

TOWN OF LIMON  
BUDGET MESSAGE  
2023

The attached proposed budget for the Town of Limon for the year 2023 includes Town services which are substantially the same as the Town provided in 2022, which includes a general fund including administration, airport, streets, sanitation, public safety (police), parks, cemetery and library departments, and enterprise funds including golf course, Head Start, ambulance service and airport fuel. The utility services of water, water treatment plant and sewer are combined in a single Utility Fund as in 2022. 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 2022, the Recreation Area Fund is 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 2023 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 2023 Budget for lease purchase payments is a required disclosure and is as follows:

The budget included a revenue in 2021 of \$6,534,706 that is for a new bond for the building of a new swimming pool and other recreational infrastructure. The second of 25 payments will be due in 2023 and will be \$354,550.

This budget also 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.

Fourteen semi-annual payments for the ECB contract remain.

TOWN OF LIMON  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE  
FOR 2022 BUDGET

- |    |  |                  |
|----|--|------------------|
| 1. | Total to be expended in 2023 to ECB:                 | <u>\$72,630</u>  |
| 2. | Total current payment liability under the agreement: | <u>\$419,787</u> |

	<b>TOWN OF LIMON</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>2023 BUDGET - Final</b>	<b>Prior year</b>	<b>Current year</b>	<b>Future year</b>
		<b>Actual</b>	<b>Estimated Actual</b>	<b>Budget</b>
4	<b>GENERAL FUND REVENUE</b>			
5	FINES & LICENSES	\$ 32,774	\$ 30,000	\$ 47,000
6	CERTIFIED VIN INSPECTIONS	\$ 50	\$ -	\$ -
7	PROPERTY TAXES	\$ 404,354	\$ 472,302	\$ 467,184
8	SALES TAX	\$ 1,563,796	\$ 1,543,840	\$ 1,692,970
9	RECREATION SALES TAX	\$ 539,409	\$ 643,267	\$ 634,769
10	RECREATION SALES & USE TAX BOND	\$ 6,534,706	\$ -	\$ -
11	SEVERANCE TAX - OIL & GAS	\$ 348	\$ 6,085	\$ 7,000
12	INTEREST INCOME	\$ 23,066	\$ 29,000	\$ 24,000
13	LINCOLN COUNTY TOURISM GRANT	\$ 4,637	\$ 2,400	\$ 5,000
14	FOREIGN TRADE ZONE	\$ 5,000	\$ -	\$ -
15	TRANSPORTATION BUS TICKET	\$ 529	\$ 1,145	\$ 500
16	BUILDING PERMITS	\$ 25,095	\$ 28,000	\$ 25,000
17	USE TAX COLLECTION	\$ 1,727	\$ 1,402	\$ 1,700
18	MISCELLANEOUS	\$ 59,348	\$ 34,539	\$ 40,000
19	INSURANCE CLAIMS	\$ 18,028	\$ 15,304	
20	HANGAR RENT	\$ 5,686	\$ 5,949	\$ 6,160
21	FEDERAL CARES ACT FOR AIRPORT	\$ 21,605	\$ (6,218)	\$ -
22	DOLA DOWNTOWN GRANT	\$ 24,412	\$ -	\$ -
23	AIRPORT LEASE PAYMENTS	\$ 951	\$ 821	\$ 821
24	SIPA GRANT		\$ 4,050	
25	SALE OF LOTS - CEMETERY	\$ 1,725	\$ 1,400	\$ 1,400
26	OPENING/CLOSING CEMETERY	\$ 3,550	\$ 2,600	\$ 2,000
27	MOTOR VEHICLE	\$ 50,060	\$ 44,000	\$ 46,000
28	FRANCHISE PAYMENTS	\$ 109,534	\$ 100,800	\$ 100,000
29	COUNTY ROAD AND BRIDGE	\$ 141,200	\$ 166,905	\$ 166,905
30	HIGHWAY USERS	\$ 85,363	\$ 79,278	\$ 77,641
31	GRAVEL SALES	\$ 2,840	\$ 2,080	\$ 2,000
32	CRUSHED CONCRETE/ASPHALT SALE	\$ 23,784	\$ 34,528	\$ 50,000
33	CIGARETTE TAX	\$ 7,885	\$ 4,205	\$ 7,000
34	TRASH COLLECTIONS	\$ 305,358	\$ 310,914	\$ 321,000
35	SALE OF DUMPSTERS/POLYCART	\$ 8,603	\$ 5,000	\$ 5,000
36	DUMPSTER RENTAL	\$ 9,731	\$ 9,075	\$ 9,000
37	ROLL OFF RENTAL	\$ 575	\$ 486	\$ 1,000
38	COVID 19 REIMBURSEMENT	\$ 2,269	\$ -	\$ -
39	AMERICAN RECOVERY RESCUE PLAN	\$ 245,317	\$ 245,317	\$ -
40	LIBRARY BOARD INCOME	\$ 4,533	\$ 4,600	\$ 4,600
41	LIBRARY BOARD INTEREST INCOME	\$ 9	\$ 10	\$ 10
42	REVITALIZING MAIN STREET	\$ 85,000	\$ -	
43	CDPHE CARDBOARD - RECYCLING GRANT	\$ -	\$ 15,779	\$ -
44	STATE GRANT>CRVF 3 - POOL	\$ 9,777	\$ -	
45	SWIMMING POOL FEES	\$ 20,842	\$ -	\$ 20,000

46	CANDY SOLD - POOL	\$ 2,297	\$ -	\$ 4,000
47	SWIMMING POOL DESIGN GRANT	\$ 23,750	\$ 1,250	\$ -
48	COMMUNITY BUILDING RENT	\$ 4,050	\$ 6,820	\$ 8,000
49	INTEREST INCOME COMM BUILDING	\$ 28	\$ 25	\$ 25
50	INTEREST INCOME REC DEPT	\$ 11	\$ 10	\$ 10
51	SOFTBALL CONCESSIONS	\$ 2,687	\$ -	\$ -
52	SID NO. 1 PAYMENTS - PRINCIPAL	\$ 10,331	\$ 7,022	\$ 6,593
53	SID NO. 1 PAYMENTS - INTEREST	\$ 1,991	\$ 1,237	\$ 906
54	SID NO. 2 PAYMENTS- INTEREST	\$ 5,186	\$ 4,336	\$ 3,474
55	SID NO. 2 PAYMENTS - PRINCIPAL	\$ 13,122	\$ 14,295	\$ 15,413
56	DONATIONS	\$ 49,891	\$ 48,204	\$ 45,000
57	TRANSIT FUNDING	\$ 6,180	\$ 6,180	\$ 11,965
58	STATE LIBRARY GRANT- BOOKS	\$ 6,990	\$ 10,441	\$ 5,000
59	STATE>CANCER QUICK WINS	\$ -	\$ 5,000	\$ -
60	WEED MOWING	\$ 1,800	\$ 2,000	\$ 2,000
61	MOSQUITO SPRAYING	\$ 60	\$ -	\$ 200
62	COLORADO SWIM POOL GRANT	\$ -	\$ -	\$ -
63	HOUSING STUDY			\$ 105,500
64	POST GRANT	\$ 840	\$ 2,069	\$ 2,000
65	BODY CAM GRANT POLICE	\$ -	\$ 35,913	\$ -
66	HOUSING STUDY CONTRIBUTIONS			\$ 27,500
67	RECREATION PARTICIPANT FEES	\$ 12,645	\$ 8,075	\$ 10,000
68	RECREATION TRIPS	\$ 756	\$ -	\$ 1,500
69	ADULT REC PROGRAMS	\$ 5,175	\$ 4,130	\$ 3,000
70	REC SPONSOR	\$ 817	\$ 898	\$ 1,000
71	DONATION>PARKS/REC DEPT.	\$ 119,866	\$ 88,394	\$ 85,000
72	GUN CLUB MEMBERSHIPS	\$ 4,920	\$ 5,220	\$ 4,900
73	GUN CLUB REVENUE	\$ 175	\$ 150	\$ 150
74	<b>GENERAL FUND REVENUES</b>	<b>\$ 10,657,045</b>	<b>\$ 4,090,533.24</b>	<b>\$ 4,108,796.75</b>
75				
76	<b>GENERAL FUND EXPENSES</b>		<b>ADMINISTRATION DEPARTMENT EXPENSES</b>	
77	ADMINISTRATION SALARIES & WAGE	\$ 229,337	\$ 263,362	\$ 289,055
78	WORKMEN'S COMPENSATION	\$ 13,974	\$ 4,553	\$ 636
79	FICA - TOWNS PORTION	\$ 14,211	\$ 16,328	\$ 17,921
80	EMPLOYEE BENEFITS	\$ 76,238	\$ 73,253	\$ 75,705
81	UNEMPLOYMENT COMPENSATION	\$ 687	\$ 527	\$ 578
82	MEDICARE-TOWNS PORTION	\$ 3,323	\$ 3,819	\$ 4,191
83	PENSION CONTRIBUTION	\$ 18,918	\$ 18,918	\$ 22,197
84	HEALTH INSURANCE DEDUCTIBLE	\$ 25,738	\$ 28,000	\$ 28,000
85	PROPERTY TAX REFUND	\$ 6,342	\$ -	\$ 6,342
86	MATERIALS AND SUPPLIES	\$ 11,584	\$ 7,670	\$ 15,000
87	DRUG TESTING	\$ 2,045	\$ 703	\$ 1,800
88	VEHICLE REPAIRS	\$ 224	\$ 276	\$ 1,000
89	GAS & OIL	\$ 2,142	\$ 2,837	\$ 2,800
90	TRAVEL/TRAINING	\$ 2,860	\$ 11,000	\$ 10,000
91	TOWN HALL IMPROVEMENTS	\$ 7,360	\$ -	\$ 10,000

92	HAIL STORM REPAIRS	\$	11,842	\$	-	\$	
93	ELECTRICITY	\$	7,069	\$	8,400	\$	8,400
94	NATURAL GAS	\$	3,568	\$	4,200	\$	4,000
95	TELEPHONE	\$	12,881	\$	12,000	\$	12,000
96	INSURANCE - CIRSA	\$	5,087	\$	3,942	\$	5,000
97	INSURANCE DEDUCTIBLE	\$	2,000	\$	-	\$	2,000
98	FEDERAL COVID EXPENSE	\$	2,171	\$	-	\$	
99	MAYOR & TRUSTEE FEES	\$	3,792	\$	3,792	\$	3,792
100	ECB LEASE PURCHASE> PRINCIPAL	\$	2,118	\$	2,279	\$	2,448
101	ECB LEASE PURCHASE>INTEREST	\$	623	\$	560	\$	493
102	CONSULTING FEES	\$	20,648	\$	12,000	\$	12,000
103	LEGAL	\$	12,094	\$	15,000	\$	15,000
104	AUDIT/ACCOUNTING	\$	21,488	\$	26,000	\$	40,000
105	BUILDING PLAN REVIEWS	\$	-	\$	-	\$	8,000
106	ELECTION EXPENSE	\$	-	\$	1,668	\$	-
107	COUNCIL OF GOVERNMENT	\$	4,203	\$	5,859	\$	5,859
108	PRINTING & OFFICE SUPPLIES	\$	11,284	\$	9,000	\$	12,000
109	OFFICE EQUIPMENT REPAIRS	\$	20,696	\$	19,589	\$	20,000
110	DUES AND SUBSCRIPTIONS	\$	4,580	\$	3,514	\$	4,200
111	COMPUTER SYSTEM	\$	3,060	\$	6,200	\$	10,000
112	NEW EQUIPMENT	\$	-	\$	600	\$	2,000
113	REVITALIZING MAIN STREET CDOT 2	\$	54,632	\$	1,968	\$	-
114	TRANSFER TO GOLF	\$	67,910	\$	67,910	\$	67,910
115	TREE PROGRAM - EXPENSE	\$	320	\$	1,051	\$	5,000
116	TRANSFER TO CAPITAL PROJECTS	\$	-	\$	80,000	\$	80,000
117	WEED & TREE SPRAYING	\$	7,911	\$	6,667	\$	7,500
118	TREE REMOVAL PROJECT	\$	-	\$	-	\$	10,000
119	TRANSPORTATION BUS	\$	3,746	\$	3,500	\$	4,000
120	ECONOMIC DEVELOPMENT INCENTIVE	\$	-	\$	22,203	\$	23,000
121	DONATIONS	\$	2,500	\$	2,950	\$	3,500
122	FURNITURE	\$	9,777	\$	10,500	\$	1,500
123	BUILDING AT 590 E AVENUE	\$	658	\$	9	\$	250
124	ECONOMIC DEVELOPMENT CORP.	\$	15,520	\$	16,344	\$	16,600
125	BUILDING MAINTENANCE/REPAIRS	\$	1,654	\$	13,542	\$	10,000
126	TRANSFER TO AMBULANCE SERVICE	\$	33,876	\$	40,054	\$	39,623
127	MAIN STREET PROGRAM DONATION	\$	-	\$	-	\$	5,000
128	HOUSING STUDY	\$	-	\$	-	\$	143,000
129	DOLA DOWNTOWN GRANT	\$	25,232	\$	-	\$	-
130	<b>GENERAL FUND EXPENDITURES</b>	\$	<b>787,926</b>	\$	<b>832,546</b>	\$	<b>1,069,301</b>

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134	<b>AIRPORT</b>						
135	AIRPORT - SUPPLIES/REPAIRS	\$	568	\$	400	\$	2,500
136	ELECTRICITY	\$	2,035	\$	-	\$	3,400
137	NATURAL GAS	\$	298	\$	-	\$	480
138	TELEPHONE	\$	1,375	\$	61	\$	2,000
139	INSURANCE - LOCKTON	\$	1,372	\$	1,418	\$	1,500

140	LIABILITY>CIRSA	\$ 2,415	\$ 2,425	\$ 2,500
141	LEGAL	\$ -	\$ -	\$ -
142	MINERAL LEASE PMT	\$ -	\$ 264	\$ 264
143	NEW EQUIPMENT	\$ 17	\$ 13,021	\$ 20,000
144	AIRPORT CARES ACT EXPENSE	\$ 21,605	\$ 13,000	
145	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ 16,667	
146	<b>AIRPORT EXPENSE</b>	<b>\$ 29,686</b>	<b>\$ 47,255</b>	<b>\$ 32,644</b>

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149	<b>CEMETERY</b>			
150	CEMETERY - SALARIES	\$ 41,387.54	\$ 45,905	\$ 43,919.00
151	WORKMEN'S COMPENSATION	\$ 6,594.00	\$ 6,107	\$ 4,321.63
152	FICA - TOWNS PORTION	\$ 2,584.59	\$ 2,863	\$ 2,723
153	EMPLOYEE BENEFITS	\$ 12,541.39	\$ 10,615	\$ 14,032
154	UNEMPLOYMENT COMPENSATION	\$ 124.15	\$ 92	\$ 88
155	MEDICARE-TOWNS PORTION	\$ 604.46	\$ 669	\$ 637
156	PENSION CONTRIBUTION	\$ 931.00	\$ 931	\$ 931.00
157	MATERIALS AND SUPPLIES	\$ 5,283.61	\$ 9,700	\$ 7,000.00
158	EQUIPMENT REPAIRS	\$ 2,332.00	\$ 3,600	\$ 2,500.00
159	GAS & OIL	\$ 2,450.03	\$ 2,700	\$ 3,000.00
160	ELECTRICITY	\$ 1,101.96	\$ 1,102	\$ 1,000.00
161	INSURANCE - CIRSA	\$ 862.52	\$ 1,000	\$ 1,000.00
162	NEW EQUIPMENT	\$ 9,985.60	\$ 7,648	\$ 8,400.00
163	<b>CEMETERY EXPENSES</b>	<b>\$ 86,782.85</b>	<b>\$ 92,932</b>	<b>\$ 89,551.11</b>

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165	<b>STREETS</b>			
166	STREETS - SALARIES	\$ 185,171	\$ 193,251	\$ 205,546
167	WORKMEN'S COMPENSATION	\$ 15,673	\$ 17,109	\$ 20,800
168	FICA - TOWNS PORTION	\$ 11,472	\$ 11,981.56	\$ 12,744
169	EMPLOYEE BENEFITS	\$ 61,224	\$ 62,861	\$ 79,593
170	UNEMPLOYMENT COMPENSATION	\$ 554	\$ 386.50	\$ 411
171	MEDICARE- TOWNS PORTION	\$ 2,683	\$ 2,802.14	\$ 2,980
172	PENSION CONTRIBUTION	\$ 10,264	\$ 10,264	\$ 13,543
173	STREET CONSTRUCTION SALARIES		\$ 824	\$ -
174	FICA - TOWNS PORTION		\$ 51	\$ -
175	EMPLOYEE BENEFITS		\$ 267	\$ -
176	UNEMPLOYMENT COMPENSATION		\$ 2	\$ -
177	MEDICARE-TOWNS PORTION		\$ 12	\$ -
178	MATERIALS AND SUPPLIES	\$ 16,832	\$ 24,000	\$ 51,000
179	TRAVEL/TRAINING	\$ 381	\$ 400	\$ 500
180	EQUIPMENT REPAIRS	\$ 20,910	\$ 12,000	\$ 3,500
181	STREET LIGHT MAINTENANCE	\$ 20,290	\$ 1,664	\$ 10,000
182	GAS & OIL	\$ 9,255	\$ 15,000	\$ 16,850
183	CONSTRUCT-SYSTEM PRESERVATION	\$ -	\$ 21,487	\$ 100,000
184	STREET REPAIRS	\$ 143,895	\$ 16,000	\$ 135,000
185	POWER, ST. LIGHTS - ELECT	\$ 54,273	\$ 59,000	\$ 59,000

186	NATURAL GAS	\$ 2,736	\$ 3,500	\$ 3,500
187	TELEPHONE	\$ 2,441	\$ 2,400	\$ 2,600
188	INSURANCE CIRSA	\$ 11,733	\$ 10,264	\$ 12,000
189	ECB LEASE PURCHASE PRINCIPAL	\$ 5,703	\$ 6,133	\$ 6,590
190	ECB LEASE PURCHASE>INTEREST	\$ 1,677	\$ 1,508	\$ 1,327
191	SIGN REPLACEMENT & MAINT	\$ 377	\$ 1,980	\$ 5,000
192	NEW EQUIPMENT	\$ 10,314	\$ 247,364	\$ 72,000
193	BOND SERVICE FEES	\$ 150	\$ -	
194	STREET BUILDING IMPROVEMENTS			\$ 20,000
195	SID NO 1>PRINCIPAL	\$ 5,000	\$ -	\$ -
196	SID NO. 1>INTEREST	\$ 295	\$ -	\$ -
197	<b>STREET EXPENSES</b>	<b>\$ 593,305</b>	<b>\$ 722,512</b>	<b>\$ 834,484</b>
198	<b>POLICE EXPENSES</b>			
199	POLICE - SALARIES	\$ 302,935	\$ 320,834	\$ 432,000
200	WORKMEN'S COMPENSATION	\$ 11,645	\$ 13,210	\$ 20,908
201	FICA - TOWNS PORTION	\$ 18,782	\$ 19,892	\$ 26,784
202	EMPLOYEE BENEFITS	\$ 81,377	\$ 85,879	\$ 98,287
203	UNEMPLOYMENT COMPENSATION	\$ 907	\$ 642	\$ 864
204	MEDICARE-TOWNS PORTION	\$ 4,393	\$ 4,652	\$ 6,264
205	PENSION CONTRIBUTION	\$ 25,076	\$ 25,076	\$ 25,076
206	MAT. SUPPLIES & OFFICE SUPP	\$ 10,245	\$ 12,000	\$ 10,000
207	VEHICLE REPAIRS	\$ 9,035	\$ 30,000	\$ 10,000
208	GAS & OIL	\$ 11,332	\$ 12,832	\$ 13,000
209	TRAVEL, DUES AND SUBCRIPTIONS	\$ 2,041	\$ 2,000	\$ 2,000
210	UNIFORMS & MISCELLANEOUS	\$ 6,768	\$ 6,900	\$ 13,500
211	TELEPHONE	\$ 8,079	\$ 7,300	\$ 9,700
212	INSURANCE CIRSA	\$ 7,379	\$ 14,038	\$ 13,000
213	LEGAL	\$ 3,060	\$ 900	\$ 4,500
214	NEW EQUIPMENT	\$ 44,499	\$ 40,760	\$ 71,934
215	TRAINING	\$ 757	\$ 200	\$ 2,500
216	LAB WORK	\$ 375	\$ 75	\$ 1,500
217	BODY CAM GRANT EXPENDITURE	\$ -	\$ 36,163	
218	JUVENILE ASSESSMENT CENTER	\$ 668	\$ 663	\$ 676
219	LEXIPOL SUBSRIPTION		\$ 12,918	\$ 2,938
220	POST GRANT EXPENSE	\$ 790	\$ 1,846	\$ 2,000
221	DONATIONS	\$ -	\$ 557	\$ 190
222	<b>POLICE EXPENSES</b>	<b>\$ 550,145</b>	<b>\$ 649,336</b>	<b>\$ 767,622</b>
223				
224	<b>SANITATION EXPENSES</b>			
225	SANITATION - SALARIES	\$ 92,629	\$ 97,387	\$ 108,000
226	WORKMEN'S COMPENSATION	\$ 8,572	\$ 10,329	\$ 12,625
227	FICA - TOWNS PORTION	\$ 5,758	\$ 6,038	\$ 6,696
228	EMPLOYEE BENEFITS	\$ 40,731	\$ 44,789	\$ 45,161
229	UNEMPLOYMENT COMPENSATION	\$ 277	\$ 195	\$ 216
230	MEDICARE-TOWNS PORTION	\$ 1,347	\$ 1,412	\$ 1,566
231	PENSION CONTRIBUTION	\$ 4,820	\$ 4,820	\$ 8,099

232	MATERIALS AND SUPPLIES	\$ 2,768	\$ 1,600	\$ 2,000
233	PURCHASE/POLYCARTR - DUMPSTER	\$ 7,860	\$ 5,787	\$ 6,000
234	EQUIPMENT REPAIRS	\$ 14,859	\$ 18,000	\$ 16,000
235	GAS & OIL	\$ 10,621	\$ 20,771	\$ 20,000
236	COUNTY LANDFILL EXPENSE	\$ 51,477	\$ 54,575	\$ 54,575
237	RECYCLING	\$ 3,835	\$ 3,835	\$ 4,512
238	TRASH - ROLL OFF	\$ 21,666	\$ 17,738	\$ 18,000
239	RECYCLING BINS	\$ 18,935	\$ 7,190	\$ -
240	PEST CONTROL	\$ 3,067	\$ 3,023	\$ 4,000
241	CELL PHONE	\$ 300	\$ 300	\$ 300
242	INSURANCE CIRSA	\$ 580	\$ 12,000	\$ 12,000
243	<b>SANITATION EXPENSES</b>	<b>\$ 290,101</b>	<b>\$ 309,789</b>	<b>\$ 319,750</b>

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245	<b>LIBRARY</b>			
246	LIBRARY - SALARIES	\$ 51,091	\$ 51,307	\$ 55,218
247	WORKMEN'S COMPENSATION	\$ 44	\$ 102	\$ 121
248	FICA - TOWNS PORTION	\$ 3,141	\$ 3,181	\$ 3,424
249	EMPLOYEE BENEFITS	\$ 8,828	\$ 8,993	\$ 9,245
250	UNEMPLOYMENT COMPENSATION	\$ 151	\$ 103	\$ 11
251	MEDICARE-TOWNS PORTION	\$ 735	\$ 744	\$ 801
252	PENSION CONTRIBUTION	\$ 3,301	\$ 3,301	\$ 3,301
253	MATERIALS AND SUPPLIES	\$ 3,648	\$ 3,900	\$ 4,000
254	REPAIRS TO BUILDING	\$ 2,915	\$ 600	\$ 5,000
255	BOOKS AND MEDIA	\$ 12,037	\$ 13,000	\$ 14,000
256	ELECTRICITY	\$ 4,126	\$ 4,500	\$ 4,900
257	NATURAL GAS	\$ 1,357	\$ 1,500	\$ 1,600
258	TELEPHONE	\$ 3,364	\$ 3,366	\$ 3,450
259	INSURANCE FOR BUILDING	\$ 7,964	\$ 8,000	\$ 8,000
260	ECB LEASE PURCHASE> PRINCIPAL	\$ 4,304	\$ 4,338	\$ 4,611
261	ECB LEASE PURCHASE> INTEREST	\$ 1,186	\$ 1,067	\$ 939
262	LIBRARY BOARD EXPENDITURE	\$ 11,460	\$ 17,000	\$ 10,000
263	STATE LIBRARY GRANT EXPENSE	\$ 4,000	\$ 5,002	\$ 5,000
264	TEMPLE BUELL/GROWING READERS	\$ 2,990	\$ -	\$ -
265	FEDERAL CARES FOR LIBRARY	\$ 2,107	\$ 5,441	\$ -
266	NEW EQUIPMENT	\$ 253	\$ -	\$ 1,500
267	TRAVEL/TRAINING	\$ -	\$ -	\$ -
268	<b>LIBRARY EXPENSES</b>	<b>\$ 129,003</b>	<b>\$ 135,446</b>	<b>\$ 135,121</b>

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270	<b>PARKS/RECREATION</b>			
271	RECREATION - SALARIES	\$ 71,224	\$ 56,465	\$ 76,986
272	WORKMEN'S COMPENSATION	\$ 3,110	\$ 3,460	\$ 4,165
273	FICA - TOWNS PORTION	\$ 4,416	\$ 3,501	\$ 4,773
274	EMPLOYEE BENEFITS	\$ 11,923	\$ 8,758	\$ 17,614
275	UNEMPLOYMENT COMPENSATION	\$ 213	\$ 113	\$ 154
276	MEDICARE-TOWNS PORTION	\$ 1,033	\$ 819	\$ 1,116
277	PENSION CONTRIBUTION	\$ 4,339	\$ 4,339	\$ 4,339

278	MAT & SUPPLIES - RECREATION	\$ 9,704	\$ 86,000	\$ 10,000
279	MAT. & SUPPLIES SMITH	\$ 25,848	\$ 2,000	\$ 10,000
280	SOFTBALL EXPENSE	\$ 2,444	\$ 10,000	\$ 35,000
281	SMITH IMPROVEMENTS	\$ 16,576	\$ -	\$ 10,000
282	GAS, OIL, REPAIRS	\$ 1,659	\$ 4,000	\$ 4,500
283	ELECTRICITY	\$ 5,920	\$ 6,000	\$ 6,000
284	NATURAL GAS	\$ 1,130	\$ 1,200	\$ 1,400
285	TELEPHONE	\$ 2,950	\$ 3,000	\$ 3,000
286	TRAVEL/TRAINING	\$ -	\$ -	\$ 1,000
287	INSURANCE - CIRSA	\$ 9,270	\$ 9,280	\$ 9,280
288	ECB LEASE PURCHASE> PRINCIPAL	\$ 18,170	\$ 19,542	\$ 20,997
289	ECB LEASE PURCHASE>INTEREST	\$ 5,342	\$ 4,805	\$ 4,228
290	COMMUNITY BLD EXPANSION	\$ -	\$ -	
291	RAILROAD PARK	\$ 47,446	\$ 5,000	\$ -
292	PARK IMPROVEMENTS TBD (ROHR FUNDS)	\$ -	\$ -	\$ 50,000
293	KISSEL POND IMPROVEMENTS	\$ 35,474	\$ 145	\$ 20,000
294	LIMON HERITAGE SOCIETY	\$ 2,500	\$ 2,500	\$ 2,500
295	COMMUNITY BLD EXPENSE	\$ 957	\$ 4,000	\$ 18,000
296	REC DEPT EXPENSE	\$ 785	\$ -	\$ -
297	NEW EQUIPMENT	\$ 1,049	\$ 2,577	
298	SANCTION FEES	\$ 985	\$ 1,072	\$ 2,200
299	CONCESSION EXPENSE	\$ 1,785	\$ -	\$ -
300	REC TEE SHIRTS	\$ 4,918	\$ 1,600	\$ 5,000
301	REC TRIPS	\$ 1,276	\$ -	\$ 2,000
302	REC AWARDS	\$ -	\$ 875	
303	GUN CLUB REPAIRS	\$ 430	\$ 3,007	\$ 3,500
304	LIMON GUN CLUB EXPENSE	\$ 218	\$ 125	\$ 250
305	<b>PARKS/RECREATION EXPENSES</b>	<b>\$ 293,094</b>	<b>\$ 244,183</b>	<b>\$ 328,001</b>

306

307	<b>SWIMMING POOL</b>			
308	SWIMMING POOL - SALARIES	\$ 22,206	\$ 8,553	\$ 44,000
309	WORKMEN'S COMPENSATION	\$ 1,090	\$ 1,331	\$ 2,380
310	FICA - TOWNS PORTION	\$ 1,377	\$ 530	\$ 2,728
311	UNEMPLOYMENT COMPENSATION	\$ 67	\$ 17	\$ 88
312	MEDICARE-TOWNS PORTION	\$ 322	\$ 530	\$ 638
313	MATERIALS AND SUPPLIES	\$ 13,567	\$ 598	\$ 20,000
314	CANDY PURCHASE	\$ 2,229	\$ -	\$ 4,000
315	REPAIRS - BLDG AND POOL	\$ 97	\$ -	\$ -
316	ELECTRICITY	\$ 2,215	\$ 2,500	\$ 3,000
317	NATURAL GAS	\$ 3,155	\$ 200	\$ 6,500
318	TELEPHONE	\$ -	\$ -	\$ 500
319	INSURANCE	\$ 3,025	\$ 4,000	\$ 4,000
320	POOL CONSTRUCTION	\$ 429,426	\$ 4,338,000	\$ 500,000
321	ECB LEASE PURCHASE> PRINCIPAL	\$ 78	\$ 84	\$ 91
322	ECB LEASE PURCHASE>INTEREST	\$ 23	\$ 21	\$ 18
323	SALES AND USE TAX BOND FEE	\$ 214,989	\$ -	\$ -



324	RECREATION BOND PRINCIPAL	\$ -	\$ 120,000	\$ 140,000
325	RECREATION BOND INTEREST	\$ -	\$ 224,224	\$ 214,550
326	NEW EQUIPMENT	\$ 29,007	\$ 65,205	\$ -
327	<b>SWIMMING POOL EXPENSES</b>	\$ 722,873	\$ 4,765,794	\$ 942,493
328	<b>GENERAL FUND REVENUES</b>	\$ 10,657,045	\$ 4,090,533	\$ 4,108,797
329	<b>GENERAL FUND EXPENSES</b>	\$ 3,482,915	\$ 7,799,792	\$ 4,518,967

330

331

332	<b>GOLF</b>			
333	LINCOLN COUNTY TOURISM GRANT	\$ 3,000	\$ 2,232	\$ 3,000
334	CART STORAGE	\$ 11,705	\$ 12,183	\$ 12,100
335	GREEN FEES - ANNUALS	\$ 40,470	\$ 37,888	\$ 38,000
336	RANGE PASSES	\$ 2,640	\$ 3,010	\$ 3,000
337	GREEN FEES	\$ 32,835	\$ 34,391	\$ 35,000
338	CLUB RENTALS	\$ 50	\$ 254	\$ 100
339	CART RENTALS	\$ 15,966	\$ 16,133	\$ 15,000
340	HANDICAPS>CO GOLF MEMBERSHIPS	\$ 495	\$ 543	\$ 500
341	SPECIAL GREEN FEES	\$ 11,401	\$ 9,681	\$ 10,000
342	PRO SHOP	\$ 4,177	\$ 2,290	\$ 2,500
343	DRIVING RANGE	\$ 4,274	\$ 3,970	\$ 4,000
344	MISC INCOME	\$ 1,686	\$ 907	\$ 5,000
345	BEER SALES	\$ 16,253	\$ 15,639	\$ 16,000
346	POP/CANDY SALES	\$ 5,388	\$ 4,814	\$ 4,700
347	RENT ON CLUB HOUSE	\$ 555	\$ 1,340	\$ 600
348	SIGN ADVERTISING	\$ -	\$ -	\$ 1,000
349	SERVICE CHARGE>POINT OF SALE	\$ -	\$ 900	\$ 950
350	DONATIONS/FUNDRAISER	\$ 13,001	\$ 16,650	\$ 13,000
351	TRSF FROM GENERAL	\$ 67,910	\$ 67,910	\$ 67,910
352	<b>GOLF REVENUES</b>	\$ 231,807	\$ 230,734	\$ 232,360

353

354	<b>GOLF EXPENSES</b>			
355	GOLF DEPT SALARIES	\$ 95,334	\$ 93,000	\$ 99,680
356	WORKMEN'S COMPENSATION	\$ 4,166	\$ 3,669	\$ 3,309
357	FICA - TOWNS PORTION	\$ 5,914	\$ 5,766	\$ 6,180
358	EMPLOYEE BENEFITS	\$ 18,730	\$ 17,978	\$ 15,437
359	UNEMPLOYMENT COMPENSATION	\$ 286	\$ 186	\$ 199
360	MEDICARE-TOWNS PORTION	\$ 1,383	\$ 1,349	\$ 1,445
361	PENSION CONTRIBUTION	\$ 4,585	\$ 4,585	\$ 4,585
362	HEALTH INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 2,500
363	MATERIAL & SUPPLIES GOLF	\$ 24,513	\$ 18,225	\$ 18,500
364	HANDICAPS>CO GOLF MEMBERSHIPS	\$ 595	\$ 665	\$ 210
365	RANGE SUPPLIES	\$ -	\$ 3,583	\$ -
366	PRO SHOP PURCHASES	\$ 2,740	\$ 1,109	\$ 1,500
367	CONCESSION - PURCHASES	\$ 2,937	\$ 3,000	\$ 3,000
368	MARKETING	\$ 3,166	\$ 847	\$ 1,000
369	GAS & OIL	\$ 4,637	\$ 8,000	\$ 8,000

370	BEER PURCHASES	\$ 7,863	\$ 7,597	\$ 7,500
371	CREDIT CARD FEES	\$ -	\$ 1,262	\$ 1,200
372	GOLF COURSE WELL REPAIR	\$ 343	\$ 8,963	\$ 7,875
373	BUILDING REPAIRS	\$ 11,817	\$ 6,700	\$ 4,000
374	EQUIP. MAIN. > GOLF COURSE	\$ 13,569	\$ 13,000	\$ 13,000
375	ELECTRICITY > RECREATION	\$ 17,771	\$ 20,000	\$ 20,000
376	NATURAL GAS	\$ 888	\$ 1,500	\$ 1,500
377	TELEPHONE	\$ 2,075	\$ 2,000	\$ 2,100
378	INSURANCE	\$ 4,180	\$ 4,200	\$ 4,200
379	INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 2,500
380	ECB LEASE PURCHASE> PRINCIPAL	\$ 575	\$ 619	\$ 665
381	ECB LEASE PURCHASE>INTEREST	\$ 169	\$ 152	\$ 134
382	NEW EQUIPMENT	\$ 1,139	\$ 1,711	\$ -
383	<b>GOLF EXPENSES</b>	<b>\$ 229,376</b>	<b>\$ 229,666</b>	<b>\$ 230,220</b>
384	<b>UTILITY</b>			
385	SEWER COLLECTIONS	\$ 241,173	\$ 252,260	\$ 260,000
386	WATER TREAT. INTEREST	\$ 3,031	\$ 3,400	\$ 3,400
387	INSURANCE CLAIMS	\$ -	\$ 11,079	\$ -
388	BAD DEBT RECOVERY	\$ 129	\$ -	\$ -
389	SALES OF METERS & PARTS	\$ 1,319	\$ 3,000	\$ 1,500
390	SEWER TAP FEES	\$ 4,080	\$ 16,116	\$ 8,000
391	PRETREATMENT FEE - IPP	\$ 400	\$ 400	\$ 400
392	WATER TAP FEES	\$ 14,760	\$ 25,400	\$ 15,000
393	DOC RESERVE RECIEPTS	\$ 1,535	\$ 1,332	\$ 1,332
394	FROM DOC MAINTENANCE RESERVE	\$ 4,582	\$ -	\$ 1,000
395	WATER MISCELLANEOUS INCOME	\$ 733	\$ 500	\$ 1,000
396	WATER COLLECTIONS	\$ 685,826	\$ 751,000	\$ 766,000
397	WATER TREAT. PLANT COLLECTIONS	\$ 201,374	\$ 242,471	\$ 242,471
398	BULK WATER SALES	\$ 17,927	\$ 24,000	\$ 25,000
399	LATE WATER PENALTIES	\$ 4,641	\$ 6,400	\$ 6,000
400	FRASIER PAYMENT - INTEREST	\$ 3,720	\$ 2,506	\$ 1,067
401	FRASIER PAYMENT - PRINCIPAL	\$ 23,735	\$ 25,026	\$ 27,455
402	DOLA MAPPING GRANT	\$ -	\$ -	\$ 72,340
403	COLORADO HEALTH DEPARTMENT	\$ -	\$ -	\$ 65,090
404	DOLA FILTER GRANT	\$ -	\$ -	\$ 200,000
405	2012 AMORTIZED BOND PREMIUM	\$ 5,286	\$ 5,286	\$ 5,286
406	<b>WATER REVENUES</b>	<b>\$ 1,214,251</b>	<b>\$ 1,370,176</b>	<b>\$ 1,702,341</b>
407	<b>WATER EXPENSES</b>			
408	WATER SALARIES	\$ 83,534	\$ 86,056	\$ 91,271
409	WORKMEN'S COMPENSATION	\$ 2,659	\$ 2,886	\$ 4,216
410	FICA - TOWNS PORTION	\$ 5,119	\$ 5,335	\$ 5,659
411	EMPLOYEE BENEFITS	\$ 30,272	\$ 34,143	\$ 22,282
412	UNEMPLOYMENT COMPENSATION	\$ 246	\$ 172	\$ 183
413	MEDICARE-TOWNS PORTION	\$ 1,197	\$ 1,248	\$ 1,323
414	PENSION CONTRIBUTION	\$ 6,052	\$ 6,052	\$ 6,052
415	HEALTH INSURANCE DEDUCTIBLE	\$ -	\$ 5,558	\$ 5,000

416	MATERIALS AND SUPPLIES	\$ 13,632	\$ 13,000	\$ 14,000
417	WATER TESTING	\$ 910	\$ 2,696	\$ 3,000
418	CELL PHONE	\$ 300	\$ 500	\$ 720
419	CUSTOMER METERS & ADAPTERS	\$ 2,396	\$ 41,363	\$ 78,000
420	EQUIPMENT REPAIRS	\$ 20,847	\$ 24,000	\$ 40,000
421	PARTS, REPAIRS	\$ 11,269	\$ 2,145	\$ 10,000
422	WATER WELL REPAIRS	\$ 2,968	\$ 21,826	\$ 50,000
423	PRINTING & OFFICE SUPPLIES	\$ 5,003	\$ 8,730	\$ 8,000
424	GAS & OIL	\$ 5,334	\$ 8,198	\$ 8,000
425	VEHICLE REPAIRS	\$ 1,439	\$ 1,000	\$ 1,500
426	WATER PROJECTS	\$ -	\$ -	\$ 20,000
427	TRAINING	\$ -	\$ 570	\$ 3,000
428	ELECTRICITY	\$ 51,224	\$ 45,000	\$ 55,000
429	NATURAL GAS	\$ 258	\$ 400	\$ 400
430	TELEPHONE	\$ 1,595	\$ 1,500	\$ 1,500
431	INSURANCE	\$ 10,810	\$ 10,830	\$ 10,830
432	ECB LEASE PURCHASE> PRINCIPAL	\$ 9,271	\$ 9,971	\$ 10,713
433	ECB LEASE PURCHASE>INTEREST	\$ 2,726	\$ 2,452	\$ 2,157
434	LEGAL	\$ -	\$ -	\$ 1,500
435	CONSULTING FEES	\$ 13,617	\$ 10,000	\$ 25,000
436	BOND SERVICE FEES	\$ 250	\$ 250	\$ 250
437	AUDIT	\$ 6,500	\$ 6,500	\$ 6,600
438	NEW EQUIPMENT	\$ -	\$ 19,586	\$ 5,000
439	CREDIT CARD FEES	\$ 5,134	\$ 3,853	\$ 6,000
440	SERIES 2012 - PRINCIPAL	\$ 240,000	\$ 250,000	\$ 290,000
441	SERIES 2012 - INTEREST	\$ 68,093	\$ 43,350	\$ 35,850
442	WATER & WASTEWATER MAPPING	\$ -	\$ -	\$ 72,000
443	<b>WATER EXPENSES</b>	<b>\$ 602,658</b>	<b>\$ 669,170</b>	<b>\$ 895,006</b>
444	<b>WTP</b>			
445	WATER TREATMENT SALARIES	\$ 26,494	\$ 30,892	\$ 28,948
446	WTP-WORKERS COMPENSATION	\$ 2,174	\$ 5,263	\$ 1,737
447	WATER TREATMENT FICA	\$ 1,639	\$ 1,915	\$ 1,795
448	WATER TREATMENT BENEFITS	\$ 7,269	\$ 7,500	\$ 22,282
449	WATER TREATMENT UNEMPLOYMENT	\$ 79	\$ 62	\$ 58
450	WATER TREATMENT MEDICARE	\$ 383	\$ 448	\$ 420
451	PENSION CONTRIBUTION	\$ 2,176	\$ 2,176	\$ 2,176
452	INSURANCE - CIRSA	\$ 9,973	\$ 9,050	\$ 9,050
453	ECB LEASE PURCHASE> PRINCIPAL	\$ 7,167	\$ 7,709	\$ 8,283
454	ECB LEASE PURCHASE>INTEREST	\$ 2,107	\$ 1,895	\$ 1,668
455	AUDIT- WTP	\$ 2,000	\$ 2,000	\$ 2,000
456	WATER TREATMENT PLANT EQUIPMENT	\$ -	\$ 2,212	\$ 2,212
457	WTP-MATERIALS/SUPPLIES	\$ 18,870	\$ 30,000	\$ 40,000
458	WTP- EQUIPMENT REPAIRS	\$ 502	\$ 10,000	\$ 420,000
459	WTP-ELECTRICITY	\$ 26,158	\$ 29,300	\$ 29,300
460	WTP-NATURAL GAS	\$ 1,584	\$ 4,500	\$ 4,500
461	TELEPHONE	\$ 2,839	\$ 3,191	\$ 3,191

462	BUILDING MAINTENANCE/REPAIRS	\$ -	\$ 1,525	\$ 20,000
463	<b>WTP EXPENSES</b>	\$ 111,414	\$ 149,638	\$ 597,619

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465	<b>SEWER</b>			
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466	SEWER SALARIES	\$ 72,485	\$ 69,428	\$ 79,199
467	WORKMEN'S COMPENSATION	\$ 2,123	\$ 2,329	\$ 2,118
468	FICA - TOWNS PORTION	\$ 4,465	\$ 4,305	\$ 4,910
469	EMPLOYEE BENEFITS	\$ 22,881	\$ 23,000	\$ 22,282
470	UNEMPLOYMENT COMPENSATION	\$ 217	\$ 139	\$ 16
471	MEDICARE-TOWNS PORTION	\$ 1,044	\$ 1,007	\$ 1,148
472	PENSION CONTRIBUTION	\$ 6,423	\$ 6,423	\$ 6,423
473	MAINTENANCE FROM DOC RESERVE	\$ 4,852	\$ -	\$ 3,500
474	MATERIALS AND SUPPLIES	\$ 2,909	\$ 3,000	\$ 4,000
475	VEHICLE REPAIRS	\$ 2,141	\$ 1,600	\$ 1,500
476	GAS & OIL	\$ 1,257	\$ 1,600	\$ 1,600
477	DOC EXPENSE	\$ 4,852	\$ -	\$ 1,000
478	SEWER PROJECT	\$ -	\$ -	\$ 22,000
479	ELECTRICITY	\$ 73,116	\$ 68,000	\$ 68,000
480	TELEPHONE	\$ 4,285	\$ 4,700	\$ 4,700
481	INSURANCE - CIRSA	\$ 7,493	\$ 9,000	\$ 9,000
482	ECB LEASE PURCHASE> PRINCIPAL	\$ 4,405	\$ 4,738	\$ 5,090
483	ECB LEASE PURCHASE>INTEREST	\$ 1,295	\$ 1,165	\$ 1,025
484	CONSULTING	\$ 7,987	\$ 9,195	\$ 12,000
485	AUDIT	\$ 2,000	\$ 2,000	\$ 2,200
486	EQUIPMENT REPAIR	\$ 2,577	\$ 13,748	\$ 20,000
487	WWTP PERMIT EXPENSE	\$ 1,427	\$ 1,427	\$ 1,427
488	MAINTENANCE TO SYSTEM	\$ 28,662	\$ 34,351	\$ 35,000
489	TO DOC SEWER RESERVE	\$ 1,332	\$ 1,332	\$ 1,332
490	TESTING	\$ 15,082	\$ 14,500	\$ 14,500
491	FACILITY REPAIRS	\$ -	\$ -	\$ 50,000
492	NEW EQUIPMENT	\$ 1,095	\$ -	\$ 3,000
493	WATER & WASTEWATER MAPPING	\$ -	\$ -	\$ 71,660
494	<b>SEWER EXPENSES</b>	\$ 276,403	\$ 276,985	\$ 448,631

495

496	<b>UTILITY REVENUES</b>	\$ 1,398,594	\$ 1,370,176	\$ 1,702,341
497	<b>UTILITY EXPENSES</b>	\$ 990,475	\$ 1,095,794	\$ 1,941,257

498

499	<b>CEMETERY PERPETUAL CARE</b>			
500	DONATIONS	\$ -	\$ -	
501	PERPETUAL CARE	\$ 1,800	\$ 1,600	\$ 1,600
502	<b>REVENUES</b>	\$ 1,800	\$ 1,600	\$ 1,600
503				
504	<b>IMPROVEMENTS</b>	\$ -	\$ -	\$ 100

505

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507

508	<b>HEAD START REVENUE</b>			
509	HEAD START GRANT	\$ 1,243,249	\$ 755,093	\$ 770,320
510				
511	<b>HEAD START EXPENSES</b>			
512	HEAD START PERSONNEL	\$ 451,118	\$ 455,714	\$ 472,795
513	FRINGE BENEFITS	\$ 133,823	\$ 134,610	\$ 139,725
514	HEAD START TRAVEL	\$ 542	\$ 1,237	\$ 500
515	HEAD START EQUIPMENT	\$ 33,133	\$ -	\$ -
516	HEAD START SUPPLIES	\$ 104,358	\$ 30,300	\$ 30,300
517	HEAD START>OTHER	\$ 10,500	\$ 105,028	\$ 107,878
518	HEAD START TRAINING	\$ 20,159	\$ 10,263	\$ -
519	CONTRACTUAL	\$ 55,481	\$ 17,219	\$ 19,122
520	COVID-19	\$ 434,134	\$ 723	
521	ONE TIME GRANT	\$ 55,481		
522	<b>HEAD START EXPENSES</b>	<b>\$ 1,298,729</b>	<b>\$ 755,093</b>	<b>\$ 770,320</b>

523

524

525	<b>CONSERVATION TRUST</b>			
526	INTEREST INCOME	\$ 3	\$ 3	\$ 3
527	COLORADO LOTTERY MONEY	\$ 23,963	\$ 20,000	\$ 20,000
528	<b>CONSERVATION TRUST REVENUES</b>	<b>\$ 23,966</b>	<b>\$ 20,003</b>	<b>\$ 20,003</b>
529				
530	<b>CONSERVATION TRUST EXPENSES</b>			
531	PARK & REC IMPROVEMENTS	\$ -	\$ 25,705	
532	GOLF COURSE IMPROVEMENTS	\$ -	\$ 11,542	\$ 15,500
533	<b>CONSERVATION TRUST EXPENSES</b>	<b>\$ -</b>	<b>\$ 37,247</b>	<b>\$ 15,500</b>

534

535

536	<b>CAPITAL CONSTRUCTION</b>			
537	TRANSFER FROM GENERAL	\$ -	\$ -	\$ 80,000
538	COLORADO AVIATION GRANT	\$ -	\$ 37,940	
539	TRANSFER FROM AIRPORT	\$ -	\$ 16,667	
540	FAA RUNWAY EXTENSION	\$ -	\$ 524,718	
541	CDOT SIDEWALK GRANT	\$ -		\$ 3,470,000
542	COLO. DISCRETIONARY AVIATION	\$ -		
543	<b>CAPITAL CONSTRUCTION REVENUES</b>	<b>\$ -</b>	<b>\$ 579,325</b>	<b>\$ 3,550,000</b>
544				
545	<b>CAPITAL CONSTRUCTION EXPENSE</b>			
546	AIRPORT JOINT SEAL PROJECT	\$ -	\$ 628,530	
547	CDOT SIDEWALK CONSTRUCTION	\$ -	\$ 149	\$ 3,550,000
548	<b>CAPITAL CONSTRUCTION EXPENSE</b>	<b>\$ -</b>	<b>\$ 628,679</b>	<b>\$ 3,550,000</b>

549

550	<b>EMPLOYEE PENSION</b>			
551	INVESTMENT INCOME	\$ 192,893	\$ 175,000	\$ 175,000

552	PLAN CONTRIBUTIONS>EMPLY	\$ 61,839	\$ 59,000	\$ 60,000
553	EMPLOYER CONTRIBUTION	\$ 100,000	\$ 100,000	\$ 109,836
554	INTEREST INCOME - BANK	\$ 108	\$ 150	\$ 150
555	<b>EMPLOYEE PENSION REVENUE</b>	\$ 354,839	\$ 334,150	\$ 344,986
556				
557	<b>EMPLOYEE PENSION EXPENSE</b>			
558	DISTRIBUTIONS	\$ 3,209	\$ 161,172	\$ 3,137
559	LEGAL & ACTUARIAL FEES	\$ 12,892	\$ 7,711	\$ 7,711
560	<b>EXPENSE</b>	\$ 16,101	\$ 168,883	\$ 10,848
561				
562	<b>AIRPORT FUEL</b>			
563	FUEL COLLECTIONS	\$ 2,104	\$ 3,100	\$ 2,000
564	FUEL COLLECTIONS - CREDIT CARD	\$ 41,946	\$ 71,341	\$ 50,000
565	DONATIONS	\$ 400	\$ -	\$ -
566	SKYDIVING FUEL FLOW CHARGE	\$ 1,162	\$ 786	\$ 1,000
567	EXCISE TAX COLLECTED BY STATE	\$ 942	\$ 1,252	\$ 1,200
568	<b>AIRPORT FUEL REVENUES</b>	\$ 46,554	\$ 76,479	\$ 54,200
569				
570	<b>AIRPORT FUEL EXPENSE</b>			
571	TESTING	\$ 30	\$ -	\$ 720
572	REPAIRS	\$ -	\$ 205	\$ 1,000
573	FUEL EXPENSE	\$ 31,739	\$ 76,869	\$ 38,000
574	CREDIT CARD FEES	\$ 1,425	\$ 2,326	\$ 2,326
575	STORAGE TANK INSURANCE	\$ 2,291	\$ 2,422	\$ 2,600
576	<b>AIRPORT FUEL EXPENSE</b>	\$ 35,485	\$ 81,822	\$ 44,646
577	<b>AMBULANCE</b>			
578	TRIP REVENUE-GROSS	\$ 1,185,264	\$ 880,000	\$ 1,000,000
579	LESS BAD DEBT	\$ 99,859	\$ 145,844	\$ 150,000
580	LESS CONTRACT UNALLOWED	\$ 598,769	\$ 460,548	\$ 450,000
581	LESS ADMINISTRATIVE WRITE OFF	\$ 1,188	\$ 0	
582	NET TRIP REVENUE- OTHER	\$ 485,448	\$ 273,608	\$ 400,000
583	INTEREST INCOME	\$ 73	\$ 5	\$ 5
584	MEMORIALS	\$ 680	\$ 60	\$ 60
585	INTERGOV. - LINCOLN COUNTY	\$ 8,676	\$ 1,200	\$ 1,200
586	GRANTS - COLORADO	\$ 109,275	\$ 60,000	\$ 100,000
587	EXPENSE REIMBURSEMENT - FEDERAL	\$ 42,925	\$ -	\$ -
588	MISCELLANEOUS INCOME	\$ 1,350	\$ 6,725	\$ 4,000
589	BAD DEBT RECOVERY	\$ 10,861	\$ 785	\$ 1,000
590	INSURANCE CLAIMS	\$ 1,000	\$ -	\$ 1,000
591	TRANSFER FROM GENERAL	\$ 33,876	\$ 40,054	\$ 39,623
592	DONATION	\$ 48,722	\$ 37,704	\$ 37,000
593	EDUCATION INCOME	\$ 2,000	\$ -	\$ -
594	<b>AMBULANCE REVENUE</b>	\$ 744,887	\$ 420,141	\$ 583,888
595				
596	<b>AMBULANCE EXPENSE</b>			
597	AMBULANCE - SALARIES	\$ 200,149	\$ 175,000	\$ 200,149

598	WORKMEN'S COMPENSATION	\$ 10,520	\$ 10,850	\$ 15,592
599	FICA - TOWNS PORTION	\$ 12,427	\$ 12,409	\$ 12,409
600	EMPLOYEE BENEFITS	\$ 52,001	\$ 4,540	\$ 70,605
601	UNEMPLOYMENT COMPENSATION	\$ 578	\$ 400	\$ 400
602	MEDICARE-TOWNS PORTION	\$ 2,093	\$ 2,902	\$ 2,902
603	PENSION CONTRIBUTION	\$ 13,115	\$ 13,115	\$ 13,115
604	HEALTH INSURANCE DEDUCTIBLE	\$ -	\$ 5,624	\$ 7,950
605	ADVERTISING/MARKETING	\$ -	\$ -	\$ -
606	PAGERS AND RADIO	\$ 286	\$ -	\$ -
607	CLEANING/BUILDING MAINTENANCE	\$ 2,906	\$ 2,000	\$ 10,000
608	CELL PHONE	\$ 912	\$ 522	\$ 1,200
609	TRAUMA COUNSELING	\$ -	\$ 930	\$ 2,000
610	BILLING CHARGES	\$ 54,800	\$ 40,850	\$ 40,000
611	SOFTWARE CHARGES	\$ -	\$ 3,592	\$ 2,500
612	DUES/SUBSCRIPTIONS	\$ 1,515	\$ 1,485	\$ 1,500
613	EDUCATION AND TRAINING	\$ 3,632	\$ 1,621	\$ 3,500
614	MEALS	\$ 2,952	\$ 4,200	\$ 4,000
615	UNIFORMS	\$ 4,028	\$ 2,018	\$ 6,000
616	EQUIPMENT MAINTENANCE CONTRACT	\$ 4,370	\$ 599	\$ 3,400
617	EQUIPMENT REPAIR	\$ 2,546	\$ 1,000	\$ 5,000
618	VOLUNTEER GIFTS	\$ -	\$ 775	\$ 1,000
619	FURNITURE	\$ -	\$ 2,530	\$ 6,000
620	MEDICAL SUPPLIES	\$ 48,851	\$ 25,000	\$ 30,000
621	SUPPLIES	\$ 5,807	\$ 2,500	\$ 6,500
622	INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 2,650
623	TELEPHONE	\$ 3,663	\$ 3,774	\$ 4,430
624	ECB LEASE PURCHASE> PRINCIPAL	\$ 795	\$ 855	\$ 919
625	ECB LEASE PURCHASE>INTEREST	\$ 234	\$ 210	\$ 185
626	GAS & OIL	\$ 9,807	\$ 5,000	\$ 12,000
627	VEHICLE REPAIR	\$ 15,074	\$ 2,500	\$ 10,000
628	EQUIPMENT	\$ 1,168	\$ 2,200	\$ 74,000
629	LICENSES & PERMITS	\$ 650	\$ 600	\$ 650
630	BUILDING IMPROVEMENTS	\$ 155	\$ -	\$ 5,000
631	ELECTRICITY	\$ -	\$ 5,029	\$ 4,700
632	NATURAL GAS	\$ 4,558	\$ 2,600	\$ 2,600
633	INSURANCE CIRSA	\$ 8,050	\$ 9,100	\$ 8,200
634	ACCOUNTING/AUDIT	\$ 2,500	\$ 2,500	\$ 3,000
635	LEGAL	\$ 806	\$ 7,699	\$ 1,000
<b>AMBULANCE EXPENSES</b>		<b>\$ 470,944</b>	<b>\$ 356,530</b>	<b>\$ 575,056</b>

<b>TOTAL REVENUE</b>	<b>\$ 14,518,398</b>	<b>\$ 7,878,234</b>	<b>\$ 11,368,495</b>
<b>TOTAL EXPENSE</b>	<b>\$ 6,524,026</b>	<b>\$ 11,153,507</b>	<b>\$ 11,656,914</b>
<b>TOTAL MARGIN</b>	<b>\$ 7,994,372</b>	<b>\$ (3,275,273)</b>	<b>\$ (288,419)</b>