

TOWN OF LIMON  
BUDGET MESSAGE  
2017

The attached proposed budget for the Town of Limon for the year 2017 includes Town services which are substantially the same as the Town provided in 2016, which includes a general fund including administration, airport, streets, sanitation, public safety (police), parks, cemetery and library departments, and enterprise funds including recreation area, 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 2016. 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 2017, 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 2017 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 2017 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-four semi-annual payments for the ECB contract remain.

TOWN OF LIMON  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE  
FOR 2017 BUDGET

1.	Total to be expended in 2017 to ECB:	<u>\$59,158</u>
2.	Total current payment liability under the agreement:	<u>\$717,399</u>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
<b>GENERAL FUND</b>				
<b>REVENUES:</b>				
1	Fines and Licenses	49,499	36,095	46,000
2	Certified Vin Inspections	40	48	60
3	Taxes -- Lincoln County	325,052	323,832	329,364
4	Sales Tax	1,114,306	1,054,261	1,054,261
5	Severance Tax	62,898	4,919	4,919
6	Interest Income	5,147	5,334	5,300
8	County Foreign Trade Zone	992	0	0
9	Transportation Bus Ticket	1,953	1,591	2,387
10	Building Permits	19,801	32,972	19,000
11	Use Taxes	3,497	35,163	7,000
12	Miscellaneous	26,620	39,008	27,500
13	Insurance Claims	10,719	16,818	1,000
14	Heritage Museum Funding	2,500	2,500	2,500
15	Hangar Rent	4,340	4,560	4,888
16	Ports-to-Plains Personnel	100,110	102,421	102,555
17	Ports-to-Plains Travel	23,120	25,817	33,000
18	Airport Lease Payments	1,151	951	951
20	Sale of Cemetery Lots	1,600	1,400	1,400
21	Opening>Closing Cemetery	3,275	4,890	3,400
23	Motor Vehicle	35,287	34,798	36,000
24	Franchise Payment	94,407	78,144	80,098
25	County Road and Bridge	144,503	141,062	148,311
26	Highway Users	75,712	69,069	78,787
27	Gravel	5,451	9,074	7,500
28	Crushed Concrete Sales	38,874	34,344	32,000
30	Cigarette Tax	7,203	6,925	7,000
31	Trash Collection	246,530	257,449	260,477
32	Sale of Dump/Poly	5,823	4,788	4,000
34	Dumpster Rental	2,963	3,463	3,000
35	Roll Off Rental	3,764	1,183	2,500
36	Library Board Income	6,848	8,236	7,500
37	Library Board Interest	28	10	30
38	Transfer from Recreation Area	67,047	0	0
39	Swimming Pool Income	15,971	16,782	19,500
40	Pool Concessions	2,554	2,081	2,200
41	Community Building Rent	7,710	5,622	7,590
42	Interest-Community Building	21	13	15
43	Rec Department Income	6,964	12,047	6,000

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
44	Interest Income-Rec Dept.		64	22	30
45	Tree Sales			0	200
47	SID No. 1 Payments -- Principal		4,723	5,102	5,401
49	SID No. 1 Payments-Interest		4,388	4,039	3,738
50	SID No. 2 Payments-Interest		10,051	9,337	8,737
51	SID No. 2 Payments -- Principal		9,071	9,673	10,273
52	Donated		2,939	470	1,000
53	Transit Grant		6,176	6,180	6,180
54	EIAF Grant 7466 - Comprehensive Plan		27,025	6,140	50,000
55	State Library Grant-Books		4,000	4,000	1,393
56	CDOT Aeronautics		23,200	0	0
57	Street Assessment		4,200	0	13,604
58	Weed Mowing		64	550	300
59	Mosquito Spraying		193	140	140
60	POST Grant			797	500
61	Recreation Participation Fees		11,276	11,029	11,829
62	Recreation Trips		3,513	3,573	3,800
63	Adult Recreation Programs		5,864	7,165	7,515
64	Recreation Sponsorships		428	745	600
66	Donation Parks & Rec Dept.		525	0	6,130
67	Planning Grant		4,065	10,000	0
68	Gun Club Memberships		2,500	5,305	5,000
70	Gun Club Revenue		1,219	928	900
71	<b>TOTAL GENERAL FUND REVENUES</b>		<b>2,649,764</b>	<b>2,462,865</b>	<b>2,485,263</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**GENERAL FUND -- ADMINISTRATIVE DEPARTMENT**

**EXPENDITURES:**

72				
73	Administrative Salaries	256,329	267,131	267,270
74	Workman's Compensation	3,941	5,448	3,216
75	FICA-Town Share	15,892	16,562	16,571
76	Health & Disability Insurance	55,347	62,479	59,051
77	Unemployment Compensation	769	801	802
78	Medicare-Town's Share	3,717	3,873	3,875
80	Pension Contribution	8,821	9,703	11,080
81	Health Insurance Deductible (GF)	7,822	10,465	8,000
83	Material and Supplies	11,639	14,068	12,000
84	D & A Testing	1,455	1,432	1,500
85	Vehicle Repairs	444	6,556	1,500
86	Gas/Oil for Equipment	1,210	1,498	1,722
87	Travel/Training	6,844	10,219	12,000
89	Town Hall Improvements	0	0	0
90	Electricity	6,186	6,689	7,057
91	Natural Gas	4,703	3,957	4,155
92	Telephone	16,810	14,840	15,285
93	PCL Insurance	6,592	7,411	7,199
94	Insurance Deductible	2,000	0	1,000
95	Mayor/Trustee Salaries	3,837	3,837	3,837
96	ECB Lease Purchase Principal	1,333	1,445	1,565
97	ECB Lease Purchase Interest	914	874	831
98	Consulting Fees	3,894	6,704	105,000
99	Legal Fees	10,504	9,139	13,920
100	Foreign Trade Zone	1,984	6,791	6,000
102	Audit/Accounting	21,185	21,834	23,000
103	Building Plan Reviews	1,680	6,000	3,000
104	Election Expense	0	884	0
105	Council of Government	6,512	7,541	6,142
106	Printing and Office Supplies	12,305	9,592	12,000
107	Office Equipment/Repairs	15,616	16,597	15,800
108	Dues and Subscriptions	4,850	4,921	5,000
109	Computer System	1,162	3,070	1,400
110	New Equipment	7,920	0	300
112	Feedlot/Dam Expenses	0	0	0
113	Transfer to Rec Area	65,000	60,000	67,089

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
114	Tree Program Expenses		2,794	4,159	1,500
115	Transfer to Airport Fuel Fund		2,500	0	0
117	Weed & Tree Spraying		5,154	4,901	5,000
118	Bad Debt Expenses		170	296	250
119	Tree Removal Expenses		0	1,500	2,000
120	Transportation Bus		1,821	1,486	2,000
121	Use Tax Refund		0	184	100
122	Donations		500	990	1,000
123	Building at 590 E Avenue		387	132	250
124	Ports-to-Plains Travel		18,279	20,704	21,000
125	Economic Development Corporation		15,040	14,856	14,856
126	Building Maintenance/Repairs		1,033	703	1,500
127	Transfer to Ambulance Service		26,579	25,129	26,501
128	Comp Plan		54,030	12,300	0
129	Planning workshop & project		0	512	13,071
130	<b>Administration Department Expenditures</b>		<b>697,504</b>	<b>690,211</b>	<b>787,195</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**GENERAL FUND -- AIRPORT DEPARTMENT**

**EXPENDITURES:**

131				
132	Materials,Supplies & Repair	2,290	2,180	2,500
133	Electricity	3,012	3,155	3,329
134	Natural Gas	774	649	681
135	Telephone	1,976	2,005	2,065
136	Insurance Liability	1,865	1,865	1,865
137	PCL Insurance	1,867	2,911	2,045
138	Legal	0	0	210
139	Mineral Lease Payment	264	264	264
140	Extend Taxiway	0	0	2,787
141	New Equipment	32,000	0	0
143	Transfer to Capital Projects	17,655	0	0
144	<b>Airport Department Expenditures</b>	<b>61,703</b>	<b>13,029</b>	<b>15,746</b>

**GENERAL FUND -- CEMETERY FUND**

**EXPENDITURES:**

145				
147	Cemetery -- Salaries	39,911	50,864	52,197
148	Workman's Comp.	3,988	4,618	5,583
149	FICA -- Town's Share	2,475	3,154	3,236
150	Health & Disability Insurance	5,654	10,548	19,798
151	Unemployment Comp.	120	153	157
152	Medicare-Town's Share	579	738	757
154	Pension Contribution	1,345	1,412	551
155	Materials and Supplies	4,968	4,212	6,000
156	Equipment Repairs	825	2,111	1,500
157	Gas & Oil	1,300	1,450	1,740
158	Electricity	390	424	447
159	PCL Insurance	678	694	739
160	New Equipment	9,735	5,157	1,450
162	<b>Cemetery Department Expenditures</b>	<b>71,968</b>	<b>85,535</b>	<b>94,155</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET  1.176%
--	----------------------	----------------	-------------------	------------------------------

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

163	Streets -- Salaries	144,995	174,431	165,982
164	Workman's Comp.	9,594	12,035	12,866
165	FICA -- Town's Share	8,990	10,815	10,291
166	Health & Disability Insurance	53,189	61,794	51,913
167	Unemployment Comp.	435	523	498
168	Medicare-Town's Share	2,102	2,529	2,407
170	Pension Contribution	6,050	6,655	6,818
171	New Streets -- Salaries	988	0	2,000
172	New Streets-FICA -- Town's Share	61	0	124
174	New Streets-Unemployment Comp.	3	0	6
175	New Streets-FICA-Med	14	0	29
177	FICA -- Town's Share		0	0
178	Health Insurance	1,010		0
179	Unemployment Comp.	9	0	0
180	Medicare-Town's Share	43	0	0
181	Material and Supplies	16,186	41,270	38,000
182	Travel/Training	274	188	350
183	Equipment Repair	38,584	19,563	18,000
184	Street Light Maintenance		7,614	5,000
185	Gas and Oil	13,464	13,022	15,627
186	New Street Projects	57,805	22,402	66,491
187	Street Repairs	199,490	198,022	141,288
191	Cost of Street Inventory Sold	23,669	0	0
192	Electricity	47,395	51,605	54,443
193	Natural Gas	4,113	3,152	2,835
194	Telephone	1,933	2,011	2,071
195	PCL Insurance	8,535	9,181	9,833
196	ECB Lease Purchase Principal	3,588	3,890	4,211
197	ECB Lease Purchase Interest	2,459	2,353	2,237
198	Sign Replacement and Maintenance	2,103	1,226	2,000
199	New Equipment	36,460	52,299	40,000
200	Bond Service Fees	300	300	300
202	SID No. 1 Principal	11,000	18,000	6,000
203	SID No. 1 Interest	3,894	3,245	2,183
204	SID 2005 (#2) Principal	11,000	24,000	16,000
205	SID 2005 Interest	7,533	6,696	5,208
207	<b>Street Department Expenditures</b>	<b>720,417</b>	<b>748,821</b>	<b>685,011</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**GENERAL FUND -- POLICE DEPARTMENT**

**EXPENDITURES:**

208	Police -- Salaries	260,646	266,722	273,447
209	Workman's Comp.	11,567	12,877	14,017
210	FICA -- Town's Share	16,160	16,537	16,954
211	Health & Disability Insurance	59,863	64,590	80,360
212	Unemployment Comp.	782	800	820
213	Medicare-Town's Share	3,779	3,867	3,965
215	Pension Contribution	14,619	16,081	13,876
216	Material, Supplies, Office Supplies	6,372	10,346	7,500
218	Vehicle Repairs	3,692	3,066	3,373
219	Gas and Oil	8,413	6,486	7,135
220	Travel, Dues and Subscriptions	927	1,152	1,200
221	Uniform and Miscellaneous	2,084	552	2,000
222	Telephone	4,627	4,682	5,322
223	PCL Insurance	5,633	5,767	6,254
224	Legal	3,472	3,310	3,480
225	New Equipment	40,156	3,674	40,400
226	Training	1,288	805	1,000
227	Lab Work	422	1,062	1,000
230	Juvenile Assessment Center	730	913	913
233	POST Grant Expense		636	500
234	<b>Police Department Expenditures</b>	<b>445,232</b>	<b>423,925</b>	<b>483,516</b>

**GENERAL FUND -- SANITATION DEPARTMENT**

**EXPENDITURES:**

235	Sanitation -- Salaries	79,762	64,379	70,703
236	Workman's Comp.	6,912	6,896	7,311
237	FICA -- Town's Share	4,945	3,991	4,384
238	Health & Disability Insurance	22,778	16,658	37,301
239	Unemployment Comp.	239	193	212
240	Medicare-Town's Share	1,157	933	1,025
242	Pension Contribution	3,411	3,752	1,603
243	Materials and Supplies	2,165	1,648	1,800
244	Purchase of Polycarts/Dumpsters	4,897	4,066	4,000
245	Equipment Repairs	12,322	9,019	9,000
246	Gas and Oil	8,062	6,340	7,608

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET
248	County Landfill	40,589	39,872	39,872
249	Recycling	3,468	9,543	3,835
250	Trash-Roll-off	16,335	17,689	17,000
251	Pest Control	4,653	7,560	6,000
253	Cell Phone	553	594	612
254	PCL Insurance	469	480	511
255	New Equipment	0	166,356	0
256	Bad Debt Expense	162		
258	<b>Sanitation Department Expenditures</b>	<b>212,879</b>	<b>359,969</b>	<b>212,777</b>

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

259	Library -- Salaries	37,254	37,486	41,409
260	Workman's Comp.	101	104	104
261	FICA -- Town's Share	2,310	2,324	2,567
262	Health & Disability Insurance	7,492	8,062	8,343
263	Unemployment Comp.	112	112	124
264	Medicare-Town's Share	540	544	600
266	Pension Contribution	1,756	1,932	1,976
267	Materials/Supplies/Printing/Office Supplies	1,906	3,306	2,500
268	Repairs to Building	764	730	1,500
270	Books and Media	10,729	12,589	14,500
271	Electricity	4,573	4,670	4,927
272	Natural Gas	1,133	1,092	1,147
273	Telephone	2,877	2,934	3,022
274	PCL Insurance	7,176	6,537	7,001
275	Internet Protection Technology	0	0	500
276	ECB Lease Purchase Principal	2,538	2,752	2,978
277	ECB Lease Purchase Interest	1,739	1,664	1,583
278	Library Board Expenditures	8,772	8,750	8,000
279	State Library Grant Expense	2,999	3,999	4,000
280	New Equipment	200	289	1,500
282	<b>Library Department Expenditures</b>	<b>94,971</b>	<b>99,875</b>	<b>108,281</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET  1.176%
--	----------------------	----------------	-------------------	------------------------------

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

283	Parks -- Salaries	64,737	60,774	64,840
284	Workers Compensation	3,177	3,527	3,999
285	FICA - Town's Share	4,013	3,768	4,020
286	Health & Disability Insurance	21,114	17,045	20,668
287	Unemployment Comp	194	182	195
288	Medicare-Town's Share	939	881	940
290	Pension Contribution	2,132	2,345	2,631
291	Materials & Supplies -- Parks	8,140	11,842	8,500
292	Material and Supplies -- Ballfield	1,832	1,636	2,600
294	Gas, Oil & Repairs	2,031	1,626	1,951
295	Electricity	4,627	5,362	5,657
296	Natural Gas	1,302	1,133	1,190
297	Telephone	2,252	2,900	2,987
298	PCL Insurance	7,954	8,204	8,150
299	ECB Lease Purchase Principal	11,431	12,394	13,417
300	ECB Lease Purchase Interest	7,834	7,496	7,129
301	Railroad Park	6,594	475	600
302	Land Purchase	36,000	0	0
303	Smith Improvements	2,004	0	1,700
304	Land From Rec Area	1,679	0	0
305	Buildings From Rec Area	19,386	0	0
306	Softball Facilities From Rec	25,623	0	0
307	Limon Heritage Society	5,000	5,000	5,000
309	Comm. Bldg. Expense	9,274	11,342	9,852
310	Rec Dept. Expense	12,036	12,955	13,160
312	Equipment	20,537	498	1,000
313	Sanction Fees	1,910	1,525	2,000
314	Recreation Umpires	2,660	3,265	3,200
315	Recreation T-shirts	3,744	4,533	4,000
316	Recreation Trips	3,220	3,554	3,600
317	School Usage Fees	1,098	880	1,100
318	Recreation Awards	569	865	400
319	Softball Improvements	738	0	1,600
320	Gun Club Repairs	922	148	1,000
321	Gun Club Expense	4,944	100	1,150
322	<b>Parks Department Expenditures</b>	<b>301,647</b>	<b>186,255</b>	<b>198,236</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

<b>GENERAL FUND -- SWIMMING POOL DEPARTMENT</b>				
<b>EXPENDITURES:</b>				
323	Swimming Pool -- Salaries	19,683	19,536	18,816
324	Workmen's Comp.	1,255	1,044	1,160
325	FICA - Town's Share	1,220	1,211	1,167
327	Unemployment Comp.	59	59	56
328	Medicare-Town's Share	285	283	273
329	Material & Supplies	12,033	8,651	8,600
330	Concession Purchases	1,904	2,193	2,200
331	Repairs - Bldg. & Pool	1,989	0	500
332	Electricity	2,299	2,426	2,559
333	Natural Gas	5,409	3,342	3,509
334	Telephone	259	276	284
335	PCL Insurance	2,434	2,491	2,667
337	ECB Lease Purchase Principal	49	54	58
338	ECB Lease Purchase Interest	34	32	31
339	New Equipment	7,309	5,035	425
340	<b>Swimming Pool Department Expenditures</b>	<b>56,221</b>	<b>46,633</b>	<b>42,305</b>
341	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,662,542</b>	<b>2,654,255</b>	<b>2,627,220</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET  1.176%
--	----------------------	----------------	-------------------	------------------------------

342	<b>GENERAL FUND SUMMARY</b>			
343	<b>TOTAL REVENUES</b>	2,649,764	2,462,865	2,485,263
344	<b>TOTAL EXPENDITURES</b>	2,662,542	2,654,255	2,627,220
345	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	(12,778)	(191,390)	(141,957)
346	<b>FUND BALANCE FROM PREVIOUS YEAR</b>	996,093	983,315	791,926
347	<b>FUND BALANCE END OF YEAR</b>	983,315	791,926	649,969
348	<b>TABOR RESERVE CHANGE</b>	409	5,197	421
349	<b>PARKS IMPROVEMENT RESERVE CHANGE</b>	(15,859)	0	2,847
350	<b>COMMUNITY BUILDING RESERVE CHANGE</b>	9,897	(707)	(2,247)
352	<b>LIBRARY CAPITAL RESERVE CHANGE</b>	1,500	1,500	1,500
353	<b>POLICE CAPITAL RESERVE CHANGE</b>	(15,181)	11,389	(32,809)
354	<b>CAPITAL IMPROVEMENT RESERVE CHANGE</b>	20,364	353	(49,646)
355	<b>SANITATION CAPITAL RESERVE CHANGE</b>	50,217	(121,049)	5
356	<b>STREETS CAPITAL RESERVE CHANGE</b>	(15,069)	1,161	(455)
358	<b>SPECIAL RECREATION RESERVE CHANGE</b>	(11,008)	(886)	(8,130)
359	<b>TOWN HALL IMPROVEMENT RESERVE CHANGE</b>	5,048	52	53
360	<b>DEVELOPMENT INCENTIVE RESERVE CHANGE</b>	0	16,500	0
362	<b>EMERGENCY RESERVE-TABOR</b>	78,978	84,175	84,596
363	<b>PARKS IMPROVEMENT RESERVE</b>	6,702	6,702	9,549
364	<b>COMMUNITY BUILDING RESERVE</b>	18,204	17,497	15,250
368	<b>LIBRARY CAPITAL RESERVE</b>	1,500	3,000	4,500
369	<b>POLICE EQUIPMENT RESERVE</b>	25,004	36,393	3,584
370	<b>CAPITAL IMPROVEMENT RESERVE</b>	141,095	141,448	91,802
371	<b>SANITATION EQUIPMENT RESERVE</b>	122,876	1,827	1,832
372	<b>STREET EQUIPMENT RESERVE</b>	16,990	18,151	17,696
373	<b>SPECIAL RECREATION RESERVE FUND</b>	31,768	30,882	22,752
374	<b>TOWN HALL IMPROVEMENT RESERVE</b>	20,974	21,026	21,079
375	<b>DEVELOPMENT INCENTIVE RESERVE</b>	0	16,500	16,500
377	<b>UNRESERVED FUND BALANCE</b>	519,224	399,509	360,829
378	<b>TOTAL FUND BALANCE</b>	983,315	791,926	649,969

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET  1.176%
--	----------------------	----------------	-------------------	------------------------------

## GOLF COURSE FUND

	<b>REVENUES:</b>			
379				
380	(Increase) Decrease in Working Capital	(4,166)	0	0
382	Interest Income	18	1	1
384	Lincoln County Tourism Grant	2,012	2,000	2,000
386	Cart Storage	11,736	12,086	12,000
387	Green Fees - Annual	32,960	33,750	34,000
388	Range Passes	1,700	1,650	1,700
389	Green Fees	26,372	28,448	28,500
390	Club Rentals	81	415	100
391	Cart Rentals	8,353	7,532	8,000
392	Handicaps>CO Golf Memberships	525	475	500
393	Special Green Fee Savings Receipts	9,707	8,582	8,600
394	Pro Shop Income	7,469	6,230	6,230
395	Driving Range	2,078	2,830	3,000
396	Miscellaneous Income	2,670	1,670	1,800
398	Liquor Sales	13,544	11,903	13,000
399	Sandwich Sales	1,282	541	541
400	Concession Sales	4,740	4,566	4,566
401	Rental on Club House	4,955	5,040	5,040
402	Sign Advertising	1,300	2,600	2,000
403	Donations	3,599	7,302	6,500
404	Fundraiser (gala)	6,610	800	1,500
405	General Fund Transfers	65,000	60,000	67,089
406	Transfer from Conservation Trust	2,305	800	7,000
408	<b>TOTAL REVENUES</b>	<b>204,850</b>	<b>199,221</b>	<b>213,667</b>
418	<b>RECREATION AREA TOTAL REVENUES</b>	<b>204,850</b>	<b>199,221</b>	<b>213,667</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET  1.176%
--	----------------------	----------------	-------------------	------------------------------

**GOLF COURSE DEPARTMENT  
EXPENDITURES:**

419				
420	Salaries	92,881	83,789	86,878
421	Workmen's Comp	2,048	1,887	2,102
422	FICA - Town's Share	5,748	5,195	5,386
423	Health & Disability Insurance	29,508	25,577	27,504
424	Unemployment Comp.	278	251	261
425	Medicare-Town's Share	1,344	1,215	1,260
427	Pension Contribution	3,527	3,880	3,227
428	Health Insurance Deductible	0	1,401	750
429	Material & Supplies, Golf Course	15,065	14,066	14,000
430	Handicaps>CO Golf Memberships	580	625	625
431	Sandwich Sale Expense	1,548	1,107	700
433	Pro Shop Purchases	6,053	5,401	5,500
434	Concession Purchases	2,689	2,763	2,700
436	Marketing	2,012	2,184	2,000
437	Gas & Oil	5,917	4,168	4,793
438	Liquor Expense	6,482	6,328	7,000
439	Golf Course Well Repair	442	85	500
440	Building Repairs	1,125	893	1,000
441	Equip Maint. - golf course	10,807	5,199	7,500
442	Equipment Maint. -Club	175	447	500
443	Donations given	1,206	74	200
445	Electricity	15,737	18,254	18,758
446	Natural Gas	1,668	1,507	1,582
447	Telephone	1,923	2,012	2,072
448	PCL Insurance	4,428	4,039	3,461
449	ECB Lease Purchase Principal	362	393	425
450	ECB Lease Purchase Interest	248	237	226
452	New Equipment	914	7,709	6,300
453	Sprinkler & other Improvements	0	0	5,800
455	Transfer to General Fund - softball & gun club	67,047	0	0
456	Less non-cash transfer to Gen Fund	(61,225)	0	0
457	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>220,537</b>	<b>200,686</b>	<b>213,010</b>

458	<b>RECREATION AREA TOTAL EXPENDITURES</b>	<b>220,537</b>	<b>200,686</b>	<b>213,010</b>
-----	---	----------------	----------------	----------------

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
<b>RECREATION AREA SUMMARY</b>					
459	<b>TOTAL REVENUES</b>		204,850	199,221	213,667
460	<b>TOTAL EXPENDITURES</b>		220,537	200,686	213,010
461	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>		(15,687)	(1,465)	657
462	<b>CASH BALANCE FROM PREVIOUS YEAR</b>		20,784	5,097	3,632
463	<b>CASH BALANCE END OF YEAR</b>		5,097	3,632	4,289
464	<b>Change in Improvements Reserve</b>		1,928	(400)	206
465	<b>Improvements Reserve</b>		2,802	2,402	2,608
467	<b>Change in Insurance Reserve</b>		(5,822)	0	0
468	<b>Insurance Proceeds Reserve (Softball)</b>		0	0	0
469	<b>Unrestricted Balance</b>		2,295	1,230	1,681
470	<b>RESERVE/UNRESERVED CASH BALANCE</b>		5,097	3,632	4,289

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**UTILITY FUND**

**WATER DEPARTMENT**

**REVENUES:**

471	Interest Income	261	157	175
472	WTP-Interest Income	1,710	1,886	1,800
473	Insurance Proceeds		1,628	0
474	Bad Debt Recovery	0	453	200
475	Sales of Meters & Parts	350	0	1,500
479	Tap Fees / Developer Improvements	9,252	20,339	9,840
480	Water Rights Fee	0	0	0
481	Federal Assistance-WTP	8,813	7,478	6,143
483	Miscellaneous	0	210	100
485	Water Collections	550,239	620,732	628,032
486	WTP-Water Collections	234,813	262,852	262,852
487	Bulk Water Sales	26,125	25,649	25,951
489	Late Water Penalties	7,205	7,067	7,000
490	Frasier Payment-Interest	10,107	9,486	8,253
491	Frasier Payment-Principal	17,271	17,970	19,202
493	(increase) Decrease in Working Capital	15,945	0	0
497	<b>TOTAL WATER REVENUES</b>	<b>882,091</b>	<b>975,907</b>	<b>971,048</b>

**SEWER DEPARTMENT**

**REVENUES:**

498	Sewer Collections	189,209	199,231	201,574
499	Utility Miscellaneous Income	600	5,558	500
500	Sewer Tap Fees	2,040	16,014	5,000
501	Pretreatment Fee-IPP	400	400	400
502	DOLA Grant	122,094	0	110,531
503	DOC Maintenance Reserve	2,553	2,552	2,553
504	From DOC Maintenance Reserve	841	1,961	500
512	<b>TOTAL SEWER FUND REVENUES</b>	<b>317,737</b>	<b>225,717</b>	<b>321,058</b>
513	<b>TOTAL UTILITY REVENUES</b>	<b>1,199,828</b>	<b>1,201,624</b>	<b>1,292,106</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**WATER  
EXPENDITURES:**

514	Water Salaries	79,593	76,236	80,581
515	Workmen's Comp.	1,605	2,453	2,623
516	FICA - Town's Share	4,985	4,727	4,996
517	Health & Disability Insurance	25,087	20,996	31,356
518	Unemployment Comp.	241	229	242
519	Medicare-Town's Share	1,166	1,105	1,168
521	Pension Contribution	4,419	4,861	4,177
522	Health Insurance Deductible	3,992	1,150	1,650
523	Material & Supplies	8,397	33,970	29,000
524	Water Testing	546	3,450	2,500
525	Customer Meters & Adapters	9,534	5,299	8,500
526	Equipment Repairs	1,454	5,348	4,000
527	Parts & Repairs	8,293	6,878	8,000
528	Water Well Repairs	2,010	0	20,000
529	Printing & Office Supplies	5,648	7,522	6,000
530	Gas & Oil	3,273	3,078	3,540
531	Vehicle Repairs	600	5,798	1,500
533	Water Projects	21,600	8,421	15,000
534	Water Projects Salaries	0	0	0
537	Water Projects Benefits	0	0	0
538	Water Projects Medicare	0	0	0
539	Water Projects FICA	0	0	0
540	Water Projects Unemployment	0	0	0
542	Training	135	2,516	1,500
544	Electricity	28,779	41,438	43,717
546	Natural Gas	320	326	342
547	Telephone	1,624	1,596	1,644
548	PCL Insurance	7,099	9,446	9,440
549	Insurance Deductible	0	0	500
550	ECB Lease Purchase Principal	5,833	6,324	6,846
551	ECB Lease Purchase-Interest	3,952	3,824	3,637
552	Legal Fees	350	0	2,000
553	Consulting	4,324	8,397	4,000
554	Bond Service Costs	0	250	250
557	Audit	6,000	6,100	6,500
558	New Equipment	6,790	98,363	6,840
560	Bad Debt Expense	1,087	613	200

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
561	2012 Bond Principal		150,000	150,000	160,000
562	2012 Bond Interest		74,345	71,600	68,600
564	<b>Water Department Expenditures</b>		<b>473,081</b>	<b>592,315</b>	<b>540,849</b>
<b>WATER TREATMENT PLANT EXPENDITURES:</b>					
565	Salaries		26,213	27,368	27,928
566	Workmen's Comp.		1,062	1,071	1,114
567	FICA - Town's Share		1,625	1,697	1,732
568	Health & Disability Insurance		7,773	7,483	7,472
569	Unemployment Comp.		79	82	84
570	Medicare-Town's Share		380	397	405
572	Pension Contribution		1,489	1,712	1,353
574	PCL Insurance		7,817	7,264	7,780
575	ECB Lease Purchase Principal		4,509	4,889	5,293
576	ECB Lease Purchase-Interest		3,056	2,957	2,812
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	81,249	86,665
580	Bond Interest-Water Treatment Plant-CWR&PA		24,609	22,396	19,306
581	Water Treatment Plant-Other			0	0
582	Water Treatment Plant-Equipment		0	0	2,000
583	Material & Supplies		24,132	14,317	14,000
584	Equipment Replacement		0	60,880	8,600
585	Equipment Repairs		3,181	3,775	9,200
586	Consulting		6,145	2,896	4,000
587	Electricity		20,505	23,254	24,533
588	Natural Gas		4,278	3,334	3,501
589	Telephone		2,882	3,172	3,267
592	Building Maintenance/Repairs		165	0	1,000
593	<b>Water Treatment Plant Expenditures</b>		<b>234,675</b>	<b>283,719</b>	<b>245,571</b>

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
<b>SEWER EXPENDITURES:</b>					
594	Salaries		85,310	77,951	83,194
595	Workmen's Comp.		1,926	2,374	2,636
596	FICA - Town's Share		5,289	4,833	5,158
597	Health & Disability Insurance		27,069	21,898	29,442
598	Unemployment		256	234	250
599	Medicare-Town's Share		1,237	1,130	1,206
601	Pension Contribution		4,350	4,785	4,479
603	Maintenance Paid from DOC Reserve		841	2,470	500
604	Material & Supplies		5,153	4,426	5,000
605	Vehicle Repairs		1,071	401	1,200
606	Gas & Oil		1,720	1,484	1,707
607	Training		0	266	500
609	Sewer Project		186,178	0	229,062
610	Wastewater Plant Projects		79,284	227,500	0
611	Electricity		46,825	49,006	51,701
612	Telephone		4,459	4,474	4,608
613	PCL Insurance		5,323	5,802	6,608
614	ECB Lease Purchase Principal		2,771	3,005	3,253
615	ECB Lease Purchase-Interest		1,878	1,817	1,728
616	Legal Fees		0	0	500
617	Consulting Fees		4,353	886	3,000
618	Audit		1,600	1,650	2,000
619	Equipment Repair		5,642	1,682	6,000
620	WWTP Permit Expense		2,195	1,245	2,195
621	Maintenance to System		26,474	21,799	23,500
622	To DOC Maintenance Reserve		2,553	2,552	2,553
623	Bad Debt Expenses		157	202	200
624	Testing		10,968	13,378	13,000
625	Facility Repairs		0	0	1,000
626	New equipment		0	7,217	4,600
627	<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>514,882</b>	<b>464,466</b>	<b>490,780</b>
628	<b>Utility Fund Expenditures</b>		<b>1,222,638</b>	<b>1,340,500</b>	<b>1,277,200</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

## UTILITY FUND SUMMARY

629	<b>TOTAL REVENUES</b>	1,199,828	1,201,624	1,292,106
630	<b>TOTAL EXPENDITURES</b>	1,222,638	1,340,500	1,277,200
631	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	(22,810)	(\$138,877)	14,906
632	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	1,506,625	1,483,815	1,344,938
633	<b>CASH BALANCE END OF YEAR</b>	1,483,815	1,344,938	1,359,844
634	<b>WTP Reserve Change</b>	12,900	444	19,081
635	<b>WTP Reserve Balance</b>	216,859	217,303	236,384
636	<b>WTP Operations Reserve Change</b>	71	88	89
638	<b>WTP Operations Reserve</b>	35,337	35,425	35,514
641	<b>Sewer Maintenance Reserve Change</b>	50,157	(157,115)	24,992
642	<b>Sewer Maintenance Reserve</b>	153,981	-3,134	21,858
643	<b>Sewer Equipment Reserve Change</b>	5,007	5,025	5,038
644	<b>Sewer Equipment Reserve</b>	10,007	15,032	20,070
645	<b>Sewer Capital Expenditures Reserve Change</b>	2,122	16,069	(37,966)
646	<b>Sewer Capital Expenditures Reserve</b>	22,164	38,233	267
647	<b>Water Projects Reserve Change</b>	9,261	20,362	34,914
648	<b>Water Projects Reserve</b>	9,261	29,623	64,537
651	<b>Water Capital Expenditures Reserve Change</b>	128	212	212
652	<b>Water Capital Expenditures Reserve -TABOR</b>	84,703	84,915	85,127
653	<b>Water Rights Reserve Change</b>	261	126	126
654	<b>Water Rights Reserve</b>	50,351	50,477	50,603
655	<b>Insurance Proceeds Reserve Change</b>	(5,406)	0	0
656	<b>Insurance Proceeds Reserve</b>	0	0	0
657	<b>DOC Reserve Change</b>		591	2,054
658	<b>DOC Reserve</b>		591	2,145
661	<b>2004/2012 Water Bond Reserve Change</b>	307	767	769
662	<b>2004/2012 Water Bond Reserve</b>	306,734	307,501	308,270
663	<b>Unreserved Balance</b>	594,418	569,564	537,215
664	<b>Total Reserved/Unreserved Cash Balance</b>	1,483,815	1,344,938	1,359,844

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**CEMETERY PERPETUAL CARE FUND**

**REVENUES:**

665				
666	Donations	0	1,000	3,000
667	Interest	0	0	0
668	Perpetual Care Sales	800	1,200	1,000
669	<b>TOTAL REVENUES</b>	<b>800</b>	<b>2,200</b>	<b>4,000</b>

**EXPENDITURES:**

670	Improvements	0	0	10,000
671	Refunds	0	400	0
672	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>0</b>	<b>400</b>	<b>10,000</b>

**CEMETERY PERPETUAL CARE FUND SUMMARY**

673	<b>TOTAL REVENUES</b>	<b>800</b>	<b>2,200</b>	<b>4,000</b>
674	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>400</b>	<b>10,000</b>
675	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>800</b>	<b>1,800</b>	<b>(6,000)</b>
676	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	<b>4,447</b>	<b>5,247</b>	<b>7,047</b>
677	<b>RESERVE FUND BALANCE END OF YEAR</b>	<b>5,247</b>	<b>7,047</b>	<b>1,047</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**HEAD START FUND  
REVENUES:**

678	Head Start Grant	648,961	660,458	660,458
681	<b>TOTAL REVENUES</b>	648,961	660,458	660,458

**EXPENDITURES:**

682				
683	Personnel	390,000	397,020	397,020
684	Fringe Benefits	124,750	126,996	126,996
685	Travel	890	890	890
689	Supplies	32,934	36,830	36,830
690	Other	83,144	79,248	79,248
691	Training	10,263	10,263	10,263
692	Contractual	6,980	9,211	9,211
693	<b>TOTAL EXPENDITURES BUDGETED</b>	648,961	660,458	660,458

**HEAD START FUND SUMMARY**

694	<b>TOTAL REVENUES</b>	648,961	660,458	660,458
695	<b>TOTAL EXPENDITURES</b>	648,961	660,458	660,458
696	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	0	0	0
697	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	0	0	0
698	<b>RESERVE FUND BALANCE END OF YEAR</b>	0	0	0

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**CONSERVATION TRUST FUND  
REVENUES:**

699	Interest	11	4	4
700	Colo. Lottery Money	17,868	19,404	19,000
703	<b>TOTAL REVENUES</b>	<b>17,879</b>	<b>19,408</b>	<b>19,004</b>

**EXPENDITURES:**

704	Park & Rec Improvements	7,739	6,761	14,747
707	Ballfield Improvement	691	14,180	0
708	School Playground	2,500	0	0
709	Transfer to Rec Area	2,305	800	7,000
710	Pool Improvements	4,914	0	2,000
714	<b>TOTAL EXPENDITURES</b>	<b>18,149</b>	<b>21,741</b>	<b>23,747</b>

**CONSERVATION TRUST FUND SUMMARY**

715	<b>TOTAL REVENUES</b>	<b>17,879</b>	<b>19,408</b>	<b>19,004</b>
716	<b>TOTAL EXPENDITURES</b>	<b>18,149</b>	<b>21,741</b>	<b>23,747</b>
711	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>(270)</b>	<b>(2,333)</b>	<b>(4,743)</b>
712	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	<b>15,021</b>	<b>14,751</b>	<b>12,418</b>
713	<b>RESERVE FUND BALANCE END OF YEAR</b>	<b>14,751</b>	<b>12,418</b>	<b>7,675</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**CAPITAL PROJECTS FUND**

**REVENUES:**

715	Transfer from General Fund	17,655	0	0
716	Tourism Board Entryway signage	0	0	7,500
718	FAA Airport Grant	143,638	149,295	0
719	Colorado Discretionary Aviation Grant	7,978	8,294	0
720	School Playground	113,500	0	0
721	<b>TOTAL REVENUES</b>	<b>282,771</b>	<b>157,589</b>	<b>7,500</b>

**EXPENDITURES:**

722				
723	School Playground	113,500		0
724	Airport Master Plan	159,598	165,883	0
725	Entryway signage	0	0	15,000
726	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>273,098</b>	<b>165,883</b>	<b>15,000</b>

**CAPITAL PROJECTS FUND SUMMARY**

727	<b>TOTAL REVENUES</b>	282,771	157,589	7,500
728	<b>TOTAL EXPENDITURES</b>	273,098	165,883	15,000
729				
730	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	9,673	(8,294)	(7,500)
731	<b>FUND BALANCE FROM PREVIOUS YEAR</b>	13,831	23,504	15,210
732				
733	<b>FUND BALANCE END OF YEAR</b>	<b>23,504</b>	<b>15,210</b>	<b>7,710</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**EMPLOYEES PENSION TRUST  
REVENUES:**

734	Investment Income	(28,666)	85,070	15,000
735	Contribution from Employees	52,306	59,221	55,615
736	Employer Contribution	55,125	60,646	57,067
738	Interest Income-Bank	228	29	25
740	<b>TOTAL REVENUES</b>	<b>78,993</b>	<b>204,965</b>	<b>127,707</b>

**EXPENDITURES:**

741	Retirement Distributions	119,679	2,009	12,009
742	Legal and Actuarial Fees	2,840	6,040	5,000
744	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>122,519</b>	<b>8,049</b>	<b>17,009</b>

**EMPLOYEES PENSION TRUST FUND**

745	<b>TOTAL REVENUES</b>	<b>78,993</b>	<b>204,965</b>	<b>127,707</b>
746	<b>TOTAL EXPENDITURES</b>	<b>122,519</b>	<b>8,049</b>	<b>17,009</b>
747	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>(43,526)</b>	<b>196,916</b>	<b>110,698</b>
748	<b>RESERVED FUND BALANCE FROM PREVIOUS YR</b>	<b>1,744,917</b>	<b>1,701,391</b>	<b>1,898,307</b>
749	<b>RESERVED FUND BALANCE END OF YEAR</b>	<b>1,701,391</b>	<b>1,898,307</b>	<b>2,009,005</b>

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

**AIRPORT FUEL FUND  
REVENUES:**

750	Fuel Collections	12,113	1,936	2,000
751	Credit Card Collections	21,344	35,908	34,000
752	Transfer from General Fund	2,500	0	0
753	Donations	15	0	25
754	Fuel Key Deposits	0	50	50
755	(Increase) Decrease in Working Capital	8,245	(10,421)	0
756	<b>TOTAL REVENUES</b>	<b>44,217</b>	<b>27,472</b>	<b>36,075</b>

**EXPENDITURES:**

757	Testing	411	528	500
758	Repairs	916	370	2,000
759	Fuel Expense	32,265	19,984	30,600
760	Credit Card Fees	559	1,164	1,360
761	Storage Tank Leak Insurance	1,597	0	0
763	New Equipment	0	611	
764	<b>TOTAL EXPENDITURES</b>	<b>35,748</b>	<b>22,656</b>	<b>34,460</b>

**AIRPORT FUEL FUND SUMMARY**

765	<b>TOTAL REVENUES</b>	<b>44,217</b>	<b>27,472</b>	<b>36,075</b>
766	<b>TOTAL EXPENDITURES</b>	<b>35,748</b>	<b>22,656</b>	<b>34,460</b>
767	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	<b>8,469</b>	<b>4,816</b>	<b>1,615</b>
768	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	<b>(328)</b>	<b>8,141</b>	<b>12,957</b>
769				
770	<b>CASH BALANCE END OF YEAR</b>	<b>8,141</b>	<b>12,957</b>	<b>14,572</b>

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
<b>LIMON AMBULANCE SERVICE FUND</b>					
<b>REVENUES:</b>					
771	Trip Revenue		877,640	712,438	712,438
772	Less- Bad Debt		(91,932)	(126,312)	(96,322)
773	Less- Contract Unallowed		(312,177)	(372,638)	(293,346)
774	Less- Administrative Write-off		(6,371)	(8,852)	(8,848)
775	Net Trip Revenue		467,160	204,636	313,922
776	(Increase) Decrease in Working Capital		(39,950)	0	0
778	Interest Income		69	72	75
779	Memorials		405	0	250
780	Intergovernmental-Lincoln County		1,200	4,589	10,000
781	Grants-Colorado		55,749	354,777	156,600
785	Miscellaneous Income		938	1,140	1,200
786	Bad Debt Recovery		11,788	7,739	10,000
789	Transfer from General		26,579	25,129	26,501
791	Donations		500	366	400
792	Education Income		350	42	42
793	<b>TOTAL REVENUES</b>		<b>524,788</b>	<b>598,490</b>	<b>518,990</b>
<b>EXPENDITURES:</b>					
794	Salaries		158,605	182,799	190,624
795	Workers Compensation		9,938	9,334	9,777
796	FICA - Town's Share		9,777	11,334	11,819
797	Health & Disability Insurance		41,006	64,260	70,259
798	Unemployment Comp.		467	548	572
799	Medicare-Town's Share		2,293	2,651	2,764
801	Pension Contribution		3,206	3,528	5,296
802	Health Insurance Deductible		1,150	3,450	2,000
803	Advertising and Marketing		178	937	1,000
804	Radio/Pager Upkeep		0	0	200
805	Cleaning/Building Maintenance		2,156	889	1,650
806	Cell Phone		2,595	2,599	2,729
808	Billing Charges		10,425	8,760	16,000
810	Billing Software Charges		750	900	1,500
811	Grant Expense - Equipment		11,786	368,197	114,000
813	Dues/Subscriptions		675	690	500
814	Training and Education		12,040	9,122	9,000
815	Meals		4,655	4,098	5,000
816	Uniforms		3,296	4,081	4,000
817	Equipment Maintenance Contract		312	4,206	4,500

		11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
819	Equipment Repair		5,281	1,819	5,000
820	Volunteer Gifts		95	857	900
821	Furniture		0	0	2,000
822	Expense Reimbursement (Laundry)		5,550	4,951	5,800
823	Innoculations		100	0	500
824	Medical Supplies		36,607	38,794	39,957
825	Office Supplies		5,485	6,792	6,500
827	Telephone		3,231	3,538	3,645
828	Training Certification		0	94	0
829	ECB Lease Purchase Principal		500	542	587
830	ECB Lease Purchase Interest		343	328	312
831	Gas and Oil		12,362	8,593	10,742
832	Vehicle Repair		7,036	11,872	9,500
835	Member Benefit		0	0	2,000
837	Equipment		1,299	7,273	5,000
838	Licenses/Permits		500	600	600
839	Mileage		439	929	500
840	Donation		0	0	100
842	Fire Department Assistance		2,500	2,500	2,500
843	Building Improvements		4,692	200	7,500
844	Mutual Aid Calls		0	292	300
846	Professional Fees		405	0	450
847	Electricity		5,914	5,923	6,249
848	Natural Gas		4,000	3,082	3,236
849	PCL Insurance		5,854	5,920	6,340
851	Audit/Accounting		2,500	2,500	2,500
852	Legal		190	202	1,000
856	<b>TOTAL EXPENDITURES BUDGETED</b>		<b>380,193</b>	<b>789,984</b>	<b>576,908</b>

**LIMON AMBULANCE SERVICE FUND SUMMARY**

857	<b>TOTAL REVENUES</b>		524,788	598,490	518,990
858	<b>TOTAL EXPENDITURES</b>		380,193	789,984	576,908
859	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>		144,595	(191,494)	(57,918)
860	<b>CASH BALANCE FROM PREVIOUS YEAR</b>		254,297	398,892	207,398
861	<b>CASH BALANCE END OF YEAR</b>		398,892	207,398	149,480
862	<b>EQUIPMENT REPLACEMENT RESERVE CHANGE</b>		31,962	(8,913)	18,915
863	<b>EQUIPMENT REPLACEMENT RESERVE BALANCE</b>		71,892	62,979	81,894
866	<b>UNRESERVED BALANCE</b>		327,000	144,419	67,586
867	<b>TOTAL RESERVED/UNRESERVED CASH EOY</b>		398,892	207,398	149,480

	11/29/16 10:44 AM	2015 ACTUAL	2016 Estimated	2017 BUDGET 1.176%
--	----------------------	----------------	-------------------	--------------------------

<b>TOTAL BUDGET</b>				
868	<b>TOTAL REVENUES</b>	5,652,851	5,534,292	5,364,770
869	<b>TOTAL EXPENDITURES</b>	5,584,385	5,864,613	5,455,012
870	<b>BALANCE INCREASE (DECREASE) FOR YEAR</b>	68,466	(330,320)	(90,242)
871	<b>BALANCE FROM PREVIOUS YEAR</b>	4,168,183	4,236,649	3,906,329
872	<b>BALANCE END OF YEAR</b>	4,236,649	3,906,329	3,816,087