

# Town of Fraser 2021 Budget



December 2, 2020

***Mayor Vandernail and the Board of Trustees are pleased to present the 2021 Budget.***

The Town Board has expressed a strong commitment to ensuring the fiscal sustainability of the organization while providing the highest level of service within our available resources.

Throughout the Budget Process, the Town Board has identified challenges that threaten near term fiscal sustainability for the organization. Further, absent effective mitigating actions by the Town, the impact of these challenges may result in significant reductions to levels of service, changes to the Town's tax structure, and/or increases in service fees. These challenges are summarized as follows:

- Sales tax revenues provide approximately 75% of the revenue in the General Fund which provides for the general operations of the Town. The Fraser business community is relatively small, therefore otherwise minor changes can have a significant impact on revenues that are relied upon for general operations. Further, COVID and Wildfires have resulted in uncertainty in near term economic conditions.
- In 2015, Fraser voters approved a 1% sales tax for transit, trails, and capital projects. Operation of a public transit system has proven expensive and long-term financial sustainability of this system remains a concern.
- A collective desire to coordinate and improve solid waste management programs, energy efficiency, and best business sustainability practices.
- While the Town of Fraser has made great strides to improve its records management programs, this is a critical function for the organization and needs further resources to ensure effective and efficient management of our community's public records.
- Demands on the Public Works Department exceed current resources in the department, especially in terms of pavement maintenance, winter snow management, water and sewer operations, and open space and trails maintenance.
- Absent significant investment in water system infrastructure, the Town may not be able to meet its mission of providing a safe, reliable, and sustainable water supply.
- Inflow and infiltration into the Town's wastewater collections system is resulting in operational challenges at the Upper Fraser Valley Wastewater Treatment Facility which will require multi-million-dollar capital projects at the Facility to avoid violations of our permits, unless we act to reduce the collection system inflow and infiltration problems.

**Given the importance of our winter tourist season to the local economy, and the uncertainty of how COVID-19 will impact the season, the Budget was prepared with appropriations to accommodate projects and programs that the Board hopes to accomplish in 2021. However, it is anticipated that local economic conditions will be monitored through the First Quarter of 2021 before decisions are made to move significant new projects and programs forward.**

Colorado municipalities are required to adopt an annual budget. In addition to identifying revenue sources and amounts, the budget identifies the Town Board's vision and hopes for the community via proposed expenditures. Over the course of the year, the Budget provides the framework for the annual work plan, programs, projects, and services (and levels of service) to be provided to the community. The total expenditures appropriated in the annual budget cannot be exceeded unless an amended budget is adopted after proper hearings. The annual budget cannot provide for deficit spending, unless appropriate additional funds are provided (such as those from committed reserve accounts).

## **Funds**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure transparency and demonstrate compliance with finance-related legal requirements.

The Town's Budget includes the following funds:

- General Fund (GF), which provides for the general functions and services such as administration, planning, law enforcement, streets and properties.
- Restricted Revenue Fund (RRF), a fund to account for sales tax revenues restricted to transit, trails, and capital projects.
- Conservation Trust Fund (CTF), which is funded by lottery proceeds and provides for open space and recreational capital projects.
- Capital Equipment Replacement Fund (CERF), which provides for vehicle and heavy equipment purchases.
- Capital Asset Fund (CAF), which is intended to fund long term maintenance of capital assets (streets, buildings, parks, trails, etc).
- Cozens Ranch Open Space Fund (CROS), which is utilized to provide transparency and accountability for open space projects.
- Debt Service Fund (DSF), which provides for debt service payments.
- Water Fund (WF), an enterprise fund for the Town's water utility.
- Wastewater Fund (WWF), an enterprise fund for the Town's wastewater utility.
- Joint Facilities Fund (JFF) O&M and the Joint Facilities Fund CRR, both of which provide for operations and capital projects at the Wastewater Treatment Plant.
- JFF Nutrient Fund is a new fund provided for transparency and accountability in expenses related to operation of Project P (Phosphorus and metals removal).
- Fraser Housing Authority provides for future Housing Authority activity.

Budget adoption is a public policy exercise that must comply with certain statutory requirements. The Town's process meets and exceeds all such requirements. While only one public hearing is required, the Fraser Town Board conducted three hearings. These hearings occurred on November 4<sup>th</sup>, November 18<sup>th</sup>, and December 2<sup>nd</sup> 2020.

## Budget Process

The budgeting process is continuous throughout the year, as we continually monitor revenues and expenses against the current adopted budget.

Budget development for the following year begins mid-year in the offices of the Town Manager and Finance Manager as trends are identified and work plans for the current year are evaluated. Around this time budget requests and proposals for the following year start to be identified and are submitted by department heads, the Town Board, and other outside entities.

The Town's Budget is one of the most important matters considered by the Town Board that directly affects every resident, guest, business, and property owner within the community.

**The baseline services provided for in the 2021 budget are proposed to be delivered at the same level of service as provided in 2020. These baseline services include:**

- Public Works, including maintenance of streets, trails, parks, and other assets; Water production and distribution to Fraser residents and guests; Wastewater collections and treatment.
- Administrative services, including financial and records management, and general municipal administration.
- Community Development, including planning review of new development, long range strategic planning, and other planning and building services.
- Economic development services and resources.
- Provision of Law Enforcement (including municipal court and animal control) and Building Inspection Services via intergovernmental agreements with the Town of Winter Park.
- Operation of the Upper Fraser Valley Wastewater Treatment Facility on behalf of the Town of Fraser, Winter Park Ranch Water and Sanitation District, and Grand County Water and Sanitation District #1.
- Transit services via intergovernmental agreement with the Town of Winter Park (funded by a 1% Fraser municipal sales tax).
- Trash and recycling drop off facilities at The Drop.

**In addition to the baseline services, the 2021 Budget includes the following:**

Along with continued operations of The Drop, Fraser's pay as you throw trash and recycling drop off facility, the Town Board remains committed to expanding sustainability initiatives. The disposable bag fee was suspended until at least April 30, 2021 to help mitigate the effects of the COVID-19 Pandemic.

In order to mitigate the housing shortages, especially as relates to workforce housing, the Town Board has appropriated \$750,000 toward housing programs. Staff is implementing a deed restriction program similar to the Indeed Program that has been very successful in the Town of Vail. (10-41-874)



As government continues to evolve, and the Town of Fraser continues to expand its services, we need to do a better job marketing those services. In some cases, such as the Drop and the disposable bag fee, more effective marketing is critical to our success. We will also utilize marketing as a tool to better communicate the needs and successes of the Town. The Budget anticipates this with an appropriation of \$25,000. (10-41-875)

Funding for a proposed new Meet Me Center and connection to Project THOR– a collaborative project with the Town of Winter Park, Grand County, Middle Park Health, and Northwest Colorado Council of Governments to improve broadband access, speeds, and reliability in the Fraser Valley.

The Public Works Facility is long overdue for improvements. Our crews have done a fantastic job of making use of every square inch of the facility, but we have overgrown the space. The budget includes funding for design development for a new facility (this work was initiated in 2019 and will carry over into 2021). Funds for construction are not included within the budget. (10-60-370)

While we have consultants engaged in design work for the Public Works Facility, we also propose safety and accessibility improvements to the front entry of Town Hall. Unfortunately, an unforeseen result of our efforts to better insulate the Town Hall (windows and insulation) has been overheating problems upstairs and underheating in the Icebox Room. Funds are included to mitigate these problems. (10-45-673 which also includes normal operating expenses)

Additionally, the irrigation system at Old Schoolhouse Park adjacent to Town Hall has exceeded its lifespan and is failing. In 2019, staff worked with our partners at the Recreation District to repair the system. The 2021 budget includes provisions to replace this system. Likewise, irrigation at the Historic Church and Community Center has been problematic, funds are included to look into this system along with consideration of new xeriscape improvements. (10-60-676 and 10-45-670)

\$40,000 is included for conceptual design and cost estimates for a whistle less railroad crossing at Eisenhower Avenue. (10-60-370 which also includes other services)

The Fraser Public Arts Committee (PAC) continues to expand the Art in Public Places Program and proposes the following goals and related budget requests for 2021. In general, the PAC hopes to continue to build momentum with its programs, both in terms of community support and interest, as well as interest from nationally recognized artists.

The Revolving Sculpture Program brought three new sculptures to Fraser in 2018. The PAC proposes expanding the program from 3 to 9 works. In addition to the three 2018 bases, works would be added at the Lions Ponds (a large kinetic work is proposed), within the US40 medians (assuming the project is complete), and other key locations around the community. 2020 Budget was \$15,000 and 2021 budget will remain the same.

The Mural Program sponsored 10 new murals in Fraser. The PAC anticipates the same level program in 2021. Budget would remain \$15,000.

Additionally, the PAC would like to host the Fraser Mountain Mural Festival in Fraser for a third year in 2021. Budget request is \$20,000.

The PAC proposes another new program to assist with the activation and development of the open space improvements around the Lions Ponds, a winter lighted trail. This is estimated to cost \$10,000.

Finally, PAC proposes a design study to prepare for a remodel of the interior of the Fraser Historic Church to provide for improved utilization of the facility.

Total proposed Art in Public Places 2021 Budget appropriation is \$90,000. (10-60-740)

In the Restricted Revenue Fund, it is important to note that in 2021 revenues from the 1% sales tax are projected to cover 2021 transit expenditures. Additionally, \$50,000 for trail expenditures are budgeted in this Fund.

The Capital Equipment Replacement Fund expenditures total \$375,000, which provides for vehicle and heavy equipment acquisition, includes a replacement police vehicle.

Public Works Street Improvements includes \$740,000 for pavement and concrete maintenance work. Our pavement is approaching its useful life of 20 years and work of this magnitude will be required every year in the near future (32-40-810).

The Cozens Ranch Open Space Fund includes \$1,260,000 in expenditures toward implementation of the Fraser River Corridor Master Plan. Proposed expenditures include new bathrooms along with water and sewer utilities, an outdoor classroom, a new playground, and relocation of the Eisenhower sculpture. The fund includes a \$320,000 transfer in from the General Fund, \$6,379 from Park and Open Space Reserves, and \$10,000 from the Conservation Trust Fund. These funds would be leveraged toward additional grant funding totaling \$735,000.

The Debt Service Fund does not include any expenditures as the Town does not currently have any bonded indebtedness.

The Town Board is pleased to note that given new customer growth in our Water and Wastewater Funds resulting from new home construction, water and sewer base rates will remain unchanged for 2021.

The Water Fund includes \$425,000 for capital project expenditures. (50-40-730).

The Wastewater Fund includes \$250,000 for inflow and infiltration capital projects and associated engineering. This work is critical to maintain operations at the wastewater treatment plant and future capacity. (55-40-730)

Additionally, funding is included to update water and sewer system future plans, including a sewer system flow monitoring program.

## Reserves

The Fraser Town Board has adopted Financial Policies. In addition to establishing financial standards and expectations, the policies include reserve policies and goals. Additionally, in order to clearly identify the Town's financial position, the Budget format identifies the available reserves for each fund. Further, in 2019 the Town Board established Strategic Reserves in the General, Water, and Wastewater Funds to set aside one-time revenues for use toward future capital expenditures.

	Target	2020 YEE	2021 Budget	Over/Under
<b>General Fund</b>				
Tabor Reserve	185,362	110,000	185,500	138
Affordable Housing Reserve	135,426	135,426	135,426	0
P&OS Reserve	0	6,379	0	0
Committed Emergency Reserve	3,493,120	1,500,000	1,500,000	(1,993,120)
Strategic Reserve	1,500,000	1,100,000	1,500,000	0
Unassigned Fund Balance	0	2,508,918	3,767	3,767
<b>Restricted Revenue Fund</b>				
Committed Emergency Reserve	163,750	210,000	210,000	46,250
Unassigned Fund Balance	0	38,838	2,838	2,838
<b>Conservation Trust Fund</b>				
Unassigned Fund Balance	0	20,637	17,512	17,512
<b>Capital Equipment Replacement Fund</b>				
Unassigned Fund Balance	0	139,839	14,733	14,733
<b>Capital Asset Fund</b>				
Committed Reserve	0	0	0	0
Unassigned Fund Balance	0	113,179	3,179	3,179
<b>Cozens Ranch Open Space Fund</b>				
Unassigned Fund Balance	0	212,963	24,342	24,342
<b>Debt Service Fund</b>				
Committed Reserves	0	37,080	40,411	40,411
Unassigned Fund Balance	0	2,573	3,573	3,573
<b>Water Fund</b>				
Committed Reserve	1,000,000	500,000	500,000	(500,000)
Strategic Reserve	1,000,000	186,325	194,025	(805,975)
Unassigned Reserve	0	764,124	13,399	13,399
<b>Wastewater Fund</b>				
Committed Reserve	2,000,000	1,951,000	1,951,000	(49,000)
Strategic Reserve	1,000,000	1,255,000	2,055,000	1,055,000
Unassigned Reserve	0	2,953,351	2,171,251	2,171,251

## **Budget Basis**

The 2021 budget is prepared in accordance with the laws of the State of Colorado and has been prepared using the Modified Accrual basis of accounting. Under this method, the focus is on current financial resource measurement whereby revenues are recognized when they become both measurable and available (except for unmarred interest on long-term debt which is recognized when due). Measurable means the amount of the transaction that can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The budgets for the enterprise funds are prepared using the accrual basis of accounting, meaning that revenues and expenses are recognized when they are earned or incurred.

***Thank you on behalf of the community!***

***Mayor Vandernail and the Board of Trustees, as well as staff, appreciate the time, effort, and consideration invested by so many in this important process.***



**Supplemental Lease/Purchase Information**  
(Required by C.R.S. 29-1-103 (d) (II))

**Capital Equipment Replacement Fund**

*Bobcat Skid Steer Loader*

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2021	\$23,334.85	\$14,507.09	\$ 897.79
2022	\$ 8,827.76	\$ 8,827.76	\$ 158.42

*Bobcat Toolcat*

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2021	\$24,637.70	\$13,739.28	\$1,184.04
2022	\$10,898.42	\$10,898.42	\$ 294.07

*2017 Dodge Ram 5500*

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2021	\$27,094.59	\$13,225.44	\$1,325.06
2022	\$13,872.15	\$13,872.16	\$ 678.34

11/20/2020

10/31/2020

		2019	2020	2020	2020	2021
		Actuals	Budget	Year to Date	YEE	Budget
<b>GENERAL FUND</b>						
<b>REVENUE</b>						
<b>TAXES</b>						
10-31-100	General Fund Property Tax	253,916	325,000	333,100	333,100	350,000
10-31-200	Specific Ownership Tax	21,416	12,000	16,277	17,000	12,000
10-31-300	Motor Vehicle Tax	2,032	4,500	0	4,500	4,500
10-31-400	Town Sales Tax	3,091,157	2,750,000	2,302,027	2,933,627	2,750,000
10-31-410	Use Tax - Building Materials	431,522	100,000	151,817	153,000	100,000
10-31-420	Use Tax - Motor Vehicle Sales	141,317	65,000	104,669	135,000	65,000
10-31-430	State Cigarette Tax	4,889	3,200	3,579	5,200	3,200
10-31-800	Franchise Fees	65,573	55,000	34,847	75,000	55,000
	<i>Sub-Total</i>	<i>4,011,823</i>	<i>3,314,700</i>	<i>2,946,315</i>	<i>3,656,427</i>	<i>3,339,700</i>
<b>LICENSES &amp; PERMITS</b>						
10-32-100	Business License Fees	17,960	15,000	15,563	15,500	15,000
10-32-110	Regulated Industry Fees/Taxes	177,774	120,000	168,363	195,000	120,000
	<i>Sub-Total</i>	<i>195,734</i>	<i>135,000</i>	<i>183,926</i>	<i>210,500</i>	<i>135,000</i>
<b>INTERGOVERNMENTAL</b>						
10-33-100	Grants	730,988	300,000	414,211	414,211	0
	<i>Sub-Total</i>	<i>730,988</i>	<i>300,000</i>	<i>414,211</i>	<i>414,211</i>	<i>0</i>
<b>CHARGES FOR SERVICES</b>						
10-34-100	Annexation Fees	0	1,000	0	1,000	1,000
10-34-110	Zoning Fees	2,075	1,500	0	1,500	1,500
10-34-120	Subdivision Fees	15,970	1,500	5,450	5,450	1,500
10-34-130	Miscellaneous Planning Fees	120	1,000	80	1,000	1,000
10-34-150	Affordable Housing Impact Fee	0	0	0	0	0
10-34-300	PAYT	40,144	35,000	57,820	65,000	35,000
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>58,309</i>	<i>40,000</i>	<i>63,350</i>	<i>73,950</i>	<i>40,000</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	93,584	50,000	30,263	35,000	35,000
10-36-300	Rental Income	10,330	15,500	8,735	12,000	12,000
10-36-500	Sale of General Fixed Assets	0	0	0	0	0
10-36-600	Community Housing	20,520	15,000	13,350	15,000	15,000
10-36-610	Reimbursable - Prof Services	258,039	50,000	34,705	50,000	50,000
10-36-620	Reimbursable - Night Shuttle	0	0	0	0	0
10-36-630	Disposable Bag Fees	22,999	10,000	18,478	18,478	10,000
10-36-900	Miscellaneous Revenue	93,400	30,500	242,618	245,000	30,500
	<i>Sub-Total</i>	<i>498,872</i>	<i>171,000</i>	<i>348,149</i>	<i>375,478</i>	<i>152,500</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	3,038,365	1,661,736	2,055,683	2,055,683	2,508,918
	<i>Sub-Total</i>	<i>3,038,365</i>	<i>1,668,115</i>	<i>2,055,683</i>	<i>2,055,683</i>	<i>2,515,297</i>

11/20/2020

10/31/2020

	2019	2020	2020	2020	2021
	Actuals	Budget	Year to Date	YEE	Budget
<b>GENERAL FUND "NEW" REVENUES</b>	5,495,727	3,960,700	3,955,951	4,730,566	3,667,200
<b>GENERAL FUND TOTAL REVENUE</b>	8,534,091	5,628,815	6,011,634	6,786,249	6,182,497

**EXPENDITURES****TOWN BOARD**

<b>10-41-110</b>	Salaries	21,180	30,000	27,645	35,000	35,000
<b>10-41-220</b>	FICA Tax	1,620	3,825	1,654	3,825	3,825
<b>10-41-280</b>	Training Programs	1,036	6,000	110	6,000	6,000
<b>10-41-290</b>	Travel, Meals and Lodging	2,973	5,500	1,478	5,500	5,500
<b>10-41-295</b>	Meals and Entertainment	7,211	10,000	3,198	5,000	10,000
<b>10-41-690</b>	Miscellaneous Expense	20,111	10,500	7,710	10,500	10,500
<b>10-41-860</b>	Grants and Aid to Agencies	1,500	5,000	0	5,000	5,000
<b>10-41-861</b>	Intergovernmental Agreements	51,679	5,000	4,500	5,000	5,000
<b>10-41-862</b>	Fraser/Winter Park Police Dept	566,252	635,000	460,995	635,000	650,000
<b>10-41-863</b>	Street Lighting and Signals	15,429	22,750	11,388	22,750	22,750
<b>10-41-864</b>	Special Events	13,698	15,000	13,857	13,857	15,000
<b>10-41-865</b>	Grand County Dispatch	0	0	0	0	0
<b>10-41-866</b>	Wood Stove Rebates	0	0	0	0	0
<b>10-41-867</b>	Chamber of Commerce - IGA	0	0	0	0	0
<b>10-41-868</b>	Winter Shuttle - IGA	0	0	0	0	0
<b>10-41-869</b>	Summer Shuttle - IGA	0	0	0	0	0
<b>10-41-870</b>	Business Dist StreetScape	4,500	5,000	4,800	4,800	5,000
<b>10-41-871</b>	Business Enhancement Programs	16,598	82,500	112,295	150,000	82,500
<b>10-41-872</b>	Sustainability	15,063	15,000	2,445	45,000	15,000
<b>10-41-873</b>	Recycle Facility	56,326	50,000	55,704	60,000	50,000
<b>10-41-874</b>	Community Housing	5,135	500,000	50,000	50,000	750,000
<b>10-41-875</b>	Marketing	24,259	25,000	4,119	25,000	25,000
<b>10-41-880</b>	Center for Creative Arts	29,000	0	0	0	0
<b>10-41-885</b>	Economic Incentives	195,824	0	0	0	0
	<i>Sub-Total</i>	<i>1,049,395</i>	<i>1,426,075</i>	<i>761,899</i>	<i>1,082,232</i>	<i>1,696,075</i>

**ADMINISTRATION**

<b>10-45-110</b>	Salaries	361,082	365,000	291,251	365,000	500,000
<b>10-45-210</b>	Health Insurance	75,000	85,000	63,780	85,000	90,000
<b>10-45-220</b>	FICA Tax	25,765	28,000	20,866	28,000	32,000
<b>10-45-230</b>	Retirement	17,361	20,000	13,424	20,000	20,000
<b>10-45-250</b>	Unemployment Tax	1,090	1,094	879	1,094	1,200
<b>10-45-260</b>	Workers Comp Claims	0	0	0	0	0
<b>10-45-280</b>	Training Programs	8,191	8,000	7,068	8,000	8,000
<b>10-45-290</b>	Travel, Meals and Lodging	16,216	10,000	1,556	10,000	10,000
<b>10-45-295</b>	Meals and Entertainment	11,293	6,000	2,581	6,000	6,000
<b>10-45-305</b>	Municipal Court Judge	0	0	0	0	0
<b>10-45-310</b>	Legal Fees	54,938	50,000	66,764	70,000	175,000
<b>10-45-320</b>	Audit Fees	17,604	18,200	20,604	20,604	18,200
<b>10-45-330</b>	Engineering Fees	3,580	3,500	0	0	3,500
<b>10-45-360</b>	Computers-Networks and Support	50,126	90,000	42,752	50,000	90,000
<b>10-45-370</b>	Other Professional Services	47,152	50,000	32,177	40,000	90,000
<b>10-45-375</b>	Reimbursable Prof Services	44,312	50,000	15,892	50,000	50,000
<b>10-45-380</b>	Janitorial Services	11,246	15,918	9,894	15,918	15,918
<b>10-45-385</b>	Treasurer's Fees	5,078	7,725	6,662	7,725	7,725
<b>10-45-390</b>	Abatement Fees	0	0	0	0	0
<b>10-45-395</b>	Recording Fees	2,000	1,500	1,000	1,500	1,500
<b>10-45-410</b>	Bank Charges	7,438	1,200	6,261	8,000	8,000
<b>10-45-420</b>	Elections	0	5,000	44	0	5,000
<b>10-45-430</b>	Insurance - All Departments	72,396	75,000	105,093	75,000	75,000

## TOWN OF FRASER

11/20/2020

10/31/2020

	2019	2020	2020	2020	2021
	Actuals	Budget	Year to Date	YEE	Budget
10-45-440 Advertising	2,707	2,500	2,731	2,500	2,500
10-45-490 Professional Memberships	10,419	8,500	10,787	11,500	12,000
10-45-500 Operating Supplies	11,273	15,435	8,951	15,435	15,435
10-45-510 Equipment Purchase and Repair	417	10,000	4,250	10,000	10,000
10-45-550 Postage	1,491	2,500	1,985	2,500	2,500
10-45-560 Utilities -Telephone	6,852	8,671	7,145	7,500	7,500
10-45-561 Utilities - Natural Gas	3,139	6,400	2,108	3,500	3,500
10-45-562 Utilities - Electricity	7,384	6,400	4,837	6,400	6,400
10-45-569 Utilities - Trash Removal	0	2,500	0	0	0
10-45-670 Prop Mgmt - 107 Eisenhower Dr	12,240	25,000	9,689	15,000	20,000
10-45-671 Prop Mgmt - 105 Fraser Ave	42	500	826	900	500
10-45-672 Prop Mgmt -	0	0	0	0	0
10-45-673 Prop Mgmt - 153 Fraser Ave	47,907	60,000	36,966	60,000	60,000
10-45-674 Prop Mgmt - 200 Eisenhower Dr	326	500	1,035	1,100	500
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	21,474	12,000	17,374	20,000	20,000
10-45-695 Bad Debt Write-Off	40	0	540	540	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
<i>Sub-Total</i>	<i>957,582</i>	<i>1,052,043</i>	<i>817,770</i>	<i>1,018,716</i>	<i>1,367,878</i>
<b>PUBLIC WORKS</b>					
10-60-110 Salaries	584,902	735,000	571,558	735,000	735,000
10-60-210 Health Insurance	163,001	201,000	148,479	201,000	215,000
10-60-220 FICA Tax	40,721	57,000	40,094	57,000	58,000
10-60-230 Retirement	20,408	33,000	22,473	33,000	33,000
10-60-250 Unemployment Tax	1,768	2,200	1,725	2,200	2,350
10-60-260 Workers Comp Claims	0	0	0	0	0
10-60-280 Training Programs	2,835	2,500	7,510	8,000	3,500
10-60-290 Travel, Meals and Lodging	1,930	2,500	391	2,500	2,500
10-60-295 Meals and Entertainment	1,709	1,500	604	1,500	1,500
10-60-330 Engineering Fees	78,573	30,000	73,998	80,000	50,000
10-60-360 Computer Network Support	25,370	33,075	26,068	33,075	33,075
10-60-370 Other Professional Services	18,079	90,000	7,866	15,000	90,000
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	3,406	2,500	1,266	2,500	2,500
10-60-490 Professional Memberships	1,258	1,000	786	1,000	1,000
10-60-500 Operating Supplies	99,170	90,000	73,739	90,000	90,000
10-60-506 Plants/Planter Supplies	43,031	120,000	26,879	26,333	70,000
10-60-510 Equipment Purchase and Repair	90,807	55,000	69,702	70,000	75,000
10-60-560 Utilities - Telephone	4,262	3,121	3,851	4,000	4,000
10-60-561 Utilities - Natural Gas	4,610	7,000	2,883	5,000	5,000
10-60-562 Utilities - Electricity	982	3,500	0	0	0
10-60-569 Utilities - Trash Removal	0	0	0	0	0
10-60-670 Prop Mgmt - 125 Fraser Ave	60,902	60,000	4,155	7,500	7,500
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
10-60-673 Prop Mgmt - Fraser River Trail	28,916	10,000	2,526	3,500	10,000
10-60-674 Prop Mgmt - Hwy 40 Pedestrian	129	6,000	295	6,000	6,000
10-60-675 Prop Mgmt - Koppers Park	8	1,500	0	1,500	1,500
10-60-676 Prop Mgmt - Old SchlHouse Pk	6,624	5,000	433	433	5,000
10-60-677 Prop Mgmt - Planning Area 28	0	0	0	0	0

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
10-60-678 Prop Mgmt - OutdoorActivityCtr	1,033	0	644	650	0
10-60-679 Prop Mgmt - School Bus Garage	5,300	5,000	4,837	5,000	5,000
10-60-680 Prop Mgmt - Gardner Shed	0	0	0	0	0
10-60-681 Prop Mgmt - Cozens Ranch Park	5,538	15,000	16,616	15,000	15,000
10-60-682 Prop Mgmt - Amtrak Station	463	0	2,079	2,079	0
10-60-683 Prop Mgmt - Ptarmigan OS	0	0	0	0	0
10-60-684 Prop Mgmt - FRODO	0	5,000	0	5,000	5,000
10-60-685 Prop Mgmt - Mtn Man Park	1,600	500	640	640	500
10-60-686 Goranson Station	0	500	127	500	500
10-60-687 Prop Mgmt - 6 W	0	5,000	321	5,000	5,000
10-60-690 Miscellaneous Expense	11,278	8,000	5,211	8,000	8,000
10-60-695 Fraser Mustang	0	0	0	0	0
10-60-725 Street Improvements	189,755	0	0	0	0
10-60-730 Capital Projects	1,205,545	0	0	0	0
10-60-740 Art In Public Places	48,010	60,000	28,455	30,000	90,000
<i>Sub-Total</i>	<i>2,751,923</i>	<i>1,651,396</i>	<i>1,146,210</i>	<i>1,457,910</i>	<i>1,630,425</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	30	0	0	0	0
10-65-380 Janitorial Services	5,890	6,367	11,475	15,000	15,000
10-65-490 Professional Memberships	0	0	0	0	0
10-65-500 Operating Supplies	26	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	1,105	1,236	774	1,236	1,236
10-65-562 Utilities - Electricity	1,058	1,236	877	1,236	1,236
10-65-665 WTHP Expenses	0	0	0	0	0
10-65-670 Prop Mgmt - 120 Zerex	765	5,000	0	1,000	5,000
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>8,875</i>	<i>13,840</i>	<i>13,126</i>	<i>18,473</i>	<i>22,473</i>
<b>TRANSFERS</b>					
10-90-920 Transfer to CERF - Police Dept	60,000	60,000	0	0	60,000
10-90-925 Transfer to RRF	0	0	0	0	0
10-90-930 Transfer to CERF - PublicWorks	50,000	50,000	0	0	50,000
10-90-935 Transfer to CAF	250,000	550,000	200,000	200,000	550,000
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	250,000	326,379	0	0	326,379
10-90-970 Transfer to Committed Reserves	0	45,636	0	500,000	75,500
10-90-980 Transfer to Strategic Reserves	1,100,000	0	0	0	400,000
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>1,710,000</i>	<i>1,032,015</i>	<i>200,000</i>	<i>700,000</i>	<i>1,461,879</i>
<b>FISCAL AGENT</b>					
10-95-110 Salaries	452	0	8,039	0	0



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10-95-210 Health Insurance	178	0	0	0	0
10-95-220 FICA Tax	29	0	566	0	0
10-95-230 Retirement	93	0	397	0	0
10-95-250 Unemployment Tax	1	0	25	0	0
10-95-260 Workers Comp Claims	0	0	0	0	0
10-95-690 Misc. Payroll Expense	(120)	0	136	0	0
<i>Sub-Total</i>	633	0	9,163	0	0

**GENERAL FUND EXPENDITURE TOTALS** 6,478,408 5,175,369 2,948,167 4,277,331 6,178,730

<b>GENERAL FUND REVENUE TOTALS</b>	8,534,091	5,628,815	6,011,634	6,786,249	6,182,497
<b>GENERAL FUND NEW REVENUE TOTALS</b>	5,495,727	3,960,700	3,955,951	4,730,566	3,667,200
<b>GENERAL FUND EXPENDITURE TOTALS</b>	6,478,408	5,175,369	2,948,167	4,277,331	6,178,730
<b>GENERAL FUND REVENUE OVER EXPENDITURES</b>	2,055,683	453,446	3,063,467	2,508,918	3,767
<b>GENERAL FUND EXPENDITURE OVER NEW REVENUES</b>	(982,682)	(1,214,669)	1,007,784	453,235	(2,511,530)

<b>GF Restricted Reserves - Tabor Emergency Reserve</b>	110,000	155,636	110,000	110,000	185,500
<b>GF Restricted Reserves - Affordable Housing Reserve</b>	135,426	135,426	135,426	135,426	135,426
<b>GF Restricted Reserves - Fees in Lieu of P&amp;OS Reserve</b>	6,379	0	6,379	6,379	0
<b>GF Committed Emergency Reserve</b>	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000
<b>GF Strategic Reserve</b>	1,100,000	1,100,000	1,100,000	1,100,000	1,500,000
<b>GF Unassigned Fund Balance</b>	2,055,683	453,446	3,063,467	2,508,918	3,767

## RESTRICTED REVENUE FUND

REVENUE					
<b>TAXES</b>					
12-31-100 Restricted 1% GF Sales Tax	772,789	687,500	575,507	733,407	687,500
12-31-800 Interest Income	1,121	309	1,139	1,100	500
<i>Sub-Total</i>	773,910	687,809	576,646	734,507	688,000
<b>INTERGOVERNMENTAL</b>					
12-33-100 Grants & Aid to Agencies	11,000	0	0	11,000	11,000
<i>Sub-Total</i>	11,000	0	0	11,000	11,000
<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	(3,260)	35,240	158,332	158,332	38,838
<i>Sub-Total</i>	(3,260)	35,240	158,332	158,332	38,838
<b>RESTRICTED REV FUND "NEW" REVENUES</b>	784,910	687,809	576,646	745,507	699,000
<b>RESTRICTED REV FUND TOTAL REVENUE</b>	781,650	723,050	734,977	903,838	737,838

## EXPENDITURES

12-40-610 Transportation O&M	623,319	660,000	360,095	600,000	680,000
12-40-615 Transportation - Capital Exp	0	0	0	0	0
12-40-710 Trails O&M	0	20,000	16,525	20,000	20,000
12-40-715 Trails - Capital Expenditures	0	35,000	35,000	35,000	35,000
12-40-810 Capital Projects	0	0	0	0	0
12-40-900 Transfer to Trans O&M Reserve	0	0	0	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

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
12-40-940 Transfer to Other Funds	0	0	0	0	0
<i>Sub-Total</i>	623,319	715,000	411,620	865,000	735,000
<b>RESTRICTED REV FUND REVENUES</b>	781,650	723,050	734,977	903,838	737,838
<b>RESTRICTED REV FUND EXPENDITURES</b>	623,319	715,000	411,620	865,000	735,000
<b>RESTRICTED REV FUND REVENUES OVER EXPENDITURES</b>	158,332	8,050	323,357	38,838	2,838
<b>RRF - Committed Emergency Reserve</b>	0	0	0	210,000	210,000

## CONSERVATION TRUST FUND

<b>REVENUE</b>					
20-30-100 Cons Trust (Lottery) Proceeds	7,269	6,800	4,987	6,800	6,800
20-30-800 Interest Earnings	212	75	100	75	75
20-30-999 Unassigned Fund Balance	6,281	13,858	13,762	13,762	20,637
<i>Sub-Total</i>	13,762	20,733	18,849	20,637	27,512
<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>	0	10,000	0	0	10,000
<b>CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)</b>	13,762	10,733	18,849	20,637	17,512

## CAPITAL EQUIP REPLACEMENT FUND

<b>REVENUES</b>					
30-30-100 Hwy Use Tax Proceeds	62,066	47,394	34,963	47,394	47,394
30-30-500 Sale of CERF Assets	0	0	0	0	0
30-30-800 Interest Earnings	10,124	2,500	2,110	2,500	2,500
30-30-900 Transfer from G/F - PoliceDept	60,000	60,000	0	0	60,000
30-30-910 Transfer from G/F - PublicWork	50,000	50,000	0	0	50,000
30-30-920 Transfer from Utility Funds	20,000	60,000	0	0	90,000
30-30-999 Unassigned Fund Balance	475,600	248,300	274,946	274,946	139,839
<i>Sub-Total</i>	677,791	468,194	312,018	324,839	389,733
<b>EXPENDITURES</b>					
30-40-745 Public Safety Fleet Purchase	54,702	60,000	57,731	60,000	60,000
30-40-750 Regular Fleet Purchase	48,220	0	0	0	0
30-40-755 Heavy Equipment Purchase	193,427	200,000	7,754	10,000	200,000
30-40-810 Lease/Purchase - Principal	98,760	100,000	87,716	100,000	100,000
30-40-820 Lease/Purchase - Interest	7,737	5,000	13,726	15,000	15,000
30-40-910 Transfer to General Fund	0	0	0	0	0
<i>Sub-Total</i>	402,845	365,000	166,927	185,000	375,000
<b>CERF REVENUES OVER EXPENDITURES (Unassigned Bal YE)</b>	274,946	103,194	145,091	139,839	14,733

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2019  
Actuals2020  
Budget2020  
Year to Date2020  
YEE2021  
Budget

## CAPITAL ASSET FUND

## REVENUE

<b>32-30-100</b>	Reserved for Future Use	1,022,132	300,000	0	139,669	80,000
<b>32-30-500</b>	Sale of Capital Assets	0	0	0	0	0
<b>32-30-800</b>	Interest Earnings	(1,913)	0	(575)	(548)	0
<b>32-30-910</b>	Transfer in from General Fund	250,000	550,000	200,000	200,000	550,000
<b>32-30-940</b>	Transfer in from DSF	0	0	0	0	0
<b>32-30-950</b>	Transfer in from Water Fund	0	0	0	0	0
<b>32-30-999</b>	Unassigned Fund Balance	379,216	521,043	299,058	299,058	113,179
	<i>Sub-Total</i>	<i>1,649,434</i>	<i>1,371,043</i>	<i>498,483</i>	<i>638,179</i>	<i>743,179</i>

## EXPENDITURES

<b>32-40-810</b>	Capital Proj- Streets Existing	1,350,376	1,000,000	546,131	525,000	740,000
<b>32-40-815</b>	Capital Proj - Streets New	0	0	0	0	0
<b>32-40-820</b>	Capital Proj - Buildings Exist	0	0	0	0	0
<b>32-40-825</b>	Capital Proj - Buildings New	0	0	0	0	0
<b>32-40-830</b>	Capital Proj - Parks/OS Exist	0	0	0	0	0
<b>32-40-835</b>	Capital Proj - Parks/OS New	0	0	0	0	0
<b>32-40-900</b>	Transfer to General Fund	0	0	0	0	0
<b>32-40-910</b>	Transfer to CAF Res - Streets	0	0	0	0	0
<b>32-40-920</b>	Transfer to CAF Res - Bldgs	0	0	0	0	0
<b>32-40-930</b>	Transfer to CAF Res - Parks/OS	0	0	0	0	0
	<i>Sub-Total</i>	<i>1,350,376</i>	<i>1,000,000</i>	<i>546,131</i>	<i>525,000</i>	<i>740,000</i>

## CAF REVENUES OVER EXPENDITURES

299,058 371,043 (47,648) 113,179 3,179

## CAF - Committed Reserves

0 0 0 0 0

## COZENS RANCH OPEN SPACE (CROS) FUND

## REVENUE

<b>35-30-100</b>	Grants and Awards	0	735,000	0	0	735,000
<b>35-30-110</b>	In-Kind Services	0	0	0	0	0
<b>35-30-120</b>	Miscellaneous Revenue	0	0	0	0	0
<b>35-30-130</b>	Interest Income	1,743	0	1,452	1,500	0
<b>35-30-910</b>	Transfer in from General Fund	250,000	326,379	0	0	326,379
<b>35-30-920</b>	Transfer in from CTF	0	10,000	0	0	10,000
<b>35-30-999</b>	Carryover Balance	0	213,021	212,233	212,233	212,963
	<i>Sub-Total</i>	<i>251,743</i>	<i>1,284,400</i>	<i>213,684</i>	<i>213,733</i>	<i>1,284,342</i>

## EXPENDITURES

<b>35-40-300</b>	Design	36,331	0	0	0	0
<b>35-40-310</b>	Amphitheater	0	0	0	0	0
<b>35-40-315</b>	Bike Park	0	0	0	0	0
<b>35-40-320</b>	Landscape	3,179	60,000	0	0	60,000
<b>35-40-325</b>	Parking	0	0	0	0	0
<b>35-40-330</b>	Playground	0	600,000	0	0	600,000
<b>35-40-335</b>	Restrooms	0	600,000	770	770	600,000
<b>35-40-340</b>	Trails	0	0	0	0	0
<b>35-40-345</b>	Utilities	0	0	0	0	0
<b>35-40-900</b>	Transfer to General Fund	0	0	0	0	0
	<i>Sub-Total</i>	<i>39,510</i>	<i>1,260,000</i>	<i>770</i>	<i>770</i>	<i>1,260,000</i>

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	2019 Actuals	2020 Budget	10/31/2020 2020 Year to Date	2020 YEE	2021 Budget
<b>CROS FUND REVENUES</b>	251,743	1,284,400	213,684	213,733	1,284,342
<b>CROS FUND EXPENDITURES</b>	39,510	1,260,000	770	770	1,260,000
<b>CROS FUND REVENUES OVER EXPENDITURES</b>	212,233	24,400	212,914	212,963	24,342

**DEBT SERVICE FUND**

<b>REVENUE</b>					
<b>40-30-100</b>	Property Tax	0	0	0	0
<b>40-30-200</b>	Specific Ownership Tax	0	0	0	0
<b>40-30-500</b>	Bond Proceeds	0	0	0	0
<b>40-30-800</b>	Interest Earnings	800	1,000	242	1,000
<b>40-30-910</b>	Transfer in from General Fund	0	0	0	0
<b>40-30-990</b>	Transfer in from DSF Reserves	0	0	0	0
<b>40-30-999</b>	Carryover Balance	773	1,773	1,573	2,573
	<i>Sub-Total</i>	<i>1,573</i>	<i>2,773</i>	<i>1,814</i>	<i>3,573</i>
<b>EXPENDITURES</b>					
<b>40-40-385</b>	Treasurer's Fees GO Bond	0	0	0	0
<b>40-40-390</b>	Abatements - GO Bond	0	0	0	0
<b>40-40-500</b>	Cost of Issuance	0	0	0	0
<b>40-40-550</b>	Underwriters Discount	0	0	0	0
<b>40-40-810</b>	Bond Principal - 02 S&U Issue	0	0	0	0
<b>40-40-811</b>	Bond Principal - 98 GO Issue	0	0	0	0
<b>40-40-812</b>	Bond Principal - 98 S&U Issue	0	0	0	0
<b>40-40-820</b>	Bond Interest - 02 S&U Issue	0	0	0	0
<b>40-40-821</b>	Bond Interest - 98 GO Issue	0	0	0	0
<b>40-40-822</b>	Bond Interest - 98 S&U Issue	0	0	0	0
<b>40-40-850</b>	Bond Agent Fees	0	0	0	0
<b>40-40-910</b>	Transfer to DSF Reserves	0	0	0	0
<b>40-40-920</b>	Transfer to Other Funds	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>DEBT SERVICE REVENUES</b>		1,573	2,773	1,814	3,573
<b>DEBT SERVICE EXPENDITURES</b>		0	0	0	0
<b>DEBT SERVICE REVENUES OVER EXPENDITURES</b>		1,573	2,773	1,814	3,573
<b>Debt Service Fund Restricted Reserves</b>		0	0	0	0
<b>Debt Service Fund Committed Reserves</b>		35,266	38,580	37,080	40,411

**WATER FUND**

<b>REVENUES</b>					
<b>TAXES</b>					
<b>50-31-100</b>	Property Tax	0	0	0	0
<b>50-31-200</b>	Fraser Firming Revenue	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>LICENSES &amp; PERMITS</b>					
<b>50-32-100</b>	Excavation Permit Fees	1,650	275	2,200	275
	<i>Sub-Total</i>	<i>1,650</i>	<i>275</i>	<i>2,200</i>	<i>275</i>
<b>CHARGES FOR SERVICES</b>					
<b>50-34-100</b>	Customer Service Charges	1,024,827	1,025,000	808,092	1,100,000

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
<b>50-34-150</b> Penalties & Interest	2,179	1,000	4,447	3,500	2,000
<b>50-34-200</b> Plant Investment Fees	100,100	7,700	30,800	30,800	7,700
<b>50-34-250</b> BPR Plant Investment Fees	0	0	0	0	0
<b>50-34-300</b> Water Meter Sales	55,026	50,000	30,194	50,000	50,000
<i>Sub-Total</i>	<i>1,182,132</i>	<i>1,083,700</i>	<i>873,533</i>	<i>1,109,300</i>	<i>1,159,700</i>
<b>MISCELLANEOUS REVENUE</b>					
<b>50-36-100</b> Interest Earnings	34,820	6,000	8,729	10,000	6,000
<b>50-36-900</b> Miscellaneous Revenue	3,170	2,500	3,269	3,269	2,500
<i>Sub-Total</i>	<i>37,990</i>	<i>8,500</i>	<i>11,998</i>	<i>13,269</i>	<i>8,500</i>
<b>OTHER SOURCES &amp; TRANSFERS</b>					
<b>50-39-100</b> Debt Service Proceeds	0	0	0	0	0
<b>50-39-200</b> Grants and Aid from Agencies	0	0	0	0	0
<b>50-39-910</b> Transfers In	0	0	0	0	0
<b>50-39-999</b> Unassigned Fund Balance	1,007,036	863,281	654,680	499,155	764,124
<i>Sub-Total</i>	<i>1,007,036</i>	<i>863,281</i>	<i>654,680</i>	<i>499,155</i>	<i>764,124</i>
<i>New Revenues</i>	<i>1,221,772</i>	<i>1,092,475</i>	<i>887,731</i>	<i>1,124,769</i>	<i>1,168,475</i>
<i>Total Revenue with Carryover</i>	<i>2,228,808</i>	<i>1,955,756</i>	<i>1,542,411</i>	<i>1,623,924</i>	<i>1,932,599</i>
<b>EXPENDITURES</b>					
<b>50-40-110</b> Salaries	287,379	300,000	237,398	300,000	310,000
<b>50-40-210</b> Health Insurance	66,035	75,000	56,207	75,000	80,000
<b>50-40-220</b> FICA Tax	20,359	23,000	16,874	23,000	25,000
<b>50-40-230</b> Retirement	14,370	15,000	12,086	15,000	15,000
<b>50-40-250</b> Unemployment Tax	855	1,000	714	1,000	1,000
<b>50-40-260</b> Workers Comp Claims	0	0	0	0	0
<b>50-40-280</b> Training Programs	5,880	3,500	2,569	3,500	3,500
<b>50-40-290</b> Travel, Meals and Lodging	223	3,500	295	3,500	3,500
<b>50-40-295</b> Meals and Entertainment	594	2,000	6	2,000	2,000
<b>50-40-300</b> Administrative Reimbursement	0	0	0	0	0
<b>50-40-310</b> Legal Fees	111,523	65,000	64,040	65,000	65,000
<b>50-40-330</b> Engineering Fees	132,442	80,000	34,912	45,000	100,000
<b>50-40-360</b> Computers-Networks and Support	15,159	7,000	10,382	11,000	7,000
<b>50-40-370</b> Other Professional Services	4,945	60,000	7,082	10,000	60,000
<b>50-40-385</b> Treasurer's Fees	0	0	0	0	0
<b>50-40-390</b> Abatements	0	0	0	0	0
<b>50-40-410</b> Bank Charges	0	0	0	0	0
<b>50-40-430</b> Insurance	13,851	27,000	0	27,000	27,000
<b>50-40-440</b> Advertising	0	500	0	500	500
<b>50-40-460</b> System Repair and Maint - Prod	16,515	160,000	20,551	35,000	160,000
<b>50-40-465</b> System Repair and Maint - Dist	14,468	265,000	20,841	25,000	265,000
<b>50-40-490</b> Professional Memberships	4,922	9,500	5,814	9,500	9,500
<b>50-40-500</b> Operating Supplies-Production	13,527	25,000	11,992	25,000	25,000
<b>50-40-505</b> Operating Supplies-Distrib	44,252	80,000	38,551	40,000	80,000
<b>50-40-510</b> Equipment Purchase and Repair	31,020	30,000	32	5,000	15,000
<b>50-40-520</b> Testing	2,755	10,000	15,966	18,000	10,000
<b>50-40-550</b> Postage & Billing Supplies	1,051	3,000	1,633	3,000	3,000
<b>50-40-560</b> Utilities - Telephone	8,753	4,750	8,817	10,000	10,000
<b>50-40-562</b> Utilities - Electricity	40,610	50,000	30,365	50,000	50,000
<b>50-40-670</b> Prop Mgmt - Fraser WTP	128	60,000	1,007	5,000	60,000
<b>50-40-680</b> Prop Mgmt - Maryvale WTP	247	8,000	8,927	9,000	8,000
<b>50-40-685</b> Prop Mgmt - St. Louis Headgate	0	0	0	0	0
<b>50-40-690</b> Miscellaneous Expense	2,311	3,000	974	1,000	1,500
<b>50-40-695</b> Bad Debt Write Off	0	0	0	0	0
<b>50-40-715</b> Water Rights - Diversion & Dev	14,719	45,000	9,076	12,000	45,000
<b>50-40-730</b> Capital Projects	280,530	500,000	0	0	425,000



## TOWN OF FRASER

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
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	414,708	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	10,000	30,000	0	0	45,000
50-40-970 Transfer to Reserves	0	0	0	0	0
50-40-980 Transfer to Strategic Reserves	155,525	7,700	0	30,800	7,700
50-40-990 Transfer to Wastewater Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>1,729,654</i>	<i>1,953,450</i>	<i>617,110</i>	<i>859,800</i>	<i>1,919,200</i>
<b>WATER FUND REVENUES</b>	<b>2,228,808</b>	<b>1,955,756</b>	<b>1,542,411</b>	<b>1,623,924</b>	<b>1,932,599</b>
<b>WATER FUND EXPENDITURES</b>	<b>1,729,654</b>	<b>1,953,450</b>	<b>617,110</b>	<b>859,800</b>	<b>1,919,200</b>
<b>WATER FUND REVENUES OVER EXPENDITURES</b>	<b>499,155</b>	<b>2,306</b>	<b>925,301</b>	<b>764,124</b>	<b>13,399</b>
<b>Water Fund Committed Reserve</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Water Fund Strategic Reserve</b>	<b>155,525</b>	<b>163,225</b>	<b>163,225</b>	<b>186,325</b>	<b>194,025</b>
<b>Water Fund Unassigned Reserve</b>	<b>499,155</b>	<b>2,306</b>	<b>925,301</b>	<b>764,124</b>	<b>13,399</b>

## WASTEWATER FUND

REVENUES					
<b>TAXES</b>					
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	830,563	895,000	642,031	895,000	990,000
55-34-150 Penalties & Interest	1,971	1,000	4,078	3,200	1,000
55-34-200 Plant Investment Fees	630,000	300,000	165,000	165,000	300,000
55-34-999 Contributed Assets	0	0	0	0	0
<i>Sub-Total</i>	<i>1,462,534</i>	<i>1,196,000</i>	<i>811,109</i>	<i>1,063,200</i>	<i>1,291,000</i>
<b>MISCELLANEOUS REVENUE</b>					
55-36-100 Interest Earnings	156,237	18,500	36,003	40,000	18,500
55-36-500 JFF Management Fee	29,000	29,000	21,750	29,000	29,000
55-36-900 Miscellaneous Revenue	11,706	0	0	0	0
<i>Sub-Total</i>	<i>196,943</i>	<i>47,500</i>	<i>57,753</i>	<i>69,000</i>	<i>47,500</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	1,376,973	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	200,000	200,000	200,000	0
55-39-999 Unassigned Fund Balance	3,171,266	1,389,001	4,867,989	3,562,989	2,953,351
<i>Sub-Total</i>	<i>4,548,239</i>	<i>1,589,001</i>	<i>5,067,989</i>	<i>3,762,989</i>	<i>2,953,351</i>
<i>New Revenues</i>	<i>1,659,477</i>	<i>1,243,500</i>	<i>868,862</i>	<i>1,132,200</i>	<i>1,338,500</i>
<i>Total Revenues with Carryover</i>	<i>6,207,716</i>	<i>2,832,501</i>	<i>5,936,852</i>	<i>4,895,189</i>	<i>4,291,851</i>

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
<b>EXPENDITURES</b>					
55-40-110 Salaries	289,065	310,000	237,628	310,000	325,000
55-40-210 Health Insurance	65,952	77,000	56,107	77,000	83,000
55-40-220 FICA Tax	20,625	25,000	16,935	25,000	27,000
55-40-230 Retirement	14,374	17,000	11,396	17,000	17,000
55-40-250 Unemployment Tax	865	1,000	715	1,000	1,000
55-40-260 Workers Comp Claims	0	0	0	0	0
55-40-280 Training Programs	85	3,000	700	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	0	80,000	51,721	60,000	20,000
55-40-360 Computers-Networks and Support	12,892	7,000	7,659	7,000	7,000
55-40-370 Other Professional Services	4,945	15,000	7,046	15,000	15,000
55-40-410 Bank Charges	0	100	0	100	100
55-40-430 Insurance	8,348	7,000	0	7,000	7,000
55-40-440 Advertising	0	500	0	500	500
55-40-460 System Repair and Maint-Collec	66,586	150,000	66,307	80,000	150,000
55-40-490 Professional Memberships	5,051	6,000	5,252	6,000	6,000
55-40-500 Operating Supplies-Collections	0	5,500	698	5,500	5,500
55-40-510 Equipment Purchase and Repair	170	50,000	39	2,500	50,000
55-40-520 Testing	0	1,000	0	1,000	1,000
55-40-550 Postage & Billing Supplies	994	2,500	1,633	2,500	2,500
55-40-560 Utilities - Telephone	2,774	2,000	2,578	3,000	2,000
55-40-650 WW Treatment Charges/JFOC	221,817	273,704	179,863	273,704	290,000
55-40-660 JFF CapRepl Reserve	0	982,034	982,034	982,034	0
55-40-670 JFF O&M Reserve	0	0	0	0	0
55-40-690 Miscellaneous Expense	961	3,000	849	3,000	3,000
55-40-695 Bad Debt Write Off	0	0	0	0	0
55-40-730 Capital Projects	173,819	250,000	0	0	250,000
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	440,405	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
55-40-910 Transfer to General Fund	0	0	0	0	0
55-40-930 Transfer to CERF	10,000	30,000	0	0	45,000
55-40-970 Transfer to Reserves	50,000	50,000	50,000	50,000	0
55-40-980 Transfer to Strategic Reserves	1,255,000	0	0	0	800,000
55-40-990 Transfer to Water Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>2,644,726</i>	<i>2,358,338</i>	<i>1,679,158</i>	<i>1,941,838</i>	<i>2,120,600</i>
<b>WASTEWATER FUND REVENUES</b>	6,207,716	2,832,501	5,936,852	4,895,189	4,291,851
<b>WASTEWATER FUND EXPENDITURES</b>	2,644,726	2,358,338	1,679,158	1,941,838	2,120,600
<b>WASTEWATER FUND REVENUES OVER EXPENDITURES</b>	3,562,989	474,163	4,257,693	2,953,351	2,171,251
<b>WWF Committed Emergency Reserves</b>	2,101,000	2,101,000	2,101,000	1,901,000	2,101,000
<b>WWF Strategic Reserves</b>	1,255,000	1,255,000	1,255,000	1,255,000	2,055,000
<b>Wastewater Fund Unassigned Fund Balance</b>	3,562,989	474,163	4,257,693	2,953,351	2,171,251

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	2019 Actuals	2020 Budget	2020 Year to Date	2020 YEE	2021 Budget
<b>FRASER HOUSING AUTHORITY</b>					
<b>REVENUES</b>					
60-30-100	Reserved for Future Use	0	0	0	0
60-30-200	Grants	0	0	0	0
60-30-400	Application Fees	0	0	0	0
60-30-800	Interest Earnings	0	0	0	0
60-30-900	Miscellaneous Revenue	0	0	0	0
60-30-910	Transfer in from General Fund	0	0	0	0
60-30-999	Unassigned Fund Balance	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0
<b>EXPENDITURES</b>					
60-40-310	Legal Fees	0	0	0	0
60-40-370	Professional Services	0	0	0	0
60-40-430	Insurance	0	0	0	0
60-40-900	Transfer to General Fund	0	0	0	0
	<i>Sub-Total</i>		0	0	0
<b>FHA REVENUES OVER EXPENDITURES</b>		0	0	0	0
<b>FHA Committed Reserves</b>		0	0	0	0

		2019	2020	10/31/2020	2020	2021
	<b>JOINT FACILITIES FUND - O&amp;M</b>	<b>Actual</b>	<b>Budget</b>	<b>2020</b>	<b>YEE</b>	<b>Budget</b>
<b>REVENUE</b>				<b>Year to Date</b>		
<b>40-30-100</b>	Interest - O&M Accounts	0	400	114	200	400
<b>40-30-200</b>	O&M Reimbursement - WPR	207,689	254,242	140,136	254,242	257,621
<b>40-30-205</b>	Capital Reimbursement - WPR	0	0	0	0	0
<b>40-30-210</b>	O&M Reimbursement - GC#1	332,626	408,470	227,285	408,470	414,684
<b>40-30-215</b>	Capital Reimbursement - GC#1	0	0	0	0	0
<b>40-30-220</b>	O&M Reimbursement - TOF	221,816	272,001	156,772	272,001	285,395
<b>40-30-225</b>	Capital Reimbursement - TOF	0	0	0	0	0
<b>40-30-230</b>	Study Reimbursement - WP	0	0	0	0	0
<b>40-30-235</b>	Study Reimbursement - Granby	0	0	0	0	0
<b>40-30-500</b>	Sale of General Fixed Assets	0	0	0	0	0
<b>40-30-800</b>	Interest - Cap Res Accounts	0	0	0	0	0
<b>40-30-900</b>	Miscellaneous Revenue	0	0	2,619	2,700	0
	<i>Sub-Total</i>	762,131	935,113	526,926	937,613	958,100
<b>OTHER SOURCES AND TRANSFERS</b>						
<b>40-30-930</b>	Transfer In From Cap Project	0	0	0	0	0
<b>40-30-980</b>	Capitalized Reimbursements	0	0	0	0	0
<b>40-30-999</b>	Carryover Balance	212,191	203,038	212,191	212,191	281,004
	<i>Sub-Total</i>	212,191	203,038	212,191	212,191	281,004
<b>PLANT EXPENDITURES</b>						
		<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>YEE</b>	<b>Budget</b>
<b>40-85-110</b>	Salaries	208,865	254,000	185,035	230,000	285,000
<b>40-85-210</b>	Health Insurance	50,072	81,760	43,502	67,500	81,000
<b>40-85-220</b>	FICA Tax	14,441	19,431	12,876	19,000	22,000
<b>40-85-230</b>	Retirement	9,074	10,160	9,063	10,000	11,500
<b>40-85-250</b>	Unemployment Tax	631	762	556	750	1,000
<b>40-85-260</b>	Workers Comp Claims	0	0	0	0	0
<b>40-85-280</b>	Training Programs	165	3,000	350	3,000	3,000
<b>40-85-290</b>	Travel - Meals and Lodging	106	3,000	0	3,000	3,000
<b>40-85-295</b>	Meals - Local Business	72	500	45	300	300
<b>40-85-310</b>	Legal Fees	0	10,000	0	10,000	10,000
<b>40-85-320</b>	Audit Fee	5,868	6,000	5,868	6,000	6,000
<b>40-85-330</b>	Engineering Fees	4,225	10,000	1,102	10,000	10,000
<b>40-85-340</b>	Financial Services	0	0	0	0	0
<b>40-85-350</b>	Sludge Removal	68,547	70,000	43,735	70,000	70,000
<b>40-85-370</b>	Professional Services	4,286	10,000	2,118	10,000	10,000
<b>40-85-375</b>	Reimbursable Prof Services	0	0	0	0	0
<b>40-85-410</b>	Bank Charges	0	0	8	0	0
<b>40-85-430</b>	Insurance - Plant	36,465	40,000	6,092	40,000	45,000
<b>40-85-440</b>	Advertising	707	500	0	500	1,000
<b>40-85-460</b>	Plant Maintenance and Repair	26,591	55,000	37,881	55,000	55,000
<b>40-85-475</b>	Grounds Maintenance	476	2,500	255	1,000	1,000
<b>40-85-480</b>	Equipment Rental	0	500	0	500	500
<b>40-85-490</b>	Professional Memberships	0	600	126	600	600
<b>40-85-500</b>	Operating Supplies	5,448	10,000	2,479	10,000	10,000
<b>40-85-506</b>	Operating Supplies - Chemicals	38,038	50,000	21,408	50,000	50,000
<b>40-85-510</b>	Equipment Purchase and Repair	22,612	20,000	13,641	20,000	20,000
<b>40-85-520</b>	Testing	59,632	55,000	46,448	55,000	55,000
<b>40-85-525</b>	Permits	0	0	0	0	10,000
<b>40-85-550</b>	Postage	0	0	672	700	0
<b>40-85-560</b>	Utilities - Telephone	3,648	5,000	3,181	4,000	4,000
<b>40-85-562</b>	Utilities - Electricity	188,356	200,000	125,374	175,000	175,000
<b>40-85-565</b>	Utilities - Natural Gas	2,564	3,500	1,660	3,500	3,500
<b>40-85-567</b>	Utilities - Plant Generator	1,335	500	610	650	1,500
<b>40-85-569</b>	Utilities - Trash Removal	2,481	3,000	2,159	2,800	2,800





		2019	2020	2020	2020 YEE	2021
		Actual	Budget	Year to Date		Budget
<b>JOINT FACILITIES FUND - NUTRIENTS</b>						
<b>REVENUE</b>						
50-30-100	Interest - Nutrients Accounts	0	0	0	0	0
50-30-200	Nutrients Reimbursement - WPR	0	0	0	0	0
50-30-205	Capital Reimbursement - WPR	0	0	0	0	0
50-30-210	Nutrients Reimbursement - GC#1	0	0	0	0	0
50-30-215	Capital Reimbursement - GC#1	0	0	0	0	0
50-30-220	Nutrients Reimbursement - TOF	0	0	0	0	0
50-30-225	Capital Reimbursement - TOF	0	0	0	0	0
50-30-230	Nutrients Reimb - NCWCD	0	0	0	0	0
50-30-235	Capital Reimb. - NCWCD	0	0	0	0	0
50-30-800	Interest - Cap Res Nutrients	0	0	0	0	0
50-30-900	Miscellaneous Revenue	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0
<b>OTHER SOURCES AND TRANSFERS</b>						
50-30-930	Transfer In From Cap Project	0	0	0	0	0
50-30-980	Capitalized Reimbursements	0	0	0	0	0
50-30-999	Carryover Balance	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0
<b>PLANT EXPENDITURES</b>		<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>YEE</b>	<b>Budget</b>
50-85-110	Salaries	0	0	0	0	0
50-85-210	Health Insurance	0	0	0	0	0
50-85-220	FICA Tax	0	0	0	0	0
50-85-230	Retirement	0	0	0	0	0
50-85-250	Unemployment Tax	0	0	0	0	0
50-85-260	Workers Comp Claims	0	0	0	0	0
50-85-280	Training Programs	0	0	0	0	0
50-85-290	Travel - Meals and Lodging	0	0	0	0	0
50-85-295	Meals - Local Business	0	0	0	0	0
50-85-310	Legal Fees	0	0	0	0	0
50-85-320	Audit Fee	0	0	0	0	0
50-85-330	Engineering Fees	0	0	0	0	0
50-85-340	Financial Services	0	0	0	0	0
50-85-350	Sludge Removal	0	0	0	0	0
50-85-370	Professional Services	0	0	0	0	0
50-85-375	Reimbursable Prof Services	0	0	0	0	0
50-85-410	Bank Charges	0	0	0	0	0
50-85-430	Insurance - Plant	0	0	0	0	0
50-85-440	Advertising	0	0	0	0	0
50-85-460	Plant Maintenance and Repair	0	0	0	0	0
50-85-475	Grounds Maintenance	0	0	0	0	0
50-85-480	Equipment Rental	0	0	0	0	0
50-85-490	Professional Memberships	0	0	0	0	0
50-85-500	Operating Supplies	0	0	0	0	0
50-85-506	Operating Supplies - Chemicals	0	0	0	0	0
50-85-510	Equipment Purchase and Repair	0	0	0	0	0
50-85-520	Testing	0	0	0	0	0
50-85-525	Permits	0	0	0	0	0
50-85-550	Postage	0	0	0	0	0
50-85-560	Utilities - Telephone	0	0	0	0	0
50-85-562	Utilities - Electricity	0	0	0	0	0
50-85-565	Utilities - Natural Gas	0	0	0	0	0
50-85-567	Utilities - Plant Generator	0	0	0	0	0
50-85-569	Utilities - Trash Removal	0	0	0	0	0
50-85-650	Vehicle Expenses	0	0	0	0	0

<b>50-85-690</b>	Miscellaneous Expense	0	0	0	0	0
<b>50-85-730</b>	Capital Projects	0	0	0	0	0
<b>50-85-740</b>	Capital Purchases	0	0	0	0	0
<b>50-85-750</b>	Contingency	0	0	0	0	0
<b>50-85-810</b>	Lease/Purchase - Principal	0	0	0	0	0
<b>50-85-820</b>	Lease/Purchase - Interest	0	0	0	0	0
<b>50-85-930</b>	Capital Reserve Projects	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0
	<i>Joint Facilities Fund Revenues</i>	0	0	0	0	0
	<i>Joint Facilities Fund Expenditures</i>	0	0	0	0	0
	<i>Joint Facilities Fund Revenues over Expenditure</i>	0	0	0	0	0
	<i>Joint Facilities Fund Nutirents Reserve Reduction/Refund</i>					
	<i>GC#1 Budget Total - Nutrients Reimb. and Mgmt Fees *</i>	0	0	0	0	0
	<i>WPR Budget Total - Nutrients Reimb. and Mgmt Fees *</i>	0	0	0	0	0
	<i>TOF Budget Total - Nutrients Reimb.</i>	0	0	0	0	0
	<i>* Mgmt Fee Billed/Entity Annually</i>	0	0	0	0	0