

TOWN OF FRASER

		9/28/2022	2019	2020	2021	2022	2022	2023
			Actual	Actual	Actual	Budget	Year End Estimate	DRAFT Budget
GENERAL FUND								
REVENUE								
TAXES								
10-31-100	General Fund Property Tax		253,916	334,794	352,469	575,735	443,529	451,111
10-31-200	Specific Ownership Tax		21,416	24,947	27,175	12,000	20,000	13,500
10-31-300	Motor Vehicle Tax		2,032	0	0	500	0	0
10-31-400	Town Sales Tax		3,091,157	3,746,914	4,312,469	3,200,000	3,308,103	3,600,000
10-31-410	Use Tax - Building Materials		431,522	171,598	555,640	250,000	345,000	250,000
10-31-420	Use Tax - Motor Vehicle Sales		141,317	154,760	175,303	140,000	139,000	70,000
10-31-430	State Cigarette Tax		4,889	6,905	7,130	3,000	4,200	3,500
10-31-800	Franchise Fees		65,573	69,491	118,400	60,000	114,000	60,000
	<i>Sub-Total</i>		4,011,823	4,509,409	5,548,585	4,241,235	4,373,832	4,448,111
LICENSES & PERMITS								
10-32-100	Business License Fees		17,960	15,783	13,960	15,000	17,500	14,500
10-32-110	Regulated Industry Fees/Taxes		177,774	237,718	271,943	200,000	202,533	200,000
	<i>Sub-Total</i>		195,734	253,501	285,903	215,000	220,033	214,500
INTERGOVERNMENTAL								
10-33-100	Grants		730,988	640,973	206,645	221,645	333,918	0
	<i>Sub-Total</i>		730,988	640,973	206,645	221,645	333,918	0
CHARGES FOR SERVICES								
10-34-100	Annexation Fees		0	0	0	1,000	0	1,000
10-34-110	Zoning Fees		2,075	0	750	1,500	3,000	1,500
10-34-120	Subdivision Fees		15,970	5,950	42,320	1,500	14,000	1,500
10-34-130	Miscellaneous Planning Fees		120	80	710	1,000	720	1,000
10-34-150	Affordable Housing Impact Fee		0	0	0	0	0	0
10-34-300	PAYT		40,144	72,557	77,425	70,000	35,000	70,000
10-34-600	Distribution		0	62,074	0	182,000	153,751	150,000
10-34-740	Fees in Lieu of Park Land		0	0	0	0	0	0
10-34-750	WTHP Revenue		0	0	0	0	0	0
	<i>Sub-Total</i>		58,309	140,661	121,205	257,000	206,471	225,000
FINES & FORFEITURES								
10-35-100	Court Fines		0	0	0	0	0	0
10-35-200	Police Dept. Sur-Charge		0	0	0	0	0	0
	<i>Sub-Total</i>		0	0	0	0	0	0
MISCELLANEOUS REVENUE								
10-36-100	Interest Earnings		93,584	32,375	3,298	4,500	5,500	6,000
10-36-300	Rental Income		10,330	10,385	7,419	10,000	6,400	9,500
10-36-500	Sale of General Fixed Assets		0	0	0	0	0	0
10-36-600	Community Housing		20,520	16,650	22,650	15,000	27,500	20,000
10-36-610	Reimbursable - Prof Services		258,039	53,478	107,557	100,000	156,000	100,000
10-36-620	Reimbursable - Night Shuttle		0	0	0	0	0	0
10-36-630	Disposable Bag Fees		22,999	18,478	31,180	25,000	55,000	30,000
10-36-900	Miscellaneous Revenue		93,400	70,723	44,380	30,000	100,000	35,000
	<i>Sub-Total</i>		498,872	202,088	216,484	184,500	350,400	200,500

SPECIAL ASSESSMENTS							
10-37-100	Byers Vista SID	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
OTHER SOURCES AND TRANSFERS							
10-39-100	Bond Proceeds	0	0	0	0	0	0
10-39-900	Transfers in from Other Funds	0	0	0	0	0	0
10-39-920	Transfer in from GF Reserves	0	0	0	6,379	0	0
10-39-940	Transfer in from WF Reserves	0	0	0	0	0	0
10-39-960	Transfer in from WWF Reserves	0	0	0	0	0	0
10-39-999	Unassigned Fund Balance	3,038,365	2,055,683	4,172,073	4,570	10,949	(492,038)
	<i>Sub-Total</i>	3,038,365	2,055,683	4,172,073	10,949	10,949	(492,038)
	GENERAL FUND "NEW" REVENUES	5,495,727	5,746,632	6,172,178	4,897,735	5,484,654	5,088,111
	GENERAL FUND TOTAL REVENUE	8,534,091	7,802,315	10,344,251	4,908,684	5,495,603	4,596,073

EXPENDITURES

TOWN BOARD							
10-41-110	Salaries	21,180	37,120	34,200	35,000	35,000	38,400
10-41-220	FICA Tax	1,620	2,279	2,479	2,678	2,678	3,072
10-41-280	Training Programs	1,036	110	1,325	6,000	400	6,000
10-41-290	Travel, Meals and Lodging	2,973	1,770	4,859	6,000	400	6,000
10-41-295	Meals and Entertainment	7,211	4,865	5,606	10,000	9,000	10,000
10-41-690	Miscellaneous Expense	20,111	7,935	12,349	20,000	19,000	20,000
10-41-860	Grants and Aid to Agencies	1,500	0	650	5,000	800	25,000
10-41-861	Intergovernmental Agreements	51,679	4,500	4,500	5,250	4,500	9,500
10-41-862	Fraser/Winter Park Police Dept	566,252	619,683	587,763	732,000	735,000	768,600
10-41-863	Street Lighting and Signals	15,429	15,342	15,668	23,000	12,800	23,250
10-41-864	Special Events	13,698	13,857	18,246	20,000	19,500	20,000
10-41-865	Grand County Dispatch	0	0	0	0	0	0
10-41-866	Wood Stove Rebates	0	0	0	0	0	0
10-41-867	Chamber of Commerce - IGA	0	0	0	0	0	0
10-41-868	Winter Shuttle - IGA	0	0	0	0	0	0
10-41-869	Summer Shuttle - IGA	0	0	0	0	0	0
10-41-870	Business Dist StreetScape	4,500	4,800	4,000	5,000	6100	5,000
10-41-871	Business Enhancement Programs	16,598	181,513	119,143	82,500	1,500	82,500
10-41-872	Sustainability	15,063	4,955	2,566	10,000	5,200	10,000
10-41-873	Recycle Facility	56,326	63,193	76,430	60,000	66,000	60,000
10-41-874	Community Housing	5,135	50,000	0	800,000	880,000	800,000
10-41-875	Marketing	24,259	11,660	31,182	25,000	12,500	25,000
10-41-880	Center for Creative Arts	29,000	0	0	0	0	0
10-41-885	Economic Incentives	195,824	31,788	44,939	0	0	0
	<i>Sub-Total</i>	1,049,395	1,055,371	965,904	1,847,428	1,810,378	1,912,322
ADMINISTRATION							
10-45-110	Salaries	361,082	347,230	494,299	471,545	485,920	509,145
10-45-210	Health Insurance	75,000	76,219	79,534	88,663	69,556	84,685
10-45-220	FICA Tax	25,765	24,806	31,419	36,073	35,333	40,572
10-45-230	Retirement	17,361	16,280	21,471	47,155	33,553	36,820
10-45-250	Unemployment Tax	1,090	1,048	1,251	1,415	279	2,163
10-45-260	Workers Comp Claims	0	0	0	0	0	0
10-45-280	Training Programs	8,191	7,126	5,893	6,000	6200	6,000
10-45-290	Travel, Meals and Lodging	16,216	1,556	14,646	7,000	3000	7,000
10-45-295	Meals and Entertainment	11,293	2,781	9,059	6,000	5,300	5,000
10-45-305	Municipal Court Judge	0	0	0	0	0	0
10-45-310	Legal Fees	54,938	85,758	232,733	175,000	180,000	150,000
10-45-320	Audit Fees	17,604	20,604	20,250	24,000	22,214	24,960
10-45-330	Engineering Fees	3,580	0	648	4,000	1	4,000
10-45-360	Computers-Networks and Support	50,126	57,457	85,038	90,000	88,000	92,000
10-45-370	Other Professional Services	47,152	38,767	57,588	210,000	70,000	185,600
10-45-375	Reimbursable Prof Services	44,312	25,269	33,264	100,000	101,000	100,000
10-45-380	Janitorial Services	11,246	11,989	12,599	16,561	4,000	16,892
10-45-385	Treasurer's Fees	5,078	6,696	7,051	10,815	8,990	11,000

10-45-390	Abatement Fees	0	0	0	0	0	5,000
10-45-395	Recording Fees	2,000	2,000	750	1,500	3,800	1,500
10-45-410	Bank Charges	7,438	8,397	10,038	8,000	2,600	8,000
10-45-420	Elections	0	829	257	5,000	1,898	5,000
10-45-430	Insurance - All Departments	72,396	82,870	80,628	83,000	141,940	139,630
10-45-440	Advertising	2,707	2,764	811	2,500	2,448	2,500
10-45-490	Professional Memberships	10,419	10,797	13,545	11,000	12,725	11,000
10-45-500	Operating Supplies	11,273	12,973	12,952	12,000	11,500	12,600
10-45-510	Equipment Purchase and Repair	417	4,250	1,502	5,000	4,500	5,250
10-45-550	Postage	1,491	2,156	1,557	2,500	1400	2,000
10-45-560	Utilities -Telephone	6,852	8,556	7,163	7,575	7,575	7,651
10-45-561	Utilities - Natural Gas	3,139	2,704	3,232	3,700	6,400	7,000
10-45-562	Utilities - Electricity	7,384	7,030	10,103	10,000	10,000	10,000
10-45-569	Utilities - Trash Removal	0	0	0	0	0	0
10-45-670	Prop Mgmt - 107 Eisenhower Dr	12,240	13,509	29,811	70,000	11,404	18,000
10-45-671	Prop Mgmt - 105 Fraser Ave	42	826	844	20,000	620	1,000
10-45-672	Prop Mgmt -	0	0	0	0	0	0
10-45-673	Prop Mgmt - 153 Fraser Ave	47,907	57,845	15,754	95,000	71,666	20,000
10-45-674	Prop Mgmt - 200 Eisenhower Dr	326	1,035	93	1,000	325	1,000
10-45-675	Prop Mgmt - 216 Eisenhower Dr	0	0	0	0	0	0
10-45-676	Prop Mgmt - 400 Doc Susie Ave	0	0	0	0	0	0
10-45-690	Miscellaneous Expense	21,474	20,952	13,915	20,000	21,500	20,000
10-45-695	Bad Debt Write-Off	40	540	0	0	0	0
10-45-730	Capital Projects	0	0	0	0	0	0
10-45-740	Capital Purchases	0	0	47	0	0	0
10-45-810	Lease/Purchase - Principal	0	0	0	0	0	0
10-45-820	Lease/Purchase - Interest	0	0	0	0	0	0
10-45-830	Loan - Principal	0	703	39,566	5,000	2,702	0
10-45-840	Loan - Interest	0	74	95	100	17	0
	<i>Sub-Total</i>	957,582	964,394	1,349,404	1,657,102	1,428,366	1,552,967
	PUBLIC WORKS						
10-60-110	Salaries	584,902	665,360	518,727	827,050	800,000	896,640
10-60-210	Health Insurance	163,001	176,569	145,751	233,831	140,000	139,502
10-60-220	FICA Tax	40,721	46,691	35,462	63,269	60,000	70,836
10-60-230	Retirement	20,408	26,413	24,012	74,958	40,000	62,733
10-60-250	Unemployment Tax	1,768	2,012	1,508	2,481	500	3,981
10-60-260	Workers Comp Claims	0	0	0	0	0	0
10-60-280	Training Programs	2,835	7,510	2,175	3,000	1700	3,000
10-60-290	Travel, Meals and Lodging	1,930	391	191	3,000	800	3,000
10-60-295	Meals and Entertainment	1,709	717	679	1,500	600	2,000
10-60-330	Engineering Fees	78,573	92,446	5,770	50,000	65000	50,000
10-60-360	Computer Network Support	25,370	27,450	43,243	50,000	52,000	52,500
10-60-370	Other Professional Services	18,079	9,281	38,950	50,000	23,000	50,000
10-60-380	Janitorial Services	0	0	0	0	0	0
10-60-470	Contract Grounds Maintenance	0	0	0	0	0	0
10-60-475	Contract Snow Removal	0	0	0	0	2,448	0
10-60-480	Equipment Rental	3,406	1,403	8,313	2,500	1800	2,500
10-60-490	Professional Memberships	1,258	786	1,194	1,000	1,596	1,000
10-60-500	Operating Supplies	99,170	89,959	99,304	94,000	95,000	96,000
10-60-506	Plants/Planter Supplies	43,031	27,279	18,343	75,000	21,000	30,000
10-60-510	Equipment Purchase and Repair	90,807	84,074	95,390	90,000	78,000	90,000
10-60-560	Utilities - Telephone	4,262	4,550	4,479	4,080	4,100	4,162
10-60-561	Utilities - Natural Gas	4,610	3,929	4,667	8,000	10,400	8,500
10-60-562	Utilities - Electricity	982	0	0	0	98	0
10-60-569	Utilities - Trash Removal	0	0	0	0	0	0
10-60-670	Prop Mgmt - 125 Fraser Ave	60,902	5,970	12,799	32,500	12,206	8,000
10-60-671	Prop Mgmt - Clayton Ct Parcel	0	0	0	0	0	0
10-60-672	Prop Mgmt - Elk Crk Wetlands	0	0	0	0	0	0
10-60-673	Prop Mgmt - Fraser River Trail	28,916	2,526	2,224	160,000	5,000	160,000
10-60-674	Prop Mgmt - Hwy 40 Pedestrian	129	295	0	6,000	0	6,000
10-60-675	Prop Mgmt - Koppers Park	8	0	0	1,500	0	1,500

10-60-676	Prop Mgmt - Old SchlHouse Pk	6,624	433	656	76,500	450	76,500
10-60-677	Prop Mgmt - Planning Area 28	0	0	0	0	0	0
10-60-678	Prop Mgmt - OutdoorActivityCtr	1,033	917	0	0	0	0
10-60-679	Prop Mgmt - School Bus Garage	5,300	6,630	8,063	26,500	25,134	26,500
10-60-680	Prop Mgmt - Gardner Shed	0	0	130	5,000	0	0
10-60-681	Prop Mgmt - Cozens Ranch Park	5,538	19,512	12,977	15,000	7,000	15,000
10-60-682	Prop Mgmt - Amtrak Station	463	2,199	179	0	205	0
10-60-683	Prop Mgmt - Ptarmigan OS	0	0	0	0	0	0
10-60-684	Prop Mgmt - FRODO	0	0	79,749	40,000	32,000	40,000
10-60-685	Prop Mgmt - Mtn Man Park	1,600	640	331	500	403	500
10-60-686	Goranson Station	0	127	80	750	0	750
10-60-687	Prop Mgmt - 6 W	0	321	763	50,000	2000	3,000
10-60-690	Miscellaneous Expense	11,278	6,935	12,848	10,000	5,000	10,200
10-60-695	Fraser Mustang	0	0	0	0	0	0
10-60-725	Street Improvements	189,755	0	0	250,000	30,000	250,000
10-60-730	Capital Projects	1,205,545	0	0	0	0	0
10-60-740	Art In Public Places	48,010	38,536	72,105	91,100	141,000	65,000
	<i>Sub-Total</i>	2,751,923	1,351,860	1,251,061	2,399,019	1,658,440	2,229,304
	Outdoor Activity Center						
10-65-110	Salaries	0	0	0	0	0	0
10-65-210	Health Insurance	0	0	0	0	0	0
10-65-220	FICA Tax	0	0	0	0	0	0
10-65-230	Retirement	0	0	0	0	0	0
10-65-250	Unemployment Tax	0	0	0	0	0	0
10-65-260	Workers Comp Claims	0	0	0	0	0	0
10-65-280	Training Programs	0	0	0	0	0	0
10-65-290	Travel, Meals and Lodging	0	0	0	0	0	0
10-65-295	Meals and Entertainment	0	0	0	0	0	0
10-65-370	Other Professional Services	30	0	173	0	0	0
10-65-380	Janitorial Services	5,890	11,790	15,267	15,000	15,944	15,300
10-65-490	Professional Memberships	0	0	0	0	0	0
10-65-500	Operating Supplies	26	0	0	0	0	0
10-65-510	Equipment Purchase and Repair	0	0	0	0	0	0
10-65-560	Utilities - Telephone	0	0	0	0	0	0
10-65-561	Utilities - Natural Gas	1,105	987	1,145	1,200	2000	1,212
10-65-562	Utilities - Electricity	1,058	1,196	1,278	1,200	1000	1,212
10-65-665	WTHP Expenses	0	0	0	0	0	0
10-65-670	Prop Mgmt - 120 Zerex	765	120	533	60,000	55,000	5,000
10-65-690	Miscellaneous Expense	0	0	0	0	0	0
10-65-730	Capital Projects	0	0	0	0	0	0
10-65-740	Capital Purchases	0	0	0	0	0	0
	<i>Sub-Total</i>	8,875	14,093	18,396	77,400	73,944	22,724
	TRANSFERS						
10-90-920	Transfer to CERF - Police Dept	60,000	60,000	60,000	84,000	65,000	70,000
10-90-925	Transfer to RRF	0	0	0	0	0	0
10-90-930	Transfer to CERF - PublicWorks	50,000	0	50,000	170,000	190,000	100,000
10-90-935	Transfer to CAF	250,000	200,000	550,000	750,000	650,000	750,000
10-90-940	Transfer to Debt Service Fund	0	0	0	0	0	0
10-90-950	Transfer to Water Fund	0	0	0	0	0	600,000
10-90-960	Transfer to CROS	250,000	0	0	326,379	120,000	307,000
10-90-970	Transfer to Committed Reserves	0	0	1,170,500	33,600	0	33,600
10-90-980	Transfer to Strategic Reserves	1,100,000	0	400,000	0	0	0
10-90-995	Salaries Clearing	0	0	0	0	0	0
10-90-996	FICA Tax Clearing	0	0	0	0	0	0
10-90-997	Unemployment Tax Clearing	0	0	0	0	0	0
	<i>Sub-Total</i>	1,710,000	260,000	2,230,500	1,363,979	1,025,000	1,860,600
	FISCAL AGENT						
10-95-110	Salaries	452	-8,252	27,656	0	-6,163	0
10-95-210	Health Insurance	178	-4,350	6,377	0	-1561	0

10-95-220	FICA Tax	29	-575	1,938	0	-225	0
10-95-230	Retirement	93	-405	1,341	0	-415	0
10-95-250	Unemployment Tax	1	-25	83	0	-77	0
10-95-260	Workers Comp Claims	0	0	0	0	0	0
10-95-560	Telephone	0	-43	43	0	-43	0
10-95-690	Misc. Payroll Expense	-120	0	29	0	-2	0
	<i>Sub-Total</i>	633	-13,650	37,468	0	(8,486)	0

GENERAL FUND EXPENDITURE TOTALS 6,478,408 3,632,068 5,852,733 7,344,928 5,987,642 7,577,917

GENERAL FUND REVENUE TOTALS	8,534,091	7,802,315	10,344,251	4,908,684	5,495,603	4,596,073
GENERAL FUND NEW REVENUE TOTALS	5,495,727	5,746,632	6,172,178	4,897,735	5,484,654	5,088,111
GENERAL FUND EXPENDITURE TOTALS	6,478,408	3,632,068	5,852,733	7,344,928	5,987,642	7,577,917
GENERAL FUND REVENUE OVER EXPENDITURES	2,055,683	4,170,247	4,491,518	(2,436,243)	(492,038)	(2,981,845)
GENERAL FUND EXPENDITURE OVER NEW REVENUES	-982,682	2,114,564	319,445	(2,447,192)	(502,988)	(2,489,806)

GF Restricted Reserves - Tabor Emergency Reserve	110,000	110,000	185,500	219,100	219,100	219,100
GF Restricted Reserves - Affordable Housing Reserve	135,426	135,426	730,426	730,426	730,426	730,426
GF Restricted Reserves - Fees in Lieu of P&OS Reserve	6,379	6,379	6,379	0	6,379	0
GF Committed Emergency Reserve	1,000,000	1,000,000	1,500,000	1,500,000	329,500	1,500,000
GF Strategic Reserve	1,100,000	1,100,000	1,500,000	1,500,000	1,500,000	1,500,000
GF Unassigned Fund Balance	2,055,683	4,170,247	4,491,518	(2,436,243)	(492,038)	(2,981,845)

RESTRICTED REVENUE FUND

REVENUE

TAXES

12-31-100	Restricted 1% GF Sales Tax	772,789	936,728	1,078,117	800,000	827,025	900,000
12-31-800	Interest Income	1,121	1,257	256	400	125	404
	<i>Sub-Total</i>	773,910	937,985	1,078,373	800,400	827,150	900,404

INTERGOVERNMENTAL

12-33-100	Grants & Aid to Agencies	11,000	11,000	21,460	11,000	0	11,000
	<i>Sub-Total</i>	11,000	11,000	21,460	11,000	0	11,000

OTHER SOURCES AND TRANSFERS

12-36-900	Transfer In from Other Funds	0	0	0	0	0	0
12-39-999	Unassigned Fund Balance	-3,260	158,332	537,577	696,977	683,041	452,441
	<i>Sub-Total</i>	-3,260	158,332	537,577	696,977	683,041	452,441

RESTRICTED REV FUND "NEW" REVENUES

784,910 948,985 1,099,833 811,400 827,150 911,404

RESTRICTED REV FUND TOTAL REVENUE 781,650 1,107,317 1,637,410 1,508,377 1,510,191 1,363,845

EXPENDITURES

12-40-610	Transportation O&M	623,319	518,215	464,442	400,000	720,000	1,020,000
12-40-615	Transportation - Capital Exp	0	0	0	0	0	0
12-40-710	Trails O&M	0	16,525	34,927	193,500	93,500	93,500
12-40-715	Trails - Capital Expenditures	0	35,000	35,000	30,000	34,250	30,000
12-40-810	Capital Projects	0	0	0	0	0	0
12-40-900	Transfer to Trans O&M Reserve	0	0	210,000	0	0	0
12-40-915	Transfer to Trans Cap Reserve	0	0	0	0	0	0
12-40-920	Transfer to Trails O&M Reserve	0	0	0	0	0	0
12-40-925	Transfer to Trails Cap Reserve	0	0	0	0	0	0
12-40-930	Transfer to Cap Proj Reserve	0	0	0	0	0	0
12-40-940	Transfer to Other Funds	0	0	0	0	0	0
	<i>Sub-Total</i>	623,319	569,740	744,369	623,500	847,750	1,143,500

RESTRICTED REV FUND REVENUES	781,650	1,107,317	1,637,410	1,508,377	1,510,191	1,363,845
RESTRICTED REV FUND EXPENDITURES	623,319	569,740	744,369	623,500	847,750	1,143,500
RESTRICTED REV FUND REVENUES OVER EXPENDITURES	158,332	537,577	893,041	884,877	662,441	220,345
RRF - Committed Emergency Reserve	0	0	210,000	210,000	210,000	210,000

CONSERVATION TRUST FUND

REVENUE

20-30-100	Cons Trust (Lottery) Proceeds	7,269	6,738	8,107	7,000	8,734	7,100
20-30-800	Interest Earnings	212	107	11	75	4	75
20-30-999	Unassigned Fund Balance	6,281	13,762	20,608	27,683	24,758	23,495
	<i>Sub-Total</i>	13,762	20,608	28,726	34,758	33,495	30,670

EXPENDITURES

20-40-410	Bank Charges	0	0	0	0	0	0
20-40-650	Cons Trust Program Expenses	0	0	0	0	0	0
20-40-910	Transfer to General Fund	0	0	0	0	0	0
20-40-920	Transfer to Other Funds	0	0	0	10,000	10,000	10,000
	<i>Sub-Total</i>	0	0	0	10,000	10,000	10,000

CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)	13,762	20,608	28,726	24,758	23,495	20,670
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CAPITAL EQUIP REPLACEMENT FUND

REVENUES

30-30-100	Hwy Use Tax Proceeds	62,066	47,218	58,884	30,668	45,798	54,191
30-30-500	Sale of CERF Assets	0	0	8,730	0	71260	0
30-30-800	Interest Earnings	10,124	2,170	92	200	200	400
30-30-900	Transfer from G/F - PoliceDept	60,000	60,000	60,000	84,000	65000	70,000
30-30-910	Transfer from G/F - PublicWork	50,000	0	50,000	170,000	190000	0
30-30-920	Transfer from Utility Funds	20,000	0	90,000	90,000	90000	90,000
30-30-999	Unassigned Fund Balance	475,600	259,267	205,695	97,895	313,031	313,186
	<i>Sub-Total</i>	677,791	368,655	473,400	490,441	775,289	527,777

EXPENDITURES

30-40-745	Public Safety Fleet Purchase	54,702	57,731	53,873	84,000	0	70,000
30-40-750	Regular Fleet Purchase	48,220	6,658	0	140,000	210,028	90,000
30-40-755	Heavy Equipment Purchase	193,427	-7,925	0	150,000	104,999	0
30-40-810	Lease/Purchase - Principal	98,760	92,265	97,214	100,000	126,969	0
30-40-820	Lease/Purchase - Interest	7,737	14,232	9,282	15,000	20,107	0
30-40-910	Transfer to General Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	402,845	162,961	160,369	489,000	462,103	160,000

CERF REVENUES OVER EXPENDITURES (Unassigned Bal YE)	274,946	205,695	313,031	1,441	313,186	367,777
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CAPITAL ASSET FUND

REVENUE

32-30-100	Reserved for Future Use	1,022,132	128,985	0	0	0	0
32-30-500	Sale of Capital Assets	0	0	0	0	0	0

32-30-800	Interest Earnings	-1,913	-690	(80)	0	(52)	0
32-30-910	Transfer in from General Fund	250,000	200,000	550,000	750,000	600,000	650,000
32-30-940	Transfer in from DSF	0	0	0	0	0	0
32-30-950	Transfer in from Water Fund	0	0	0	0	0	0
32-30-999	Unassigned Fund Balance	379,216	299,058	53,434	134	(99,120)	25,828
	<i>Sub-Total</i>	<i>1,649,434</i>	<i>627,353</i>	<i>603,353</i>	<i>750,134</i>	<i>500,828</i>	<i>675,828</i>

EXPENDITURES

32-40-810	Capital Proj- Streets Existing	1,350,376	573,919	664,721	700,000	475,000	650,000
32-40-815	Capital Proj - Streets New	0	0	0	0	0	0
32-40-820	Capital Proj - Buildings Exist	0	0	37,753	0	0	0
32-40-825	Capital Proj - Buildings New	0	0	0	0	0	0
32-40-830	Capital Proj - Parks/OS Exist	0	0	0	0	0	0
32-40-835	Capital Proj - Parks/OS New	0	0	0	0	0	0
32-40-900	Transfer to General Fund	0	0	0	0	0	0
32-40-910	Transfer to CAF Res - Streets	0	0	0	0	0	0
32-40-920	Transfer to CAF Res - Bldgs	0	0	0	0	0	0
32-40-930	Transfer to CAF Res - Parks/OS	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>1,350,376</i>	<i>573,919</i>	<i>702,474</i>	<i>700,000</i>	<i>475,000</i>	<i>650,000</i>

CAF REVENUES OVER EXPENDITURES		299,058	53,434	(99,120)	50,134	25,828	25,828
CAF - Committed Reserves		0	0	0	0	0	0

COZENS RANCH OPEN SPACE (CROS) FUND

REVENUE

35-30-100	Grants and Awards	0	0	0	300,000	225,000	0
35-30-110	In-Kind Services	0	0	0	0	0	10,000
35-30-120	Miscellaneous Revenue	0	0	0	0	0	0
35-30-130	Interest Income	1,743	1,529	107	0	120	0
35-30-910	Transfer in from General Fund	250,000	0	0	326,379	0	307,000
35-30-920	Transfer in from CTF	0	0	0	10,000	10,000	10,000
35-30-999	Carryover Balance	0	212,233	212,992	274,892	200,628	83,748
	<i>Sub-Total</i>	<i>251,743</i>	<i>213,762</i>	<i>213,098</i>	<i>911,271</i>	<i>435,748</i>	<i>410,748</i>

EXPENDITURES

35-40-300	Design	36,331	0	0	0	10,000	0
35-40-310	Amphitheater	0	0	0	0	0	0
35-40-315	Bike Park	0	0	0	0	0	0
35-40-320	Landscape	3,179	0	0	50,000	0	0
35-40-325	Parking	0	0	0	0	0	0
35-40-330	Playground	0	0	0	0	0	0
35-40-335	Restrooms	0	770	1,955	250,000	285,000	250,000
35-40-340	Trails	0	0	10,515	0	39,000	0
35-40-345	Utilities	0	0	0	160,000	18,000	160,000
35-40-900	Transfer to General Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>39,510</i>	<i>770</i>	<i>12,470</i>	<i>460,000</i>	<i>352,000</i>	<i>410,000</i>

CROS FUND REVENUES		251,743	213,762	213,098	911,271	435,748	410,748
CROS FUND EXPENDITURES		39,510	770	12,470	460,000	352,000	410,000
CROS FUND REVENUES OVER EXPENDITURES		212,233	212,992	200,628	451,271	83,748	748

DEBT SERVICE FUND

REVENUE

40-30-100	Property Tax	0	0	0	0	0	0
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40-30-200	Specific Ownership Tax	0	0	0	0	0	0
40-30-500	Bond Proceeds	0	0	0	0	0	0
40-30-800	Interest Earnings	800	254	17	100	5	75
40-30-910	Transfer in from General Fund	0	0	0	0	0	0
40-30-990	Transfer in from DSF Reserves	0	0	0	0	0	0
40-30-999	Carryover Balance	773	1,573	1,827	1,927	0	2,027
	<i>Sub-Total</i>	1,573	1,827	1,844	2,027	5	2,127
EXPENDITURES							
40-40-385	Treasurer's Fees GO Bond	0	0	0	0	0	0
40-40-390	Abatements - GO Bond	0	0	0	0	0	0
40-40-500	Cost of Issuance	0	0	0	0	0	0
40-40-550	Underwriters Discount	0	0	0	0	0	0
40-40-810	Bond Principal - 02 S&U Issue	0	0	0	0	0	0
40-40-811	Bond Principal - 98 GO Issue	0	0	0	0	0	0
40-40-812	Bond Principal - 98 S&U Issue	0	0	0	0	0	0
40-40-820	Bond Interest - 02 S&U Issue	0	0	0	0	0	0
40-40-821	Bond Interest - 98 GO Issue	0	0	0	0	0	0
40-40-822	Bond Interest - 98 S&U Issue	0	0	0	0	0	0
40-40-850	Bond Agent Fees	0	0	0	0	0	0
40-40-910	Transfer to DSF Reserves	0	0	0	0	0	0
40-40-920	Transfer to Other Funds	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	DEBT SERVICE REVENUES	1,573	1,827	1,844	2,027	5	2,127
	DEBT SERVICE EXPENDITURES	0	0	0	0	0	0
	DEBT SERVICE REVENUES OVER EXPENDITURES	1,573	1,827	1,844	2,027	5	2,127
	Debt Service Fund Restricted Reserves	0	0	0	0	0	0
	Debt Service Fund Committed Reserves	35,266	35,520	35,537	35,720	33,698	35,820

WATER FUND

REVENUES

TAXES

50-31-100	Property Tax	0	0	0	0	0	0
50-31-200	Fraser Firing Revenue	0	0	0	0	-11	0
	<i>Sub-Total</i>	0	0	0	0	(11)	0

LICENSES & PERMITS

50-32-100	Excavation Permit Fees	1,650	2,250	2,475	275	650	275
	<i>Sub-Total</i>	1,650	2,250	2,475	275	650	275

CHARGES FOR SERVICES

50-34-100	Customer Service Charges	1,024,827	1,073,290	1,109,198	1,093,075	1,122,146	1,110,000
50-34-150	Penalties & Interest	2,179	4,227	8,877	5,000	12,000	5,000

50-34-200	Plant Investment Fees	100,100	182,389	586,365	154,000	170,000	162,800
50-34-300	Water Meter Sales	55,026	32,084	92,462	50,000	55,000	56,000
	<i>Sub-Total</i>	1,182,132	1,291,990	1,796,902	1,302,075	1,359,146	1,333,800

MISCELLANEOUS REVENUE

50-36-100	Interest Earnings	34,820	9,341	953	3,000	341	1,000
50-36-900	Miscellaneous Revenue	3,170	3,844	3,912	2,500	5,450	2,500
	<i>Sub-Total</i>	37,990	13,185	4,865	5,500	5,791	3,500

OTHER SOURCES & TRANSFERS

50-39-100	Debt Service Proceeds	0	0	0	0	0	0
50-39-200	Grants and Aid from Agencies	0	0	0	0	0	0
50-39-910	Transfers In	0	0	0	0	0	800,000
50-39-999	Unassigned Fund Balance	1,007,036	654,680	781,538	1,382,493	1,382,493	1,461,189
	<i>Sub-Total</i>	1,007,036	654,680	781,538	1,382,493	1,382,493	2,261,189

	<i>New Revenues</i>	1,221,772	1,307,425	1,804,242	1,307,850	1,365,576	1,337,575
	<i>Total Revenue with Carryover</i>	2,228,808	1,962,104	2,585,780	2,690,343	2,748,069	3,598,764

EXPENDITURES

50-40-110	Salaries	287,379	284,349	295,258	350,659	375,610	382,644
50-40-210	Health Insurance	66,035	67,048	62,852	81,878	73,606	65,926
50-40-220	FICA Tax	20,359	20,027	21,420	26,825	26,709	29,943
50-40-230	Retirement	14,370	14,501	16,499	35,066	24,507	29,183
50-40-250	Unemployment Tax	855	849	843	1,052	250	1,684
50-40-260	Workers Comp Claims	0	0	0	0	0	0
50-40-280	Training Programs	5,880	2,884	1,643	3,500	0	3,500
50-40-290	Travel, Meals and Lodging	223	295	79	3,500	0	3,500
50-40-295	Meals and Entertainment	594	6	100	2,000	0	2,000
50-40-300	Administrative Reimbursement	0	0	0	0	0	0
50-40-310	Legal Fees	111,523	77,298	55,381	65,000	45,000	65,000
50-40-330	Engineering Fees	132,442	46,427	104,986	100,000	115,000	30,000
50-40-360	Computers-Networks and Support	15,159	12,243	49,922	25,000	23,616	20,000
50-40-370	Other Professional Services	4,945	8,613	4,604	105,000	92,000	20,000
50-40-385	Treasurer's Fees	0	0	0	0	0	0
50-40-390	Abatements	0	0	0	0	0	0
50-40-410	Bank Charges	0	0	0	0	0	0
50-40-430	Insurance	13,851	14,422	15,620	20,000	24,000	20,000
50-40-440	Advertising	0	0	0	500	0	500
50-40-460	System Repair and Maint - Prod	16,515	65,506	57,551	245,000	120,000	100,000
50-40-465	System Repair and Maint - Dist	14,468	21,580	10,940	162,000	110,000	90,000
50-40-490	Professional Memberships	4,922	5,814	5,542	9,500	9,177	10,000
50-40-500	Operating Supplies-Production	13,527	15,589	13,042	35,000	18,491	35,000
50-40-505	Operating Supplies-Distrib	44,252	38,954	66,170	45,000	56,900	45,000
50-40-510	Equipment Purchase and Repair	31,020	541	22	5,000	0	3,000
50-40-520	Testing	2,755	17,970	2,787	10,000	7,000	10,000
50-40-550	Postage & Billing Supplies	1,051	1,649	990	3,000	1,600	1,200
50-40-560	Utilities - Telephone	8,753	11,298	11,582	12,000	11,762	12,000
50-40-562	Utilities - Electricity	40,610	40,979	42,163	50,000	40,754	50,000
50-40-670	Prop Mgmt - Fraser WTP	128	1,087	4,035	60,000	0	5,000
50-40-680	Prop Mgmt - Maryvale WTP	247	8,927	236	5,000	0	5,000
50-40-685	Prop Mgmt - St. Louis Headgate	0	0	0	0	0	0
50-40-690	Miscellaneous Expense	2,311	1,218	1,492	1,500	900	1,500
50-40-695	Bad Debt Write Off	0	0	0	0	0	0
50-40-715	Water Rights - Diversion & Dev	14,719	3,908	10,104	65,000	25,000	20,000
50-40-730	Capital Projects	280,530	0	0	805,000	40,000	2,050,000
50-40-740	Capital Purchases	0	0	0	0	0	145,000
50-40-760	Fraser Firming - CapProj	0	0	0	0	0	0
50-40-770	PIF - Capital Purchases	0	0	0	0	0	0
50-40-780	Capitalized Assets - Audit	0	0	0	0	0	0
50-40-790	Depreciation	414,708	396,586	0	0	0	0
50-40-810	Debt Service - Principal	0	0	0	0	0	0
50-40-820	Debt Service - Interest	0	0	0	0	0	0
50-40-850	Debt Service - Agent Fees	0	0	0	0	0	0
50-40-910	Transfer to General Fund	0	0	0	0	0	0
50-40-930	Transfer to CERF	10,000	0	45,000	45,000	45,000	45,000
50-40-970	Transfer to Reserves	0	0	100,000	77,000	0	0
50-40-980	Transfer to Strategic Reserves	155,525	0	38,500	77,000	0	0
50-40-990	Transfer to Wastewater Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>1,729,654</i>	<i>1,180,566</i>	<i>1,039,363</i>	<i>2,531,980</i>	<i>1,286,881</i>	<i>3,301,580</i>
	WATER FUND REVENUES	2,228,808	1,962,104	2,585,780	2,690,343	2,748,069	3,598,764
	WATER FUND EXPENDITURES	1,729,654	1,180,566	1,039,363	2,531,980	1,286,881	3,301,580
	WATER FUND REVENUES OVER EXPENDITURES	499,155	781,538	1,546,417	158,363	1,461,189	297,183
	Water Fund Committed Reserve	500,000	500,000	600,000	677,000	600,000	600,000
	Water Fund Strategic Reserve	155,525	155,525	194,025	271,025	194,025	194,025
	Water Fund Unassigned Reserve	499,155	781,538	1,546,417	158,363	1,461,189	297,183

WASTEWATER FUND

REVENUES

	TAXES	0	0	0	0	0	0
	Property Tax	0	0	0	0	0	0
	Specific Ownership Tax	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	LICENSES & PERMITS						
55-32-100	Excavation Permit Fees	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	CHARGES FOR SERVICES						
55-34-100	Customer Service Charges	830,563	860,950	897,520	982,702	924,088	1,032,000
55-34-150	Penalties & Interest	1,971	3,820	4,945	3,000	8,577	5,500
55-34-200	Plant Investment Fees	630,000	180,000	796,875	150,000	465,000	200,000
55-34-999	Contributed Assets	0	0	0	0	0	0
	<i>Sub-Total</i>	1,462,534	1,044,769	1,699,340	1,135,702	1,397,665	1,237,500
	MISCELLANEOUS REVENUE						
55-36-100	Interest Earnings	156,237	50,972	2,461	10,000	728	8,000
55-36-500	JFF Management Fee	29,000	29,000	29,000	37,800	37,800	37,800
55-36-900	Miscellaneous Revenue	11,706	0	0	0	0	0
	<i>Sub-Total</i>	196,943	79,972	31,461	47,800	38,528	45,800
	OTHER SOURCES & TRANSFERS						
55-39-100	Debt Service Proceeds	0	0	0	0	0	0
55-39-200	Grants and Aid from Agencies	1,376,973	0	0	0	0	0
55-39-910	Transfer in from General Fund	0	0	0	0	0	0
55-39-920	Transfer in from WWF Committed Res JFF Plant	0	0	0	0	0	0
55-39-999	Unassigned Fund Balance	3,171,266	4,867,989	4,726,399	4,556,961	4,804,043	4,927,123
	<i>Sub-Total</i>	4,548,239	4,867,989	4,726,399	4,556,961	4,804,043	4,318,803
	<i>New Revenues</i>	1,659,477	1,124,741	1,730,801	1,183,502	1,436,193	1,232,637
	<i>Total Revenues with Carryover</i>	6,207,716	5,992,731	6,457,200	5,740,463	6,240,236	5,551,439
	EXPENDITURES						
55-40-110	Salaries	289,065	287,334	313,411	378,751	412,306	382,644
55-40-210	Health Insurance	65,952	66,911	66,222	87,908	79,317	65,926
55-40-220	FICA Tax	20,625	20,149	22,658	28,974	29,383	29,943
55-40-230	Retirement	14,374	13,782	17,372	36,291	27,084	29,183
55-40-250	Unemployment Tax	865	852	895	1,136	262	1,684
55-40-260	Workers Comp Claims	0	0	0	0	0	0
55-40-280	Training Programs	85	700	368	3,000	0	3,000
55-40-290	Travel, Meals and Lodging	0	0	0	3,000	0	3,000
55-40-295	Meals and Entertainment	0	0	0	2,000	0	2,000
55-40-310	Legal Fees	0	0	0	5,000	0	5,000
55-40-330	Engineering Fees	0	82,690	0	85,000	62,000	20,000
55-40-360	Computers-Networks and Support	12,892	9,290	19,358	15,000	22,978	15,000
55-40-370	Other Professional Services	4,945	8,577	4,604	45,000	20,000	10,000
55-40-410	Bank Charges	0	0	0	100	0	100
55-40-430	Insurance	8,348	9,027	10,137	12,000	0	12,000
55-40-440	Advertising	0	0	0	500	0	500
55-40-460	System Repair and Maint-Collec	66,586	66,307	81,600	150,000	80,000	125,000
55-40-490	Professional Memberships	5,051	5,252	5,314	6,000	5,800	6,000
55-40-500	Operating Supplies-Collections	0	698	247	5,500	0	5,500
55-40-510	Equipment Purchase and Repair	170	39	22	55,000	0	55,000
55-40-520	Testing	0	0	0	1,000	0	1,000
55-40-550	Postage & Billing Supplies	994	1,649	958	2,500	1,200	2,500
55-40-560	Utilities - Telephone	2,774	3,256	3,436	5,000	3,766	5,000
55-40-650	WW Treatment Charges/JFOC	221,817	228,471	260,156	325,000	446,141	443,854
55-40-660	JFF CapRepl Reserve	0	0	0	0	0	0
55-40-670	JFF O&M Reserve	0	0	0	0	0	0
55-40-690	Miscellaneous Expense	961	1,038	1,399	3,000	1,000	3,000
55-40-695	Bad Debt Write Off	0	0	0	0	0	0
55-40-730	Capital Projects	173,819	14,082	0	70,000	70,000	2,500,000
55-40-740	Capital Purchases	0	0	0	0	0	0
55-40-760	PIF - Capital Projects	0	0	0	0	6,875	0
55-40-770	PIF - Capital Purchases	0	0	0	0	0	0
55-40-780	Capitalized Assets - Audit	0	0	0	0	0	0
55-40-790	Depreciation	440,405	446,229	0	0	0	0
55-40-810	Debt Service - Principal	0	0	0	0	0	0
55-40-820	Debt Service - Interest	0	0	0	0	0	0

55-40-850	Debt Service - Agent Fees	0	0	0	0	0	0
55-40-910	Transfer to General Fund	0	0	0	0	0	0
55-40-930	Transfer to CERF	10,000	0	45,000	45,000	45,000	45,000
55-40-970	Transfer to Reserves	50,000	0	0	50,000	0	50,000
55-40-980	Transfer to Strategic Reserves	1,255,000	0	800,000	0	0	0
55-40-990	Transfer to Water Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	2,644,726	1,266,332	1,653,157	1,421,660	1,313,113	1,595,223
	WASTEWATER FUND REVENUES	6,207,716	5,992,731	6,457,200	5,740,463	6,240,236	5,551,439
	WASTEWATER FUND EXPENDITURES	2,644,726	1,266,332	1,653,157	1,421,660	1,313,113	1,595,223
	WASTEWATER FUND REVENUES OVER EXPENDITURES	3,562,989	4,726,399	4,804,043	4,318,803	4,927,123	3,956,216
	WWF Committed Emergency Reserves	2,101,000	2,101,000	2,101,000	2,151,000	2,101,000	2,201,000
	WWF Strategic Reserves	1,255,000	1,255,000	2,055,000	2,055,000	1,255,000	2,055,000
	Wastewater Fund Unassigned Fund Balance	3,562,989	4,726,399	4,804,043	4,318,803	4,927,123	3,956,216

FRASER HOUSING AUTHORITY

REVENUES

60-30-100	Reserved for Future Use	0	0	0	0	0	0
60-30-200	Grants	0	0	0	0	0	0
60-30-400	Application Fees	0	0	0	0	0	108,000
60-30-800	Interest Earnings	0	0	0	0	0	0
60-30-900	Miscellaneous Revenue	0	0	0	0	0	0
60-30-910	Transfer in from General Fund	0	0	0	0	0	255,000
60-30-999	Unassigned Fund Balance	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	363,000

EXPENDITURES

60-40-310	Legal Fees	0	0	0	0	0	10,000
60-40-370	Professional Services	0	0	0	0	0	10,000
60-40-430	Insurance	0	0	0	0	0	10,000
60-40-900	Transfer to General Fund	0	0	0	0	0	0
	<i>Sub-Total</i>		0	0	0	0	30,000

FHA REVENUES OVER EXPENDITURES 0 0 0 0 0 0 333,000

FHA Committed Reserves 0 0 0 0 0 0 0