**	$0 to $9,413	$9,414 to $18,825	$18,826 to $28,238	$28,239 to $37,650
6	**$43,150**	$0 to $10,788	$10,789 to $21,575	$21,576 to $32,363	$32,364 to $43,150
7	**$48,650**	$0 to $12,163	$12,164 to $24,325	$24,326 to $36,488	$36,489 to $48,650
8	**$54,150**	$0 to $13,538	$13,539 to $27,075	$27,076 to $40,613	$40,614 to $54,150
Each Additional person:	*$5,500*				

Failure to meet the Income Guideline, Asset Guideline, or submission of an incomplete application will result in a denial of the poverty exemption.

REQUIRED ATTACHMENTS TO APPLICATION – CHECK LIST
PAGE 1 OF 2

- Provide documents for applicant, spouse, and/or all others that are residing in the home.
- Submit most recent statement/document unless otherwise indicated.
- Please submit copies only, not originals. Anything submitted will not be returned.
- If one of the items below does not apply, please write "N/A" (not applicable) to indicate the applicant does not have anything to provide for that item.
- This initialed checklist must be returned with the application forms.

Initial below when requested information is attached to this application:

_____ Valid Michigan Driver's License or other legal form of photo identification for all persons in the household

_____ 2025 Federal Income Tax Return - fully complete, signed copy of what was filed with the IRS

_____ 2025 State Income Tax Return - fully complete, signed copy of what was filed with the State of MI

_____ If any of the applicants are not required to file a Federal or State Income Tax return, Form 4988, ***Poverty Exemption Affidavit*** (attached) must be provided for ALL persons that are not required to file income tax.

_____ Michigan Homestead Property Tax Credit (MI-1040CR). This completed form is required regardless of your requirement to file income tax returns

_____ Current full credit report for all persons 18 years or older residing in the household. Reports that include only the credit score will not be accepted. Full credit reports are available at no cost to the applicant once per year from all three (3) of the following credit reporting bureaus: Equifax, Experian and TransUnion. Free credit reports are available at myfreecreditreport.com

_____ Bank and/or credit union monthly statements for the **prior 12 months (as of the date of application)** of **ALL** checking and savings accounts

_____ Social Security Benefit Statement

_____ Non-cash benefit statements such as Medicaid, WIC, food stamps and school lunches

_____ W-2 Form from employer

_____ Net receipts from self-employment

_____ State or Federal checks

_____ Unemployment benefits statement

_____ Pension – 1099 Statement

REQUIRED ATTACHMENTS TO APPLICATION – CHECK LIST
PAGE 2 OF 2

_____ Certificate of Deposit statement

_____ Stocks or bonds statement

_____ Child Support payment statement

_____ Alimony payment statement

_____ Insurance or annuity payment statement

_____ If home was purchased in the prior 2 years, a copy of the <u>loan application</u> and <u>closing statement</u>

_____ Most recent mortgage statement showing balance of loan plus principal and interest payment amounts

_____ Second mortgage or equity loan statement

_____ List and current value of other property currently owned by applicant (includes but not limited to vacant land, second home, rental property, building/property other than the residence)

_____ List of equipment, jewelry, antiques, artwork and current value

_____ State of Michigan car registration for all vehicles

_____ List of regular contributions OR gifts OR loans from persons not living in the residence (in the last 24 months)

_____ List of dividends, interest, and net income from rentals or estates or trusts (in the last 24 months)

_____ List of money received from the sale of property such as stocks, bonds, a house, or a car (in the last 24 months)

Failure to provide a complete application will result in a denial of the poverty exemption.

Applicant Certification

Please **initial** each applicable statement:

______ I/We have received a copy of and understand the 2026 Poverty Exemption Policy and Guidelines.

______ I/We understand our application and all required attached documentation is examined by the Board of Review at an open meeting and may be further discussed by the City of Fraser Assessing Department staff or designated agent, Board of Review, and Michigan Tax Tribunal and is obtainable by the public as part of the public record.

______ I/We declare that the statements made herein are complete, true, and correct to the best of my/our knowledge.

______ I/We also understand that this application will be DENIED if the information contained within is found to be false or incomplete.

Applicant Signature: ______________________________ Date: ____________

Spouse Signature: ______________________________ Date : ____________

Preparer Info (if other than applicant):

Name (printed): ______________________________

Phone Number: ______________________________

Relationship to applicant: ______________________________

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, ____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence:

____

____

____ ____________________

Signature of Person Making Affidavit Date

Application and Affirmation for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township where the property is located in each year on or after January 1 but before the day prior to the last day of the board of review. Poverty Exemptions may be heard by the Board of Review during its March, July, and December sessions.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.

Petitioner's Name			Daytime Phone Number
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents

Property Address of Principal Residence	City	State	ZIP Code

PART 2: REAL ESTATE INFORMATION

List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.

Property Parcel Identification Number		Name of Mortgage Company
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence
Property Description		

PART 3: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

☐ I own the property in which the exemption is being claimed.

☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

PART 4: ADDITIONAL PROPERTY INFORMATION

List information related to any other property owned by you or any member residing in the household.

☐ Check if you own, or are buying, other property. If checked, complete the information below.

Amount of Income Earned from other Property

1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

Continue on Page 2

PART 5: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 6: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 7: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 8: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 9: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

Continue on Page 3

PART 10: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	$ Contribution to Family Income

PART 11: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 12: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance

Garbage	Daycare	Car Expense (gas, repair, etc.)
Other (type and amount)	Other (type and amount)	Other (type and amount)
Other (type and amount)	Other (type and amount)	Other (type and amount)

Continue and sign on Page 4

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 13: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

☐ The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 14: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name			Daytime Telephone Number
Mailing Address	**City**	**State**	**ZIP Code**

PART 15: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date

This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 30 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
PO Box 30232
Lansing MI 48909

Phone: 517-335-9760
Email: taxtrib@michigan.gov

Michigan Department of Treasury
5739 (01-21)

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.

Owner Name			Owner Telephone Number
Mailing Address	City	State	ZIP Code

PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)

Legal Designee Name			Daytime Telephone Number
Mailing Address	City	State	ZIP Code

PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.

City or Township (check the appropriate box and enter name) ☐ City ☐ Township ☐ Village			County
Name of Local School District			
Parcel Identification Number	Year(s) Exemption Previously Granted by Board of Review		
Homestead Property Address	City	State	ZIP Code

PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)

☐ I own the property in which the exemption is being claimed.

☐ The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.

☐ After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.

PART 5: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.

Owner or Legal Designee Name (print)	Signature of Owner or Legal Designee	Date

Designee must attach a letter of authority.

LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)

☐ Approved ☐ Denied (Attach appeal instructions and provide to owner.)	Tax Year(s) exemption will be posted to tax roll

CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.

Assessor Signature	Date Certified by Assessor

Fraser City Council Agenda Item

Subject Title:	Working Foreman Position
Prepared By:	Rob Barrett, DPW Superintendant

Date Submitted:	December 23, 2025	**New or Returning Item:**	New

Subject of Request:

The Public Works Department is requesting to fill the Working Foreman position to oversee daily crew activities and assist with management duties. The Working Foreman will function as a field supervisor, providing on-the-job supervision, assisting crews on projects, procuring supplies and equipment, and managing the motor pool and facility maintenance. This position will work closely with the Supervisor to ensure all work meets departmental and industry standards and will serve as a relief supervisor when needed.

Budget Impact:

*(If sole source, include an additional recommended motion to waive competitive bidding)

Amount:	Estimated annual wage $72,800, benefits will vary
Account Number(s):	Please reference the attached memo
Required Budget Amendment Amount:	No
Required Recurring Charges Amount:	Estimated annual wage of $72,800, benefits will vary.
Required Travel Expenses Amount:	no
Offset by Grant Funding Amount:	no
Additional Information:	Attachment: Memo requesting to fill the Working Foreman Position

Attachments:

1. Memo Report requesting new Working Foreman position

Recommended Motion(s):

Motion to approve the filling of the Working Foreman Position.

City Manager
Elaine Leven
CITY CLERK
August Gitschlag

CITY OF FRASER

DEPARTMENT OF PUBLIC WORKS

MAYOR
Michael Lesich
MAYOR PRO-TEM
Patrick O'Dell
COUNCIL
Amy Baranski
Crystal Fletcher
George-Michael Higgins
Kenny Perry Jr.
Patrice Schornak

Subject: Filling the Working Foreman Position in the Public Works Department

Background & Justification:
As discussed in detail at the Fiscal Year 2025-26 budget session, the Public Works Department is requesting to fill the Working Foreman position to oversee daily crew activities and assist with management duties. Currently, the Superintendent and Supervisor spend significant time on unplanned tasks, including capital improvement projects, building maintenance, and addressing citizen concerns. This limits their ability to focus on strategic planning and administrative responsibilities that benefit the community.

These responsibilities include:

- Compliance with state and federal regulations (e.g., Michigan EGLE)
- Development and implementation of standard operating procedures
- Community outreach and project involvement
- Employee training and development
- Project planning and grant applications
- Fleet and building maintenance
- Asset management and departmental communications

Currently, there is no comprehensive plan for preventive maintenance of the fleet, HVAC systems, or overall asset management, leading to operational inefficiencies and compliance risks.

Proposed Position Responsibilities:
The Working Foreman will function as a field supervisor, providing on-the-job supervision, assisting crews on projects, procuring supplies and equipment, and managing the motor pool and facility maintenance. This position will work closely with the Supervisor to ensure all work meets departmental and industry standards and will serve as a relief supervisor when needed.

Estimated Cost & Funding Source

- **Hourly Rate:** $35.00 per hour
- **Annual Wage Cost (Estimated):** $72,800 (based on 40 hours/week, 52 weeks/year). The position, job description, and wage were negotiated with Teamster Local Union 214 and are listed in the executed contract.
- **Funding Source Allocation:**
    - Dept 265 – Buildings and Grounds: **10%**
    - Dept 441 – Department of Public Works: **10%**
    - Dept 672 – Senior Activity Center: **10%**
    - Fund 202 – Major Street Fund: **10%**
    - Fund 203 – Local Street Fund: **5%**
    - Dept 265 – Buildings & Grounds (Senior Housing): **10%**
    - Dept 536 – Water: **20%**
    - Dept 537 – Sewer: **15%**
    - Dept 770 – Park Maintenance: **5%**
    - Dept 596 – Motor Pool: **5%**

The personnel cost for this position was budgeted and approved by the City Council.

Fraser City Council Agenda Item

Subject Title:	Authorization to fill a DPS Captain vacancy
Prepared By:	Samantha Kretzschmar, DPS Director

Date Submitted:	December 23, 2025	**New or Returning Item:**	New

Subject of Request:

The Department of Public Safety is requesting approval to promote a Sergeant to the rank of Captain to fill the vacancy created by a recent retirement. This request aligns with previous subcommittee meetings and requests regarding the continuity of leadership, succession planning, and professional development. Because we are a public safety department that is solely responsible for all police, fire, and EMS operations in the City of Fraser, it is critical to maintain direct leadership over these three disciplines. Our structure provides command over all police and fire operations and responsibilities. This position provides an essential layer of oversight to ensure compliance with department policies, legal requirements, and best practices. Maintaining this level of supervision helps reduce our liability exposure and protects the City from avoidable risks. This vacancy was created by a recent retirement and represents a replacement of an existing, budgeted position, not a staffing increase.

Budget Impact:

Not Applicable

*(If sole source, include an additional recommended motion to waive competitive bidding)

Amount:	As determined by contract.
Account Number(s):	101.301.704.000 GL Full-time employees
Required Budget Amendment Amount:	N/A
Required Recurring Charges Amount:	As determined by contract.
Required Travel Expenses Amount:	N/A
Offset by Grant Funding Amount:	N/A
Additional Information:	

Attachments:

None

Recommended Motion(s):

I recommend a motion to allow the Department of Public Safety to fill the Captain's position that has opened due to retirement, and to promote and hire accordingly to fill vacancies in rank created by the subsequent promotion.

Fraser City Council Agenda Item

Subject Title:	Election Commission Appointment
Prepared By:	August Gitschlag, City Clerk

Date Submitted:	December 23, 2025	**New or Returning Item:**	

Subject of Request:

Council appoints the third member of the Election Commission to serve along with permanent members that include the City clerk and City Attorney. Patrick O'Dell has served the previous 2 years. The Commission meets before each election to certify tabulator testing and appoint election inspectors.

Budget Impact:

*(If sole source, include an additional recommended motion to waive competitive bidding)

Amount:

Account Number(s):

Required Budget Amendment Amount:

Required Recurring Charges Amount:

Required Travel Expenses Amount:

Offset by Grant Funding Amount:

Additional Information:

Attachments:

None

Recommended Motion(s):

Motion to appoint __________ to serve on the Fraser Election Commission