

2018 Town of Fraser Budget



Town of Fraser
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December 6, 2017

Mayor Vandernail and the Board of Trustees are pleased to present the 2018 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 late 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 1st, November 15th, and December 6th 2017. The Water and Wastewater Committee was also instrumental in considering rates for the Water and Wastewater Funds.

The baseline services provided for in the 2018 budget are proposed to be delivered at the same level of service as provided in 2017. 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. As in 2017, the Budget includes provisions for in house engineering should the opportunity arise.
- 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 the Town of Winter Park (funded by a 1% Fraser municipal sales tax).

In addition to the baseline services, the Town Board included the following in the 2018 Budget:

- The 2018 Budget includes establishment of a new account, Community Housing. This account is provided for affordable housing projects and programs. The Town Board is appropriating funds in the interest of fostering a new housing development. \$365,000 of fund balance is appropriated into this account. This combined with the affordable housing restricted reserve would provide for \$500,000 toward a housing project.
- Additionally, funds are appropriated for the development of the Town owned property adjacent to the Fraser Distillery commonly referred to as the FroDo property.
- The US 40 Pedestrian Safety Improvement Project, funded via two grants from the Colorado Department of Transportation along with a local match of \$775,000. This project will provide a series of traffic calming medians and crosswalk improvements between CR8 and Old Victory Road, along additional pedestrian trail improvements. This project is funded in the Capital Asset Fund. Given the additional landscaping opportunities related to these medians, provisions have been included for additional garden staff and planting supplies.
- In late 2017, a new nightly rental registration program was established. Accordingly, the Budget includes a \$20,000 expenditure for software support and revenues associated with the registration fees and sales taxes in a new account for community housing expenditures.
- Two projects initiated in 2017 will wrap up in 2017, the Development Code Update and Fraser River Corridor Master Plan.
- In anticipation of capital projects as may be recommended by the Fraser River Corridor Master Plan, \$100,000 is appropriated in the Restricted Revenue Fund for implementation of an open space capital project. (This may need to be funded by GF)
- A \$25,000 contribution from the Conservation Trust Fund to the Fraser Valley Metropolitan Recreation District initiative to install a refrigeration system at the Icebox ice rink.
- Increased funding for the Business Enhancement Grant program from \$25,000 to \$50,000.
- A \$5,000 contribution to the Grand Enterprise Initiative. This is a countywide initiative designed to provide free confidential business support and assistance, with the goal of growing local businesses.
- Continued support for Headwater Trails Alliance (\$10,500 for operations, \$6,000 for winter trail grooming, and \$30,000 for capital projects relating to the Trail Smart Sizing Project). While it remains our goal to fund trails expenditures in the Restricted Revenue Fund, in 2018 the General Fund will support these expenditures as transit start-up costs along with uncertain revenue impacts due to the Winter Park grocery store continue to limit opportunities to utilize the Restricted Revenue Fund.
- Development and operation of a new recycling and pay as you throw trash drop off facility. This project results from our waste diversion study and related sustainability

initiatives and is underwritten by a \$195,000 grant from the Colorado Department of Public Health and Environment. Operational revenues and expenses are also new additions to the budget in 2018 (estimated at \$200,000)

- The Art in Public Places Program appropriate increased from \$7,500 to \$20,000 to expand upon the successful projects completed in 2017.

The following are noteworthy additions and funding changes from the 2017 Budget:

- Fraser property owners will benefit from a property tax reduction resulting from 2016 sales tax revenues from the 1% transit, trails, and capital projects sales tax that exceeded the first-year revenue estimate. This results in a reduction of 1.157 Mills.
- The Town of Fraser has been negotiating with Grand County Water and Sanitation District #1 regarding purchase of augmentation water, an expenditure of \$625,000 within the Water Fund for this purpose was included in the 2017 Budget. However, since this agreement has yet to be concluded, these funds are re-appropriated in the 2018 Budget.
- The pavement and bridge over the Fraser River on County Road 8 are in desperate need of improvements. The budget includes \$1,600,000 for this project in the General Fund (Public Works, Capital Projects). While this would be an appropriate project for the Capital Asset Fund, we are reserving use of this Fund for the Pedestrian Safety Improvement Project to facilitate accurate reporting for the CDOT grant. The CR8 bridge and pavement project will include funding from Grand County and grant funds.
- Improvements to CR 72 in the amount of \$400,000 are also proposed in the General Fund (Public Works, Capital Projects).
- 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 funds to begin design development for a new facility. Funds for construction are not included within the budget.
- Also, the Public Works fleet is aging. Public Works is proposing purchase of a new snow plow truck, skid loader, dump truck, light duty work truck, and full duty work truck. Funds for these purchases, along with a new police vehicle, are appropriated in the Capital Equipment Replacement Fund. The heavy equipment purchases would all require further consideration and approval from the Town board prior to acquisition.
- 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.
- The Water Fund includes a \$300,000 expenditure for a waterline replacement project on Byers Avenue west of the railroad. This project is currently undergoing a cost-benefit evaluation, and prior to initiating the project, further Board consideration will be necessary.
- The Wastewater Fund includes funding for inflow and infiltration capital projects and associated engineering. This work is critical to maintain operations at the wastewater treatment plant and future capacity.
- Significant capital projects are proposed for the wastewater treatment facility. This facility is owned by Fraser and two other special districts, so Fraser's actual costs are only a portion of the total. However, as managing entity, Fraser's budget includes the entire expenditure. The bulk of the work is designed to address metals and nutrient

removal, but also includes other improvements to address permit compliance and maintain capacity.

- Emergency Reserves in the Water Fund will be increased from \$500,000 to \$750,000 with a transfer from unassigned fund balance.

It should be noted that while the expenditures in the General Fund result in a reduction of \$2,400,000 of unassigned fund balance, this is the result of capital expenditures. The Town Board has adopted a policy of not using “savings” for operational costs, instead setting aside funds for future emergencies or capital projects. Funding for the following capital expenditures is included in the Budget totaling \$2,065,000

- \$2,000,000 for CR8 and CR72 pavement and bridge projects, anticipating funding support of \$1,000,000 from other sources.
- \$450,000 for engineering and local match for the US 40 Pedestrian Safety Improvement Project.
- \$100,000 for vehicle purchases.
- \$50,000 for recycle facility site development.
- \$100,000 for consulting work on the Development Code Update and Fraser River Corridor Master Plan.
- \$365,000 appropriated for community housing project funding.

Further, the budget anticipates a conservative reduction in sales tax revenues of \$500,000 as a result of the new grocery store opening in Winter Park.

Finally, 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 2018.

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 1st, November 15th, and December 6th).

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 2018 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))

The Town of Fraser currently has no lease purchases.

	11/30/2017	2015	2016	2017	11/30/2017		
	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
GENERAL FUND							
REVENUE							
	TAXES						
10-31-100	General Fund Property Tax	197,417	201,242	209,388	209,288	209,103	190,000
10-31-200	Specific Ownership Tax	11,677	12,285	11,000	12,061	10,000	11,500
10-31-300	Motor Vehicle Tax	4,661	4,770	4,200	4,268	3,500	4,250
10-31-400	Town Sales Tax	1,847,259	2,192,336	1,832,000	1,810,308	2,350,000	1,850,000
10-31-410	Use Tax - Building Materials	256,425	334,261	100,000	496,643	450,000	100,000
10-31-420	Use Tax - Motor Vehicle Sales	73,137	79,498	60,000	91,834	72,000	65,000
10-31-430	State Cigarette Tax	3,792	4,296	3,500	3,644	3,000	3,500
10-31-800	Franchise Fees	54,795	55,575	55,000	43,475	40,000	55,000
	<i>Sub-Total</i>	<i>2,449,163</i>	<i>2,884,261</i>	<i>2,275,088</i>	<i>2,671,522</i>	<i>3,137,603</i>	<i>2,279,250</i>
	LICENSES & PERMITS						
10-32-100	Business License Fees	13,100	10,604	10,520	13,020	12,750	10,720
10-32-110	Regulated Industry Fees/Taxes	103,378	127,236	75,000	108,255	100,000	65,000
	<i>Sub-Total</i>	<i>116,478</i>	<i>137,840</i>	<i>85,520</i>	<i>121,275</i>	<i>112,750</i>	<i>75,720</i>
	INTERGOVERNMENTAL						
10-33-100	Grants	82,847	133,203	15,000	30,065	30,065	1,328,855
	<i>Sub-Total</i>	<i>82,847</i>	<i>133,203</i>	<i>15,000</i>	<i>30,065</i>	<i>30,065</i>	<i>1,328,855</i>
	CHARGES FOR SERVICES						
10-34-100	Annexation Fees	275	0	1,000	0	0	1,000
10-34-110	Zoning Fees	8,925	2,000	1,500	775	500	1,500
10-34-120	Subdivision Fees	29,550	5,450	1,500	2,600	1,500	1,500
10-34-130	Miscellaneous Planning Fees	2,300	7,116	1,000	1,010	1,010	1,000
10-34-150	Affordable Housing Impact Fee	0	0	0	0	0	0
10-34-300	PAYT	0	0	0	0	0	200,000
10-34-740	Fees in Lieu of Park Land	0	0	0	0	0	0
10-34-750	WTHP Revenue	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>41,050</i>	<i>14,566</i>	<i>5,000</i>	<i>4,385</i>	<i>3,010</i>	<i>205,000</i>
	FINES & FORFEITURES						
10-35-100	Court Fines	0	0	0	0	0	0
10-35-200	Police Dept. Sur-Charge	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	MISCELLANEOUS REVENUE						
10-36-100	Interest Earnings	5,161	19,317	15,000	32,516	28,000	12,000
10-36-300	Rental Income	15,615	16,005	15,500	16,055	15,500	15,500
10-36-500	Sale of General Fixed Assets	0	0	0	0	0	0
10-36-600	Community Housing	0	0	0	0	0	40,000
10-36-610	Reimbursable - Prof Services	110,064	78,990	50,000	8,762	32,970	50,000
10-36-620	Reimbursable - Night Shuttle	0	0	0	0	0	0
10-36-900	Miscellaneous Revenue	22,666	14,147	20,000	14,196	14,000	25,000
	<i>Sub-Total</i>	<i>153,507</i>	<i>128,459</i>	<i>100,500</i>	<i>71,530</i>	<i>90,470</i>	<i>142,500</i>
	SPECIAL ASSESSMENTS						
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>
	OTHER SOURCES AND TRANSFERS						
10-39-100	Bond Proceeds	0	0	0	0	0	0
10-39-900	Transfers in from Other Funds	10,000	0	21,175	0	0	25,000
10-39-920	Transfer in from GF Reserves	0	0	0	0	0	135,426
10-39-940	Transfer in from WF Reserves	0	0	0	0	0	0
10-39-960	Transfer in from WWF Reserves	0	0	0	0	0	0
10-39-999	Unassigned Fund Balance	1,866,145	1,868,732	2,084,981	2,216,669	2,279,511	2,818,822
	<i>Sub-Total</i>	<i>1,876,145</i>	<i>1,868,732</i>	<i>2,106,156</i>	<i>2,216,669</i>	<i>2,279,511</i>	<i>2,979,248</i>
	GENERAL FUND "NEW" REVENUES	2,843,045	3,298,330	2,502,283	2,898,776	3,395,073	4,031,325
	GENERAL FUND TOTAL REVENUE	4,719,190	5,167,062	4,587,264	5,115,445	5,653,409	7,010,573
EXPENDITURES							
TOWN BOARD							

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
10-41-110	Salaries	20,475	23,475	50,000	20,390	40,000	50,000
10-41-220	FICA Tax	1,566	1,796	3,825	1,560	3,000	3,825
10-41-280	Training Programs	3,152	4,835	6,000	3,206	6,000	6,000
10-41-290	Travel, Meals and Lodging	1,946	4,170	5,000	3,322	5,000	5,000
10-41-295	Meals and Entertainment	7,761	10,112	10,000	7,547	10,000	10,000
10-41-690	Miscellaneous Expense	(13,779)	12,917	10,000	735	5,000	10,000
10-41-860	Grants and Aid to Agencies	14,155	2,250	5,000	2,470	5,000	30,000
10-41-861	Intergovernmental Agreements	9,000	15,000	9,000	76,983	76,000	51,000
10-41-862	Fraser/Winter Park Police Dept	406,020	424,580	500,000	435,729	500,000	525,000
10-41-863	Street Lighting and Signals	18,810	15,339	22,000	13,562	20,000	22,250
10-41-864	Special Events	12,500	10,000	10,000	12,754	12,754	15,000
10-41-865	Grand County Dispatch	0	0	0	0	0	0
10-41-866	Wood Stove Rebates	0	50	0	0	0	0
10-41-867	Chamber of Commerce - IGA	61,514	93,005	0	0	0	0
10-41-868	Winter Shuttle - IGA	56,000	0	0	0	0	0
10-41-869	Summer Shuttle - IGA	0	0	0	0	0	0
10-41-870	Business Dist StreetScape	3,890	4,000	5,000	3,700	5,000	5,000
10-41-871	Business Enhancement Programs	55,567	23,690	30,000	69,443	102,000	57,500
10-41-872	Sustainability	0	0	15,000	200	200	10,000
10-41-873	Recycle Facility	0	0	0	0	0	450,000
10-41-874	Community Housing	0	0	0	0	0	500,000
	<i>Sub-Total</i>	<i>658,577</i>	<i>645,219</i>	<i>680,825</i>	<i>651,602</i>	<i>789,954</i>	<i>1,750,575</i>
	ADMINISTRATION						
10-45-110	Salaries	243,765	242,236	327,969	245,783	270,000	330,000
10-45-210	Health Insurance	42,171	47,948	56,500	44,288	45,000	65,000
10-45-220	FICA Tax	15,756	15,382	25,090	17,622	20,000	25,000
10-45-230	Retirement	8,395	8,156	13,119	5,198	6,500	13,000
10-45-250	Unemployment Tax	737	733	984	743	900	1,000
10-45-260	Workers Comp Claims	0	0	0	0	0	0
10-45-280	Training Programs	3,325	2,054	4,000	11,069	12,000	6,000
10-45-290	Travel, Meals and Lodging	6,606	2,917	7,000	7,939	7,500	7,000
10-45-295	Meals and Entertainment	2,283	2,089	3,500	4,340	3,500	3,500
10-45-305	Municipal Court Judge	0	0	0	0	0	0
10-45-310	Legal Fees	56,253	62,401	75,000	53,597	60,000	80,000
10-45-320	Audit Fees	12,221	12,910	15,000	16,642	16,642	16,500
10-45-330	Engineering Fees	5,996	4,736	3,000	24,675	15,000	3,000
10-45-360	Computers-Networks and Support	32,922	32,466	55,000	62,866	55,000	90,000
10-45-370	Other Professional Services	73,489	124,498	110,000	58,081	75,000	175,000
10-45-375	Reimbursable Prof Services	112,620	85,451	50,000	42,062	50,000	50,000
10-45-380	Janitorial Services	8,381	10,396	15,000	8,995	15,000	15,300
10-45-385	Treasurer's Fees	3,948	4,025	6,282	4,186	6,282	5,700
10-45-390	Abatement Fees	0	0	0	0	0	0
10-45-395	Recording Fees	500	1,469	1,500	500	1,500	1,500
10-45-410	Bank Charges	640	647	1,500	888	1,500	1,500
10-45-420	Elections	2,156	1,305	5,000	0	0	5,000
10-45-430	Insurance - All Departments	37,970	38,370	60,000	45,345	45,345	62,000
10-45-440	Advertising	153	3,592	2,500	4,561	4,500	2,500
10-45-490	Professional Memberships	6,898	9,443	14,000	11,700	14,000	14,500
10-45-500	Operating Supplies	10,680	8,912	13,000	8,441	13,000	14,000
10-45-510	Equipment Purchase and Repair	10,939	11,100	26,000	12,523	20,000	27,300
10-45-550	Postage	1,294	1,686	2,000	1,196	2,000	2,000
10-45-560	Utilities -Telephone	6,386	6,482	8,500	5,779	8,000	8,500
10-45-561	Utilities - Natural Gas	3,352	3,117	6,000	2,878	4,000	6,000
10-45-562	Utilities - Electricity	5,335	5,006	6,500	4,873	6,000	6,000
10-45-569	Utilities - Trash Removal	1,310	1,427	2,500	1,288	2,500	2,500
10-45-670	Prop Mgmt - 107 Eisenhower Dr	14,932	12,779	40,000	36,681	40,000	15,000
10-45-671	Prop Mgmt - 105 Fraser Ave	2,382	102	500	9	500	500
10-45-672	Prop Mgmt -	0	0	0	0	0	0
10-45-673	Prop Mgmt - 153 Fraser Ave	4,570	12,264	20,000	25,986	40,000	50,000
10-45-674	Prop Mgmt - 200 Eisenhower Dr	958	0	500	7,659	7,500	500
10-45-675	Prop Mgmt - 216 Eisenhower Dr	0	0	0	0	0	0

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
10-45-676	Prop Mgmt - 400 Doc Susie Ave	111	81	500	1,235	1,211	500
10-45-690	Miscellaneous Expense	10,076	1,819	12,000	10,597	1,297	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	20,207	21,209	21,210	108,842	108,842	0
10-45-820	Lease/Purchase - Interest	18,167	17,165	17,165	8,191	8,191	0
	<i>Sub-Total</i>	<i>787,881</i>	<i>816,370</i>	<i>1,028,318</i>	<i>907,259</i>	<i>988,210</i>	<i>1,117,800</i>
	PUBLIC WORKS						
10-60-110	Salaries	381,133	384,095	455,024	350,148	410,000	485,000
10-60-210	Health Insurance	76,530	84,771	115,500	69,534	85,000	125,000
10-60-220	FICA Tax	27,710	28,045	34,809	25,621	30,000	40,000
10-60-230	Retirement	12,231	11,916	18,201	10,290	14,000	17,000
10-60-250	Unemployment Tax	1,156	1,162	1,365	1,057	1,200	1,500
10-60-260	Workers Comp Claims	500	99	0	0	0	0
10-60-280	Training Programs	804	1,238	2,000	1,303	2,000	2,000
10-60-290	Travel, Meals and Lodging	1,281	850	2,000	1,013	2,000	2,000
10-60-295	Meals and Entertainment	339	877	1,000	1,704	1,000	1,000
10-60-330	Engineering Fees	20,514	46,219	5,000	12,488	70,000	130,000
10-60-360	Computer Network Support	1,770	2,815	4,500	30,404	35,000	30,000
10-60-370	Other Professional Services	3,968	3,735	4,000	6,038	5,000	60,000
10-60-380	Janitorial Services	0	0	0	0	0	0
10-60-470	Contract Grounds Maintenance	0	0	0	0	0	0
10-60-475	Contract Snow Removal	0	2,784	0	6,970	7,500	0
10-60-480	Equipment Rental	0	120	2,500	178	2,500	2,500
10-60-490	Professional Memberships	441	584	750	1,020	1,000	1,000
10-60-500	Operating Supplies	68,028	61,530	80,000	66,896	80,000	85,000
10-60-506	Plants/Planter Supplies	11,810	11,293	20,000	10,243	10,000	25,000
10-60-510	Equipment Purchase and Repair	49,700	52,289	50,000	48,677	50,000	50,000
10-60-560	Utilities - Telephone	3,363	2,546	4,500	2,235	2,500	3,000
10-60-561	Utilities - Natural Gas	4,963	4,289	6,000	3,988	5,000	6,000
10-60-562	Utilities - Electricity	1,910	1,520	3,000	1,701	3,000	3,000
10-60-569	Utilities - Trash Removal	2,149	2,396	3,000	2,764	3,000	3,000
10-60-670	Prop Mgmt - 125 Fraser Ave	4,690	7,418	8,000	1,911	4,000	8,000
10-60-671	Prop Mgmt - Clayton Ct Parcel	0	0	0	0	0	0
10-60-672	Prop Mgmt - Elk Crk Wetlands	0	0	0	0	0	0
10-60-673	Prop Mgmt - Fraser River Trail	25,381	5,644	70,000	325	325	10,000
10-60-674	Prop Mgmt - Hwy 40 Pedestrian	5	17,897	5,000	52	52	6,000
10-60-675	Prop Mgmt - Koppers Park	1,717	0	1,500	0	0	1,500
10-60-676	Prop Mgmt - Old SchlHouse Pk	1,228	2,807	5,000	521	521	1,000
10-60-677	Prop Mgmt - Planning Area 28	0	0	0	12,225	15,000	0
10-60-678	Prop Mgmt - OutdoorActivityCtr	51	44	0	99	86	0
10-60-679	Prop Mgmt - School Bus Garage	5,161	5,159	7,000	4,649	5,000	7,500
10-60-680	Prop Mgmt - Gardner Shed	0	0	0	471	500	0
10-60-681	Prop Mgmt - Cozens Ranch Park	187,578	27,614	15,000	28,212	7,500	115,000
10-60-682	Prop Mgmt - Amtrak Station	220	561	0	5,918	3,148	5,000
10-60-683	Prop Mgmt - Ptarmigan OS	0	0	0	0	0	0
10-60-684	Prop Mgmt - FRODO	0	1,769	5,000	12,449	15,000	50,000
10-60-685	Prop Mgmt - Mtn Man Park	700	0	500	0	0	500
10-60-686	Goranson Station	1,542	0	500	191	191	2,000
10-60-690	Miscellaneous Expense	2,821	2,423	3,000	5,870	5,000	3,200
10-60-695	Fraser Mustang	0	0	0	0	0	0
10-60-725	Street Improvements	198,490	83,932	250,000	97,777	51,000	75,000
10-60-730	Capital Projects	0	0	0	0	0	2,000,000
10-60-740	Art In Public Places	0	0	7,500	2,380	7,500	20,000
	<i>Sub-Total</i>	<i>1,099,883</i>	<i>860,444</i>	<i>1,191,149</i>	<i>827,321</i>	<i>934,523</i>	<i>3,376,700</i>
	Outdoor Activity Center						
10-65-110	Salaries	0	0	0	0	0	0
10-65-210	Health Insurance	0	0	0	0	0	0

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
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	9	0	0
10-65-380	Janitorial Services	5,250	5,100	6,000	4,470	5,000	6,120
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	0	0	0	0	0	0
10-65-561	Utilities - Natural Gas	970	928	1,200	893	1,000	1,212
10-65-562	Utilities - Electricity	930	831	1,200	828	900	1,212
10-65-665	WTHP Expenses	0	0	0	0	0	0
10-65-670	Prop Mgmt - 120 Zerex	417	4,378	10,000	2,316	5,000	5,000
10-65-690	Miscellaneous Expense	0	0	0	0	0	0
10-65-730	Capital Projects	0	0	0	0	0	0
10-65-740	Capital Purchases	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>7,566</i>	<i>11,238</i>	<i>18,400</i>	<i>8,516</i>	<i>11,900</i>	<i>13,544</i>
	TRANSFERS						
10-90-920	Transfer to CERF - Police Dept	0	50,000	0	0	0	60,000
10-90-925	Transfer to RRF	0	0	0	0	0	10,000
10-90-930	Transfer to CERF - PublicWorks	0	60,000	100,000	100,000	100,000	50,000
10-90-935	Transfer to CAF	50,000	175,000	145,000	10,000	10,000	300,000
10-90-940	Transfer to Debt Service Fund	246,550	257,910	0	0	0	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>296,550</i>	<i>542,910</i>	<i>245,000</i>	<i>110,000</i>	<i>110,000</i>	<i>420,000</i>
	FISCAL AGENT						
10-95-110	Salaries	0	7,040	0	(7,040)	0	0
10-95-210	Health Insurance	0	3,617	0	(3,617)	0	0
10-95-220	FICA Tax	0	486	0	(505)	0	0
10-95-230	Retirement	0	206	0	(218)	0	0
10-95-250	Unemployment Tax	0	21	0	(22)	0	0
10-95-260	Workers Comp Claims	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>11,370</i>	<i>0</i>	<i>(11,402)</i>	<i>0</i>	<i>0</i>
GENERAL FUND EXPENDITURE TOTALS		2,850,458	2,887,552	3,163,692	2,493,295	2,834,587	6,678,619
GENERAL FUND REVENUE TOTALS		4,719,190	5,167,062	4,587,264	5,115,445	5,653,409	7,010,573
GENERAL FUND NEW REVENUE TOTALS		2,843,045	3,298,330	2,502,283	2,898,776	3,395,073	4,031,325
GENERAL FUND EXPENDITURE TOTALS		2,850,458	2,887,552	3,163,692	2,493,295	2,834,587	6,678,619
GENERAL FUND REVENUE OVER EXPENDITURES		1,868,732	2,279,511	1,423,572	2,622,150	2,818,822	331,954
GENERAL FUND EXPENDITURE OVER NEW REVENUES		(7,412)	410,778	(661,409)	405,481	560,486	(2,647,294)
GF Restricted Reserves - Tabor Emergency Reserve		110,000	110,000	110,000	110,000	110,000	110,000
GF Restricted Reserves - Affordable Housing Reserve		135,426	135,426	135,426	135,426	135,426	0
GF Restricted Reserves - Fees in Lieu of P&OS Reserve		6,379	6,379	6,379	6,379	6,379	6,379
GF Committed Emergency Reserve		750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
GF Unassigned Fund Balance				1,423,572		2,818,822	331,954

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
RESTRICTED REVENUE FUND							
REVENUE							
	TAXES						
12-31-100	Restricted 1% GF Sales Tax		546,685	458,000	452,577	610,000	462,500
12-31-800	Interest Income		939	300	145	117	303
	<i>Sub-Total</i>		547,625	458,300	452,722	610,117	462,803
INTERGOVERNMENTAL							
12-33-100	Grants & Aid to Agencies		0	0	0	0	0
	<i>Sub-Total</i>		0	0	0	0	0
OTHER SOURCES AND TRANSFERS							
12-36-900	Transfer In from Other Funds		0	0	0	0	10,000
12-39-999	Unassigned Fund Balance		0	121,950	141,330	141,330	28,523
	<i>Sub-Total</i>		0	121,950	141,330	141,330	38,523
	RESTRICTED REV FUND "NEW" REVENUES	0	547,625	458,300	452,722	610,117	472,803
	RESTRICTED REV FUND TOTAL REVENUE	0	547,625	580,250	594,052	751,447	501,326
EXPENDITURES							
12-40-610	Transportation O&M		398,333	450,000	308,452	575,000	500,000
12-40-615	Transportation - Capital Exp		3,075	0	6,594	6,594	0
12-40-710	Trails O&M		0	60,000	0	0	0
12-40-715	Trails - Capital Expenditures		4,887	11,300	0	0	0
12-40-810	Capital Projects		0	0	0	0	0
12-40-900	Transfer to Trans O&M Reserve		0	0	0	0	0
12-40-915	Transfer to Trans Cap Reserve		0	0	0	0	0
12-40-920	Transfer to Trails O&M Reserve		0	0	0	0	0
12-40-925	Transfer to Trails Cap Reserve		0	0	0	0	0
12-40-930	Transfer to Cap Proj Reserve		0	0	0	0	0
12-40-940	Transfer to Other Funds		0	0	0	0	0
	<i>Sub-Total</i>	0	406,295	521,300	315,046	581,594	500,000
	RESTRICTED REV FUND REVENUES		547,625	580,250	594,052	610,117	501,326
	RESTRICTED REV FUND EXPENDITURES		406,295	521,300	315,046	581,594	500,000
	RESTRICTED REV FUND REVENUES OVER EXPENDITURES	0	141,330	58,950	279,006	28,523	1,326
RRF - Transportation O&M Committed Reserve							
RRF - TransportationCapital Committed Reserve							
RRF - Trails O&M Committed Reserve							
RRF - Trails Capital Committed Reserve							
RRF - Capital Projects Committed Reserve							
CONSERVATION TRUST FUND							
REVENUE							
20-30-100	Cons Trust (Lottery) Proceeds	5,523	6,444	6,500	4,165	6,000	6,600
20-30-800	Interest Earnings	17	92	75	182	150	75
20-30-999	Unassigned Fund Balance	16,495	12,035	18,610	18,572	18,572	24,722
	<i>Sub-Total</i>	22,035	18,572	25,185	22,919	24,722	31,397
EXPENDITURES							
20-40-410	Bank Charges	0	0	0	0	0	0
20-40-650	Cons Trust Program Expenses	0	0	0	0	0	0
20-40-910	Transfer to General Fund	10,000	0	0	0	0	25,000
20-40-920	Transfer to Other Funds	0	0	0	0	0	0
	<i>Sub-Total</i>	10,000	0	0	0	0	25,000

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)		12,035	18,572	25,185	22,919	24,722	6,397
CAPITAL EQUIP REPLACEMENT FUND							
REVENUES							
30-30-100	Hwy Use Tax Proceeds	45,940	46,157	46,000	39,382	46,000	46,460
30-30-500	Sale of CERF Assets	0	0	0	0	0	0
30-30-800	Interest Earnings	828	3,317	2,500	4,250	3,500	2,500
30-30-900	Transfer from G/F - PoliceDept	0	50,000	0	0	0	60,000
30-30-910	Transfer from G/F - PublicWork	0	60,000	100,000	100,000	100,000	50,000
30-30-920	Transfer from Utility Funds	20,000	20,000	20,000	20,000	20,000	20,000
30-30-999	Unassigned Fund Balance	465,578	415,843	495,267	472,872	472,872	356,954
	<i>Sub-Total</i>	<i>532,345</i>	<i>595,317</i>	<i>663,767</i>	<i>636,504</i>	<i>642,372</i>	<i>535,914</i>
EXPENDITURES							
30-40-745	Public Safety Fleet Purchase	62,045	53,353	0	0	0	60,000
30-40-750	Regular Fleet Purchase	9,039	0	20,000	0	0	90,000
30-40-755	Heavy Equipment Purchase	0	23,674	250,000	0	240,000	375,000
30-40-810	Lease/Purchase - Principal	42,015	43,120	43,120	44,254	44,254	0
30-40-820	Lease/Purchase - Interest	3,403	2,298	2,298	1,164	1,164	0
30-40-910	Transfer to General Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>116,502</i>	<i>122,445</i>	<i>315,418</i>	<i>45,418</i>	<i>285,418</i>	<i>525,000</i>
CERF REVENUES OVER EXPENDITURES (Unassigned Bal YE)		415,843	472,872	348,349	591,086	356,954	10,914
CAPITAL ASSET FUND							
REVENUE							
32-30-100	Reserved for Future Use	1,399,454	0	0	0	0	775,000
32-30-500	Sale of Capital Assets	0	0	0	0	0	0
32-30-800	Interest Earnings	1,288	763	0	(247)	0	0
32-30-910	Transfer in from General Fund	50,000	175,000	145,000	10,000	10,000	300,000
32-30-940	Transfer in from DSF	0	0	0	0	0	0
32-30-950	Transfer in from Water Fund	0	0	0	0	0	0
32-30-999	Unassigned Fund Balance	671,471	102,569	17,051	241,534	241,534	241,869
	<i>Sub-Total</i>	<i>2,122,213</i>	<i>278,333</i>	<i>162,051</i>	<i>251,287</i>	<i>251,534</i>	<i>1,316,869</i>
EXPENDITURES							
32-40-810	Capital Proj- Streets Existing	0	0	162,000	0	0	1,200,000
32-40-815	Capital Proj - Streets New	2,019,644	36,799	0	9,665	9,665	0
32-40-820	Capital Proj - Buildings Exist	0	0	0	0	0	0
32-40-825	Capital Proj - Buildings New	0	0	0	0	0	0
32-40-830	Capital Proj - Parks/OS Exist	0	0	0	0	0	0
32-40-835	Capital Proj - Parks/OS New	0	0	0	0	0	0
32-40-900	Transfer to General Fund	0	0	0	0	0	0
32-40-910	Transfer to CAF Res - Streets	0	0	0	0	0	0
32-40-920	Transfer to CAF Res - Bldgs	0	0	0	0	0	0
32-40-930	Transfer to CAF Res - Parks/OS	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>2,019,644</i>	<i>36,799</i>	<i>162,000</i>	<i>9,665</i>	<i>9,665</i>	<i>1,200,000</i>
CAF REVENUES OVER EXPENDITURES		102,569	241,534	51	241,622	241,869	116,869
CAF - Committed Reserves - Streets				0		0	0
CAF - Committed Reserves - Buildings				0		0	0
CAF - Committed Reserves - Parks and Open Space				0		0	0
CAF - Committed Reserves - Bridges				0		0	0

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
FREP FUND							
REVENUE							
35-30-100	Grants and Awards	0	0	0	0	0	0
35-30-110	In-Kind Services	0	0	0	0	0	0
35-30-120	Miscellaneous Revenue	0	0	0	0	0	0
35-30-130	Interest Income	0	0	0	0	0	0
35-30-910	Transfer in from General Fund	0	0	0	0	0	0
35-30-999	Carryover Balance	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
EXPENDITURES							
PROJECT WIDE EXPENSES							
35-40-310	Threat/Endangered 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
TOWN OF FRASER EXPENSES							
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
TOWN OF WINTER PARK EXPENSES							
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
FREP FUND REVENUES		0	0	0	0	0	0
FREP FUND EXPENDITURES		0	0	0	0	0	0
FREP FUND REVENUES OVER EXPENDITURS		0	0	0	0	0	0
DEBT SERVICE FUND							
REVENUE							
40-30-100	Property Tax	79,993	68	0	0	0	0
40-30-200	Specific Ownership Tax	5,138	0	0	0	0	0
40-30-500	Bond Proceeds	0	0	0	0	0	0
40-30-800	Interest Earnings	970	3,473	1,800	2,072	2,072	0
40-30-910	Transfer in from General Fund	246,550	257,910	0	0	0	0
40-30-990	Transfer in from DSF Reserves	0	102,794	472,785	449,838	449,838	0
40-30-999	Carryover Balance	0	575,579	0	0	0	0
	<i>Sub-Total</i>	332,650	939,824	474,585	451,910	451,910	0
EXPENDITURES							

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
40-40-385	Treasurer's Fees GO Bond	1,600	1	0	0	0	0
40-40-390	Abatements - GO Bond	0	0	0	0	0	0
40-40-500	Cost of Issuance	0	0	0	0	0	0
40-40-550	Underwriters Discount	0	0	0	0	0	0
40-40-810	Bond Principal - 02 S&U Issue	25,000	30,000	60,000	60,000	60,000	0
40-40-811	Bond Principal - 98 GO Issue	45,000	95,000	0	0	0	0
40-40-812	Bond Principal - 98 S&U Issue	180,000	195,000	380,000	380,000	380,000	0
40-40-820	Bond Interest - 02 S&U Issue	5,638	4,125	1,650	1,650	1,650	0
40-40-821	Bond Interest - 98 GO Issue	7,525	2,043	0	0	0	0
40-40-822	Bond Interest - 98 S&U Issue	35,910	25,785	10,260	10,260	10,260	0
40-40-850	Bond Agent Fees	2,340	1,545	1,500	0	0	0
40-40-910	Transfer to DSF Reserves	0	0	0	0	0	0
40-40-920	Transfer to Other Funds	0	0	21,175	0	0	0
	<i>Sub-Total</i>	<i>303,012</i>	<i>353,499</i>	<i>474,585</i>	<i>451,910</i>	<i>451,910</i>	<i>0</i>
DEBT SERVICE REVENUES		332,650	939,824	474,585	451,910	451,910	0
DEBT SERVICE EXPENDITURES		303,012	353,499	474,585	451,910	451,910	0
DEBT SERVICE REVENUES OVER EXPENDITURES		29,638	586,325	0	0	0	0
Debt Service Fund Restricted Reserves			300,000	0	0	0	0
Debt Service Fund Committed Reserves			183,531	0	33,693	33,693	33,693
WATER FUND							
REVENUES							
TAXES							
50-31-100	Property Tax	0	0	0	0	0	0
50-31-200	Fraser Firing Revenue	0	0	0	(184)	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(184)</i>	<i>0</i>	<i>0</i>
LICENSES & PERMITS							
50-32-100	Excavation Permit Fees	550	825	275	3,000	2,475	275
	<i>Sub-Total</i>	<i>550</i>	<i>825</i>	<i>275</i>	<i>3,000</i>	<i>2,475</i>	<i>275</i>
CHARGES FOR SERVICES							
50-34-100	Customer Service Charges	783,047	854,102	856,004	676,732	902,453	947,575
50-34-150	Penalties & Interest	3,182	4,397	1,000	3,055	1,500	1,000
50-34-200	Plant Investment Fees	15,400	0	7,700	22,700	7,700	7,700
50-34-300	Water Meter Sales	38,419	58,092	10,000	84,795	72,195	10,000
	<i>Sub-Total</i>	<i>840,048</i>	<i>916,591</i>	<i>874,704</i>	<i>787,281</i>	<i>983,848</i>	<i>966,275</i>
MISCELLANEOUS REVENUE							
50-36-100	Interest Earnings	2,079	10,240	6,000	16,181	13,000	6,000
50-36-900	Miscellaneous Revenue	4,020	4,190	2,500	12,330	12,005	2,500
	<i>Sub-Total</i>	<i>6,099</i>	<i>14,431</i>	<i>8,500</i>	<i>28,511</i>	<i>25,005</i>	<i>8,500</i>
OTHER SOURCES & TRANSFERS							
50-39-100	Debt Service Proceeds	0	0	0	0	0	0
50-39-200	Grants and Aid from Agencies	50,000	0	0	0	0	0
50-39-910	Transfers In	0	0	0	0	0	0
50-39-999	Unassigned Fund Balance	726,652	1,020,122	1,238,962	1,209,517	1,209,517	1,260,563
	<i>Sub-Total</i>	<i>776,652</i>	<i>1,020,122</i>	<i>1,238,962</i>	<i>1,209,517</i>	<i>1,209,517</i>	<i>1,260,563</i>
	<i>New Revenues</i>	<i>846,697</i>	<i>931,847</i>	<i>883,479</i>	<i>818,608</i>	<i>1,011,328</i>	<i>975,050</i>
	<i>Total Revenue with Carryover</i>	<i>1,623,349</i>	<i>1,951,969</i>	<i>2,122,441</i>	<i>2,028,125</i>	<i>2,220,845</i>	<i>2,235,613</i>
EXPENDITURES							
50-40-110	Salaries	185,445	188,278	202,250	176,389	200,000	200,000
50-40-210	Health Insurance	25,827	32,086	39,700	28,804	30,000	48,000

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
	Property Tax	0	0	0	0	0	0
	Specific Ownership Tax	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	LICENSES & PERMITS						
55-32-100	Excavation Permit Fees	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	CHARGES FOR SERVICES						
55-34-100	Customer Service Charges	643,265	702,247	724,350	552,767	736,958	773,806
55-34-150	Penalties & Interest	2,581	3,047	1,000	3,108	1,650	1,000
55-34-200	Plant Investment Fees	292,500	540,000	150,000	457,900	404,000	90,000
55-34-999	Contributed Assets	0	0	0	0	0	0
	<i>Sub-Total</i>	938,346	1,245,295	875,350	1,013,774	1,142,608	864,806
	MISCELLANEOUS REVENUE						
55-36-100	Interest Earnings	14,690	22,837	18,000	38,218	30,000	18,500
55-36-500	JFF Management Fee	29,000	21,750	29,000	21,750	21,750	29,000
55-36-900	Miscellaneous Revenue	0	39	0	0	0	0
	<i>Sub-Total</i>	43,690	44,627	47,000	59,968	51,750	47,500
	OTHER SOURCES & TRANSFERS						
55-39-100	Debt Service Proceeds	0	0	0	0	0	0
55-39-200	Grants and Aid from Agencies	46,401	51,778	0	0	0	0
55-39-910	Transfer in from General Fund	0	0	0	0	0	0
55-39-999	Unassigned Fund Balance	1,960,956	2,335,149	2,055,063	2,069,957	2,069,957	2,667,449
	<i>Sub-Total</i>	2,007,357	2,386,927	2,055,063	2,069,957	2,069,957	2,667,449
	<i>new revenues</i>	982,036	1,289,921	922,350	1,073,743	1,194,358	912,306
	<i>total revenues with carryover</i>	2,989,394	3,676,848	2,977,413	3,143,699	3,264,315	3,579,755
	EXPENDITURES						
55-40-110	Salaries	197,571	187,139	215,250	180,944	205,000	205,000
55-40-210	Health Insurance	26,235	32,030	41,682	29,466	35,000	50,000
55-40-220	FICA Tax	13,957	14,152	16,467	13,517	15,000	16,000
55-40-230	Retirement	6,381	5,587	8,460	4,866	7,000	8,100
55-40-250	Unemployment Tax	566	571	646	543	600	700
55-40-260	Workers Comp Claims	0	0	0	0	0	0
55-40-280	Training Programs	200	0	2,500	0	2,500	2,500
55-40-290	Travel, Meals and Lodging	20	124	2,500	0	2,500	2,500
55-40-295	Meals and Entertainment	618	1,337	2,000	6	2,000	2,000
55-40-310	Legal Fees	693	0	5,000	0	1,500	5,000
55-40-330	Engineering Fees	8,392	1,008	5,000	438	5,000	10,000
55-40-360	Computers-Networks and Support	4,648	4,219	6,000	4,758	6,000	6,500
55-40-370	Other Professional Services	1,031	4,701	10,000	575	2,500	10,000
55-40-410	Bank Charges	0	0	100	0	0	100
55-40-430	Insurance	4,405	3,103	6,500	9,245	9,244	6,500
55-40-440	Advertising	93	0	500	2,737	3,500	500
55-40-460	System Repair and Maint-Collec	75,102	52,034	105,000	58,572	75,000	150,000
55-40-490	Professional Memberships	1,525	5,142	5,500	5,011	5,011	5,500
55-40-500	Operating Supplies-Collections	274	112	5,000	277	5,000	5,000
55-40-510	Equipment Purchase and Repair	358	173	5,000	977	0	5,000
55-40-520	Testing	0	0	1,000	0	0	1,000
55-40-550	Postage & Billing Supplies	2,113	1,920	2,500	1,115	2,500	2,500
55-40-560	Utilities - Telephone	1,672	1,529	2,000	1,419	2,000	2,000
55-40-650	WW Treatment Charges/JFOC	153,586	157,317	217,827	149,478	200,000	242,000
55-40-660	JFF CapRepl Reserve	33,151	0	0	0	0	306,630
55-40-670	JFF O&M Reserve	0	0	0	0	0	0

	11/30/2017	2015	2016	2017	2017	2017	2018
		Actuals	Actuals	Budget	Year to Date	YEE	Budget
55-40-690	Miscellaneous Expense	165	675	2,000	15	11	2,000
55-40-695	Bad Debt Write Off	0	0	0	0	0	0
55-40-730	Capital Projects	111,488	124,019	42,500	0	0	250,000
55-40-740	Capital Purchases	0	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	1,000,000	0	0	0	0
55-40-990	Transfer to Water Fund	0	0	0	0	0	0
	<i>Sub-Total</i>	<i>654,245</i>	<i>1,606,891</i>	<i>720,931</i>	<i>473,958</i>	<i>596,866</i>	<i>1,307,030</i>
	WASTEWATER FUND REVENUES	2,989,394	3,676,848	2,977,413	3,143,699	3,264,315	3,579,755
	WASTEWATER FUND EXPENDITURES	654,245	1,606,891	720,931	473,958	596,866	1,307,030
	WASTEWATER FUND REVENUES OVER EXPENDITURES	2,335,149	2,069,957	2,256,482	2,669,742	2,667,449	2,272,725
	WWF Committed Reserve O&M Emergencies		500,000	500,000	500,000	500,000	500,000
	WWF Committed Reserve Collections System		221,000	221,000	221,000	221,000	221,000
	WWF Committed Reserve JFF CRR Emergency Reserve		330,000	330,000	330,000	330,000	330,000
	WWF Committed Reserve JFF Plant Rqmts		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Wastewater Fund Unassigned Fund Balance			2,256,482		2,667,449	2,272,725

		2015	2016	2017	12/31/2017	2017	2018
	JOINT FACILITIES FUND - O&M	Actual	Actual	Budget	Year to Date	YEE	Budget
REVENUE							
40-30-100	Interest - O&M Accounts	300	0	350	263	300	350
40-30-200	O&M Reimbursement - WPR	173,596	178,175	245,906	145,785	197,079	245,661
40-30-205	Capital Reimbursement - WPR	0	0	0	0	0	0
40-30-210	O&M Reimbursement - GC#1	273,026	279,527	387,154	231,215	309,995	386,414
40-30-215	Capital Reimbursement - GC#1	0	0	0	0	0	0
40-30-220	O&M Reimbursement - TOF	153,586	164,677	217,827	143,068	194,273	242,164
40-30-225	Capital Reimbursement - TOF	0	0	0	0	0	0
40-30-230	Study Reimbursement - WP	0	0	0	0	0	0
40-30-235	Study Reimbursement - Granby	0	0	0	0	0	0
40-30-500	Sale of General Fixed Assets	0	0	0	0	0	0
40-30-800	Interest - Cap Res Accounts	0	0	0	0	0	0
40-30-900	Miscellaneous Revenue	1,458	0	1,500	3,648	3,648	0
	<i>Sub-Total</i>	601,966	622,379	852,738	523,978	705,295	874,590
OTHER SOURCES AND TRANSFERS							
40-30-930	Transfer In From Cap Project	0	0	0	0	0	0
40-30-980	Capitalized Reimbursements	0	0	0	0	0	0
40-30-999	Carryover Balance	196,631	198,390	198,390	198,390	198,390	202,338
	<i>Sub-Total</i>	196,631	198,390	198,390	198,390	198,390	202,338
PLANT EXPENDITURES		2015	2016	2017	2017	2017	2018
		Actual	Actual	Budget	Year to Date	YEE	Budget
40-85-110	Salaries	173,223	179,532	225,000	170,875	175,000	230,000
40-85-210	Health Insurance	32,337	40,503	59,000	39,786	44,000	64,000
40-85-220	FICA Tax	12,590	12,402	17,213	11,761	12,000	17,500
40-85-230	Retirement	6,299	5,127	8,650	5,920	6,800	9,200
40-85-250	Unemployment Tax	521	541	675	514	525	690
40-85-260	Workers Comp Claims	0	0	0	0	0	0
40-85-280	Training Programs	240	1,435	2,000	450	1,500	2,000
40-85-290	Travel - Meals and Lodging	95	575	2,500	746	1,500	2,500
40-85-295	Meals - Local Business	45	256	250	90	250	250
40-85-310	Legal Fees	0	0	2,500	0	0	2,500
40-85-320	Audit Fee	4,074	4,200	4,500	5,548	5,550	5,750
40-85-330	Engineering Fees	3,475	5,965	10,000	2,888	6,500	10,000
40-85-340	Financial Services	0	0	0	0	0	0
40-85-350	Sludge Removal	32,520	41,636	55,000	53,522	47,000	60,000
40-85-370	Professional Services	3,216	3,569	7,000	4,195	6,000	10,000
40-85-375	Reimbursable Prof Services	0	0	0	0	0	0
40-85-410	Bank Charges	0	0	0	0	0	0
40-85-430	Insurance - Plant	25,177	24,167	33,500	5,714	29,922	36,000
40-85-440	Advertising	1,963	0	500	0	500	500
40-85-460	Plant Maintenance and Repair	28,260	24,007	45,000	23,321	40,000	50,000
40-85-475	Grounds Maintenance	1,104	0	1,000	555	500	1,000
40-85-480	Equipment Rental	0	0	500	0	100	500
40-85-490	Professional Memberships	0	450	500	0	500	500
40-85-500	Operating Supplies	2,874	4,560	10,000	2,225	10,000	10,000
40-85-506	Operating Supplies - Chemicals	29,791	27,378	50,000	27,095	45,000	50,000
40-85-510	Equipment Purchase and Repair	4,445	202	10,000	14,585	10,000	10,000
40-85-520	Testing	39,962	51,491	65,000	46,405	45,000	50,000
40-85-525	Permits	0	0	0	0	0	10,000
40-85-550	Postage	216	0	0	25	0	0
40-85-560	Utilities - Telephone	3,256	3,394	5,600	3,157	4,200	5,600
40-85-562	Utilities - Electricity	182,065	182,435	220,000	162,608	195,000	220,000
40-85-565	Utilities - Natural Gas	2,856	1,885	3,500	1,544	3,000	3,500
40-85-567	Utilities - Plant Generator	0	0	500	1,388	0	500
40-85-569	Utilities - Trash Removal	2,028	2,140	2,500	2,079	2,500	2,750
40-85-650	Vehicle Expenses	7,277	4,115	7,500	3,975	7,500	7,500
40-85-690	Miscellaneous Expense	300	414	1,000	0	1,000	1,500
40-85-730	Capital Projects	0	0	0	0	0	0
40-85-740	Capital Purchases	0	0	0	0	0	0
40-85-750	Contingency	0	0	0	0	0	0
40-85-810	Lease/Purchase - Principal	0	0	0	0	0	0
40-85-820	Lease/Purchase - Interest	0	0	0	0	0	0

40-85-930	Capital Reserve Projects	0	0	0	0	0	0
	<i>Sub-Total</i>	600,208	622,379	850,888	590,969	701,347	874,240
	Joint Facilities Fund Revenues	798,597	820,769	1,051,128	722,368	903,685	1,076,928
	Joint Facilities Fund Expenditures	600,208	622,379	850,888	590,969	701,347	874,240
	Joint Facilities Fund Revenues over Expenditure	198,389	198,390	200,240	131,399	202,338	202,688
	Joint Facilities Fund O&M Reserve Reduction/Refund						
	GC#1 Budget Total - O&M Reimb. and Mgmt Fees *	287,526	294,027	401,654	245,715	324,495	400,914
	WPR Budget Total - O&M Reimb. and Mgmt Fees *	188,096	192,675	260,406	160,285	211,579	260,161
	TOF Budget Total - O&M Reimb.	153,586	164,677	217,827	143,068	194,273	242,164
	* Mgmt Fee Billed/Entity Annually	14,500	14,500	14,500	14,500	14,500	14,500
		2015	2016	2017	2017	2017	2018
		Actual	Actual	Budget	Year to Date	YEE	Budget
	JOINT FACILITIES FUND - CRR						
	REVENUES						
47-30-100	Interest Income - CRR Accounts	12,243	0	12,000	11,750	12,000	14,000
47-30-110	Interest Income - CIP Accounts	0	0	0	0	0	0
47-30-210	CRR Reimbursable - WPR	0	0	0	0	0	260,010
47-30-215	CIP Reimbursable - WPR	0	0	0	0	0	0
47-30-220	CRR Reimbursable - GC#1	0	0	0	0	0	333,360
47-30-225	CIP Reimbursable - CG#1	0	0	0	0	0	0
47-30-230	CRR Reimbursable - TOF	0	0	0	0	0	306,630
47-30-235	CIP Reimbursable - TOF	0	0	0	0	0	0
47-30-800	Sale of JFOC Fixed Assets	14,216	0	0	0	0	0
47-30-900	Miscellaneous Revenue	0	0	0	5,000	0	0
47-30-990	CRR Carryover Balance	2,233,428	2,095,255	1,924,255	2,095,255	2,095,255	1,562,255
47-30-999	CIP Carryover Balance	0	0	0	0	0	0
	<i>Sub-total</i>	2,259,887	2,095,255	1,936,255	2,112,005	2,107,255	2,476,255
	EXPENDITURES						
	Capital Replacement Reserve Projects (existing)						
47-60-370	Engineering, Legal and Other Prof. Services	97,277	0	0	43,752	20,000	0
47-60-730	CRR Projects	0	0	100,000	0	50,000	90,000
	Capital Improvement Projects (new)						
47-65-370	Engineering, Legal and Other Prof. Services	25	0	100,000	15,930	75,000	
47-65-730	CIP Projects	67,330	0	321,000	0	400,000	2,335,000
	Capital Purchases						
47-69-740	Capital Purchases	0	0	0	0	0	0
	<i>Sub-total</i>	0	0	521,000	59,683	545,000	2,425,000
	<i>Joint Facilities Fund CRR Revenues</i>	2,259,887	2,095,255	1,936,255	2,112,005	2,107,255	2,476,255
	<i>Joint Facilities Fund CRR Expenditures</i>	164,632	0	521,000	59,683	545,000	2,425,000
	<i>Joint Facilities Fund CRR Revenues over Expenditures</i>	2,095,255	2,095,255	1,415,255	2,052,322	1,562,255	51,255
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SUCCESS							