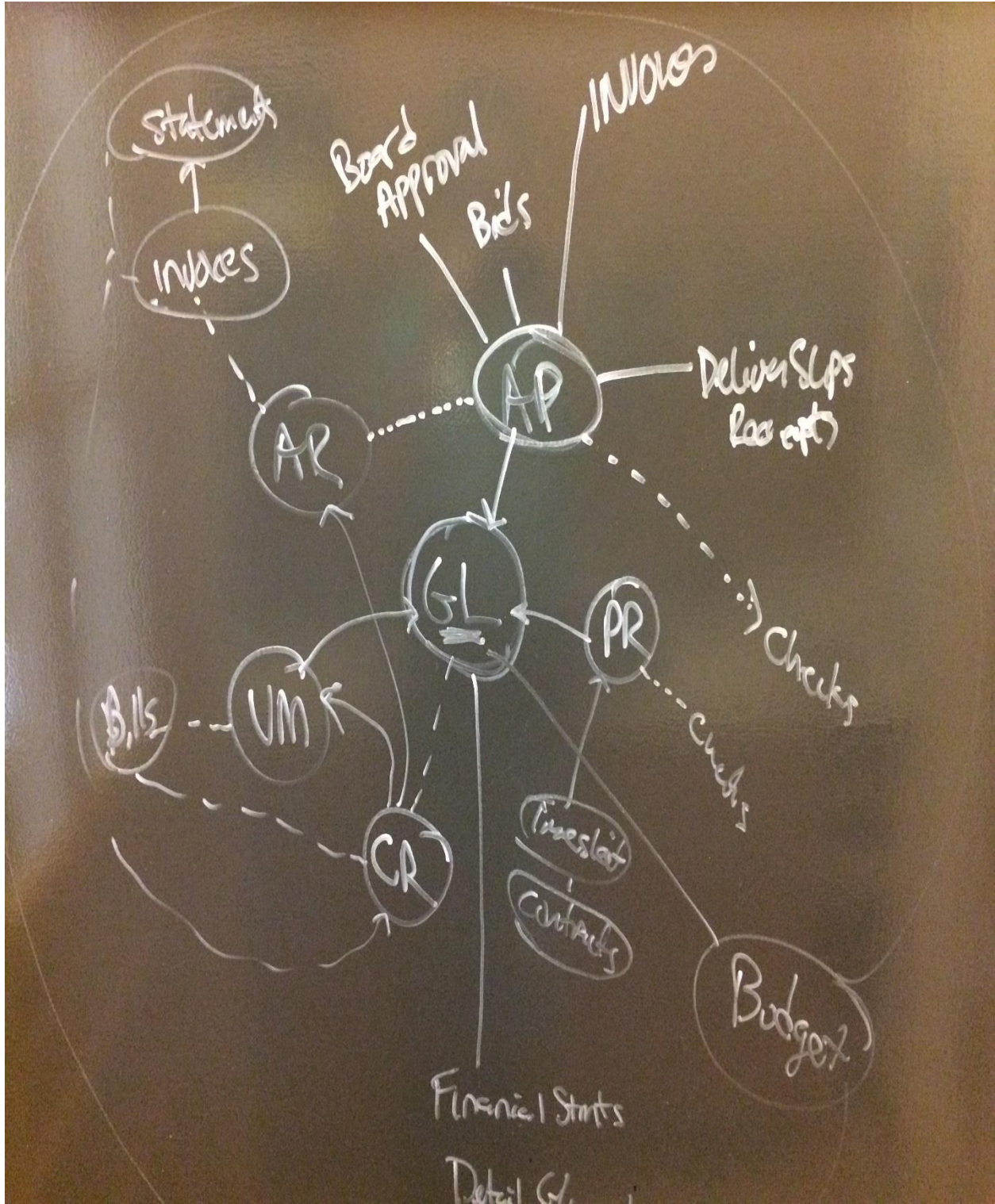


# 2017 Town of Fraser Budget



Town of Fraser  
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**December 7, 2016**

***Mayor Vandernail and the Board of Trustees are pleased to present the 2017 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. The opening of a new grocery store in Winter Park in 2017 will most certainly have a negative impact on Fraser sales tax revenues. However, the extent of that impact is uncertain.
- Our long range plans, policies and codes need review, especially in North Fraser, to confirm that they accurately reflect our community vision for the future.
- The 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 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 into the future.
- 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.

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, all 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).

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 2<sup>nd</sup>, November 16<sup>th</sup>, and December 7<sup>th</sup> 2016. The Water and Wastewater Committee was also instrumental in considering rates for the Water and Wastewater Funds.

The baseline services provided for in the 2017 budget are proposed to be delivered at the same level of service as provided in 2016. 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.
- 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.

In addition to the baseline services, the Town Board included provisions in the 2017 Budget to mitigate the challenges facing the community as identified above. These include:

- The Town Board hopes to convey a strong message in the 2017 Budget that Fraser is “Open for Business.”
  - In lieu of funding 2017 Chamber of Commerce Marketing initiatives, the Town Board is redirecting those funds toward Fraser business initiatives and downtown improvement plans.
  - The Town of Fraser will be creating a new staff position focused on Fraser local business initiatives.
  - The Town Board remains committed to the Business Enhancement Grant Program with a \$25,000 appropriation.
  - Fraser will continue to provide a \$5,000 contribution to the Grand Enterprise Initiative. This countywide initiative is designed to provide business owners free confidential support and assistance, with the goal of growing local businesses.
- \$15,000 is provided for implementation of the recommendations of the waste diversion study. This includes development of a new pay as you throw drop off facility for trash and recycling.
- The Water and Wastewater Funds include budget appropriations for significant capital projects as identified in the Capital Improvement Plans.

In addition to the above, the following are noteworthy additions and funding changes from the 2016 Budget:

- On November 3 2015, voters approved an increase in the municipal sales tax rate from 4% to 5% to fund transit, trails, and capital projects, beginning on January first 2016. In 2017, Fraser remains committed to enhancing transit and trail facilities within the community.
- The Town Board has not increased service fees for water and sewer in 2017 and has directed staff to adjust accordingly with operations and capital expenditures.
- Revenues and expenditures in the Debt Service Fund will decrease because we are paying off our outstanding bonded debt in 2017. All expenditures related to the pay-off will be funded from reserves with in the Debt Service Fund.
- Legal and engineering fees in the General Fund, Water Fund and Wastewater Fund have been increased in anticipation of ongoing matters that require this support. These include water diligence matters, protection of the Town’s interests as Byers Peak Ranch pursues new water rights and county development approvals, and wastewater permitting matters.
- 117 Eisenhower (the Historic Church and Community Center) will be painted in 2017. The budget provides \$18,000 for this work.
- As recommended by the Public Arts Committee, the Town Board has made a \$7,500 commitment to the Arts in Public Places Program.
- Ongoing demands in day to day operations are being assisted with the funding of; a new administrative sergeant position in the Police Department, and conversion of two seasonal Public Works positions to year round full time positions.

- Town Board salaries have not been increased, but expenditures out of that line have increased as a result of the establishment of two new advisory bodies, the Public Arts Committee and the Economic Development Advisory Committee.
- Purchase of a new loader for the Public Works Department is anticipated to replace the 1996 Loader. This is an important asset in our snow management operations.
- A significant project, estimated at \$250,000, is anticipated in the Water Fund to address problems in the water system encountered in 2016 near Eisenhower and Leonard.

Additionally, the Board directed staff to include the following in the 2017 work plan, though minimal funding has been appropriated:

- Begin exploration and evaluation of opportunities to enhance broadband services.
- Continue to make progress on the Housing Work Plan.
- Seek grant funding for pedestrian enhancements around the Holiday Inn Express (intersection of US40 and CR804). The Board appropriated \$50,000 as a challenge for staff to find a cost effective solution to pedestrian connectivity in the area.
- The Board also has challenged staff to seek funding for pedestrian crossing improvements in Downtown Fraser.
- Pursue changes to our Budget process to implement Program Based Budgeting.

## **Funds**

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).
- Debt Service Fund (DSF), which provides for debt service payments.
- Fraser River Enhancement Project Fund (FREP), which was utilized for the Fraser River Enhancement Project to provide transparency and accountability for the project.
- 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.

## **Reserves**

The Fraser Town Board adopted significant amendments to the Town's Financial Policies (see Resolution 2015-12-14). In addition to updating the financial standards and expectations established by the Board, the policies include new reserve policies and goals. Additionally, in order to clearly identify the Town's financial position the Budget format has been amended. At the bottom of each fund, the available reserves are identified.

## **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.

While only one public hearing is required, the Town of Fraser hosts three public hearings to ensure that the community has ample opportunity to engage in this process. In 2016, the Town Board conducted three hearings (November 2<sup>nd</sup>, November 16<sup>th</sup>, and December 7<sup>th</sup>).

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.

## **Budget Basis**

The 2017 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))

**General Fund**

*FroDo Property*

Year	Principal	Interest	Total
2017 - 2018	\$106,294	\$85,575	\$191,869
2019 - 2023	\$135,403	\$56,466	\$191,869
2024 - 2028	\$153,298	\$19,386	\$172,684

**Capital Equipment Replacement Fund**

*Street Sweeper*

Year	Principal	Interest	Purchase Price
2017	\$44,254.00	\$1,163.87	\$0

					12/31/2016		
	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
	<b>GENERAL FUND</b>						
<b>REVENUE</b>							
	<b>TAXES</b>						
10-31-100	General Fund Property Tax	196,488	197,417	201,082	199,838	201,500	209,388
10-31-200	Specific Ownership Tax	10,682	11,677	10,200	10,316	11,500	11,000
10-31-300	Motor Vehicle Tax	4,420	4,661	4,200	4,012	4,200	4,200
10-31-400	Town Sales Tax	1,738,348	1,847,259	1,800,000	1,642,670	2,175,000	1,832,000
10-31-410	Use Tax - Building Materials	165,397	256,425	85,000	318,602	335,000	100,000
10-31-420	Use Tax - Motor Vehicle Sales	66,954	73,137	60,000	63,239	68,000	60,000
10-31-430	State Cigarette Tax	4,277	3,792	4,000	2,972	3,650	3,500
10-31-800	Franchise Fees	55,006	54,795	52,000	40,637	52,000	55,000
	<i>Sub-Total</i>	<i>2,241,572</i>	<i>2,449,163</i>	<i>2,216,482</i>	<i>2,282,285</i>	<i>2,850,850</i>	<i>2,275,088</i>
	<b>LICENSES &amp; PERMITS</b>						
10-32-100	Business License Fees	13,663	13,100	13,000	10,324	10,444	10,520
10-32-110	Regulated Industry Fees/Taxes	28,806	103,378	50,000	100,340	110,500	75,000
	<i>Sub-Total</i>	<i>42,468</i>	<i>116,478</i>	<i>63,000</i>	<i>110,664</i>	<i>120,944</i>	<i>85,520</i>
	<b>INTERGOVERNMENTAL</b>						
10-33-100	Grants	10,000	82,847	97,000	128,203	133,203	15,000
	<i>Sub-Total</i>	<i>10,000</i>	<i>82,847</i>	<i>97,000</i>	<i>128,203</i>	<i>133,203</i>	<i>15,000</i>
	<b>CHARGES FOR SERVICES</b>						
10-34-100	Annexation Fees	0	275	1,000	0	0	1,000
10-34-110	Zoning Fees	2,500	8,925	1,500	2,000	2,000	1,500
10-34-120	Subdivision Fees	15,400	29,550	1,500	5,450	5,450	1,500
10-34-130	Miscellaneous Planning Fees	1,905	2,300	1,000	7,116	7,116	1,000
10-34-150	Affordable Housing Impact Fee	0	0	0	0	0	0
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>	<i>19,805</i>	<i>41,050</i>	<i>5,000</i>	<i>14,566</i>	<i>14,566</i>	<i>5,000</i>
	<b>FINES &amp; FORFEITURES</b>						
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>	<i>0</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	3,156	5,161	3,500	14,805	17,800	15,000
10-36-300	Rental Income	11,420	15,615	12,500	15,525	15,525	15,500
10-36-500	Sale of General Fixed Assets	6,163	0	0	0	0	0
10-36-600	Reimbursable - Mustang	0	0	0	0	0	0
10-36-610	Reimbursable - Prof Services	178,944	110,064	50,000	59,270	65,000	50,000
10-36-620	Reimbursable - Night Shuttle	0	0	0	0	0	0
10-36-900	Miscellaneous Revenue	34,660	22,666	30,000	19,595	20,000	20,000
	<i>Sub-Total</i>	<i>234,343</i>	<i>153,507</i>	<i>96,000</i>	<i>109,196</i>	<i>118,325</i>	<i>100,500</i>
	<b>SPECIAL ASSESSMENTS</b>						
10-37-100	Byers Vista SID	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</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	0
10-39-900	Transfers in from Other Funds	0	10,000	0	0	0	21,175
10-39-999	Unassigned Fund Balance	2,009,110	1,866,145	1,593,261	1,868,732	1,868,732	2,084,981
	<i>Sub-Total</i>	<i>2,009,110</i>	<i>1,876,145</i>	<i>1,593,261</i>	<i>1,868,732</i>	<i>1,868,732</i>	<i>2,106,156</i>
	<b>GENERAL FUND "NEW" REVENUES</b>	<b>2,548,189</b>	<b>2,843,045</b>	<b>2,477,482</b>	<b>2,644,914</b>	<b>3,259,063</b>	<b>2,502,283</b>
	<b>GENERAL FUND TOTAL REVENUE</b>	<b>4,557,299</b>	<b>4,719,190</b>	<b>4,070,743</b>	<b>4,513,646</b>	<b>5,106,620</b>	<b>4,587,264</b>
<b>EXPENDITURES</b>							
	<b>TOWN BOARD</b>						
10-41-110	Salaries	16,460	20,475	30,000	17,930	30,000	50,000
10-41-220	FICA Tax	1,259	1,566	2,295	1,372	2,295	3,825
10-41-280	Training Programs	7,448	3,152	6,000	4,835	5,200	6,000
10-41-290	Travel, Meals and Lodging	4,555	1,946	5,000	4,170	4,500	5,000
10-41-295	Meals and Entertainment	7,802	7,761	8,000	8,480	12,000	10,000
10-41-690	Miscellaneous Expense	2,552	-13,779	3,000	12,917	13,500	10,000
10-41-860	Grants and Aid to Agencies	1,000	14,155	0	1,550	2,000	5,000
10-41-861	Intergovernmental Agreements	9,000	9,000	14,500	15,000	15,000	9,000
10-41-862	Fraser/Winter Park Police Dept	406,188	406,020	450,000	389,121	424,500	500,000
10-41-863	Street Lighting and Signals	16,667	18,810	97,200	14,271	19,000	22,000
10-41-864	Special Events	10,000	12,500	10,000	10,000	10,000	10,000
10-41-865	Grand County Dispatch	0	0	0	0	0	0
10-41-866	Wood Stove Rebates	0	0	0	50	0	0
10-41-867	Chamber of Commerce - IGA	72,764	61,514	74,940	74,701	87,430	0
10-41-868	Winter Shuttle - IGA	52,000	56,000	0	0	0	0
10-41-869	Summer Shuttle - IGA	0	0	0	0	0	0
10-41-870	Business Dist StreetScape	3,961	3,890	5,000	4,000	5,000	5,000
10-41-871	Business Enhancement Programs	3,200	55,567	105,000	20,093	105,000	30,000
10-41-872	Sustainability	0	0	0	0	0	15,000



	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
	<i>Sub-Total</i>	614,857	658,577	810,935	578,489	735,425	680,825
	<b>ADMINISTRATION</b>						
10-45-110	Salaries	203,554	243,765	250,000	220,712	245,000	327,969
10-45-210	Health Insurance	33,918	42,171	47,152	43,030	47,000	56,500
10-45-220	FICA Tax	14,654	15,756	19,125	13,940	18,745	25,090
10-45-230	Retirement	7,789	8,395	10,000	7,431	10,000	13,119
10-45-250	Unemployment Tax	611	737	750	667	725	984
10-45-260	Workers Comp Claims	0	0	0	0	0	0
10-45-280	Training Programs	2,856	3,325	4,000	1,990	2,500	4,000
10-45-290	Travel, Meals and Lodging	10,097	6,606	7,000	2,917	3,500	7,000
10-45-295	Meals and Entertainment	1,447	2,283	3,500	1,366	3,500	3,500
10-45-305	Municipal Court Judge	0	0	0	0	0	0
10-45-310	Legal Fees	65,809	56,253	100,000	55,145	60,000	75,000
10-45-320	Audit Fees	11,595	12,221	22,672	12,910	13,000	15,000
10-45-330	Engineering Fees	1,924	5,996	10,000	3,508	5,000	3,000
10-45-360	Computers-Networks and Support	25,750	32,922	55,000	29,098	55,000	55,000
10-45-370	Other Professional Services	57,411	73,489	107,000	102,792	115,000	110,000
10-45-375	Reimbursable Prof Services	172,331	112,620	50,000	66,242	75,000	50,000
10-45-380	Janitorial Services	8,769	8,381	15,000	8,707	10,500	15,000
10-45-385	Treasurer's Fees	3,930	3,948	6,032	3,971	5,000	6,282
10-45-390	Abatement Fees	0	0	0	0	0	0
10-45-395	Recording Fees	500	500	1,000	1,469	1,500	1,500
10-45-410	Bank Charges	640	640	1,000	567	700	1,500
10-45-420	Elections	919	2,156	10,000	790	800	5,000
10-45-430	Insurance - All Departments	37,317	37,970	42,000	57,628	60,000	60,000
10-45-440	Advertising	713	153	2,500	1,467	2,500	2,500
10-45-490	Professional Memberships	6,214	6,898	7,500	9,443	11,500	14,000
10-45-500	Operating Supplies	12,005	10,680	12,500	7,239	12,500	13,000
10-45-510	Equipment Purchase and Repair	11,476	10,939	15,750	1,817	15,750	26,000
10-45-550	Postage	988	1,294	2,000	1,420	1,420	2,000
10-45-560	Utilities -Telephone	5,810	6,386	7,500	5,867	7,000	8,500
10-45-561	Utilities - Natural Gas	4,068	3,352	6,000	2,702	4,000	6,000
10-45-562	Utilities - Electricity	5,234	5,335	6,500	4,480	5,500	6,500
10-45-569	Utilities - Trash Removal	1,164	1,310	2,500	1,186	1,550	2,500
10-45-670	Prop Mgmt - 107 Eisenhower Dr	11,035	14,932	40,000	10,233	15,000	40,000
10-45-671	Prop Mgmt - 105 Fraser Ave	147	2,382	500	102	500	500
10-45-672	Prop Mgmt -	0	0	0	0	0	0
10-45-673	Prop Mgmt - 153 Fraser Ave	24,558	4,570	20,000	11,762	10,000	20,000
10-45-674	Prop Mgmt - 200 Eisenhower Dr	1,208	958	500	0	0	500
10-45-675	Prop Mgmt - 216 Eisenhower Dr	0	0	0	0	0	0
10-45-676	Prop Mgmt - 400 Doc Susie Ave	882	111	500	81	100	500
10-45-690	Miscellaneous Expense	9,636	10,076	8,000	803	3,000	12,000
10-45-695	Bad Debt Write-Off	0	0	0	0	0	0
10-45-730	Capital Projects	0	0	0	0	0	0
10-45-740	Capital Purchases	0	0	0	0	0	0
10-45-810	Lease/Purchase - Principal	19,252	20,207	21,210	21,209	21,210	21,210
10-45-820	Lease/Purchase - Interest	19,122	18,167	17,165	17,165	17,165	17,165
	<i>Sub-Total</i>	795,333	787,881	931,856	731,854	861,165	1,028,318
	<b>PUBLIC WORKS</b>						
10-60-110	Salaries	357,480	381,133	420,000	343,395	380,500	455,024
10-60-210	Health Insurance	69,655	76,530	85,000	71,554	75,700	115,500
10-60-220	FICA Tax	25,379	27,710	32,130	24,968	29,000	34,809
10-60-230	Retirement	10,666	12,231	16,800	12,390	13,500	18,201
10-60-250	Unemployment Tax	1,072	1,156	1,260	1,035	1,200	1,365
10-60-260	Workers Comp Claims	190	500	0	99	500	0
10-60-280	Training Programs	990	804	2,000	1,175	2,000	2,000
10-60-290	Travel, Meals and Lodging	175	1,281	2,000	850	1,200	2,000
10-60-295	Meals and Entertainment	717	339	1,000	862	1,000	1,000
10-60-330	Engineering Fees	19,889	20,514	15,000	33,467	40,000	5,000
10-60-360	Computer Network Support	0	1,770	2,000	2,546	2,500	4,500
10-60-370	Other Professional Services	2,686	3,968	3,000	1,317	8,000	4,000
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	440	0	0	0	0	0
10-60-480	Equipment Rental	370	0	2,500	120	500	2,500
10-60-490	Professional Memberships	850	441	750	584	750	750
10-60-500	Operating Supplies	77,360	68,028	80,000	43,746	60,000	80,000
10-60-506	Plants/Planter Supplies	9,722	11,810	15,000	11,293	13,500	20,000
10-60-510	Equipment Purchase and Repair	36,294	49,700	50,000	47,500	50,000	50,000
10-60-560	Utilities - Telephone	1,905	3,363	4,200	2,103	2,500	4,500
10-60-561	Utilities - Natural Gas	4,881	4,963	6,000	3,657	5,500	6,000
10-60-562	Utilities - Electricity	1,898	1,910	3,000	1,392	2,500	3,000
10-60-569	Utilities - Trash Removal	1,499	2,149	2,500	1,845	2,500	3,000
10-60-670	Prop Mgmt - 125 Fraser Ave	3,068	4,690	5,000	7,418	10,000	8,000

	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
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	1,607	25,381	20,000	5,644	8,000	70,000
10-60-674	Prop Mgmt - Hwy 40 Pedestrian	131	5	25,000	17,897	18,200	5,000
10-60-675	Prop Mgmt - Koppers Park	0	1,717	0	0	0	1,500
10-60-676	Prop Mgmt - Old SchlHouse Pk	3,370	1,228	5,000	2,807	3,000	5,000
10-60-677	Prop Mgmt - Planning Area 28	0	0	0	0	0	0
10-60-678	Prop Mgmt - OutdoorActivityCtr	0	51	0	0	0	0
10-60-679	Prop Mgmt - School Bus Garage	4,657	5,161	7,000	4,676	7,000	7,000
10-60-680	Prop Mgmt - Gardner Shed	0	0	0	0	0	0
10-60-681	Prop Mgmt - Cozens Ranch Park	27,871	187,578	50,000	27,354	35,000	15,000
10-60-682	Prop Mgmt - Amtrak Station	288	220	0	561	600	0
10-60-683	Prop Mgmt - Ptarmigan OS	0	0	0	0	0	0
10-60-684	Prop Mgmt - FRODO	0	0	5,000	1,769	2,500	5,000
10-60-685	Prop Mgmt - Mtn Man Park	0	700	500	0	0	500
10-60-686	Goranson Station	33,096	1,542	500	0	0	500
10-60-690	Miscellaneous Expense	2,448	2,821	3,000	1,146	2,000	3,000
10-60-695	Fraser Mustang	0	0	0	0	0	0
10-60-725	Street Improvements	36,369	198,490	185,000	83,229	90,000	250,000
10-60-730	Capital Projects	0	0	0	0	0	0
10-60-740	Art In Public Places	0	0	0	0	0	7,500
	<i>Sub-Total</i>	<i>737,024</i>	<i>1,099,883</i>	<i>1,050,140</i>	<i>758,401</i>	<i>869,150</i>	<i>1,191,149</i>
	<b>Outdoor Activity Center</b>						
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	0	0	0	0	0	0
10-65-380	Janitorial Services	5,275	5,250	6,000	4,250	5,610	6,000
10-65-490	Professional Memberships	0	0	0	0	0	0
10-65-500	Operating Supplies	0	0	0	0	0	0
10-65-510	Equipment Purchase and Repair	0	0	0	0	0	0
10-65-560	Utilities - Telephone	458	0	0	0	0	0
10-65-561	Utilities - Natural Gas	1,120	970	979	824	979	1,200
10-65-562	Utilities - Electricity	867	930	939	759	900	1,200
10-65-665	WTHP Expenses	0	0	0	0	0	0
10-65-670	Prop Mgmt - 120 Zerex	8,767	417	5,000	4,378	5,500	10,000
10-65-690	Miscellaneous Expense	81	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>	<i>16,567</i>	<i>7,566</i>	<i>12,918</i>	<i>10,211</i>	<i>12,989</i>	<i>18,400</i>
	<b>TRANSFERS</b>						
10-90-920	Transfer to CERF - Police Dept	0	0	50,000	50,000	50,000	0
10-90-930	Transfer to CERF - PublicWorks	0	0	60,000	60,000	60,000	100,000
10-90-935	Transfer to CAF	0	50,000	175,000	175,000	175,000	145,000
10-90-940	Transfer to Debt Service Fund	247,373	246,550	257,910	257,910	257,910	0
10-90-950	Transfer to Water Fund	0	0	0	0	0	0
10-90-960	Transfer to FREP	0	0	0	0	0	0
10-90-970	Transfer to Committed Reserves	0	0	0	0	0	0
10-90-980	Transfer to Petersen Trust	0	0	0	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>	<i>247,373</i>	<i>296,550</i>	<i>542,910</i>	<i>542,910</i>	<i>542,910</i>	<i>245,000</i>
	<b>FISCAL AGENT</b>						
10-95-110	Salaries	0	0	0	0	0	0
10-95-210	Health Insurance	0	0	0	0	0	0
10-95-220	FICA Tax	0	0	0	0	0	0
10-95-230	Retirement	0	0	0	0	0	0
10-95-250	Unemployment Tax	0	0	0	0	0	0
10-95-260	Workers Comp Claims	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>2,411,154</b>	<b>2,850,458</b>	<b>3,348,760</b>	<b>2,621,865</b>	<b>3,021,639</b>	<b>3,163,692</b>

	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
<b>GENERAL FUND REVENUE TOTALS</b>							
		4,557,299	4,719,190	4,070,743	4,513,646	5,106,620	4,587,264
<b>GENERAL FUND NEW REVENUE TOTALS</b>							
		2,548,189	2,843,045	2,477,482	2,644,914	3,259,063	2,502,283
<b>GENERAL FUND EXPENDITURE TOTALS</b>							
		2,411,154	2,850,458	3,348,760	2,621,865	3,021,639	3,163,692
<b>GENERAL FUND REVENUE OVER EXPENDITURES</b>							
		2,146,145	1,868,732	721,983	1,891,781	2,084,981	1,423,572
<b>GENERAL FUND EXPENDITURE OVER NEW REVENUES</b>							
		137,035	-7,412	-871,278	23,049	237,424	-661,409
<b>GF Restricted Reserves - Tabor Emergency Reserve</b>							
			110,000	110,000	110,000	110,000	110,000
<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	6,379	6,379	6,379	6,379
<b>GF Committed Emergency Reserve</b>							
			750,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>GF Unassigned Fund Balance</b>							
				721,983		2,084,981	1,423,572
<b>RESTRICTED REVENUE FUND</b>							
<b>REVENUE</b>							
<b>TAXES</b>							
12-31-100	Restricted 1% GF Sales Tax			450,000	409,348	543,750	458,000
12-31-800	Interest Income			150	690	700	300
	<i>Sub-Total</i>			450,150	410,039	544,450	458,300
<b>INTERGOVERNMENTAL</b>							
12-33-100	Grants & Aid to Agencies			0	0	0	0
	<i>Sub-Total</i>			0	0	0	0
<b>OTHER SOURCES AND TRANSFERS</b>							
12-36-900	Transfer In from Other Funds			0	0	0	0
12-39-999	Unassigned Fund Balance			0	0	0	121,950
	<i>Sub-Total</i>			0	0	0	121,950
	<b>RESTRICTED REV FUND "NEW" REVENUES</b>	0	0	450,150	410,039	544,450	458,300
	<b>RESTRICTED REV FUND TOTAL REVENUE</b>	0	0	450,150	410,039	544,450	580,250
<b>EXPENDITURES</b>							
12-40-610	Transportation O&M			400,000	398,333	410,000	450,000
12-40-615	Transportation - Capital Exp			0	2,193	2,500	0
12-40-710	Trails O&M			50,000	0	0	60,000
12-40-715	Trails - Capital Expenditures			0	4,874	10,000	11,300
12-40-810	Capital Projects			0	0	0	0
12-40-900	Transfer to Trans O&M Reserve			0	0	0	0
12-40-915	Transfer to Trans Cap Reserve			0	0	0	0
12-40-920	Transfer to Trails O&M Reserve			0	0	0	0
12-40-925	Transfer to Trails Cap Reserve			0	0	0	0
12-40-930	Transfer to Cap Proj Reserve			0	0	0	0
12-40-940	Transfer to Other Funds			0	0	0	0
	<i>Sub-Total</i>	0	0	450,000	405,400	422,500	521,300
	<b>RESTRICTED REV FUND REVENUES</b>			450,150	410,039	544,450	580,250
	<b>RESTRICTED REV FUND EXPENDITURES</b>			450,000	405,400	422,500	521,300
	<b>RESTRICTED REV FUND REVENUES OVER EXPENDITURES</b>	0	0	150	4,639	121,950	58,950
<b>RRF - Transportation O&amp;M Committed Reserve</b>							
				0			0
<b>RRF - TransportationCapital Committed Reserve</b>							
				0			0
<b>RRF - Trails O&amp;M Committed Reserve</b>							
				0			0
<b>RRF - Trails Capital Committed Reserve</b>							
				0			0
<b>RRF - Capital Projects Committed Reserve</b>							
				0			0
<b>CONSERVATION TRUST FUND</b>							
<b>REVENUE</b>							
20-30-100	Cons Trust (Lottery) Proceeds	15,595	5,523	6,500	4,896	6,500	6,500
20-30-800	Interest Earnings	7	17	15	68	75	75
20-30-999	Unassigned Fund Balance	893	16,495	13,010	12,035	12,035	18,610
	<i>Sub-Total</i>	16,495	22,035	19,525	16,999	18,610	25,185
<b>EXPENDITURES</b>							
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	10,000	0	0	0	0
20-40-920	Transfer to Other Funds	0	0	0	0	0	0
	<i>Sub-Total</i>	0	10,000	0	0	0	0
	<b>CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)</b>	16,495	12,035	19,525	16,999	18,610	25,185



	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
<b>EXPENDITURES</b>							
<b>PROJECT WIDE EXPENSES</b>							
35-40-310	Threat/Endagered Species Study	0	0	0	0	0	0
35-40-315	Fisheries Special Analysis	0	0	0	0	0	0
35-40-320	Aquatic Habitat Permitting	0	0	0	0	0	0
35-40-900	Transfer to TOF G/F	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
<b>TOWN OF FRASER EXPENSES</b>							
35-50-410	Aquatic Habitat Enhancements	0	0	0	0	0	0
35-50-420	BorealToad Habitat Restoration	0	0	0	0	0	0
35-50-430	Waterfowl Nesting Improvements	0	0	0	0	0	0
35-50-440	F/WP Trail Link Construction	0	0	0	0	0	0
35-50-450	Lions Fish Ponds Improvements	0	0	0	0	0	0
35-50-460	Educational Signage	0	0	0	0	0	0
35-50-470	Picnic Areas-Fraser RiverTrail	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
<b>TOWN OF WINTER PARK EXPENSES</b>							
35-60-410	Aquatic Habitat Enhancements	0	0	0	0	0	0
35-60-420	BorealToad Habitat Restoration	0	0	0	0	0	0
35-60-430	Waterfowl Nesting Improvements	0	0	0	0	0	0
35-60-440	F/WP Trail Link Construction	0	0	0	0	0	0
35-60-450	Vasquez Trail Construction	0	0	0	0	0	0
35-60-460	Educational Signage	0	0	0	0	0	0
35-60-470	Picnic Areas-Fraser RiverTrail	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
<b>FREP FUND REVENUES</b>		0	0	0	0	0	0
<b>FREP FUND EXPENDITURES</b>		0	0	0	0	0	0
<b>FREP FUND REVENUES OVER EXPENDITURS</b>		0	0	0	0	0	0
<b>DEBT SERVICE FUND</b>							
<b>REVENUE</b>							
40-30-100	Property Tax	80,243	79,993	0	68	68	0
40-30-200	Specific Ownership Tax	4,327	5,138	0	0	0	0
40-30-500	Bond Proceeds	0	0	0	0	0	0
40-30-800	Interest Earnings	592	970	100	2,790	2,600	1,800
40-30-910	Transfer in from General Fund	247,373	246,550	257,910	257,910	257,910	0
40-30-990	Transfer in from DSF Reserves	0	0	102,794	102,794	102,794	472,785
40-30-999	Carryover Balance	0	0	0	575,579	0	0
	<i>Sub-Total</i>	332,535	332,650	360,804	939,140	363,372	474,585
<b>EXPENDITURES</b>							
40-40-385	Treasurer's Fees GO Bond	1,605	1,600	0	1	1	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	25,000	25,000	30,000	30,000	30,000	60,000
40-40-811	Bond Principal - 98 GO Issue	40,000	45,000	95,000	95,000	95,000	0
40-40-812	Bond Principal - 98 S&U Issue	170,000	180,000	195,000	195,000	195,000	380,000
40-40-820	Bond Interest - 02 S&U Issue	7,013	5,638	4,125	4,125	4,125	1,650
40-40-821	Bond Interest - 98 GO Issue	9,675	7,525	7,794	2,043	2,043	0
40-40-822	Bond Interest - 98 S&U Issue	45,360	35,910	25,785	25,785	25,785	10,260
40-40-850	Bond Agent Fees	2,340	2,340	3,000	750	1,500	1,500
40-40-910	Transfer to DSF Reserves	0	0	100	0	0	0
40-40-920	Transfer to Other Funds	0	0	0	0	0	21,175
	<i>Sub-Total</i>	300,992	303,012	360,804	352,704	353,454	474,585
<b>DEBT SERVICE REVENUES</b>		332,535	332,650	360,804	939,140	363,372	474,585
<b>DEBT SERVICE EXPENDITURES</b>		300,992	303,012	360,804	352,704	353,454	474,585
<b>DEBT SERVICE REVENUES OVER EXPENDITURES</b>		31,543	29,638	0	586,437	9,918	0
<b>Debt Service Fund Restricted Reserves</b>				300,000		300,000	0
<b>Debt Service Fund Committed Reserves</b>				170,223		172,785	0

	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
<b>WATER FUND</b>							
<b>REVENUES</b>							
	TAXES						
50-31-100	Property Tax	0	0	0	0	0	0
50-31-200	Fraser Firming Revenue	50,387	0		0	0	
	<i>Sub-Total</i>	<i>50,387</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>LICENSES &amp; PERMITS</b>							
50-32-100	Excavation Permit Fees	275	550	275	825	825	275
	<i>Sub-Total</i>	<i>275</i>	<i>550</i>	<i>275</i>	<i>825</i>	<i>825</i>	<i>275</i>
<b>CHARGES FOR SERVICES</b>							
50-34-100	Customer Service Charges	720,687	783,047	831,120	640,638	854,000	856,004
50-34-150	Penalties & Interest	2,352	3,182	1,000	5,692	5,700	1,000
50-34-200	Plant Investment Fees	0	15,400	7,700	0	0	7,700
50-34-300	Water Meter Sales	14,890	38,419	5,000	55,542	60,000	10,000
	<i>Sub-Total</i>	<i>737,930</i>	<i>840,048</i>	<i>844,820</i>	<i>701,871</i>	<i>919,700</i>	<i>874,704</i>
<b>MISCELLANEOUS REVENUE</b>							
50-36-100	Interest Earnings	1,153	2,079	800	7,858	9,000	6,000
50-36-900	Miscellaneous Revenue	4,289	4,020	2,500	3,935	3,950	2,500
	<i>Sub-Total</i>	<i>5,442</i>	<i>6,099</i>	<i>3,300</i>	<i>11,793</i>	<i>12,950</i>	<i>8,500</i>
<b>OTHER SOURCES &amp; TRANSFERS</b>							
50-39-100	Debt Service Proceeds	0	0	0	0	0	0
50-39-200	Grants and Aid from Agencies	0	50,000	0	0	0	0
50-39-910	Transfers In	0	0	0	0	0	0
50-39-999	Unassigned Fund Balance	573,820	726,652	892,609	1,020,122	1,020,122	1,238,962
	<i>Sub-Total</i>	<i>573,820</i>	<i>776,652</i>	<i>892,609</i>	<i>1,020,122</i>	<i>1,020,122</i>	<i>1,238,962</i>
	<i>New Revenues</i>	<i>794,034</i>	<i>846,697</i>	<i>848,395</i>	<i>714,490</i>	<i>933,475</i>	<i>883,479</i>
	<i>Total Revenue with Carryover</i>	<i>1,367,854</i>	<i>1,623,349</i>	<i>1,741,004</i>	<i>1,734,612</i>	<i>1,953,597</i>	<i>2,122,441</i>
<b>EXPENTITURES</b>							
50-40-110	Salaries	148,454	185,445	195,000	167,454	190,000	202,250
50-40-210	Health Insurance	22,117	25,827	29,250	27,458	29,250	39,700
50-40-220	FICA Tax	10,801	13,682	14,918	12,404	14,535	15,472
50-40-230	Retirement	4,252	6,217	6,500	5,903	6,500	7,940
50-40-250	Unemployment Tax	438	555	585	501	570	607
50-40-260	Workers Comp Claims	0	0	0	0	0	0
50-40-280	Training Programs	400	394	3,000	200	450	3,000
50-40-290	Travel, Meals and Lodging	58	100	3,000	201	500	3,000
50-40-295	Meals and Entertainment	1,121	650	2,000	135	2,000	2,000
50-40-300	Administrative Reimbursement	0	0	0	0	0	0
50-40-310	Legal Fees	64,876	69,618	65,000	37,109	40,000	75,000
50-40-330	Engineering Fees	16,781	24,303	60,000	56,897	60,000	10,000
50-40-360	Computers-Networks and Support	8,409	5,743	6,000	5,557	6,000	6,000
50-40-370	Other Professional Services	22,351	1,532	25,000	18,037	20,000	25,000
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	28	0	0	0	0	0
50-40-430	Insurance	14,584	17,084	20,000	15,097	15,100	20,000
50-40-440	Advertising	46	241	500	0	0	500
50-40-460	System Repair and Maint - Prod	9,051	8,939	79,000	6,516	10,000	50,000
50-40-465	System Repair and Maint - Dist	16,984	20,965	25,000	102,570	110,000	60,000
50-40-490	Professional Memberships	9,070	8,625	9,500	5,745	9,000	9,500
50-40-500	Operating Supplies-Production	14,042	10,930	35,000	11,000	15,000	35,000
50-40-505	Operating Supplies-Distrib	17,974	36,290	40,000	51,674	52,000	55,000
50-40-510	Equipment Purchase and Repair	2,006	1,370	30,000	425	1,000	30,000
50-40-520	Testing	3,225	1,974	5,000	1,052	1,800	5,000
50-40-550	Postage & Billing Supplies	1,527	1,860	2,500	1,739	2,200	2,500
50-40-560	Utilities - Telephone	2,889	4,303	4,500	3,705	3,980	4,500
50-40-562	Utilities - Electricity	32,675	33,776	50,000	30,596	38,000	45,000
50-40-670	Prop Mgmt - Fraser WTP	43	1,201	3,000	0	0	4,500
50-40-680	Prop Mgmt - Maryvale WTP	45	427	3,000	800	1,000	3,000
50-40-685	Prop Mgmt - St. Louis Headgate	0	0	0	0	0	0
50-40-690	Miscellaneous Expense	548	179	2,000	398	750	2,000
50-40-695	Bad Debt Write Off	0	0	0	0	0	0
50-40-715	Water Rights - Diversion & Dev	7,266	6,482	35,000	6,527	10,000	45,000
50-40-730	Capital Projects	17,262	88,658	250,000	49,000	65,000	210,500
50-40-740	Capital Purchases	0	0	0	0	0	0
50-40-760	Fraser Firming - CapProj	41,872	15,856	650,000	0	0	650,000
50-40-770	PIF - Capital Purchases	0	0	0	0	0	0
50-40-780	Capitalized Assets - Audit	0	0	0	0	0	0

	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
50-40-790	Depreciation	0	0	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	10,000	10,000	10,000	10,000	10,000
50-40-970	Transfer to Reserves	100,000	0	0	0	0	0
50-40-980	Transfer to Metro Districts	0	0	0	0	0	0
50-40-990	Transfer to Wastewater Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>601,195</i>	<i>603,227</i>	<i>1,664,253</i>	<i>628,699</i>	<i>714,635</i>	<i>1,631,969</i>
<b>WATER FUND REVENUES</b>		1,367,854	1,623,349	1,741,004	1,734,612	1,953,597	2,122,441
<b>WATER FUND EXPENDITURES</b>		601,195	603,227	1,664,253	628,699	714,635	1,631,969
<b>WATER FUND REVENUES OVER EXPENDITURES</b>		766,660	1,020,122	76,752	1,105,913	1,238,962	490,472
<b>Water Fund Committed Reserve</b>			460,000	500,000	500,000	500,000	500,000
<b>Water Fund Unassigned Reserve</b>				76,752		1,238,962	490,472
<b>WASTEWATER FUND</b>							
<b>REVENUES</b>							
	<b>TAXES</b>	0	0	0	0	0	0
	Property Tax						
	Specific Ownership Tax						
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	LICENSES & PERMITS						
55-32-100	Excavation Permit Fees	325	0	0	0	0	0
	<i>Sub-Total</i>	<i>325</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	678,763	643,265	693,000	523,405	698,000	724,350
55-34-150	Penalties & Interest	2,136	2,581	1,000	4,319	4,000	1,000
55-34-200	Plant Investment Fees	120,000	292,500	100,000	517,500	550,000	150,000
55-34-999	Contributed Assets	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>800,899</i>	<i>938,346</i>	<i>794,000</i>	<i>1,045,224</i>	<i>1,252,000</i>	<i>875,350</i>
	<b>MISCELLANEOUS REVENUE</b>						
55-36-100	Interest Earnings	8,922	14,690	3,200	17,247	18,000	18,000
55-36-500	JFF Management Fee	29,000	29,000	29,000	14,500	29,000	29,000
55-36-900	Miscellaneous Revenue	0	0	0	39	39	0
	<i>Sub-Total</i>	<i>37,922</i>	<i>43,690</i>	<i>32,200</i>	<i>31,786</i>	<i>47,039</i>	<i>47,000</i>
	<b>OTHER SOURCES &amp; TRANSFERS</b>						
55-39-100	Debt Service Proceeds	0	0	0	0	0	0
55-39-200	Grants and Aid from Agencies	0	46,401	30,000	51,778	51,778	0
55-39-910	Transfer in from General Fund	0	0	0	0	0	0
55-39-999	Unassigned Fund Balance	2,699,802	1,960,956	2,271,398	2,335,149	2,335,149	2,055,063
	<i>Sub-Total</i>	<i>2,699,802</i>	<i>2,007,357</i>	<i>2,301,398</i>	<i>2,386,927</i>	<i>2,386,927</i>	<i>2,055,063</i>
	<i>new revenues</i>	<i>839,146</i>	<i>982,036</i>	<i>826,200</i>	<i>1,077,010</i>	<i>1,299,039</i>	<i>922,350</i>
	<i>total revenues with carryover</i>	<i>3,538,948</i>	<i>2,989,394</i>	<i>3,127,598</i>	<i>3,463,937</i>	<i>3,685,966</i>	<i>2,977,413</i>
<b>EXPENDITURES</b>							
55-40-110	Salaries	178,509	197,571	205,000	169,130	195,000	215,250
55-40-210	Health Insurance	26,244	26,235	30,500	27,308	27,000	41,682
55-40-220	FICA Tax	13,290	13,957	15,683	12,528	14,918	16,467
55-40-230	Retirement	5,600	6,381	7,000	5,898	6,500	8,460
55-40-250	Unemployment Tax	534	566	615	506	585	646
55-40-260	Workers Comp Claims	0	0	0	0	0	0
55-40-280	Training Programs	0	200	2,500	0	200	2,500
55-40-290	Travel, Meals and Lodging	0	20	2,500	124	500	2,500
55-40-295	Meals and Entertainment	1,103	618	2,000	117	2,000	2,000
55-40-310	Legal Fees	22,814	693	5,000	0	0	5,000
55-40-330	Engineering Fees	2,703	8,392	5,000	634	1,000	5,000
55-40-360	Computers-Networks and Support	6,839	4,648	6,000	3,883	6,000	6,000
55-40-370	Other Professional Services	21,037	1,031	10,000	2,037	3,500	10,000
55-40-410	Bank Charges	0	0	100	0	0	100
55-40-430	Insurance	5,860	4,405	6,500	3,103	6,500	6,500

	12/1/2016	2014	2015	2016	2016	2016	2017
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
55-40-440	Advertising	0	93	500	0	0	500
55-40-460	System Repair and Maint-Collec	50,694	75,102	118,000	52,034	55,000	105,000
55-40-490	Professional Memberships	1,602	1,525	2,000	4,750	5,500	5,500
55-40-500	Operating Supplies-Collections	580	274	5,000	112	250	5,000
55-40-510	Equipment Purchase and Repair	618	358	5,000	173	250	5,000
55-40-520	Testing	0	0	1,000	0	0	1,000
55-40-550	Postage & Billing Supplies	1,497	2,113	3,000	1,739	2,200	2,500
55-40-560	Utilities - Telephone	254	1,672	2,000	1,309	2,000	2,000
55-40-650	WW Treatment Charges/JFOC	154,032	153,586	185,846	125,894	160,000	217,827
55-40-660	JFF CapRepl Reserve	13,206	33,151	0	0	0	0
55-40-670	JFF O&M Reserve	0	0	0	0	0	0
55-40-690	Miscellaneous Expense	188	165	3,000	398	2,000	2,000
55-40-695	Bad Debt Write Off	0	0	0	0	0	0
55-40-730	Capital Projects	0	111,488	216,500	124,019	130,000	42,500
55-40-740	Capital Purchases	17,187	0	0	0	0	0
55-40-760	PIF - Capital Projects	0	0	0	0	0	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	0	0	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	10,000	10,000	10,000	10,000	10,000
55-40-970	Transfer to Reserves	0	0	1,000,000	1,000,000	1,000,000	0
55-40-990	Transfer to Water Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>534,392</i>	<i>654,245</i>	<i>1,850,244</i>	<i>1,545,694</i>	<i>1,630,903</i>	<i>720,931</i>
	<b>WASTEWATER FUND REVENUES</b>	<b>3,538,948</b>	<b>2,989,394</b>	<b>3,127,598</b>	<b>3,463,937</b>	<b>3,685,966</b>	<b>2,977,413</b>
	<b>WASTEWATER FUND EXPENDITURES</b>	<b>534,392</b>	<b>654,245</b>	<b>1,850,244</b>	<b>1,545,694</b>	<b>1,630,903</b>	<b>720,931</b>
	<b>WASTEWATER FUND REVENUES OVER EXPENDITURES</b>	<b>3,004,556</b>	<b>2,335,149</b>	<b>1,277,355</b>	<b>1,918,243</b>	<b>2,055,063</b>	<b>2,256,482</b>
	<b>WWF Committed Reserve O&amp;M Emergencies</b>			<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
	<b>WWF Committed Reserve Collections System</b>			<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>
	<b>WWF Committed Reserve JFF CRR Emergency Reserve</b>			<b>330,000</b>	<b>330,000</b>	<b>330,000</b>	<b>330,000</b>
	<b>WWF Committed Reserve JFF Plant Rqmts</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>Wastewater Fund Unassigned Fund Balance</b>			<b>1,277,355</b>		<b>2,055,063</b>	<b>2,256,482</b>
	SUCCESS						



		2014	2015	2015	2016	12/31/2016	2016	2017
JOINT FACILITIES FUND - O&M		Actual	Budget	Actual	Budget	Year to Date	YEE	Budget
<b>REVENUE</b>								
40-30-100	Interest - O&M Accounts	346	300	300	300	295	300	350
40-30-200	O&M Reimbursement - WPR	173,840	242,567	173,596	209,803	148,980	204,424	245,906
40-30-205	Capital Reimbursement - WPR	0	0	0	0	0	0	0
40-30-210	O&M Reimbursement - GC#1	278,101	386,932	273,026	330,313	244,199	318,702	387,154
40-30-215	Capital Reimbursement - GC#1	0	0	0	0	0	0	0
40-30-220	O&M Reimbursement - TOF	154,032	209,833	153,586	185,846	150,406	186,679	217,827
40-30-225	Capital Reimbursement - TOF	0	0	0	0	0	0	0
40-30-230	Study Reimbursement - WP	0	0	0	0	0	0	0
40-30-235	Study Reimbursement - Granby	0	0	0	0	0	0	0
40-30-500	Sale of General Fixed Assets	0	0	0	0	0	0	0
40-30-800	Interest - Cap Res Accounts	0	0	0	0	0	0	0
40-30-900	Miscellaneous Revenue	4,306	0	1,458	1,500	1,822	1,822	1,500
	<i>Sub-Total</i>	610,625	839,632	601,966	727,763	545,700	711,927	852,738
<b>OTHER SOURCES AND TRANSFERS</b>								
40-30-930	Transfer In From Cap Project	0	0	0	0	0	0	0
40-30-980	Capitalized Reimbursements	0	0	0	0	0	0	0
40-30-999	Carryover Balance	196,631	196,089	196,631	200,674	198,390	198,390	198,390
	<i>Sub-Total</i>	196,631	196,089	196,631	200,674	198,390	198,390	198,390
<b>PLANT EXPENDITURES</b>								
40-85-110	Salaries	178,842	207,713	173,223	175,000	165,441	185,000	225,000
40-85-210	Health Insurance	35,846	56,448	32,337	37,000	37,009	37,000	59,000
40-85-220	FICA Tax	12,745	15,890	12,590	13,388	11,402	14,700	17,213
40-85-230	Retirement	6,964	8,309	6,299	7,000	4,701	6,300	8,650
40-85-250	Unemployment Tax	0	623	521	525	498	555	675
40-85-260	Workers Comp Claims	0	0	0	0	0	0	0
40-85-280	Training Programs	925	3,000	240	2,000	1,435	1,500	2,000
40-85-290	Travel - Meals and Lodging	921	3,500	95	2,500	575	1,500	2,500
40-85-295	Meals - Local Business	42	500	45	100	256	250	250
40-85-310	Legal Fees	5,250	5,000	0	5,000	0	0	2,500
40-85-320	Audit Fee	4,074	4,750	4,074	4,750	4,200	4,200	4,500
40-85-330	Engineering Fees	3,403	15,000	3,475	15,000	3,045	6,500	10,000
40-85-340	Financial Services	0	0	0	0	0	0	0
40-85-350	Sludge Removal	36,351	65,000	32,520	55,000	38,183	46,500	55,000
40-85-370	Professional Services	2,923	10,000	3,216	10,000	3,301	6,000	7,000
40-85-375	Reimbursable Prof Services	0	1,000	0	0	0	0	0
40-85-410	Bank Charges	0	100	0	0	0	0	0
40-85-430	Insurance - Plant	24,184	32,000	25,177	30,000	24,167	30,000	33,500
40-85-440	Advertising	240	500	1,963	500	0	500	500
40-85-460	Plant Maintenance and Repair	37,370	50,000	28,260	50,000	20,422	40,000	45,000
40-85-475	Grounds Maintenance	206	2,500	1,104	1,500	0	500	1,000
40-85-480	Equipment Rental	0	500	0	500	0	100	500
40-85-490	Professional Memberships	177	500	0	500	450	500	500
40-85-500	Operating Supplies	6,715	20,000	2,874	15,000	4,309	10,000	10,000
40-85-506	Operating Supplies - Chemicals	35,926	75,000	29,791	50,000	24,331	45,000	50,000
40-85-510	Equipment Purchase and Repair	8,640	20,000	4,445	15,000	202	15,000	10,000
40-85-520	Testing	40,262	65,000	39,962	65,000	46,121	45,000	65,000
40-85-525	Permits	160	10,000	0	0	0	0	0
40-85-550	Postage	15	0	216	0	0	0	0
40-85-560	Utilities - Telephone	3,058	3,500	3,256	4,200	3,109	4,200	5,600
40-85-562	Utilities - Electricity	145,799	145,000	182,065	150,000	149,120	195,000	220,000
40-85-565	Utilities - Natural Gas	4,016	6,500	2,856	5,000	1,442	3,000	3,500
40-85-567	Utilities - Plant Generator	1,065	500	0	500	0	0	500
40-85-569	Utilities - Trash Removal	1,959	2,500	2,028	2,500	1,952	2,500	2,500
40-85-650	Vehicle Expenses	6,725	7,500	7,277	7,500	3,033	7,500	7,500
40-85-690	Miscellaneous Expense	634	1,000	300	1,000	0	1,000	1,000
40-85-730	Capital Projects	0	0	0	0	0	0	0
40-85-740	Capital Purchases	0	0	0	0	0	0	0
40-85-750	Contingency	0	0	0	0	0	0	0
40-85-810	Lease/Purchase - Principal	0	0	0	0	0	0	0
40-85-820	Lease/Purchase - Interest	0	0	0	0	0	0	0
40-85-930	Capital Reserve Projects	0	0	0	0	0	0	0
	<i>Sub-Total</i>	605,437	839,332	600,208	725,963	548,703	709,805	850,888
	Joint Facilities Fund Revenues	807,256	1,035,721	798,597	928,437	744,090	910,317	1,051,128
	Joint Facilities Fund Expenditures	605,437	839,332	600,208	725,963	548,703	709,805	850,888
	Joint Facilities Fund Revenues over Expenditure	201,820	196,389	198,389	202,474	195,388	200,512	200,240
	Joint Facilities Fund O&M Reserve Reduction/Refund							

