

TOWN OF LIMON  
BUDGET MESSAGE  
2014

The attached proposed budget for the Town of Limon for the year 2014 includes Town services which are substantially the same as the Town provided in 2013, 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 were combined in a single Utility Fund as in 2003. 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 continuing maintenance 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 2014, 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 2014 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 2014 Budget for lease purchase payments is a required disclosure and is as follows:

This budget includes annual lease purchase payments averaging \$24,592 to American National Bank (ANB) to cover Certificates of Participation, Series 2004, was for the purchase of the ambulance facilities and the gravel pit. The gravel pit portion of the Lease was paid off in 2011 using revenues generated from gravel sales. Also, a lease purchase with Eastern Colorado Bank 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 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.

One annual payment remains for the ANB contract and 30 semi-annual payments for the ECB contract remains.

TOWN OF LIMON  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE  
FOR 2014 BUDGET

1.	Total to be expended in 2014 to ANB:	<u>\$7,585</u>
2.	Total to be expended in 2014 to ECB:	<u>\$67,019</u>
3.	Total maximum payment liability under all agreements:	<u>\$836,961</u>

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>GENERAL FUND REVENUES:</b>				
1	Fines and Licenses	57,652	49,991	52,000
2	Certified Vin Inspections	145	120	100
3	Taxes -- Lincoln County	320,560	324,830	324,200
5	■ Sales Tax	959,982	952,896	905,251
6	■ Severance Tax	4,328	8,436	6,000
7	Interest Income	10,834	13,648	12,000
8	County Foreign Trade Zone	0	10,580	15,000
9	Transportation Bus Ticket	647	1,253	1,200
10	■ Building Permits	24,589	20,397	20,000
11	Use Taxes	5,015	7,252	7,000
12	■ Miscellaneous	26,892	26,205	27,000
13	Insurance Claims	1,673	0	0
14	Heritage Museum Funding	2,500	2,500	2,500
15	Hangar Rent	4,055	4,140	4,199
16	Ports-to-Plains	84,773	88,880	88,238
17	Ports-to-Plains Travel	25,798	32,568	32,568
18	Airport Lease Payments	130	2,009	951
20	Sale of Cemetery Lots	800	400	800
21	Opening>Closing Cemetery	1,650	2,880	3,000
23	Motor Vehicle	47,421	46,309	46,000
24	■ Franchise Payment	86,716	90,302	92,108
25	County Road and Bridge	110,252	130,793	140,789
26	Highway Users	74,292	75,421	69,252
27	Gravel	17,904	7,181	7,000
28	Crushed Concrete Sales		6,433	4,000
29	Cigarette Tax	8,067	7,633	8,000
30	Trash Collection	224,934	228,067	236,483
31	Sale of Dump/Poly	2,578	5,374	3,000
33	Dumpster Rental	1,528	1,652	2,000
34	Roll Off Rental	0	3,318	3,500
35	Library Board Income	5,981	9,024	7,500
36	Library Board Interest	65	78	70
37	Public Computer Center Grant	0	2,500	0
38	Swimming Pool Income	12,724	14,640	15,000
39	Pool Concessions	2,435	2,062	2,200
40	Community Building Rent	4,770	5,520	6,000
41	Interest-Community Building	31	24	26
42	Rec Department Income	14,547	6,760	8,000
43	Interest Income-Rec Dept.	262	419	300
44	Tree Sales	0	489	200
45	Police Federal Forfeiture	1,225	19,452	0
46	SID No. 1 Payments -- Principal	4,481	3,483	4,000
48	SID No. 1 Payments-Interest	5,187	4,069	4,425
49	SID No. 2 Payments-Interest	12,938	14,680	13,000
50	SID No. 2 Payments -- Principal	22,510	29,735	14,000
51	Street Equipment Reserve-Interest	0	0	20
52	Donated	33,749	8,479	3,000
53	■ Transit Grant	4,120	3,272	54,576

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
55	EIAF Grant- Master Plan	0	0	15,000
54	Weed Mowing	58	249	300
55	Mosquito Spraying	0	0	0
56	Police Vest Grant	0	0	285
57	18th Judicial (POST Grant)	2,750	0	0
58	POST Grant	219	1,614	296
59	Recreation Participation Fees	9,869	13,507	12,500
60	Recreation Trips	4,228	4,583	4,500
61	Adult Recreation Programs	5,335	5,848	5,000
62	Recreation Sponsorships	585	700	700
64	Donation Parks & Rec Dept.	0	0	0
67	<b>TOTAL GENERAL FUND REVENUES</b>	<b>2,253,787</b>	<b>2,302,654</b>	<b>2,285,037</b>

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
68				
69	<b>GENERAL FUND -- ADMINISTRATIVE DEPARTMENT</b>			
70	<b>EXPENDITURES:</b>			
71	Administrative Salaries	226,884	231,534	227,312
72	Workman's Compensation	2,953	2,357	2,224
73	FICA-Town Share	14,067	14,355	14,093
74	Health/Disability Insurance	50,009	48,654	45,259
75	Unemployment Compensation	681	695	682
76	Medicare-Town's Share	3,290	3,357	3,296
77	Disability Insurance	1,156	0	0
78	Pension Contribution	8,193	8,970	9,419
79	Health Insurance Deductible	4,856	11,975	8,000
81	Material and Supplies	10,967	9,521	10,000
82	D & A Testing	2,199	2,428	2,200
84	Vehicle Repairs	3,891	797	2,500
85	Gas/Oil for Equipment	4,279	3,986	4,385
86	Travel/Training	6,562	9,241	10,000
87	Electricity	8,015	6,423	5,228
88	Natural Gas	4,027	3,140	3,234
89	Telephone	16,308	13,759	14,447
90	Insurance	5,442	7,698	6,901
91	Insurance Deductible	1,000	1,150	1,000
92	Mayor/Trustee Salaries	3,837	3,838	3,837
93	ECB Lease Purchase	0	0	1,448
93	Consulting Fees	8,333	2,098	3,000
94	Legal Fees	10,137	13,922	14,769
95	Foreign Trade Zone	0	18,383	30,000
96	Bond Service Fees	0	0	0
97	Audit/Accounting	21,532	22,740	22,000
98	Building Plan Reviews	6,544	500	3,000
99	Election Expense	0	0	2,000
100	Council of Government	6,657	7,710	6,388
101	Printing and Office Supplies	11,939	7,566	9,000
102	Office Equipment/Repairs	14,815	12,614	14,000
103	Dues and Subscriptions	4,832	4,831	5,000
104	Computer System	1,466	12,204	1,600
105	New Equipment	13,636	7,432	88,495
106	Feedlot Expenses	0	0	200
107	Transfer to Rec Area	55,883	48,980	48,925
108	Tree Program Expenses	5,193	4,019	3,000
110	Transfer to Capital Projects	2,771	51,524	23,500
111	Weed & Tree Spraying	3,454	3,885	4,000
112	Bad Debt Expenses	392	0	0
113	Bad Debt Expenses-Spec Impr.	0	0	0
114	Tree Removal Expenses	1,825	800	1,500
115	Transportation Bus	3,970	2,028	2,000
117	Master Plan	0	0	30,000
116	Use Tax Refund		178	200
117	Donations	600	1,400	1,000
118	Ports-to-Plains Travel	21,663	30,593	30,593

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
119	Economic Development Corporation	10,000	10,000	15,000
120	Building Maintenance/Repairs	595	10,446	2,000
121	Transfer to Ambulance Service	20,050	20,313	18,550
122	Sales Leakage Study	13,503	0	0
123	<b>Administration Department Expenditures</b>	618,406	678,043	755,185
124				

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
125	<b>GENERAL FUND -- AIRPORT DEPARTMENT</b>				
126	<b>EXPENDITURES:</b>				
127	Materials,Supplies & Repair		3,042	2,169	2,500
128	Electricity		3,175	3,458	3,458
129	Natural Gas		0	836	900
130	Telephone		1,865	2,153	2,261
131	Insurance Fuel		2,035	1,865	1,865
132	PC Insurance		673	1,327	1,332
133	Legal		293	0	300
135	Mineral Lease Payment		264	264	264
136	New Equipment		0	0	0
137	Transfer to Airport Fuel Fund			3,700	0
138	Transfer to Capital Projects		16,607	0	0
139	<b>Airport Department Expenditures</b>		<b>27,954</b>	<b>15,773</b>	<b>12,880</b>
140					
141	<b>GENERAL FUND -- CEMETERY FUND</b>				
142	<b>EXPENDITURES:</b>				
144	Cemetery -- Salaries		36,987	39,754	47,765
145	Workman's Comp.		1,845	3,229	3,572
146	FICA -- Town's Share		2,293	2,465	2,961
147	Health/Disability Insurance		5,538	6,004	9,758
148	Unemployment Comp.		111	119	143
149	Medicare-Town's Share		536	576	693
150	Disability Insurance		0	0	0
151	Pension Contribution		431	478	502
152	Materials and Supplies		4,715	2,027	4,500
153	Equipment Repairs		1,840	972	2,000
154	Gas & Oil		3,554	2,455	2,701
155	Electricity		306	392	392
156	Insurance		336	664	722
157	New Equipment		8,710	850	400
158	Cemetery shed repair		753	0	0
159	<b>Cemetery Department Expenditures</b>		<b>67,957</b>	<b>59,984</b>	<b>76,109</b>

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>GENERAL FUND -- STREET DEPARTMENT</b>					
<b>EXPENDITURES:</b>					
160	Streets -- Salaries		137,523	130,767	136,759
161	Workman's Comp.		6,500	9,209	8,988
162	FICA -- Town's Share		8,527	8,108	8,479
163	Health/Disability Insurance		46,215	48,023	57,902
164	Unemployment Comp.		413	392	410
165	Medicare-Town's Share		1,994	1,896	1,983
166	Disability Insurance		856	0	0
167	Pension Contribution		5,916	7,963	8,361
168	New Streets -- Salaries		1,780	4,552	0
169	New Streets-FICA -- Town's Share		110	282	0
170	New Streets-Health Insurance/Employee Benefits		657	1,335	0
171	New Streets-Unemployment Comp.		5	14	0
172	New Streets-FICA-Med		26	66	0
178	Material and Supplies		14,462	19,185	64,000
179	Travel/Training		115	509	300
180	Equipment Repair		17,268	29,118	18,000
181	Gas and Oil		15,707	20,154	22,169
182	New Street Projects		44,588	36,539	0
183	Street Repair and Projects		176,569	127,135	193,295
188	Cost of Street Inventory Sold		10,120	0	0
189	Electricity		54,902	56,485	47,703
190	Natural Gas		3,750	3,243	3,340
191	Telephone		1,926	2,010	2,111
192	Insurance		6,798	9,289	9,094
193	ECB Lease Purchase			0	10,640
194	Sign Replacement and Maintenance		3,602	182	2,500
195	New Equipment		35,579	42,103	33,200
196	Bond Service Fees		300	180	300
197	Street Department Shed		47,183	0	0
198	SID No. 1 Principal		5,000	3,483	5,000
199	SID No. 1 Interest		4,602	4,307	4,189
200	SID 2005 (#2) Principal		23,000	29,000	14,000
201	SID 2005 Interest		13,206	11,160	11,000
202	Special Improvement District Bonding Fees		0	0	0
203	<b>Street Department Expenditures</b>		<b>689,200</b>	<b>606,689</b>	<b>663,723</b>



		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>GENERAL FUND -- POLICE DEPARTMENT</b>					
<b>EXPENDITURES:</b>					
204	Police -- Salaries		234,247	241,634	251,036
205	Workman's Comp.		7,715	9,707	9,889
206	FICA -- Town's Share		14,524	14,981	15,564
207	Health/Disability Insurance		49,308	50,652	53,776
208	Unemployment Comp.		703	725	753
209	Medicare-Town's Share		3,397	3,504	3,640
210	Disability Insurance		1,550	0	0
211	Pension Contribution		10,392	11,418	11,989
212	Material, Supplies, Office Supplies		6,733	6,820	6,000
214	Vehicle Repairs		5,556	9,209	6,000
215	Gas and Oil		12,392	12,094	13,303
216	Travel, Dues and Subscriptions		6,197	984	1,200
217	Uniform and Miscellaneous		5,988	570	2,000
218	Telephone		3,919	4,382	4,601
219	Insurance		3,699	7,299	6,002
220	Legal		679	1,032	2,215
221	New Equipment		2,850	34,022	31,270
222	Training		515	1,140	1,000
223	Lab Work		390	940	800
224	Grant Expenditure		0	0	640
225	Fed Forfeiture Expenditure		0	0	0
226	Juvenile Assessment Center		763	901	722
229	POST Grant Expense		254	3,752	800
230	<b>Police Department Expenditures</b>		<b>371,771</b>	<b>415,765</b>	<b>423,200</b>

12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
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<b>GENERAL FUND -- SANITATION DEPARTMENT EXPENDITURES:</b>				
231	Sanitation -- Salaries	66,530	68,789	72,576
232	Workman's Comp.	4,700	6,761	6,431
233	FICA -- Town's Share	4,124	4,265	4,500
234	Health/Disability Insurance	21,618	21,395	21,725
235	Unemployment Comp.	199	206	218
236	Medicare-Town's Share	965	997	1,052
237	Disability Insurance	395	0	0
238	Pension Contribution	2,653	3,055	3,208
239	Materials and Supplies	1,222	962	1,700
240	Purchase of Polycarts/Dumpsters	2,711	1,950	2,600
241	Equipment Repairs	8,167	11,151	10,000
242	Gas and Oil	9,207	14,088	15,497
244	County Landfill	37,495	37,358	40,470
245	RC&D Recycling	3,468	3,121	3,500
246	Trash-Roll-off	13,735	15,924	15,000
247	Pest Control	1,207	4,366	4,500
249	Cell Phone	557	576	605
250	Insurance	336	664	500
251	New Equipment	0	0	7,300
254	<b>Sanitation Department Expenditures</b>	<b>179,291</b>	<b>195,629</b>	<b>211,382</b>

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>GENERAL FUND -- LIBRARY DEPARTMENT</b>					
<b>EXPENDITURES:</b>					
255	Library -- Salaries		34,719	34,844	38,234
256	Workman's Comp.		57	92	93
257	FICA -- Town's Share		2,153	2,160	2,371
258	Health/Disability Insurance		5,962	6,500	7,056
259	Unemployment Comp.		104	105	115
260	Medicare-Town's Share		503	505	554
261	Disability Insurance		203	0	0
262	Pension Contribution		1,406	1,553	1,631
263	Materials/Supplies/Printing/Office Supplies		2,128	1,674	2,400
264	Repairs to Building		3,685	706	1,500
266	Books		10,798	10,548	10,500
267	Electricity		5,743	4,966	3,790
268	Natural Gas		1,704	1,592	1,639
269	Telephone		2,801	2,989	3,138
270	Insurance		673	4,327	7,646
271	Internet Protection Technology		0	0	0
272	ECB Lease Purchase			0	1,425
273	Library Board Expenditures		7,344	10,833	8,000
274	New Equipment		0	2,476	300
275	Travel/Training			0	0
276	<b>Library Department Expenditures</b>		<b>79,983</b>	<b>85,869</b>	<b>90,392</b>
<b>GENERAL FUND -- SWIMMING POOL DEPARTMENT</b>					
<b>EXPENDITURES:</b>					
277	Swimming Pool -- Salaries		18,620	16,063	19,944
278	Workmen's Comp.		565	831	855
279	FICA - Town's Share		1,154	996	1,237
281	Unemployment Comp.		56	48	60
282	Medicare-Town's Share		270	233	289
283	Material & Supplies		10,233	6,565	7,500
284	Concession Purchases		1,120	1,544	2,500
285	Repairs - Bldg. & Pool		5,660	1,336	5,000
286	Electricity		2,301	1,981	1,891
287	Natural Gas		3,590	4,038	4,159
288	Telephone		226	204	214
289	Insurance		1,009	1,991	2,593
290	ECB Lease Purchase			0	109
291	New Equipment		8,740	10,265	13,700
292	<b>Swimming Pool Department Expenditures</b>		<b>53,545</b>	<b>46,095</b>	<b>60,051</b>
293					

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
294	<b>GENERAL FUND -- PARKS DEPARTMENT</b>			
295	<b>EXPENDITURES:</b>			
296	Parks -- Salaries	52,327	55,303	58,812
297	Workers Compensation	1,732	2,412	2,521
298	FICA - Town's Share	3,244	3,429	3,646
299	Health/Disability Insurance	14,927	15,976	17,336
300	Unemployment Comp	157	166	176
301	Medicare-Town's Share	759	802	853
302	Disability Insurance	243	0	0
303	Pension Contribution	1,667	1,842	1,934
304	Materials & Supplies -- Parks	7,185	6,046	7,000
305	Material and Supplies -- Ballfield	3,033	2,374	2,500
307	Gas & Oil	2,791	2,896	3,186
308	Electricity	8,244	3,907	2,113
309	Natural Gas	1,184	1,098	1,131
310	Telephone	1,151	2,162	2,270
311	Insurance	2,017	3,981	7,076
312	ECB Lease Purchase		0	27,887
313	Railroad Park	356	10,129	9,900
315	Railroad Park Pavilion	20,575	0	0
316	Limon Heritage Society	5,000	5,000	5,000
317	Comm. Bldg. Expense	22,800	8,003	16,659
318	Rec Dept. Expense	13,638	8,618	7,500
320	Equipment	13,164	2,800	400
321	Sanction Fees	2,801	2,046	2,800
322	Recreation Umpires	3,085	3,858	3,800
323	Recreation T-shirts	3,160	3,936	4,000
324	Recreation Trips	4,060	4,365	4,400
325	School Usage Fees	1,280	1,735	2,500
326	Recreation Awards	370	156	500
327	<b>Parks Department Expenditures</b>	<b>190,949</b>	<b>153,039</b>	<b>195,900</b>
328				
356				
357	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,279,056</b>	<b>2,256,886</b>	<b>2,488,822</b>

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
358	<b>GENERAL FUND SUMMARY</b>			
359				
360	<b>TOTAL REVENUES</b>	2,253,787	2,302,654	2,285,037
361	<b>TOTAL EXPENDITURES</b>	2,279,056	2,256,886	2,488,822
362	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	(25,269)	45,769	(203,785)
363	<b>FUND BALANCE FROM PREVIOUS YEAR</b>	839,505	814,236	860,005
364	<b>FUND BALANCE END OF YEAR</b>	814,236	860,005	656,219
365	<b>TABOR RESERVE CHANGE</b>	701	(26,427)	400
368	<b>COMMUNITY BUILDING RESERVE CHANGE</b>	(9,413)	7,560	(576)
371	<b>POLICE CAPITAL RESERVE CHANGE</b>	23,750	8,551	(6,409)
372	<b>CAPITAL IMPROVEMENT RESERVE CHANGE</b>	60,000	40,300	(49,498)
373	<b>SANITATION CAPITAL RESERVE CHANGE</b>	24,977	25,112	17,937
374	<b>STREETS CAPITAL RESERVE CHANGE</b>	(9,099)	(28,173)	(12,025)
376	<b>SPECIAL RECREATION RESERVE CHANGE</b>	(794)	(1,278)	954
377	<b>TOWN HALL ROOF RESERVE CHANGE</b>	59	39	5,039
378	<b>INSURANCE PROCEEDS RESERVE CHANGE</b>	(19,169)	0	0
380	<b>EMERGENCY RESERVE-TABOR</b>	106,427	80,000	80,400
381	<b>COMMUNITY BUILDING RESERVE</b>	3,778	11,338	10,762
382	<b>POLICE EQUIPMENT REPLACEMENT RESERVE</b>	32,162	40,713	34,304
383	<b>CAPITAL IMPROVEMENT RESERVE</b>	60,000	100,300	50,802
384	<b>SANITATION EQUIPMENT REPLACEMENT RESERVE</b>	22,349	47,461	65,398
385	<b>STREET EQUIPMENT REPLACEMENT RESERVE</b>	63,194	35,021	22,996
386	<b>SPECIAL RECREATION RESERVE FUND</b>	32,114	30,836	31,790
387	<b>TOWN HALL ROOF RESERVE</b>	7,811	7,850	12,889
388	<b>UNRESERVED FUND BALANCE</b>	486,401	506,486	346,879
389	<b>TOTAL FUND BALANCE</b>	814,236	860,005	656,219

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
390	<b>UTILITY FUND</b>				
	<b>SEWER DEPARTMENT</b>				
	<b>REVENUES:</b>				
391	Sewer Collections		180,576	182,877	186,430
392	Sewer Tap Fees		15,200	1,020	1,000
393	DOLA Grant		0	131,247	0
394	Pretreatment Fee-IPP		400	400	400
395	DOC Maintenance Reserve		2,553	2,552	2,556
396	From DOC Maintenance Reserve		4,858	27,453	3,000
402	Miscellaneous				0
404	<b>TOTAL SEWER FUND REVENUES</b>		<b>203,587</b>	<b>345,549</b>	<b>193,386</b>
405					
406	<b>WATER DEPARTMENT</b>				
407	<b>REVENUES:</b>				
408	Interest Income		2,387	848	848
409	WTP-Interest Income		1,983	3,670	4,000
410	Bad Debt Recovery		7	(181)	0
413	Sales of Meters & Parts		1,602	391	1,000
414	Tap Fees / Developer Improvements		11,488	3,284	2,460
415	Water Rights Fee		0	0	0
416	Federal Assistance-WTP		12,552	11,306	10,060
418	Miscellaneous		29	0	100
419	Water Projects Energy Impact Grant		0	154,382	14,371
420	Water Collections		551,989	568,425	579,469
421	WTP-Water Collections		240,406	217,174	217,174
422	Bulk Water Sales		44,521	8,729	20,000
423	Surface Water Sales		62,955	0	0
424	Late Water Penalties		6,373	5,550	6,000
425	Frasier Payment-Interest		12,656	11,920	11,075
426	Frasier Payment-Principal		14,734	15,535	16,380
428	Change in Working Capital		(10,290)	0	
430	From 2012 Revenue Bond Premium		0	0	0
431	From 2012 Revenue Bonds		3,125,041	0	0
432	<b>TOTAL WATER REVENUES</b>		<b>4,078,433</b>	<b>1,001,033</b>	<b>882,937</b>
433	<b>TOTAL UTILITY REVENUES</b>		<b>4,282,020</b>	<b>1,346,582</b>	<b>1,076,323</b>

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
434	<b>SEWER</b>			
	<b>EXPENDITURES:</b>			
435	Salaries	71,718	73,414	81,605
436	Workmen's Comp.	1,833	1,987	1,767
437	FICA - Town's Share	4,451	4,552	5,060
438	Health/Disability Insurance	24,714	25,445	30,171
439	Unemployment	215	220	245
440	Medicare-Town's Share	1,041	1,065	1,183
441	Disability Insurance	471	0	0
442	Pension Contribution	2,982	2,837	2,979
443	Health Insurance Deductible	0	0	0
444	Maintenance Paid from DOC Reserve	4,858	27,453	3,000
445	Material & Supplies	4,276	4,645	5,000
446	Vehicle Repairs	2,316	118	1,500
447	Gas & Oil	1,140	1,356	1,492
448	Training	0	0	500
450	Sewer Project	0	303,194	53,800
451	Electricity	49,945	49,205	44,619
452	Telephone	4,457	4,809	5,049
453	Insurance	3,026	5,972	5,672
454	ECB Lease Purchase		0	5,556
455	Legal Fees	0	0	500
456	Consulting Fees	1,837	1,310	3,000
457	Audit	1,600	1,600	1,600
458	Equipment Repair	1,194	2,875	3,000
459	WWTP Permit Expense	0	2,195	2,120
460	Maintenance to System	24,388	23,449	22,000
461	To DOC Maintenance Reserve	2,553	2,552	2,553
462	Bad Debt Expenses	51	0	50
463	Testing	4,286	5,247	8,000
464	Facility Repairs	0	0	1,000
465	New Equipment	0	160	3,000
466	<b>TOTAL SEWER FUND EXPENDITURES</b>	<b>213,352</b>	<b>545,661</b>	<b>296,021</b>
467				

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
468	<b>WATER</b>			
469	<b>EXPENDITURES:</b>			
470	Water Salaries	73,776	73,002	72,403
471	Workmen's Comp.	2,280	2,422	2,204
472	FICA - Town's Share	4,569	4,526	4,489
473	Health/Disability Insurance	22,117	22,984	26,636
474	Unemployment Comp.	221	219	217
475	Medicare-Town's Share	1,069	1,059	1,050
476	Disability Insurance	447	0	0
477	Pension Contribution	2,803	2,976	3,125
478	Health Insurance Deductible	567	3,450	2,500
479	Material & Supplies	9,835	10,835	9,000
480	Water Testing	2,851	750	1,500
481	Customer Meters & Adapters	20,577	18,127	17,000
482	Equipment Repairs	717	4,184	4,000
483	Parts & Repairs	6,806	6,797	7,000
484	Water Well Repairs	23,383	17,483	12,000
485	Printing & Office Supplies	4,950	3,906	4,950
486	Gas & Oil	5,511	6,166	6,782
487	Vehicle Repairs	446	1,229	1,500
488	Water Projects	36,557	356,321	98,613
489	Water Projects Salaries	0	1,426	2,000
492	Water Projects Benefits	0	522	600
493	Water Projects Medicare	0	21	29
494	Water Projects FICA	0	88	124
495	Water Projects Unemployment	0	4	4
497	Training	727	324	1,000
500	Electricity	44,114	37,758	30,184
502	Natural Gas	(58)	348	358
503	Telephone	1,593	1,717	1,803
504	Insurance	1,009	5,308	7,564
505	ECB Lease Purchase		0	9,176
506	Legal Fees	3,348	325	4,000
507	Consulting	3,856	9,232	3,000
508	Bond Service Costs	1,150	1,400	1,400
509	2012 Bond Issue Costs	99,567	0	0
510	Audit	6,189	5,014	6,000
512	Bond Payment - CWCB	252,565	0	0
513	Interest Payment - CWCB	4,479	0	0
514	New Equipment	15,322	68,957	38,490
517	Bond Principal-GO-2001	270,000	0	0
518	Bond Interest-GO-2001	9,883	0	0
519	Bad Debt Expense	192	0	200
520	2004 Water Revenue Principal	1,865,000	0	0
521	2004 Water Revenue Interest	65,461	0	0
522	2012 Bond Principal	120,000	145,000	150,000
523	2012 Bond Interest	28,266	80,500	77,600
524	2012 Bond Proceeds for future 2004 Issue interest	204,257	0	0
525	<b>Water Department Expenditures</b>	<b>3,216,402</b>	<b>894,379</b>	<b>608,501</b>



	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
526	<b>WATER TREATMENT PLANT</b>			
527	<b>EXPENDITURES:</b>			
533	Salaries	26,792	24,579	28,276
534	Workmen's Comp.	718	1,136	1,062
535	FICA - Town's Share	1,665	1,524	1,753
536	Health/Disability Insurance	7,954	8,970	8,141
537	Unemployment Comp.	81	74	85
538	Medicare-Town's Share	389	356	410
539	Disability Insurance	145	0	0
540	Pension Contribution	851	1,490	1,565
542	Insurance	4,035	7,962	8,329
543	ECB Lease Purchase	0	0	7,948
544	Audit	2,000	2,000	2,000
547	Bond Fees-Water Treatment Plant-CWR&PA	11,526	11,526	11,526
548	Bond Principal-Water Treatment Plant-CWR&PA	75,832	75,832	75,832
549	Bond Interest-Water Treatment Plant-CWR&PA	35,032	33,239	31,097
550	Water Treatment Plant-Other	0	0	2,700
551	Water Treatment Plant-Equipment	0	10,848	5,000
552	Material & Supplies	11,117	10,318	11,000
553	Equipment Replacement	0	0	12,000
554	Equipment Repairs	6,181	1,824	5,000
555	Consulting	0	2,247	1,000
556	Electricity	27,584	24,832	18,272
557	Natural Gas	4,539	3,646	3,755
558	Telephone	2,697	2,993	3,143
559	Building Maintenance/Repairs	0	0	1,000
560	<b>Water Treatment Plant Expenditures</b>	<b>219,140</b>	<b>225,396</b>	<b>240,894</b>
561	<b>Utility Fund Expenditures</b>	<b>3,648,894</b>	<b>1,665,435</b>	<b>1,145,416</b>
562				

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
563	<b>UTILITY FUND SUMMARY</b>			
564				
565	<b>TOTAL REVENUES</b>	4,282,020	1,346,582	1,076,323
566	<b>TOTAL EXPENDITURES</b>	3,648,894	1,665,435	1,145,416
567				
568	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	633,126	(\$318,853)	(69,093)
569	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	1,292,046	\$1,925,172	1,778,322
570				
571	<b>CASH BALANCE END OF YEAR</b>	1,925,172	\$1,606,319	1,709,229
572	<b>WTP Reserve Change</b>	32,687	(4,552)	(19,720)
573	<b>WTP Reserve Balance</b>	285,100	280,548	260,828
574	<b>WTP Operations Reserve Change</b>	172	175	176
576	<b>WTP Operations Reserve</b>	34,982	35,157	35,333
579	<b>Sewer Maintenance Reserve Change</b>	20,318	20,315	20,416
580	<b>Sewer Maintenance Reserve</b>	62,967	83,282	103,698
581	<b>Sewer Equipment Reserve Change</b>	5,119	(21,453)	5,000
582	<b>Sewer Equipment Reserve</b>	21,453	0	5,000
583	<b>Sewer Capital Expenditures Reserve Change</b>	15,610	(68,622)	(33,785)
584	<b>Sewer Capital Expenditures Reserve</b>	71,655	3,033	(30,752)
585	<b>Water Projects Reserve Change</b>	284,862	(284,862)	0
586	<b>Water Projects Reserve</b>	284,862	0	0
589	<b>Water Capital Expenditures Reserve Change</b>	11,997	3,688	2,882
590	<b>Water Capital Expenditures Reserve</b>	80,754	84,442	87,324
591	<b>Water Rights Reserve Change</b>	395	248	249
592	<b>Water Rights Reserve</b>	49,568	49,816	50,065
593	<b>Insurance Proceeds Reserve Change</b>	(7,698)	(21,061)	0
594	<b>Insurance Proceeds Reserve</b>	21,061	0	0
595	<b>2004/2012 Water Bond Reserve Change</b>	136,696	19	0
596	<b>2004/2012 Water Bond Reserve</b>	305,782	305,801	305,801
597	<b>Unreserved Balance</b>	706,988	764,240	891,932
598	<b>Total Reserved/Unreserved Cash/Investments Balanc</b>	1,925,172	1,606,319	1,709,229
599				
600				

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
601	<b>RECREATION AREA FUND</b>				
602	<b>GOLF COURSE DEPARTMENT</b>				
603	<b>REVENUES:</b>				
610	(Increase) Decrease in Working Capital		(7,612)	0	0
612	Interest Income-Spec Green Fees		136	114	135
614	Lincoln County Tourism Grant		5,925	5,340	4,000
615	Interest Income Hail Reserve		56	0	0
616	Cart Storage		9,865	12,310	12,660
617	Green Fees - Annual		38,762	36,120	37,445
618	Green Fees		31,743	30,818	30,818
619	Club Rentals		111	33	33
620	Cart Rentals		12,442	10,129	10,129
621	Handicaps>CO Golf Memberships		385	350	350
622	Special Green Fee Savings Receipts		6,667	5,524	11,048
623	Pro Shop Income		4,356	6,008	6,008
624	Driving Range		1,860	1,947	1,947
625	Miscellaneous Income		2,111	1,091	5,091
627	Liquor Sales		15,821	13,731	13,731
628	Sandwich Sales		479	434	434
629	Concession Sales		6,196	4,755	4,755
630	Rental on Club House		4,970	4,460	4,460
631	Sign Donations		3,400	1,600	2,500
632	Donations		58,978	3,839	7,801
633	General Fund Transfers		55,883	48,980	48,925
634	Transfer from Conservation Trust		6,439	2,500	0
636	<b>TOTAL REVENUES</b>		<b>258,973</b>	<b>190,083</b>	<b>202,270</b>
637	<b>SOFTBALL DEPARTMENT</b>				
638	<b>REVENUES:</b>				
640	Soft Ball Users Fee		2,785	4,350	4,350
643	<b>TOTAL REVENUES</b>		<b>2,785</b>	<b>4,350</b>	<b>4,350</b>
644	<b>SHOOTING SPORTS DEPARTMENT</b>				
645	<b>REVENUES:</b>				
647	Gun Club Memberships		370	0	175
648	Electricity- Donation		358	347	347
650	<b>TOTAL REVENUES</b>		<b>728</b>	<b>347</b>	<b>522</b>
651					
652	<b>RECREATION AREA TOTAL REVENUES</b>		<b>262,486</b>	<b>194,780</b>	<b>207,142</b>

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>GOLF COURSE DEPARTMENT</b>					
<b>EXPENDITURES:</b>					
653					
654	Salaries	86,636	83,126	84,898	
655	Workmen's Comp	1,179	1,820	1,438	
656	FICA - Town's Share	5,336	5,154	5,264	
657	Health/Disability Insurance	21,215	25,700	25,302	
658	Unemployment Comp.	258	249	255	
659	Medicare-Town's Share	1,248	1,205	1,231	
660	Disability Insurance	468	0	0	
661	Pension Contribution	2,935	3,177	3,336	
662	Health Insurance Deductible	0	1,800	500	
663	Material & Supplies, Golf Course	17,216	13,510	14,000	
664	Handicaps>CO Golf Memberships	435	625	625	
665	Sandwich Sale Expense	392	292	292	
666	Range Supplies	0	0	0	
667	Cost of Sales-Pro Shop	3,892	5,983	3,600	
668	Concession Expense	4,485	3,937	4,000	
670	Marketing	5,811	5,340	4,000	
671	Gas & Oil	5,647	6,106	6,717	
672	Liquor Expense	9,131	7,918	8,000	
673	Golf Course Well Repair	0	0	200	
674	Building Repairs	1,466	240	500	
675	Equip Maint. - golf course	5,214	3,089	3,500	
676	Equipment Maint. -Club	831	433	600	
678	Electricity	19,335	17,468	16,426	
679	Natural Gas	1,474	1,356	1,397	
680	Telephone	1,531	1,638	1,720	
681	Insurance	1,854	3,981	4,718	
682	ECB Lease Purchase		0	1,262	
684	Sign Expense	0	0	0	
685	Cart Paths	0	0	0	
686	Cart Shed	71,428	0	0	
687	New Equipment	15,439	6,579	700	
688	Capital Projects	4,159	2,500	0	
691	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>289,015</b>	<b>203,227</b>	<b>194,481</b>	

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>SOFTBALL DEPARTMENT EXPENDITURES</b>				
692				
693	Salaries	1,036	1,080	1,100
694	Workmen's Comp	0	69	24
695	FICA - Town's Share	64	67	68
696	Health/Disability Insurance	1,280	0	700
697	Unemployment Comp.	3	3	3
698	Medicare-Town's Share	15	16	16
699	Pension Contribution	0	0	0
700	Softball -- Materials/Supplies	3,123	1,787	2,000
701	Electricity	370	490	488
702	Insurance			837
703	Improvements	850	592	1,000
704	New Equipment	0	0	0
705	Softball Umpires	0	0	0
706	Softball Awards	390	282	500
707	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>7,131</b>	<b>4,386</b>	<b>6,736</b>
708	<b>SHOOTING SPORTS DEPARTMENT EXPENDITURES</b>			
709				
710				
711	Repairs to Gun Club	0	17	250
712	Electricity	367	443	443
713	Insurance		0	562
715	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>367</b>	<b>460</b>	<b>1,255</b>
716				
717	<b>RECREATION AREA TOTAL EXPENDITURES</b>	<b>296,513</b>	<b>208,072</b>	<b>202,472</b>
718				
719				
720	<b>RECREATION AREA SUMMARY</b>			
721				
722	<b>TOTAL REVENUES</b>	<b>262,486</b>	<b>194,780</b>	<b>207,142</b>
723	<b>TOTAL EXPENDITURES</b>	<b>296,513</b>	<b>208,072</b>	<b>202,472</b>
724				
725	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	<b>(34,027)</b>	<b>(13,292)</b>	<b>4,670</b>
726	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	<b>53,313</b>	<b>19,286</b>	<b>5,994</b>
727	<b>CASH BALANCE END OF YEAR</b>	<b>19,286</b>	<b>5,994</b>	<b>10,664</b>
728	Change in Special Green Fees Reserve	(7,137)	(12,967)	4,847
729	Change in Insurance Proceeds Reserve	(16,519)	0	0
733	Special Green Fees Reserve	17,665	4,698	9,545
734	Unrestricted Balance	1,621	1,296	1,119
735	<b>RESERVE/UNRESERVED CASH EOY</b>	<b>19,286</b>	<b>5,994</b>	<b>10,664</b>
736				

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
737	<b>HEAD START FUND</b>			
738	<b>REVENUES:</b>			
739	Head Start Grant	640,764	607,537	607,537
742	<b>TOTAL REVENUES</b>	<b>640,764</b>	<b>607,537</b>	<b>607,537</b>
743				
744	<b>EXPENDITURES:</b>			
745	Personnel	384,937	370,877	370,877
746	Fringe Benefits	123,130	109,915	109,915
747	Travel	881	1,326	1,326
748	Equipment	0	0	0
750	Construction	0	0	0
751	Supplies	36,358	29,869	29,869
752	Other	78,306	79,371	79,371
753	Training	10,263	10,263	10,263
754	Contractual	6,889	5,916	5,916
759	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>640,764</b>	<b>607,537</b>	<b>607,537</b>
760				
761				
762	<b>HEAD START FUND SUMMARY</b>			
763				
764	<b>TOTAL REVENUES</b>	<b>640,764</b>	<b>607,537</b>	<b>607,537</b>
765	<b>TOTAL EXPENDITURES</b>	<b>640,764</b>	<b>607,537</b>	<b>607,537</b>
766				
767	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>0</b>	<b>0</b>	<b>0</b>
768	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	<b>0</b>	<b>0</b>	<b>0</b>
769				
770	<b>RESERVE FUND BALANCE END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
771				
772				

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
773	<b>LIMON AMBULANCE SERVICE FUND</b>			
774	<b>REVENUES:</b>			
782	Trip Revenue	561,086	678,911	678,911
783	Less- Bad Debt	(213,823)	(106,406)	(106,406)
784	Less- Contract Unallowed	(81,642)	(220,582)	(220,582)
785	Less- Administrative Write-off	(6,863)	(2,548)	(2,548)
786	Net Trip Revenue	258,758	349,375	349,375
787	(Increase) Decrease in Working Capital	(108,742)	0	0
788	Interest Income	1,732	94	200
789	Memorials	115	1,212	250
790	Intergovernmental-Lincoln County	1,200	4,589	5,000
791	Grants-Colorado	109,064	56,779	31,500
792	Grants Other	1,238	0	0
794	Grants-Federal		0	0
795	Miscellaneous Income	3,003	2,526	2,200
796	Bad Debt Recovery	4,257	2,185	4,000
797	Insurance Claims	5,174	2,042	0
799	Transfer from General	20,050	20,313	18,550
801	Donations	3,255	946	2,000
802	Education Income	4,826	60	1,000
803	<b>TOTAL REVENUES</b>	<b>303,930</b>	<b>440,120</b>	<b>414,075</b>
804				

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
805	<b>EXPENDITURES:</b>			
806	Salaries	135,146	125,830	144,336
807	Workers Compensation	9,490	6,064	5,261
808	FICA - Town's Share	8,343	7,801	8,949
809	Health/Disability Insurance	35,109	35,233	41,778
810	Unemployment Comp.	401	377	433
811	Medicare-Town's Share	1,953	1,825	2,093
812	Disability Insurance	692	0	0
813	Pension Contribution	2,570	4,241	4,453
814	Health Insurance Deductible	676	5,423	2,000
815	Advertising and Marketing	298	798	700
816	Radio/Pager Upkeep	473	943	200
817	Cleaning/Building Maintenance	987	364	1,500
818	Cell Phone	1,327	1,512	1,500
820	Billing Charges	11,374	10,380	9,500
822	Billing Software Charges	382	750	1,000
823	Grant Expense - Equipment	72,048	33,858	11,000
824	Grant Expense - Building Improvement	6,279	0	0
825	Dues/Subscriptions	350	678	700
826	Training and Education	12,486	3,348	10,000
827	Meals	4,258	3,820	5,000
828	Uniforms	2,832	4,072	4,000
829	Equipment Maintenance Contract	4,801	6,683	7,500
831	Equipment Repair	1,744	5,179	2,000
832	Volunteer Gifts	925	84	500
833	Furniture	221	0	500
834	Expense Reimbursement (Laundry)	4,714	3,744	5,000
835	Innoculations	274	0	500
836	Medical Supplies	24,604	34,902	35,949
837	Office Supplies	8,542	5,315	6,000
838	Insurance Deductible	1,000	1,200	0
839	Telephone	3,148	3,670	3,853
841	Gas and Oil	10,637	11,063	13,275
842	Vehicle Repair	11,756	9,542	10,000
845	Member Benefit	701	0	500
846	EMT Lodging	0	0	300
847	Equipment	7,930	4,469	9,141
848	Licenses/Permits	500	0	1,000
849	Mileage	226	0	500
850	Donation	100	0	100
852	Fire Department Assistance	2,500	2,500	2,500
853	Building Improvements	0	0	5,000
854	Mutual Aid Calls	0	0	500
853	Professional Fees	125	468	250
854	Electricity	6,171	5,958	4,663
855	Natural Gas	1,211	2,319	2,388
856	PC Insurance	3,107	5,972	6,238
857	ECB Lease Purchase		0	1,569
857	Building Loan Fees	0	0	0
858	Audit/Accounting	775	1,500	1,500



	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
859	Legal	118	145	500
861	Building Lease Principal	38,000	39,000	7,230
862	Building Lease Interest	3,487	2,254	355
854	<b>TOTAL EXPENDITURES BUDGETED</b>	444,791	393,282	383,714
855				
856				
857	<b>LIMON AMBULANCE SERVICE FUND SUMMARY</b>			
858				
859	<b>TOTAL REVENUES</b>	303,930	440,120	414,075
860	<b>TOTAL EXPENDITURES</b>	444,791	393,282	383,714
862				
863	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	(140,861)	46,838	30,361
864	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	181,227	40,336	87,174
865	<b>CASH BALANCE END OF YEAR</b>	40,336	87,174	117,535
866	<b>EQUIPMENT REPLACEMENT RESERVE CHANGE</b>	(80,933)	11,655	7,273
867	<b>EQUIPMENT REPLACEMENT RESERVE BALANCE</b>	8,100	19,755	27,028
870	<b>UNRESERVED BALANCE</b>	32,266	67,419	90,507
871	<b>TOTAL RESERVED/UNRESERVED CASH EOY</b>	40,336	87,174	117,535

872  
873

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
874	<b>CEMETERY PERPETUAL CARE FUND</b>			
875	<b>REVENUES:</b>			
876	Interest	51	50	45
877	Perpetual Care Sales	800	400	800
880	<b>TOTAL REVENUES</b>	<b>851</b>	<b>450</b>	<b>845</b>
881				
882	<b>EXPENDITURES:</b>			
884	Improvements	0	2,601	3,000
890	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>0</b>	<b>2,601</b>	<b>3,000</b>
891				
892				
893	<b>CEMETERY PERPETUAL CARE FUND SUMMARY</b>			
894				
895	<b>TOTAL REVENUES</b>	<b>851</b>	<b>450</b>	<b>845</b>
896	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,601</b>	<b>3,000</b>
897				
898	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>851</b>	<b>(2,151)</b>	<b>(2,155)</b>
899	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	<b>10,289</b>	<b>11,140</b>	<b>8,989</b>
900				
901	<b>RESERVE FUND BALANCE END OF YEAR</b>	<b>11,140</b>	<b>8,989</b>	<b>6,834</b>
902				

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
903					
904	<b>CONSERVATION TRUST FUND</b>				
905	<b>REVENUES:</b>				
906	Interest	34	30	293	
907	Colo. Lottery Money	18,848	18,397	19,000	
908	GOCO Grant	0	0	0	
910	<b>TOTAL REVENUES</b>	18,882	18,427	19,293	
911					
912	<b>EXPENDITURES:</b>				
913	Park & Rec Improvements	14,500	1,305	0	
914	Transfer to Capital Projects	0	0		
915	Golf Course Improvements	0	0	0	
916	Pool Improvements	0	0	24,500	
917	Bike Trail Enhancements	0	0	0	
918	Transfer to Rec Area	6,439	2,500	0	
922	Ball Field Improvements	0	0	0	
923	<b>TOTAL EXPENDITURES</b>	20,939	3,805	24,500	
924					
925					
926	<b>CONSERVATION TRUST FUND SUMMARY</b>				
927					
928	<b>TOTAL REVENUES</b>	18,882	18,427	19,293	
929	<b>TOTAL EXPENDITURES</b>	20,939	3,805	24,500	
930					
931	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	(2,057)	14,622	(5,207)	
932	<b>RESERVE FUND BALANCE FROM PREVIOUS YR</b>	7,118	5,061	19,683	
933					
934	<b>RESERVE FUND BALANCE END OF YEAR</b>	5,061	19,683	14,476	
935					
936					

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
962				
963				
964	<b>CAPITAL PROJECTS FUND</b>			
965	<b>REVENUES:</b>			
972	Interfund Transfer from General			
973	Fund	19,378	51,524	23,500
974	Transfer from Conservation Trust	0	0	0
975	Transportation Enhancement	11,086	201,704	98,000
976	FAA Airport Grant	299,002	0	0
977	Colorado Discretionary Aviation Grant	16,611	0	0
978	Limon Heritage Society	0	0	0
979	<b>TOTAL REVENUES</b>	<b>346,077</b>	<b>253,228</b>	<b>121,500</b>
980				
981	<b>EXPENDITURES:</b>			
1000	Airport Improvement Project	332,225	0	0
1001	Airport Master Plan			0
1002	Airport Equipment	0	0	0
1004	(TE)East Highway 24 sidewalk and drainage imp	13,857	253,130	121,500
1005	<b>TOTAL EXPENDITURES BUDGETED</b>	<b>346,082</b>	<b>253,130</b>	<b>121,500</b>
1006				
1007	<b>CAPITAL PROJECTS FUND SUMMARY</b>			
1008				
1009	<b>TOTAL REVENUES</b>	<b>346,077</b>	<b>253,228</b>	<b>121,500</b>
1010	<b>TOTAL EXPENDITURES</b>	<b>346,082</b>	<b>253,130</b>	<b>121,500</b>
1011				
1012	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>	<b>(5)</b>	<b>98</b>	<b>0</b>
1013	<b>FUND BALANCE FROM PREVIOUS YEAR</b>	<b>11</b>	<b>6</b>	<b>104</b>
1014				
1015	<b>FUND BALANCE END OF YEAR</b>	<b>6</b>	<b>104</b>	<b>104</b>

		12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
<b>EMPLOYEES PENSION TRUST</b>					
1016	<b>REVENUES:</b>				
1017	Investment Income		132,048	65,086	30,000
1018	Contribution from Employees		52,650	49,685	52,573
1019	Employer Contribution		42,800	50,000	52,502
1021	Interest Income-Bank		201	277	300
1022	<b>TOTAL REVENUES</b>		<b>227,698</b>	<b>165,048</b>	<b>135,375</b>
<b>EXPENDITURES:</b>					
1023	<b>EXPENDITURES:</b>				
1024	Retirement Distributions		82,350	1,665	10,000
1025	Legal and Actuarial Fees		2,950	2,700	9,500
1027	<b>TOTAL EXPENDITURES BUDGETED</b>		<b>85,300</b>	<b>4,365</b>	<b>19,500</b>
<b>EMPLOYEES PENSION TRUST FUND</b>					
1028	<b>EMPLOYEES PENSION TRUST FUND</b>				
1029	<b>TOTAL REVENUES</b>		<b>227,698</b>	<b>165,048</b>	<b>135,375</b>
1030	<b>TOTAL EXPENDITURES</b>		<b>85,300</b>	<b>4,365</b>	<b>19,500</b>
1031					
1032	<b>FUND BALANCE INCREASE (DECREASE) FOR YR</b>		<b>142,398</b>	<b>160,683</b>	<b>115,875</b>
1033	<b>RESERVED FUND BALANCE FROM PREVIOUS YR</b>		<b>1,159,312</b>	<b>1,301,710</b>	<b>1,462,393</b>
1034					
1035	<b>RESERVED FUND BALANCE END OF YEAR</b>		<b>1,301,710</b>	<b>1,462,393</b>	<b>1,578,268</b>
1036					

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
1037				
1038	<b>AIRPORT FUEL FUND</b>			
1039	<b>REVENUES:</b>			
1040	Fuel Collections	7,696	6,184	6,000
1041	Fuel Key Deposits	50	0	0
1043	Credit Card Collections	30,174	35,368	36,000
1044	Donations	0	0	0
1045	Transfer from General Fund		3,700	0
1046	(Increase) Decrease in Working Capital	(3,892)	1,000	0
1047	<b>TOTAL REVENUES</b>	<b>34,028</b>	<b>46,251</b>	<b>42,000</b>
1048				
1049	<b>EXPENDITURES:</b>			
1052	Testing	375	394	400
1053	Repairs	0	0	200
1054	Fuel Expense	32,791	36,498	38,000
1055	Credit Card Fees	1,379	1,382	1,598
1056	Storage Tank Insurance	1,572	1,244	1,250
1057	Software Support	0	0	0
1059	<b>TOTAL EXPENDITURES</b>	<b>36,117</b>	<b>39,518</b>	<b>41,448</b>
1060				
1061				
1062	<b>AIRPORT FUEL FUND SUMMARY</b>			
1063				
1064	<b>TOTAL REVENUES</b>	<b>34,028</b>	<b>46,251</b>	<b>42,000</b>
1065	<b>TOTAL EXPENDITURES</b>	<b>36,117</b>	<b>39,518</b>	<b>41,448</b>
1066				
1067	<b>CASH BALANCE INCREASE (DECREASE) FOR YR</b>	<b>(2,089)</b>	<b>6,733</b>	<b>552</b>
1068	<b>CASH BALANCE FROM PREVIOUS YEAR</b>	<b>(4,640)</b>	<b>(6,729)</b>	<b>4</b>
1069				
1070	<b>CASH BALANCE END OF YEAR</b>	<b>(6,729)</b>	<b>4</b>	<b>556</b>

	12/03/13 12:22 PM	2012 ACTUAL	2013 Estimated	2014 BUDGET
1071	<b>TOTAL BUDGET</b>			
1072	<b>TOTAL REVENUES</b>	8,370,513	5,375,078	4,909,127
1073	<b>TOTAL EXPENDITURES</b>	7,805,684	5,434,632	5,037,909
1074	<b>BALANCE INCREASE (DECREASE) FOR YEAR</b>	564,829	(59,554)	(128,782)
1075	<b>BALANCE FROM PREVIOUS YEAR</b>	3,157,917	3,722,746	3,663,192
1076	<b>BALANCE END OF YEAR</b>	3,722,746	3,663,192	3,534,410

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