

TOWN OF LIMON
BUDGET MESSAGE
2018

The attached proposed budget for the Town of Limon for the year 2018 includes Town services which are substantially the same as the Town provided in 2017, which includes a general fund including administration, airport, streets, sanitation, public safety (police), parks, cemetery and library departments, and enterprise funds including golf course, Head Start, ambulance service and airport fuel. The utility services of water, water treatment plant and sewer are combined in a single Utility Fund as in 2017. In addition, the Town operates the following other types of funds: Conservation Trust Fund which accounts for the State lottery funds; Cemetery Perpetual Care Fund, which accounts for one-time fees charged for improvements to the cemetery; and Capital Projects fund. The Employees Pension Trust is operated by the Town on an agency (trustee) basis.

For TABOR purposes, in 2018, the Recreation Area Fund shall be considered part of the General Fund.

The net mill levy is 17.686 mills, including a total temporary reduction of 2.000 mills from the gross 19.686 mills that could legally be assessed.

In developing the 2018 budget, the Town of Limon has used the modified accrual basis as its budgeting basis of accounting for all funds except the utility fund, which is budgeted using the appropriation basis. The appropriation basis of budgeting provides for a full accrual basis of accounting, loans and reimbursements received, note receivable principal, capital expenditures and bond principal payments, but does not provide for depreciation and amortization.

The total to be expended in the 2018 Budget for lease purchase payments is a required disclosure and is as follows:

This budget includes a lease purchase with Eastern Colorado Bank (ECB) was approved in 2013 for energy efficiency improvements at multiple facilities as a performance contract. With the exception of new lights for Smith Baseball Park, the annual payments will essentially be provided for with the savings in utility costs experienced by the increase in efficiency. The average annual payment for Bond #014066520 will be \$69,652 for 15 years.

Twenty-two semi-annual payments for the ECB contract remain.

TOWN OF LIMON
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
FOR 2018 BUDGET

1.	Total to be expended in 2018 to ECB:	<u>\$61,140</u>
2.	Total current payment liability under the agreement:	<u>\$678,768</u>

		12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
GENERAL FUND					
REVENUES:					
1	Fines and Licenses		37,344	45,896	47,000
2	Certified Vin Inspections		40	96	60
3	Taxes -- Lincoln County		326,188	330,557	336,488
4	Sales Tax		1,061,394	1,146,707	1,100,839
5	Severance Tax		4,919	2,778	3,000
6	Interest Income		4,986	4,368	5,300
8	Foreign Trade Zone		0	9,000	2,500
9	Transportation Bus Ticket		1,530	1,338	1,300
10	Building Permits		32,848	70,538	19,000
11	Use Taxes		34,963	92,938	8,000
12	Miscellaneous		48,146	27,565	27,500
13	Insurance Claims		16,818	5,363	1,000
14	Heritage Museum Grant Challenge		2,500	2,500	2,500
15	Hangar Rent		4,560	4,736	3,997
16	Ports-to-Plains Personnel		102,421	100,467	15,842
17	Ports-to-Plains Travel		27,939	21,653	3,500
18	Airport Lease Payments		951	951	951
20	Sale of Cemetery Lots		1,400	1,200	1,400
21	Opening>Closing Cemetery		4,900	2,970	3,400
23	Motor Vehicle		34,649	40,507	36,000
24	Franchise Payment		87,672	84,364	86,473
25	County Road and Bridge		141,062	141,100	141,100
26	Highway Users		75,772	75,149	76,707
27	Gravel		7,590	3,763	6,000
28	Crushed Concrete Sales		31,584	12,886	15,000
30	Cigarette Tax		7,198	6,900	7,000
31	Trash Collections		256,480	263,885	266,988
32	Sale of Dump/Poly		4,274	5,713	4,000
34	Dumpster Rental		3,236	3,071	3,000
35	Roll Off Rental		1,397	905	1,000
36	Temple Buell/State Library			8,700	0
37	Library Board Income		6,917	6,491	7,000
38	Library Board Interest		9	7	30
40	Swimming Pool Income		16,782	17,415	19,500
41	Pool Concessions		2,081	2,045	2,200
42	Community Building Rent		5,360	7,170	7,170
43	Interest-Community Building		12	13	15
44	Rec Department Income		12,047	8,942	6,000

	12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
45	Interest Income-Rec Dept.	40	25	30
46	Tree Sales	0	0	200
48	SID No. 1 Payments -- Principal	5,118	5,424	5,401
50	SID No. 1 Payments-Interest	4,024	3,654	3,334
51	SID No. 2 Payments-Interest	9,337	8,690	8,046
52	SID No. 2 Payments -- Principal	9,673	10,384	10,273
53	Donated	10,331	135,213	31,000
54	Transit Grant	6,130	6,180	6,180
55	EIAF Grant 7466 - Comprehensive Plan	6,140	0	24,547
56	State Library Grant-Books	4,000	4,000	4,000
57	CDOT Aeronautics	0	537	0
58	Street Assessment	0	12,612	13,320
59	Weed Mowing	550	485	300
60	Mosquito Spraying	140	193	140
61	Sidewalk Assessments	0	816	0
62	POST Grant	797	761	500
63	Recreation Participation Fees	12,049	12,640	12,940
64	Recreation Trips	3,573	2,985	3,800
65	Adult Recreation Programs	8,338	10,985	10,985
66	Recreation Sponsorships	745	1,646	1,000
68	Donation Parks & Rec Dept.	0	3,577	70,000
69	Planning Grant	2,784	7,216	0
70	Gun Club Memberships	5,220	5,185	5,100
71	State Wildlife Grant - Aerator		5,104	0
72	Gun Club Revenue	1,101	1,687	1,000
73	TOTAL GENERAL FUND REVENUES	2,498,234	2,800,646	2,480,856

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GENERAL FUND -- ADMINISTRATIVE DEPARTMENT

EXPENDITURES:

74				
75	Administrative Salaries	264,501	277,180	206,091
76	Workman's Compensation	5,446	7,666	3,046
77	FICA-Town Share	16,318	17,185	12,778
78	Health & Disability Insurance	62,177	62,980	71,200
79	Unemployment Compensation	794	832	618
80	Medicare-Town's Share	3,835	4,019	2,988
82	Pension Contribution	9,703	11,080	8,919
83	Health Insurance Deductible (GF)	10,465	10,339	10,000
85	Material and Supplies	14,772	12,605	13,000
86	D & A Testing	1,823	2,020	1,800
87	Vehicle Repairs	5,817	218	1,000
88	Gas/Oil for Equipment	1,559	1,776	1,776
89	Travel/Training	10,650	8,419	12,500
90	Town Hall Improvements	0	0	6,500
91	Electricity	6,921	6,854	7,197
92	Natural Gas	4,006	3,863	4,056
93	Telephone	14,737	11,670	12,020
94	PCL Insurance	7,411	9,848	7,304
95	Insurance Deductible	1,000	2,150	1,500
96	Mayor/Trustee Salaries	3,837	3,837	3,837
97	ECB Lease Purchase Principal	1,445	1,565	1,691
98	ECB Lease Purchase Interest	874	831	785
99	Consulting Fees	6,307	21,643	25,750
100	Legal Fees	8,889	13,315	14,400
101	Foreign Trade Zone	7,182	5,056	4,000
102	Grand Plan	0	32,259	25,000
103	Audit/Accounting	19,949	21,016	23,000
104	Building Plan Reviews	6,000	31,865	3,000
105	Election Expense	884	0	3,000
106	Council of Government	6,855	7,933	7,350
107	Printing and Office Supplies	9,363	13,363	12,000
108	Office Equipment/Repairs	16,568	26,483	18,000
109	Dues and Subscriptions	6,032	3,105	4,000
110	Computer System	3,070	5,911	1,200
111	New Equipment	0	1,125	1,075
113	Feedlot/Dam Expenses	0	0	0

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114	Transfer to Golf Course	60,000	67,089	62,335
115	Tree Program Expenses	4,309	1,193	2,000
117	Transfer to Capital Projects	0	0	1,000
118	Weed & Tree Spraying	4,901	6,045	6,000
119	Bad Debt Expenses	282	0	250
120	Tree Removal Expenses	0	3,000	5,000
121	Transportation Bus	1,668	1,978	2,000
122	Use Tax Refund	154	4,387	3,000
123	Donations	990	1,083	5,000
124	Building at 590 E Avenue	110	227	250
125	Ports-to-Plains Travel	20,138	18,138	3,000
126	Economic Development Corporation	14,856	15,440	15,440
127	Building Maintenance/Repairs	715	3,070	2,000
128	Transfer to Ambulance Service	25,129	27,479	29,421
129	Comp Plan/Floodplain study	12,300	0	49,093
130	Planning workshop & project	480	7,154	0
131	Administration Department Expenditures	685,222	796,293	718,170

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GENERAL FUND -- AIRPORT DEPARTMENT

EXPENDITURES:

132				
133	Airport Taxiway Salaries	0	1,710	0
134	Airport Taxiway FICA	0	106	0
135	Airport Taxiway Benefits	0	491	0
136	Airport Taxiway Unemployment	0	5	0
137	Airport Taxiway FICA/Med	0	25	0
138	Materials,Supplies & Repair	12,578	1,378	2,500
139	Electricity	3,245	3,282	3,446
140	Natural Gas	519	465	488
141	Telephone	2,007	2,020	2,080
142	Insurance Liability	1,865	1,865	1,865
143	PCL Insurance	2,911	2,045	2,075
144	Legal	0	0	225
145	Mineral Lease Payment	264	264	264
146	Extend Taxiway	0	3,312	0
147	New Equipment	0	0	0
149	Transfer to Capital Projects	0	0	33,333
150	Airport Department Expenditures	23,389	14,631	46,276

GENERAL FUND -- CEMETERY DEPARTMENT

EXPENDITURES:

151				
153	Cemetery -- Salaries	55,725	55,827	55,025
154	Workman's Comp.	4,618	5,583	5,111
155	FICA -- Town's Share	3,455	3,461	3,412
156	Health & Disability Insurance	14,410	20,368	20,812
157	Unemployment Comp.	167	167	165
158	Medicare-Town's Share	808	809	798
160	Pension Contribution	1,412	0	575
161	Materials and Supplies	4,205	6,083	5,000
162	Equipment Repairs	2,331	3,133	2,200
163	Gas & Oil	1,600	1,597	1,916
164	Electricity	452	507	532
165	PCL Insurance	694	739	750
166	New Equipment	5,157	2,231	11,900
167	Cemetery Shed Expansion	0	0	5,000
168	Cemetery Department Expenditures	95,034	100,505	108,196

2018 Budget

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GENERAL FUND -- STREET DEPARTMENT

EXPENDITURES:

169	Streets -- Salaries	176,128	143,419	164,019
170	Workman's Comp.	11,967	12,866	12,401
171	FICA -- Town's Share	10,920	8,892	10,169
172	Health & Disability Insurance	58,320	43,574	51,076
173	Unemployment Comp.	528	430	492
174	Medicare-Town's Share	2,554	2,080	2,378
176	Pension Contribution	6,655	6,818	6,562
177	New Streets -- Salaries	908	0	5,000
178	New Streets-Workers Comp	68	0	0
179	New Streets-FICA -- Town's Share	56	0	310
180	New Streets-Employee Benefits		676	0
181	New Streets-Unemployment Comp.	3	0	15
182	New Streets-FICA-Med	13	0	73
185	Health Insurance	265	0	0
188	Material and Supplies	13,896	38,449	38,000
189	Travel/Training	301	246	350
190	Equipment Repair	17,109	18,063	16,500
191	Street Light Maintenance	7,614	2,000	5,000
192	Gas and Oil	12,955	12,202	14,642
193	New Street Projects- const (system preservation)	35,723	32,005	96,960
194	Street Repairs	182,899	114,585	142,305
195	Cost of Street Inventory Sold	18,113	0	0
196	Electricity	53,206	53,361	56,029
197	Natural Gas	2,843	3,362	3,530
198	Telephone	2,016	2,171	2,236
199	PCL Insurance	9,181	9,833	9,978
200	ECB Lease Purchase Principal	3,890	4,211	4,551
201	ECB Lease Purchase Interest	2,353	2,237	2,113
202	Sign Replacement and Maintenance	1,226	2,000	4,000
203	New Equipment	52,299	50,847	34,800
204	Bond Service Fees	300	300	300
205	Street Building Improvements	9,191	0	0
206	SID No. 1 Principal	18,000	7,000	6,000
207	SID No. 1 Interest	3,245	2,183	1,770
208	SID 2005 (#2) Principal	24,000	19,074	17,000
209	SID 2005 Interest	6,696	5,208	4,025
211	Street Department Expenditures	745,441	598,092	712,584

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**GENERAL FUND -- POLICE DEPARTMENT
EXPENDITURES:**

212	Police -- Salaries	267,305	248,084	286,078
213	Workman's Comp.	12,877	14,517	11,668
214	FICA -- Town's Share	16,573	15,381	17,737
215	Health & Disability Insurance	64,590	65,189	73,394
216	Unemployment Comp.	802	744	858
217	Medicare-Town's Share	3,876	3,597	4,148
219	Pension Contribution	16,081	13,876	14,579
220	Material, Supplies, Office Supplies	9,521	7,982	9,455
222	Vehicle Repairs	3,592	4,637	5,100
223	Gas and Oil	6,465	6,970	8,015
224	Travel, Dues and Subscriptions	1,237	1,546	5,400
225	Uniform and Miscellaneous	460	1,910	3,400
226	Telephone	4,668	3,797	3,911
227	PCL Insurance	5,767	7,396	6,346
228	Legal	4,097	3,703	4,500
229	New Equipment	3,674	36,975	5,125
230	Training	671	270	5,500
231	Lab Work	960	2,465	1,500
234	Juvenile Assessment Center	912	757	913
237	POST Grant Expense	636	0	500
238	Police Department Expenditures	424,764	439,796	468,127

**GENERAL FUND -- SANITATION DEPARTMENT
EXPENDITURES:**

239	Sanitation -- Salaries	63,677	70,405	71,861
240	Workman's Comp.	6,896	7,811	7,051
241	FICA -- Town's Share	3,948	4,365	4,455
242	Health & Disability Insurance	14,110	22,584	30,370
243	Unemployment Comp.	191	211	216
244	Medicare-Town's Share	923	1,021	1,042
246	Pension Contribution	3,752	1,603	1,822
247	Materials and Supplies	1,529	895	1,600
248	Purchase of Polycarts/Dumpsters	4,691	5,178	4,000
249	Equipment Repairs	10,936	11,308	15,000
250	Gas and Oil	5,283	6,496	7,795

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252	County Landfill	38,900	35,690	38,438
253	Recycling	9,543	3,302	3,000
254	Trash-Roll-off	17,766	17,767	18,000
255	Pest Control	7,560	3,512	6,000
257	Cell Phone	568	322	331
258	PCL Insurance	588	1,403	519
259	New Equipment	166,356	0	8,000
262	Sanitation Department Expenditures	357,217	193,872	219,500

**GENERAL FUND -- LIBRARY DEPARTMENT
EXPENDITURES:**

263	Library -- Salaries	37,450	41,310	44,520
264	Workman's Comp.	104	104	87
265	FICA -- Town's Share	2,322	2,561	2,760
266	Health & Disability Insurance	8,061	8,314	8,780
267	Unemployment Comp.	112	124	134
268	Medicare-Town's Share	543	599	646
270	Pension Contribution	1,932	1,976	2,124
271	Materials/Supplies/Printing/Office Supplies	2,996	3,676	3,500
272	Repairs to Building	608	1,061	2,500
274	Books and Media	15,345	16,793	15,500
275	Electricity	4,631	4,543	4,770
276	Natural Gas	1,163	1,248	1,310
277	Telephone	2,930	2,947	3,036
278	PCL Insurance	6,537	7,001	7,104
279	Internet Protection Technology	0	0	500
280	ECB Lease Purchase Principal	2,752	2,978	3,219
281	ECB Lease Purchase Interest	1,664	1,583	1,494
282	Library Board Expenditures	8,381	8,882	9,000
283	State Library Grant Expense	4,000	4,000	4,000
284	Temple Buell - State Library	0	8,698	0
285	New Equipment	289	0	1,500
286	Library Department Expenditures	101,820	118,397	116,484

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**GENERAL FUND -- PARKS & RECREATION DEPARTMENT
EXPENDITURES:**

287	Rec Dept. -- Salaries	60,064	63,518	70,050
288	Workers Compensation	3,527	3,999	3,368
289	FICA - Town's Share	3,724	3,938	4,343
290	Health & Disability Insurance	16,832	15,944	16,773
291	Unemployment Comp	180	191	210
292	Medicare-Town's Share	871	921	1,016
294	Pension Contribution	2,345	2,631	2,782
295	Materials & Supplies -- Parks	12,100	17,316	10,000
296	Material and Supplies -- Ballfield	1,336	3,995	2,500
297	Softball Complex Expense	0	0	3,000
298	Smith Improvements	0	31	0
300	Gas, Oil & Repairs	1,520	2,038	2,446
301	Electricity	5,546	5,655	5,938
302	Natural Gas	1,094	1,127	1,183
303	Telephone	2,917	2,332	2,402
305	Travel/Training	0	200	1,000
306	PCL Insurance	8,204	8,150	8,269
307	ECB Lease Purchase Principal	12,394	13,417	14,502
308	ECB Lease Purchase Interest	7,496	7,129	6,732
309	Railroad Park	528	775	500
311	Railroad Park Pavilion	0	52	2,000
312	Land Purchase	0	26,000	0
313	So Limon Park Improvements			0
	Kissel Pond Aerator		5,104	0
317	Limon Heritage Society	5,000	5,000	5,000
319	Comm. Bldg. Expense	9,610	13,334	11,600
320	Rec Dept. Expense	12,955	11,420	8,000
322	Equipment	497	875	500
323	Sanction Fees	1,525	3,915	2,000
324	Recreation Umpires	3,265	1,110	2,500
325	Recreation T-shirts	4,203	4,669	4,000
326	Recreation Trips	3,554	2,820	3,600
327	School Usage Fees	910	1,190	1,100
328	Recreation Awards	831	604	600
329	Softball Improvements	0	10,696	11,160
330	Gun Club Repairs	148	1,191	1,000
331	Gun Club Expense	791	587	1,000

2018 Budget

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332	Softball Project Salaries		0	5,986	0
333	Softball Project FICA		0	371	0
334	Softball Project FICA Med		0	87	0
335	Softball Project Unemployment		0	18	0
336	Softball Prroject Benefits		0	2,049	0
337	Rec Department Expenditures		183,967	241,873	211,074

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GENERAL FUND -- SWIMMING POOL DEPARTMENT				
EXPENDITURES:				
338	Swimming Pool -- Salaries	19,536	19,675	23,466
339	Workmen's Comp.	1,044	1,660	1,128
340	FICA - Town's Share	1,211	1,220	1,455
342	Unemployment Comp.	59	59	70
343	Medicare-Town's Share	283	285	340
344	Material & Supplies	8,651	10,929	9,500
345	Concession Purchases	2,193	1,557	2,200
346	Repairs - Bldg. & Pool	0	3,488	2,500
347	Electricity	2,475	2,377	2,496
348	Natural Gas	3,342	3,836	4,028
349	Telephone	225	200	206
350	PCL Insurance	2,491	2,667	2,706
352	ECB Lease Purchase Principal	54	58	63
353	ECB Lease Purchase Interest	32	31	29
354	New Equipment	5,035	0	425
355	Swimming Pool Department Expenditures	46,631	48,042	50,612
356	TOTAL GENERAL FUND EXPENDITURES	2,663,485	2,551,501	2,651,023

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357	GENERAL FUND SUMMARY			
358	TOTAL REVENUES	2,498,234	2,800,646	2,480,856
359	TOTAL EXPENDITURES	2,663,485	2,551,501	2,651,023
360	FUND BALANCE INCREASE (DECREASE) FOR YR	(165,251)	249,144	(170,166)
361	FUND BALANCE FROM PREVIOUS YEAR	983,318	818,067	1,067,211
362	FUND BALANCE END OF YEAR	818,067	1,067,211	897,045
363	TABOR RESERVE CHANGE	5,446	211	212
364	PARKS IMPROVEMENT RESERVE CHANGE	18	(6,720)	0
365	COMMUNITY BUILDING RESERVE CHANGE	4,630	(1,151)	(4,415)
367	LIBRARY CAPITAL RESERVE CHANGE	1,502	1,500	1,500
368	POLICE CAPITAL RESERVE CHANGE	11,389	(21,884)	9,911
369	CAPITAL IMPROVEMENT RESERVE CHANGE	354	354	355
370	SANITATION CAPITAL RESERVE CHANGE	(121,047)	25,005	2,067
371	STREETS CAPITAL RESERVE CHANGE	1,203	(16,153)	3,205
372	SPECIAL RECREATION RESERVE CHANGE	11,201	(3,328)	(13,630)
373	ROHR LEGACY LIBRARY FUND CHANGE	0	38,432	28,600
374	ROHR LEGACY RECREATION FUND CHANGE	0	89,930	31,528
375	TOWN HALL IMPROVEMENT RESERVE CHANGE	53	0	(6,447)
376	DEVELOPMENT INCENTIVE RESERVE CHANGE	16,500	0	0
377	EMERGENCY RESERVE-TABOR	84,424	84,635	84,847
378	PARKS IMPROVEMENT RESERVE	6,720	0	0
379	COMMUNITY BUILDING RESERVE	22,834	21,683	17,268
383	LIBRARY CAPITAL RESERVE	3,002	4,502	6,002
384	POLICE EQUIPMENT RESERVE	36,393	14,509	24,420
385	CAPITAL IMPROVEMENT RESERVE	141,449	141,803	142,158
386	SANITATION EQUIPMENT RESERVE	1,829	26,834	28,901
387	STREET EQUIPMENT RESERVE	18,193	2,040	5,245
388	SPECIAL RECREATION RESERVE FUND	42,969	39,641	26,011
389	TOWN HALL IMPROVEMENT RESERVE	21,027	21,027	14,580
390	ROHR LEGACY LIBRARY RESERVE	0	38,432	67,032
391	ROHR LEGACY RECREATION RESERVE	0	89,930	121,458
392	DEVELOPMENT INCENTIVE RESERVE	16,500	16,500	16,500
393	UNRESERVED FUND BALANCE	422,727	562,314	342,623
394	TOTAL FUND BALANCE	818,067	1,067,211	897,045

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GOLF COURSE FUND

395	REVENUES:			
396	(Increase) Decrease in Working Capital	(1,809)	0	0
398	Interest Income	1	0	1
400	Lincoln County Tourism Grant	2,000	1,554	2,000
402	Cart Storage	12,060	11,365	11,500
403	Green Fees - Annual	33,420	36,598	36,500
404	Range Passes	1,650	1,115	1,400
405	Green Fees	28,441	26,223	28,000
406	Club Rentals	439	137	130
407	Cart Rentals	7,488	8,831	8,500
408	Handicaps>CO Golf Memberships	475	480	500
409	Special Green Fee Savings Receipts	8,624	8,669	8,600
410	Pro Shop Income	6,204	4,324	4,324
411	Driving Range	2,699	3,030	3,000
412	Miscellaneous Income	1,919	4,957	3,500
414	Liquor Sales	11,905	12,355	12,500
415	Sandwich Sales	541	0	0
416	Concession Sales	4,543	4,983	4,983
417	Rental on Club House	5,070	4,830	4,830
418	Sign Advertising	2,600	500	2,000
419	Donations	13,272	1,030	6,500
420	Fundraiser (gala)	800	0	1,500
421	General Fund Transfers	60,000	67,089	62,335
422	Transfer from Conservation Trust	0	8,200	6,500
424	TOTAL REVENUES	205,960	206,270	209,103
425	GOLF COURSE TOTAL REVENUES	205,960	206,270	209,103

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**GOLF COURSE DEPARTMENT
EXPENDITURES:**

426	Salaries	80,574	79,830	88,329
427	Workmen's Comp	1,887	2,102	2,333
428	FICA - Town's Share	5,001	4,949	5,476
429	Health & Disability Insurance	25,630	26,531	28,411
430	Unemployment Comp.	242	239	265
431	Medicare-Town's Share	1,169	1,158	1,281
433	Pension Contribution	3,880	3,227	2,886
434	Health Insurance Deductible	1,401	2,300	1,250
435	Material & Supplies, Golf Course	14,422	13,668	14,000
436	Handicaps>CO Golf Memberships	625	520	520
437	Sandwich Sale Expense	1,110	0	0
439	Pro Shop Purchases	6,365	3,618	5,500
440	Concession Purchases	2,453	2,978	3,000
442	Marketing	2,184	1,554	2,000
443	Gas & Oil	4,168	3,269	3,759
444	Liquor Expense	6,127	6,222	6,500
445	Golf Course Well Repair	85	0	500
446	Building Repairs	93	491	3,500
447	Equip Maint. - golf course	5,298	8,755	7,500
448	Equipment Maint. -Club	447	70	500
449	Donations given	74	25	200
451	Electricity	18,811	19,767	20,755
452	Natural Gas	1,504	1,545	1,622
453	Telephone	1,986	1,750	1,802
454	PCL Insurance	4,039	3,461	3,512
455	ECB Lease Purchase Principal	393	425	459
456	ECB Lease Purchase Interest	237	226	213
458	Cart Paths/Paving	0	0	5,700
459	New Equipment	7,709	8,860	9,600
460	Sprinkler & other Improvements	5,626	0	800
461	TOTAL EXPENDITURES BUDGETED	203,540	197,540	222,173

462	GOLF COURSE TOTAL EXPENDITURES	203,540	197,540	222,173
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		12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
GOLF COURSE SUMMARY					
463	TOTAL REVENUES		205,960	206,270	209,103
464	TOTAL EXPENDITURES		203,540	197,540	222,173
465	CASH BALANCE INCREASE (DECREASE) FOR YR		2,420	8,730	(13,070)
466	CASH BALANCE FROM PREVIOUS YEAR		5,097	7,517	16,247
467	CASH BALANCE END OF YEAR		7,517	16,247	3,177
468	Change in Improvements Reserve		0	0	0
469	Improvements Reserve		0	0	0
470	Unrestricted Balance		7,517	16,247	3,177
471	RESERVE/UNRESERVED CASH BALANCE		7,517	16,247	3,177

	12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
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UTILITY FUND

WATER DEPARTMENT

REVENUES:

472	Interest Income	131	347	175
473	WTP-Interest Income	1,841	1,063	1,500
474	Insurance Proceeds	6,492	4,502	0
475	Bad Debt Recovery	453	0	200
476	Sales of Meters & Parts	0	1,808	1,500
477	Tap Fees / Developer Improvements	20,339	50,000	2,460
479	Federal Assistance-WTP	7,478	6,143	4,718
481	Miscellaneous	985	444	100
483	Water Collections	573,077	627,608	634,058
484	WTP-Water Collections	240,968	240,675	240,675
485	Bulk Water Sales	20,792	33,470	25,000
486	Surface Water Sales	0	68,774	10,000
487	Late Water Penalties	6,824	6,960	7,000
488	Frasier Payment-Interest	9,163	8,508	7,208
489	Frasier Payment-Principal	18,211	18,948	20,247
491	(increase) Decrease in Working Capital	16,486	0	0
495	TOTAL WATER REVENUES	923,240	1,069,250	954,841

SEWER DEPARTMENT

REVENUES:

496	Sewer Collections	198,263	215,862	230,480
497	Utility Miscellaneous Income	4,632	1,170	500
498	Sewer Tap Fees	16,014	134,844	2,000
499	Pretreatment Fee-IPP	400	400	400
500	DOLA Grant	0	0	110,531
501	DOC Maintenance Reserve	2,553	2,552	2,553
502	From DOC Maintenance Reserve	2,470	4,614	1,000
510	TOTAL SEWER FUND REVENUES	224,332	359,442	347,464
511	TOTAL UTILITY REVENUES	1,147,572	1,428,693	1,302,305

	12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
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**WATER
EXPENDITURES:**

514	Water Salaries	78,308	81,267	81,266
515	Workmen's Comp.	2,453	2,623	3,013
516	FICA - Town's Share	4,854	5,039	5,038
517	Health & Disability Insurance	22,182	28,406	30,957
518	Unemployment Comp.	235	244	244
519	Medicare-Town's Share	1,135	1,178	1,178
521	Pension Contribution	4,861	4,177	4,288
522	Health Insurance Deductible	1,150	2,189	1,650
523	Material & Supplies	25,171	17,257	27,000
524	Water Testing	2,875	1,432	2,500
525	Customer Meters & Adapters	6,124	14,915	9,000
526	Equipment Repairs	4,862	2,834	4,000
527	Parts & Repairs	7,466	7,649	8,000
528	Water Well Repairs	0	1,680	16,000
529	Printing & Office Supplies	7,557	5,843	6,000
530	Gas & Oil	3,032	3,680	4,232
531	Vehicle Repairs	4,832	79	1,500
533	Water Projects	0	5,500	214,440
534	Water Projects Salaries	0	0	5,000
537	Water Projects Benefits	0	0	0
538	Water Projects Medicare	0	0	73
539	Water Projects FICA	0	0	310
540	Water Projects Unemployment	0	0	10
542	Training	2,097	0	1,500
544	Electricity	44,099	47,799	50,189
546	Natural Gas	321	365	383
547	Telephone	1,605	1,573	1,620
548	PCL Insurance	9,446	9,440	9,578
549	Insurance Deductible	0	0	500
550	ECB Lease Purchase Principal	6,324	6,846	7,399
551	ECB Lease Purchase-Interest	3,776	3,637	3,435
552	Legal Fees	0	1,976	2,500
553	Consulting	3,664	9,038	10,000
554	Bond Service Costs	250	250	250
557	Audit	6,100	6,500	6,500
558	New Equipment	97,545	18,509	32,600
560	Bad Debt Expense	735	0	200

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561	2012 Bond Principal	150,000	160,000	155,000
562	2012 Bond Interest	71,343	68,600	65,400
564	Water Department Expenditures	574,402	520,526	772,753
WATER TREATMENT PLANT EXPENDITURES:				
565	Salaries	28,200	26,476	28,712
566	Workmen's Comp.	1,071	1,114	1,264
567	FICA - Town's Share	1,748	1,642	1,780
568	Health & Disability Insurance	7,491	9,244	7,852
569	Unemployment Comp.	85	79	86
570	Medicare-Town's Share	409	384	416
572	Pension Contribution	1,712	1,353	1,384
574	PCL Insurance	7,264	7,780	7,894
575	ECB Lease Purchase Principal	4,889	5,293	5,721
576	ECB Lease Purchase-Interest	2,919	2,812	2,656
577	Audit	2,000	2,000	2,000
578	Bond Fees-Water Treatment Plant-CWR& PA	11,526	11,526	11,526
579	Bond Principal-Water Treatment Plant-CWR&PA	81,249	86,665	92,082
580	Bond Interest-Water Treatment Plant-CWR&PA	20,753	18,444	14,906
581	Water Treatment Plant-Other	0	11,054	10,000
582	Water Treatment Plant-Equipment	0	2,500	2,000
583	Material & Supplies	10,113	25,433	12,000
584	Equipment Replacement	63,619	6,611	8,600
585	Equipment Repairs	3,146	8,146	5,200
586	Consulting	1,896	2,516	4,000
587	Electricity	24,218	24,458	25,681
588	Natural Gas	3,212	3,600	3,780
589	Telephone	3,233	2,806	2,890
592	Building Maintenance/Repairs	0	0	1,000
593	Water Treatment Plant Expenditures	280,753	261,935	253,430

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SEWER EXPENDITURES:				
594	Salaries	77,600	79,217	87,937
595	Workmen's Comp.	2,374	2,636	2,386
596	FICA - Town's Share	4,811	4,911	5,452
597	Health & Disability Insurance	22,000	26,176	28,934
598	Unemployment	233	238	264
599	Medicare-Town's Share	1,125	1,149	1,275
601	Pension Contribution	4,785	4,479	4,596
603	Maintenance Paid from DOC Reserve	2,470	4,614	1,000
604	Material & Supplies	4,484	1,750	5,000
605	Vehicle Repairs	334	360	1,000
606	Gas & Oil	1,426	1,262	1,452
607	Training	222	780	500
609	Sewer Project	0	0	38,000
610	Wastewater Plant Projects	227,500	0	0
611	Sewer Project EIAF*8375	0	10,338	210,714
612	Electricity	50,710	53,332	55,999
613	Telephone	4,474	4,316	4,446
614	PCL Insurance	5,802	6,608	6,705
615	ECB Lease Purchase Principal	3,005	3,253	3,516
616	ECB Lease Purchase-Interest	1,794	1,728	1,632
617	Legal Fees	0	0	500
618	Consulting Fees	1,503	8,979	6,000
619	Audit	1,650	2,000	2,000
620	Equipment Repair	1,566	2,123	6,000
621	WWTP Permit Expense	1,245	1,245	2,195
622	Maintenance to System	21,799	23,054	23,500
623	To DOC Maintenance Reserve	2,553	2,552	2,553
624	Bad Debt Expenses	168	0	200
625	Testing	13,370	13,651	13,800
626	Facility Repairs	0	0	1,000
627	New equipment	6,640	0	4,600
628	TOTAL SEWER FUND EXPENDITURES	465,643	260,752	523,156
629	Utility Fund Expenditures	1,320,798	1,043,212	1,549,339

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UTILITY FUND SUMMARY

630	TOTAL REVENUES	1,147,572	1,428,693	1,302,305
631	TOTAL EXPENDITURES	1,320,798	1,043,212	1,549,339
632	CASH BALANCE INCREASE (DECREASE) FOR YR	(173,226)	\$385,481	(247,034)
633	CASH BALANCE FROM PREVIOUS YEAR	1,483,815	1,310,589	1,696,070
634	CASH BALANCE END OF YEAR	1,310,589	1,696,070	1,449,036
635	WTP Reserve Change	(31,179)	(20,197)	(11,255)
636	WTP Reserve Balance	185,680	165,483	154,228
637	WTP Operations Reserve Change	46	88	89
639	WTP Operations Reserve	35,383	35,471	35,560
642	Sewer Maintenance Reserve Change	(152,957)	15,003	10,040
643	Sewer Maintenance Reserve	1,024	16,027	26,067
644	Sewer Equipment Reserve Change	5,036	5,038	5,050
645	Sewer Equipment Reserve	15,043	20,081	25,131
646	Sewer Capital Expenditures Reserve Change	16,102	134,940	(79,924)
647	Sewer Capital Expenditures Reserve	38,266	173,206	93,282
648	Water Projects Reserve Change	20,383	50,074	27,659
649	Water Projects Reserve	29,644	79,718	107,377
652	Water Capital Expenditures Reserve Change	87	212	213
653	Water Capital Expenditures Reserve -TABOR	84,790	85,002	85,215
654	Water Rights Reserve Change	263	127	127
655	Water Rights Reserve	50,614	50,741	50,868
660	2004/2012 Water Bond Reserve Change	307	768	770
661	2004/2012 Water Bond Reserve	307,041	307,809	308,579
662	Unreserved Balance	563,104	762,531	562,729
663	RESERVE/UNRESERVED CASH BALANCE	1,310,589	1,696,070	1,449,036

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CEMETERY PERPETUAL CARE FUND

REVENUES:

664				
665	Donations	1,000	500	30,000
666	Interest	0	0	0
667	Perpetual Care Sales	1,400	1,890	1,400
668	TOTAL REVENUES	2,400	2,390	31,400

EXPENDITURES:

669	Improvements	0	0	40,600
670	Refunds	400	0	0
671	TOTAL EXPENDITURES	400	0	40,600

CEMETERY PERPETUAL CARE FUND SUMMARY

672	TOTAL REVENUES	2,400	2,390	31,400
673	TOTAL EXPENDITURES	400	0	40,600
674	FUND BALANCE INCREASE (DECREASE) FOR YR	2,000	2,390	(9,200)
675	RESERVE FUND BALANCE FROM PREVIOUS YR	5,246	7,246	9,636
676	RESERVE FUND BALANCE END OF YEAR	7,246	9,636	436

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**HEAD START FUND
REVENUES:**

677	Head Start Grant	660,458	696,960	936,960
678	TOTAL REVENUES	660,458	696,960	936,960

EXPENDITURES:

679				
680	Personnel	405,064	402,443	405,000
681	Fringe Benefits	126,995	127,413	128,500
682	Travel	890	890	900
685	Construction	0	30,000	270,000
686	Supplies	28,786	36,830	33,830
687	Other	79,248	79,248	79,248
688	Training	10,263	10,263	10,263
689	Contractual	9,212	9,873	9,219
690	TOTAL EXPENDITURES	660,458	696,960	936,960

HEAD START FUND SUMMARY

691	TOTAL REVENUES	660,458	696,960	936,960
692	TOTAL EXPENDITURES	660,458	696,960	936,960
693	FUND BALANCE INCREASE (DECREASE) FOR YR	0	0	0
694	RESERVE FUND BALANCE FROM PREVIOUS YR	0	0	0
695	RESERVE FUND BALANCE END OF YEAR	0	0	0

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**CONSERVATION TRUST FUND
REVENUES:**

696	Interest	3	2	4
697	Colo. Lottery Money	21,284	16,505	17,500
698	TOTAL REVENUES	21,287	16,507	17,504

EXPENDITURES:

699	Park & Rec Improvements	6,261	3,200	8,900
701	Golf Course Improvements	0	0	0
702	Ballfield Improvement	14,180	0	0
704	Transfer to Golf Course	0	8,200	6,500
705	Kissel Pond Aerator		1,702	0
707	Bike Trail Enhancements	0	0	5,000
709	TOTAL EXPENDITURES	20,441	13,102	20,400

CONSERVATION TRUST FUND SUMMARY

710	TOTAL REVENUES	21,287	16,507	17,504
711	TOTAL EXPENDITURES	20,441	13,102	20,400
712	FUND BALANCE INCREASE (DECREASE) FOR YR	846	3,405	(2,896)
713	RESERVE FUND BALANCE FROM PREVIOUS YR	14,751	15,597	19,002
714	RESERVE FUND BALANCE END OF YEAR	15,597	19,002	16,106

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CAPITAL PROJECTS FUND

REVENUES:

715	Transfer from General Fund	0	0	34,333
716	Great Outdoor Colorado	0	0	33,009
717	Rohr Fund Transfer Transfers	0	0	38,472
718	Tourism Board Entryway signage	0	0	12,500
719	FAA Airport Grant	139,630	9,663	599,994
720	Scott's Field Improvements	0	0	29,370
721	Colorado Division Aviation Grant	7,757	0	33,333
722	TOTAL REVENUES	147,387	9,663	781,011

EXPENDITURES:

723	Airport Improvement Project	0	0	666,660
724	Airport Master Plan	155,144	10,738	0
725	Smith Park Improvements	0	0	100,296
727	Entryway signage	0	0	25,000
728	TOTAL EXPENDITURES	155,144	10,738	791,956

CAPITAL PROJECTS FUND SUMMARY

729	TOTAL REVENUES	147,387	9,663	781,011
730	TOTAL EXPENDITURES	155,144	10,738	791,956
731				
732	FUND BALANCE INCREASE (DECREASE) FOR YR	(7,757)	(1,075)	(10,945)
733	FUND BALANCE FROM PREVIOUS YEAR	23,504	15,747	14,672
734				
735	FUND BALANCE END OF YEAR	15,747	14,672	3,727

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EMPLOYEES PENSION TRUST

REVENUES:

736	Investment Income	108,992	114,833	50,000
737	Contribution from Employees	50,879	54,028	53,817
738	Employer Contribution	60,646	56,516	55,398
740	Interest Income-Bank	29	66	25
742	TOTAL REVENUES	220,546	225,443	159,240

EXPENDITURES:

743	Retirement Distributions	2,009	60,833	329,487
744	Legal and Actuarial Fees	6,040	6,570	7,000
746	TOTAL EXPENDITURES	8,049	67,403	336,487

EMPLOYEES PENSION TRUST FUND

747	TOTAL REVENUES	220,546	225,443	159,240
748	TOTAL EXPENDITURES	8,049	67,403	336,487
749	FUND BALANCE INCREASE (DECREASE) FOR YR	212,497	158,040	(177,247)
750	RESERVED FUND BALANCE FROM PREVIOUS YR	1,701,392	1,913,889	2,071,929
751	RESERVE FUND BALANCE END OF YEAR	1,913,889	2,071,929	1,894,682

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**AIRPORT FUEL FUND
REVENUES:**

752	Fuel Collections	2,157	523	2,000
753	Credit Card Collections	33,773	23,071	31,000
754	Aviation Fuel Tax	0	1,609	1,600
755	Transfer from General Fund	0	0	0
756	Donations	0	0	25
757	Fuel Key Deposits	0	0	50
758	(Increase) Decrease in Working Capital	(579)	0	0
759	TOTAL REVENUES	35,351	25,204	34,675

EXPENDITURES:

760	Testing	480	536	550
761	Repairs	1,248	704	2,000
762	Fuel Expense	30,101	26,002	28,050
763	Credit Card Fees	1,096	900	1,240
764	Storage Tank Leak Insurance	0	1,857	1,857
766	New Equipment	611	0	0
767	TOTAL EXPENDITURES	33,536	29,999	33,697

AIRPORT FUEL FUND SUMMARY

768	TOTAL REVENUES	35,351	25,204	34,675
769	TOTAL EXPENDITURES	33,536	29,999	33,697
770	CASH BALANCE INCREASE (DECREASE) FOR YR	1,815	(4,795)	978
771	CASH BALANCE FROM PREVIOUS YEAR	8,141	9,956	5,161
772				
773	CASH BALANCE END OF YEAR	9,956	5,161	6,139

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BUDGET

**LIMON AMBULANCE SERVICE FUND
REVENUES:**

775	Trip Revenue	695,925	583,804	583,804
776	Less- Bad Debt	(93,520)	(105,312)	(105,312)
777	Less- Contract Unallowed	(349,422)	(221,593)	(203,866)
778	Less- Administrative Write-off	(7,377)	(5,726)	(5,726)
779	Net Trip Revenue	245,606	251,173	268,900
780	(Increase) Decrease in Working Capital	47,468	0	0
782	Interest Income	78	44	75
783	Memorials	0	390	250
784	Intergovernmental-Lincoln County	1,200	4,589	5,000
785	Grants-Colorado	287,356	72,998	129,726
786	Grants Other	0	23,544	2,000
789	Miscellaneous Income	1,291	5,394	1,200
790	Bad Debt Recovery	7,550	10,202	10,000
793	Transfer from General	25,129	27,479	29,421
795	Donations	3,561	39,032	30,400
796	Education Income	35	25	25
797	TOTAL REVENUES	619,274	434,871	476,998

EXPENDITURES:

798	Salaries	181,424	159,841	174,606
799	Workers Compensation	9,441	11,170	9,184
800	FICA - Town's Share	11,266	9,910	10,826
801	Health & Disability Insurance	61,573	44,874	65,048
802	Unemployment Comp.	536	480	524
803	Medicare-Town's Share	2,644	2,318	2,532
805	Pension Contribution	3,528	5,296	4,881
806	Health Insurance Deductible	3,450	4,024	2,500
807	Advertising and Marketing	781	1,697	1,200
808	Radio/Pager Upkeep	0	0	200
809	Cleaning/Building Maintenance	1,095	3,185	2,000
810	Cell Phone	2,599	1,013	1,063
812	Billing Charges	8,850	12,272	13,000
814	Billing Software Charges	1,584	0	0
815	Grant Expense - Equipment	255,719	45,113	118,140
817	Dues/Subscriptions	1,100	120	500
818	Training and Education	9,959	2,548	6,000
819	Meals	3,782	3,785	5,000
820	Uniforms	4,547	3,350	4,000

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821	Equipment Maintenance Contract		354	415	500
823	Equipment Repair		1,516	3,534	5,000
824	Volunteer Gifts		714	1,302	1,000
825	Furniture		377	550	2,000
826	Expense Reimbursement (Laundry)		4,846	4,572	0
827	Innoculations		0	0	500
828	Medical Supplies		39,528	42,679	43,960
829	Office Supplies		8,783	5,834	6,500
831	Telephone		3,270	3,594	3,701
832	Training Certification		78	0	50
833	ECB Lease Purchase Principal		542	587	635
834	ECB Lease Purchase Interest		328	312	295
835	Gas and Oil		8,185	7,458	8,577
836	Vehicle Repair		10,872	8,464	9,500
839	Member Benefit		0	0	0
841	Equipment		3,146	3,711	5,000
842	Licenses/Permits		500	600	600
843	Mileage		917	649	500
844	Donation		0	1	100
846	Fire Department Assistance		2,500	2,500	2,500
847	Building Improvements		3,198	25,958	6,000
848	Mutual Aid Calls		492	200	300
850	Professional Fees		0	0	450
851	Electricity		5,788	5,784	6,073
852	Natural Gas		2,940	3,178	3,337
853	PCL Insurance		5,920	6,448	6,433
855	Audit/Accounting		2,500	2,500	2,500
856	Legal		168	43	1,000
857	TOTAL EXPENDITURES		671,340	441,869	538,215

12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
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LIMON AMBULANCE SERVICE FUND SUMMARY				
858	TOTAL REVENUES	619,274	434,871	476,998
859	TOTAL EXPENDITURES	671,340	441,869	538,215
860	CASH BALANCE INCREASE (DECREASE) FOR YR	(52,066)	(6,998)	(61,217)
861	CASH BALANCE FROM PREVIOUS YEAR	398,892	346,826	339,828
862	CASH BALANCE END OF YEAR	346,826	339,828	278,611
863	EQUIP. REPLACEMENT RESERVE CHANGE	(938)	6,955	(1,814)
864	EQUIP. REPLACEMENT RESERVE BALANCE	70,954	78,847	77,033
865	ROHR AMBULANCE RESERVE CHANGE	0	38,432	30,000
866	ROHR AMBULANCE RESERVE BALANCE	0	38,432	68,432
867	UNRESERVED BALANCE	275,872	260,981	133,146
868	RESERVE/UNRESERVED CASH BALANCE	346,826	339,828	278,611

	12/03/17 06:23 PM	2016 ACTUAL	2017 Estimated	2018 BUDGET
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TOTAL BUDGET				
869	TOTAL REVENUES	5,558,469	5,846,646	6,430,052
870	TOTAL EXPENDITURES	5,737,191	5,052,324	7,120,850
871	BALANCE INCREASE (DECREASE) FOR YEAR	(178,722)	794,322	(690,798)
872	BALANCE FROM PREVIOUS YEAR	4,234,645	4,055,923	4,850,245
873	BALANCE END OF YEAR	4,055,923	4,850,245	4,159,448