

TOWN OF LIMON  
BUDGET MESSAGE  
2024

The attached proposed budget for the Town of Limon for the year 2024 includes Town services which are substantially the same as the Town provided in 2023, 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 2023. 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 2023, 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 2024 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 2024 Budget for lease purchase payments is a required disclosure and is as follows:

A bond for the building of a new swimming pool and other recreational infrastructure was approve in 2021. The third year of 25 payments will be due in 2024 and will be \$358,950.

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.

Ten semi-annual payments for the ECB contract remain.

TOWN OF LIMON  
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE  
FOR 2024 BUDGET

1.	Total to be expended in 2024 to ECB:	<u>\$75,281</u>
2.	Total current payment liability under the agreement:	<u>\$354,894</u>

1	<b>TOWN OF LIMON</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
2	<b>2024 BUDGET Final</b>	Prior year	Current year	Future year
3		Actual	Estimated Actual	Budget
4	<b>GENERAL FUND REVENUE</b>			
5	FINES & LICENSES	\$ 35,016	\$ 47,000	\$ 55,000
6	CERTIFIED VIN INSPECTIONS	\$ -	\$ 50	\$ 50
7	PROPERTY TAXES	\$ 466,180	\$ 458,901	\$ 485,000
8	SALES TAX	\$ 1,714,649	\$ 1,692,970	\$ 1,700,000
9	RECREATION SALES TAX	\$ 643,269	\$ 634,769	\$ 637,500
10	SEVERANCE TAX - OIL & GAS	\$ 6,085	\$ 6,373	\$ 6,373
11	INTEREST INCOME	\$ 43,027	\$ 75,000	\$ 75,000
12	LINCOLN COUNTY TOURISM GRANT	\$ 2,000	\$ 6,000	\$ 10,000
13	TRANSPORTATION BUS TICKET	\$ 1,135	\$ 500	\$ 500
14	BUILDING PERMITS	\$ 28,137	\$ 29,699	\$ 20,000
15	USE TAX COLLECTION	\$ 1,383	\$ 847	\$ 550
16	MISCELLANEOUS	\$ 30,818	\$ 70,000	\$ 30,000
17	INSURANCE CLAIMS	\$ 16,968	\$ 62,554	\$ -
18	HANGAR RENT	\$ 5,949	\$ 5,845	\$ 6,100
19	FEDERAL CARES ACT FOR AIRPORT	\$ (6,128)	\$ -	
20	DIGITICKET GRANT	\$ -	\$ 13,154	
21	AIRPORT LEASE PAYMENTS	\$ 821	\$ 821	\$ 821
22	SIPA GRANT	\$ 4,050	\$ -	\$ -
23	SALE OF LOTS - CEMETERY	\$ 1,125	\$ 1,400	\$ 1,200
24	OPENING/CLOSING CEMETERY	\$ 3,000	\$ 2,475	\$ 2,000
25	MOTOR VEHICLE	\$ 51,402	\$ 54,573	\$ 50,000
26	FRANCHISE PAYMENTS	\$ 125,449	\$ 100,000	\$ 100,000
27	COUNTY ROAD AND BRIDGE	\$ 166,905	\$ 165,097	\$ 166,905
28	HIGHWAY USERS	\$ 81,061	\$ 77,641	\$ 79,994
29	GRAVEL SALES	\$ 1,998	\$ 4,646	\$ 4,300
30	CRUSHED CONCRETE/ASPHALT SALE	\$ 33,559	\$ 2,305	\$ 20,000
31	CIGARETTE TAX	\$ 5,158	\$ 5,000	\$ 5,000
32	TRASH COLLECTIONS	\$ 312,619	\$ 321,000	\$ 346,680
33	SALE OF DUMPSTERS/POLYCAR	\$ 5,729	\$ 8,000	\$ 6,000
34	DUMPSTER RENTAL	\$ 9,075	\$ 7,000	\$ 8,000
35	ROLL OFF RENTAL	\$ 486	\$ 3,853	\$ 2,500
36	AMERICAN RECOVERY RESCUE PLAN	\$ 245,317	\$ -	\$ -
37	LIBRARY BOARD INCOME	\$ 4,757	\$ 5,000	\$ 5,000
38	LIBRARY BOARD INTEREST INCOME	\$ 22	\$ 70	\$ 55
39	CDPHE CARDBOARD - RECYCLING GRANT	\$ 15,779	\$ -	\$ -
40	SWIMMING POOL FEES	\$ -	\$ 41,905	\$ 40,000
41	CONCESSIONS - POOL	\$ -	\$ 16,769	\$ 16,000
42	SWIMMING POOL DESIGN GRANT	\$ 1,250	\$ -	\$ -
43	POINT OF SALE SERVICE CHARGE		\$ 440	\$ 430
44	COMMUNITY BUILDING RENT	\$ 6,540	\$ 8,500	\$ 8,000
45	INTEREST INCOME COMM BUILDING	\$ 60	\$ 290	\$ 275
46	INTEREST INCOME REC DEPT	\$ 6	\$ -	\$ -
47	VENDING MACHINE		\$ 50	\$ 200
48	SID NO. 1 PAYMENTS - PRINCIPAL	\$ 7,022	\$ 5,946	\$ 7,216
49	SID NO. 1 PAYMENTS - INTEREST	\$ 1,237	\$ 832	\$ 487
50	SID NO. 2 PAYMENTS- INTEREST	\$ 4,336	\$ 3,300	\$ 2,430

51	SID NO. 2 PAYMENTS - PRINCIPAL	\$ 14,925	\$ 15,966	\$ 16,457
52	DONATIONS	\$ 48,464	\$ 41,408	\$ 39,000
53	TRANSIT FUNDING	\$ 10,635	\$ 11,965	\$ 11,965
54	CDOT>EQUIPMENT GRANT	\$ 6,800	\$ 28,000	\$ 20,000
55	CRIMINAL JUSTICE GRANT	\$ -	\$ 17,179	
56	STATE LIBRARY GRANT- BOOKS	\$ 10,441	\$ 5,000	\$ 5,000
57	STATE>CANCER QUICK WINS	\$ 5,000	\$ -	\$ -
58	WEED MOWING	\$ 2,000	\$ 1,800	\$ 1,800
59	MOSQUITO SPRAYING	\$ -	\$ -	\$ 200
60	BATTLE GRANT - CO STATE PATROL		\$ 588	
61	HOUSING STUDY	\$ -	\$ 105,000	\$ -
62	POST GRANT	\$ 2,069	\$ 2,642	\$ 2,500
63	BODY CAM GRANT POLICE	\$ 35,913	\$ -	\$ -
64	HOUSING STUDY CONTRIBUTIONS	\$ -	\$ 27,500	
65	RECREATION PARTICIPANT FEES	\$ 8,115	\$ 11,260	\$ 10,000
66	RECREATION TRIPS	\$ -	\$ -	\$ -
67	ADULT REC PROGRAMS	\$ 4,130	\$ 3,505	\$ 2,200
68	REC SPONSOR	\$ 898	\$ -	\$ 1,000
69	DONATION>PARKS/REC DEPT.	\$ 88,394	\$ 110,398	\$ 90,000
70	COUNTY TOURISM-MAIN STREET		\$ 489	\$ 10,000
71	GUN CLUB MEMBERSHIPS	\$ 5,265	\$ 5,775	\$ 5,200
72	GUN CLUB REVENUE	\$ 150	\$ 55	\$ 100
73	<b>GENERAL FUND REVENUES</b>	<b>\$ 4,320,452</b>	<b>\$ 4,329,102.92</b>	<b>\$ 4,114,988.11</b>

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78	GENERAL FUND EXPENSES	ADMINISTRATION DEPARTMENT EXPENSES		
79	ADMINISTRATION SALARIES & WAGE	\$ 244,033	\$ 273,333	\$ 293,000
80	WORKMEN'S COMPENSATION	\$ 4,553	\$ 800	\$ 4,821
81	FICA - TOWNS PORTION	\$ 15,067	\$ 16,947	\$ 18,166
82	EMPLOYEE BENEFITS	\$ 72,850	\$ 73,000	\$ 59,458
83	UNEMPLOYMENT COMPENSATION	\$ 481	\$ 546	\$ 586
84	MEDICARE-TOWNS PORTION	\$ 3,524	\$ 3,963	\$ 4,249
85	PENSION CONTRIBUTION	\$ 18,918	\$ 22,197	\$ 31,578
86	HEALTH INSURANCE DEDUCTIBLE	\$ 27,214	\$ 25,000	\$ 28,000
87	PROPERTY TAX REFUND	\$ -	\$ -	\$ 6,342
88	MATERIALS AND SUPPLIES	\$ 8,947	\$ 7,000	\$ 15,000
89	DRUG TESTING	\$ 703	\$ 1,200	\$ 1,500
90	VEHICLE REPAIRS	\$ 276	\$ 200	\$ 1,000
91	GAS & OIL	\$ 2,483	\$ 4,000	\$ 4,400
92	TRAVEL/TRAINING	\$ 11,758	\$ 10,225	\$ 10,000
93	TOWN HALL IMPROVEMENTS	\$ -	\$ -	\$ 30,000
94	HAIL STORM REPAIRS	\$ -	\$ 291	\$ -
95	ELECTRICITY	\$ 7,090	\$ 7,300	\$ 8,000
96	NATURAL GAS	\$ 5,421	\$ 4,600	\$ 5,500
97	TELEPHONE	\$ 12,424	\$ 12,000	\$ 12,000
98	INSURANCE - CIRSA	\$ 4,942	\$ 15,889	\$ 34,547
99	MAYOR & TRUSTEE FEES	\$ 3,837	\$ 3,792	\$ 3,792
100	ECB LEASE PURCHASE> PRINCIPAL	\$ 2,279	\$ 2,448	\$ 2,629
101	ECB LEASE PURCHASE>INTEREST	\$ 560	\$ 493	\$ 421
102	CONSULTING FEES	\$ 7,775	\$ 12,000	\$ 12,000

103	LEGAL	\$ 9,852	\$ 13,000	\$ 15,000
104	BOND FEES	\$ 400	\$ 400	\$ 400
105	AUDIT/ACCOUNTING	\$ 25,586	\$ 28,000	\$ 40,000
106	BUILDING PLAN REVIEWS	\$ -	\$ 5,700	\$ 6,000
107	ELECTION EXPENSE	\$ 1,668	\$ -	\$ 2,000
108	COUNCIL OF GOVERNMENT	\$ 5,859	\$ 3,554	\$ 3,547
109	PRINTING & OFFICE SUPPLIES	\$ 10,369	\$ 11,000	\$ 12,000
110	OFFICE EQUIPMENT REPAIRS	\$ 21,278	\$ 20,000	\$ 20,000
111	DUES AND SUBSCRIPTIONS	\$ 3,579	\$ 6,000	\$ 6,000
112	MUNICIPAL CODE PUBLISHING			\$ 11,000
113	COMPUTER SYSTEM	\$ 3,540	\$ 3,675	\$ 4,000
114	NEW EQUIPMENT	\$ 539	\$ 1,579	\$ 2,000
115	REVITALIZING MAIN STREET	\$ 1,881	\$ 1,619	\$ 5,000
116	TRANSFER TO GOLF	\$ 67,910	\$ 67,910	\$ 67,910
117	TREE PROGRAM - EXPENSE	\$ 1,028	\$ 475	\$ 5,000
118	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ 80,000
119	WEED & TREE SPRAYING	\$ 8,880	\$ 7,683	\$ 7,500
120	TREE REMOVAL PROJECT	\$ -	\$ 7,800	\$ 10,000
121	TRANSPORTATION BUS	\$ 4,965	\$ 4,900	\$ 6,000
122	ECONOMIC DEVELOPMENT INCENTIVE	\$ 22,203	\$ 22,203	\$ 22,203
123	DONATIONS	\$ 2,950	\$ 1,550	\$ 3,500
124	FURNITURE	\$ 10,500	\$ -	\$ 1,500
125	BUILDING AT 590 E AVENUE	\$ 9	\$ -	\$ 250
126	ECONOMIC DEVELOPMENT CORP.	\$ 16,344	\$ 16,600	\$ 16,600
127	BUILDING MAINTENANCE/REPAIRS	\$ 11,475	\$ 7,080	\$ 10,000
128	TRANSFER TO AMBULANCE SERVICE	\$ 40,054	\$ 39,623	\$ 41,134
129	MAIN STREET PROGRAM DONATION		\$ 7,736	\$ 5,000
130	HOUSING STUDY	\$ -	\$ 143,000	\$ -
131	<b>GENERAL FUND EXPENDITURES</b>	\$ 726,000	\$ 918,310	\$ 990,532

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137 **AIRPORT**

138	AIRPORT - SUPPLIES/REPAIRS	\$ 368	\$ 4,925	\$ 2,500
139	ELECTRICITY	\$ 127	\$ 3,000	\$ 3,400
140	NATURAL GAS	\$ 249	\$ 700	\$ 660
141	TELEPHONE	\$ 61	\$ 2,500	\$ 2,300
142	INSURANCE - LOCKTON	\$ 1,418	\$ 1,418	\$ 1,700
143	LIABILITY>CIRSA	\$ 2,425	\$ 2,425	\$ 1,014
144	LEGAL	\$ -	\$ 2,500	\$ 2,500
145	MINERAL LEASE PMT	\$ 264	\$ 264	\$ 264
146	NEW EQUIPMENT	\$ 13,000	\$ 35,000	\$ 35,000
147	AIRPORT CARES ACT EXPENSE	\$ 13,244	\$ -	
148	TRANSFER TO CAPITAL PROJECTS	\$ 23,467	\$ -	
149	<b>AIRPORT EXPENSE</b>	\$ 54,623	\$ 52,732	\$ 49,338

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155	<b>CEMETERY</b>			
156	CEMETERY - SALARIES	\$ 46,397.37	\$ 41,431.70	\$ 57,984.00
157	WORKMEN'S COMPENSATION	\$ 6,107.00	\$ 6,107.00	\$ 3,158
158	FICA - TOWNS PORTION	\$ 2,890.59	\$ 2,577.26	\$ 3,595
159	EMPLOYEE BENEFITS	\$ 10,614.85	\$ 10,095.19	\$ 14,605
160	UNEMPLOYMENT COMPENSATION	\$ 92.83	\$ 72.77	\$ 116
161	MEDICARE-TOWNS PORTION	\$ 676.02	\$ 602.74	\$ 841
162	PENSION CONTRIBUTION	\$ 931.00	\$ 931.00	\$ -
163	MATERIALS AND SUPPLIES	\$ 9,796.56	\$ 6,525.00	\$ 7,500.00
164	EQUIPMENT REPAIRS	\$ 5,337.63	\$ 2,297.39	\$ 2,500.00
165	GAS & OIL	\$ 2,655.38	\$ 8,333.03	\$ 8,300.00
166	ELECTRICITY	\$ 1,157.50	\$ 1,000.00	\$ 1,000.00
167	INSURANCE - CIRSA	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00
168	NEW EQUIPMENT	\$ 7,865.99	\$ 8,188.62	\$ 11,600.00
169	<b>CEMETERY EXPENSES</b>	<b>\$ 95,522.72</b>	<b>\$ 93,161.70</b>	<b>\$ 116,198.10</b>

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174	<b>STREETS</b>			
175	STREETS - SALARIES	\$ 194,509.71	\$ 218,299.00	\$ 227,000.00
176	WORKMEN'S COMPENSATION	\$ 17,109.00	\$ 17,109.00	\$ 19,725.82
177	FICA - TOWNS PORTION	\$ 12,054.99	\$ 12,974.26	\$ 14,074.00
178	EMPLOYEE BENEFITS	\$ 60,535.28	\$ 62,860.92	\$ 90,219.96
179	UNEMPLOYMENT COMPENSATION	\$ 381.17	\$ 436.60	\$ 454.00
180	MEDICARE- TOWNS PORTION	\$ 2,819.30	\$ 3,165.34	\$ 3,291.50
181	PENSION CONTRIBUTION	\$ 10,264	\$ 10,264	\$ 16,116
182	STREET CONSTRUCTION SALARIES	\$ 825	\$ -	
183	FICA - TOWNS PORTION	\$ 51	\$ -	
184	EMPLOYEE BENEFITS	\$ 267	\$ -	
185	UNEMPLOYMENT COMPENSATION	\$ 2	\$ -	
186	MEDICARE-TOWNS PORTION	\$ 12	\$ -	
187	MATERIALS AND SUPPLIES	\$ 25,829	\$ 45,000	\$ 50,000
188	TRAVEL/TRAINING	\$ 271	\$ 400	\$ 500
189	EQUIPMENT REPAIRS	\$ 12,141	\$ 17,305	\$ 13,000
190	STREET LIGHT MAINTENANCE	\$ 1,664	\$ 21,665	\$ 10,000
191	GAS & OIL	\$ 17,436	\$ 22,000	\$ 25,000
192	CONSTRUCT-SYSTEM PRESERVATION	\$ 21,487	\$ 30,470	\$ 100,000
193	STREET REPAIRS	\$ 38,307	\$ 210,317	\$ 135,000
194	POWER, ST. LIGHTS - ELECT	\$ 53,641	\$ 55,000	\$ 59,000
195	NATURAL GAS	\$ 4,385	\$ 3,500	\$ 3,900
196	TELEPHONE	\$ 2,469	\$ 2,600	\$ 2,600
197	INSURANCE CIRSA	\$ 10,747	\$ 11,477	\$ 17,213
198	ECB LEASE PURCHASE PRINCIPAL	\$ 6,133	\$ 6,590	\$ 7,073
199	ECB LEASE PURCHASE>INTEREST	\$ 1,508	\$ 1,327	\$ 1,132
200	SIGN REPLACEMENT & MAINT	\$ 1,980	\$ 100	\$ 2,000
201	NEW EQUIPMENT	\$ 247,364	\$ 53,479	
202	<b>STREET EXPENSES</b>	<b>\$ 744,192</b>	<b>\$ 806,339</b>	<b>\$ 797,300</b>

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207	<b>POLICE EXPENSES</b>			
208	POLICE - SALARIES	\$ 325,326	\$ 346,190	\$ 432,000
209	WORKMEN'S COMPENSATION	\$ 13,210	\$ 12,613	\$ 15,827
210	FICA - TOWNS PORTION	\$ 20,170	\$ 16,063	\$ 26,784
211	EMPLOYEE BENEFITS	\$ 81,351	\$ 100,000	\$ 114,066
212	UNEMPLOYMENT COMPENSATION	\$ 640	\$ 518	\$ 864
213	MEDICARE-TOWNS PORTION	\$ 4,717	\$ 30,948	\$ 30,948
214	PENSION CONTRIBUTION	\$ 25,076	\$ 25,076	\$ 29,840
215	MAT. SUPPLIES & OFFICE SUPP	\$ 13,698	\$ 9,000	\$ 10,000
216	VEHICLE REPAIRS	\$ 33,594	\$ 22,000	\$ 10,000
217	GAS & OIL	\$ 14,909	\$ 13,000	\$ 14,000
218	TRAVEL, DUES AND SUBCRIPTIONS	\$ 2,564	\$ 1,000	\$ 2,000
219	UNIFORMS & MISCELLANEOUS	\$ 7,994	\$ 5,000	\$ 13,500
220	TELEPHONE	\$ 7,953	\$ 9,700	\$ 9,700
221	INSURANCE CIRSA	\$ 15,038	\$ 13,000	\$ 43,418
222	LEGAL	\$ 1,201	\$ 1,500	\$ 3,000
223	NEW EQUIPMENT	\$ 53,503	\$ 85,612	\$ 43,413
224	TRAINING	\$ 87	\$ 1,700	\$ 2,500
225	LAB WORK	\$ 75	\$ 75	\$ 75
226	BODY CAM EXPENDITURE	\$ 36,163	\$ 485	\$ 2,337
227	JUVENILE ASSESSMENT CENTER	\$ 663	\$ 673	\$ 741
228	LEXIPOL SUBSRIPTION	\$ 15,856	\$ -	\$ 2,938
229	POST GRANT EXPENSE	\$ 1,846	\$ 1,367	\$ 2,000
230	DIGITICKET HOSTING FEE		\$ 74,035	\$ 8,000
231	DONATIONS	\$ 557	\$ 104	\$ 100
232	<b>POLICE EXPENSES</b>	\$ 676,192	\$ 769,659	\$ 818,053

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238	<b>SANITATION EXPENSES</b>			
239	SANITATION - SALARIES	\$ 111,714	\$ 106,268	\$ 112,320
240	WORKMEN'S COMPENSATION	\$ 10,329	\$ 7,270	\$ 9,460
241	FICA - TOWNS PORTION	\$ 6,961	\$ 6,589	\$ 6,964
242	EMPLOYEE BENEFITS	\$ 44,519	\$ 44,777	\$ 51,550
243	UNEMPLOYMENT COMPENSATION	\$ 220	\$ 213	\$ 225
244	MEDICARE-TOWNS PORTION	\$ 1,628	\$ 1,541	\$ 1,629
245	PENSION CONTRIBUTION	\$ 4,820	\$ 8,099	\$ 9,638
246	MATERIALS AND SUPPLIES	\$ 1,851	\$ 2,500	\$ 2,500
247	PURCHASE/POLYCARTR - DUMPSTER	\$ 9,067	\$ 5,135	\$ 6,500
248	EQUIPMENT REPAIRS	\$ 20,300	\$ 8,200	\$ 12,000
249	GAS & OIL	\$ 15,797	\$ 8,500	\$ 15,000
250	COUNTY LANDFILL EXPENSE	\$ 48,872	\$ 54,000	\$ 53,000
251	RECYCLING	\$ 3,835	\$ 4,512	\$ 4,512
252	TRASH - ROLL OFF	\$ 19,144	\$ 27,450	\$ 20,000
253	RECYCLING BINS	\$ 7,190	\$ -	
254	PEST CONTROL	\$ 3,023	\$ 5,193	\$ 6,000
255	CELL PHONE	\$ 325	\$ 300	\$ 300
256	INSURANCE CIRSA	\$ 12,000	\$ 12,037	\$ 13,000
257	<b>SANITATION EXPENSES</b>	\$ 321,597	\$ 302,585	\$ 324,596

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259	<b>LIBRARY</b>			
260	LIBRARY - SALARIES	\$ 57,057	\$ 58,938	\$ 61,295
261	WORKMEN'S COMPENSATION	\$ 102	\$ 1,102	\$ 135
262	FICA - TOWNS PORTION	\$ 3,523	\$ 3,654	\$ 3,800
263	EMPLOYEE BENEFITS	\$ 8,936	\$ 9,245	\$ 9,675
264	UNEMPLOYMENT COMPENSATION	\$ 112	\$ 100	\$ 123
265	MEDICARE-TOWNS PORTION	\$ 824	\$ 855	\$ 889
266	PENSION CONTRIBUTION	\$ 3,301	\$ 3,301	\$ 3,928
267	MATERIALS AND SUPPLIES	\$ 4,972	\$ 4,500	\$ 4,500
268	REPAIRS TO BUILDING	\$ 548	\$ 3,775	\$ 10,000
269	BOOKS AND MEDIA	\$ 10,008	\$ 12,000	\$ 14,000
270	ELECTRICITY	\$ 3,241	\$ 3,700	\$ 4,000
271	NATURAL GAS	\$ 2,715	\$ 2,580	\$ 2,800
272	TELEPHONE	\$ 3,130	\$ 3,450	\$ 3,450
273	INSURANCE FOR BUILDING	\$ 8,000	\$ 8,000	\$ 3,283
274	ECB LEASE PURCHASE> PRINCIPAL	\$ 4,338	\$ 4,611	\$ 5,003
275	ECB LEASE PURCHASE> INTEREST	\$ 1,067	\$ 939	\$ 801
276	LIBRARY BOARD EXPENDITURE	\$ 14,294	\$ 25,000	\$ 10,000
277	SIPA GRANT EXPENSE	\$ 2,660	\$ -	
278	STATE LIBRARY GRANT EXPENSE	\$ 7,449	\$ 5,000	\$ 5,000
279	FEDERAL CARES FOR LIBRARY	\$ 5,441	\$ -	
280	NEW EQUIPMENT	\$ 100	\$ -	\$ 5,000
281	TRAVEL/TRAINING	\$ -	\$ 250	\$ 500
282	<b>LIBRARY EXPENSES</b>	<b>\$ 141,818</b>	<b>\$ 151,000</b>	<b>\$ 148,182</b>

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284	<b>PARKS/RECREATION</b>			
285	RECREATION - SALARIES	\$ 58,235	\$ 76,986	\$ 79,840
286	WORKMEN'S COMPENSATION	\$ 3,460	\$ 3,460	\$ 3,460
287	FICA - TOWNS PORTION	\$ 3,611	\$ 4,773	\$ 4,950
288	EMPLOYEE BENEFITS	\$ 8,617	\$ 17,567	\$ 23,369
289	UNEMPLOYMENT COMPENSATION	\$ 115	\$ 154	\$ 160
290	MEDICARE-TOWNS PORTION	\$ 844	\$ 1,116	\$ 1,158
291	PENSION CONTRIBUTION	\$ 4,339	\$ 4,339	\$ 2,000
292	MAT & SUPPLIES - RECREATION	\$ 12,065	\$ 9,538	\$ 10,000
293	MAT. & SUPPLIES SMITH	\$ 2,528	\$ 13,505	\$ 15,000
294	SOFTBALL EXPENSE	\$ 12,247	\$ 116,559	\$ 23,000
295	SMITH IMPROVEMENTS	\$ 69,144	\$ 8,826	\$ 10,000
296	GAS, OIL, REPAIRS	\$ 4,564	\$ 5,250	\$ 5,000
297	ELECTRICITY	\$ 6,229	\$ 6,000	\$ 6,000
298	NATURAL GAS	\$ 1,978	\$ 1,400	\$ 1,750
299	TELEPHONE	\$ 3,441	\$ 3,000	\$ 3,000
300	TRAVEL/TRAINING	\$ -	\$ -	\$ 1,000
301	INSURANCE - CIRSA	\$ 9,280	\$ 9,280	\$ 3,848
302	ECB LEASE PURCHASE> PRINCIPAL	\$ 19,542	\$ 20,997	\$ 22,538
303	ECB LEASE PURCHASE>INTEREST	\$ 4,805	\$ 4,228	\$ 3,608
304	RAILROAD PARK	\$ 3,238	\$ 5,309	\$ 4,000
305	PARK IMPROVEMENTS TBD (ROHR FUNDS)	\$ -	\$ -	\$ 50,000
306	KISSEL POND IMPROVEMENTS	\$ 145	\$ 1,575	\$ 5,000
307	LIMON HERITAGE SOCIETY	\$ 2,500	\$ 2,500	\$ 2,500
308	COMMUNITY BLD EXPENSE	\$ 3,751	\$ 16,227	\$ 10,000
309	NEW EQUIPMENT	\$ 10,477	\$ 51,235	
310	SANCTION FEES	\$ 1,072	\$ 1,475	\$ 2,000

311	REC TEE SHIRTS	\$ 2,930	\$ 4,588	\$ 5,000
312	REC TRIPS	\$ -	\$ -	
313	REC AWARDS	\$ 875	\$ 384	\$ 1,000
314	GUN CLUB REPAIRS	\$ 3,007	\$ 1,040	\$ 8,000
315	LIMON GUN CLUB EXPENSE	\$ 375	\$ 375	\$ 750
316	<b>PARKS/RECREATION EXPENSES</b>	<b>\$ 253,415</b>	<b>\$ 391,686</b>	<b>\$ 307,929</b>

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319	<b>SWIMMING POOL</b>			
320	SWIMMING POOL - SALARIES	\$ 8,553	\$ 44,497	\$ 47,000
321	WORKMEN'S COMPENSATION	\$ 1,331	\$ 1,331	\$ 811
322	FICA - TOWNS PORTION	\$ 530	\$ 2,788	\$ 2,914
323	UNEMPLOYMENT COMPENSATION	\$ 17	\$ 90	\$ 94
324	MEDICARE-TOWNS PORTION	\$ 124	\$ 652	\$ 682
325	MATERIALS AND SUPPLIES	\$ 665	\$ 18,411	\$ 20,000
326	CANDY PURCHASE	\$ -	\$ 10,140	\$ 10,000
327	REPAIRS - BLDG AND POOL	\$ -	\$ 7,953	\$ 2,000
328	ELECTRICITY	\$ 869	\$ 5,600	\$ 5,800
329	NATURAL GAS	\$ 125	\$ 8,300	\$ 8,500
330	TELEPHONE	\$ -	\$ -	\$ 500
331	INSURANCE	\$ 4,000	\$ 4,000	\$ 8,736
332	POOL CONSTRUCTION	\$ 4,566,679	\$ 187,036	\$ 15,000
333	CREDIT CARD FEES		\$ 623	\$ 640
334	ECB LEASE PURCHASE> PRINCIPAL	\$ 84	\$ 91	\$ 97
335	ECB LEASE PURCHASE>INTEREST	\$ 21	\$ 18	\$ 16
336	AMORITIZATION -21 BOND PREMIUM	\$ 38,788	\$ -	
337	RECREATION BOND PRINCIPAL	\$ 120,000	\$ 140,000	\$ 150,000
338	RECREATION BOND INTEREST	\$ 224,224	\$ 214,550	\$ 208,950
339	NEW EQUIPMENT	\$ 65,205	\$ 13,710	
340	<b>SWIMMING POOL EXPENSES</b>	<b>\$ 5,031,215</b>	<b>\$ 659,789</b>	<b>\$ 481,740</b>

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342	<b>GENERAL FUND REVENUES</b>	<b>\$ 4,320,452</b>	<b>\$ 4,329,103</b>	<b>\$ 4,114,988</b>
343	<b>GENERAL FUND EXPENSES</b>	<b>\$ 8,044,575</b>	<b>\$ 4,145,261</b>	<b>\$ 4,033,870</b>

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347	<b>GOLF</b>			
348	LINCOLN COUNTY TOURISM GRANT	\$ 2,232	\$ 3,402	\$ 3,000
349	CART STORAGE	\$ 12,183	\$ 11,555	\$ 11,750
350	GREEN FEES - ANNUALS	\$ 37,888	\$ 44,380	\$ 44,380
351	RANGE PASSES	\$ 2,910	\$ 3,898	\$ 3,800
352	GREEN FEES	\$ 34,496	\$ 28,934	\$ 33,000
353	CLUB RENTALS	\$ 254	\$ -	\$ 100
354	CART RENTALS	\$ 16,113	\$ 19,573	\$ 18,000
355	HANDICAPS>CO GOLF MEMBERSHIPS	\$ 543	\$ 540	\$ 540
356	SPECIAL GREEN FEES	\$ 9,853	\$ 10,506	\$ 9,500
357	PRO SHOP	\$ 2,302	\$ 2,043	\$ 2,500
358	DRIVING RANGE	\$ 3,970	\$ 3,507	\$ 3,500
359	MISC INCOME	\$ 907	\$ 8,646	\$ 8,600
360	INSURANCE CLAIMS	\$ -	\$ 10,909	\$ -
361	BEER SALES	\$ 15,648	\$ 23,319	\$ 23,000



362	POP/CANDY SALES	\$ 4,880	\$ 4,156	\$ 4,000
363	RENT ON CLUB HOUSE	\$ 1,540	\$ 1,530	\$ 1,000
364	SIGN ADVERTISING	\$ -	\$ -	\$ -
365	SERVICE CHARGE>POINT OF SALE	\$ 992	\$ 1,666	\$ 1,600
366	DONATIONS/FUNDRAISER	\$ 16,651	\$ 13,919	\$ 13,000
367	TRSF FROM GENERAL	\$ 67,910	\$ 67,910	\$ 67,910
368	TRSF FROM CONSERVATION TRUST	\$ 11,515	\$ -	
369	<b>GOLF REVENUES</b>	\$ 242,786	\$ 260,392	\$ 249,180

371 **GOLF EXPENSES**

372	GOLF DEPT SALARIES	\$ 95,034	\$ 113,255	\$ 107,410
373	WORKMEN'S COMPENSATION	\$ 3,669	\$ 3,669	\$ 2,490
374	FICA - TOWNS PORTION	\$ 5,985	\$ 7,022	\$ 6,659
375	EMPLOYEE BENEFITS	\$ 19,499	\$ 17,872	\$ 10,854
376	UNEMPLOYMENT COMPENSATION	\$ 193	\$ 206	\$ 215
377	MEDICARE-TOWNS PORTION	\$ 1,400	\$ 1,677	\$ 1,557
378	PENSION CONTRIBUTION	\$ 4,585	\$ 4,585	\$ 5,456
379	HEALTH INSURANCE DEDUCTIBLE	\$ -	\$ 324	\$ 2,500
380	MATERIAL & SUPPLIES GOLF	\$ 20,197	\$ 25,200	\$ 20,000
381	HANDICAPS>CO GOLF MEMBERSHIPS	\$ 665	\$ 648	\$ 648
382	RANGE SUPPLIES	\$ 3,583	\$ 1,520	\$ 1,500
383	PRO SHOP PURCHASES	\$ 2,077	\$ 1,500	\$ 2,000
384	CONCESSION - PURCHASES	\$ 2,998	\$ 2,200	\$ 3,000
385	MARKETING	\$ 2,296	\$ 3,402	\$ 3,000
386	GAS & OIL	\$ 7,168	\$ 6,740	\$ 8,000
387	BEER PURCHASES	\$ 7,802	\$ 8,097	\$ 8,000
388	CREDIT CARD FEES	\$ 1,262	\$ 2,034	\$ 2,000
389	GOLF COURSE WELL REPAIR	\$ 20,478	\$ 2,768	\$ 10,000
390	BUILDING REPAIRS	\$ 7,179	\$ 1,901	\$ 3,000
391	EQUIP. MAIN. > GOLF COURSE	\$ 12,077	\$ 10,351	\$ 12,000
392	DONATIONS -DONATED GIFT CERTIFICATE	\$ -	\$ 150	\$ -
393	ELECTRICITY > RECREATION	\$ 18,813	\$ 19,000	\$ 20,000
394	NATURAL GAS	\$ 1,268	\$ 1,500	\$ 1,500
395	TELEPHONE	\$ 1,938	\$ 2,100	\$ 2,500
396	INSURANCE	\$ 4,200	\$ 4,700	\$ 3,941
397	INSURANCE DEDUCTIBLE	\$ -	\$ -	
398	ECB LEASE PURCHASE> PRINCIPAL	\$ 619	\$ 665	\$ 714
399	ECB LEASE PURCHASE>INTEREST	\$ 152	\$ 134	\$ 114
400	NEW EQUIPMENT	\$ 1,711	\$ 150	\$ 7,000
401	<b>GOLF EXPENSES</b>	\$ 246,848	\$ 243,370	\$ 246,060

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404 **UTILITY**

405	Transfer from Reserve		\$ 190,000	
406	ARPA		\$ 100,000	\$ -
407	ARPA		\$ 147,335	\$ -
408	ARPA			\$ 122,146
409	ARPA			\$ 122,146
410	SEWER COLLECTIONS	\$ 246,576	\$ 260,000	\$ 280,800
411	WATER TREAT. INTEREST	\$ 3,442	\$ 9,500	\$ 6,241
412	INSURANCE CLAIMS	\$ 11,079	\$ -	
413	SALES OF METERS & PARTS	\$ 2,520	\$ 2,005	\$ 1,500

414	SEWER TAP FEES	\$ 16,116	\$ 2,568	\$ 8,000
415	PRETREATMENT FEE - IPP	\$ 400	\$ 400	\$ 400
416	WATER TAP FEES	\$ 25,400	\$ 15,584	\$ 15,000
417	DOC RESERVE RECIEPTS	\$ 1,332	\$ 1,332	\$ 1,332
418	FROM DOC MAINTENANCE RESERVE	\$ -	\$ -	\$ 1,000
419	WATER MISCELLANEOUS INCOME	\$ 525	\$ 536	\$ 500
420	WATER COLLECTIONS	\$ 719,718	\$ 766,000	\$ 796,000
421	WATER TREAT. PLANT COLLECTIONS	\$ 188,847	\$ 242,471	\$ 252,170
422	BULK WATER SALES	\$ 26,233	\$ 12,000	\$ 20,000
423	LATE WATER PENALTIES	\$ 7,787	\$ 7,500	\$ 6,000
424	FRASIER PAYMENT - INTEREST	\$ 2,429	\$ 1,067	\$ -
425	FRASIER PAYMENT - PRINCIPAL	\$ 25,026	\$ 27,455	\$ -
426	DOLA MAPPING GRANT	\$ -	\$ 108,754	
427	COLORADO HEALTH DEPARTMENT	\$ -	\$ 7,987	
428	WTP FILTER REHABILITATION	\$ -	\$ 15,437	
429	WATER PROJECT DOLA GRANT			\$ 1,000,000
430	WATER PROJECT LOAN			\$ 3,400,000
431	2012 AMORTIZED BOND PREMIUM	\$ 5,286	\$ -	\$ -
432	INTERGOV. - LINCOLN COUNTY			\$ 30,000
433	<b>WATER REVENUES</b>	<b>\$ 1,282,716</b>	<b>\$ 1,917,929</b>	<b>\$ 6,063,234</b>
434	<b>WATER EXPENSES</b>			
435	WATER SALARIES	\$ 100,814	\$ 99,667	\$ 103,653
436	WORKMEN'S COMPENSATION	\$ 2,886	\$ 4,216	\$ 2,569
437	FICA - TOWNS PORTION	\$ 6,197	\$ 6,179	\$ 6,426
438	EMPLOYEE BENEFITS	\$ 31,332	\$ 30,000	\$ 23,618
439	UNEMPLOYMENT COMPENSATION	\$ 196	\$ 199	\$ 207
440	MEDICARE-TOWNS PORTION	\$ 1,449	\$ 1,445	\$ 1,503
441	PENSION CONTRIBUTION	\$ 6,052	\$ 6,052	\$ 7,202
442	HEALTH INSURANCE DEDUCTIBLE	\$ 5,558	\$ 6,479	\$ 5,000
443	MATERIALS AND SUPPLIES	\$ 16,660	\$ 26,000	\$ 20,000
444	WATER TESTING	\$ 2,696	\$ 6,500	\$ 4,000
445	CELL PHONE	\$ 550	\$ 500	\$ 500
446	CUSTOMER METERS & ADAPTERS	\$ 42,648	\$ 78,000	\$ 90,000
447	EQUIPMENT REPAIRS	\$ 23,802	\$ 6,000	\$ 25,000
448	PARTS, REPAIRS	\$ 4,900	\$ 7,400	\$ 10,000
449	WATER WELL REPAIRS	\$ 21,826	\$ 219,901	\$ 50,000
450	PRINTING & OFFICE SUPPLIES	\$ 7,571	\$ 5,000	\$ 5,000
451	GAS & OIL	\$ 7,593	\$ 8,000	\$ 8,000
452	VEHICLE REPAIRS	\$ 873	\$ 4,000	\$ 2,000
453	WATER PROJECTS	\$ -	\$ 184,415	\$ 4,400,000
454	TRAINING	\$ 570	\$ 800	\$ 3,000
455	ELECTRICITY	\$ 47,116	\$ 55,000	\$ 55,000
456	NATURAL GAS	\$ 1,052	\$ 400	\$ 400
457	TELEPHONE	\$ 1,460	\$ 1,500	\$ 1,500
458	INSURANCE	\$ 10,830	\$ 10,830	\$ 10,123
459	INSURANCE DEDUCTIBLE	\$ -	\$ -	
460	ECB LEASE PURCHASE> PRINCIPAL	\$ 9,971	\$ 10,713	\$ 11,499
461	ECB LEASE PURCHASE>INTEREST	\$ 2,452	\$ 2,157	\$ 1,841
462	LEGAL	\$ -	\$ -	\$ 1,500
463	CONSULTING FEES	\$ 24,285	\$ 25,000	\$ 25,000
464	BOND SERVICE FEES	\$ 250	\$ 250	\$ 250
465	AUDIT	\$ 6,500	\$ 6,600	\$ 8,000

466	NEW EQUIPMENT	\$ 19,586	\$ 4,947	\$ 60,000
467	CREDIT CARD FEES	\$ 6,090	\$ 7,000	\$ 7,000
468	SERIES 2012 - PRINCIPAL	\$ 250,000	\$ 290,000	\$ 295,000
469	SERIES 2012 - INTEREST	\$ 43,350	\$ 35,850	\$ 27,150
470	WATER & WASTEWATER MAPPING	\$ -	\$ 22,487	
471	<b>WATER EXPENSES</b>	<b>\$ 707,114</b>	<b>\$ 1,173,488</b>	<b>\$ 5,271,943</b>
472	<b>WTP</b>			
473	WATER TREATMENT SALARIES	\$ 28,802	\$ 32,838	\$ 34,152
474	WTP-WORKERS COMPENSATION	\$ 5,263	\$ 1,737	\$ 2,569
475	WATER TREATMENT FICA	\$ 1,786	\$ 2,036	\$ 2,117
476	WATER TREATMENT BENEFITS	\$ 7,843	\$ 10,000	\$ 23,618
477	WATER TREATMENT UNEMPLOYMENT	\$ 57	\$ 66	\$ 68
478	WATER TREATMENT MEDICARE	\$ 418	\$ 476	\$ 495
479	PENSION CONTRIBUTION	\$ 2,176	\$ 2,176	\$ 2,589
480	INSURANCE - CIRSA	\$ 9,050	\$ 9,050	\$ 7,994
481	ECB LEASE PURCHASE> PRINCIPAL	\$ 7,709	\$ 8,283	\$ 8,890
482	ECB LEASE PURCHASE>INTEREST	\$ 1,895	\$ 1,668	\$ 1,422
483	AUDIT- WTP	\$ 2,000	\$ 2,000	\$ 2,000
484	WATER TREATMENT PLANT EQUIPMENT	\$ 2,212		
485	WTP-MATERIALS/SUPPLIES	\$ 31,876	\$ 22,000	\$ 30,000
486	WTP- EQUIPMENT REPAIRS	\$ 7,983	\$ 190,000	\$ 265,000
487	WTP-CONSULTING	\$ 7,733	\$ -	
488	WTP-ELECTRICITY	\$ 27,071	\$ 29,300	\$ 29,300
489	WTP-NATURAL GAS	\$ 3,419	\$ 6,000	\$ 6,000
490	TELEPHONE	\$ 2,748	\$ 3,191	\$ 3,300
491	BUILDING MAINTENANCE/REPAIRS	\$ 3,750	\$ 1,500	\$ 10,000
492	<b>WTP EXPENSES</b>	<b>\$ 153,789</b>	<b>\$ 322,321</b>	<b>\$ 429,517</b>
493	<b>SEWER</b>			
494	SEWER SALARIES	\$ 83,561	\$ 79,199	\$ 87,941
495	WORKMEN'S COMPENSATION	\$ 2,329	\$ 2,118	\$ 2,056
496	FICA - TOWNS PORTION	\$ 5,185	\$ 4,910	\$ 5,452
497	EMPLOYEE BENEFITS	\$ 26,269	\$ 26,000	\$ 23,618
498	UNEMPLOYMENT COMPENSATION	\$ 164	\$ 158	\$ 176
499	MEDICARE-TOWNS PORTION	\$ 1,213	\$ 1,148	\$ 1,275
500	PENSION CONTRIBUTION	\$ 6,423	\$ 6,423	\$ 7,643
501	MAINTENANCE FROM DOC RESERVE	\$ -	\$ -	\$ 3,500
502	MATERIALS AND SUPPLIES	\$ 3,409	\$ 4,000	\$ 4,000
503	VEHICLE REPAIRS	\$ 1,569	\$ 1,800	\$ 2,000
504	GAS & OIL	\$ 1,435	\$ 2,600	\$ 2,500
505	DOC EXPENSE	\$ -	\$ -	\$ 1,000
506	SEWER PROJECT	\$ -	\$ -	\$ -
507	ELECTRICITY	\$ 76,837	\$ 68,000	\$ 77,000
508	TELEPHONE	\$ 4,166	\$ 6,000	\$ 6,500
509	INSURANCE - CIRSA	\$ 9,000	\$ 9,000	\$ 3,300
510	ECB LEASE PURCHASE> PRINCIPAL	\$ 4,738	\$ 5,090	\$ 5,464
511	ECB LEASE PURCHASE>INTEREST	\$ 1,165	\$ 1,025	\$ 875
512	CONSULTING	\$ 9,465	\$ 12,000	\$ 12,000
513	AUDIT	\$ 2,000	\$ 2,000	\$ 2,200
514	EQUIPMENT REPAIR	\$ 13,933	\$ 14,000	\$ 20,000
515	WWTP PERMIT EXPENSE	\$ 1,427	\$ -	\$ 1,427
516	MAINTENANCE TO SYSTEM	\$ 34,351	\$ 34,375	\$ 35,000
517	TO DOC SEWER RESERVE	\$ 1,332	\$ 1,332	\$ 1,332

518	TESTING	\$ 13,758	\$ 14,500	\$ 15,000
519	FACILITY REPAIRS	\$ -	\$ 34,043	\$ 10,000
520	NEW EQUIPMENT	\$ -	\$ -	\$ 9,200
521	WATER & WASTEWATER MAPPING	\$ -	\$ 87,222	
522	<b>SEWER EXPENSES</b>	\$ 303,728	\$ 416,944	\$ 340,459

523				
524	<b>UTILITY REVENUES</b>	\$ 1,398,594	\$ 1,917,929	\$ 6,063,234
525	<b>UTILITY EXPENSES</b>	\$ 1,164,631	\$ 1,912,752	\$ 6,041,919
526	<b>CEMETERY PERPETUAL CARE</b>			
527	DONATIONS	\$ -	\$ -	
528	PERPETUAL CARE	\$ 1,200	\$ 1,400	\$ 1,200
529	<b>REVENUES</b>	\$ 1,200	\$ 1,400	\$ 1,200
530				
531	<b>IMPROVEMENTS</b>	\$ -	\$ -	\$ 800

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535	<b>HEAD START REVENUE</b>			
536	HEAD START GRANT	\$ 791,820	\$ 843,168	\$ 838,721
537				
538	<b>HEAD START EXPENSES</b>			
539	HEAD START PERSONNEL	\$ 479,848	\$ 525,133	\$ 527,133
540	FRINGE BENEFITS	\$ 137,425	\$ 145,525	\$ 143,525
541	HEAD START TRAVEL	\$ 317	\$ 500	\$ 500
542	HEAD START SUPPLIES	\$ 28,550	\$ 30,300	\$ 34,000
543	HEAD START>OTHER	\$ 112,224	\$ 107,878	\$ 107,878
544	HEAD START TRAINING	\$ 10,962	\$ 10,263	\$ 10,263
545	CONTRACTUAL	\$ 11,257	\$ 19,122	\$ 15,422
546	COVID-19	\$ 7,459	\$ 4,448	
547	ONE TIME GRANT	\$ 3,778	\$ -	
548	<b>HEAD START EXPENSES</b>	\$ 791,820	\$ 843,169	\$ 838,721

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551	<b>CONSERVATION TRUST</b>			
552	INTEREST INCOME	\$ 5	\$ 20	\$ 20
553	COLORADO LOTTERY MONEY	\$ 25,976	\$ 23,000	\$ 25,000
554	<b>CONSERVATION TRUST REVENUES</b>	\$ 25,981	\$ 23,020	\$ 25,020
555				
556	<b>CONSERVATION TRUST EXPENSES</b>			
557	PARK & REC IMPROVEMENTS	\$ 25,705	\$ -	
558	TRANSFER TO REC AREA	\$ 11,515	\$ -	
559	<b>CONSERVATION TRUST EXPENSES</b>	\$ 37,220	\$ -	\$ -

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562	<b>CAPITAL CONSTRUCTION</b>			
563	TRANSFER FROM GENERAL	\$ 23,467	\$ -	\$ 80,000
564	FAA JOINT SEAL AIRPORT GRANT	\$ 560,525	\$ -	
565	COLORADO AVIATION GRANT	\$ 31,140	\$ 60,933	
566	CDOT SIDEWALK GRANT	\$ -	\$ -	\$ 3,550,000
567	COLO. DISCRETIONARY AVIATION	\$ -	\$ -	
568	<b>CAPITAL CONSTRUCTION REVENUES</b>	\$ 615,132	\$ 60,933	\$ 3,630,000

569				
570	<b>CAPITAL CONSTRUCTION EXPENSE</b>			
571	AIRPORT JOINT SEAL PROJECT	\$ 656,650	\$ 33,860	\$ -
572	CDOT SIDEWALK CONSTRUCTION	\$ 149	\$ 95,679	\$ 3,630,000
573	<b>CAPITAL CONSTRUCTION EXPENSE</b>	\$ 656,798	\$ 129,539	\$ 3,630,000

574				
575				
576	<b>EMPLOYEE PENSION</b>			
577	INVESTMENT INCOME	\$ (271,180)	\$ 100,000	\$ 100,000
578	PLAN CONTRIBUTIONS>EMPLY	\$ 56,540	\$ 60,000	\$ 60,000
579	EMPLOYER CONTRIBUTION	\$ 100,000	\$ 109,837	\$ 130,000
580	INTEREST INCOME - BANK	\$ 159	\$ 1,000	\$ 500
581	<b>EMPLOYEE PENSION REVENUE</b>	\$ (114,481)	\$ 270,837	\$ 290,500

582				
583	<b>EMPLOYEE PENSION EXPENSE</b>			
584	<b>DISTRIBUTIONS</b>	\$ 161,246	\$ 246,435	\$ 3,137
585	<b>LEGAL &amp; ACTUARIAL FEES</b>	\$ 7,637	\$ 6,695	\$ 10,000
586	<b>EXPENSE</b>	\$ 168,883	\$ 253,130	\$ 13,137

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588				
589	<b>AIRPORT FUEL</b>			
590	FUEL COLLECTIONS	\$ 3,630	\$ 3,433	\$ 3,000
591	FUEL COLLECTIONS - CREDIT CARD	\$ 61,537	\$ 30,000	\$ 45,000
592	SKYDIVING FUEL FLOW CHARGE	\$ 803	\$ 750	\$ -
593	EXCISE TAX COLLECTED BY STATE	\$ 1,252	\$ -	\$ -
594	<b>AIRPORT FUEL REVENUES</b>	\$ 67,223	\$ 34,182	\$ 48,000

595				
596	<b>AIRPORT FUEL EXPENSE</b>			
597	TESTING	\$ -	\$ 5,000	\$ 4,000
598	REPAIRS	\$ 205	\$ 9,000	\$ 1,000
599	FUEL EXPENSE	\$ 56,172	\$ -	\$ 38,000
600	CREDIT CARD FEES	\$ 1,859	\$ 750	\$ 1,000
601	STORAGE TANK INSURANCE	\$ 2,422	\$ 3,286	\$ 3,570
602	<b>AIRPORT FUEL EXPENSE</b>	\$ 60,659	\$ 18,036	\$ 47,570

603				
604	<b>AMBULANCE</b>			
605	TRIP REVENUE-GROSS	\$ 733,727	\$ 715,000	\$ 730,000
606	LESS BAD DEBT	\$ 99,334	\$ 60,000	\$ 60,000
607	LESS CONTRACT UNALLOWED	\$ 361,263	\$ 400,000	\$ 400,000
608	LESS ADMINISTRATIVE WRITE OFF	\$ 0	\$ 10	\$ 50
609	<b>NET TRIP REVENUE- OTHER</b>	\$ 273,130	\$ 254,990	\$ 269,950
610	INTEREST INCOME	\$ 136	\$ 30	\$ -
611	MEMORIALS	\$ -	\$ -	\$ -
612	INTERGOV. - LINCOLN COUNTY	\$ 1,200	\$ 1,200	\$ 1,200
613	GRANTS - COLORADO	\$ 94,300	\$ 36,766	\$ 100,000
614	MISCELLANEOUS INCOME	\$ 305	\$ 56,374	\$ 56,374
615	BAD DEBT RECOVERY	\$ 784	\$ 925	\$ 1,000
616	INSURANCE CLAIMS	\$ -	\$ -	\$ -
617	TRANSFER FROM GENERAL	\$ 40,054	\$ 39,677	\$ 41,250
618	DONATION	\$ 37,704	\$ 39,678	\$ 37,000
619	<b>AMBULANCE REVENUE</b>	\$ 447,614	\$ 429,639	\$ 506,774

621	<b>AMBULANCE EXPENSE</b>			
622	AMBULANCE - SALARIES	\$ 181,626	\$ 245,000	\$ 300,000
623	WORKMEN'S COMPENSATION	\$ 10,850	\$ 11,206	\$ 11,107
624	FICA - TOWNS PORTION	\$ 11,371	\$ 15,190	\$ 18,600
625	EMPLOYEE BENEFITS	\$ 4,540	\$ 38,765	\$ 42,817
626	UNEMPLOYMENT COMPENSATION	\$ 359	\$ 490	\$ 600
627	MEDICARE-TOWNS PORTION	\$ 2,659	\$ 3,553	\$ 4,350
628	PENSION CONTRIBUTION	\$ 13,115	\$ 13,115	\$ 14,901
629	HEALTH INSURANCE DEDUCTIBLE	\$ 5,624	\$ 3,669	\$ 5,300
630	ADVERTISING/MARKETING	\$ -	\$ 18	\$ 100
631	CLEANING/BUILDING MAINTENANCE	\$ 2,806	\$ 4,000	\$ 4,000
632	CELL PHONE	\$ 522	\$ 2,400	\$ 2,800
633	TRAUMA COUNSELING	\$ 930	\$ -	\$ 2,000
634	BILLING CHARGES	\$ 40,546	\$ 40,000	\$ 40,000
635	SOFTWARE CHARGES	\$ 1,991	\$ 2,500	\$ 2,500
636	STATE GRANT-LUCAS		\$ 860	
637	DUES/SUBSCRIPTIONS	\$ 1,485	\$ 4,383	\$ 4,400
638	EDUCATION AND TRAINING	\$ 2,823	\$ 5,090	\$ 3,500
639	MEALS	\$ 3,948	\$ 5,300	\$ 4,400
640	UNIFORMS	\$ 2,216	\$ 2,000	\$ 5,000
641	EQUIPMENT MAINTENANCE CONTRACT	\$ 5,295	\$ 5,000	\$ 1,500
642	EQUIPMENT REPAIR	\$ 436	\$ 2,600	\$ 5,000
643	VOLUNTEER GIFTS	\$ 775	\$ 381	\$ 1,000
644	FURNITURE	\$ 2,530	\$ -	\$ 3,000
645	MEDICAL SUPPLIES	\$ 26,075	\$ 22,000	\$ 25,000
646	SUPPLIES	\$ 7,146	\$ 4,200	\$ 6,500
647	INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ -
648	TELEPHONE	\$ 4,309	\$ 4,430	\$ 4,430
649	TRAINING CERTIFICATION	\$ -	\$ 385	
650	ECB LEASE PURCHASE> PRINCIPAL	\$ 855	\$ 919	\$ 986
651	ECB LEASE PURCHASE>INTEREST	\$ 210	\$ 185	\$ 158
652	GAS & OIL	\$ 3,782	\$ 6,300	\$ 9,000
653	VEHICLE REPAIR	\$ 1,065	\$ 4,169	\$ 6,000
654	EQUIPMENT	\$ 2,147	\$ 34,494	\$ 17,593
655	LICENSES & PERMITS	\$ 600	\$ 600	\$ 650
656	MILEAGE	\$ 178	\$ 666	\$ 700
657	DONATION	\$ -	\$ -	\$ -
658	FIRE DEPT ASSISTANCE	\$ -	\$ 2,500	\$ 2,500
659	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 3,000
660	ELECTRICITY	\$ 4,621	\$ 4,700	\$ 4,700
661	NATURAL GAS	\$ 1,451	\$ 2,600	\$ 2,600
662	INSURANCE CIRSA	\$ 9,100	\$ 8,100	\$ 9,072
663	ACCOUNTING/AUDIT	\$ 2,500	\$ 3,000	\$ 3,000
664	LEGAL	\$ 7,699	\$ -	\$ 1,000
665	<b>AMBULANCE EXPENSES</b>	<b>\$ 368,183</b>	<b>\$ 504,766</b>	<b>\$ 573,764</b>
666	<b>TOTAL REVENUE</b>	<b>\$ 7,680,442</b>	<b>\$ 8,170,604</b>	<b>\$ 15,767,617</b>
667	<b>TOTAL EXPENSE</b>	<b>\$ 11,502,397</b>	<b>\$ 8,050,023</b>	<b>\$ 15,425,040</b>
668	<b>TOTAL MARGIN</b>	<b>\$ (3,821,956)</b>	<b>\$ 120,582</b>	<b>\$ 341,777</b>