

12/12/19
12:24 PM

2018
ACTUAL

2019
Estimated

2020
BUDGET

Budget for 2020

**GENERAL FUND
REVENUES:**

1	Fines and Licenses	47,760	48,602	49,000
2	Certified Vin Inspections	120	160	60
3	Taxes -- Lincoln County	343,870	351,489	387,271
4	Sales Tax	1,212,208	1,405,539	1,335,262
5	Severance Tax	9,763	9,763	9,600
6	Interest Income	13,489	31,497	31,932
8	Foreign Trade Zone	9,000	9,000	0
9	Transportation Bus Ticket	769	922	1,300
10	Building Permits	43,446	45,446	30,000
11	Use Taxes	88,726	9,502	28,000
12	Miscellaneous	33,676	46,970	27,000
13	Insurance Claims	5,159	5,159	1,000
14	Heritage Museum Grant Challenge	2,500	2,500	0
15	Hangar Rent	4,867	4,867	5,137
16	Ports-to-Plains Personnel	18,497	0	0
17	Ports-to-Plains Travel	3,505	0	0
18	Airport Lease Payments	951	951	951
20	Sale of Cemetery Lots	200	2,000	1,400
21	Opening>Closing Cemetery	2,525	2,400	3,000
23	Motor Vehicle	51,518	57,383	40,000
24	Franchise Payment	113,025	84,255	65,600
25	County Road and Bridge	141,000	141,000	141,000
26	Highway Users (HUTF)	94,871	80,471	76,247
27	Gravel	17,218	3,713	8,000
28	Crushed Concrete Sales	38,243	55,654	15,000
30	Cigarette Tax	6,705	6,400	6,400
31	Trash Collections	273,095	280,988	285,096
32	Sale of Dump/Poly	6,263	7,116	6,000
34	Dumpster Rental	3,251	2,946	3,000
35	Roll Off Rental	2,140	2,681	1,000
37	Library Board Income	6,778	7,000	3,500
38	Library Board Interest	6	7	10
40	Swimming Pool Income	19,003	17,537	19,500
41	Pool Concessions	2,262	2,628	2,400
42	Community Building Rent	5,635	6,762	6,762
43	Interest-Community Building	13	38	15
44	Rec Department Income	11,117	8,000	8,000
45	Interest Income-Rec Dept.	58	25	25

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	Parks Concessions		0	3,195	3,000
48	SID No. 1 Payments -- Principal		6,989	5,999	5,500
50	SID No. 1 Payments-Interest		3,293	2,829	2,700
51	SID No. 2 Payments-Interest		7,964	6,899	2,400
52	SID No. 2 Payments -- Principal		15,234	11,409	9,000
53	Donated		54,049	45,842	31,000
54	Transit Grant		6,180	6,180	6,180
56	State Library Grant-Books		4,000	4,000	5,000
59	Weed Mowing		1,040	1,040	500
60	Mosquito Spraying		242	242	200
61	Housing Study		8,500	0	0
62	POST Grant		2,053	1,883	500
63	Recreation Participation Fees		12,207	15,048	13,488
64	Recreation Trips		3,124	3,910	3,500
65	Adult Recreation Programs		7,841	7,891	7,891
66	Recreation Sponsorships		660	612	1,000
67	Donation Parks & Rec Dept.		92,778	95,169	70,000
70	Gun Club Memberships		5,680	4,805	5,000
72	Gun Club Revenue		2,165	550	550
73	TOTAL GENERAL FUND REVENUES		2,867,231	2,958,874	2,765,877

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GENERAL FUND -- ADMINISTRATIVE DEPARTMENT

EXPENDITURES:

74				
75	Administrative Salaries	214,598	164,487	221,068
76	Workman's Compensation	3,053	2,340	3,145
77	FICA-Town Share	13,304	10,198	13,706
78	Health & Disability Insurance	67,109	54,775	88,442
79	Unemployment Compensation	644	493	663
80	Medicare-Town's Share	3,111	2,280	3,205
82	Pension Contribution	10,450	9,150	9,546
83	Health Insurance Deductible (GF)	11,093	8,200	10,000
84	Refunds		0	0
85	Material and Supplies	22,109	13,405	15,000
86	D & A Testing	1,244	1,000	1,800
87	Vehicle Repairs	693	1,000	1,000
88	Gas/Oil for Equipment	1,370	1,289	1,418
89	Travel/Training	5,083	7,500	7,500
90	Town Hall Improvements	5,879	5,515	5,000
91	Electricity	7,022	7,417	7,880
92	Natural Gas	2,952	3,000	3,150
93	Telephone	13,829	11,724	14,680
94	PCL Insurance	8,078	8,078	8,100
95	Insurance Deductible	3,000	2,000	1,500
96	Mayor/Trustee Salaries	3,677	3,837	3,837
97	ECB Lease Purchase Principal	1,691	1,826	1,968
98	ECB Lease Purchase Interest	785	735	681
99	Consulting Fees	33,753	28,515	21,515
100	Legal Fees	29,296	13,000	18,600
101	Foreign Trade Zone	1,278	90	0
102	Grand Plan	24,224	0	0
103	Audit/Accounting	18,506	23,000	20,000
104	Building Plan Reviews	1,152	6,345	8,000
105	Election Expense	2,463	347	2,500
106	Council of Government	8,125	6,731	8,500
107	Printing and Office Supplies	10,982	10,500	12,000
108	Office Equipment/Repairs	21,020	20,000	22,400
109	Dues and Subscriptions	7,913	4,300	4,300
110	Computer System	6,980	7,621	12,400
111	New Equipment	755	500	500

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113	Feedlot/Dam/RC Runway Expenses		0	0	0
114	Transfer to Golf Course		69,335	64,446	66,628
115	Tree Program Expenses		2,553	2,000	5,000
117	Transfer to Capital Projects		1,000	35,000	30,000
118	Weed & Tree Spraying		6,913	6,066	6,000
119	Bad Debt Expenses		692	200	200
120	Tree Removal Expenses		1,775	5,000	5,000
121	Transportation Bus		2,451	2,700	2,000
122	Use Tax Refund		0	3,000	3,000
123	Donations		4,845	3,500	3,500
124	Building at 590 E Avenue		0	0	250
125	Ports-to-Plains Travel		3,248	0	0
126	Economic Development Corporation		15,440	15,536	16,000
127	Building Maintenance/Repairs		3,653	2,500	4,000
128	Transfer to Ambulance Service		29,421	31,000	33,500
130	Planning Workshop & Project-Housing Study		8,500	750	0
131	Administration Department Expenditures		717,047	612,896	729,082

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GENERAL FUND -- AIRPORT DEPARTMENT

EXPENDITURES:

132				
133	Airport Taxiway Salaries	0	0	0
134	Airport Taxiway FICA	0	0	0
135	Airport Taxiway Benefits	0	0	0
136	Airport Taxiway Unemployment	0	0	0
137	Airport Taxiway FICA/Med	0	0	0
138	Materials,Supplies & Repair	2,134	1,500	2,500
139	Electricity	3,356	3,074	3,400
140	Natural Gas	541	482	600
141	Telephone	1,922	2,002	2,200
142	Insurance Liability	998	2,017	1,865
143	PCL Insurance	2,075	1,865	2,100
144	Legal	290	225	225
145	Mineral Lease Payment	264	264	264
147	Airport Taxiway			0
137	Transfer to Airport Fuel Fund	0	0	0
149	Transfer to Capital Projects	33,333	0	17,500
150	Airport Department Expenditures	44,913	11,429	30,654

GENERAL FUND -- CEMETERY DEPARTMENT

EXPENDITURES:

151				
153	Cemetery -- Salaries	50,174	53,483	63,257
154	Workman's Comp.	5,111	4,133	5,151
155	FICA -- Town's Share	3,111	3,316	3,922
156	Health & Disability Insurance	12,684	11,025	8,804
157	Unemployment Comp.	150	161	190
158	Medicare-Town's Share	728	776	917
160	Pension Contribution	674	609	639
161	Materials and Supplies	2,852	4,503	5,000
162	Equipment Repairs	2,699	3,097	2,200
163	Gas & Oil	1,751	3,427	2,000
164	Electricity	524	557	582
165	PCL Insurance	750	729	750
166	New Equipment	9,063	6,978	3,700
167	Cemetery Shed Expansion	5,825	962	0
168	Cemetery Department Expenditures	96,096	92,794	97,112

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

169	Streets -- Salaries	159,162	160,000	172,916
170	Workman's Comp.	12,600	14,517	14,517
171	FICA -- Town's Share	9,868	9,325	10,721
172	Health & Disability Insurance	60,030	63,930	68,446
173	Unemployment Comp.	478	498	519
174	Medicare-Town's Share	2,308	2,180	2,507
176	Pension Contribution	7,687	6,771	7,042
177	New Streets -- Salaries	0	10,441	0
178	New Streets-Workers Comp	0	0	0
179	New Streets-FICA -- Town's Share	0	647	0
180	New Streets-Employee Benefits	0	0	0
181	New Streets-Unemployment Comp.	0	0	0
182	New Streets-FICA-Med	0	151	0
185	Health Insurance	0	0	0
188	Material and Supplies	32,153	38,500	38,500
189	Travel/Training	265	0	350
190	Equipment Repair	14,342	13,867	18,000
191	Street Light Maintenance	5,703	17,254	5,000
192	Gas and Oil	14,236	11,000	20,353
193	New Street Projects- const (system preservation)	42,691	57,000	128,131
194	Street Repairs	129,054	105,501	128,000
195	Cost of Street Inventory Sold	21,720	0	0
196	Electricity	52,516	53,000	55,650
197	Natural Gas	2,766	2,926	3,072
198	Telephone	2,058	2,250	2,363
199	PCL Insurance	9,978	9,697	10,181
200	ECB Lease Purchase Principal	4,551	4,913	5,297
201	ECB Lease Purchase Interest	2,113	1,978	1,833
202	Sign Replacement and Maintenance	752	5,000	5,000
203	New Equipment	81,790	5,000	8,000
204	Bond Service Fees	300	300	300
206	SID No. 1 Principal	7,000	11,000	6,000
207	SID No. 1 Interest	1,770	1,357	1,224
208	SID 2005 (#2) Principal	23,000	18,000	24,000
209	SID 2005 Interest	4,371	2,759	2,289
211	Street Department Expenditures	705,260	629,762	740,210

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

212	Police -- Salaries	274,383	306,235	313,347
213	Workman's Comp.	11,800	10,329	10,329
214	FICA -- Town's Share	17,012	19,303	19,428
215	Health & Disability Insurance	77,818	93,990	93,203
216	Unemployment Comp.	822	910	940
217	Medicare-Town's Share	3,979	4,440	4,544
219	Pension Contribution	17,079	16,368	17,205
220	Material, Supplies, Office Supplies	9,547	9,500	9,500
222	Vehicle Repairs	5,676	5,000	5,000
223	Gas and Oil	8,866	10,639	10,518
224	Travel, Dues and Subscriptions	942	1,763	1,500
225	Uniform and Miscellaneous	3,766	2,500	3,400
226	Telephone	6,231	6,843	6,843
227	PCL Insurance	6,375	6,324	6,331
228	Consulting	1,530		0
229	Legal	1,096	2,000	4,500
230	New Equipment	11,230	72,130	9,750
231	Training	1,062	1,261	1,000
232	Lab Work	1,740	3,000	1,500
235	Juvenile Assessment Center	740	575	636
238	POST Grant Expense	991	1,866	500
239	Police Department Expenditures	462,684	574,976	519,974

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

240	Sanitation -- Salaries	79,377	82,565	83,041
241	Workman's Comp.	7,563	7,465	7,432
242	FICA -- Town's Share	4,921	5,119	5,149
243	Health & Disability Insurance	31,946	41,975	44,283
244	Unemployment Comp.	238	248	249
245	Medicare-Town's Share	1,151	1,197	1,204
247	Pension Contribution	2,134	2,037	3,307
248	Materials and Supplies	435	496	1,600
249	Purchase of Polycarts/Dumpsters	7,779	9,401	6,000
250	Equipment Repairs	9,193	12,050	15,000
251	Gas and Oil	9,564	10,000	11,755

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253	County Landfill		45,994	44,191	44,191
254	Recycling		4,369	3,835	3,835
255	Trash-Roll-off		18,646	15,500	18,000
256	Pest Control		7,902	6,240	7,000
258	Cell Phone		307	340	340
259	PCL Insurance		519	504	504
260	New Equipment		7,900	0	0
263	Sanitation Department Expenditures		239,938	243,163	252,890

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

264	Library -- Salaries		44,605	45,181	46,967
265	Workman's Comp.		87	75	85
266	FICA -- Town's Share		2,766	2,801	2,912
267	Health & Disability Insurance		8,735	9,280	9,756
268	Unemployment Comp.		134	137	141
269	Medicare-Town's Share		646	655	681
271	Pension Contribution		2,488	2,157	2,265
272	Materials/Supplies/Printing/Office Supplies		2,672	3,672	3,500
273	Repairs to Building		22,467	2,500	2,500
275	Books and Media		16,210	16,000	16,000
276	Electricity		4,924	4,977	5,226
277	Natural Gas		1,188	1,100	1,371
278	Telephone		2,724	3,268	3,366
279	PCL Insurance		7,104	6,904	6,925
280	Internet Protection Technology		315	500	500
281	ECB Lease Purchase Principal		3,219	3,475	3,746
282	ECB Lease Purchase Interest		1,494	1,399	1,297
283	Library Board Expenditures		10,199	9,000	9,000
284	State Library Grant Expense		3,998	3,999	5,000
286	New Equipment		916	333	1,500
287	Library Department Expenditures		136,890	117,413	122,738

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GENERAL FUND -- PARKS & REC. DEPT
EXPENDITURES:

288	Rec Dept. -- Salaries	71,853	70,117	75,523
289	Workers Compensation	3,368	2,990	3,084
290	FICA - Town's Share	4,455	4,347	4,682
291	Health & Disability Insurance	17,231	17,665	18,784
292	Unemployment Comp	215	220	227
293	Medicare-Town's Share	1,042	1,063	1,095
295	Pension Contribution	3,259	2,891	2,977
296	Materials & Supplies -- Parks	10,432	11,300	11,300
297	Material and Supplies -- Ballfield	2,356	2,000	25,000
298	Softball Complex Expense	3,051	6,343	3,000
299	Smith Improvements	0	0	25,000
301	Gas, Oil & Repairs	2,142	1,500	2,200
302	Electricity	6,925	6,540	7,503
303	Natural Gas	1,149	1,175	1,245
304	Telephone	2,914	3,038	3,190
306	Travel/Training	325	0	1,000
307	PCL Insurance	8,269	8,037	8,061
308	ECB Lease Purchase Principal	14,502	15,653	16,874
309	ECB Lease Purchase Interest	6,732	6,303	5,840
310	Railroad Park	2,363	1,547	10,000
312	Railroad Park Pavilion	507	0	0
313	Land Purchase	25,286	0	0
314	So Limon Park Improvements	0	0	0
315	Kissel Pond Improvements	0	0	4,500
318	Limon Heritage Society	5,000	5,000	2,500
320	Comm. Bldg. Expense	2,052	2,000	18,222
321	CB Parking Lot Salary	0	0	3,000
322	CB Parking Lot FICA	0	0	186
323	CB Parking Lot FICA Med	0	0	44
324	CB Parking Lot Unemployment	0	0	9
325	CB Parking Lot Benefits	0	0	0
326	Rec Dept. Expense	20,568	1,312	10,000
328	Equipment	253	0	500
329	Sanction Fees	2,106	1,590	2,200
330	Concession Expense	0	2,616	2,600
331	Recreation T-shirts	3,607	2,500	4,000
332	Recreation Trips	2,986	3,704	3,000

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333	School Usage Fees		780	0	1,100
334	Recreation Awards		886	394	800
335	Softball Improvements		0	0	0
336	Gun Club Repairs/Improvements		336	750	1,000
337	Gun Club Expense		1,776	655	1,000
338	Softball Project Salaries		0	0	0
339	Softball Project FICA		0	0	0
340	Softball Project FICA Med		0	0	0
341	Softball Project Unemployment		0	0	0
	Softball Project Benefits			0	0
342	Transfer fro Capital Projects		32,156		0
343	Rec Department Expenditures		260,879	183,250	281,246

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**GENERAL FUND -- SWIMMING POOL DEPARTMENT
EXPENDITURES:**

344	Swimming Pool -- Salaries	19,644	18,494	24,608
345	Workmen's Comp.	1,128	857	1,004
346	FICA - Town's Share	1,218	1,147	1,526
348	Unemployment Comp.	59	56	74
349	Medicare-Town's Share	285	268	357
350	Material & Supplies	10,366	10,155	10,500
351	Concession Purchases	1,428	1,474	2,200
352	Repairs - Bldg. & Pool	280	270	2,500
353	Electricity	2,308	2,201	2,416
354	Natural Gas	3,826	1,523	4,017
355	Telephone	453	238	435
356	PCL Insurance	2,706	2,630	2,630
358	ECB Lease Purchase Principal	63	68	73
359	ECB Lease Purchase Interest	29	27	25
360	New Equipment	0	0	18,000
361	Swimming Pool Department Expenditures	43,792	39,408	70,365
362	TOTAL GENERAL FUND EXPENDITURES	2,707,499	2,505,091	2,844,271

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363	GENERAL FUND SUMMARY			
364	TOTAL REVENUES	2,867,231	2,958,874	2,765,877
365	TOTAL EXPENDITURES	2,707,499	2,505,091	2,844,271
366	FUND BALANCE INCREASE (DECREASE) FOR YR	159,732	453,782	(78,394)
367	FUND BALANCE FROM PREVIOUS YEAR	1,067,211	1,019,439	1,473,221
368	FUND BALANCE END OF YEAR	907,479	1,473,221	1,394,828
369	TABOR RESERVE CHANGE	212	211	212
370	PARKS IMPROVEMENT RESERVE CHANGE	0	0	0
371	COMMUNITY BUILDING RESERVE CHANGE	(4,415)	9,800	(11,445)
373	LIBRARY CAPITAL RESERVE CHANGE	1,500	1,500	1,500
374	POLICE CAPITAL RESERVE CHANGE	9,911	(57,039)	20,250
375	CAPITAL IMPROVEMENT RESERVE CHANGE	355	354	356
376	SANITATION CAPITAL RESERVE CHANGE	2,067	25,005	10,000
377	STREETS CAPITAL RESERVE CHANGE	3,205	104,412	65,000
378	SPECIAL RECREATION RESERVE CHANGE	(13,630)	6,713	(2,475)
379	ROHR LEGACY LIBRARY FUND CHANGE	28,600	18,218	28,600
380	ROHR LEGACY RECREATION FUND CHANGE	31,528	95,169	(28,000)
381	TOWN HALL IMPROVEMENT RESERVE CHANGE	(6,447)	0	(5,000)
382	DEVELOPMENT INCENTIVE RESERVE CHANGE	0	0	0
383	EMERGENCY RESERVE-TABOR	84,847	85,118	85,330
384	PARKS IMPROVEMENT RESERVE	0	0	0
385	COMMUNITY BUILDING RESERVE	17,268	33,027	21,582
389	LIBRARY CAPITAL RESERVE	6,002	6,009	9,009
390	POLICE EQUIPMENT RESERVE	25,372	(42,514)	(22,264)
391	CAPITAL IMPROVEMENT RESERVE	142,158	142,218	142,930
392	SANITATION EQUIPMENT RESERVE	28,901	51,840	76,840
393	STREET EQUIPMENT RESERVE	5,245	104,776	155,304
394	SPECIAL RECREATION RESERVE FUND	26,011	46,425	25,082
395	TOWN HALL IMPROVEMENT RESERVE	14,580	21,088	16,088
396	ROHR LEGACY LIBRARY RESERVE	67,032	56,650	28,600
397	ROHR LEGACY RECREATION RESERVE	121,458	185,121	157,121
398	DEVELOPMENT INCENTIVE RESERVE	16,500	16,517	16,517
399	UNRESERVED FUND BALANCE	352,105	763,789	656,192
400	TOTAL FUND BALANCE	907,479	1,473,221	\$1,394,827.6

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GOLF COURSE FUND

REVENUES:			
401			
402	(Increase) Decrease in Working Capital	0	0
406	Lincoln County Tourism Grant	2,145	0
408	Cart Storage	10,592	10,563
409	Green Fees - Annual	32,510	33,390
410	Range Passes	2,000	2,785
411	Green Fees	23,851	24,201
412	Club Rentals	79	106
413	Cart Rentals	6,871	7,983
414	Handicaps>CO Golf Memberships	600	520
415	Special Green Fees	8,561	7,708
416	Pro Shop Income	6,372	3,170
417	Driving Range	2,718	2,671
418	Miscellaneous Income	2,483	4,101
420	Liquor Sales	12,277	12,096
422	Concession Sales	4,337	3,737
423	Rental on Club House	5,090	3,400
424	Sign Advertising	1,500	3,300
425	Donations (auction)	3,250	1,020
426	Fundraiser (gala meal)	6,638	8,526
427	General Fund Transfers	69,335	64,446
428	Rohr Fund Transfer		8,000
429	Transfer from Conservation Trust	8,176	2,940
431	TOTAL REVENUES	209,383	196,663
			215,465

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433	Salaries		82,599	88,000	94,073
434	Workmen's Comp		2,984	2,553	3,398
435	FICA - Town's Share		5,147	5,663	5,833
436	Health & Disability Insurance		25,379	20,785	21,928
437	Unemployment Comp.		249	274	282
438	Medicare-Town's Share		1,204	1,236	1,364
440	Pension Contribution		3,381	2,997	3,146
441	Health Insurance Deductible		0	0	1,000
442	Material & Supplies, Golf Course		11,599	13,005	13,000
443	Handicaps>CO Golf Memberships		770	910	770
446	Pro Shop Purchases		4,793	5,323	5,800
447	Concession Purchases		2,638	2,047	2,500
449	Marketing		2,145	2,591	2,000
450	Gas & Oil		4,904	4,199	5,640
451	Liquor Expense		6,853	5,941	6,000
452	Golf Course Well Repair		590	19	500
453	Building Repairs		155	4,538	5,500
454	Equip Maint. - golf course		8,582	10,906	8,960
455	Equipment Maint. -Club		0	0	500
456	Donations given		378	0	200
458	Electricity		20,407	23,291	21,541
459	Natural Gas		1,262	905	1,550
460	Telephone		1,825	1,891	1,980
461	PCL Insurance		3,512	3,413	3,635
462	ECB Lease Purchase Principal		0	496	534
463	ECB Lease Purchase Interest		213	200	185
465	Cart Paths/Paving		0	0	0
466	New Equipment		0	6,450	0
467	Sprinkler & other Improvements		0	0	2,500
468	TOTAL EXPENDITURES		191,567	207,633	214,319
469	GOLF COURSE TOTAL EXPENDITURES		191,567	207,633	214,319

GOLF COURSE SUMMARY

470	TOTAL REVENUES	209,383	196,663	215,465
471	TOTAL EXPENDITURES	191,567	207,633	214,319
472	CASH BALANCE INCREASE (DECREASE) FOR YR		(10,970)	1,146
473	CASH BALANCE FROM PREVIOUS YEAR		19,361	19,614

		12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020					
474	CASH BALANCE END OF YEAR			8,391	20,760
475	Change in Improvements Reserve			0	5,100
476	Improvements Reserve			0	5,100
477	Unrestricted Balance			8,391	\$15,659.5
478	RESERVE/UNRESERVED CASH BALANCE			8,391	20,760

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020				

UTILITY FUND

WATER DEPARTMENT

REVENUES:

479	Interest Income	0	6,274	6,274
480	WTP-Interest Income	4,548	1,919	2,000
481	Insurance Proceeds	0	9,479	0
482	Bad Debt Recovery	0	0	0
483	Sales of Meters & Parts	2,150	2,651	1,500
484	ECB Proceeds - Water	0	0	0
485	ECB Proceeds - WTP	0	0	0
486	ECB Proceeds - Sewer	0	0	0
484	Tap Fees / Developer Improvements	16,386	8,000	8,000
485	Water Rights Fee	0	0	0
486	Federal Assistance-WTP	4,718	3,205	3,205
487	Donations	0	0	0
488	Miscellaneous	14,839	2,891	100
489	Water Projects Energy Impact Grant	0	0	0
490	Water Collections	682,942	705,373	722,634
491	WTP-Water Collections	232,270	220,338	243,858
492	Bulk Water Sales	15,470	36,100	11,332
493	Surface Water Sales	20,025	20,667	15,500
494	Late Water Penalties	8,500	8,555	7,500
495	Frasier Payment-Interest	7,338	6,107	4,945
496	Frasier Payment-Principal	20,247	21,348	22,510
498	(increase) Decrease in Working Capital	0	0	0
502	TOTAL WATER REVENUES	1,029,431	1,052,907	1,049,358

SEWER DEPARTMENT

REVENUES:

503	Sewer Collections	236,279	249,324	256,080
504	Sewer Miscellaneous Income	975	0	500
505	Penalty Assessments		0	
505	Sewer Tap Fees	65,144	7,678	8,000
506	Pretreatment Fee-IPP	400	400	400
507	DOLA Grant	110,531	0	0
508	DOC Maintenance Reserve	2,553	2,552	2,553
509	From DOC Maintenance Reserve	1,000	0	1,000
517	TOTAL SEWER FUND REVENUES	416,882	259,954	268,533

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
518 Budget for 2020 TOTAL UTILITY REVENUES		1,446,313	1,312,861	1,317,891

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
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**WATER
EXPENDITURES:**

521	Water Salaries	79,124	79,472	82,896
522	Workmen's Comp.	3,013	2,151	2,595
523	FICA - Town's Share	4,957	4,927	5,140
524	Health & Disability Insurance	28,414	28,330	32,278
525	Unemployment Comp.	240	238	249
526	Medicare-Town's Share	1,159	1,152	1,202
527	Disability Insurance	0	0	0
528	Pension Contribution	5,023	4,031	4,152
529	Health Insurance Deductible	2,194	1,650	1,650
530	Material & Supplies	9,878	15,547	27,000
531	Water Testing	887	2,652	2,000
532	Customer Meters & Adapters	0	2,604	9,000
533	Equipment Repairs	309	3,431	4,000
534	Parts & Repairs	5,415	15,847	8,000
535	Water Well Repairs	0	17,095	16,000
536	Printing & Office Supplies	5,022	6,562	6,000
537	Gas & Oil	4,665	4,356	5,400
538	Vehicle Repairs	124	0	1,500
540	Water Projects	0	43,969	100,000
541	Water Projects Salaries	0	0	5,000
545	Water Projects Medicare	0	0	73
546	Water Projects FICA	0	0	310
547	Water Projects Unemployment	0	0	10
548	Water Projects Disability Insurance	0	0	0
549	Training	589	83	1,500
551	Electricity	52,986	49,342	55,000
552	Marketplace Water	0	0	0
553	Natural Gas	318	251	400
554	Telephone	1,637	1,942	1,700
555	PCL Insurance	9,578	9,408	9,400
556	Insurance Deductible	0	0	500
557	ECB Lease Purchase Principal	0	7,987	8,610
558	ECB Lease Purchase-Interest	3,378	3,216	2,980
559	Legal Fees	901	4,749	1,416
560	Consulting	2,697	1,494	8,000
561	Bond Service Costs	250	250	250
562	Audit	6,500	6,500	6,500
563	System Maintenance	0	0	0
564	Bond Payment - CWCB	0	0	0
565	Interest Payment - CWCB	0	0	0
564	New Equipment	0	0	2,700

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020				
566	Bad Debt Expense	462	1,264	200
567	2012 Bond Principal	155,000	170,000	180,000
568	2012 Bond Interest	83,160	61,000	50,750
570	Water Department Expenditures	467,878	551,499	644,361

**WATER TREATMENT PLANT
EXPENDITURES:**

571	Salaries	27,487	26,431	31,634
572	Workmen's Comp.	1,264	4,269	4,397
573	FICA - Town's Share	1,704	1,639	1,961
574	Health & Disability Insurance	9,011	8,645	8,804
575	Unemployment Comp.	82	79	95
576	Medicare-Town's Share	399	383	459
578	Pension Contribution	1,621	1,491	1,493
580	PCL Insurance	7,894	8,672	8,672
581	ECB Lease Purchase Principal	5,721	6,175	6,656
582	ECB Lease Purchase-Interest	2,612	2,486	2,304
583	Audit	2,000	2,000	2,000
584	Bond Fees-Water Treatment Plant-CWR& PA	11,526	10,086	4,322
585	Bond Principal-Water Treatment Plant-CWR&PA	92,082	92,082	101,180
586	Bond Interest-Water Treatment Plant-CWR&PA	9,420	4,363	1,691
587	Water Treatment Plant-Other	0	0	10,000
588	Water Treatment Plant-Equipment	0	0	2,000
589	Material & Supplies	30,353	29,568	25,000
590	Equipment Replacement	0	0	8,600
591	Equipment Repairs	5,336	19,809	5,200
592	Consulting	0	0	4,000
593	Electricity	26,257	24,788	28,562
594	Natural Gas	4,622	3,898	4,963
595	Telephone	2,910	2,846	3,191
598	Building Maintenance/Repairs	0	0	1,000
599	Payment on Year 2000 Land Trade Liability			
600	Water Treatment Plant Expenditures	242,301	249,710	268,184

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Budget for 2020				

**SEWER
EXPENDITURES:**

601	Salaries	82,899	80,492	86,968
602	Workmen's Comp.	2,386	1,694	2,044
603	FICA - Town's Share	5,140	4,991	5,392
604	Health & Disability Insurance	29,655	27,431	29,651
605	Unemployment	249	241	261
606	Medicare-Town's Share	1,202	1,167	1,261
608	Pension Contribution	5,384	4,359	4,410
609	Health Insurance Deductible		0	
610	Maintenance Paid from DOC Reserve	0	0	1,000
611	Material & Supplies	3,075	2,399	4,000
612	Vehicle Repairs	339	1,531	1,000
613	Gas & Oil	1,397	1,712	1,561
614	Training	413	0	500
615	Limon Wastewater Improvement Project No. 1	0	0	0
616	Sewer Project	0	0	131,000
617	Wastewater Plant Projects	0	0	0
618	Sewer Project EIAF*8375	0	71,810	0
619	Electricity	61,269	60,890	63,840
620	Telephone	4,057	4,744	4,700
621	PCL Insurance	6,705	6,516	6,516
622	ECB Lease Purchase Principal	3,516	3,795	4,091
623	ECB Lease Purchase-Interest	1,605	1,528	1,416
624	Legal Fees	500	0	500
625	Consulting Fees	7,830	2,833	6,000
626	Audit	2,000	2,000	2,000
627	Equipment Repair	3,181	3,238	5,000
628	WWTP Permit Expense	0	1,519	1,500
629	Maintenance to System	22,497	23,245	23,500
630	To DOC Maintenance Reserve	2,553	2,552	2,553
631	Bad Debt Expenses	30	389	200
632	Testing	15,752	12,739	14,500
633	Facility Repairs	0	0	1,000
634	New Equipment	0	280	4,600
635	ECB Improvements		0	0
635	Marketplace Sewer		0	0
635	TOTAL SEWER FUND EXPENDITURES	263,633	324,095	410,964
636	Utility Fund Expenditures	973,811	1,125,304	1,323,509

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020				

UTILITY FUND SUMMARY

637	TOTAL REVENUES	1,446,313	1,312,861	1,317,891
638	TOTAL EXPENDITURES	973,811	1,125,304	1,323,509
639	CASH BALANCE INCREASE (DECREASE) FOR YR	472,502	\$187,557	(5,618)
640	CASH BALANCE FROM PREVIOUS YEAR	1,548,521	1,548,521	1,548,521
641	CASH BALANCE END OF YEAR	2,021,023	1,736,078	1,542,903
642	WTP Reserve Change	(11,255)	(27,453)	(22,326)
643	WTP Reserve Balance	154,228	126,775	104,449
644	WTP Operations Reserve Change	89	89	0
646	WTP Operations Reserve	35,560	35,523	0
647	Sewer Maintenance Reserve Change	10,040	15,040	10,000
648	Sewer Maintenance Reserve	26,067	31,064	10,000
649	Sewer Equipment Reserve Change	5,050	5,050	5,000
650	Sewer Equipment Reserve	25,131	25,109	5,000
651	Sewer Capital Expenditures Reserve Change	(79,924)	7,898	25,000
652	Sewer Capital Expenditures Reserve	93,282	96,089	25,000
653	Water Projects Reserve Change	27,659	8,115	33,000
654	Water Projects Reserve	107,377	54,175	33,000
657	Water Capital Expenditures Reserve Change	213	212	0
658	Water Capital Expenditures Reserve -TABOR	85,215	85,092	85,092
659	Water Rights Reserve Change	50,868	127	0
660	Water Rights Reserve	101,609	51,030	0
661	2004/2012 Water Bond Reserve Change	770	768	0
662	2004/2012 Water Bond Reserve	308,579	308,117	0
663	Unreserved Balance	511,598	923,105	1,280,362
664	RESERVE/UNRESERVED CASH BALANCE	2,021,023	1,736,078	\$ 1,542,903

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Budget for 2020				

CEMETERY PERPETUAL CARE FUND

REVENUES:

665				
666	Donations	100	100	100
667	Interest	0	0	0
668	Perpetual Care Sales	200	2,000	1,400
669	TOTAL REVENUES	300	2,100	1,500

EXPENDITURES:

670	Improvements	748	0	500
671	Refunds	0	0	0
672	TOTAL EXPENDITURES	748	0	500

CEMETERY PERPETUAL CARE FUND SUMMARY

673	TOTAL REVENUES	300	2,100	1,500
674	TOTAL EXPENDITURES	748	0	500
675	FUND BALANCE INCREASE (DECREASE) FOR YR	(448)	2,100	1,000
676	RESERVE FUND BALANCE FROM PREVIOUS YR	9,836	9,388	0
677	RESERVE FUND BALANCE END OF YEAR	9,388	11,488	1,000

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Budget for 2020				

**HEAD START FUND
REVENUES:**

678	Head Start Grant	947,634	684,034	695,960
679	TOTAL REVENUES	947,634	684,034	695,960

EXPENDITURES:

680	EXPENDITURES:			
681	Personnel	415,000	415,000	424,541
682	Fringe Benefits	132,150	132,150	132,150
683	Travel	900	900	900
685	Construction	263,600	0	0
686	Supplies	33,830	33,830	33,830
687	Other	82,672	82,672	85,057
688	Training	10,263	10,263	10,263
689	Contractual	9,219	9,219	9,219
690	TOTAL EXPENDITURES	947,634	684,034	695,960

HEAD START FUND SUMMARY

691	TOTAL REVENUES	947,634	684,034	695,960
692	TOTAL EXPENDITURES	947,634	684,034	695,960
693	FUND BALANCE INCREASE (DECREASE) FOR YR	0	0	0
694	RESERVE FUND BALANCE FROM PREVIOUS YR		0	0
695	RESERVE FUND BALANCE END OF YEAR		0	0

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CONSERVATION TRUST FUND

REVENUES:

696	Interest	3	4	4
697	Colo. Lottery Money	19,825	21,218	17,500
698	GOCO Grant	0	0	0
699	Donations			0
698	TOTAL REVENUES	19,828	21,222	17,504

EXPENDITURES:

699	Park & Rec Improvements	4,313	179	6,500
701	Golf Course Improvements	0	0	0
702	Ballfield Improvement	0	0	5,000
703	School Playground	0	0	0
704	Transfer to Golf Course	8,176	2,940	14,000
709	TOTAL EXPENDITURES	12,489	3,119	25,500

CONSERVATION TRUST FUND SUMMARY

710	TOTAL REVENUES	19,828	21,222	17,504
711	TOTAL EXPENDITURES	12,489	3,119	25,500
712	FUND BALANCE INCREASE (DECREASE) FOR YR	7,339	18,103	(7,996)
713	RESERVE FUND BALANCE FROM PREVIOUS YR	21,624	28,963	47,066
714	RESERVE FUND BALANCE END OF YEAR	28,963	47,066	39,070

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Budget for 2020			

CAPITAL PROJECTS FUND

REVENUES:

715	Transfer from General Fund	34,333	40,000	30,000
	Interfund Transfer - Capital Project Airport			17,500
716	Great Outdoor Colorado	33,009	11,789	0
717	Rohr Fund Transfers	32,156	0	90,000
718	Tourism Board Entryway signage	1,575	13,820	0
719	FAA Airport Grant	350,296	43,379	0
720	FAA Discretionary Grant - runway extension	29,370	0	140,500
721	Division of Parks and Wildlife Trail Grant		2,111	
722	Colorado Division Aviation Grant	0	22,056	
720	School Playground	0	0	
723	TOTAL REVENUES	512,895	171,742	278,000

EXPENDITURES:

724	Trail Other			
725	Airport Improvement Project	418,786	18,531	158,000
727	Rohr Plaza Improvements	0	0	
728	Smith Park Improvements	65,165	0	25,000
729	Softball Improvements	0	15,562	0
730	Railroad Park Restrooms		0	65,000
731	Entryway signage	6,300	54,200	0
732	TOTAL EXPENDITURES	490,252	88,293	248,000

CAPITAL PROJECTS FUND SUMMARY

733	TOTAL REVENUES	512,895	171,742	278,000
734	TOTAL EXPENDITURES	490,252	88,293	248,000
735				
736	FUND BALANCE INCREASE (DECREASE) FOR YR	22,643	83,449	30,000
737	FUND BALANCE FROM PREVIOUS YEAR	15,209	37,852	37,852
738				
739	FUND BALANCE END OF YEAR	37,852	121,301	67,852

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Budget for 2020			

EMPLOYEES PENSION TRUST

REVENUES:

740	Investment Income	(78,371)	50,000	50,000
741	Contribution from Employees	54,194	51,815	54,969
742	Employer Contribution	64,898	56,585	65,180
744	Interest Income-Bank	315	146	25
745	Actuarial Settlement		0	
746	TOTAL REVENUES	41,036	158,546	170,174

EXPENDITURES:

747	Retirement Distributions	505,016	361,439	363,131
748	Legal and Actuarial Fees	7,440	6,557	7,000
749				
750	TOTAL EXPENDITURES	512,456	367,996	370,131

EMPLOYEES PENSION TRUST FUND

751	TOTAL REVENUES	41,036	158,546	170,174
752	TOTAL EXPENDITURES	512,456	367,996	370,131
753	FUND BALANCE INCREASE (DECREASE) FOR YR	(471,420)	(209,450)	(199,957)
754	RESERVED FUND BALANCE FROM PREVIOUS YR	2,244,451	2,244,451	2,035,001
755	RESERVE FUND BALANCE END OF YEAR	1,773,031	2,035,001	1,835,044

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Budget for 2020			

AIRPORT FUEL FUND

REVENUES:

756	Fuel Collections	4,152	3,566	2,000
757	Credit Card Collections	24,167	28,260	30,000
758	Aviation Fuel Tax	831	1,570	1,200
760	Donations	0	0	25
761	Fuel Key Deposits	0	0	0
762	(Increase) Decrease in Working Capital		0	0
763	TOTAL REVENUES	29,150	33,396	33,225

EXPENDITURES:

764	Testing	437	796	720
765	Repairs	432	56	2,000
766	Fuel Expense	24,596	26,780	27,200
767	Credit Card Fees	813	964	1,200
768	Storage Tank Leak Insurance	1,857	1,994	1,996
770	New Equipment	0	0	0
771	TOTAL EXPENDITURES	28,135	30,590	33,116

AIRPORT FUEL FUND SUMMARY

772	TOTAL REVENUES	29,150	33,396	33,225
773	TOTAL EXPENDITURES	28,135	30,590	33,116
774	CASH BALANCE INCREASE (DECREASE) FOR YR	1,015	2,806	109
775	CASH BALANCE FROM PREVIOUS YEAR	3,740	4,755	7,561
776				
777	CASH BALANCE END OF YEAR	4,755	7,561	7,670

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LIMON AMBULANCE SERVICE FUND

REVENUES:

7	Transfer Revenue	0		
779	Trip Revenue	664,232	698,146	698,146
780	Less- Bad Debt	(95,177)	(100,036)	(100,036)
781	Less- Contract Unallowed	(270,347)	(284,150)	(284,150)
782	Less- Administrative Write-off	0	0	0
783	Net Trip Revenue	298,708	313,960	313,960
784	(Increase) Decrease in Working Capital	0	0	0
786	Interest Income	179	185	75
787	Memorials	100	145	250
788	Intergovernmental-Lincoln County	1,200	4,589	5,000
789	Grants-Colorado	177,607	96,962	46,500
790	Grants Other	0	0	2,000
793	Miscellaneous Income	2,866	3,402	2,500
794	Bad Debt Recovery	8,048	9,900	10,000
797	Transfer from General	29,421	31,000	33,500
799	Donations	39,717	43,465	30,400
800	Education Income	2,843	0	50
801	TOTAL REVENUES	560,689	503,608	444,235

EXPENDITURES:

802	Salaries	169,016	187,730	182,227
803	Workers Compensation	9,184	7,903	7,995
804	FICA - Town's Share	10,476	11,639	11,298
805	Health & Disability Insurance	52,714	43,344	72,868
806	Unemployment Comp.	496	563	547
807	Medicare-Town's Share	2,450	2,722	2,642
809	Pension Contribution	5,718	4,986	8,998
810	Health Insurance Deductible	3,230	1,150	3,000
811	Advertising and Marketing	1,004	72	1,200
812	Radio/Pager Upkeep	0	0	0
813	Cleaning/Building Maintenance	2,070	887	1,000
814	Cell Phone	783	1,920	866
816	Billing Charges	28,373	35,071	30,000
819	Grant Expense - Equipment	0	43,058	41,113
821	Dues/Subscriptions	1,074	750	800
822	Training and Education	2,484	1,249	4,000
823	Meals	4,500	2,819	5,000

		12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020					
824	Uniforms		2,160	2,270	4,000
825	Equipment Maintenance Contract		3,625	4,028	4,000
827	Equipment Repair		11,999	2,214	8,000
828	Volunteer Gifts		519	684	1,000
829	Furniture		0	0	2,000
830	Expense Reimbursement (Laundry)		0	0	0
831	Innoculations		0	0	200
832	Medical Supplies		37,639	30,376	42,176
833	Office Supplies		4,865	5,350	6,500
835	Telephone		3,117	3,638	3,774
836	Training Certification		178	0	50
837	ECB Lease Purchase Principal		635	685	739
838	ECB Lease Purchase Interest		295	276	255
839	Gas and Oil		11,862	9,236	12,869
840	Vehicle Repair		15,120	8,674	10,000
844	EMT Lodging		234	281	0
845	Equipment		0	7,429	5,000
846	Licenses/Permits		960	0	600
847	Mileage		934	469	600
848	Donation		0	0	100
850	Fire Department Assistance		2,500	0	0
851	Building Improvements		0	1,251	6,000
852	Mutual Aid Calls		200	0	300
854	Professional Fees		0	0	250
855	Electricity		4,904	4,722	5,209
856	Natural Gas		2,117	2,154	2,518
857	PCL Insurance		6,945	9,651	7,000
859	Audit/Accounting		2,500	2,500	2,500
860	Legal		1,053	2,214	1,000
861	TOTAL EXPENDITURES		407,933	443,965	500,194

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Budget for 2020			

LIMON AMBULANCE SERVICE FUND SUMMARY				
862	TOTAL REVENUES	560,689	503,608	444,235
863	TOTAL EXPENDITURES	407,933	443,965	500,194
864	CASH BALANCE INCREASE (DECREASE) FOR YR	152,756	59,643	(55,959)
865	CASH BALANCE FROM PREVIOUS YEAR	264,599	417,355	476,998
866	CASH BALANCE END OF YEAR	417,355	476,998	421,039
867	EQUIP. REPLACEMENT RESERVE CHANGE	15,100	3,462	5,889
868	EQUIP. REPLACEMENT RESERVE BALANCE	86,992	75,354	5,889
869	ROHR AMBULANCE RESERVE CHANGE	39,717	39,617	30,000
870	ROHR AMBULANCE RESERVE BALANCE	39,717	78,151	30,000
871	UNRESERVED BALANCE	330,363	401,644	385,150
872	RESERVE/UNRESERVED CASH BALANCE	417,355	476,998	421,039

	12/12/19 12:24 PM	2018 ACTUAL	2019 Estimated	2020 BUDGET
Budget for 2020				

TOTAL BUDGET				
873	TOTAL REVENUES	6,634,460	6,043,046	5,661,831
874	TOTAL EXPENDITURES	6,272,524	5,456,025	6,255,500
875	BALANCE INCREASE (DECREASE) FOR YEAR	361,936	587,021	(593,669)
876	BALANCE FROM PREVIOUS YEAR	4,055,923	4,055,923	4,642,945
877	BALANCE END OF YEAR	4,417,859	4,642,945	4,049,276