

2020 Town of Fraser Budget



December 4, 2019

Mayor Vandernail and the Board of Trustees are pleased to present the 2020 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.
- In 2015, Fraser voters approved a 1% sales tax for transit, trails, and capital projects. Operation of a public transit system has proven expensive and to date, all these revenues have not been sufficient to fund trails or capital projects. Additionally, reserves have not been developed in the Restricted Revenue Fund leaving transit operations vulnerable to economic downturns.
- A collective desire to coordinate and improve solid waste management programs, energy efficiency, and best business sustainability practices.
- While the Town of Fraser has made great strides to improve its records management programs, this is a critical function for the organization and needs further resources to ensure effective and efficient management of our community's public records.
- Demands on the Public Works Department exceed current resources in the department, especially in terms of pavement maintenance, winter snow management, water and sewer operations, and open space and trails maintenance.
- Absent significant investment in water system infrastructure, the Town may not be able to meet its mission of providing a safe, reliable, and sustainable water supply.
- Inflow and infiltration into the Town's wastewater collections system is resulting in operational challenges at the Upper Fraser Valley Wastewater Treatment Facility which will require multi-million-dollar capital projects at the Facility to avoid violations of our permits, unless we act to reduce the collection system inflow and infiltration problems.

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

Funds

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

The Town's Budget includes the following funds:

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

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 6th, November 20th, and December 4th 2019.

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 2019, the Town Board conducted three hearings (November 6th, November 20th, and December 4th).

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

The baseline services provided for in the 2020 budget are proposed to be delivered at the same level of service as provided in 2019. These baseline services include:

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

In addition to the baseline services, the 2020 Budget includes the following:

Funding for the Fraser Winter Park Police Department increases in 2020 due to the office relocation and to provide for maintaining staffing levels. Hiring police officers is a very challenging and lengthy process and the department continues to see increasing call volumes. (10-41-862)

Along with continued operations of The Drop, Fraser's pay as you throw trash and recycling drop off facility, the Town Board remains committed to expanding sustainability initiatives. We will continue to monitor disposable bag fee revenues in 2020. These revenues will be monitored in a separate account, 10-36-630, while the pay as you throw trash bag revenues will be monitored in account 10-34-300, all of which are dedicated toward sustainability programs. (10-41-872 and 10-41-873)

In order to mitigate the housing shortages, especially as relates to workforce housing, the Town Board has appropriated \$500,000 toward housing programs. Staff is working with Winter Park staff toward implementation of a deed restriction program similar to the Indeed Program that has been very successful in the Town of Vail. (10-41-874)

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

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

The Public Works Facility is long overdue for improvements. Our crews have done a fantastic job of making use of every square inch of the facility, but we have overgrown the space. The budget includes funding for design development for a new facility (this work was initiated in 2019 and will carry over into 2020). Funds for construction are not included within the budget. (10-60-370)

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

Additionally, the irrigation system at Old Schoolhouse Park adjacent to Town Hall has exceeded its lifespan and is failing. In 2019, staff worked with our partners at the Recreation District to repair the system. The 2020 budget includes provisions to replace this system. Likewise, irrigation at the Historic Church and Community Center has been problematic, funds are included to look into this system along with consideration of new xeriscape improvements. (10-60-676 and 10-45-670)

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

The salary lines in General Fund/Public Works, Water Fund, and Wastewater Fund are increasing in 2020 to accommodate for additional staffing needs in order to address water and wastewater system problems (including implementation of state required programs and reducing inflow and infiltration), cover additional snow management hours to accommodate our transit system, additional gardeners and staff the Drop. The additional gardener staffing is to facilitate completion of landscape improvements in the medians that were constructed in 2019 via the Pedestrian Safety Improvement Project. The Budget also includes increased funding for landscape materials (\$100,000 in 10-60-506)

In 2018 and 2019, the Fraser Public Arts Committee (PAC) dramatically expanded the Art in Public Places Program and proposes the following goals and related budget requests for 2020:

In general, the PAC hopes to continue to build momentum with its programs, both in terms of community support and interest, as well as interest from nationally recognized artists.

The Revolving Sculpture Program brought three new sculptures to Fraser in 2018. The PAC proposes expanding the program from 3 to 9 works. In addition to the three 2018 bases, works would be added at the Lions Ponds (a large kinetic work is proposed), within the US40 medians (assuming the project is complete), and other key locations around the community. 2019 Budget was \$5,000 and 2020 budget is \$15,000.

The Mural Program sponsored 10 new murals in Fraser. The PAC anticipates the same level program in 2020. Budget would remain \$15,000.

Additionally, the PAC would like to host the Fraser Mountain Mural Festival in Fraser for a second year in 2020. Budget request is \$20,000.

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

Total proposed Art in Public Places 2020 Budget appropriation is \$60,000. (10-60-740)

In the Restricted Revenue Fund, it is important to note that in 2020 revenues from the 1% sales tax are projected to cover 2020 transit expenditures. Additionally, \$50,000 for trail expenditures are budget in this Fund.

The Capital Equipment Replacement Fund expenditures total \$360,000, which provides for vehicle and heavy equipment acquisition, includes a replacement police vehicle.

Public Works Street Improvements includes \$1,000,000 for pavement and concrete maintenance work. Our pavement is approaching its useful life of 20 years and work of this magnitude will be required every year in the near future (32-40-810).

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

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

The Town Board is pleased to note that given new customer growth in our Water and Wastewater Funds resulting from new home construction, water and sewer base rates will remain unchanged for 2020.

The Water Fund includes a \$500,000 expenditure for two waterline replacement projects; one on Eisenhower Avenue east of the railroad and the other on Quail Ave. Additionally, two new pressure reducing valves are proposed. (50-40-730).

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

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

The Joint Facilities Fund CRR includes funding for a tertiary treatment system to remove phosphorus and metals. This project was started in 2019 and projected to be completed in the Fall of 2020. This is important both for maintaining regulatory compliance and the high quality of the Fraser River. Note that this project is funded by all three ownership entities (Town of Fraser, Winter Park Ranch Water and Sanitation District, and Grand County Water and Sanitation District #1). Additional funding is provided via a contribution from the Northern Water Conservancy District.

Reserves

The Fraser Town Board has adopted updated Financial Policies (see Resolution 2019-12-13). In addition to establishing financial standards and expectations, the policies include reserve policies and goals. Additionally, in order to clearly identify the Town's financial position, the Budget format identifies the available reserves for each fund. Further, in 2019 the Town Board established Strategic Reserves in the General, Water, and Wastewater Funds to set aside one-time revenues for use toward future capital expenditures.

	Target	2019 YEE	2020 Budget	Over/Under
General Fund				
Tabor Reserve	155,261	110,000	155,636	375
Affordable Housing Reserve	135,426	135,426	135,426	0
P&OS Reserve	0	6,379	0	0
Committed Emergency Reserve	3,324,693	1,000,000	1,000,000	(2,324,693)
Strategic Reserve	1,500,000	1,100,000	1,100,000	(400,000)
Unassigned Fund Balance	919,945	1,661,736	453,446	(466,499)
Restricted Revenue Fund				
Committed Emergency Reserve	178,750	0	0	(178,750)
Unassigned Fund Balance	0	35,240	8,050	8,050
Conservation Trust Fund				
Unassigned Fund Balance	0	13,858	10,733	10,733
Capital Equipment Replacement Fund				
Unassigned Fund Balance	0	248,300	103,194	103,194
Capital Asset Fund				
Committed Reserve	0	0	0	0
Unassigned Fund Balance	0	521,043	371,043	371,043
Cozens Ranch Open Space Fund				
Unassigned Fund Balance	0	213,021	24,400	24,400
Debt Service Fund				
Committed Reserves	0	35,932	38,580	38,580
Unassigned Fund Balance	0	1,773	2,773	2,773
Water Fund				
Committed Reserve	1,000,000	500,000	500,000	(500,000)
Strategic Reserve	1,000,000	155,525	163,225	(836,775)
Unassigned Reserve	212,770	863,281	2,306	(210,464)
Wastewater Fund				
Committed Reserve	2,000,000	2,101,000	2,101,000	101,000
Strategic Reserve	1,000,000	1,255,000	1,255,000	255,000
Unassigned Reserve	451,091	1,389,001	474,163	23,072

Budget Basis

The 2020 budget is prepared in accordance with the laws of the State of Colorado and has been prepared using the Modified Accrual basis of accounting. Under this method, the focus is on current financial resource measurement whereby revenues are recognized when they become both measurable and available (except for unmarred interest on long-term debt which is recognized when due). Measurable means the amount of the transaction that can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

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

Thank you on behalf of the community!

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

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

Capital Equipment Replacement Fund

Bobcat Skid Steer Loader

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2020	\$37,086.47	\$13,751.62	\$1,653.26
2021	\$23,334.85	\$14,507.09	\$ 897.79
2022	\$ 8,827.76	\$ 8,827.76	\$ 158.42

Bobcat Toolcat

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2020	\$37,523.50	\$12,885.80	\$2,037.52
2021	\$24,637.70	\$13,739.28	\$1,184.04
2022	\$10,898.42	\$10,898.42	\$ 294.07

2017 Dodge Ram 5500

<u>Year</u>	<u>Purchase Price</u>	<u>Principal</u>	<u>Interest</u>
2020	\$39,706.46	\$12,608.87	\$1,841.63
2021	\$27,094.59	\$13,225.44	\$1,325.06
2022	\$13,872.15	\$13,872.16	\$ 678.34

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
GENERAL FUND					
REVENUE					
TAXES					
10-31-100	192,843	250,000	252,650	253,000	325,000
10-31-200	13,763	11,500	15,925	16,200	12,000
10-31-300	4,564	4,250	2,032	2,500	4,500
10-31-400	2,555,731	2,450,000	2,275,630	2,750,000	2,750,000
10-31-410	376,707	100,000	352,433	360,000	100,000
10-31-420	125,091	65,000	101,642	105,000	65,000
10-31-430	5,040	3,200	3,637	4,500	3,200
10-31-800	63,357	55,000	49,024	45,000	55,000
<i>Sub-Total</i>	<i>3,337,097</i>	<i>2,938,950</i>	<i>3,052,973</i>	<i>3,536,200</i>	<i>3,314,700</i>
LICENSES & PERMITS					
10-32-100	16,840	15,000	18,430	18,200	15,000
10-32-110	154,501	120,000	145,988	160,000	120,000
<i>Sub-Total</i>	<i>171,341</i>	<i>135,000</i>	<i>164,418</i>	<i>178,200</i>	<i>135,000</i>
INTERGOVERNMENTAL					
10-33-100	298,815	1,000,000	295,487	1,000,000	300,000
<i>Sub-Total</i>	<i>298,815</i>	<i>1,000,000</i>	<i>295,487</i>	<i>1,000,000</i>	<i>300,000</i>
CHARGES FOR SERVICES					
10-34-100	2,950	1,000	0	0	1,000
10-34-110	4,250	1,500	2,075	2,100	1,500
10-34-120	34,070	1,500	15,270	15,500	1,500
10-34-130	50	1,000	120	150	1,000
10-34-150	0	0	0	0	0
10-34-300	22,025	125,000	33,242	35,000	35,000
10-34-740	0	0	0	0	0
10-34-750	0	0	0	0	0
<i>Sub-Total</i>	<i>63,345</i>	<i>130,000</i>	<i>50,707</i>	<i>52,750</i>	<i>40,000</i>
FINES & FORFEITURES					
10-35-100	0	0	0	0	0
10-35-200	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
MISCELLANEOUS REVENUE					
10-36-100	83,575	40,000	81,125	85,000	50,000
10-36-300	10,670	15,500	9,190	11,000	15,500
10-36-500	0	0	0	0	0
10-36-600	16,527	15,000	14,659	15,000	15,000
10-36-610	56,248	50,000	217,905	240,000	50,000
10-36-620	0	0	0	0	0
10-36-630	0	0	14,793	14,000	10,000
10-36-900	24,661	30,000	81,194	81,000	30,500
<i>Sub-Total</i>	<i>191,681</i>	<i>150,500</i>	<i>418,866</i>	<i>446,000</i>	<i>171,000</i>
SPECIAL ASSESSMENTS					
10-37-100	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
OTHER SOURCES AND TRANSFERS					
10-39-100	0	0	0	0	0
10-39-900	25,000	0	0	0	0
10-39-920	0	0	0	0	6,379
10-39-940	0	0	0	0	0
10-39-960	0	0	0	0	0
10-39-999	2,916,877	2,627,498	3,038,365	3,038,365	1,661,736
<i>Sub-Total</i>	<i>2,941,877</i>	<i>2,627,498</i>	<i>3,038,365</i>	<i>3,038,365</i>	<i>1,668,115</i>

12/9/2019

11/30/2019

	2018	2019	2019	2019	2020
	Actuals	Budget	Year to Date	YEE	Budget
GENERAL FUND "NEW" REVENUES	4,062,279	4,354,450	3,982,451	5,213,150	3,960,700
GENERAL FUND TOTAL REVENUE	7,004,156	6,981,948	7,020,816	8,251,515	5,628,815

EXPENDITURES**TOWN BOARD**

10-41-110	Salaries	23,090	50,000	16,530	30,000	30,000
10-41-220	FICA Tax	1,767	3,825	1,265	3,000	3,825
10-41-280	Training Programs	1,342	6,000	1,036	6,000	6,000
10-41-290	Travel, Meals and Lodging	2,873	5,500	2,794	5,000	5,500
10-41-295	Meals and Entertainment	7,880	10,000	5,780	10,000	10,000
10-41-690	Miscellaneous Expense	7,494	10,500	20,111	20,500	10,500
10-41-860	Grants and Aid to Agencies	27,355	30,000	1,500	15,000	5,000
10-41-861	Intergovernmental Agreements	42,098	14,500	51,679	52,000	5,000
10-41-862	Fraser/Winter Park Police Dept	518,480	600,000	517,649	600,000	635,000
10-41-863	Street Lighting and Signals	16,527	22,500	12,704	20,000	22,750
10-41-864	Special Events	14,650	10,000	13,698	14,000	15,000
10-41-865	Grand County Dispatch	0	0	0	0	0
10-41-866	Wood Stove Rebates	0	0	0	0	0
10-41-867	Chamber of Commerce - IGA	0	0	0	0	0
10-41-868	Winter Shuttle - IGA	0	0	0	0	0
10-41-869	Summer Shuttle - IGA	0	0	0	0	0
10-41-870	Business Dist StreetScape	0	5,000	4,500	5,000	5,000
10-41-871	Business Enhancement Programs	56,246	57,500	16,598	57,500	82,500
10-41-872	Sustainability	16,843	10,000	15,063	18,000	15,000
10-41-873	Recycle Facility	267,910	100,000	51,954	50,000	50,000
10-41-874	Community Housing	0	500,000	5,135	5,135	500,000
10-41-875	Marketing	1,559	20,000	23,432	24,000	25,000
10-41-880	Center for Creative Arts	41,870	15,000	29,000	29,000	0
	<i>Sub-Total</i>	<i>1,047,986</i>	<i>1,470,325</i>	<i>790,427</i>	<i>964,135</i>	<i>1,426,075</i>

ADMINISTRATION

10-45-110	Salaries	325,821	350,000	317,313	350,000	365,000
10-45-210	Health Insurance	70,318	83,000	69,087	83,000	85,000
10-45-220	FICA Tax	23,316	27,000	22,552	27,000	28,000
10-45-230	Retirement	11,034	21,000	14,924	21,000	20,000
10-45-250	Unemployment Tax	984	1,050	958	1,000	1,094
10-45-260	Workers Comp Claims	0	0	0	0	0
10-45-280	Training Programs	8,024	6,000	7,704	8,000	8,000
10-45-290	Travel, Meals and Lodging	12,076	7,000	14,523	15,000	10,000
10-45-295	Meals and Entertainment	13,852	4,000	5,611	6,000	6,000
10-45-305	Municipal Court Judge	0	0	0	0	0
10-45-310	Legal Fees	52,615	80,000	43,578	45,000	50,000
10-45-320	Audit Fees	17,141	16,500	17,604	17,604	18,200
10-45-330	Engineering Fees	10,088	3,500	3,580	3,500	3,500
10-45-360	Computers-Networks and Support	46,137	90,000	41,332	90,000	90,000
10-45-370	Other Professional Services	93,182	50,000	44,667	50,000	50,000
10-45-375	Reimbursable Prof Services	65,929	50,000	40,207	50,000	50,000
10-45-380	Janitorial Services	10,862	15,606	9,203	15,606	15,918
10-45-385	Treasurer's Fees	3,596	7,500	5,053	7,500	7,725
10-45-390	Abatement Fees	0	0	0	0	0
10-45-395	Recording Fees	2,394	1,500	2,000	1,500	1,500
10-45-410	Bank Charges	4,048	1,200	5,924	6,000	1,200
10-45-420	Elections	1,143	5,000	0	5,000	5,000
10-45-430	Insurance - All Departments	53,715	65,000	117,480	65,000	75,000
10-45-440	Advertising	7,382	2,500	2,676	5,000	2,500

TOWN OF FRASER

12/9/2019

11/30/2019

	2018	2019	2019	2019	2020
	Actuals	Budget	Year to Date	YEE	Budget
10-45-490 Professional Memberships	8,631	14,500	9,214	14,500	8,500
10-45-500 Operating Supplies	10,987	14,700	8,889	14,700	15,435
10-45-510 Equipment Purchase and Repair	759	28,665	417	10,000	10,000
10-45-550 Postage	2,668	2,500	1,320	2,500	2,500
10-45-560 Utilities -Telephone	6,664	8,585	6,253	8,585	8,671
10-45-561 Utilities - Natural Gas	3,023	6,200	2,485	6,200	6,400
10-45-562 Utilities - Electricity	10,507	6,200	6,076	6,200	6,400
10-45-569 Utilities - Trash Removal	1,289	2,500	0	2,500	2,500
10-45-670 Prop Mgmt - 107 Eisenhower Dr	17,544	20,000	10,121	15,000	25,000
10-45-671 Prop Mgmt - 105 Fraser Ave	38	500	42	500	500
10-45-672 Prop Mgmt -	0	0	0	0	0
10-45-673 Prop Mgmt - 153 Fraser Ave	29,410	55,000	28,037	35,000	60,000
10-45-674 Prop Mgmt - 200 Eisenhower Dr	169	500	321	500	500
10-45-675 Prop Mgmt - 216 Eisenhower Dr	0	0	0	0	0
10-45-676 Prop Mgmt - 400 Doc Susie Ave	5,619	500	0	0	0
10-45-690 Miscellaneous Expense	10,204	12,000	20,277	20,500	12,000
10-45-695 Bad Debt Write-Off	600	0	40	40	0
10-45-730 Capital Projects	0	0	0	0	0
10-45-740 Capital Purchases	0	0	0	0	0
10-45-810 Lease/Purchase - Principal	0	0	0	0	0
10-45-820 Lease/Purchase - Interest	0	0	0	0	0
<i>Sub-Total</i>	<i>941,769</i>	<i>1,059,706</i>	<i>879,469</i>	<i>1,009,435</i>	<i>1,052,043</i>
PUBLIC WORKS					
10-60-110 Salaries	457,519	555,000	535,722	555,000	735,000
10-60-210 Health Insurance	121,671	175,000	148,730	175,000	201,000
10-60-220 FICA Tax	32,366	44,000	37,248	44,000	57,000
10-60-230 Retirement	11,442	33,300	18,514	33,300	33,000
10-60-250 Unemployment Tax	1,384	1,665	1,618	1,665	2,200
10-60-260 Workers Comp Claims	0	0	0	0	0
10-60-280 Training Programs	2,407	2,500	2,835	2,500	2,500
10-60-290 Travel, Meals and Lodging	173	2,500	1,864	2,500	2,500
10-60-295 Meals and Entertainment	1,456	1,500	1,330	1,500	1,500
10-60-330 Engineering Fees	142,225	30,000	55,371	60,000	30,000
10-60-360 Computer Network Support	18,475	31,500	24,377	31,500	33,075
10-60-370 Other Professional Services	11,269	110,000	11,932	30,000	90,000
10-60-380 Janitorial Services	0	0	0	0	0
10-60-470 Contract Grounds Maintenance	0	0	0	0	0
10-60-475 Contract Snow Removal	0	0	0	0	0
10-60-480 Equipment Rental	1,616	2,500	3,054	3,200	2,500
10-60-490 Professional Memberships	830	1,000	1,258	1,300	1,000
10-60-500 Operating Supplies	95,900	88,000	84,575	88,000	90,000
10-60-506 Plants/Planter Supplies	19,874	30,000	43,012	45,000	120,000
10-60-510 Equipment Purchase and Repair	79,029	55,000	82,885	83,000	55,000
10-60-560 Utilities - Telephone	4,023	3,060	3,881	4,000	3,121
10-60-561 Utilities - Natural Gas	4,458	6,500	3,659	6,500	7,000
10-60-562 Utilities - Electricity	2,004	3,250	982	3,250	3,500
10-60-569 Utilities - Trash Removal	2,605	3,060	0	0	0
10-60-670 Prop Mgmt - 125 Fraser Ave	8,886	60,000	59,671	60,000	60,000
10-60-671 Prop Mgmt - Clayton Ct Parcel	0	0	0	0	0
10-60-672 Prop Mgmt - Elk Crk Wetlands	0	0	0	0	0
10-60-673 Prop Mgmt - Fraser River Trail	1,557	10,000	28,741	30,000	10,000
10-60-674 Prop Mgmt - Hwy 40 Pedestrian	5	6,000	129	6,000	6,000
10-60-675 Prop Mgmt - Koppers Park	30	1,500	8	1,500	1,500
10-60-676 Prop Mgmt - Old SchlHouse Pk	1,409	1,000	6,624	7,000	5,000
10-60-677 Prop Mgmt - Planning Area 28	200	0	0	0	0
10-60-678 Prop Mgmt - OutdoorActivityCtr	241	0	858	804	0

TOWN OF FRASER

12/9/2019

11/30/2019

	2018	2019	2019	2019	2020
	Actuals	Budget	Year to Date	YEE	Budget
10-60-679 Prop Mgmt - School Bus Garage	4,448	7,500	3,869	5,000	5,000
10-60-680 Prop Mgmt - Gardner Shed	0	0	0	0	0
10-60-681 Prop Mgmt - Cozens Ranch Park	137,778	40,000	5,101	10,000	15,000
10-60-682 Prop Mgmt - Amtrak Station	0	0	463	0	0
10-60-683 Prop Mgmt - Ptarmigan OS	0	0	0	0	0
10-60-684 Prop Mgmt - FRODO	90	15,000	0	0	5,000
10-60-685 Prop Mgmt - Mtn Man Park	0	5,000	1,600	5,000	500
10-60-686 Goranson Station	13	500	0	500	500
10-60-687 Prop Mgmt - 6 W	7,480	5,000	0	5,000	5,000
10-60-690 Miscellaneous Expense	13,515	3,400	10,255	10,500	8,000
10-60-695 Fraser Mustang	0	0	0	0	0
10-60-725 Street Improvements	115,903	325,000	123,495	325,000	0
10-60-730 Capital Projects	221,098	1,200,000	831,559	1,200,000	0
10-60-740 Art In Public Places	22,713	75,000	48,010	50,000	60,000
<i>Sub-Total</i>	<i>1,546,089</i>	<i>2,934,235</i>	<i>2,183,228</i>	<i>2,887,519</i>	<i>1,651,396</i>
Outdoor Activity Center					
10-65-110 Salaries	0	0	0	0	0
10-65-210 Health Insurance	0	0	0	0	0
10-65-220 FICA Tax	0	0	0	0	0
10-65-230 Retirement	0	0	0	0	0
10-65-250 Unemployment Tax	0	0	0	0	0
10-65-260 Workers Comp Claims	0	0	0	0	0
10-65-280 Training Programs	0	0	0	0	0
10-65-290 Travel, Meals and Lodging	0	0	0	0	0
10-65-295 Meals and Entertainment	0	0	0	0	0
10-65-370 Other Professional Services	30	0	30	0	0
10-65-380 Janitorial Services	4,817	6,242	4,912	6,242	6,367
10-65-490 Professional Memberships	0	0	0	0	0
10-65-500 Operating Supplies	35	0	26	0	0
10-65-510 Equipment Purchase and Repair	0	0	0	0	0
10-65-560 Utilities - Telephone	0	0	0	0	0
10-65-561 Utilities - Natural Gas	1,086	1,224	904	1,224	1,236
10-65-562 Utilities - Electricity	1,064	1,224	847	1,224	1,236
10-65-665 WTHP Expenses	0	0	0	0	0
10-65-670 Prop Mgmt - 120 Zerex	1,558	10,000	758	10,000	5,000
10-65-690 Miscellaneous Expense	0	0	0	0	0
10-65-730 Capital Projects	0	0	0	0	0
10-65-740 Capital Purchases	0	0	0	0	0
<i>Sub-Total</i>	<i>8,590</i>	<i>18,691</i>	<i>7,477</i>	<i>18,690</i>	<i>13,840</i>
TRANSFERS					
10-90-920 Transfer to CERF - Police Dept	60,000	60,000	60,000	60,000	60,000
10-90-925 Transfer to RRF	10,000	0	0	0	0
10-90-930 Transfer to CERF - PublicWorks	50,000	50,000	50,000	50,000	50,000
10-90-935 Transfer to CAF	300,000	0	250,000	250,000	550,000
10-90-940 Transfer to Debt Service Fund	0	0	0	0	0
10-90-950 Transfer to Water Fund	0	0	0	0	0
10-90-960 Transfer to CROS	0	250,000	250,000	250,000	326,379
10-90-970 Transfer to Committed Reserves	0	0	0	0	45,636
10-90-980 Transfer to Strategic Reserves	0	1,100,000	1,100,000	1,100,000	0
10-90-995 Salaries Clearing	0	0	0	0	0
10-90-996 FICA Tax Clearing	0	0	0	0	0
10-90-997 Unemployment Tax Clearing	0	0	0	0	0
<i>Sub-Total</i>	<i>420,000</i>	<i>1,460,000</i>	<i>1,710,000</i>	<i>1,710,000</i>	<i>1,032,015</i>
FISCAL AGENT					
10-95-110 Salaries	777	0	527	0	0
10-95-210 Health Insurance	366	0	0	0	0

TOWN OF FRASER

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
10-95-220 FICA Tax	39	0	31	0	0
10-95-230 Retirement	31	0	93	0	0
10-95-250 Unemployment Tax	25	0	1	0	0
10-95-260 Workers Comp Claims	0	0	0	0	0
10-95-690 Misc. Payroll Expense	120	0	(120)	0	0
<i>Sub-Total</i>	1,358	0	533	0	0
GENERAL FUND EXPENDITURE TOTALS	3,965,792	6,942,957	5,571,135	6,589,779	5,175,369
GENERAL FUND REVENUE TOTALS					
GENERAL FUND REVENUE TOTALS	7,004,156	6,981,948	7,020,816	8,251,515	5,628,815
GENERAL FUND NEW REVENUE TOTALS	4,062,279	4,354,450	3,982,451	5,213,150	3,960,700
GENERAL FUND EXPENDITURE TOTALS	3,965,792	6,942,957	5,571,135	6,589,779	5,175,369
GENERAL FUND REVENUE OVER EXPENDITURES	3,038,365	38,991	1,449,681	1,661,736	453,446
GENERAL FUND EXPENDITURE OVER NEW REVENUES	96,488	(2,588,507)	(1,588,684)	(1,376,629)	(1,214,669)
GF Restricted Reserves - Tabor Emergency Reserve	110,000	110,000	110,000	110,000	155,636
GF Restricted Reserves - Affordable Housing Reserve	135,426	0	135,426	135,426	135,426
GF Restricted Reserves - Fees in Lieu of P&OS Reserve	6,379	6,379	6,379	6,379	0
GF Committed Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
GF Strategic Reserve		1,100,000	1,100,000	1,100,000	1,100,000
GF Unassigned Fund Balance		38,991		1,661,736	453,446

RESTRICTED REVENUE FUND

REVENUE					
TAXES					
12-31-100 Restricted 1% GF Sales Tax	638,933	612,500	568,908	687,500	687,500
12-31-800 Interest Income	1,500	306	599	1,000	309
<i>Sub-Total</i>	640,432	612,806	569,506	688,500	687,809
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	10,000	0	0	0	0
12-39-999 Unassigned Fund Balance	189,362	26,600	(3,260)	(3,260)	35,240
<i>Sub-Total</i>	199,362	26,600	(3,260)	(3,260)	35,240
RESTRICTED REV FUND "NEW" REVENUES	650,432	612,806	569,506	688,500	687,809
RESTRICTED REV FUND TOTAL REVENUE	839,795	639,406	566,247	685,240	723,050

EXPENDITURES

12-40-610 Transportation O&M	706,495	625,000	445,055	650,000	660,000
12-40-615 Transportation - Capital Exp	0	0	0	0	0
12-40-710 Trails O&M	0	0	0	0	20,000
12-40-715 Trails - Capital Expenditures	1,220	0	0	0	35,000
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

TOWN OF FRASER

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
<i>Sub-Total</i>	707,715	625,000	445,055	650,000	715,000
RESTRICTED REV FUND REVENUES	839,795	639,406	566,247	685,240	723,050
RESTRICTED REV FUND EXPENDITURES	707,715	625,000	445,055	650,000	715,000
RESTRICTED REV FUND REVENUES OVER EXPENDITURES	132,080	14,406	121,191	35,240	8,050
RRF - Committed Emergency Reserve	0	0	0	0	0

CONSERVATION TRUST FUND

REVENUE						
20-30-100	Cons Trust (Lottery) Proceeds	6,273	6,700	5,777	7,377	6,800
20-30-800	Interest Earnings	413	75	175	200	75
20-30-999	Unassigned Fund Balance	24,596	6,596	6,281	6,281	13,858
	<i>Sub-Total</i>	31,281	13,371	12,234	13,858	20,733
EXPENDITURES						
20-40-410	Bank Charges	0	0	0	0	0
20-40-650	Cons Trust Program Expenses	0	0	0	0	0
20-40-910	Transfer to General Fund	25,000	0	0	0	0
20-40-920	Transfer to Other Funds	0	0	0	0	10,000
	<i>Sub-Total</i>	25,000	0	0	0	10,000
CTF REVENUES OVER EXPENDITURES (Unassigned Bal YE)		6,281	13,371	12,234	13,858	10,733

CAPITAL EQUIP REPLACEMENT FUND

REVENUES						
30-30-100	Hwy Use Tax Proceeds	60,258	46,925	54,155	64,000	47,394
30-30-500	Sale of CERF Assets	0	0	0	0	0
30-30-800	Interest Earnings	8,396	2,500	8,834	10,000	2,500
30-30-900	Transfer from G/F - PoliceDept	60,000	60,000	60,000	60,000	60,000
30-30-910	Transfer from G/F - PublicWork	50,000	50,000	50,000	50,000	50,000
30-30-920	Transfer from Utility Funds	20,000	20,000	20,000	20,000	60,000
30-30-999	Unassigned Fund Balance	382,012	464,012	475,600	475,600	248,300
	<i>Sub-Total</i>	580,666	643,437	668,589	679,600	468,194
EXPENDITURES						
30-40-745	Public Safety Fleet Purchase	53,280	60,000	0	60,000	60,000
30-40-750	Regular Fleet Purchase	17,250	0	48,220	48,300	0
30-40-755	Heavy Equipment Purchase	9,836	215,000	121,809	215,000	200,000
30-40-810	Lease/Purchase - Principal	22,682	50,000	94,470	100,000	100,000
30-40-820	Lease/Purchase - Interest	2,018	5,000	6,972	8,000	5,000
30-40-910	Transfer to General Fund	0	0	0	0	0
	<i>Sub-Total</i>	105,066	330,000	271,471	431,300	365,000
CERF REVENUES OVER EXPENDITURES (Unassigned Bal YE)		475,600	313,437	397,118	248,300	103,194

12/9/2019

11/30/2019

2018
Actuals2019
Budget2019
Year to Date2019
YEE2020
Budget

CAPITAL ASSET FUND

REVENUE

32-30-100	Reserved for Future Use	0	1,112,432	947,132	1,253,627	300,000
32-30-500	Sale of Capital Assets	0	0	0	0	0
32-30-800	Interest Earnings	(1,358)	0	(1,968)	(1,800)	0
32-30-910	Transfer in from General Fund	300,000	250,000	250,000	250,000	550,000
32-30-940	Transfer in from DSF	0	0	0	0	0
32-30-950	Transfer in from Water Fund	0	0	0	0	0
32-30-999	Unassigned Fund Balance	206,146	369,146	379,216	379,216	521,043
	<i>Sub-Total</i>	<i>504,788</i>	<i>1,731,578</i>	<i>1,574,379</i>	<i>1,881,043</i>	<i>1,371,043</i>

EXPENDITURES

32-40-810	Capital Proj- Streets Existing	125,573	1,500,000	1,287,937	1,360,000	1,000,000
32-40-815	Capital Proj - Streets New	0	0	0	0	0
32-40-820	Capital Proj - Buildings Exist	0	0	0	0	0
32-40-825	Capital Proj - Buildings New	0	0	0	0	0
32-40-830	Capital Proj - Parks/OS Exist	0	0	0	0	0
32-40-835	Capital Proj - Parks/OS New	0	0	0	0	0
32-40-900	Transfer to General Fund	0	0	0	0	0
32-40-910	Transfer to CAF Res - Streets	0	0	0	0	0
32-40-920	Transfer to CAF Res - Bldgs	0	0	0	0	0
32-40-930	Transfer to CAF Res - Parks/OS	0	0	0	0	0
	<i>Sub-Total</i>	<i>125,573</i>	<i>1,500,000</i>	<i>1,287,937</i>	<i>1,360,000</i>	<i>1,000,000</i>

CAF REVENUES OVER EXPENDITURES

379,216 231,578 286,442 521,043 371,043

CAF - Committed Reserves

0 0 0 0 0

COZENS RANCH OPEN SPACE (CROS) FUND

REVENUE

35-30-100	Grants and Awards	0	0	0	0	735,000
35-30-110	In-Kind Services	0	0	0	0	0
35-30-120	Miscellaneous Revenue	0	0	0	0	0
35-30-130	Interest Income	0	0	1,083	1,200	0
35-30-910	Transfer in from General Fund	0	250,000	250,000	250,000	326,379
35-30-920	Transfer in from CTF	0	0	0	0	10,000
35-30-999	Carryover Balance	0	0	0	0	213,021
	<i>Sub-Total</i>	<i>0</i>	<i>250,000</i>	<i>251,083</i>	<i>251,200</i>	<i>1,284,400</i>

EXPENDITURES

35-40-300	Design	0	0	34,516	35,000	0
35-40-310	Amphitheater	0	31,250	0	0	0
35-40-315	Bike Park	0	31,250	0	0	0
35-40-320	Landscape	0	31,250	3,179	3,179	60,000
35-40-325	Parking	0	31,250	0	0	0
35-40-330	Playground	0	31,250	0	0	600,000
35-40-335	Restrooms	0	31,250	0	0	600,000
35-40-340	Trails	0	31,250	0	0	0
35-40-345	Utilities	0	31,250	0	0	0
35-40-900	Transfer to General Fund	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>250,000</i>	<i>37,695</i>	<i>38,179</i>	<i>1,260,000</i>

TOWN OF FRASER

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
CROS FUND REVENUES	0	250,000	251,083	251,200	1,284,400
CROS FUND EXPENDITURES	0	250,000	37,695	38,179	1,260,000
CROS FUND REVENUES OVER EXPENDITURES	0	0	213,388	213,021	24,400

DEBT SERVICE FUND

REVENUE						
40-30-100	Property Tax	0	0	0	0	0
40-30-200	Specific Ownership Tax	0	0	0	0	0
40-30-500	Bond Proceeds	0	0	0	0	0
40-30-800	Interest Earnings	700	0	693	1,000	1,000
40-30-910	Transfer in from General Fund	0	0	0	0	0
40-30-990	Transfer in from DSF Reserves	0	0	0	0	0
40-30-999	Carryover Balance	73	35,540	773	773	1,773
	<i>Sub-Total</i>	<i>773</i>	<i>35,540</i>	<i>1,466</i>	<i>1,773</i>	<i>2,773</i>
EXPENDITURES						
40-40-385	Treasurer's Fees GO Bond	0	0	0	0	0
40-40-390	Abatements - GO Bond	0	0	0	0	0
40-40-500	Cost of Issuance	0	0	0	0	0
40-40-550	Underwriters Discount	0	0	0	0	0
40-40-810	Bond Principal - 02 S&U Issue	0	0	0	0	0
40-40-811	Bond Principal - 98 GO Issue	0	0	0	0	0
40-40-812	Bond Principal - 98 S&U Issue	0	0	0	0	0
40-40-820	Bond Interest - 02 S&U Issue	0	0	0	0	0
40-40-821	Bond Interest - 98 GO Issue	0	0	0	0	0
40-40-822	Bond Interest - 98 S&U Issue	0	0	0	0	0
40-40-850	Bond Agent Fees	0	0	0	0	0
40-40-910	Transfer to DSF Reserves	0	0	0	0	0
40-40-920	Transfer to Other Funds	0	0	0	0	0
	<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
DEBT SERVICE REVENUES		773	35,540	1,466	1,773	2,773
DEBT SERVICE EXPENDITURES		0	0	0	0	0
DEBT SERVICE REVENUES OVER EXPENDITURES		773	35,540	1,466	1,773	2,773
Debt Service Fund Restricted Reserves		0	0	0	0	0
Debt Service Fund Committed Reserves		34,466	35,540	35,932	35,932	38,580

WATER FUND

REVENUES						
TAXES						
50-31-100	Property Tax	0	0	0	0	0
50-31-200	Fraser Firing Revenue	56	0	0	0	0
	<i>Sub-Total</i>	<i>56</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
LICENSES & PERMITS						
50-32-100	Excavation Permit Fees	1,925	275	1,650	1,650	275
	<i>Sub-Total</i>	<i>1,925</i>	<i>275</i>	<i>1,650</i>	<i>1,650</i>	<i>275</i>
CHARGES FOR SERVICES						
50-34-100	Customer Service Charges	951,891	958,442	769,647	985,000	1,025,000

TOWN OF FRASER

12/9/2019

11/30/2019

	2018	2019	2019	2019	2020
	Actuals	Budget	Year to Date	YEE	Budget
50-34-150 Penalties & Interest	2,749	1,000	2,158	3,500	1,000
50-34-200 Plant Investment Fees	38,500	15,400	84,700	84,700	7,700
50-34-300 Water Meter Sales	71,873	70,000	53,709	60,000	50,000
<i>Sub-Total</i>	<i>1,065,014</i>	<i>1,044,842</i>	<i>910,214</i>	<i>1,133,200</i>	<i>1,083,700</i>
MISCELLANEOUS REVENUE					
50-36-100 Interest Earnings	32,974	6,000	30,524	35,000	6,000
50-36-900 Miscellaneous Revenue	10,936	2,500	2,945	3,000	2,500
<i>Sub-Total</i>	<i>43,910</i>	<i>8,500</i>	<i>33,469</i>	<i>38,000</i>	<i>8,500</i>
OTHER SOURCES & TRANSFERS					
50-39-100 Debt Service Proceeds	0	0	0	0	0
50-39-200 Grants and Aid from Agencies	0	0	0	0	0
50-39-910 Transfers In	0	0	0	0	0
50-39-999 Unassigned Fund Balance	1,276,201	617,909	1,007,036	1,007,036	863,281
<i>Sub-Total</i>	<i>1,276,201</i>	<i>617,909</i>	<i>1,007,036</i>	<i>1,007,036</i>	<i>863,281</i>
<i>New Revenues</i>	<i>1,110,905</i>	<i>1,053,617</i>	<i>945,333</i>	<i>1,172,850</i>	<i>1,092,475</i>
<i>Total Revenue with Carryover</i>	<i>2,387,106</i>	<i>1,671,526</i>	<i>1,952,369</i>	<i>2,179,886</i>	<i>1,955,756</i>
EXPENDITURES					
50-40-110 Salaries	218,011	260,000	255,068	260,000	300,000
50-40-210 Health Insurance	48,897	68,000	60,624	68,000	75,000
50-40-220 FICA Tax	15,625	20,000	18,211	20,000	23,000
50-40-230 Retirement	7,432	15,000	12,753	15,000	15,000
50-40-250 Unemployment Tax	649	780	766	780	1,000
50-40-260 Workers Comp Claims	0	0	0	0	0
50-40-280 Training Programs	1,585	3,000	5,880	6,000	3,500
50-40-290 Travel, Meals and Lodging	467	3,000	223	1,000	3,500
50-40-295 Meals and Entertainment	63	2,000	538	1,000	2,000
50-40-300 Administrative Reimbursement	0	0	0	0	0
50-40-310 Legal Fees	62,091	95,000	89,161	95,000	65,000
50-40-330 Engineering Fees	61,744	85,000	109,682	120,000	80,000
50-40-360 Computers-Networks and Support	8,715	7,000	12,936	15,000	7,000
50-40-370 Other Professional Services	9,323	25,000	3,893	5,000	60,000
50-40-385 Treasurer's Fees	0	0	0	0	0
50-40-390 Abatements	0	0	0	0	0
50-40-410 Bank Charges	0	0	0	0	0
50-40-430 Insurance	13,328	22,000	0	22,000	27,000
50-40-440 Advertising	125	500	0	500	500
50-40-460 System Repair and Maint - Prod	10,891	61,200	3,639	10,000	160,000
50-40-465 System Repair and Maint - Dist	259,853	40,000	13,584	20,000	265,000
50-40-490 Professional Memberships	5,317	9,500	4,922	7,000	9,500
50-40-500 Operating Supplies-Production	11,280	20,000	12,471	20,000	25,000
50-40-505 Operating Supplies-Distrib	94,641	75,000	44,095	55,000	80,000
50-40-510 Equipment Purchase and Repair	15,069	30,000	30,868	30,000	30,000
50-40-520 Testing	3,146	5,000	2,755	5,000	10,000
50-40-550 Postage & Billing Supplies	1,935	2,500	1,051	2,500	3,000
50-40-560 Utilities - Telephone	5,027	4,750	7,879	9,000	4,750
50-40-562 Utilities - Electricity	44,433	45,000	33,238	40,000	50,000
50-40-670 Prop Mgmt - Fraser WTP	162	4,000	128	2,000	60,000
50-40-680 Prop Mgmt - Maryvale WTP	1,707	4,000	247	2,000	8,000
50-40-685 Prop Mgmt - St. Louis Headgate	0	0	0	0	0
50-40-690 Miscellaneous Expense	582	2,000	2,164	2,300	3,000
50-40-695 Bad Debt Write Off	0	0	0	0	0
50-40-715 Water Rights - Diversion & Dev	32,470	25,000	12,647	17,000	45,000
50-40-730 Capital Projects	20,180	650,000	297,740	300,000	500,000
50-40-740 Capital Purchases	0	0	0	0	0

TOWN OF FRASER

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
50-40-760 Fraser Firming - CapProj	1	0	0	0	0
50-40-770 PIF - Capital Purchases	0	0	0	0	0
50-40-780 Capitalized Assets - Audit	0	0	0	0	0
50-40-790 Depreciation	415,323	0	0	0	0
50-40-810 Debt Service - Principal	0	0	0	0	0
50-40-820 Debt Service - Interest	0	0	0	0	0
50-40-850 Debt Service - Agent Fees	0	0	0	0	0
50-40-910 Transfer to General Fund	0	0	0	0	0
50-40-930 Transfer to CERF	10,000	10,000	10,000	10,000	30,000
50-40-970 Transfer to Reserves	0	0	0	0	0
50-40-980 Transfer to Strategic Reserves	0	70,825	70,825	155,525	7,700
50-40-990 Transfer to Wastewater Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>1,380,070</i>	<i>1,665,055</i>	<i>1,117,987</i>	<i>1,316,605</i>	<i>1,953,450</i>
WATER FUND REVENUES	2,387,106	1,671,526	1,952,369	2,179,886	1,955,756
WATER FUND EXPENDITURES	1,380,070	1,665,055	1,117,987	1,316,605	1,953,450
WATER FUND REVENUES OVER EXPENDITURES	1,007,036	6,471	834,382	863,281	2,306
Water Fund Committed Reserve	500,000	500,000	500,000	500,000	500,000
Water Fund Strategic Reserve	0	70,825	70,825	155,525	163,225
Water Fund Unassigned Reserve	0	6,471	6,471	863,281	2,306

WASTEWATER FUND

REVENUES					
TAXES					
	0	0	0	0	0
Property Tax	0	0	0	0	0
Specific Ownership Tax	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
LICENSES & PERMITS					
55-32-100 Excavation Permit Fees	0	0	0	0	0
<i>Sub-Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
CHARGES FOR SERVICES					
55-34-100 Customer Service Charges	780,972	861,113	618,020	860,000	895,000
55-34-150 Penalties & Interest	2,534	1,000	1,958	3,100	1,000
55-34-200 Plant Investment Fees	607,500	375,000	405,000	405,000	300,000
55-34-999 Contributed Assets	0	0	0	0	0
<i>Sub-Total</i>	<i>1,391,007</i>	<i>1,237,113</i>	<i>1,024,978</i>	<i>1,268,100</i>	<i>1,196,000</i>
MISCELLANEOUS REVENUE					
55-36-100 Interest Earnings	115,167	18,500	115,117	125,000	18,500
55-36-500 JFF Management Fee	29,000	29,000	21,750	29,000	29,000
55-36-900 Miscellaneous Revenue	0	0	0	0	0
<i>Sub-Total</i>	<i>144,167</i>	<i>47,500</i>	<i>136,867</i>	<i>154,000</i>	<i>47,500</i>
OTHER SOURCES & TRANSFERS					
55-39-100 Debt Service Proceeds	0	0	0	0	0
55-39-200 Grants and Aid from Agencies	0	0	0	0	0
55-39-910 Transfer in from General Fund	0	0	0	0	0
55-39-920 Transfer in from WWF Committed Res JFF Plant R	0	0	0	0	200,000
55-39-999 Unassigned Fund Balance	2,683,719	3,452,627	3,171,266	3,171,266	1,389,001
<i>Sub-Total</i>	<i>2,683,719</i>	<i>3,452,627</i>	<i>3,171,266</i>	<i>3,171,266</i>	<i>1,589,001</i>
<i>New Revenues</i>	<i>1,535,173</i>	<i>1,284,613</i>	<i>1,161,845</i>	<i>1,422,100</i>	<i>1,243,500</i>
<i>Total Revenues with Carryover</i>	<i>4,218,892</i>	<i>4,737,240</i>	<i>4,333,111</i>	<i>4,593,366</i>	<i>2,832,501</i>

TOWN OF FRASER

12/9/2019

11/30/2019

	2018 Actuals	2019 Budget	2019 Year to Date	2019 YEE	2020 Budget
EXPENDITURES					
55-40-110 Salaries	220,129	270,000	257,821	270,000	310,000
55-40-210 Health Insurance	49,239	70,000	60,732	70,000	77,000
55-40-220 FICA Tax	15,823	20,655	18,469	20,655	25,000
55-40-230 Retirement	7,435	16,200	12,764	16,200	17,000
55-40-250 Unemployment Tax	656	810	776	810	1,000
55-40-260 Workers Comp Claims	0	0	0	0	0
55-40-280 Training Programs	120	2,500	85	2,500	3,000
55-40-290 Travel, Meals and Lodging	308	2,500	0	2,500	3,000
55-40-295 Meals and Entertainment	137	2,000	0	2,000	2,000
55-40-310 Legal Fees	0	5,000	0	5,000	5,000
55-40-330 Engineering Fees	2,561	30,000	0	5,000	80,000
55-40-360 Computers-Networks and Support	6,120	7,000	10,668	12,000	7,000
55-40-370 Other Professional Services	5,066	10,000	3,893	6,000	15,000
55-40-410 Bank Charges	0	100	0	100	100
55-40-430 Insurance	8,785	7,000	0	10,000	7,000
55-40-440 Advertising	0	500	0	500	500
55-40-460 System Repair and Maint-Collec	71,518	150,000	66,586	75,000	150,000
55-40-490 Professional Memberships	4,957	6,000	5,051	6,000	6,000
55-40-500 Operating Supplies-Collections	0	5,000	0	5,000	5,500
55-40-510 Equipment Purchase and Repair	0	5,500	170	5,500	50,000
55-40-520 Testing	0	1,000	0	1,000	1,000
55-40-550 Postage & Billing Supplies	1,935	2,500	994	2,500	2,500
55-40-560 Utilities - Telephone	2,194	2,000	2,558	2,000	2,000
55-40-650 WW Treatment Charges/JFOC	208,170	260,000	174,210	260,000	273,704
55-40-660 JFF CapRepl Reserve	0	2,095,305	1,022,100	1,022,100	982,034
55-40-670 JFF O&M Reserve	0	0	0	0	0
55-40-690 Miscellaneous Expense	582	2,000	814	2,000	3,000
55-40-695 Bad Debt Write Off	0	0	0	0	0
55-40-730 Capital Projects	0	250,000	69,893	85,000	250,000
55-40-740 Capital Purchases	0	0	0	0	0
55-40-760 PIF - Capital Projects	0	0	0	0	0
55-40-770 PIF - Capital Purchases	0	0	0	0	0
55-40-780 Capitalized Assets - Audit	0	0	0	0	0
55-40-790 Depreciation	431,893	0	0	0	0
55-40-810 Debt Service - Principal	0	0	0	0	0
55-40-820 Debt Service - Interest	0	0	0	0	0
55-40-850 Debt Service - Agent Fees	0	0	0	0	0
55-40-910 Transfer to General Fund	0	0	0	0	0
55-40-930 Transfer to CERF	10,000	10,000	10,000	10,000	30,000
55-40-970 Transfer to Reserves	0	50,000	50,000	50,000	50,000
55-40-980 Transfer to Strategic Reserves	0	1,000,000	1,000,000	1,255,000	0
55-40-990 Transfer to Water Fund	0	0	0	0	0
<i>Sub-Total</i>	<i>1,047,626</i>	<i>4,283,570</i>	<i>2,767,584</i>	<i>3,204,365</i>	<i>2,358,338</i>
WASTEWATER FUND REVENUES	4,218,892	4,737,240	4,333,111	4,593,366	2,832,501
WASTEWATER FUND EXPENDITURES	1,047,626	4,283,570	2,767,584	3,204,365	2,358,338
WASTEWATER FUND REVENUES OVER EXPENDITURES	3,171,266	453,670	1,565,527	1,389,001	474,163
WWF Committed Emergency Reserves	2,051,000	2,101,000	2,101,000	2,101,000	2,101,000
WWF Strategic Reserves	0	1,000,000	1,000,000	1,255,000	1,255,000
Wastewater Fund Unassigned Fund Balance	3,171,266	453,670	1,565,527	1,389,001	474,163

		2018	2019	11/30/2019	2019	2020
JOINT FACILITIES FUND - O&M		Actual	Budget	2019	YEE	Budget
REVENUE				Year to Date		
40-30-100	Interest - O&M Accounts	0	350	216	300	400
40-30-200	O&M Reimbursement - WPR	201,021	249,140	156,929	249,140	254,242
40-30-205	Capital Reimbursement - WPR	0	0	0	0	0
40-30-210	O&M Reimbursement - GC#1	317,953	393,568	251,892	393,568	408,470
40-30-215	Capital Reimbursement - GC#1	0	0	0	0	0
40-30-220	O&M Reimbursement - TOF	208,170	259,972	167,740	259,972	272,001
40-30-225	Capital Reimbursement - TOF	0	0	0	0	0
40-30-230	Study Reimbursement - WP	0	0	0	0	0
40-30-235	Study Reimbursement - Granby	0	0	0	0	0
40-30-500	Sale of General Fixed Assets	0	0	0	0	0
40-30-800	Interest - Cap Res Accounts	0	0	0	0	0
40-30-900	Miscellaneous Revenue	0	0	3,681	4,000	0
	<i>Sub-Total</i>	727,144	903,030	580,459	906,980	935,113
OTHER SOURCES AND TRANSFERS						
40-30-930	Transfer In From Cap Project	0	0	0	0	0
40-30-980	Capitalized Reimbursements	0	0	0	0	0
40-30-999	Carryover Balance	208,259	202,688	208,259	208,259	203,038
	<i>Sub-Total</i>	208,259	202,688	208,259	208,259	203,038
PLANT EXPENDITURES						
		2018	2019	2019	2019	2020
		Actual	Budget	Year to Date	YEE	Budget
40-85-110	Salaries	195,118	240,000	183,608	210,000	254,000
40-85-210	Health Insurance	45,679	73,000	45,900	73,000	81,760
40-85-220	FICA Tax	13,540	18,360	12,651	18,360	19,431
40-85-230	Retirement	7,805	14,400	7,848	14,400	10,160
40-85-250	Unemployment Tax	588	720	553	720	762
40-85-260	Workers Comp Claims	0	0	0	0	0
40-85-280	Training Programs	560	2,500	165	2,500	3,000
40-85-290	Travel - Meals and Lodging	1,058	2,500	106	2,500	3,000
40-85-295	Meals - Local Business	108	250	72	250	500
40-85-310	Legal Fees	10,041	10,000	0	10,000	10,000
40-85-320	Audit Fee	5,714	6,000	5,868	6,000	6,000
40-85-330	Engineering Fees	0	10,000	3,931	10,000	10,000
40-85-340	Financial Services	0	0	0	0	0
40-85-350	Sludge Removal	59,725	70,000	61,455	70,000	70,000
40-85-370	Professional Services	3,656	10,000	3,666	10,000	10,000
40-85-375	Reimbursable Prof Services	0	0	0	0	0
40-85-410	Bank Charges	0	0	0	0	0
40-85-430	Insurance - Plant	33,251	36,500	6,006	36,500	40,000
40-85-440	Advertising	0	500	707	800	500
40-85-460	Plant Maintenance and Repair	15,274	50,000	17,965	50,000	55,000
40-85-475	Grounds Maintenance	81	1,000	476	1,000	2,500
40-85-480	Equipment Rental	7	500	0	500	500
40-85-490	Professional Memberships	0	600	0	600	600
40-85-500	Operating Supplies	4,455	10,000	4,627	10,000	10,000
40-85-506	Operating Supplies - Chemicals	32,974	50,000	32,251	50,000	50,000
40-85-510	Equipment Purchase and Repair	21,790	20,000	20,379	20,000	20,000
40-85-520	Testing	59,855	55,000	50,217	55,000	55,000
40-85-525	Permits	0	0	0	0	0
40-85-550	Postage	40	0	0	0	0
40-85-560	Utilities - Telephone	3,530	5,600	3,278	4,000	5,000
40-85-562	Utilities - Electricity	192,444	200,000	148,551	200,000	200,000
40-85-565	Utilities - Natural Gas	2,618	3,000	1,845	3,000	3,500
40-85-567	Utilities - Plant Generator	0	500	1,335	1,500	500
40-85-569	Utilities - Trash Removal	2,422	2,750	2,274	2,750	3,000

