

		12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
GENERAL FUND					
REVENUES:					
1	Fines and Licenses		47,083	37,700	42,000
2	Certified Vin Inspections		120	72	100
3	Taxes -- Lincoln County		326,108	322,806	320,907
5	Sales Tax		943,410	1,031,433	979,861
6	Severance Tax		8,436	26,605	25,000
7	Interest Income		12,818	4,927	5,000
8	County Foreign Trade Zone		12,659	8,186	7,500
9	Transportation Bus Ticket		767	894	1,200
10	Building Permits		18,668	23,566	15,000
11	Use Taxes		6,533	8,010	6,000
12	Miscellaneous		16,769	51,316	27,000
13	Insurance Claims		0	60,605	0
14	Heritage Museum Funding		2,500	2,500	2,500
15	Hangar Rent		4,140	4,199	4,315
16	Ports-to-Plains		88,879	92,005	95,235
17	Ports-to-Plains Travel		33,603	32,879	35,000
18	Airport Lease Payments		2,009	951	977
20	Sale of Cemetery Lots		400	3,337	800
21	Opening>Closing Cemetery		2,625	3,090	3,000
23	Motor Vehicle		45,052	42,469	45,000
24	Franchise Payment		89,685	106,566	108,697
25	County Road and Bridge		130,793	140,789	144,503
26	Highway Users		71,923	69,666	71,519
27	Gravel		5,367	21,569	8,000
28	Crushed Concrete Sales		7,546	26,008	15,000
29	Cigarette Tax		7,608	7,368	7,000
30	Trash Collection		233,461	237,566	244,149
31	Sale of Dump/Poly		5,948	11,416	6,000
33	Dumpster Rental		1,742	2,195	2,200
34	Roll Off Rental		2,765	2,104	2,500
35	Library Board Income		6,837	8,664	7,500
36	Library Board Interest		75	28	50
37	Public Computer Center Grant		2,500	0	0
38	Swimming Pool Income		14,640	11,775	15,000
39	Pool Concessions		2,062	2,303	2,500
40	Community Building Rent		5,140	5,262	5,500
41	Interest-Community Building		22	20	22

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
42	Rec Department Income	6,760	26,135	8,000
43	Interest Income-Rec Dept.	181	44	100
44	Tree Sales	489	0	200
45	Police Federal Forfeiture	20,002	0	0
46	SID No. 1 Payments -- Principal	3,695	4,598	5,000
48	SID No. 1 Payments-Interest	4,348	4,942	3,894
49	SID No. 2 Payments-Interest	14,680	10,596	8,640
50	SID No. 2 Payments -- Principal	44,897	8,854	15,000
51	Street Equipment Reserve-Interest	0	0	0
52	Donated	10,014	0	2,000
53	Transit Grant	4,528	51,906	8,088
54	State Library Grant-Books	3,000	3,000	0
55	EIAF Grant- Comprehensive Plan	0	1,080	33,805
56	Weed Mowing	439	529	500
57	Mosquito Spraying	0	90	30
58	Police Vest Grant	241	0	0
59	18th Judicial (POST Grant)	1,930	0	0
60	POST Grant	0	2,725	0
	ECB Lease Purchase Proceeds	477,214		0
61	Recreation Participation Fees	13,667	12,130	12,500
62	Recreation Trips	4,583	4,363	4,500
63	Adult Recreation Programs	3,898	5,660	4,000
64	Recreation Sponsorships	700	636	700
66	Donation Parks & Rec Dept.	0	468	0
69	TOTAL GENERAL FUND REVENUES	2,775,962	2,548,606	2,363,492

12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
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GENERAL FUND -- ADMINISTRATIVE DEPARTMENT

EXPENDITURES:

70				
71	Administrative Salaries	232,897	235,984	245,318
72	Workman's Compensation	2,357	1,909	2,627
73	FICA-Town Share	14,440	14,631	15,210
74	Health/Disability Insurance	47,744	44,573	47,025
75	Unemployment Compensation	699	708	736
76	Medicare-Town's Share	3,377	3,422	3,557
78	Pension Contribution	8,970	8,401	8,821
79	Health Insurance Deductible	11,974	3,395	8,000
81	Material and Supplies	10,425	13,343	11,500
82	D & A Testing	2,312	1,373	1,500
84	Vehicle Repairs	769	425	1,000
85	Gas/Oil for Equipment	3,748	2,395	2,635
86	Travel/Training	10,009	6,090	10,000
93	Hail Storm		16,617	0
87	Electricity	6,193	6,821	7,026
88	Natural Gas	3,621	5,354	5,622
89	Telephone	13,395	15,901	16,378
90	Insurance	7,698	7,741	6,477
91	Insurance Deductible	0	1,000	1,000
92	Mayor/Trustee Salaries	3,837	3,837	3,837
93	ECB Lease Purchase Principal	975	1,609	1,333
94	ECB Lease Purchase Interest	0	1,105	914
95	Consulting Fees	4,832	9,962	9,500
96	Legal Fees	13,686	13,874	15,179
97	Foreign Trade Zone	25,431	15,382	15,000
99	Audit/Accounting	22,728	23,027	23,000
100	Building Plan Reviews	0	4,502	3,000
101	Election Expense	0	31	0
102	Council of Government	6,425	8,006	5,969
103	Printing and Office Supplies	6,949	12,487	10,000
104	Office Equipment/Repairs	11,558	15,967	15,000
105	Dues and Subscriptions	4,425	5,621	5,000
106	Computer System	12,204	1,615	1,650
107	New Equipment	14,517	80,829	2,893
108	ECB Improvements	10,656	23,447	0
109	Feedlot/Dam Expenses	0	0	2,000

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
110	Transfer to Rec Area	48,987	64,552	51,718
111	Tree Program Expenses	4,019	1,055	2,000
112	Transfer to Airport Fuel Fund	3,700	2,500	1,000
113	Transfer to Capital Projects	86,558	0	0
114	Weed & Tree Spraying	3,085	6,681	5,000
115	Bad Debt Expenses	0	139	0
116	Tree Removal Expenses	0	6,030	2,500
117	Transportation Bus	1,983	2,224	2,000
118	Use Tax Refund	148	0	150
119	Donations	1,650	1,000	1,000
120	Ports-to-Plains Travel	31,202	27,877	30,000
121	Economic Development Corporation	10,000	15,040	15,040
122	Building Maintenance/Repairs	10,183	1,724	2,000
123	Transfer to Ambulance Service	20,100	37,976	25,483
124	Comp Plan	0	2,160	67,610
125	Administration Department Expenditures	740,466	780,342	714,207

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
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GENERAL FUND -- AIRPORT DEPARTMENT

EXPENDITURES:

126				
127	Materials,Supplies & Repair	2,047	3,167	2,500
128	Electricity	3,484	4,204	4,330
129	Natural Gas	1,087	1,632	1,714
130	Telephone	1,946	2,411	2,483
131	Insurance Fuel	1,865	1,865	1,865
132	PC Insurance	1,327	1,332	1,867
133	Legal	0	0	300
135	Mineral Lease Payment	264	264	264
136	New Equipment	0	0	0
138	Transfer to Capital Projects	0	0	17,655
139	Airport Department Expenditures	12,020	14,875	32,978

GENERAL FUND -- CEMETERY FUND

EXPENDITURES:

140				
142	Cemetery -- Salaries	41,249	32,604	44,239
143	Workman's Comp.	3,228	2,774	3,507
144	FICA -- Town's Share	2,558	2,021	2,743
145	Health/Disability Insurance	5,897	5,814	10,364
146	Unemployment Comp.	124	98	133
147	Medicare-Town's Share	598	473	641
149	Pension Contribution	478	1,281	1,345
150	Materials and Supplies	1,827	6,466	5,000
151	Equipment Repairs	810	1,028	1,500
152	Gas & Oil	2,455	2,394	2,633
153	Electricity	390	461	475
154	PC Insurance	663	722	678
155	New Equipment	850	359	8,900
157	Cemetery Department Expenditures	61,129	56,495	82,158

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**GENERAL FUND -- STREET DEPARTMENT
EXPENDITURES:**

158	Streets -- Salaries	131,910	137,925	146,117
159	Workman's Comp.	9,208	7,657	10,178
160	FICA -- Town's Share	8,178	8,551	9,059
161	Health/Disability Insurance	49,936	45,874	58,339
162	Unemployment Comp.	396	414	438
163	Medicare-Town's Share	1,913	2,000	2,119
165	Pension Contribution	7,963	5,762	6,050
166	New Streets -- Salaries	4,552	0	0
167	New Streets-FICA -- Town's Share	282	0	0
168	New Streets-Health Insurance/Employee Benefits	1,335	0	0
169	New Streets-Unemployment Comp.	14	0	0
170	New Streets-FICA-Med	66	0	0
176	Material and Supplies	10,242	64,679	40,000
177	Travel/Training	592	206	500
178	Equipment Repair	26,826	10,593	18,000
179	Gas and Oil	19,166	23,111	25,422
180	New Street Projects	54,919	44,004	36,955
181	Street Repair and Projects	116,337	154,981	162,886
186	Cost of Street Inventory Sold	4,473	0	0
187	Electricity	56,797	51,790	53,344
188	Natural Gas	3,827	4,875	5,119
189	Telephone	1,881	2,516	2,591
190	PC Insurance	9,289	9,094	8,535
191	ECB Lease Purchase Principal	2,625	2,577	3,588
192	ECB Lease Purchase Interest	0	4,728	2,459
193	Sign Replacement and Maintenance	182	297	1,000
194	New Equipment	42,103	2,695	66,200
195	Bond Service Fees	150	300	150
196	ECB Improvements	0	87,483	0
197	SID No. 1 Principal	0	7,000	5,000
198	SID No. 1 Interest	4,307	4,307	3,894
199	SID 2005 (#2) Principal	29,000	27,000	15,000
200	SID 2005 Interest	11,160	9,362	8,640
202	Street Department Expenditures	609,630	719,780	691,583

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

203	Police -- Salaries	242,929	249,618	258,796
204	Workman's Comp.	9,707	9,216	11,109
205	FICA -- Town's Share	15,061	15,476	16,045
206	Health/Disability Insurance	51,169	55,403	59,828
207	Unemployment Comp.	729	749	776
208	Medicare-Town's Share	3,523	3,619	3,753
210	Pension Contribution	11,418	13,923	14,619
211	Material, Supplies, Office Supplies	7,340	6,566	6,500
213	Vehicle Repairs	8,232	5,230	6,000
214	Gas and Oil	11,939	12,460	13,706
215	Travel, Dues and Subscriptions	868	806	1,200
216	Uniform and Miscellaneous	475	1,142	2,800
217	Telephone	4,099	5,288	5,447
218	PC Insurance	7,299	7,352	5,633
219	Legal	1,029	1,204	2,215
220	New Equipment	34,022	31,870	40,320
221	Training	940	252	1,000
222	Lab Work	1,338	960	1,000
223	Grant Expenditure	816	0	0
225	Juvenile Assessment Center	901	722	901
228	POST Grant Expense	4,602	661	0
229	Police Department Expenditures	418,436	422,517	451,648

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

230	Sanitation -- Salaries	71,409	75,378	74,776
231	Workman's Comp.	7,261	6,525	7,018
232	FICA -- Town's Share	4,427	4,673	4,636
233	Health/Disability Insurance	22,162	26,550	25,561
234	Unemployment Comp.	214	226	224
235	Medicare-Town's Share	1,035	1,093	1,084
237	Pension Contribution	3,055	3,249	3,411
238	Materials and Supplies	816	3,563	1,700
239	Purchase of Polycarts/Dumpsters	7,461	13,664	6,000
240	Equipment Repairs	10,786	10,829	10,000
241	Gas and Oil	13,281	11,181	12,299
243	County Landfill	36,860	39,030	39,030
244	RC&D Recycling	3,468	4,162	3,800
245	Trash-Roll-off	16,040	15,210	15,000
246	Pest Control	4,366	5,795	5,000
248	Cell Phone	548	573	590
249	PC Insurance	663	500	469
250	New Equipment	0	0	7,300
253	Sanitation Department Expenditures	203,854	222,200	217,899

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

254	Library -- Salaries	35,302	34,361	39,170
255	Workman's Comp.	92	93	101
256	FICA -- Town's Share	2,189	2,130	2,429
257	Health/Disability Insurance	6,535	6,905	7,515
258	Unemployment Comp.	106	103	118
259	Medicare-Town's Share	512	498	568
261	Pension Contribution	1,553	1,672	1,756
262	Materials/Supplies/Printing/Office Supplies	1,423	3,427	2,400
263	Repairs to Building	588	803	1,500
264	ECB Improvements	19,574	42,315	0
265	Books and Media	10,089	11,239	10,500
266	Electricity	4,887	5,495	5,660
267	Natural Gas	1,839	1,591	1,671
268	Telephone	2,834	3,206	3,302
	ECB Improvements	1,857	0	0
269	PC Insurance	4,327	8,146	7,176
270	Internet Protection Technology	0	0	500
271	ECB Lease Purchase Principal	0	1,823	2,538
272	ECB Lease Purchase Interest	0	3,344	1,739
273	Library Board Expenditures	11,675	7,417	8,000
274	State Library Grant Expense	0	2,999	0
275	New Equipment	2,476	0	1,400
276	Travel/Training	0	0	0
277	Library Department Expenditures	107,858	137,567	98,043

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

278	Parks -- Salaries	55,108	61,778	58,494
279	Workers Compensation	2,412	1,922	2,652
280	FICA - Town's Share	3,417	3,830	3,627
281	Health/Disability Insurance	16,064	18,594	18,358
282	Unemployment Comp	165	185	175
283	Medicare-Town's Share	799	896	848
285	Pension Contribution	1,842	2,030	2,132
286	Materials & Supplies -- Parks	6,676	6,082	6,500
287	Material and Supplies -- Ballfield	1,174	2,227	2,200
289	Gas, Oil & Repairs	3,470	3,040	3,344
290	Electricity	3,477	3,287	3,386
291	Natural Gas	1,309	1,515	1,591
292	Telephone	2,077	2,677	2,757
	ECB Improvements	8,402	0	0
293	PC Insurance	3,981	7,076	6,641
294	ECB Lease Purchase Principal	0	8,212	11,431
295	ECB Lease Purchase Interest	0	15,064	7,834
296	Railroad Park	9,123	11,567	5,400
298	Railroad Park Pavilion	0	2,112	0
299	Limon Heritage Society	5,000	5,000	5,000
300	ECB Improvements	0	278,762	0
301	Comm. Bldg. Expense	7,407	11,448	22,500
302	Rec Dept. Expense	7,052	19,056	7,500
304	Equipment	2,800	0	5,000
305	Sanction Fees	1,705	1,835	2,000
306	Recreation Umpires	3,858	3,130	3,800
307	Recreation T-shirts	4,137	3,942	4,000
308	Recreation Trips	4,366	4,399	4,400
309	School Usage Fees	435	980	1,500
310	Recreation Awards	340	120	400
311	Parks Department Expenditures	156,595	480,765	193,470

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
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**GENERAL FUND -- SWIMMING POOL DEPARTMENT
EXPENDITURES:**

312	Swimming Pool -- Salaries	16,062	12,873	17,280
313	Workmen's Comp.	830	855	783
314	FICA - Town's Share	996	798	1,071
316	Unemployment Comp.	48	39	52
317	Medicare-Town's Share	233	187	251
318	Material & Supplies	6,565	4,725	7,000
319	Concession Purchases	1,544	1,488	2,000
320	Repairs - Bldg. & Pool	1,336	91	3,000
321	Electricity	2,003	1,717	2,069
322	Natural Gas	4,038	3,635	4,117
323	Telephone	204	210	216
324	PC Insurance	1,991	2,593	2,434
325	ECB Improvements		1,117	0
325	ECB Lease Purchase Principal	0	35	49
326	ECB Lease Purchase Interest	0	65	34
326	New Equipment	10,265	0	11,536
327	Swimming Pool Department Expenditures	46,116	30,428	51,892
328	TOTAL GENERAL FUND EXPENDITURES	2,356,104	2,864,971	2,533,876

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
329	GENERAL FUND SUMMARY			
330	TOTAL REVENUES	2,775,962	2,548,606	2,363,492
331	TOTAL EXPENDITURES	2,356,104	2,864,971	2,533,876
332	FUND BALANCE INCREASE (DECREASE) FOR YR	419,858	(316,365)	(170,384)
333	FUND BALANCE FROM PREVIOUS YEAR	814,236	1,234,094	917,729
334	FUND BALANCE END OF YEAR	1,234,094	917,729	747,345
335	TABOR RESERVE CHANGE	(28,245)	391	393
338	COMMUNITY BUILDING RESERVE CHANGE	7,796	3,834	(6,901)
341	POLICE CAPITAL RESERVE CHANGE	8,616	(515)	(14,331)
342	CAPITAL IMPROVEMENT RESERVE CHANGE	46,425	20,502	605
343	SANITATION CAPITAL RESERVE CHANGE	25,164	25,238	18,064
344	STREETS CAPITAL RESERVE CHANGE	(28,740)	1,629	(33,020)
346	SPECIAL RECREATION RESERVE CHANGE	2,834	7,298	(4,189)
347	TOWN HALL IMPROVEMENT RESERVE CHANGE	57	7,318	76
348	HAIL DAMAGE RESERVE CHANGE		33,310	(10,614)
349	ECB IMPROVEMENT RESERVE CHANGE	393,390	(393,390)	0
350	EMERGENCY RESERVE-TABOR	78,182	78,573	78,966
351	COMMUNITY BUILDING RESERVE	11,574	15,408	8,507
352	POLICE EQUIPMENT RESERVE	40,778	40,263	25,932
353	CAPITAL IMPROVEMENT RESERVE	100,425	120,927	121,532
354	SANITATION EQUIPMENT RESERVE	47,513	72,751	90,815
355	STREET EQUIPMENT. RESERVE	34,454	36,083	3,063
356	SPECIAL RECREATION RESERVE FUND	34,948	42,246	38,057
357	TOWN HALL IMPROVEMENT RESERVE	7,868	15,186	15,262
358	HAIL DAMAGE RESERVE		33,310	22,696
359	ECB IMPROVEMENTS RESERVE	393,390	0	0
360	UNRESERVED FUND BALANCE	484,962	462,981	342,514
361	TOTAL FUND BALANCE	1,234,094	917,729	747,345

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RECREATION AREA FUND
GOLF COURSE DEPARTMENT

REVENUES:

362				
365	Interest Income-Spec Green Fees	101	17	20
367	Lincoln County Tourism Grant	5,340	2,127	4,000
369	Cart Storage	12,310	12,535	12,535
370	Green Fees - Annual	36,120	33,309	33,309
371	Green Fees	30,615	31,066	31,066
372	Club Rentals	33	93	93
373	Cart Rentals	10,325	10,303	10,303
374	Handicaps>CO Golf Memberships	350	455	455
375	Special Green Fee Savings Receipts	5,478	10,477	10,477
376	Pro Shop Income	5,983	7,566	9,766
377	Driving Range	1,959	2,100	2,100
378	Miscellaneous Income	1,291	2,186	1,686
379	Insurance Claims		0	0
380	Liquor Sales	13,441	15,894	18,894
381	Sandwich Sales	436	737	737
382	Concession Sales	4,772	4,891	4,891
383	Rental on Club House	4,350	4,755	4,755
384	Sign Donations	1,600	2,700	2,500
385	Donations	387	1,553	1,550
386	Fundraiser (gala)	3,252	8,345	8,350
387	General Fund Transfers	48,987	64,552	51,718
388	Transfer from Conservation Trust	2,500	0	3,000
389	ECB Proceeds	9,093	0	0
390	TOTAL REVENUES	192,915	215,660	212,205

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**SOFTBALL DEPARTMENT
REVENUES:**

391	Soft Ball Users Fee	4,350	3,844	3,844
392	Transfer from Conservation Trust			0
393	Insurance Claims		5,252	0
394	TOTAL REVENUES	4,350	3,844	3,844

**SHOOTING SPORTS DEPARTMENT
REVENUES:**

395	Gun Club Memberships	0	1,565	1,565
396	Electricity- Donation	347	425	425
397	Insurance Claims		7,625	0
398	State of CO Range Grant		1,000	1,780
399	TOTAL REVENUES	347	10,615	1,990

400	RECREATION AREA TOTAL REVENUES	197,612	230,119	218,039
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**GOLF COURSE DEPARTMENT
EXPENDITURES:**

401				
402	Salaries	84,792	86,199	87,342
403	Workmen's Comp	1,540	1,888	1,757
404	FICA - Town's Share	5,190	5,344	5,415
405	Health/Disability Insurance	24,175	24,826	26,782
406	Unemployment Comp.	252	259	262
407	Medicare-Town's Share	1,214	1,250	1,266
409	Pension Contribution	3,177	3,359	3,527
410	Health Insurance Deductible	1,800	0	500
411	Material & Supplies, Golf Course	12,476	15,286	14,000
412	Handicaps>CO Golf Memberships	625	450	450
413	Sandwich Sale Expense	299	516	516
415	Pro Shop Purchases	4,787	2,556	5,600
416	Concession Purchases	3,546	4,266	4,000
418	Marketing	5,340	2,127	4,000
419	Gas & Oil	6,100	6,802	7,482
420	Liquor Expense	7,802	9,346	8,500
421	Golf Course Well Repair	469	0	500
422	Building Repairs	240	0	1,200
423	Equip Maint. - golf course	3,272	7,738	6,800
424	Equipment Maint. -Club	433	691	600
425	Donations	0	756	600
427	Electricity	16,843	16,499	16,994
428	Natural Gas	1,605	1,616	1,697
429	Telephone	1,537	1,773	1,826
430	PC Insurance	3,981	4,718	4,428
431	ECB Lease Purchase Principal	0	260	362
432	ECB Lease Purchase Interest	265	477	248
433	Sign Expense	0	66	0
434	New Equipment	6,579	200	1,400
435	ECB Improvements	880	8,828	0
436	Sprinkler Planning/Improvements	2,500	0	3,000
440	TOTAL EXPENDITURES BUDGETED	201,719	208,096	211,054

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**SOFTBALL DEPARTMENT
EXPENDITURES**

441				
447	Salaries	1,080	1,104	1,144
448	Workmen's Comp	69	24	25
449	FICA - Town's Share	67	68	71
450	Health/Disability Insurance	0	1,475	750
451	Unemployment Comp.	3	3	3
452	Medicare-Town's Share	16	16	17
453	Pension Contribution	0	0	0
454	Softball -- Materials/Supplies	1,787	3,688	2,000
455	Electricity	511	580	597
456	Improvements	592	2,717	1,000
457	PC Insurance	0	837	757
458	New Equipment	0	0	2,500
459	Softball Umpires	0	0	0
460	Hail Repais		0	0
461	Softball Awards	282	340	400
462	TOTAL EXPENDITURES BUDGETED	4,407	10,852	9,264

**SHOOTING SPORTS DEPARTMENT
EXPENDITURES**

463	Repairs to Gun Club	17	7,653	300
464	Division of Wildlife Grant		1,000	1,780
464	Electricity	456	454	467
465	PC Insurance		562	556
467	TOTAL EXPENDITURES BUDGETED	473	9,669	3,103

468	RECREATION AREA TOTAL EXPENDITURES	206,599	228,616	223,421
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RECREATION AREA SUMMARY

469	TOTAL REVENUES	197,612	230,119	218,039
470	TOTAL EXPENDITURES	206,599	228,616	223,421
471	CASH BALANCE INCREASE (DECREASE) FOR YR	(8,987)	1,503	(5,382)
472	CASH BALANCE FROM PREVIOUS YEAR	19,286	10,299	11,802
473	CASH BALANCE END OF YEAR	10,299	11,802	6,419
474	Change in Special Green Fees Reserve	(12,999)	61	(1,138)
475	Change in ECB Reserve	7,993	(7,993)	0
476	Change in Gun Club Reserve	0	946	5
477	Change in Softball Reserve		5,252	(2,500)
478	Insurance Proceeds Reserve (Softball)		5,252	2,752
479	Special Green Fees Reserve	4,666	4,727	3,589
480	ECB Improvements Reserve	7,993	0	0
481	Gun Club Reserve	0	946	951
482	Unrestricted Balance	(2,360)	876	78
483	RESERVE/UNRESERVED CASH BALANCE	10,299	11,802	6,419

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UTILITY FUND

SEWER DEPARTMENT

REVENUES:

484				
485	Sewer Collections	184,821	187,910	193,117
486	Utility Miscellaneous Income		0	0
487	Penalty Assessments		0	
486	Sewer Tap Fees	1,020	16,864	1,000
487	DOLA Grant	0	49,266	95,000
488	Pretreatment Fee-IPP	400	400	400
489	DOC Maintenance Reserve	2,553	2,552	2,553
490	From DOC Maintenance Reserve	13,494	17,202	10,800
491	TOTAL SEWER FUND REVENUES	202,288	274,194	302,870

WATER DEPARTMENT

REVENUES:

492	Interest Income	707	149	150
493	WTP-Interest Income	3,018	1,754	1,800
494	Insurance Proceeds		10,619	0
495	Sales of Meters & Parts	326	2,741	1,000
496	ECB Proceeds - Water	146,972	0	0
497	ECB Proceeds - WTP	113,645	0	0
498	ECB Proceeds - Sewer	69,799	0	0
499	Tap Fees / Developer Improvements	3,284	0	2,460
500	Water Rights Fee	0	0	0
501	Federal Assistance-WTP	11,306	10,060	8,813
503	Miscellaneous	0	90	100
504	Water Projects Energy Impact Grant	200,275	50,458	0
505	Water Collections	547,639	606,312	623,113
506	WTP-Water Collections	216,261	202,848	202,848
507	Bulk Water Sales	7,995	114,272	27,535
509	Late Water Penalties	5,783	6,229	6,000
510	Frasier Payment-Interest	11,851	11,920	10,184
511	Frasier Payment-Principal	15,535	15,535	17,271
513	(increase) Decrease in Working Capital	168,199	0	
517	TOTAL WATER REVENUES	1,522,595	1,032,987	901,274
518	TOTAL UTILITY REVENUES	1,724,883	1,307,182	1,204,144

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**SEWER
EXPENDITURES:**

519	Salaries	74,989	76,749	82,305
520	Workmen's Comp.	2,111	1,583	2,078
521	FICA - Town's Share	4,624	4,758	5,103
522	Health/Disability Insurance	25,261	27,413	31,742
523	Unemployment	224	230	247
524	Medicare-Town's Share	1,081	1,113	1,193
526	Pension Contribution	2,837	4,143	4,350
528	Maintenance Paid from DOC Reserve	13,494	17,202	10,800
529	Material & Supplies	4,375	5,656	5,000
530	Vehicle Repairs	114	1,567	1,500
531	Gas & Oil	1,290	2,176	2,393
532	Training	0	0	500
534	Sewer Project	123,181	353,356	246,000
535	Electricity	51,398	56,862	58,568
536	Telephone	4,440	4,419	4,640
537	PC Insurance	5,972	5,672	5,323
538	ECB Lease Purchase Principal	2,028	1,991	2,771
539	ECB Lease Purchase-Interest	539	3,652	1,899
540	Legal Fees	0	0	500
541	Consulting Fees	1,231	1,104	3,000
542	Audit	1,600	1,600	1,600
543	Equipment Repair	2,396	7,601	4,000
544	WWTP Permit Expense	2,195	2,195	2,195
545	Maintenance to System	23,749	25,300	22,000
546	To DOC Maintenance Reserve	2,553	2,552	2,553
547	Bad Debt Expenses	0	0	0
548	Testing	7,225	12,412	10,000
549	Facility Repairs	0	0	1,000
550	New equipment		112	3,000
551	ECB Improvements	6,755	67,546	0
552	TOTAL SEWER FUND EXPENDITURES	365,662	688,963	516,260

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**WATER
EXPENDITURES:**

553	Water Salaries	78,729	80,006	79,721
554	Workmen's Comp.	2,422	1,705	2,869
555	FICA - Town's Share	4,852	4,960	4,943
556	Health/Disability Insurance	23,540	26,692	27,469
557	Unemployment Comp.	235	240	239
558	Medicare-Town's Share	1,135	1,160	1,156
560	Pension Contribution	2,976	4,208	4,418
561	Health Insurance Deductible	3,450	3,569	2,500
562	Material & Supplies	9,611	9,457	9,000
563	Water Testing	316	2,410	2,000
564	Customer Meters & Adapters	11,650	11,540	12,750
565	Equipment Repairs	4,880	1,495	4,000
566	Parts & Repairs	6,840	9,102	7,000
567	Water Well Repairs	8,790	20,202	15,000
568	Printing & Office Supplies	4,950	3,884	4,950
569	Gas & Oil	5,719	5,591	6,150
570	Vehicle Repairs	1,025	484	1,500
571	Bulk Water Station	0	54,740	0
572	Water Projects	410,028	211,021	25,000
573	Water Projects Salaries	1,426	6,627	2,000
576	Water Projects Benefits	522	1,417	600
577	Water Projects Medicare	21	96	29
578	Water Projects FICA	88	411	124
579	Water Projects Unemployment	4	20	4
581	Training	270	228	1,000
584	Electricity	36,736	25,959	26,738
586	Natural Gas	349	167	175
587	Telephone	1,583	2,390	2,509
588	PC Insurance	5,308	7,667	7,099
589	Insurance Deductible		944	0
590	ECB Lease Purchase Principal	1,136	4,190	5,833
591	ECB Lease Purchase-Interest	0	7,686	3,997
592	Legal Fees	325	8,021	4,000
593	Consulting	575	0	2,000
594	Bond Service Costs	1,550	500	500
596	ECB Lease Purchase	4,268		0

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597	Audit	5,014	6,000	6,000
598	New Equipment	68,957	31,549	58,540
599	ECB Improvements	117,054	29,036	0
600	Bad Debt Expense	0	0	0
601	2012 Bond Principal	145,000	145,000	150,000
602	2012 Bond Interest	80,253	77,600	74,600
604	Water Department Expenditures	1,051,587	807,973	556,413
WATER TREATMENT PLANT EXPENDITURES:				
605	Salaries	26,157	27,658	29,347
606	Workmen's Comp.	1,136	1,062	1,309
607	FICA - Town's Share	1,627	1,715	1,820
608	Health/Disability Insurance	8,957	9,769	8,535
609	Unemployment Comp.	79	83	88
610	Medicare-Town's Share	381	401	426
612	Pension Contribution	1,490	1,418	1,489
614	PC Insurance	7,962	8,329	7,817
615	ECB Lease Purchase Principal	0	3,239	4,509
616	ECB Lease Purchase-Interest	878	5,942	3,090
617	Audit	2,000	2,000	2,000
618	Bond Fees-Water Treatment Plant-CWR&PA	11,526	11,526	11,526
619	Bond Principal-Water Treatment Plant-CWR&PA	75,832	75,832	81,249
620	Bond Interest-Water Treatment Plant-CWR&PA	31,773	29,714	17,370
621	Water Treatment Plant-Other	0	0	0
622	Water Treatment Plant-Equipment	8,372	0	5,000
623	Material & Supplies	11,245	10,057	11,000
624	Equipment Replacement	0	1,651	15,000
625	Equipment Repairs	1,520	6,284	5,000
626	Consulting	2,247	0	1,000
627	Electricity	25,450	23,686	24,397
628	Natural Gas	4,374	4,766	5,004
629	Telephone	2,718	3,027	3,118
630	ECB Issue Costs	3,300	0	0
631	ECB Improvements	22,551	97,143	0
632	Building Maintenance/Repairs	0	0	1,000
633	Water Treatment Plant Expenditures	251,575	325,302	241,094
634	Utility Fund Expenditures	1,668,824	1,822,238	1,313,767

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UTILITY FUND SUMMARY

635	TOTAL REVENUES	1,724,883	1,307,182	1,204,144
636	TOTAL EXPENDITURES	1,668,824	1,822,238	1,313,767
637				
638	CASH BALANCE INCREASE (DECREASE) FOR YR	56,059	(\$515,056)	(109,623)
639	CASH BALANCE FROM PREVIOUS YEAR	1,925,172	\$1,981,231	1,466,175
640	CASH BALANCE END OF YEAR	1,981,231	\$1,466,175	1,356,552
641	WTP Reserve Change	(25,905)	(102,385)	(18,131)
642	WTP Reserve Balance	259,195	156,810	138,679
643	WTP Operations Reserve Change	187	176	177
645	WTP Operations Reserve	35,169	35,345	35,522
648	Sewer Maintenance Reserve Change	20,315	20,416	20,518
649	Sewer Maintenance Reserve	83,282	103,698	124,216
650	Sewer Equipment Reserve Change	(21,458)	5,000	5,025
651	Sewer Equipment Reserve	0	5,000	10,025
652	Sewer Capital Expenditures Reserve Change	(68,617)	16,879	100
653	Sewer Capital Expenditures Reserve	3,038	19,917	20,017
654	Water Projects Reserve Change	(284,862)	0	2,460
655	Water Projects Reserve	0	0	2,460
658	Water Capital Expenditures Reserve Change	3,692	422	424
659	Water Capital Expenditures Reserve -TABOR	84,446	84,868	85,292
660	Water Rights Reserve Change	273	249	250
661	Water Rights Reserve	49,841	50,090	50,340
662	Insurance Proceeds Reserve Change	(21,061)	6,924	(6,924)
663	Insurance Proceeds Reserve	0	6,924	0
664	DOC Reserve for 2014 payment	9,041		0
665	ECB Improvement Reserve Change	181,776	(181,776)	0
666	ECB Improvement Reserve	181,776	0	0
667	2004/2012 Water Bond Reserve Change	339	1,531	1,538
668	2004/2012 Water Bond Reserve	306,121	307,652	309,190
669	Unreserved Balance	969,322	695,871	580,811
670	Total Reserved/Unreserved Cash Balance	1,981,231	1,466,175	1,356,552

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CEMETERY PERPETUAL CARE FUND

REVENUES:

671				
672	Interest	0	0	0
673	Perpetual Care Sales	400	2,938	1,000
674	TOTAL REVENUES	400	2,938	1,000

EXPENDITURES:

675	Improvements	2,601	7,630	0
676	TOTAL EXPENDITURES BUDGETED	2,601	7,630	0

CEMETERY PERPETUAL CARE FUND SUMMARY

677	TOTAL REVENUES	400	2,938	1,000
678	TOTAL EXPENDITURES	2,601	7,630	0
679	FUND BALANCE INCREASE (DECREASE) FOR YR	(2,201)	(4,692)	1,000
680	RESERVE FUND BALANCE FROM PREVIOUS YR	11,140	8,939	4,247
681	RESERVE FUND BALANCE END OF YEAR	8,939	4,247	5,247

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**HEAD START FUND
REVENUES:**

682	Head Start Grant	607,537	648,961	648,961
685	TOTAL REVENUES	607,537	648,961	648,961

EXPENDITURES:

686				
687	Personnel	370,877	390,000	390,000
688	Fringe Benefits	109,915	124,750	124,750
689	Travel	101	890	890
693	Supplies	29,444	36,830	36,830
694	Other	81,021	79,248	79,248
695	Training	10,263	10,263	10,263
696	Contractual	5,916	6,980	6,980
697	TOTAL EXPENDITURES BUDGETED	607,537	648,961	648,961

HEAD START FUND SUMMARY

698	TOTAL REVENUES	607,537	648,961	648,961
699	TOTAL EXPENDITURES	607,537	648,961	648,961
700				
701	FUND BALANCE INCREASE (DECREASE) FOR YR	0	0	0
702	RESERVE FUND BALANCE FROM PREVIOUS YR	0	0	0
703				
704	RESERVE FUND BALANCE END OF YEAR	0	0	0

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CONSERVATION TRUST FUND

REVENUES:

705	Interest	26	10	75
706	Colo. Lottery Money	20,267	18,037	18,000
707	GOCO Grant	0	0	0
709	TOTAL REVENUES	20,293	18,046	18,075

EXPENDITURES:

710	Park & Rec Improvements	1,305	0	10,000
713	Pool Improvements	0	24,564	4,500
715	Transfer to Rec Area	2,500	0	3,000
	School Playground			2,500
716	Ball Field Improvements	0	0	0
717	TOTAL EXPENDITURES	3,805	24,564	20,000

CONSERVATION TRUST FUND SUMMARY

718	TOTAL REVENUES	20,293	18,046	18,075
719	TOTAL EXPENDITURES	3,805	24,564	20,000
720				
721	FUND BALANCE INCREASE (DECREASE) FOR YR	16,488	(6,518)	(1,925)
722	RESERVE FUND BALANCE FROM PREVIOUS YR	5,061	21,549	15,031
723				
724	RESERVE FUND BALANCE END OF YEAR	21,549	15,031	13,106

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CAPITAL PROJECTS FUND

REVENUES:

725	Interfund Transfer from General			
726	Fund	86,558	0	17,655
727	Tourism Board Entryway signage			5,000
728	Transportation Enhancement	169,193	106,037	0
729	FAA Airport Grant		0	317,789
730	Colorado Discretionary Aviation Grant		0	17,655
732	TOTAL REVENUES	255,751	106,037	358,099

EXPENDITURES:

733				
734	Airport Improvement Project	0	0	0
735	Airport Master Plan	0		353,099
736	Entryway signage			10,000
738	(TE)East Highway 24 sidewalk and drainage imp	224,186	132,082	0
739	TOTAL EXPENDITURES BUDGETED	224,186	132,082	363,099

CAPITAL PROJECTS FUND SUMMARY

740	TOTAL REVENUES	255,751	106,037	358,099
741	TOTAL EXPENDITURES	224,186	132,082	363,099
742				
743	FUND BALANCE INCREASE (DECREASE) FOR YR	31,565	(26,045)	(5,000)
744	FUND BALANCE FROM PREVIOUS YEAR	6	31,571	5,526
745				
746	FUND BALANCE END OF YEAR	31,571	5,526	526

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EMPLOYEES PENSION TRUST

REVENUES:

747	Investment Income	175,305	47,300	40,000
748	Contribution from Employees	53,739	53,992	53,983
749	Employer Contribution	50,000	52,500	55,125
750	IRS>Federal Tax Return		0	0
751	Interest Income-Bank	268	71	200
752	Actuarial Settlement			0
752	TOTAL REVENUES	279,312	153,863	149,308

EXPENDITURES:

753	Retirement Distributions	1,665	501	10,000
754	Legal and Actuarial Fees	2,700	7,947	2,700
755				
756	TOTAL EXPENDITURES BUDGETED	4,365	8,448	12,700

EMPLOYEES PENSION TRUST FUND

757	TOTAL REVENUES	279,312	153,863	149,308
758	TOTAL EXPENDITURES	4,365	8,448	12,700
759				
760	FUND BALANCE INCREASE (DECREASE) FOR YR	274,947	145,415	136,608
761	RESERVED FUND BALANCE FROM PREVIOUS YR	1,301,712	1,576,659	1,722,074
762				
763	RESERVED FUND BALANCE END OF YEAR	1,576,659	1,722,074	1,858,682

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AIRPORT FUEL FUND

REVENUES:

764	Fuel Collections	6,879	5,886	6,000
765	Fuel Key Deposits	50	0	0
767	Credit Card Collections	30,864	30,186	32,000
769	Transfer from General Fund	3,700	2,500	1,000
770	(Increase) Decrease in Working Capital	(2,496)	0	0
771	TOTAL REVENUES	38,997	38,572	39,000

EXPENDITURES:

772	Testing	355	590	400
773	Repairs	1,717	4,031	2,000
774	Fuel Expense	32,649	25,997	34,000
775	Credit Card Fees	1,324	1,196	1,421
776	Storage Tank Insurance	1,244	1,357	1,380
777	Software Support	0	0	0
778	New Equipment			0
779	TOTAL EXPENDITURES	37,289	33,171	39,201

AIRPORT FUEL FUND SUMMARY

780	TOTAL REVENUES	38,997	38,572	39,000
781	TOTAL EXPENDITURES	37,289	33,171	39,201
782	CASH BALANCE INCREASE (DECREASE) FOR YR	1,708	5,401	(201)
783	CASH BALANCE FROM PREVIOUS YEAR	(6,729)	(5,021)	380
784				
785	CASH BALANCE END OF YEAR	(5,021)	380	179

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LIMON AMBULANCE SERVICE FUND

REVENUES:

786	Trip Revenue	689,825	784,394	784,394
787	Less- Bad Debt	(119,630)	(201,059)	(200,805)
788	Less- Contract Unallowed	(251,497)	(312,454)	(286,304)
789	Less- Administrative Write-off	(2,123)	(8,057)	(9,962)
790	Net Trip Revenue	316,575	262,825	287,324
791	(Increase) Decrease in Working Capital	62,862	0	0
792	Interest Income	85	52	100
793	Memorials	1,010	126	250
794	Intergovernmental-Lincoln County	4,589	7,324	10,000
795	Grants-Colorado	56,779	54,624	33,135
796	Grants Other	0	0	0
798	Grants-Federal	0	972	0
799	Miscellaneous Income	2,348	8,540	2,200
800	Bad Debt Recovery	2,912	6,072	5,000
801	Insurance Claims	2,042	34,017	0
803	Transfer from General	20,100	37,976	25,483
803	ECB Lease Purchase	12,654		
805	Donations	1,538	0	2,000
806	Education Income	50	0	1,000
807	TOTAL REVENUES	483,544	412,528	366,492

EXPENDITURES:

808	Salaries	125,973	143,542	147,748
809	Workers Compensation	6,064	7,454	7,506
810	FICA - Town's Share	7,810	8,900	9,160
811	Health/Disability Insurance	33,250	36,972	44,277
812	Unemployment Comp.	372	431	443
813	Medicare-Town's Share	1,832	2,081	2,142
815	Pension Contribution	4,241	3,054	3,207
816	Health Insurance Deductible	5,423	0	1,500
817	Advertising and Marketing	665	1,189	1,000
818	Radio/Pager Upkeep	786	0	200
819	Cleaning/Building Maintenance	303	1,267	1,400
820	Cell Phone	1,840	2,390	2,510
822	Billing Charges	10,475	9,660	9,700

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824	Billing Software Charges	625	1,650	1,650
825	Grant Expense - Equipment	33,856	11,000	0
827	Dues/Subscriptions	565	462	600
828	Training and Education	4,546	5,382	8,000
829	Meals	3,932	5,717	5,500
830	Uniforms	4,641	4,454	4,500
831	Equipment Maintenance Contract	5,589	6,756	7,500
832	Hail Storm Repairs		34,151	0
833	Equipment Repair	4,546	4,573	4,500
834	Volunteer Gifts	1,992	1,000	1,000
835	Furniture	0	0	500
836	Expense Reimbursement (Laundry)	3,900	5,868	5,800
837	Innoculations	0	0	500
838	Medical Supplies	33,262	34,174	35,199
839	Office Supplies	5,471	7,014	6,500
840	Insurance Deductible	1,000	1,150	0
841	Telephone	3,622	2,790	2,874
842	ECB Lease Purchase Principal	366	359	362
843	ECB Lease Purchase Interest	0	659	343
844	Gas and Oil	11,334	14,917	16,409
845	Vehicle Repair	9,602	10,404	10,904
848	Member Benefit	710	4,205	2,500
849	EMT Lodging	0	0	0
850	Equipment	3,723	5,419	5,800
851	Licenses/Permits	0	600	600
852	Mileage	156	422	500
853	Donation	0	0	100
855	Fire Department Assistance	2,500	2,500	2,500
856	Building Improvements	0	5,000	5,000
857	Mutual Aid Calls	0	357	500
858	ECB Improvements	1,225	12,288	0
859	Professional Fees	390	420	400
860	Electricity	5,728	6,393	6,585
861	Natural Gas	3,326	4,603	4,833
862	PC Insurance	5,972	7,238	5,854
863	Building Loan Fees	0	500	0
864	Audit/Accounting	1,500	2,500	2,500
865	Legal	121	628	1,500
867	Building Lease Principal	39,000	7,000	0
868	Building Lease Interest	1,610	172	0

	12/31/14 08:15 AM	2013 ACTUAL	2014 Estimated	2015 BUDGET 2.771%
869	TOTAL EXPENDITURES BUDGETED	393,844	429,666	382,606

LIMON AMBULANCE SERVICE FUND SUMMARY

870	TOTAL REVENUES	483,544	412,528	366,492
871	TOTAL EXPENDITURES	393,844	429,666	382,606
872	CASH BALANCE INCREASE (DECREASE) FOR YR	89,700	(17,138)	(16,114)
873	CASH BALANCE FROM PREVIOUS YEAR	40,366	130,066	112,928
874	CASH BALANCE END OF YEAR	130,066	112,928	96,814
875	EQUIPMENT REPLACEMENT RESERVE CHANGE	11,028	18,443	19,333
876	EQUIPMENT REPLACEMENT RESERVE BALANCE	19,128	26,543	45,876
877	ECB IMPROVEMENT RESERVE CHANGE	11,124	(11,124)	0
878	ECB IMPROVEMENT RESERVE	11,124	0	0
879	UNRESERVED BALANCE	99,814	86,385	50,938
880	TOTAL RESERVED/UNRESERVED CASH EOY	130,066	112,928	96,814

TOTAL BUDGET

881	TOTAL REVENUES	6,384,291	5,466,852	5,366,610
882	TOTAL EXPENDITURES	5,505,154	6,200,347	5,537,631
883	BALANCE INCREASE (DECREASE) FOR YEAR	879,137	(733,495)	(171,021)
884	BALANCE FROM PREVIOUS YEAR	3,722,746	4,601,883	3,868,388
885	BALANCE END OF YEAR	4,601,883	3,868,388	3,697,366

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