City of Fraser
CENTENNIAL COMMUNITY

FRASER CITY COUNCIL – SPECIAL VIRTUAL MEETING
THURSDAY, APRIL 15, 2021 @ 6:30PM

I. **CALL TO ORDER**

II. **PLEDGE OF ALLEGIANCE**

III. **ROLL CALL OF COUNCIL MEMBERS**

IV. **APPROVAL OF AGENDA**

V. **CITIZEN PARTICIPATION ON AGENDA ITEMS**

VI. **PUBLIC HEARING**
1. Increasing Property Taxes and 2021-2022 Budget
2. 2021-2022 Police & Fire Special Assessments

VII. **DISCUSSION OF FY 2021-2022 BUDGET**

VIII. **REVIEW ACTIONS NECESSARY TO ADOPT FY 2021-2022 BUDGET**

IX. **CITIZEN PARTICIPATION**

X. **ADJOURNMENT**

(Posted Friday, April 9, 2021 @ 4:00 pm)

IT is inviting you to a scheduled Zoom meeting.
Topic: Council Meeting
Time: Apr 15, 2021 06:30 PM Eastern Time (US and Canada)
Join Zoom Meeting
https://us02web.zoom.us/j/84625953078
Meeting ID: 846 2595 3078
Passcode: 462799
One tap mobile
+13017158592,,84625953078# US (Washington DC)
+13126266799,,84625953078# US (Chicago)
Dial by your location
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
+1 929 205 6099 US (New York)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 669 900 6833 US (San Jose)

Meeting ID: 846 2595 3078
Find your local number: https://us02web.zoom.us/u/kb38Xnxk4O

NOTICE OF ELECTRONIC PUBLIC MEETING

The Michigan Department of Health and Human Services issued an order on March 2, 2021 that prohibits indoor gatherings of more than 25 people at non-residential venues, and the Michigan Department of Labor and Economic Opportunity issued emergency rules on October 14, 2020 regarding remote work by employees when feasible. In addition, the City of Fraser has declared a local state of emergency, due to the ongoing COVID-19 pandemic. To ensure against violating the indoor gathering requirements for mandatory social distancing due to the limited space within the City Council Chambers, and in the interest of achieving the goal expressed in the MDHHS order and the MDLEO rules to protect the public health, particularly during a local state of emergency, the **Fraser City Council** will meet electronically on **April 8, 2021 @ 6:30PM** in accordance with the Open Meetings Act, using the Zoom platform for videoconferencing and public access."

This notice is required to ensure that those wishing to observe and/or participate in the meeting have the opportunity to do so. The public can participate via the Zoom application, internet access via the Zoom website, and/or via telephone using the Zoom telephone number and meeting ID. The public will be able to hear Council members and will be permitted to speak for up to five minutes during the public participation portion(s) of the agenda. Please note that callers/viewers will automatically be muted, and must remain muted until called upon to speak by the Mayor. Written comments will be accepted prior to the date and time (no later than 4:30pm on the day of the meeting) by the City Clerk @ kellyd@micityoffraser.com. During the meeting, members of the public may e-mail comments to publicmeeting@micityoffraser.com. The e-mail must provide the following: 1. Your name, address, and e-mail address 2. The agenda item in your subject line, if your comments pertain to a specific agenda item. To contact members of the City Council in order to provide input or ask questions on any business before the City Council at the meeting, please use the contact information found on the City of Fraser website: www.ci.fraser.mi.us. Public Hearing comments will be heard during any Public Hearing that is conducted during the meeting, and other comments will be heard or reviewed during public participation. The City of Fraser provides live public access to this meeting on Comcast Channel 5 and WOW Channel 10 and online at www.ci.fraser.mi.us. This live public access meets the OMA's requirements that all public body deliberations and decisions take place at a meeting open to the public. In addition, if technology permits, the meeting will also be streamed via the YouTube website and application. In the event of a change in the status of statewide or local states of emergency, the City Council meeting may be changed from a remote meeting to a live in-person meeting to be held at Fraser City Hall, 33000 Garfield Road, Fraser, MI 48026, on the same date and at the same time. The City will post notice of any change in method of conducting the meeting from a remote meeting to an in-person live meeting, and/or any change in the meeting place for this meeting, to the City's website at www.ci.fraser.mi.us. Interested parties should periodically check for such changes or contact the City Clerk's Office at (586) 293-3100.The City of Fraser thanks all of you for your understanding and support as we all attempt to navigate these challenging times together.

City of Fraser Administration - February 2021

City of Fraser

A Centennial Community

BUDGET SUMMARY - 2021-2022

This budget was created as the City of Fraser (Fraser), like every other community, business organization and household across the country, is dealing with extreme challenges resulting in large part due to the COVID-19 pandemic. COVID-19 has ravaged governments, communities and households for a full year financially, economically and emotionally. In spite of this, the U.S. spirit has remained resilient and this has been true for Fraser. Fraser is currently in the process of rebuilding, as it pertains to its administration, its staff and its various infrastructure.

Strategically, this budget aligns itself with the five-year capital improvement plan and includes the first year of that five-year plan as recently presented to Council.

In the past few months several key positions have been vacant, changed or will be changing--City Manager, Finance Director/Recreation Director/IT Director, City Clerk, Public Works Director and Assistant Public Works Director. Acting Interim Finance Director John Walters was instrumental in putting the budget together this fiscal period and will be the main presenter in the key forecasts associated with it.

REVENUES

Total revenues this budget period was projected to be $17.4 million. Approximately $11.35 million or 65% of this represented tax revenue. In the prior period $11.17 million represented tax associated revenue at 70% of the budget. This fiscal period's projections include the continuation of PA33 assessed at a total of 4.5 mills for a 3% increase in revenue over the prior period of $2.04 million. Approximately $452,628 in revenue is generated per mill assessed. The US Census, which has some implications for PA33 is expected to provide population numbers in August or September of 2021; well after the deadline for making a decision on PA33.

The PowerPoint presentation breaks down the various estimated amounts and percentages of revenue that is expected for 2021-22.

Total revenue was forecasted to be $1.34 million or 8.4% higher year-over-year (YOY) with nearly half of this increase being attributed to an increase in Water and Sewer rates, primarily to cover the costs in increased water rates passed along from the GLWA. The other half of this increase was attributed to Ambulance services revenue of $502,711, an increase of $445,941 or 785%. ALS millage will reduce to 0.966 mills from 0.9754 in the prior period.

The 2021-22 budget did not include any funding from the Treasury's American Rescue Plan (ARP) due to unknown variables at the time of writing; including its ETA and the dollar amount the City would qualify for. While this is being continuously monitored and it is expected that 50% of the funds could fall into the current fiscal year, the specifics concerning this is still unknown other than the funds will be forthcoming.

A key revision this budget period were the administrative transfers from revenue funds to general fund (revised from prior years). Notice of a public hearing related to the general millage and the PA 33 millage was properly posted for Council's meeting on April 15, 2021.

EXPENSES

Total expenditures for the 2021-22 budget period projected to be $18.7 million, representing net appropriations of <$1.3 million>. The breakdown of the various amounts and percentages for expenditures are broken down in page 2 of the PowerPoint presentation.

The major capital improvements and significant projects coming up for the budget period were based on prior Council directives approximating $1.7 million. This involved making transfers from the General Fund (GF) to a newly created Capital Improvement Fund (CIF), which had not been done in the past. The amount transferred from the GF to the CIF was $2.98 million, which was necessary to maintain in the CIF the $1.7 million directive. Planned projects in the CIF includes:

- Information Technology - $145k IT equipment and $7k fire software
- City Hall - $200k for parking lot R&R and $200k to replace four roof air handlers
- Public Safety - $95.5k body cameras/safety equipment; $12k to upgrade 10 workstations; $15k lease buy-out of two Ford Fusions; $40k floor repair in fire bay; $19k fingerprint machine and CLEMIS computer. There was $450k that will NOT be included in the budget for safety radios (applied for grant).
- Department of Public Works (DPW) - $240k to replace old street sweeper
- Parks Maintenance - $250k for park improvements
- Recreation - $60k to replace and add new signage for parks and city entrances
- **Total estimated cost $1.28 million**

A new parking lot R&R was also slated for the Senior Apartment Center and estimated to approximate $200k. This will come out of the Senior Center budget, not the GF.

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 000							
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	7,746,108	8,055,368	8,055,368	8,297,029	241,661	3%
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	587,564	636,656	636,656	500,000	(136,656)	-21%
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY TAXES	1,142	1,143	1,143	1,177	34	3%
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	16,308	9,000	9,000	9,270	270	3%
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(541)	(1,000)	(1,000)	(1,000)	0	0%
101-000-427.000	TAXES - COMMUNITY-WIDE SPECIAL ASSESSMEN (4.5 MILLS)	3,803,942	1,977,500	1,977,500	2,036,825	59,325	3%
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	45,382	39,117	39,117	40,291	1,174	3%
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	135,880	187,083	187,083	192,695	5,612	3%
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	22,632	10,000	10,000	10,000	0	0%
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	248,554	256,307	256,307	263,996	7,689	3%
101-000-476.200	BUSINESS LICENSES - PAWNBROKER DEALER	500	0	0	0	0	
101-000-476.300	BUSINESS LICENSES - SECOND HAND DEALER	500	0	0	0	0	
101-000-476.400	BUSINESS LICENSES - PRECIOUS METAL DEAL	50	0	50	50	0	0%
101-000-477.000	LICENSES AND PERMITS - CABLE TV (WOW)	72,549	94,600	94,600	94,600	0	0%
101-000-477.100	LICENSES AND PERMITS - CABLE TV (COMCAST	153,298	156,000	156,000	156,000	0	0%
101-000-478.000	LICENSES AND PERMITS - VIDEO FRANCHISE	33,093	43,600	43,600	43,600	0	0%
101-000-479.000	LICENSES AND PERMITS - CELLULAR TOWER	91,323	14,965	104,250	104,250	0	0%
101-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY	0	0	569,220	0	(569,220)	-100%
101-000-522.000	FEDERAL GRANTS - CDBG	5,380	0	0	0	0	
101-000-543.032	STATE GRANTS - TRAINING FUNDS PSAP	0	0	0	0	0	
101-000-543.302	STATE GRANTS - TRAINING FUNDS PA 302	5,124	10,000	10,000	10,000	0	0%
101-000-543.500	STATE GRANTS - LIQUOR LICENSE FEE	10,946	10,946	10,946	10,946	0	0%
101-000-543.600	STATE GRANTS - HIGHWAY SAFETY	0	0	0	0	0	
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE FLOW	1,152	0	0	0	0	
101-000-545.000	STATE GRANTS - DRUG CASE INFORMATION	0	0	0	0	0	
101-000-547.000	STATE GRANT - COURT EQUITY	24,166	27,250	27,250	27,250	0	0%
101-000-549.000	STATE GRANTS - FINANCIAL TOOL	0	0	0	0	0	
101-000-566.000	STATE GRANTS - RECREATIONAL AND CULTURAL	0	0	0	0	0	
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,208,055	698,960	803,429	1,208,055	404,626	50%
101-000-574.000	STATE GRANTS - STATE REVENUE SHARING	1,410,232	1,080,000	1,503,552	1,533,623	30,071	2%
101-000-582.000	CONTRIBUTIONS FROM MACOMB COUNTY	0	0	0	0	0	
101-000-611.000	ATTORNEY FEE REIMBURSEMENT	11,653	0	0	0	0	
101-000-621.000	PROBATION OVERSIGHT FEE	9,020	15,000	15,000	15,000	0	0%
101-000-627.000	BUILDING INSPECTION AND PERMIT FEES	252,688	281,250	281,250	281,250	0	0%
101-000-628.000	PLANNING COMMISSION FEES	6,413	5,000	5,000	5,000	0	0%
101-000-629.000	ZONING BOARD OF APPEALS FEES	5,300	2,500	2,500	2,500	0	0%
101-000-645.000	CHARGES FOR SERVICES - PUBLIC SAFETY	212,160	150,000	150,000	150,000	0	0%
101-000-646.000	CHARGES FOR SERVICES - PUBLIC WORKS	24,705	20,000	20,000	20,000	0	0%
101-000-647.000	CHARGES FOR SERVICES - CITY CLERK	2,540	2,500	2,500	2,500	0	0%
101-000-648.000	CHARGES FOR SERVICES - FINANCE	916	1,000	1,000	1,000	0	0%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-000-649.000	CHARGES FOR SERVICES - RECREATION	35,441	39,028	39,028	45,000	5,972	15%
101-000-649.100	CHARGES FOR SERVICES - PARK RENTALS	3,976	0	0	0	0	
101-000-649.150	CHARGES FOR SERVICES - CENTER RENTAL	2,894	0	0	0	0	
101-000-649.200	CHARGES FOR SERVICES - FIREWORKS	12,000	0	0	0	0	
101-000-649.500	CHARGES FOR SERVICES - SENIOR CENTER	29,117	24,770	9,770	15,000	5,230	54%
101-000-650.000	TRANSACTION FEES (PAWN SHOP)	5,140	5,000	5,000	5,000	0	0%
101-000-655.000	DISTRICT COURT - FINES/COSTS-DIST CT.	473,305	323,063	323,063	350,000	26,937	8%
101-000-655.100	DISTRICT COURT - CRIME VICTIM FEE	0	0	0	0	0	
101-000-655.200	DISTRICT COURT - 20% PENALTY - D.C.	0	0	0	0	0	
101-000-658.000	DISTRICT COURT - CLEARANCE FEES-D.C.	0	0	0	0	0	
101-000-659.000	DISTRICT COURT - NO PROOF INS	0	0	0	0	0	
101-000-661.000	DISTRICT COURT - 10% BOND FEE-D.C.	0	0	0	0	0	
101-000-664.000	INTEREST INCOME AND RENT CONTROL	114,220	19,600	19,600	19,600	0	0%
101-000-671.000	OTHER REVENUE	770	0	0	0	0	
101-000-673.000	GAIN OR LOSS ON SALE OF ASSETS	41,285	0	12,705	0	(12,705)	-100%
101-000-674.600	DONATION - RECREATION PROGRAMMING	8,148	0	0	0	0	
101-000-674.700	DONATION - HISTORICAL COMMISSION	1,659	0	0	0	0	
101-000-674.800	DONATION - FARMERS MARKET	1,791	0	0	0	0	
101-000-674.900	DONATION - PARK DONATIONS	0	0	1,000	0	(1,000)	-100%
101-000-676.000	REIMBURSEMENTS	34,498	0	0	0	0	
101-000-676.001	OTHER REVENUE - REIMBURSEMENTS (WCF)	27,808	0	12,884	0	(12,884)	-100%
101-000-676.202	ADMIN SERVICES - MAJOR STREETS	24,574	24,574	24,574	100,142	75,568	308%
101-000-676.203	ADMIN SERVICES - LOCAL STREETS	17,246	17,246	17,246	42,918	25,672	149%
101-000-676.210	ADMIN SERVICES - AMBULANCE	56,770	56,770	56,770	502,711	445,941	786%
101-000-676.226	ADMIN SERVICES - RUBBISH	0	0	0	153,080	153,080	
101-000-676.526	ADMIN SERVICES - WATER	192,991	192,991	192,991	572,622	379,631	197%
101-000-676.527	ADMIN SERVICES - SEWER	124,831	124,831	124,831	363,347	238,516	191%
101-000-682.000	OTHER REVENUE - RETIREE HEALTH CARE	45,286	34,000	34,000	34,000	0	0%
101-000-685.000	OTHER REVENUE - DONATIONS	0	0	0	0	0	
101-000-686.000	INSURANCE RECOVERIES	1,772	0	0	0	0	
101-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	928	8,000	8,000	8,000	0	0%
101-000-688.000	OTHER REVENUE - SMART PROGRAM	51,351	15,000	15,000	15,000	0	0%
101-000-689.000	OTHER REVENUE - CASH OVER OR SHORT	(143)	0	0	0	0	
101-000-699.000	INTERFUND TRANSFERS IN	0	106,222	197,102	165,028	(32,074)	-16%
NET OF REVENUES/APPROPRIATIONS - 000 -		17,456,392	14,775,840	16,064,884	17,407,355	1,342,471	8%
Dept 101 - CITY COUNCIL							
101-101-703.000	SALARIES	34,174	48,600	48,600	48,600	0	0%
101-101-709.000	FICA	2,094	3,013	3,013	3,013	0	0%
101-101-711.000	MEDICARE	490	705	705	705	(0)	0%
101-101-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	56	130	130	130	0	0%
101-101-752.000	SUPPLIES	90	1,000	1,000	1,000	0	0%
101-101-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	0	0	0	100	100	
101-101-801.100	PROFESSIONAL SERVICES (HR)	0	75,000	75,000	0	(75,000)	-100%
101-101-900.000	PRINTING AND PUBLISHING	16,385	15,000	15,000	15,000	0	0%
101-101-911.000	CONFERENCES	0	2,500	2,469	2,500	31	1%
101-101-915.000	MEMBERSHIPS	1,799	1,500	1,500	1,500	0	0%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-101-915.200	MEMBERSHIPS (MML)	6,366	6,366	6,366	6,366	0	0%
101-101-915.300	MEMBERSHIPS (SEMCOG)	1,631	1,631	1,662	1,700	38	2%
NET OF REVENUES/APPROPRIATIONS - 101 - CITY COUNCIL		63,085	155,445	155,445	80,614	(74,831)	-48%
Dept 136 - DISTRICT COURT							
101-136-702.000	WAGES - FULL TIME EMPLOYEES	127,519	127,271	127,271	144,447	17,176	13%
101-136-703.000	SALARIES	22,100	28,840	28,840	27,434	(1,406)	-5%
101-136-704.000	WAGES - PART TIME EMPLOYEES	8,490	16,234	16,234	12,000	(4,234)	-26%
101-136-705.000	VACATION PAY	6,366	8,462	8,462	9,359	897	11%
101-136-706.000	HOLIDAY PAY	7,282	7,516	7,516	8,958	1,442	19%
101-136-709.000	FICA	9,112	11,767	11,767	12,627	860	7%
101-136-711.000	MEDICARE	2,131	2,752	2,752	2,953	201	7%
101-136-714.000	LONGEVITY PAY	1,470	1,470	1,470	1,470	0	0%
101-136-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	3,696	4,300	4,300	8,744	4,444	103%
101-136-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	53,446	64,000	64,000	55,800	(8,200)	-13%
101-136-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	55	699	699	699	0	0%
101-136-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,250	3,750	3,750	3,250	(500)	-13%
101-136-752.000	SUPPLIES	7,554	6,180	6,180	6,180	0	0%
101-136-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	27,989	51,809	51,809	51,809	0	0%
101-136-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	2,400	0	0	0	0	
101-136-817.000	TRIAL COURT APPOINTED ATTORNEY FEES	18,638	0	0	0	0	
101-136-823.000	INTERPRETER FEES	1,558	1,000	1,000	1,000	0	0%
101-136-851.000	MAIL OR POSTAGE	4,085	2,500	2,500	2,500	0	0%
101-136-860.000	TRANSPORTATION	188	500	500	500	0	0%
101-136-910.000	PROFESSIONAL DEVELOPMENT	693	500	500	1,000	500	100%
101-136-933.000	SOFTWARE MAINTENANCE AGREEMENTS	0	2,500	2,500	2,500	0	0%
101-136-940.000	RENTALS	299,155	300,000	300,000	300,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 136 - DISTRICT COURT		605,177	642,050	642,050	653,230	11,180	2%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 171 - CITY MANAGER							
101-171-703.000	SALARIES	113,986	99,750	139,750	124,800	(14,950)	-11%
101-171-705.000	VACATION PAY	20,697	12,115	12,115	7,378	(4,737)	-39%
101-171-706.000	HOLIDAY PAY	5,553	5,250	5,250	7,993	2,743	52%
101-171-709.000	FICA	7,406	7,261	10,321	8,691	(1,630)	-16%
101-171-711.000	MEDICARE	1,732	1,698	1,698	2,032	334	20%
101-171-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	9,272	10,200	10,200	12,480	2,280	22%
101-171-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,614	20,000	20,000	18,600	(1,400)	-7%
101-171-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	647	955	955	955	0	0%
101-171-752.000	SUPPLIES	826	1,000	9,420	1,000	(8,420)	-89%
101-171-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	739	0	0	0	0	
101-171-791.000	SUBSCRIPTIONS AND PUBLICATIONS	0	1,000	0	1,000	1,000	
101-171-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,000	5,000	3,000	5,000	2,000	67%
101-171-801.300	PROFESSIONAL SERVICES (CORNERSTONE)	0	14,420	0	0	0	
101-171-843.000	MEDICAL PROVIDER SERVICES	5,197	3,500	12,500	14,420	1,920	15%
101-171-851.000	MAIL OR POSTAGE	691	0	0	0	0	
101-171-860.000	TRANSPORTATION	3,850	4,200	4,200	4,200	0	0%
101-171-910.000	PROFESSIONAL DEVELOPMENT	0	1,000	1,000	1,000	0	0%
101-171-911.000	CONFERENCES	1,256	1,000	1,000	1,000	0	0%
101-171-915.000	MEMBERSHIPS	1,204	2,000	2,000	2,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 171 - CITY MANAGER		190,670	190,349	233,409	212,548	(20,861)	-9%
Dept 209 - ASSESSING							
101-209-703.000	SALARIES	1,335	1,545	1,545	1,545	0	0%
101-209-709.000	FICA	32	155	155	155	0	0%
101-209-711.000	MEDICARE	8	23	23	23	0	0%
101-209-752.000	SUPPLIES	2,978	5,000	5,000	5,000	0	0%
101-209-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	0	0	0	0	0	
101-209-801.500	PROFESSIONAL SERVICES (ASSESSOR)	101,875	107,215	107,215	107,215	0	0%
101-209-801.800	PROFESSIONAL SERVICES (LEGAL)	0	0	0	10,000	10,000	
101-209-851.000	MAIL OR POSTAGE	5,329	4,000	4,000	4,000	0	0%
101-209-900.000	PRINTING AND PUBLISHING	458	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSING		112,015	117,938	117,938	127,938	10,000	8%
Dept 210 - LEGAL							
101-210-801.800	PROFESSIONAL SERVICES (LEGAL)	166,430	230,000	230,000	160,000	(70,000)	-30%
NET OF REVENUES/APPROPRIATIONS - 210 - LEGAL		166,430	230,000	230,000	160,000	(70,000)	-30%
Dept 215 - CLERK							
101-215-703.000	SALARIES	57,577	56,228	56,228	115,798	59,570	106%
101-215-704.000	WAGES - PART TIME EMPLOYEES	16,294	21,675	21,675	0	(21,675)	-100%
101-215-705.000	VACATION PAY	7,752	4,325	4,325	15,591	11,266	260%
101-215-706.000	HOLIDAY PAY	4,088	2,811	2,811	8,222	5,411	192%
101-215-707.000	TEMPORARY EMPLOYEES	24,538	34,556	39,556	25,000	(14,556)	-37%
101-215-709.000	FICA	5,113	7,570	7,570	10,361	2,791	37%
101-215-711.000	MEDICARE	1,196	1,770	1,770	2,423	653	37%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-215-713.000	OVERTIME	595	2,500	2,500	2,500	0	0%
101-215-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	0	0	0	7,000	7,000	
101-215-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	1,571	1,571	
101-215-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,958	25,000	22,000	37,200	15,200	69%
101-215-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	200	304	304	304	0	0%
101-215-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	21	50	50	50	0	0%
101-215-752.000	SUPPLIES	15,977	9,000	9,000	9,000	0	0%
101-215-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	0	0	0	0	0	
101-215-791.500	SUBSCRIPTIONS AND PUBLICATIONS (CODE)	3,361	3,000	3,000	3,000	0	0%
101-215-801.800	PROFESSIONAL SERVICES	3,125	4,500	4,500	4,500	0	0%
101-215-851.000	MAIL OR POSTAGE	5,309	4,000	4,000	4,000	0	0%
101-215-910.000	PROFESSIONAL DEVELOPMENT	56	800	800	800	0	0%
101-215-911.000	CONFERENCES	12	3,000	1,000	3,000	2,000	200%
101-215-915.000	MEMBERSHIPS	110	0	0	0	0	
101-215-970.000	CAPITAL OUTLAY	0	3,100	3,100	3,100	0	0%
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		166,282	184,189	184,189	253,419	69,230	38%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 258 - INFORMATION TECHNOLOGY							
101-258-703.000	SALARIES	69,878	64,284	23,983	29,000	5,017	21%
101-258-705.000	VACATION PAY	8,499	4,945	0	1,427	1,427	
101-258-706.000	HOLIDAY PAY	7,541	3,214	0	900	900	
101-258-709.000	FICA	4,688	5,542	1,478	1,942	465	31%
101-258-711.000	MEDICARE	1,096	1,707	346	454	109	31%
101-258-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	0	0	0	0	0	
101-258-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	5,183	3,362	1,583	941	(642)	-41%
101-258-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,958	25,000	6,732	7,000	268	4%
101-258-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	170	258	258	72	(186)	-72%
101-258-752.000	SUPPLIES	14,350	10,000	10,000	10,000	0	0%
101-258-801.100	PROFESSIONAL SERVICES	35,224	30,000	103,934	90,000	(13,934)	-13%
101-258-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	30,801	25,000	25,000	25,000	0	0%
101-258-851.000	MAIL OR POSTAGE	2,498	2,500	2,500	2,500	0	0%
101-258-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	48,230	45,000	45,000	45,000	0	0%
101-258-910.000	PROFESSIONAL DEVELOPMENT	500	1,500	1,500	1,500	0	0%
101-258-933.000	SOFTWARE MAINTENANCE AGREEMENTS	127,270	270,000	270,000	125,000	(145,000)	-54%
101-258-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	0	0	0	0	0	
101-258-983.000	LEASED ASSETS	33,637	29,000	29,000	29,000	0	0%
101-258-985.000	HARDWARE	53,511	45,000	45,000	45,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 258 - INFORMATION TECHNOLOGY		464,034	566,312	566,312	414,737	(151,576)	-27%
Dept 260 - FINANCE							
101-260-702.000	WAGES - FULL TIME EMPLOYEES	52,825	48,864	48,864	120,000	71,136	146%
101-260-703.000	SALARIES	36,084	79,447	45,000	71,500	26,500	59%
101-260-704.000	WAGES - PART TIME EMPLOYEES	14,485	16,265	16,265	0	(16,265)	-100%
101-260-705.000	VACATION PAY	8,977	4,629	4,629	20,393	15,764	341%
101-260-706.000	HOLIDAY PAY	6,099	8,951	8,951	13,855	4,904	55%
101-260-708.000	UNEMPLOYMENT COMPENSATION	9,196	9,150	9,150	13,160	4,010	44%
101-260-709.000	FICA	7,747	9,933	7,298	13,996	6,699	92%
101-260-711.000	MEDICARE	1,812	2,323	2,323	3,273	950	41%
101-260-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	4,050	5,400	5,400	0	(5,400)	-100%
101-260-713.000	OVERTIME	2,284	2,060	2,060	2,100	40	2%
101-260-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	3,138	7,004	7,004	11,000	3,996	57%
101-260-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	10,088	10,088	
101-260-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	19,264	25,000	25,000	74,400	49,400	198%
101-260-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	566	862	862	1,250	388	45%
101-260-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,875	5,000	5,000	5,000	0	0%
101-260-752.000	SUPPLIES	2,862	2,853	2,853	3,000	147	5%
101-260-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	4,283	7,519	7,519	8,000	481	6%
101-260-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	91,224	64,328	64,328	79,328	15,000	23%
101-260-801.050	BANK SERVICE CHARGES	38,823	40,000	40,000	40,000	0	0%
101-260-851.000	MAIL OR POSTAGE	6,676	7,500	7,500	7,500	0	0%
101-260-910.000	PROFESSIONAL DEVELOPMENT	0	2,500	2,500	2,500	0	0%
101-260-915.000	MEMBERSHIPS	190	190	190	190	0	0%
NET OF REVENUES/APPROPRIATIONS - 260 - FINANCE		312,460	349,778	312,696	500,533	187,837	60%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 265 - CITY HALL							
101-265-704.000	WAGES - PART TIME EMPLOYEES	25,773	30,900	30,900	27,000	(3,900)	-13%
101-265-707.000	TEMPORARY EMPLOYEES	0	1,030	1,030	1,030	0	0%
101-265-709.000	FICA	1,576	1,980	1,980	1,738	(242)	-12%
101-265-711.000	MEDICARE	369	463	463	406	(57)	-12%
101-265-742.000	MATERIALS & SUPPLIES	27,061	20,600	20,600	20,600	0	0%
101-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	53	250	250	250	0	0%
101-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,971	5,278	5,278	5,278	0	0%
101-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	0	556	556	556	0	0%
101-265-918.000	WATER	9,258	15,862	15,862	15,862	0	0%
101-265-920.000	ELECTRIC	50,591	47,000	47,000	47,000	0	0%
101-265-921.000	NATURAL GAS	12,206	23,896	23,896	23,896	0	0%
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	95,042	68,959	68,959	68,959	0	0%
101-265-946.000	ENGINEERING SERVICES	0	0	0	0	0	
101-265-974.000	LAND IMPROVEMENTS	1,545	0	0	0	0	
101-265-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	142,598	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		368,043	216,774	216,774	212,575	(4,199)	-2%
Dept 266 - ACTIVITY CENTER							
101-266-704.000	WAGES - PART TIME EMPLOYEES	9,468	10,300	10,300	10,300	0	0%
101-266-709.000	FICA	614	639	639	639	0	0%
101-266-711.000	MEDICARE	144	155	155	155	0	0%
101-266-742.000	MATERIALS & SUPPLIES	2,710	9,064	9,064	9,064	0	0%
101-266-918.000	WATER	2,736	4,000	4,000	4,000	0	0%
101-266-920.000	ELECTRIC	17,971	8,000	8,000	8,000	0	0%
101-266-921.000	NATURAL GAS	6,236	5,000	5,000	5,000	0	0%
101-266-934.000	OTHER REPAIRS AND MAINTENANCE	16,025	31,415	31,415	31,415	0	0%
101-266-946.000	ENGINEERING SERVICES	0	0	0	0	0	
101-266-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	17,360	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 266 - ACTIVITY CENTER		73,264	68,573	68,573	68,573	0	0%
Dept 267 - BAUMGARTNER HOUSE							
101-267-742.000	MATERIALS & SUPPLIES	2,844	3,605	3,605	3,605	0	0%
101-267-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	0	412	412	412	0	0%
101-267-918.000	WATER	742	2,122	2,122	2,122	0	0%
101-267-920.000	ELECTRIC	1,321	1,700	1,700	1,700	0	0%
101-267-921.000	NATURAL GAS	1,607	2,987	2,987	2,987	0	0%
101-267-934.000	OTHER REPAIRS AND MAINTENANCE	2,472	4,120	4,120	4,120	0	0%
101-267-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	1,258	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 267 - BAUMGARTNER HOUSE		10,244	14,946	14,946	14,946	0	0%
Dept 268 - LIBRARY BUILDING							
101-268-704.000	WAGES - PART TIME EMPLOYEES	0	0	0	0	0	
101-268-709.000	FICA	0	0	0	0	0	
101-268-711.000	MEDICARE	0	0	0	0	0	
101-268-742.000	MATERIALS & SUPPLIES	85	0	0	0	0	

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-268-918.000	WATER	0	0	0	0	0	
101-268-920.000	ELECTRIC	0	0	0	0	0	
101-268-921.000	NATURAL GAS	0	0	0	0	0	
101-268-934.000	OTHER REPAIRS AND MAINTENANCE	1,687	0	15,000	0	(15,000)	-100%
101-268-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	600	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 268 - LIBRARY BUILDING		2,372	0	15,000	0	(15,000)	-100%
Dept 269 - DPW BUILDING							
101-269-704.000	WAGES - PART TIME EMPLOYEES	1,586	7,210	0	0	0	
101-269-707.000	TEMPORARY EMPLOYEES	0	1,030	0	0	0	
101-269-709.000	FICA	109	511	0	0	0	
101-269-711.000	MEDICARE	25	119	0	0	0	
101-269-742.000	MATERIALS & SUPPLIES	22,984	20,631	16,631	16,631	0	0%
101-269-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	915	1,000	1,000	1,000	0	0%
101-269-918.000	WATER	1,810	1,957	1,827	1,827	0	0%
101-269-920.000	ELECTRIC	9,508	9,000	9,000	9,000	0	0%
101-269-921.000	NATURAL GAS	9,985	16,480	10,480	10,480	0	0%
101-269-934.000	OTHER REPAIRS AND MAINTENANCE	33,232	18,540	37,540	37,540	0	0%
101-269-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	169,188	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 269 - DPW BUILDING		249,342	76,478	76,478	76,478	0	0%
Dept 270 - HUMAN RESOURCES							
101-101-801.100	PROFESSIONAL SERVICES (HR)	0	0	0	144,000	144,000	
NET OF REVENUES/APPROPRIATIONS - 270 - HUMAN RESOURCES		0	0	0	144,000	144,000	
Dept 301 - PUBLIC SAFETY							
101-301-702.000	WAGES - FULL TIME EMPLOYEES	2,194,785	2,177,399	2,177,399	2,312,965	135,566	6%
101-301-703.000	SALARIES	0	95,000	50,000	120,000	70,000	140%
101-301-704.000	WAGES - PART TIME EMPLOYEES	55,906	48,728	48,728	51,000	2,272	5%
101-301-704.500	WAGES - PART TIME EMPLOYEES	0	1,601	1,601	0	(1,601)	-100%
101-301-705.000	VACATION PAY	243,132	247,213	247,213	256,224	9,011	4%
101-301-706.000	HOLIDAY PAY	108,716	102,375	102,375	114,570	12,195	12%
101-301-709.000	FICA	166,866	189,190	185,748	198,943	13,196	7%
101-301-711.000	MEDICARE	39,034	44,246	44,246	46,527	2,281	5%
101-301-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	40,036	32,000	52,000	0	(52,000)	-100%
101-301-713.000	OVERTIME	266,180	297,854	297,854	302,000	4,146	1%
101-301-714.000	LONGEVITY PAY	46,830	49,275	49,275	52,000	2,725	6%
101-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	34,116	75,000	75,000	0	(75,000)	-100%
101-301-717.020	MERS DIVISION 20 POLC	1,030,044	1,152,276	1,152,276	1,158,972	6,696	1%
101-301-717.021	MERS DIVISION 21 POAM	723,564	695,280	695,280	693,198	(2,082)	0%
101-301-717.022	MERS DIVISION 21 POAM - VOLUNTARY	800,000	0	0	0	0	
101-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	401,174	486,000	466,000	595,200	129,200	28%
101-301-721.000	CLOTHING ALLOWANCE	40,175	56,702	56,702	56,702	0	0%
101-301-731.000	EDUCATION ALLOWANCE	28,525	32,000	32,000	32,000	0	0%
101-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	64,267	80,576	80,576	80,576	0	0%
101-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	11,961	13,000	13,000	19,500	6,500	50%
101-301-746.000	OPERATING SUPPLIES	44,965	50,000	87,134	87,134	0	0%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-301-752.000	SUPPLIES	4,748	10,000	10,000	10,000	0	0%
101-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	24,883	50,000	50,000	50,000	0	0%
101-301-816.000	FEE (SEX OFFENDER REGISTRATION)	840	850	850	850	0	0%
101-301-843.000	MEDICAL PROVIDER SERVICES	4,605	5,800	5,800	5,800	0	0%
101-301-850.500	COMMUNICIATIONS (VEHICLES)	7,165	20,000	20,000	20,000	0	0%
101-301-851.000	MAIL OR POSTAGE	758	1,200	1,200	1,200	0	0%
101-301-885.000	PROGRAMMING - COP PROGRAM	14,629	0	20,000	0	(20,000)	-100%
101-301-886.000	PROGRAMMING - OWI ENFORCEMENT	50	50	2,050	50	(2,000)	-98%
101-301-887.000	PROGRAMMING - TECHNOLOGY FUNDS	0	0	0	0	0	
101-301-889.000	PROGRAMMING - PUBLIC SAFETY DONATIONS	1,257	0	0	0	0	
101-301-910.000	PROFESSIONAL DEVELOPMENT	15,626	20,000	20,000	20,000	0	0%
101-301-910.302	PROFESSIONAL DEVELOPMENT (PA 302)	9,910	10,000	10,000	10,000	0	0%
101-301-915.000	MEMBERSHIPS	1,319	975	975	1,500	525	54%
101-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	290,034	290,034	290,034	257,004	(33,030)	-11%
101-301-948.000	COMPUTER SERVICES (CLEMIS)	40,640	38,200	38,200	45,000	6,800	18%
101-301-956.000	BAD DEBT EXPENSE	0	20,000	20,000	20,000	0	0%
101-301-986.000	CAPITAL OUTLAY - FIRE EQUIPMENT	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 301 - PUBLIC SAFETY		6,756,740	6,392,824	6,403,516	6,618,915	215,399	3%
Dept 325 - COMMUNICATIONS/DISPATCH							
101-325-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	40,020	0	0	0	0	
101-325-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	250,516	260,630	260,630	303,672	43,042	17%
NET OF REVENUES/APPROPRIATIONS - 325 - COMMUNICATIONS/DISPATCH		290,536	260,630	260,630	303,672	43,042	17%
Dept 371 - BUILDING DEPARTMENT							
101-371-702.000	WAGES - FULL TIME EMPLOYEES	55,077	103,000	85,500	85,500	0	0%
101-371-703.000	SALARIES	15,753	21,000	21,000	21,000	0	0%
101-371-703.100	MECHANICAL INSP.	13,627	32,000	32,000	32,000	0	0%
101-371-703.200	PLUMBING INSP.	5,074	5,000	10,000	10,000	0	0%
101-371-704.000	WAGES - PART TIME EMPLOYEES	85,913	109,611	109,611	109,611	0	0%
101-371-705.000	VACATION PAY	11,141	9,149	9,149	9,149	0	0%
101-371-706.000	HOLIDAY PAY	3,343	6,420	6,420	6,420	0	0%
101-371-709.000	FICA	9,798	18,066	18,066	18,066	0	0%
101-371-711.000	MEDICARE	2,291	4,225	4,225	4,225	0	0%
101-371-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,250	2,700	2,700	2,700	0	0%
101-371-713.000	OVERTIME	2,623	2,500	5,000	5,000	0	0%
101-371-714.000	LONGEVITY PAY	1,890	0	0	0	0	
101-371-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	0	0	
101-371-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	23,117	18,000	18,000	37,200	19,200	107%
101-371-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,749	2,660	2,660	2,660	0	0%
101-371-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	625	2,575	2,575	2,575	0	0%
101-371-752.000	SUPPLIES	4,091	3,863	3,863	3,863	0	0%
101-371-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	1,535	9,682	9,682	9,682	0	0%
101-371-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	54,767	62,500	72,500	72,500	0	0%
101-371-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,770	2,500	2,500	2,500	0	0%
101-371-851.000	MAIL OR POSTAGE	888	1,030	1,030	1,030	0	0%
101-371-910.000	PROFESSIONAL DEVELOPMENT	285	773	773	773	0	0%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-371-911.000	CONFERENCES	40	2,060	2,060	2,060	0	0%
101-371-915.000	MEMBERSHIPS	40	1,030	1,030	1,030	0	0%
101-371-932.000	VEHICLE REPAIRS AND MAINTENANCE	47,258	47,258	47,258	10,255	(37,003)	-78%
101-371-946.000	ENGINEERING SERVICES	7,274	15,000	15,000	15,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING DEPARTMENT		352,219	482,602	482,602	464,799	(17,803)	-4%
Dept 410 - ZONING BOARD OF APPEALS							
101-410-703.000	SALARIES	1,025	1,854	1,854	1,854	0	0%
101-410-709.000	FICA	71	115	115	115	0	0%
101-410-711.000	MEDICARE	17	27	27	27	0	0%
101-410-713.000	OVERTIME	125	309	309	309	0	0%
101-410-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	79	200	200	200	0	0%
101-410-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	0	10	10	10	0	0%
101-410-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	29	0	0	0	0	
101-410-900.000	PRINTING AND PUBLISHING	1,088	1,500	1,500	1,500	0	0%
NET OF REVENUES/APPROPRIATIONS - 410 - ZONING BOARD OF APPEALS		2,434	4,015	4,015	4,015	0	0%
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
101-441-702.000	WAGES - FULL TIME EMPLOYEES	393,469	296,736	296,736	245,155	(51,581)	-17%
101-441-703.000	SALARIES	77,853	80,000	80,000	85,000	5,000	6%
101-441-704.000	WAGES - PART TIME EMPLOYEES	23,255	7,930	30,000	10,000	(20,000)	-67%
101-441-705.000	VACATION PAY	40,460	44,506	44,506	28,342	(16,164)	-36%
101-441-706.000	HOLIDAY PAY	20,680	17,156	17,156	14,486	(2,670)	-16%
101-441-707.000	TEMPORARY EMPLOYEES	0	29,294	7,224	7,224	0	0%
101-441-709.000	FICA	32,682	31,249	31,249	25,842	(5,407)	-17%
101-441-711.000	MEDICARE	7,643	7,308	7,308	6,044	(1,264)	-17%
101-441-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	11,350	2,200	13,000	0	(13,000)	-100%
101-441-713.000	OVERTIME	10,682	20,000	20,000	18,880	(1,120)	-6%
101-441-714.000	LONGEVITY PAY	7,720	6,200	6,200	7,720	1,520	25%
101-441-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	7,070	7,600	7,600	0	(7,600)	-100%
101-441-717.023	MERS DIVISION 23 DPW	263,424	219,792	219,792	182,452	(37,340)	-17%
101-441-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	92,138	108,000	97,200	93,000	(4,200)	-4%
101-441-721.000	CLOTHING ALLOWANCE	8,400	8,400	9,600	9,600	0	0%
101-441-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	3,976	12,000	12,000	12,000	0	0%
101-441-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,351	5,500	5,500	5,500	0	0%
101-441-741.000	UNIFORMS	3,561	4,000	2,800	3,500	700	25%
101-441-742.000	MATERIALS & SUPPLIES	0	0	0	0	0	
101-441-752.000	SUPPLIES	21,016	20,000	20,000	20,000	0	0%
101-441-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	0	0	0	0	0	
101-441-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	16,550	20,000	18,800	18,800	0	0%
101-441-843.000	MEDICAL PROVIDER SERVICES	779	0	0	0	0	
101-441-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	3,576	6,000	6,000	6,000	0	0%
101-441-851.000	MAIL OR POSTAGE	549	618	618	618	0	0%
101-441-910.000	PROFESSIONAL DEVELOPMENT	1,890	1,890	3,090	3,090	0	0%
101-441-911.000	CONFERENCES	0	515	515	515	0	0%
101-441-915.000	MEMBERSHIPS	429	1,030	1,030	1,030	0	0%
101-441-916.000	STORM DRAINS	29,453	200,000	200,000	200,000	0	0%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-441-932.000	VEHICLE REPAIRS AND MAINTENANCE	14,209	14,209	14,209	61,527	47,318	333%
101-441-934.000	OTHER REPAIRS AND MAINTENANCE	41,132	10,000	20,000	20,000	0	0%
101-441-946.000	ENGINEERING SERVICES	18,647	40,000	30,000	30,000	0	0%
101-441-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS	0	0	0	0	0	
101-441-989.000	STREET REHABILITATION	9,240	1,526,703	1,526,703	0	(1,526,703)	-100%
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF PUBLIC WORKS		1,167,184	2,748,836	2,748,836	1,116,325	(1,632,511)	-59%
Dept 448 - STREET LIGHTING							
101-448-920.000	ELECTRIC	1,812	2,575	2,575	2,575	0	0%
101-448-920.100	ELECTRIC (STREET LIGHTING)	214,939	156,000	156,000	214,939	58,939	38%
101-448-983.000	LEASED ASSETS	67,832	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTING		284,583	158,575	158,575	217,514	58,939	37%
Dept 690 - PARK MAINTENANCE							
101-690-704.000	WAGES - PART TIME EMPLOYEES	27,454	31,000	31,000	31,000	0	0%
101-690-707.000	TEMPORARY EMPLOYEES	57,210	55,000	55,000	55,000	0	0%
101-690-709.000	FICA	5,249	5,363	5,363	5,363	0	0%
101-690-711.000	MEDICARE	1,227	1,254	1,254	1,254	0	0%
101-690-713.000	OVERTIME	449	500	500	500	0	0%
101-690-742.000	MATERIALS & SUPPLIES	20,906	31,930	31,930	31,930	0	0%
101-690-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0	2,500	2,500	2,500	0	0%
101-690-918.000	WATER	0	412	412	412	0	0%
101-690-930.000	POND MAINTENANCE	2,825	3,090	3,090	33,090	30,000	971%
101-690-932.000	VEHICLE REPAIRS AND MAINTENANCE	3,553	3,553	3,553	7,691	4,138	116%
101-690-934.000	OTHER REPAIRS AND MAINTENANCE	48,548	80,000	230,000	50,000	(180,000)	-78%
101-690-934.100	PARK DONATIONS - OTHER REPAIRS AND MAINT	651	0	0	0	0	
101-690-940.000	RENTALS	922	0	0	0	0	
101-690-946.000	ENGINEERING SERVICES	0	0	0	0	0	
101-690-974.000	LAND IMPROVEMENTS	30,790	0	0	0	0	
101-690-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	60,087	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 690 - PARK MAINTENANCE		259,871	214,602	364,602	218,740	(145,862)	-40%
Dept 691 - RECREATION							
101-691-702.000	WAGES - FULL TIME EMPLOYEES	25,514	20,180	0	9,500	9,500	
101-691-703.000	SALARIES	26,329	24,500	4,941	27,500	22,559	457%
101-691-703.700	SALARIES (RECREATION COMMISSION)	735	1,250	1,250	1,250	0	0%
101-691-704.000	WAGES - PART TIME EMPLOYEES	5,547	0	0	10,500	10,500	
101-691-705.000	VACATION PAY	8,904	7,291	7,291	6,355	(936)	-13%
101-691-706.000	HOLIDAY PAY	4,338	5,591	5,591	3,096	(2,495)	-45%
101-691-707.000	TEMPORARY EMPLOYEES	51,993	30,000	20,000	20,000	0	0%
101-691-709.000	FICA	8,613	5,919	2,114	4,927	2,813	133%
101-691-711.000	MEDICARE	2,014	1,384	1,384	1,152	(232)	-17%
101-691-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,700	5,400	5,400	0	(5,400)	-100%
101-691-713.000	OVERTIME	1,289	0	0	0	0	
101-691-714.000	LONGEVITY PAY	0	1,260	1,260	1,260	0	0%
101-691-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,787	4,750	4,750	2,450	(2,300)	-48%
101-691-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	2,336	2,336	

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
101-691-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,077	12,872	119	18,600	18,481	15546%
101-691-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,660	2,838	2,838	2,838	0	0%
101-691-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	968	1,875	875	938	63	7%
101-691-752.000	SUPPLIES	3,358	2,060	2,060	3,500	1,440	70%
101-691-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	8,799	11,630	11,630	11,630	0	0%
101-691-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,454	1,545	1,545	1,545	0	0%
101-691-851.000	MAIL OR POSTAGE	125	309	309	309	0	0%
101-691-880.000	COMMUNITY PROMOTION	13,215	12,000	12,000	12,000	0	0%
101-691-881.000	PROGRAMMING	7,976	12,000	12,000	12,000	0	0%
101-691-882.000	PROGRAMMING - FARMERS MARKET	1,791	0	0	1,750	1,750	
101-691-888.000	PROGRAMMING - RECREATION REVOLVING FUNDS	6,199	0	0	3,000	3,000	
101-691-911.000	CONFERENCES	0	0	0	0	0	
101-691-915.000	MEMBERSHIPS	0	2,500	2,500	2,500	0	0%
101-691-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,042	0	0	2,564	2,564	
NET OF REVENUES/APPROPRIATIONS - 691 - RECREATION		224,427	167,154	99,857	163,499	63,642	64%
Dept 746 - HISTORICAL COMMISSION							
101-746-709.000	FICA	20	56	56	56	0	0%
101-746-711.000	MEDICARE	5	16	16	16	0	0%
101-746-713.000	OVERTIME	317	1,000	1,000	1,000	0	0%
101-746-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	10	26	26	26	0	0%
101-746-752.000	SUPPLIES	163	500	500	500	0	0%
101-746-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	30	0	0	0	0	
101-746-934.000	OTHER REPAIRS AND MAINTENANCE	0	5,000	5,000	5,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 746 - HISTORICAL COMMISSION		545	6,598	6,598	6,598	0	0%
Dept 750 - SENIOR ACTIVITY CENTER							
101-750-702.000	WAGES - FULL TIME EMPLOYEES	21,235	20,180	0	24,000	24,000	
101-750-703.000	SALARIES	13,783	24,500	4,859	25,000	20,141	415%
101-750-704.000	WAGES - PART TIME EMPLOYEES	46,226	32,972	22,972	66,000	43,028	187%
101-750-705.000	VACATION PAY	1,976	1,380	1,380	1,445	65	5%
101-750-706.000	HOLIDAY PAY	2,556	1,781	1,781	2,402	621	35%
101-750-709.000	FICA	6,555	5,010	1,199	7,368	6,170	515%
101-750-711.000	MEDICARE	1,465	1,172	1,172	1,723	551	47%
101-750-713.000	OVERTIME	1,470	0	0	0	0	
101-750-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	7,120	4,750	4,750	2,450	(2,300)	-48%
101-750-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	2,336	2,336	
101-750-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	7,647	11,000	119	18,600	18,481	15551%
101-750-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	748	966	966	966	0	0%
101-750-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	138	1,875	875	938	63	7%
101-750-752.000	SUPPLIES	1,330	4,500	4,500	4,500	0	0%
101-750-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	651	0	0	0	0	
101-750-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	9,631	5,150	5,150	5,150	0	0%
101-750-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	964	979	979	979	0	0%
101-750-851.000	MAIL OR POSTAGE	10	258	258	258	0	0%
101-750-881.000	PROGRAMMING	10,568	9,476	9,476	9,476	0	0%
101-750-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,763	19,763	19,763	21,791	2,028	10%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
NET OF REVENUES/APPROPRIATIONS - 750 - SENIOR ACTIVITY CENTER		153,836	145,712	80,198	195,382	115,184	144%
Dept 801 - PLANNING COMMISSION							
101-801-703.000	SALARIES	1,140	2,575	2,575	2,575	0	0%
101-801-709.000	FICA	79	167	167	167	0	0%
101-801-711.000	MEDICARE	18	39	39	39	0	0%
101-801-713.000	OVERTIME	134	412	412	412	0	0%
101-801-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	0	0	
101-801-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	85	260	260	260	0	0%
101-801-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	0	20	20	20	0	0%
101-801-801.900	PROFESSIONAL SERVICES (PLANNING)	69,852	75,000	110,000	84,000	(26,000)	-24%
101-801-900.000	PRINTING AND PUBLISHING	687	1,545	1,545	1,545	0	0%
101-801-946.000	ENGINEERING SERVICES	1,560	15,000	15,000	15,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 801 - PLANNING COMMISSION		73,555	95,018	130,018	104,018	(26,000)	-20%
Dept 861 - RETIREE							
101-861-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	20,650	21,000	21,000	21,000	0	0%
101-861-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	0	0	
101-861-717.010	MERS DIVISION 10 SUPERVISOR	438,228	492,168	492,168	778,140	285,972	58%
101-861-717.011	MERS DIVISION 11 CLERICAL	56,388	53,988	53,988	18,191	(35,797)	-66%
101-861-723.000	RETIREE HEALTH CARE - OPEB	1,445,296	2,060,982	2,060,982	2,242,192	181,210	9%
101-861-840.000	INSURANCE PREMIUM (LIFE)	2,053	2,136	2,136	2,136	0	0%
NET OF REVENUES/APPROPRIATIONS - 861 - RETIREE		1,962,615	2,630,274	2,630,274	3,061,659	431,385	16%
Dept 951 - INSURANCE							
101-951-935.000	PROPERTY LIABILITY INSURANCE	249,576	262,500	321,837	331,492	9,655	3%
NET OF REVENUES/APPROPRIATIONS - 951 - INSURANCE		249,576	262,500	321,837	331,492	9,655	3%
Dept 965 - TRANSFERS OUT CONTROL							
101-965-966.000	TRANSFERS OUT TO CAPITAL PROJECTS FUND	0	0	0	2,983,500	2,983,500	
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT CONTROL		0	0	0	2,983,500	2,983,500	
						0	
ESTIMATED REVENUES - FUND 101		17,456,392	14,775,840	16,064,884	17,407,355	1,342,471	8%
APPROPRIATIONS - FUND 101		14,561,539	16,382,172	16,525,368	18,709,720	2,184,351	13%
NET OF REVENUES/APPROPRIATIONS - FUND 101		2,894,853	(1,606,332)	(460,485)	(1,302,365)	(841,880)	183%
BEGINNING FUND BALANCE		6,703,436	9,729,531	9,729,531	9,269,046	(460,485)	-5%
FUND BALANCE ADJUSTMENTS		131,242	0	0	0	0	
ENDING FUND BALANCE		9,729,531	8,123,199	9,269,046	7,966,682	(1,302,365)	-14%
Rubbish		251,437	232,044	232,044	108,944	(123,100)	-53%
		9,980,968	8,355,243	9,501,090	8,075,626	(1,425,465)	-15%
Fund 202 - MAJOR STREET FUND							
Dept 000							
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	887,680	637,350	969,448	1,001,417	31,969	3%
202-000-548.000	STATE GRANTS - METRO ACT	0	7,752	7,752	7,752	0	0%
202-000-556.000	STATE GRANTS - OTHER	0	0	0	0	0	

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
202-000-664.000	INTEREST INCOME AND RENT CONTROL	10,753	7,000	7,000	7,000	0	0%
202-000-671.500	OTHER REVENUE	0	0	0	0	0	
202-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		898,433	652,102	984,200	1,016,169	31,969	3%
Dept 463 - STREET ACTIVITIES							
202-463-702.000	WAGES - FULL TIME EMPLOYEES	11,677	35,000	35,000	35,000	0	0%
202-463-705.000	VACATION PAY	1,480	3,400	3,400	3,400	0	0%
202-463-706.000	HOLIDAY PAY	210	3,000	3,000	3,000	0	0%
202-463-709.000	FICA	1,494	2,995	2,995	2,995	(0)	0%
202-463-711.000	MEDICARE	349	700	700	700	0	0%
202-463-713.000	OVERTIME	12,292	5,000	5,000	5,000	0	0%
202-463-714.000	LONGEVITY PAY	0	1,900	1,900	1,900	0	0%
202-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	277	2,300	2,300	2,300	0	0%
202-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	3,319	24,000	24,000	18,600	(5,400)	-23%
202-463-721.000	CLOTHING ALLOWANCE	0	1,200	1,200	1,200	0	0%
202-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	5,155	5,874	5,874	5,874	0	0%
202-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	159	500	500	500	0	0%
202-463-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	3,412	0	0	0	0	
202-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	24,574	25,311	96,945	100,142	3,197	3%
202-463-870.000	PRESERVATION - STREETS	144,505	400,000	150,000	398,787	248,787	166%
202-463-871.000	TRAFFIC SERVICES - STREETS	23,529	20,000	20,000	20,000	0	0%
202-463-872.000	WINTER MAINTENANCE - STREETS	10,179	41,200	41,200	41,200	0	0%
202-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	80,935	80,935	80,935	57,682	(23,253)	-29%
202-463-946.000	ENGINEERING SERVICES	192,786	0	0	0	0	
202-463-989.000	STREET REHABILITATION	134,813	0	0	0	0	
202-463-995.000	INTERFUND TRANSFER OUT	0	0	159,338	250,354	91,017	57%
NET OF REVENUES/APPROPRIATIONS - 463 - STREET ACTIVITIES		651,145	653,315	634,286	948,634	314,347	50%
ESTIMATED REVENUES - FUND 202		898,433	652,102	984,200	1,016,169	31,969	3%
APPROPRIATIONS - FUND 202		651,145	653,315	634,286	948,634	314,347	50%
NET OF REVENUES/APPROPRIATIONS - FUND 202		247,288	(1,213)	349,914	67,535	(282,379)	-81%
BEGINNING FUND BALANCE		980,474	1,227,762	1,227,762	1,577,676	349,914	29%
ENDING FUND BALANCE		1,227,762	1,226,549	1,577,676	1,645,210	67,535	4%
Fund 203 - LOCAL STREET FUND							
Dept 000							
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	382,957	275,025	415,478	429,179	13,701	3%
203-000-548.000	STATE GRANTS - METRO ACT	0	33,048	33,048	33,048	0	0%
203-000-556.000	STATE GRANTS - OTHER	0	0	0	0	0	
203-000-664.000	INTEREST INCOME AND RENT CONTROL	9,049	7,000	7,000	7,000	0	0%
203-000-671.500	OTHER REVENUE	0	0	0	0	0	
203-000-699.000	INTERFUND TRANSFERS IN	0	0	159,338	250,354	91,017	57%
NET OF REVENUES/APPROPRIATIONS - 000 -		392,006	315,073	614,863	719,581	104,718	17%
Dept 463 - STREET ACTIVITIES							
203-463-702.000	WAGES - FULL TIME EMPLOYEES	46,880	45,000	45,000	45,000	0	0%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
203-463-705.000	VACATION PAY	4,588	4,500	4,500	4,500	0	0%
203-463-706.000	HOLIDAY PAY	2,850	800	800	800	0	0%
203-463-709.000	FICA	4,192	4,185	4,185	4,185	0	0%
203-463-711.000	MEDICARE	980	979	979	979	(0)	0%
203-463-713.000	OVERTIME	10,983	15,000	15,000	15,000	0	0%
203-463-714.000	LONGEVITY PAY	2,100	2,200	2,200	2,200	0	0%
203-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	124	2,300	2,300	2,300	0	0%
203-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,242	24,720	24,720	18,600	(6,120)	-25%
203-463-721.000	CLOTHING ALLOWANCE	1,200	1,200	1,200	1,200	0	0%
203-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	5,155	5,874	5,874	5,874	0	0%
203-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	63	0	0	0	0	
203-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	17,246	17,763	41,548	42,918	1,370	3%
203-463-870.000	PRESERVATION - STREETS	188,475	61,800	461,800	111,800	(350,000)	-76%
203-463-871.000	TRAFFIC SERVICES - STREETS	6,581	5,150	5,150	5,150	0	0%
203-463-872.000	WINTER MAINTENANCE - STREETS	44,034	56,650	56,650	56,650	0	0%
203-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	46,780	46,780	46,780	30,123	(16,657)	-36%
203-463-946.000	ENGINEERING SERVICES	0	0	0	135,000	135,000	
NET OF REVENUES/APPROPRIATIONS - 463 - STREET ACTIVITIES		398,473	294,901	718,686	482,279	(236,407)	-33%
ESTIMATED REVENUES - FUND 203		392,006	315,073	614,863	719,581	104,718	17%
APPROPRIATIONS - FUND 203		398,473	294,901	718,686	482,279	(236,407)	-33%
NET OF REVENUES/APPROPRIATIONS - FUND 203		(6,467)	20,172	(103,823)	237,302	341,125	-329%
BEGINNING FUND BALANCE		809,244	802,777	802,777	698,954	(103,823)	-13%
ENDING FUND BALANCE		802,777	822,949	698,954	936,256	237,302	34%
Fund 210 - AMBULANCE FUND							
Dept 000							
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	411,761	428,201	428,201	441,047	12,846	3%
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	31,234	33,936	33,936	25,000	(8,936)	-26%
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	868	500	500	515	15	3%
210-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(156)	0	0	0	0	
210-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	866	901	901	928	27	3%
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	7,223	9,944	9,944	10,242	298	3%
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	450	1,098	1,098	1,098	0	0%
210-000-446.000	PENALTIES	0	0	0	0	0	
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	82,492	37,559	37,559	82,492	44,933	120%
210-000-638.000	AMBULANCE TRANSPORT FEES	385,611	335,000	335,000	335,000	0	0%
210-000-664.000	INTEREST INCOME AND RENT CONTROL	12,902	14,000	14,000	14,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 000 -		933,251	861,139	861,139	910,322	49,183	6%
Dept 301 - PUBLIC SAFETY							
210-301-702.000	WAGES - FULL TIME EMPLOYEES	289,200	285,922	285,922	280,529	(5,393)	-2%
210-301-704.000	WAGES - PART TIME EMPLOYEES	2,059	3,500	3,500	3,500	0	0%
210-301-705.000	VACATION PAY	11,789	31,170	31,170	21,988	(9,182)	-29%
210-301-706.000	HOLIDAY PAY	12,902	15,875	15,875	11,541	(4,334)	-27%
210-301-709.000	FICA	18,711	23,656	23,656	21,799	(1,857)	-8%
210-301-711.000	MEDICARE	4,376	5,540	5,540	5,098	(442)	-8%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
210-301-713.000	OVERTIME	18,488	30,900	30,900	30,900	0	0%
210-301-714.000	LONGEVITY PAY	3,465	3,140	3,140	3,140	0	0%
210-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	10,488	12,300	12,300	25,914	13,614	111%
210-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	48,710	65,000	65,000	93,000	28,000	43%
210-301-721.000	CLOTHING ALLOWANCE	0	7,750	7,750	7,750	0	0%
210-301-722.000	FOOD ALLOWANCE	5,000	5,500	5,500	5,500	0	0%
210-301-723.000	RETIREE HEALTH CARE - OPEB	0	0	0	98,185	98,185	
210-301-731.000	EDUCATION ALLOWANCE	0	2,060	2,060	2,060	0	0%
210-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	6,597	7,562	7,562	7,562	0	0%
210-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,107	6,000	6,000	6,000	0	0%
210-301-746.000	OPERATING SUPPLIES	38,359	21,000	277,152	31,000	(246,152)	-89%
210-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,619	4,000	4,000	4,000	0	0%
210-301-801.200	PROFESSIONAL SERVICES (ACCUMED)	20,753	21,000	21,000	21,000	0	0%
210-301-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	56,770	56,770	56,770	502,711	445,941	786%
210-301-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	0	275	275	275	0	0%
210-301-910.000	PROFESSIONAL DEVELOPMENT	5,685	8,000	8,000	18,000	10,000	125%
210-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	69,261	69,261	69,261	67,936	(1,325)	-2%
210-301-933.000	SOFTWARE MAINTENANCE AGREEMENTS	0	0	0	6,000	6,000	
210-301-956.000	BAD DEBT EXPENSE	0	1,000	1,000	1,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 301 - PUBLIC SAFETY		629,339	687,181	943,333	1,276,389	333,056	35%
ESTIMATED REVENUES - FUND 210		933,251	861,139	861,139	910,322	49,183	6%
APPROPRIATIONS - FUND 210		629,339	687,181	943,333	1,276,389	333,056	35%
NET OF REVENUES/APPROPRIATIONS - FUND 210		303,912	173,958	(82,194)	(366,066)	(283,872)	345%
BEGINNING FUND BALANCE		908,993	1,212,905	1,212,905	1,130,711	(82,194)	-7%
FUND BALANCE ADJUSTMENTS		0				0	
ENDING FUND BALANCE		1,212,905	1,386,863	1,130,711	764,645	(366,066)	-32%

Fund 211 - DISTRICT COURT OPERATIONS FUND

Dept 000

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
211-000-664.000	INTEREST INCOME AND RENT CONTROL	5,687	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		5,687	0	0	0	0	
ESTIMATED REVENUES - FUND 211		5,687	0	0	0	0	
APPROPRIATIONS - FUND 211							
NET OF REVENUES/APPROPRIATIONS - FUND 211		5,687	0	0	0	0	
BEGINNING FUND BALANCE		56	983,563	983,563	983,563	0	0%
FUND BALANCE ADJUSTMENTS		977,820				0	
ENDING FUND BALANCE		983,563	983,563	983,563	983,563	0	0%

Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND

Dept 000

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	591,687	615,309	615,309	633,768	18,459	3%
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	44,883	48,393	48,393	40,000	(8,393)	-17%
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,187	0	0	0	0	
226-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	
226-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,245	1,265	1,265	1,303	38	3%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	10,380	14,290	14,290	14,719	429	3%
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	646	1,000	1,000	1,000	0	0%
226-000-446.000	PENALTIES	0	0	0	0	0	
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	128,440	52,720	52,720	128,440	75,720	144%
226-000-637.000	RECYCLING FEES	107,831	106,800	106,800	108,000	1,200	1%
226-000-664.000	INTEREST INCOME AND RENT CONTROL	5,468	1,000	1,000	1,000	0	0%
226-000-689.000	OTHER REVENUE - CASH OVER OR SHORT	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		891,767	840,777	840,777	928,230	87,453	10%
Dept 528 - REFUSE COLLECTION/ DISPOSAL							
226-301-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	0	0	0	153,080	153,080	
226-528-919.000	WASTE AND RUBBISH DISPOSAL	604,925	578,860	578,860	620,000	41,140	7%
226-528-925.000	RECYCLING	94,094	99,910	99,910	105,000	5,090	5%
226-528-926.000	COMPOSTING	90,655	108,150	108,150	100,000	(8,150)	-8%
226-528-940.000	RENTALS	144,950	73,000	73,000	73,000	0	0%
226-528-956.000	BAD DEBT EXPENSE	55	250	250	250	0	0%
NET OF REVENUES/APPROPRIATIONS - 528 - REFUSE COLLECTION/ DISPOSAL		934,679	860,170	860,170	1,051,330	191,160	22%
ESTIMATED REVENUES - FUND 226		891,767	840,777	840,777	928,230	87,453	10%
APPROPRIATIONS - FUND 226		934,679	860,170	860,170	1,051,330	191,160	22%
NET OF REVENUES/APPROPRIATIONS - FUND 226		(42,912)	(19,393)	(19,393)	(123,100)	(103,707)	535%
BEGINNING FUND BALANCE		294,349	251,437	251,437	232,044	(19,393)	-8%
ENDING FUND BALANCE		251,437	232,044	232,044	108,944	(123,100)	-53%
Fund 265 - DRUG FORFEITURE							
Dept 000							
265-000-655.950	FINES AND FORFEITURES (DRUG)	36,288	10,000	25,000	10,000	(15,000)	-60%
265-000-664.000	INTEREST INCOME AND RENT CONTROL	5,870	2,800	2,800	2,800	0	0%
265-000-673.000	GAIN OR LOSS ON SALE OF ASSETS	0	0	0	0	0	
265-000-699.000	INTERFUND TRANSFERS IN	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		42,158	12,800	27,800	12,800	(15,000)	-54%
Dept 310 - DRUG FORFEITURE							
265-310-702.000	WAGES - FULL TIME EMPLOYEES	2,345	0	0	0	0	
265-310-709.000	FICA	208	0	0	0	0	
265-310-711.000	MEDICARE	49	0	0	0	0	
265-310-713.000	OVERTIME	1,177	0	0	0	0	
265-310-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	1,683	0	0	0	0	
265-310-746.000	OPERATING SUPPLIES	13,541	16,000	16,000	16,000	0	0%
265-310-817.000	TRIAL COURT APPOINTED ATTORNEY FEES	0	0	0	0	0	
265-310-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	0	0	0	0	0	
265-310-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	0	0	50,000	0	(50,000)	-100%
265-310-983.000	LEASED ASSETS	15,874	15,864	15,864	15,864	0	0%
NET OF REVENUES/APPROPRIATIONS - 310 - DRUG FORFEITURE		34,877	31,864	81,864	31,864	(50,000)	-61%
ESTIMATED REVENUES - FUND 265		42,158	12,800	27,800	12,800	(15,000)	-54%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
APPROPRIATIONS - FUND 265		34,877	31,864	81,864	31,864	(50,000)	-61%
NET OF REVENUES/APPROPRIATIONS - FUND 265		7,281	(19,064)	(54,064)	(19,064)	35,000	-65%
BEGINNING FUND BALANCE		556,878	564,159	564,159	510,095	(54,064)	-10%
ENDING FUND BALANCE		564,159	545,095	510,095	491,031	(19,064)	-4%
Fund 267 - GAMBLING FORFEITURE							
Dept 000							
267-000-655.800	FINES AND FORFEITURES (GAMBLING)	0	0	15,000	0	(15,000)	-100%
267-000-664.000	INTEREST INCOME AND RENT CONTROL	11,225	19,000	19,000	19,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 000 -		11,225	19,000	34,000	19,000	(15,000)	-44%
Dept 301 - PUBLIC SAFETY							
267-301-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	0	0	0	0	0	
267-301-801.800	PROFESSIONAL SERVICES (LEGAL)	0	0	0	0	0	
267-301-995.000	INTERFUND TRANSFER OUT	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 301 - PUBLIC SAFETY		0	0	0	0	0	
ESTIMATED REVENUES - FUND 267		11,225	19,000	34,000	19,000	(15,000)	-44%
APPROPRIATIONS - FUND 267		0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - FUND 267		11,225	19,000	34,000	19,000	(15,000)	-44%
BEGINNING FUND BALANCE		923,896	932,621	932,621	966,621	34,000	4%
FUND BALANCE ADJUSTMENTS		(2,500)				0	
ENDING FUND BALANCE		932,621	951,621	966,621	985,621	19,000	2%
Fund 270 - SENIOR HOUSING							
Dept 000							
270-000-600.000	RENT	548,148	548,000	548,000	548,000	0	0%
270-000-657.000	ORDINANCE FINES AND COSTS	319	0	0	0	0	
270-000-664.000	INTEREST INCOME AND RENT CONTROL	3,494	2,080	2,080	2,080	0	0%
270-000-676.000	REIMBURSEMENTS	75	0	0	0	0	
270-000-686.000	INSURANCE RECOVERIES	0	0	0	0	0	
270-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		552,036	550,080	550,080	550,080	0	0%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 265 - CITY HALL							
270-265-702.000	WAGES - FULL TIME EMPLOYEES	6,526	4,000	4,000	4,000	0	0%
270-265-704.000	WAGES - PART TIME EMPLOYEES	40,883	52,000	52,000	52,000	0	0%
270-265-709.000	FICA	3,222	3,700	3,700	3,627	(73)	-2%
270-265-711.000	MEDICARE	754	900	900	848	(52)	-6%
270-265-713.000	OVERTIME	3,928	2,500	2,500	2,500	0	0%
270-265-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	66	500	500	500	0	0%
270-265-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	1,999	1,400	1,400	1,400	0	0%
270-265-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	33	100	100	100	0	0%
270-265-742.000	MATERIALS & SUPPLIES	23,209	15,000	15,000	15,000	0	0%
270-265-752.000	SUPPLIES	114	0	500	0	(500)	-100%
270-265-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	38	0	4,000	0	(4,000)	-100%
270-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	599	0	0	0	0	
270-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	0	2,700	2,700	2,700	0	0%
270-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	1,264	1,200	1,200	1,200	0	0%
270-265-918.000	WATER	38,881	40,000	40,000	40,000	0	0%
270-265-920.000	ELECTRIC	12,389	11,000	11,000	11,000	0	0%
270-265-921.000	NATURAL GAS	4,982	5,000	5,000	5,000	0	0%
270-265-934.000	OTHER REPAIRS AND MAINTENANCE	169,136	285,000	280,500	435,000	154,500	55%
270-265-935.000	PROPERTY LIABILITY INSURANCE	32,982	33,000	33,000	33,000	0	0%
270-265-968.000	DEPRECIATION AND DEPLETION	82,488	91,979	91,979	91,979	0	0%
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		423,493	549,979	549,979	699,854	149,875	27%
Dept 945 - DEBT							
270-945-992.000	INTEREST EXPENSE	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 945 - DEBT		0	0	0	0	0	
ESTIMATED REVENUES - FUND 270		552,036	550,080	550,080	550,080	0	0%
APPROPRIATIONS - FUND 270		423,493	549,979	549,979	699,854	149,875	27%
NET OF REVENUES/APPROPRIATIONS - FUND 270		128,543	101	101	(149,774)	(149,875)	-148391%
BEGINNING FUND BALANCE		2,773,745	2,922,506	2,922,506	2,922,607	101	0%
		20,218				0	
ENDING FUND BALANCE		2,922,506	2,922,607	2,922,607	2,772,833	(149,774)	-5%
						0	
Fund 301 - GENERAL DEBT SERVICE (CITY HALL)						0	
Dept 000						0	
301-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	105,637	0	0	0	0	
301-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	8,014	0	0	0	0	
301-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	829	0	20	0	(20)	-100%
301-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	
301-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	222	0	0	0	0	
301-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	1,853	0	0	0	0	
301-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	117	0	0	0	0	
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	124,125	0	15,000	0	(15,000)	-100%
301-000-664.000	INTEREST INCOME AND RENT CONTROL	2,750	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		243,547	0	15,020	0	(15,020)	-100%
						0	

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 945 - DEBT						0	
301-945-991.000	PRINCIPAL	530,000	0	0	0	0	
301-945-992.000	INTEREST EXPENSE	8,281	0	0	0	0	
301-945-993.000	PAYING AGENT FEES	0	0	0	0	0	
301-945-999.000	OPERATING TRANS OUT	0	106,222	197,102	0	(197,102)	-100%
NET OF REVENUES/APPROPRIATIONS - 945 - DEBT		538,281	106,222	197,102	0	(197,102)	-100%
ESTIMATED REVENUES - FUND 301		243,547	0	15,020	0	(15,020)	-100%
APPROPRIATIONS - FUND 301		538,281	106,222	197,102	0	(197,102)	-100%
NET OF REVENUES/APPROPRIATIONS - FUND 301		(294,734)	(106,222)	(182,082)	0	182,082	-100%
BEGINNING FUND BALANCE		476,816	182,082	182,082	0	(182,082)	-100%
ENDING FUND BALANCE		182,082	75,860	0	0	0	0%
Fund 307 - DEBT SERVICE (2015 STREET BOND)							
Dept 000							
307-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	760,747	307,642	307,642	0	(307,642)	-100%
307-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	57,707	44,856	44,856	0	(44,856)	-100%
307-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	1,867	500	500	0	(500)	-100%
307-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	
307-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,600	2,146	2,146	0	(2,146)	-100%
307-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	13,345	7,145	7,145	0	(7,145)	-100%
307-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	832	0	0	0	0	
307-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	212,509	87,384	87,384	0	(87,384)	-100%
307-000-664.000	INTEREST INCOME AND RENT CONTROL	4,858	770	770	0	(770)	-100%
NET OF REVENUES/APPROPRIATIONS - 000 -		1,053,465	450,443	450,443	0	(450,443)	-100%
Dept 945 - DEBT							
307-945-991.000	PRINCIPAL	880,000	875,000	875,000	0	(875,000)	-100%
307-945-992.000	INTEREST	31,775	10,938	10,938	0	(10,938)	-100%
307-945-993.000	PAYING AGENT FEES	500	500	500	0	(500)	-100%
307-945-999.000	OPERATING TRANS OUT	0	0	0	165,028	165,028	
NET OF REVENUES/APPROPRIATIONS - 945 - DEBT		912,275	886,438	886,438	165,028	(721,410)	-81%
ESTIMATED REVENUES - FUND 307		1,053,465	450,443	450,443	0	(450,443)	-100%
APPROPRIATIONS - FUND 307		912,275	886,438	886,438	165,028	(721,410)	-81%
NET OF REVENUES/APPROPRIATIONS - FUND 307		141,190	(435,995)	(435,995)	(165,028)	270,967	-62%
BEGINNING FUND BALANCE		459,833	601,023	601,023	165,028	(435,995)	-73%
ENDING FUND BALANCE		601,023	165,028	165,028	0	(165,028)	-100%
Fund 401 - CAPITAL PROJECTS FUND							
401-930-931.000	TRANSFERS IN FROM GENERAL FUND	0	0	0	2,983,500	2,983,500	
NET OF REVENUES/APPROPRIATIONS - 000 -		0	0	0	2,983,500	2,983,500	
						0	
401-258-972.000	CAPITAL OUTLAY - INFORMATION TECHNOLOGY	0	0	0	152,000	152,000	
401-265-972.000	CAPITAL OUTLAY - CITY HALL	0	0	0	400,000	400,000	
401-266-972.000	CAPITAL OUTLAY - ACTIVITY CENTER	0	0	0	0	0	
401-269-972.000	CAPITAL OUTLAY - DPW BUILDING	0	0	0	0	0	

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
401-301-972.000	CAPITAL OUTLAY - PUBLIC SAFETY	0	0	0	181,500	181,500	
401-441-972.000	CAPITAL OUTLAY - DEPARTMENT OF PUBLIC WORKS	0	0	0	240,000	240,000	
401-690-972.000	CAPITAL OUTLAY - PARKS MAINTENANCE	0	0	0	250,000	250,000	
401-691-972.000	CAPITAL OUTLAY - RECREATION	0	0	0	60,000	60,000	
401-750-972.000	CAPITAL OUTLAY - SENIOR ACTIVITIES	0	0	0	0	0	
401-463-972.000	CAPITAL OUTLAY - STREETS ACTIVITIES	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		0	0	0	1,283,500	1,283,500	

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
ESTIMATED REVENUES - FUND 401		0	0	0	2,983,500	2,983,500	
APPROPRIATIONS - FUND 401		0	0	0	1,283,500	1,283,500	
NET OF REVENUES/APPROPRIATIONS - FUND 401		0	0	0	1,700,000	1,700,000	
BEGINNING FUND BALANCE		0	0	0	0	0	
ENDING FUND BALANCE		0	0	0	1,700,000	1,700,000	
						0	
						0	
Fund 402 - 2015 STREET BONDS CONSTRUCTION FUND						0	
Dept 000						0	
402-000-664.000	INTEREST INCOME AND RENT CONTROL	8	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		8	0	0	0	0	
						0	
Dept 463 - STREET ACTIVITIES						0	
402-463-989.900	STREET REHABILITATION	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 463 - STREET ACTIVITIES		0	0	0	0	0	
						0	
ESTIMATED REVENUES - FUND 402		8	0	0	0	0	
APPROPRIATIONS - FUND 402		0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - FUND 402		8	0	0	0	0	
BEGINNING FUND BALANCE		1,586	1,594	1,594	1,594	0	0%
ENDING FUND BALANCE		1,594	1,594	1,594	1,594	0	0%
Fund 592 - WATER AND SEWER FUND							
Dept 000							
592-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	0	0	0	0	0	
592-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	42,239	0	0	0	0	
592-000-539.000	STATE GRANTS	0	0	0	0	0	
592-000-633.000	CROSS CONNECTION FEES	13,120	0	0	0	0	
592-000-642.100	SALES - WATER COMMODITY	2,466,403	2,749,174	2,749,174	2,810,563	61,389	2%
592-000-642.200	SALES - WATER RTS	1,170,830	1,154,000	1,154,000	1,179,769	25,769	2%
592-000-642.300	SALES - SEWER COMMODITY	4,626,499	4,832,593	4,832,593	4,832,593	0	0%
592-000-642.400	SALES - SEWER RTS	762,784	751,000	751,000	751,000	0	0%
592-000-642.500	SALES - METER REPLACEMENT FEE	64,318	63,600	63,600	63,600	0	0%
592-000-642.600	SALES - WATER TAP FEES	28,400	3,600	3,600	3,600	0	0%
592-000-642.700	SALES - SEWER TAP FEES	15,250	3,000	3,000	3,000	0	0%
592-000-642.900	SALES - WATER METER FEES	1,880	0	0	0	0	
592-000-655.700	PENALTIES	120,144	10,000	10,000	80,000	70,000	700%
592-000-664.000	INTEREST INCOME AND RENT CONTROL	63,108	54,000	54,000	50,000	(4,000)	-7%
592-000-678.000	MISCELLANEOUS	(6,810)	0	0	0	0	
592-000-689.000	OTHER REVENUE - CASH OVER OR SHORT	0	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		9,368,165	9,620,967	9,620,967	9,774,125	153,158	2%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
Dept 526 - WATER							
592-526-702.000	WAGES - FULL TIME EMPLOYEES	146,014	194,000	194,000	194,000	0	0%
592-526-704.000	WAGES - PART TIME EMPLOYEES	8,342	20,000	20,000	20,000	0	0%
592-526-705.000	VACATION PAY	29,240	20,675	20,675	20,675	(0)	0%
592-526-706.000	HOLIDAY PAY	9,257	13,136	13,136	13,136	0	0%
592-526-707.000	TEMPORARY EMPLOYEES	8,658	0	0	0	0	
592-526-709.000	FICA	16,320	19,334	19,334	19,110	(224)	-1%
592-526-711.000	MEDICARE	3,817	4,522	4,522	4,469	(53)	-1%
592-526-713.000	OVERTIME	67,272	55,620	55,620	55,620	0	0%
592-526-714.000	LONGEVITY PAY	5,200	4,800	4,800	4,800	0	0%
592-526-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	1,054	704,000	704,000	47,356	(656,644)	-93%
592-526-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	54,865	111,240	111,240	55,800	(55,440)	-50%
592-526-721.000	CLOTHING ALLOWANCE	3,600	3,600	3,600	3,600	0	0%
592-526-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	7,250	7,934	7,934	7,934	0	0%
592-526-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	597	102,000	102,000	1,000	(101,000)	-99%
592-526-752.000	SUPPLIES	55,116	15,450	15,450	15,450	0	0%
592-526-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	74,886	128,750	128,750	128,750	0	0%
592-526-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	63,495	22,000	22,000	22,000	0	0%
592-526-801.800	PROFESSIONAL SERVICES (LEGAL)	27,000	0	0	0	0	
592-526-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	192,991	192,991	192,991	572,622	379,631	197%
592-526-834.000	FEES AND PERMITS	1,136	0	0	0	0	
592-526-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	738	1,545	1,545	137,000	135,455	8767%
592-526-851.000	MAIL OR POSTAGE	12,470	15,000	15,000	15,000	0	0%
592-526-883.000	PERMITS	5,859	5,854	5,854	5,854	0	0%
592-526-900.000	PRINTING AND PUBLISHING	0	0	0	0	0	
592-526-910.000	PROFESSIONAL DEVELOPMENT	300	0	0	0	0	
592-526-915.000	MEMBERSHIPS	810	785	785	785	0	0%
592-526-918.000	WATER	555	824	824	824	0	0%
592-526-918.500	WATER (GREAT LAKES WATER AUTHORITY)	1,223,533	1,263,000	1,263,000	1,291,200	28,200	2%
592-526-932.000	VEHICLE REPAIRS AND MAINTENANCE	81,103	81,103	81,103	63,450	(17,653)	-22%
592-526-934.000	OTHER REPAIRS AND MAINTENANCE	48,790	41,200	41,200	41,200	0	0%
592-526-946.000	ENGINEERING SERVICES	51,254	25,000	25,000	125,000	100,000	400%
592-526-956.000	BAD DEBT EXPENSE	2,185	15,000	15,000	15,000	0	0%
592-526-968.000	DEPRECIATION AND DEPLETION	0	210,000	210,000	210,000	0	0%
592-526-972.000	CAPITAL OUTLAY (WATER SYSTEM)	1,062,743	0	0	94,300	94,300	
592-526-992.000	INTEREST EXPENSE	7,983	173,600	173,600	10,712	(162,888)	-94%
NET OF REVENUES/APPROPRIATIONS - 526 - WATER		3,274,433	3,452,963	3,452,963	3,196,648	(256,315)	-7%
Dept 527 - SEWER							
592-527-702.000	WAGES - FULL TIME EMPLOYEES	50,515	99,000	99,000	99,000	0	0%
592-527-705.000	VACATION PAY	1,095	21,513	21,513	21,513	(0)	0%
592-527-706.000	HOLIDAY PAY	219	3,869	3,869	3,869	(0)	0%
592-527-709.000	FICA	3,827	8,735	8,735	8,518	(217)	-2%
592-527-711.000	MEDICARE	895	2,043	2,043	1,992	(51)	-2%
592-527-713.000	OVERTIME	9,574	13,000	13,000	13,000	0	0%
592-527-714.000	LONGEVITY PAY	0	0	0	0	0	
592-527-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	967	527,000	527,000	47,356	(479,644)	-91%

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
592-527-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	7,511	72,100	72,100	37,200	(34,900)	-48%
592-527-721.000	CLOTHING ALLOWANCE	1,200	3,500	3,500	3,500	0	0%
592-527-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,995	3,248	3,248	3,248	0	0%
592-527-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	496	77,000	77,000	1,000	(76,000)	-99%
592-527-752.000	SUPPLIES	79	10,000	10,000	10,000	0	0%
592-527-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	60	0	0	0	0	
592-527-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	209,902	300,000	300,000	300,000	0	0%
592-527-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	124,831	124,831	124,831	363,347	238,516	191%
592-527-834.000	FEES AND PERMITS	0	0	0	22,000	22,000	
592-527-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	873	1,200	1,200	1,200	0	0%
592-527-851.000	MAIL OR POSTAGE	12,691	13,000	13,000	13,000	0	0%
592-527-910.000	PROFESSIONAL DEVELOPMENT	0	2,500	2,500	2,500	0	0%
592-527-917.000	SEWAGE	2,748,699	2,875,207	2,875,207	2,875,207	0	0%
592-527-920.000	ELECTRIC	3,058	3,000	3,000	3,000	0	0%
592-527-932.000	VEHICLE REPAIRS AND MAINTENANCE	197,614	196,640	196,640	211,500	14,860	8%
592-527-934.000	OTHER REPAIRS AND MAINTENANCE	1,144	0	0	275,000	275,000	
592-527-934.500	OTHER REPAIRS AND MAINTENANCE (LIFT ST)	56,013	100,000	100,000	100,000	0	0%
592-527-934.900	OTHER REPAIRS & MAINTENANCE (SAW GRANT)	0	0	0	0	0	
592-527-946.000	ENGINEERING SERVICES	42,890	25,000	25,000	115,000	90,000	360%
592-527-956.000	BAD DEBT EXPENSE	4,175	10,300	10,300	10,300	0	0%
592-527-968.000	DEPRECIATION AND DEPLETION	0	1,272,000	1,272,000	1,272,000	0	0%
592-527-972.000	CAPITAL OUTLAY (SEWER SYSTEM)	0	0	0	352,500	352,500	
592-527-991.000	PRINCIPAL	0	1	1	1	0	0%
592-527-992.000	INTEREST EXPENSE	637,160	559,000	559,000	525,704	(33,296)	-6%
592-527-993.000	PAYING AGENT FEES	102	1,000	1,000	1,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 527 - SEWER		4,118,585	6,324,687	6,324,687	6,693,454	368,767	6%
ESTIMATED REVENUES - FUND 592		9,368,165	9,620,967	9,620,967	9,774,125	153,158	2%
APPROPRIATIONS - FUND 592		7,393,018	9,777,650	9,777,650	9,890,102	112,452	1%
NET OF REVENUES/APPROPRIATIONS - FUND 592		1,975,147	(156,683)	(156,683)	(115,977)	40,706	-26%
BEGINNING FUND BALANCE		6,767,401	9,406,189	9,406,189	9,249,506	(156,683)	-2%
FUND BALANCE ADJUSTMENTS		663,641					
ENDING FUND BALANCE		9,406,189	9,249,506	9,249,506	9,133,529	(115,977)	-1%
Fund 645 - MEDICAL SELF INSURANCE FUND							
Dept 000							
645-000-664.000	INTEREST INCOME AND RENT CONTROL	4,058	5,400	5,400	3,000	(2,400)	-44%
645-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	36,914	0	0	0	0	
645-000-700.000	HCARE ISF CHARGES FOR SERVICES	584,359	658,104	658,104	658,104	0	0%
NET OF REVENUES/APPROPRIATIONS - 000 -		625,331	663,504	663,504	661,104	(2,400)	0%
						0	
Dept 999 - SELF INSURANCE						0	
645-999-837.000	HEALTH INSURANCE CLAIMS	710,287	663,504	663,504	661,104	(2,400)	0%
NET OF REVENUES/APPROPRIATIONS - 999 - SELF INSURANCE		710,287	663,504	663,504	661,104	(2,400)	0%
ESTIMATED REVENUES - FUND 645		625,331	663,504	663,504	661,104	(2,400)	0%
APPROPRIATIONS - FUND 645		710,287	663,504	663,504	661,104	(2,400)	0%

BUDGET REPORT FOR CITY OF FRASER

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2021-22 DRAFT 1 BUDGET	YOY $$ Variance	YOY % Variance
NET OF REVENUES/APPROPRIATIONS - FUND 645		(84,956)	0	0	0	0	
BEGINNING FUND BALANCE		434,572	349,616	349,616	349,616	0	0%
FUND BALANCE ADJUSTMENTS		0				0	
ENDING FUND BALANCE		349,616	349,616	349,616	349,616	0	0%
Fund 661 - MOTOR POOL							
Dept 000							
661-000-643.000	EQUIPMENT RENTAL	868,578	830,494	830,494	791,524	(38,970)	-5%
661-000-664.000	INTEREST INCOME AND RENT CONTROL	5,329	6,400	6,400	3,000	(3,400)	-53%
661-000-686.000	INSURANCE RECOVERIES	7,683	0	0	0	0	
NET OF REVENUES/APPROPRIATIONS - 000 -		881,590	836,894	836,894	794,524	(42,370)	-5%
Dept 249 - MOTOR POOL							
661-249-702.000	WAGES - FULL TIME EMPLOYEES	7,975	59,300	59,300	8,000	(51,300)	-87%
661-249-705.000	VACATION PAY	1,631	4,500	4,500	1,631	(2,869)	-64%
661-249-706.000	HOLIDAY PAY	3,170	2,761	2,761	3,170	409	15%
661-249-709.000	FICA	1,031	4,172	4,172	794	(3,378)	-81%
661-249-711.000	MEDICARE	241	979	979	186	(793)	-81%
661-249-713.000	OVERTIME	1,762	7,000	7,000	2,000	(5,000)	-71%
661-249-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	0	0	0	0	0	
661-249-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	1,467	9,373	9,373	1,500	(7,873)	-84%
661-249-721.000	CLOTHING ALLOWANCE	0	1,200	1,200	0	(1,200)	-100%
661-249-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,487	1,834	1,834	1,834	0	0%
661-249-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	299	1,000	1,000	500	(500)	-50%
661-249-752.000	SUPPLIES	1,222	0	0	1,500	1,500	
661-249-758.000	DIESEL FUEL	25,778	36,000	36,000	36,000	0	0%
661-249-759.000	GASOLINE	55,433	80,000	80,000	80,000	0	0%
661-249-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,000	2,500	2,500	2,500	0	0%
661-249-805.000	ENTERPRISE FLEET MANAGEMENT	147,357	190,000	190,000	190,000	0	0%
661-249-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	165	1,000	1,000	1,000	0	0%
661-249-931.000	EQUIPMENT REPAIRS	66,719	50,000	50,000	50,000	0	0%
661-249-932.000	VEHICLE REPAIRS AND MAINTENANCE	149,840	176,916	176,916	176,916	0	0%
661-249-934.000	OTHER REPAIRS AND MAINTENANCE	16,174	20,000	20,000	20,000	0	0%
661-249-936.000	VEHICLE LIABILITY INSURANCE	73,930	79,993	79,993	79,993	0	0%
661-249-940.000	RENTALS	5,207	0	0	0	0	
661-249-968.000	DEPRECIATION AND DEPLETION	37,938	120,000	120,000	120,000	0	0%
661-249-991.000	PRINCIPAL	0	1	1	1	0	0%
661-249-992.000	INTEREST EXPENSE	3,984	17,000	17,000	17,000	0	0%
NET OF REVENUES/APPROPRIATIONS - 249 - MOTOR POOL		603,810	865,529	865,529	794,524	(71,005)	-8%
ESTIMATED REVENUES - FUND 661		881,590	836,894	836,894	794,524	(42,370)	-5%
APPROPRIATIONS - FUND 661		603,810	865,529	865,529	794,524	(71,005)	-8%
NET OF REVENUES/APPROPRIATIONS - FUND 661		277,780	(28,635)	(28,635)	(0)	28,635	-100%
BEGINNING FUND BALANCE		967,664	1,224,655	1,224,655	1,196,020	(28,635)	-2%
FUND BALANCE ADJUSTMENTS		(20,789)				0	
ENDING FUND BALANCE		1,224,655	1,196,020	1,196,020	1,196,019	(0)	0%