

		2020	2021	11/30/2021	2021	2022
		Actuals	Budget	Year to Date	YEE	Budget
<b>GENERAL FUND</b>						
<b>REVENUE</b>						
<b>TAXES</b>						
10-31-100	General Fund Property Tax	334,794	350,000	350,606	350,606	575,735
10-31-200	Specific Ownership Tax	24,947	12,000	22,376	25,000	12,000
10-31-300	Motor Vehicle Tax	0	4,500	0	500	500
10-31-400	Town Sales Tax	3,746,914	2,750,000	3,184,567	4,100,000	3,200,000
10-31-410	Use Tax - Building Materials	171,598	100,000	554,502	575,000	250,000
10-31-420	Use Tax - Motor Vehicle Sales	154,760	65,000	114,096	160,000	140,000
10-31-430	State Cigarette Tax	6,905	3,200	4,385	4,800	3,000
10-31-800	Franchise Fees	69,491	55,000	85,878	150,000	60,000
	<i>Sub-Total</i>	<i>4,509,409</i>	<i>3,339,700</i>	<i>4,316,410</i>	<i>5,365,906</i>	<i>4,241,235</i>
<b>LICENSES &amp; PERMITS</b>						
10-32-100	Business License Fees	15,783	15,000	13,160	15,500	15,000
10-32-110	Regulated Industry Fees/Taxes	237,718	120,000	214,144	250,000	200,000
	<i>Sub-Total</i>	<i>253,501</i>	<i>135,000</i>	<i>227,304</i>	<i>265,500</i>	<i>215,000</i>
<b>INTERGOVERNMENTAL</b>						
10-33-100	Grants	640,973	0	206,645	225,000	221,645
	<i>Sub-Total</i>	<i>640,973</i>	<i>0</i>	<i>206,645</i>	<i>225,000</i>	<i>221,645</i>
<b>CHARGES FOR SERVICES</b>						
10-34-100	Annexation Fees	0	1,000	0	1,000	1,000
10-34-110	Zoning Fees	0	1,500	750	1,500	1,500
10-34-120	Subdivision Fees	5,950	1,500	25,350	30,000	1,500
10-34-130	Miscellaneous Planning Fees	80	1,000	710	1,000	1,000
10-34-150	Affordable Housing Impact Fee	0	0	0	0	0
10-34-300	PAYT	72,557	35,000	60,702	65,000	70,000
10-34-600	Distribution	62,074	0	0	162,717	182,000
10-34-740	Fees in Lieu of Park Land	0	0	0	0	0
10-34-750	WTHP Revenue	0	0	0	0	0
	<i>Sub-Total</i>	<i>140,661</i>	<i>40,000</i>	<i>87,512</i>	<i>261,217</i>	<i>257,000</i>
<b>FINES &amp; FORFEITURES</b>						
10-35-100	Court Fines	0	0	0	0	0
10-35-200	Police Dept. Sur-Charge	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>MISCELLANEOUS REVENUE</b>						
10-36-100	Interest Earnings	32,375	35,000	2,589	6,000	4,500
10-36-300	Rental Income	10,385	12,000	6,557	10,000	10,000
10-36-500	Sale of General Fixed Assets	0	0	0	0	0
10-36-600	Community Housing	16,650	15,000	19,350	19,500	15,000
10-36-610	Reimbursable - Prof Services	53,478	50,000	37,355	50,000	100,000
10-36-620	Reimbursable - Night Shuttle	0	0	0	0	0
10-36-630	Disposable Bag Fees	18,478	10,000	28,020	35,000	25,000
10-36-900	Miscellaneous Revenue	70,723	30,500	42,793	48,000	30,000
	<i>Sub-Total</i>	<i>202,088</i>	<i>152,500</i>	<i>136,663</i>	<i>168,500</i>	<i>184,500</i>
<b>SPECIAL ASSESSMENTS</b>						
10-37-100	Byers Vista SID	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>OTHER SOURCES AND TRANSFERS</b>						
10-39-100	Bond Proceeds	0	0	0	0	0
10-39-900	Transfers in from Other Funds	0	0	0	0	0
10-39-920	Transfer in from GF Reserves	0	6,379	0	0	6,379
10-39-940	Transfer in from WF Reserves	0	0	0	0	0
10-39-960	Transfer in from WWF Reserves	0	0	0	0	0
10-39-999	Unassigned Fund Balance	2,055,683	2,508,918	4,172,073	4,172,073	4,237,643
	<i>Sub-Total</i>	<i>2,055,683</i>	<i>2,515,297</i>	<i>4,172,073</i>	<i>4,172,073</i>	<i>4,244,022</i>

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
<b>GENERAL FUND "NEW" REVENUES</b>	5,746,632	3,667,200	4,974,535	6,286,123	5,119,380
<b>GENERAL FUND TOTAL REVENUE</b>	7,802,315	6,182,497	9,146,608	10,458,196	9,363,402

## EXPENDITURES

## TOWN BOARD

10-41-110	Salaries	37,120	35,000	28,070	35,000	35,000
10-41-220	FICA Tax	2,279	3,825	1,990	3,825	2,678
10-41-280	Training Programs	110	6,000	1,325	6,000	6,000
10-41-290	Travel, Meals and Lodging	1,770	5,500	3,360	5,500	6,000
10-41-295	Meals and Entertainment	4,865	10,000	4,793	5,000	10,000
10-41-690	Miscellaneous Expense	7,935	10,500	12,304	15,000	20,000
10-41-860	Grants and Aid to Agencies	0	5,000	650	5,000	5,000
10-41-861	Intergovernmental Agreements	4,500	5,000	0	5,000	5,250
10-41-862	Fraser/Winter Park Police Dept	619,683	650,000	532,922	650,000	732,000
10-41-863	Street Lighting and Signals	15,342	22,750	11,669	22,750	23,000
10-41-864	Special Events	13,857	15,000	18,246	20,000	20,000
10-41-865	Grand County Dispatch	0	0	0	0	0
10-41-866	Wood Stove Rebates	0	0	0	0	0
10-41-867	Chamber of Commerce - IGA	0	0	0	0	0
10-41-868	Winter Shuttle - IGA	0	0	0	0	0
10-41-869	Summer Shuttle - IGA	0	0	0	0	0
10-41-870	Business Dist StreetScape	4,800	5,000	4,000	4,000	5,000
10-41-871	Business Enhancement Programs	181,513	82,500	100,500	150,000	82,500
10-41-872	Sustainability	4,955	15,000	2,344	5,000	10,000
10-41-873	Recycle Facility	63,193	50,000	62,666	70,000	60,000
10-41-874	Community Housing	50,000	750,000	0	155,000	750,000
10-41-875	Marketing	11,660	25,000	19,836	25,000	25,000
10-41-880	Center for Creative Arts	0	0	0	0	0
10-41-885	Economic Incentives	31,788	0	0	0	0
	<i>Sub-Total</i>	<i>1,055,371</i>	<i>1,696,075</i>	<i>804,674</i>	<i>1,182,075</i>	<i>1,797,428</i>

## ADMINISTRATION

10-45-110	Salaries	347,230	500,000	408,961	500,000	471,545
10-45-210	Health Insurance	76,219	90,000	65,375	85,000	88,663
10-45-220	FICA Tax	24,806	32,000	25,261	38,250	36,073
10-45-230	Retirement	16,280	20,000	19,389	30,000	47,155
10-45-250	Unemployment Tax	1,048	1,200	1,050	1,500	1,415
10-45-260	Workers Comp Claims	0	0	0	0	0
10-45-280	Training Programs	7,126	8,000	5,273	8,000	6,000
10-45-290	Travel, Meals and Lodging	1,556	10,000	12,739	20,000	7,000
10-45-295	Meals and Entertainment	2,781	6,000	5,255	6,000	6,000
10-45-305	Municipal Court Judge	0	0	0	0	0
10-45-310	Legal Fees	85,758	175,000	209,694	225,000	175,000
10-45-320	Audit Fees	20,604	18,200	20,250	20,604	24,000
10-45-330	Engineering Fees	0	3,500	648	3,500	4,000
10-45-360	Computers-Networks and Support	57,457	90,000	69,123	90,000	90,000
10-45-370	Other Professional Services	38,767	90,000	51,335	60,000	210,000
10-45-375	Reimbursable Prof Services	25,269	50,000	31,674	50,000	100,000
10-45-380	Janitorial Services	11,989	15,918	9,498	15,918	16,561
10-45-385	Treasurer's Fees	6,696	7,725	7,013	7,725	10,815
10-45-390	Abatement Fees	0	0	0	0	0
10-45-395	Recording Fees	2,000	1,500	750	1,500	1,500
10-45-410	Bank Charges	8,397	8,000	7,526	8,000	8,000

## TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
10-45-420 Elections	829	5,000	0	0	5,000
10-45-430 Insurance - All Departments	82,870	75,000	141,466	75,000	75,000
10-45-440 Advertising	2,764	2,500	760	2,500	2,500
10-45-490 Professional Memberships	10,797	12,000	11,504	12,000	11,000
10-45-500 Operating Supplies	12,973	15,435	10,858	12,000	12,000
10-45-510 Equipment Purchase and Repair	4,250	10,000	210	3,000	5,000
10-45-550 Postage	2,156	2,500	1,383	2,500	2,500
10-45-560 Utilities -Telephone	8,556	7,500	6,083	7,500	7,575
10-45-561 Utilities - Natural Gas	2,704	3,500	2,343	3,500	3,700
10-45-562 Utilities - Electricity	7,030	6,400	7,657	10,000	10,000
10-45-569 Utilities - Trash Removal	0	0	0	0	0
10-45-670 Prop Mgmt - 107 Eisenhower Dr	13,509	20,000	27,268	30,000	70,000
10-45-671 Prop Mgmt - 105 Fraser Ave	826	500	224	900	20,000
10-45-672 Prop Mgmt -	0	0	0	0	0
10-45-673 Prop Mgmt - 153 Fraser Ave	57,845	60,000	12,666	15,000	95,000
10-45-674 Prop Mgmt - 200 Eisenhower Dr	1,035	500	93	500	1,000
10-45-675 Prop Mgmt - 216 Eisenhower Dr	0	0	0	0	0
10-45-676 Prop Mgmt - 400 Doc Susie Ave	0	0	0	0	0
10-45-690 Miscellaneous Expense	20,952	20,000	13,274	20,000	20,000
10-45-695 Bad Debt Write-Off	540	0	0	0	0
10-45-730 Capital Projects	0	0	0	0	0
10-45-740 Capital Purchases	0	0	0	0	0
10-45-810 Lease/Purchase - Principal	0	0	0	0	0
10-45-820 Lease/Purchase - Interest	0	0	0	0	0
10-45-830 Loan - Principal	703	0	38,413	42,000	5,000
10-45-840 Loan - Interest	74	0	83	200	100
<i>Sub-Total</i>	<i>964,394</i>	<i>1,367,878</i>	<i>1,225,098</i>	<i>1,407,597</i>	<i>1,649,102</i>
<b>PUBLIC WORKS</b>					
10-60-110 Salaries	665,360	735,000	430,069	550,000	827,050
10-60-210 Health Insurance	176,569	215,000	119,506	201,000	233,831
10-60-220 FICA Tax	46,691	58,000	29,399	42,075	63,269
10-60-230 Retirement	26,413	33,000	20,094	33,000	74,958
10-60-250 Unemployment Tax	2,012	2,350	1,297	1,650	2,481
10-60-260 Workers Comp Claims	0	0	0	0	0
10-60-280 Training Programs	7,510	3,500	1,960	3,500	3,000
10-60-290 Travel, Meals and Lodging	391	2,500	30	2,500	3,000
10-60-295 Meals and Entertainment	717	1,500	421	1,500	1,500
10-60-330 Engineering Fees	92,446	50,000	5,770	50,000	50,000
10-60-360 Computer Network Support	27,450	33,075	36,532	40,000	50,000
10-60-370 Other Professional Services	9,281	90,000	21,296	90,000	50,000
10-60-380 Janitorial Services	0	0	0	0	0
10-60-470 Contract Grounds Maintenance	0	0	0	0	0
10-60-475 Contract Snow Removal	0	0	0	0	0
10-60-480 Equipment Rental	1,403	2,500	2,418	5,000	2,500
10-60-490 Professional Memberships	786	1,000	1,001	2,500	1,000
10-60-500 Operating Supplies	89,959	90,000	84,628	90,000	94,000
10-60-506 Plants/Planter Supplies	27,279	70,000	16,881	26,333	75,000
10-60-510 Equipment Purchase and Repair	84,074	75,000	89,959	75,000	75,000
10-60-560 Utilities - Telephone	4,550	4,000	3,668	4,000	4,080
10-60-561 Utilities - Natural Gas	3,929	5,000	3,291	5,000	8,000
10-60-562 Utilities - Electricity	0	0	0	0	0
10-60-569 Utilities - Trash Removal	0	0	0	0	0
10-60-670 Prop Mgmt - 125 Fraser Ave	5,970	7,500	11,119	10,000	32,500
10-60-671 Prop Mgmt - Clayton Ct Parcel	0	0	0	0	0
10-60-672 Prop Mgmt - Elk Crk Wetlands	0	0	0	0	0

## TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
10-60-673 Prop Mgmt - Fraser River Trail	2,526	10,000	1,559	10,000	160,000
10-60-674 Prop Mgmt - Hwy 40 Pedestrian	295	6,000	0	6,000	6,000
10-60-675 Prop Mgmt - Koppers Park	0	1,500	0	1,500	1,500
10-60-676 Prop Mgmt - Old SchlHouse Pk	433	5,000	331	1,500	76,500
10-60-677 Prop Mgmt - Planning Area 28	0	0	0	0	0
10-60-678 Prop Mgmt - OutdoorActivityCtr	917	0	0	0	0
10-60-679 Prop Mgmt - School Bus Garage	6,630	5,000	5,932	6,500	26,500
10-60-680 Prop Mgmt - Gardner Shed	0	0	130	150	5,000
10-60-681 Prop Mgmt - Cozens Ranch Park	19,512	15,000	10,827	15,000	15,000
10-60-682 Prop Mgmt - Amtrak Station	2,199	0	0	0	0
10-60-683 Prop Mgmt - Ptarmigan OS	0	0	0	0	0
10-60-684 Prop Mgmt - FRODO	0	5,000	79,006	60,000	40,000
10-60-685 Prop Mgmt - Mtn Man Park	640	500	331	500	500
10-60-686 Goranson Station	127	500	80	500	750
10-60-687 Prop Mgmt - 6 W	321	5,000	763	5,000	50,000
10-60-690 Miscellaneous Expense	6,935	8,000	10,933	12,000	10,000
10-60-695 Fraser Mustang	0	0	0	0	0
10-60-725 Street Improvements	0	0	0	0	250,000
10-60-730 Capital Projects	0	0	0	0	0
10-60-740 Art In Public Places	38,536	90,000	65,467	90,000	141,100
<i>Sub-Total</i>	<i>1,351,860</i>	<i>1,630,425</i>	<i>1,054,698</i>	<i>1,441,708</i>	<i>2,434,019</i>
<b>Outdoor Activity Center</b>					
10-65-110 Salaries	0	0	0	0	0
10-65-210 Health Insurance	0	0	0	0	0
10-65-220 FICA Tax	0	0	0	0	0
10-65-230 Retirement	0	0	0	0	0
10-65-250 Unemployment Tax	0	0	0	0	0
10-65-260 Workers Comp Claims	0	0	0	0	0
10-65-280 Training Programs	0	0	0	0	0
10-65-290 Travel, Meals and Lodging	0	0	0	0	0
10-65-295 Meals and Entertainment	0	0	0	0	0
10-65-370 Other Professional Services	0	0	173	200	0
10-65-380 Janitorial Services	11,790	15,000	11,070	15,000	15,000
10-65-490 Professional Memberships	0	0	0	0	0
10-65-500 Operating Supplies	0	0	0	0	0
10-65-510 Equipment Purchase and Repair	0	0	0	0	0
10-65-560 Utilities - Telephone	0	0	0	0	0
10-65-561 Utilities - Natural Gas	987	1,236	871	1,236	1,200
10-65-562 Utilities - Electricity	1,196	1,236	998	1,236	1,200
10-65-665 WTHP Expenses	0	0	0	0	0
10-65-670 Prop Mgmt - 120 Zerex	120	5,000	533	1,000	60,000
10-65-690 Miscellaneous Expense	0	0	0	0	0
10-65-730 Capital Projects	0	0	0	0	0
10-65-740 Capital Purchases	0	0	0	0	0
<i>Sub-Total</i>	<i>14,093</i>	<i>22,473</i>	<i>13,646</i>	<i>18,673</i>	<i>77,400</i>
<b>TRANSFERS</b>					
10-90-920 Transfer to CERF - Police Dept	60,000	60,000	0	0	84,000
10-90-925 Transfer to RRF	0	0	0	0	0
10-90-930 Transfer to CERF - PublicWorks	0	50,000	50,000	50,000	50,000
10-90-935 Transfer to CAF	200,000	550,000	550,000	550,000	750,000
10-90-940 Transfer to Debt Service Fund	0	0	0	0	0
10-90-950 Transfer to Water Fund	0	0	0	0	0
10-90-960 Transfer to CROS	0	326,379	0	0	326,379
10-90-970 Transfer to Committed Reserves	0	75,500	575,500	1,170,500	0
10-90-980 Transfer to Strategic Reserves	0	400,000	400,000	400,000	0

TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
10-90-995 Salaries Clearing	0	0	0	0	0
10-90-996 FICA Tax Clearing	0	0	0	0	0
10-90-997 Unemployment Tax Clearing	0	0	0	0	0
<i>Sub-Total</i>	<i>260,000</i>	<i>1,461,879</i>	<i>1,575,500</i>	<i>2,170,500</i>	<i>1,210,379</i>
<b>FISCAL AGENT</b>					
10-95-110 Salaries	(8,252)	0	0	0	0
10-95-210 Health Insurance	(4,350)	0	0	0	0
10-95-220 FICA Tax	(575)	0	0	0	0
10-95-230 Retirement	(405)	0	(25)	0	0
10-95-250 Unemployment Tax	(25)	0	25	0	0
10-95-260 Workers Comp Claims	0	0	(43)	0	0
10-95-560 Telephone	(43)	0	43	0	0
10-95-690 Misc. Payroll Expense	0	0	0	0	0
<i>Sub-Total</i>	<i>(13,650)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>3,632,068</b>	<b>6,178,730</b>	<b>4,673,615</b>	<b>6,220,553</b>	<b>7,168,328</b>
<b>GENERAL FUND REVENUE TOTALS</b>					
<b>GENERAL FUND NEW REVENUE TOTALS</b>	<b>7,802,315</b>	<b>6,182,497</b>	<b>9,146,608</b>	<b>10,458,196</b>	<b>9,363,402</b>
<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>5,746,632</b>	<b>3,667,200</b>	<b>4,974,535</b>	<b>6,286,123</b>	<b>5,119,380</b>
<b>GENERAL FUND REVENUE OVER EXPENDITURES</b>	<b>3,632,068</b>	<b>6,178,730</b>	<b>4,673,615</b>	<b>6,220,553</b>	<b>7,168,328</b>
<b>GENERAL FUND EXPENDITURE OVER NEW REVENUES</b>	<b>4,170,247</b>	<b>3,767</b>	<b>4,472,993</b>	<b>4,237,643</b>	<b>2,195,075</b>
<b>GENERAL FUND EXPENDITURE OVER NEW REVENUES</b>	<b>2,114,564</b>	<b>(2,511,530)</b>	<b>300,920</b>	<b>65,570</b>	<b>(2,048,948)</b>
<b>GF Restricted Reserves - Tabor Emergency Reserve</b>	<b>110,000</b>	<b>185,500</b>	<b>110,000</b>	<b>185,500</b>	<b>185,500</b>
<b>GF Restricted Reserves - Affordable Housing Reserve</b>	<b>135,426</b>	<b>135,426</b>	<b>135,426</b>	<b>730,426</b>	<b>730,426</b>
<b>GF Restricted Reserves - Fees in Lieu of P&amp;OS Reserve</b>	<b>6,379</b>	<b>0</b>	<b>6,379</b>	<b>6,379</b>	<b>0</b>
<b>GF Committed Emergency Reserve</b>	<b>1,000,000</b>	<b>1,575,500</b>	<b>1,575,500</b>	<b>1,575,500</b>	<b>1,575,500</b>
<b>GF Strategic Reserve</b>	<b>1,100,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>GF Unassigned Fund Balance</b>	<b>4,170,247</b>	<b>3,767</b>	<b>4,472,993</b>	<b>4,237,643</b>	<b>2,195,075</b>
<b>RESTRICTED REVENUE FUND</b>					
<b>REVENUE</b>					
<b>TAXES</b>					
12-31-100 Restricted 1% GF Sales Tax	936,728	687,500	796,142	1,025,000	800,000
12-31-800 Interest Income	1,257	500	185	400	400
<i>Sub-Total</i>	<i>937,985</i>	<i>688,000</i>	<i>796,327</i>	<i>1,025,400</i>	<i>800,400</i>
<b>INTERGOVERNMENTAL</b>					
12-33-100 Grants & Aid to Agencies	11,000	11,000	10,460	14,000	11,000
<i>Sub-Total</i>	<i>11,000</i>	<i>11,000</i>	<i>10,460</i>	<i>14,000</i>	<i>11,000</i>
<b>OTHER SOURCES AND TRANSFERS</b>					
12-36-900 Transfer In from Other Funds	0	0	0	0	0
12-39-999 Unassigned Fund Balance	158,332	38,838	537,577	537,577	696,977
<i>Sub-Total</i>	<i>158,332</i>	<i>38,838</i>	<i>537,577</i>	<i>537,577</i>	<i>696,977</i>
<b>RESTRICTED REV FUND "NEW" REVENUES</b>	<b>948,985</b>	<b>699,000</b>	<b>806,787</b>	<b>1,039,400</b>	<b>811,400</b>
<b>RESTRICTED REV FUND TOTAL REVENUE</b>	<b>1,107,317</b>	<b>737,838</b>	<b>1,344,364</b>	<b>1,576,977</b>	<b>1,508,377</b>
<b>EXPENDITURES</b>					
12-40-610 Transportation O&M	518,215	680,000	341,396	600,000	400,000
12-40-615 Transportation - Capital Exp	0	0	0	0	0

## TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
12-40-710 Trails O&M	16,525	20,000	17,786	35,000	185,000
12-40-715 Trails - Capital Expenditures	35,000	35,000	0	35,000	30,000
12-40-810 Capital Projects	0	0	0	0	0
12-40-900 Transfer to Trans O&M Reserve	0	0	210,000	210,000	0
12-40-915 Transfer to Trans Cap Reserve	0	0	0	0	0
12-40-920 Transfer to Trails O&M Reserve	0	0	0	0	0
12-40-925 Transfer to Trails Cap Reserve	0	0	0	0	0
12-40-930 Transfer to Cap Proj Reserve	0	0	0	0	0
12-40-940 Transfer to Other Funds	0	0	0	0	0
<i>Sub-Total</i>	<i>569,740</i>	<i>735,000</i>	<i>569,181</i>	<i>880,000</i>	<i>615,000</i>
<b>RESTRICTED REV FUND REVENUES</b>	<b>1,107,317</b>	<b>737,838</b>	<b>1,344,364</b>	<b>1,576,977</b>	<b>1,508,377</b>
<b>RESTRICTED REV FUND EXPENDITURES</b>	<b>569,740</b>	<b>735,000</b>	<b>569,181</b>	<b>880,000</b>	<b>615,000</b>
<b>RESTRICTED REV FUND REVENUES OVER EXPENDITURES</b>	<b>537,577</b>	<b>2,838</b>	<b>775,183</b>	<b>696,977</b>	<b>893,377</b>
<b>RRF - Committed Emergency Reserve</b>	<b>0</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>

## CONSERVATION TRUST FUND

<b>REVENUE</b>					
20-30-100 Cons Trust (Lottery) Proceeds	6,738	6,800	6,063	7,000	7,000
20-30-800 Interest Earnings	107	75	8	75	75
20-30-999 Unassigned Fund Balance	13,762	20,637	20,608	20,608	27,683
<i>Sub-Total</i>	<i>20,608</i>	<i>27,512</i>	<i>26,679</i>	<i>27,683</i>	<i>34,758</i>
<b>EXPENDITURES</b>					
20-40-410 Bank Charges	0	0	0	0	0
20-40-650 Cons Trust Program Expenses	0	0	0	0	0
20-40-910 Transfer to General Fund	0	0	0	0	0
20-40-920 Transfer to Other Funds	0	10,000	0	0	10,000
<i>Sub-Total</i>	<i>0</i>	<i>10,000</i>	<i>0</i>	<i>0</i>	<i>10,000</i>
<b>CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)</b>	<b>20,608</b>	<b>17,512</b>	<b>26,679</b>	<b>27,683</b>	<b>24,758</b>

## CAPITAL EQUIP REPLACEMENT FUND

<b>REVENUES</b>					
30-30-100 Hwy Use Tax Proceeds	47,218	47,394	45,283	58,000	48,346
30-30-500 Sale of CERF Assets	0	0	0	0	0
30-30-800 Interest Earnings	2,170	2,500	68	200	200
30-30-900 Transfer from G/F - PoliceDept	60,000	60,000	0	60,000	84,000
30-30-910 Transfer from G/F - PublicWork	0	50,000	50,000	50,000	50,000
30-30-920 Transfer from Utility Funds	0	90,000	90,000	90,000	90,000
30-30-999 Unassigned Fund Balance	259,267	139,839	205,695	205,695	97,895
<i>Sub-Total</i>	<i>368,655</i>	<i>389,733</i>	<i>391,046</i>	<i>463,895</i>	<i>370,441</i>
<b>EXPENDITURES</b>					
30-40-745 Public Safety Fleet Purchase	57,731	60,000	0	51,000	84,000
30-40-750 Regular Fleet Purchase	6,658	0	0	0	140,000
30-40-755 Heavy Equipment Purchase	(7,925)	200,000	0	200,000	150,000

## TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
30-40-810 Lease/Purchase - Principal	92,265	100,000	92,391	100,000	100,000
30-40-820 Lease/Purchase - Interest	14,232	15,000	9,051	15,000	15,000
30-40-910 Transfer to General Fund	0	0	0	0	0
<i>Sub-Total</i>	162,961	375,000	101,442	366,000	489,000
<b>CERF REVENUES OVER EXPENDITURES (Unassigned Bal YE)</b>	205,695	14,733	289,605	97,895	(118,559)

## CAPITAL ASSET FUND

REVENUE					
32-30-100 Reserved for Future Use	128,985	80,000	0	87,000	0
32-30-500 Sale of Capital Assets	0	0	0	0	0
32-30-800 Interest Earnings	(690)	0	(89)	(100)	0
32-30-910 Transfer in from General Fund	200,000	550,000	550,000	550,000	750,000
32-30-940 Transfer in from DSF	0	0	0	0	0
32-30-950 Transfer in from Water Fund	0	0	0	0	0
32-30-999 Unassigned Fund Balance	299,058	113,179	53,434	53,434	134
<i>Sub-Total</i>	627,353	743,179	603,345	690,334	750,134
EXPENDITURES					
32-40-810 Capital Proj- Streets Existing	573,919	740,000	266,103	660,000	700,000
32-40-815 Capital Proj - Streets New	0	0	0	0	0
32-40-820 Capital Proj - Buildings Exist	0	0	19,652	30,200	0
32-40-825 Capital Proj - Buildings New	0	0	0	0	0
32-40-830 Capital Proj - Parks/OS Exist	0	0	0	0	0
32-40-835 Capital Proj - Parks/OS New	0	0	0	0	0
32-40-900 Transfer to General Fund	0	0	0	0	0
32-40-910 Transfer to CAF Res - Streets	0	0	0	0	0
32-40-920 Transfer to CAF Res - Bldgs	0	0	0	0	0
32-40-930 Transfer to CAF Res - Parks/OS	0	0	0	0	0
<i>Sub-Total</i>	573,919	740,000	285,754	690,200	700,000
<b>CAF REVENUES OVER EXPENDITURES</b>	53,434	3,179	317,591	134	50,134
<b>CAF - Committed Reserves</b>	0	0	0	0	0

## COZENS RANCH OPEN SPACE (CROS) FUND

REVENUE					
35-30-100 Grants and Awards	0	735,000	0	75,000	300,000
35-30-110 In-Kind Services	0	0	0	0	0
35-30-120 Miscellaneous Revenue	0	0	0	0	0
35-30-130 Interest Income	1,529	0	83	200	0
35-30-910 Transfer in from General Fund	0	326,379	0	0	326,379
35-30-920 Transfer in from CTF	0	10,000	0	0	10,000
35-30-999 Carryover Balance	212,233	212,963	212,992	212,992	274,892
<i>Sub-Total</i>	213,762	1,284,342	213,074	288,192	911,271
EXPENDITURES					
35-40-300 Design	0	0	0	0	0
35-40-310 Amphitheater	0	0	0	0	0

TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
35-40-315 Bike Park	0	0	0	0	0
35-40-320 Landscape	0	60,000	0	0	50,000
35-40-325 Parking	0	0	0	0	0
35-40-330 Playground	0	600,000	0	0	0
35-40-335 Restrooms	770	600,000	1,735	2,500	250,000
35-40-340 Trails	0	0	10,515	10,800	0
35-40-345 Utilities	0	0	0	0	160,000
35-40-900 Transfer to General Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>770</i>	<i>1,260,000</i>	<i>12,250</i>	<i>13,300</i>	<i>460,000</i>
<b>CROS FUND REVENUES</b>	213,762	1,284,342	213,074	288,192	911,271
<b>CROS FUND EXPENDITURES</b>	770	1,260,000	12,250	13,300	460,000
<b>CROS FUND REVENUES OVER EXPENDITURES</b>	212,992	24,342	200,824	274,892	451,271

**DEBT SERVICE FUND**

<b>REVENUE</b>					
40-30-100 Property Tax	0	0	0	0	0
40-30-200 Specific Ownership Tax	0	0	0	0	0
40-30-500 Bond Proceeds	0	0	0	0	0
40-30-800 Interest Earnings	254	1,000	14	100	100
40-30-910 Transfer in from General Fund	0	0	0	0	0
40-30-990 Transfer in from DSF Reserves	0	0	0	0	0
40-30-999 Carryover Balance	1,573	2,573	1,827	1,827	1,927
<i>Sub-Total</i>	<i>1,827</i>	<i>3,573</i>	<i>1,841</i>	<i>1,927</i>	<i>2,027</i>
<b>EXPENDITURES</b>					
40-40-385 Treasurer's Fees GO Bond	0	0	0	0	0
40-40-390 Abatements - GO Bond	0	0	0	0	0
40-40-500 Cost of Issuance	0	0	0	0	0
40-40-550 Underwriters Discount	0	0	0	0	0
40-40-810 Bond Principal - 02 S&U Issue	0	0	0	0	0
40-40-811 Bond Principal - 98 GO Issue	0	0	0	0	0
40-40-812 Bond Principal - 98 S&U Issue	0	0	0	0	0
40-40-820 Bond Interest - 02 S&U Issue	0	0	0	0	0
40-40-821 Bond Interest - 98 GO Issue	0	0	0	0	0
40-40-822 Bond Interest - 98 S&U Issue	0	0	0	0	0
40-40-850 Bond Agent Fees	0	0	0	0	0
40-40-910 Transfer to DSF Reserves	0	0	0	0	0
40-40-920 Transfer to Other Funds	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>DEBT SERVICE REVENUES</b>	1,827	3,573	1,841	1,927	2,027
<b>DEBT SERVICE EXPENDITURES</b>	0	0	0	0	0
<b>DEBT SERVICE REVENUES OVER EXPENDITURES</b>	1,827	3,573	1,841	1,927	2,027
<b>Debt Service Fund Restricted Reserves</b>	0	0	0	0	0
<b>Debt Service Fund Committed Reserves</b>	35,520	40,411	35,534	35,620	35,720



	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
<b>WATER FUND</b>					
<b>REVENUES</b>					
<b>TAXES</b>					
50-31-100	Property Tax	0	0	0	0
50-31-200	Fraser Firming Revenue	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0
<b>LICENSES &amp; PERMITS</b>					
50-32-100	Excavation Permit Fees	2,250	275	2,475	275
	<i>Sub-Total</i>	2,250	275	2,475	275
<b>CHARGES FOR SERVICES</b>					
50-34-100	Customer Service Charges	1,073,290	1,100,000	827,989	1,093,075
50-34-150	Penalties & Interest	4,227	2,000	5,790	5,000
50-34-200	Plant Investment Fees	182,389	7,700	586,365	154,000
50-34-300	Water Meter Sales	32,084	50,000	92,462	50,000
	<i>Sub-Total</i>	1,291,990	1,159,700	1,512,606	1,302,075
<b>MISCELLANEOUS REVENUE</b>					
50-36-100	Interest Earnings	9,341	6,000	734	3,000
50-36-900	Miscellaneous Revenue	3,844	2,500	2,817	2,500
	<i>Sub-Total</i>	13,185	8,500	3,551	5,500
<b>OTHER SOURCES &amp; TRANSFERS</b>					
50-39-100	Debt Service Proceeds	0	0	0	0
50-39-200	Grants and Aid from Agencies	0	0	0	0
50-39-910	Transfers In	0	0	0	0
50-39-999	Unassigned Fund Balance	654,680	764,124	781,538	1,362,293
	<i>Sub-Total</i>	654,680	764,124	781,538	1,362,293
	<i>New Revenues</i>	1,307,425	1,168,475	1,518,631	1,307,850
	<i>Total Revenue with Carryover</i>	1,962,104	1,932,599	2,300,169	2,670,143
<b>EXPENDITURES</b>					
50-40-110	Salaries	284,349	310,000	242,258	350,659
50-40-210	Health Insurance	67,048	80,000	51,376	81,878
50-40-220	FICA Tax	20,027	25,000	17,346	26,825
50-40-230	Retirement	14,501	15,000	13,781	35,066
50-40-250	Unemployment Tax	849	1,000	729	1,052
50-40-260	Workers Comp Claims	0	0	0	0
50-40-280	Training Programs	2,884	3,500	1,318	3,500
50-40-290	Travel, Meals and Lodging	295	3,500	79	3,500
50-40-295	Meals and Entertainment	6	2,000	74	2,000
50-40-300	Administrative Reimbursement	0	0	0	0
50-40-310	Legal Fees	77,298	65,000	39,132	65,000
50-40-330	Engineering Fees	46,427	100,000	91,438	90,000
50-40-360	Computers-Networks and Support	12,243	7,000	43,845	25,000
50-40-370	Other Professional Services	8,613	60,000	3,384	105,000
50-40-385	Treasurer's Fees	0	0	0	0
50-40-390	Abatements	0	0	0	0
50-40-410	Bank Charges	0	0	0	0
50-40-430	Insurance	14,422	27,000	0	27,000
50-40-440	Advertising	0	500	0	500
50-40-460	System Repair and Maint - Prod	65,506	160,000	36,353	245,000
50-40-465	System Repair and Maint - Dist	21,580	265,000	8,957	162,000
50-40-490	Professional Memberships	5,814	9,500	5,542	9,500

TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
50-40-500 Operating Supplies-Production	15,589	25,000	11,513	25,000	35,000
50-40-505 Operating Supplies-Distrib	38,954	80,000	63,948	70,000	45,000
50-40-510 Equipment Purchase and Repair	541	15,000	22	5,000	5,000
50-40-520 Testing	17,970	10,000	2,437	10,000	10,000
50-40-550 Postage & Billing Supplies	1,649	3,000	990	3,000	3,000
50-40-560 Utilities - Telephone	11,298	10,000	8,918	10,000	12,000
50-40-562 Utilities - Electricity	40,979	50,000	31,713	50,000	50,000
50-40-670 Prop Mgmt - Fraser WTP	1,087	60,000	185	5,000	60,000
50-40-680 Prop Mgmt - Maryvale WTP	8,927	8,000	236	5,000	5,000
50-40-685 Prop Mgmt - St. Louis Headgate	0	0	0	0	0
50-40-690 Miscellaneous Expense	1,218	1,500	1,192	1,000	1,500
50-40-695 Bad Debt Write Off	0	0	0	0	0
50-40-715 Water Rights - Diversion & Dev	3,908	45,000	9,821	12,000	65,000
50-40-730 Capital Projects	0	425,000	0	0	805,000
50-40-740 Capital Purchases	0	0	0	0	0
50-40-760 Fraser FIRMING - CapProj	0	0	0	0	0
50-40-770 PIF - Capital Purchases	0	0	0	0	0
50-40-780 Capitalized Assets - Audit	0	0	0	0	0
50-40-790 Depreciation	396,586	0	0	0	0
50-40-810 Debt Service - Principal	0	0	0	0	0
50-40-820 Debt Service - Interest	0	0	0	0	0
50-40-850 Debt Service - Agent Fees	0	0	0	0	0
50-40-910 Transfer to General Fund	0	0	0	0	0
50-40-930 Transfer to CERF	0	45,000	45,000	45,000	45,000
50-40-970 Transfer to Reserves	0	0	0	100,000	77,000
50-40-980 Transfer to Strategic Reserves	0	7,700	38,500	38,500	77,000
50-40-990 Transfer to Wastewater Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>1,180,566</i>	<i>1,919,200</i>	<i>770,086</i>	<i>1,147,745</i>	<i>2,528,980</i>
<b>WATER FUND REVENUES</b>	1,962,104	1,932,599	2,300,169	2,510,038	2,670,143
<b>WATER FUND EXPENDITURES</b>	1,180,566	1,919,200	770,086	1,147,745	2,528,980
<b>WATER FUND REVENUES OVER EXPENDITURES</b>	781,538	13,399	1,530,083	1,362,293	141,163
<b>Water Fund Committed Reserve</b>	500,000	500,000	500,000	600,000	677,000
<b>Water Fund Strategic Reserve</b>	155,525	194,025	194,025	194,025	271,025
<b>Water Fund Unassigned Reserve</b>	781,538	13,399	1,530,083	1,362,293	141,163

**WASTEWATER FUND**

REVENUES					
<b>TAXES</b>					
	0	0	0	0	0
Property Tax	0	0	0	0	0
Specific Ownership Tax	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>LICENSES &amp; PERMITS</b>					
55-32-100 Excavation Permit Fees	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>CHARGES FOR SERVICES</b>					
55-34-100 Customer Service Charges	860,950	990,000	663,485	990,000	982,702
55-34-150 Penalties & Interest	3,820	1,000	4,240	5,000	3,000
55-34-200 Plant Investment Fees	180,000	300,000	616,875	624,000	150,000
55-34-999 Contributed Assets	0	0	0	0	0
<i>Sub-Total</i>	<i>1,044,769</i>	<i>1,291,000</i>	<i>1,284,600</i>	<i>1,619,000</i>	<i>1,135,702</i>

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
<b>MISCELLANEOUS REVENUE</b>					
55-36-100 Interest Earnings	50,972	18,500	1,975	10,000	10,000
55-36-500 JFF Management Fee	29,000	29,000	14,500	29,000	37,800
55-36-900 Miscellaneous Revenue	0	0	0	0	0
<i>Sub-Total</i>	<i>79,972</i>	<i>47,500</i>	<i>16,475</i>	<i>39,000</i>	<i>47,800</i>
<b>OTHER SOURCES &amp; TRANSFERS</b>					
55-39-100 Debt Service Proceeds	0	0	0	0	0
55-39-200 Grants and Aid from Agencies	0	0	0	0	0
55-39-910 Transfer in from General Fund	0	0	0	0	0
55-39-920 Transfer in from WWF Committed Res JFF Plant R	0	0	0	0	0
55-39-999 Unassigned Fund Balance	4,867,989	2,953,351	4,726,399	4,726,399	4,555,961
<i>Sub-Total</i>	<i>4,867,989</i>	<i>2,953,351</i>	<i>4,726,399</i>	<i>4,726,399</i>	<i>4,555,961</i>
<i>New Revenues</i>	<i>1,124,741</i>	<i>1,338,500</i>	<i>1,301,075</i>	<i>1,658,000</i>	<i>1,183,502</i>
<i>Total Revenues with Carryover</i>	<i>5,992,731</i>	<i>4,291,851</i>	<i>6,027,473</i>	<i>6,384,399</i>	<i>5,739,463</i>
<b>EXPENDITURES</b>					
55-40-110 Salaries	287,334	325,000	254,060	325,000	378,751
55-40-210 Health Insurance	66,911	83,000	53,845	83,000	87,908
55-40-220 FICA Tax	20,149	27,000	18,181	24,863	28,974
55-40-230 Retirement	13,782	17,000	14,388	19,500	36,291
55-40-250 Unemployment Tax	852	1,000	764	975	1,136
55-40-260 Workers Comp Claims	0	0	0	0	0
55-40-280 Training Programs	700	3,000	193	3,000	3,000
55-40-290 Travel, Meals and Lodging	0	3,000	0	3,000	3,000
55-40-295 Meals and Entertainment	0	2,000	0	2,000	2,000
55-40-310 Legal Fees	0	5,000	0	5,000	5,000
55-40-330 Engineering Fees	82,690	20,000	0	20,000	85,000
55-40-360 Computers-Networks and Support	9,290	7,000	14,258	18,000	15,000
55-40-370 Other Professional Services	8,577	15,000	3,384	6,000	45,000
55-40-410 Bank Charges	0	100	0	100	100
55-40-430 Insurance	9,027	7,000	0	7,000	10,000
55-40-440 Advertising	0	500	0	500	500
55-40-460 System Repair and Maint-Collec	66,307	150,000	80,600	150,000	150,000
55-40-490 Professional Memberships	5,252	6,000	5,314	6,000	6,000
55-40-500 Operating Supplies-Collections	698	5,500	247	5,500	5,500
55-40-510 Equipment Purchase and Repair	39	50,000	22	2,500	55,000
55-40-520 Testing	0	1,000	0	1,000	1,000
55-40-550 Postage & Billing Supplies	1,649	2,500	958	2,500	2,500
55-40-560 Utilities - Telephone	3,256	2,000	2,864	5,000	5,000
55-40-650 WW Treatment Charges/JFOC	228,471	290,000	183,235	290,000	325,000
55-40-660 JFF CapRepl Reserve	0	0	0	0	0
55-40-670 JFF O&M Reserve	0	0	0	0	0
55-40-690 Miscellaneous Expense	1,038	3,000	1,099	3,000	3,000
55-40-695 Bad Debt Write Off	0	0	0	0	0
55-40-730 Capital Projects	14,082	250,000	0	0	70,000
55-40-740 Capital Purchases	0	0	0	0	0
55-40-760 PIF - Capital Projects	0	0	0	0	0
55-40-770 PIF - Capital Purchases	0	0	0	0	0
55-40-780 Capitalized Assets - Audit	0	0	0	0	0
55-40-790 Depreciation	446,229	0	0	0	0
55-40-810 Debt Service - Principal	0	0	0	0	0
55-40-820 Debt Service - Interest	0	0	0	0	0
55-40-850 Debt Service - Agent Fees	0	0	0	0	0

TOWN OF FRASER

DRAFT

11/11/2021

11/30/2021

	2020 Actuals	2021 Budget	2021 Year to Date	2021 YEE	2022 Budget
55-40-910 Transfer to General Fund	0	0	0	0	0
55-40-930 Transfer to CERF	0	45,000	45,000	45,000	45,000
55-40-970 Transfer to Reserves	0	0	0	0	50,000
55-40-980 Transfer to Strategic Reserves	0	800,000	800,000	800,000	0
55-40-990 Transfer to Water Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>1,266,332</i>	<i>2,120,600</i>	<i>1,478,413</i>	<i>1,828,438</i>	<i>1,419,660</i>
<b>WASTEWATER FUND REVENUES</b>	5,992,731	4,291,851	6,027,473	6,384,399	5,739,463
<b>WASTEWATER FUND EXPENDITURES</b>	1,266,332	2,120,600	1,478,413	1,828,438	1,419,660
<b>WASTEWATER FUND REVENUES OVER EXPENDITURES</b>	4,726,399	2,171,251	4,549,061	4,555,961	4,319,803
<b>WWF Committed Emergency Reserves</b>	2,101,000	2,101,000	2,101,000	2,101,000	2,151,000
<b>WWF Strategic Reserves</b>	1,255,000	2,055,000	2,055,000	2,055,000	2,055,000
<b>Wastewater Fund Unassigned Fund Balance</b>	4,726,399	2,171,251	4,549,061	4,555,961	4,319,803

FRASER HOUSING AUTHORITY

REVENUES

60-30-100 Reserved for Future Use	0	0	0	0	0
60-30-200 Grants	0	0	0	0	0
60-30-400 Application Fees	0	0	0	0	0
60-30-800 Interest Earnings	0	0	0	0	0
60-30-900 Miscellaneous Revenue	0	0	0	0	0
60-30-910 Transfer in from General Fund	0	0	0	0	0
60-30-999 Unassigned Fund Balance	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

EXPENDITURES

60-40-310 Legal Fees	0	0	0	0	0
60-40-370 Professional Services	0	0	0	0	0
60-40-430 Insurance	0	0	0	0	0
60-40-900 Transfer to General Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

FHA REVENUES OVER EXPENDITURES

FHA Committed Reserves

0 0 0 0 0

0 0 0 0 0

SUCCESS

SUCCESS