

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
GENERAL FUND				
REVENUES:				
1	Fines and Licenses	56,252	61,470	56,000
2	Certified Vin Inspections	60	174	100
3	Taxes -- Lincoln County	341,969	319,455	321,665
5	Sales Tax	894,099	947,460	881,138
6	Severance Tax	3,814	4,328	4,000
7	Interest Income	11,376	10,700	10,000
9	Transportation Bus Ticket	650	661	500
10	Building Permits	25,486	25,764	18,000
11	Use Taxes	10,984	7,366	8,000
12	Miscellaneous	34,023	33,622	32,000
13	Insurance Claims	4,954	1,673	0
14	Heritage Museum Funding	2,500	2,500	2,500
19	Hangar Rent	4,139	4,295	3,974
20	Ports-to-Plains	84,790	84,790	86,273
21	Ports-to-Plains Travel	21,938	23,980	24,000
22	Airport Lease Payments	821	130	1,002
23	CDAG Grant	26,318		0
24	Sale of Cemetery Lots	2,825	200	1,200
25	Opening>Closing Cemetery	3,750	1,980	3,000
27	Motor Vehicle	46,405	46,253	46,000
28	Franchise Payment	91,242	88,498	91,153
29	County Road and Bridge	97,275	110,252	110,252
30	Highway Users	75,002	79,199	72,090
31	Gravel	15,942	17,842	8,000
32	Cigarette Tax	8,036	7,873	8,000
33	Trash Collection	220,739	219,821	227,932
34	Sale of Dump/Poly	3,692	2,918	2,800
36	Dumpster Rental	768	1,391	5,000
37	Library Board Income	6,358	7,120	6,500
38	Library Board Interest	142	48	50
39	BTOP Public Computer Center Grant	18,307	0	0
42	Feedlot Reserve Interest	114	0	0
44	Swimming Pool Income	8,762	12,724	16,923
45	Pool Concessions	1,520	2,435	2,500
46	Community Building Rent	4,260	5,550	6,660
47	Interest-Community Building	56	28	10
48	Rec Department Income	2,064	14,587	5,000
50	Interest Income-Rec Dept.	307	276	200
58	SID No. 1 Payments -- Principal	3,836	4,431	4,000
60	SID No. 1 Payments-Interest	5,447	5,187	4,425
61	SID No. 2 Payments-Interest	16,861	13,679	13,000
65	SID No. 2 Payments -- Principal	17,636	22,510	15,314
66	Street Equipment Reserve-Interest	186	53	50
67	Donated	3,987	30,360	500
70	Transit Grant	4,120	3,708	55,557
72	EIAF Grant-Administrative Intern	13,699	0	0
75	Weed Mowing	200	58	200
76	Mosquito Spraying	0	0	0

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
78	Police Vest Grant	0	0	285
83	18th Judicial (POST Grant)		219	0
84	POST Grant		0	320
85	Recreation Participation Fees	10,818	9,610	11,735
86	Recreation Trips	3,963	4,228	4,200
87	Adult Recreation Programs	4,704	5,154	6,859
88	Recreation Sponsorships	487	585	500
90	Donation Parks & Rec Dept.	0	3,000	3,900
93	TOTAL GENERAL FUND REVENUES	2,217,683	2,250,145	2,183,267

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
94				
95	GENERAL FUND -- ADMINISTRATIVE DEPARTMENT			
96	EXPENDITURES:			
109	Administrative Salaries	244,665	226,839	230,364
110	Workman's Compensation	1,677	3,119	2,316
111	FICA-Town Share	15,169	14,064	14,283
112	Health Insurance	51,558	50,200	51,512
113	Unemployment Compensation	736	681	691
114	Medicare-Town's Share	3,548	3,289	3,340
115	Disability Insurance	1,298	1,157	1,631
116	Pension Contribution	4,134	8,614	9,045
117	Health Insurance Deductible	2,575	4,856	8,000
119	Material and Supplies	11,076	9,523	10,000
120	D & A Testing	2,233	1,972	2,000
122	Vehicle Repairs	308	4,669	3,000
123	Gas/Oil for Equipment	4,765	4,135	4,549
124	Travel/Training	10,443	6,487	10,000
131	Hail Storm	41,559	0	0
132	Electricity	7,970	9,158	9,616
133	Natural Gas	4,998	4,823	4,968
134	Telephone	13,839	17,509	18,384
135	Insurance	8,219	5,442	10,655
	Insurance Deductible	0	1,000	
136	Mayor/Trustee Salaries	3,837	3,836	3,837
137	Consulting Fees	4,110	10,000	3,000
138	Legal Fees	10,124	10,639	11,590
139	Bond Service Fees	300	150	150
140	Audit/Accounting	20,336	19,290	22,000
141	Building Plan Reviews	991	5,594	3,000
142	Election Expense	0	0	0
143	Council of Government	6,084	8,268	6,009
144	Printing and Office Supplies	7,502	13,183	10,000
145	Office Equipment/Repairs	13,941	15,353	15,000
146	Dues and Subscriptions	5,408	4,784	5,000
147	Computer System	6,722	1,466	13,211
148	New Equipment	8,138	13,636	64,697
149	Feedlot Expenses	49	0	300
151	Feedlot Principal	110,000	0	0
152	Feedlot Interest	3,094	0	0
153	Transfer to Rec Area	34,045	47,228	49,129
154	Tree Program Expenses	3,805	5,193	4,500
156	Transfer to Capital Projects		4,185	67,815
157	Weed & Tree Spraying	5,207	3,454	4,500
158	Bad Debt Expenses	222	470	200
159	Bad Debt Expenses-Spec Impr.		0	0
160	Tree Removal Expenses	0	1,825	1,500
161	Transportation Bus	2,250	3,884	3,000
163	Use Tax Refund	271	0	0
164	Donations	1,701	600	1,000
166	Ports-to-Plains Travel	17,702	18,540	20,000

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
167	Economic Development Corporation	10,000	10,000	10,000
168	Building Maintenance/Repairs	2,179	550	2,000
169	Transfer to Ambulance Service	16,340	20,777	21,494
170	Sales Leakage Study	0	13,500	0
173	Administration Department Expenditures	725,128	613,942	737,286
174				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
175	GENERAL FUND -- AIRPORT DEPARTMENT			
176	EXPENDITURES:			
177	Materials,Supplies & Repair	2,833	3,048	2,000
178	Electricity	3,120	3,497	3,672
179	Natural Gas		50	300
180	Telephone	1,834	2,010	2,111
181	Insurance Fuel	2,035	2,035	2,035
182	PC Insurance	1,085	673	1,332
183	Legal	0	293	300
185	Mineral Lease Payment	264	264	264
186	New Equipment	29,242	0	0
188	Transfer to Capital Projects	850	16,157	0
189	Airport Department Expenditures	41,263	28,027	12,014
190				
191	GENERAL FUND -- CEMETERY FUND			
192	EXPENDITURES:			
194	Cemetery -- Salaries	37,684	36,838	42,881
195	Workman's Comp.	1,700	1,845	3,207
196	FICA -- Town's Share	2,336	2,284	2,659
197	Health Insurance	4,464	5,340	9,044
198	Unemployment Comp.	113	111	129
199	Medicare-Town's Share	546	534	622
200	Disability Insurance		0	304
201	Pension Contribution	247	454	476
202	Materials and Supplies	4,976	4,769	4,500
203	Equipment Repairs	1,833	1,846	2,500
204	Gas & Oil	3,353	3,481	3,829
205	Electricity	275	333	350
206	Insurance	543	336	666
207	New Equipment	6,483	8,710	400
207	Cemetery Shed Expansion	3,595	753	0
208	Transfer to Capital Projects		0	0
209	Cemetery Department Expenditures	68,148	67,634	71,567
210				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
211	GENERAL FUND -- STREET DEPARTMENT			
212	EXPENDITURES:			
216	Streets -- Salaries	133,991	136,034	137,611
217	Workman's Comp.	7,121	6,500	9,054
218	FICA -- Town's Share	8,308	8,434	8,532
219	Health Insurance	41,980	45,099	53,893
220	Unemployment Comp.	402	408	413
221	Medicare-Town's Share	1,943	1,972	1,995
222	Disability Insurance	916	810	974
223	Pension Contribution	3,893	6,126	6,433
224	New Streets -- Salaries	4,957	1,780	0
225	New Streets-FICA -- Town's Share	307	110	0
226	New Streets-Health Insurance/Employee Benefits	1,526	657	0
227	New Streets-Unemployment Comp.	15	5	0
228	New Streets-FICA-Med	72	26	0
234	Material and Supplies	15,311	45,026	18,000
235	Travel/Training	49	138	300
236	Equipment Repair	9,595	17,849	15,000
237	Gas and Oil	18,821	16,454	18,099
238	New Street Projects	33,922	31,699	0
239	Street Repair and Projects	134,255	172,982	181,700
244	Cost of Street Inventory Sold	6,469	0	0
245	Electricity	53,160	59,846	62,838
246	Natural Gas	4,727	4,280	4,408
247	Telephone	1,799	2,033	2,135
248	Insurance	11,061	6,798	13,319
251	Sign Replacement and Maintenance	2,419	3,607	2,500
252	New Equipment	83,110	31,020	66,560
255	Bond Service Fees	793	443	600
256	Street Department Shed	0	47,183	0
257	SID No. 1 Principal	6,000	5,000	4,000
258	SID No. 1 Interest	4,956	4,602	4,425
259	Gravel Pit Principal	44,055	0	0
260	Gravel Pit Interest	1,553	0	0
263	SID 2005 (#2) Principal	24,000	8,000	13,000
264	SID 2005 Interest	14,539	12,586	15,314
268	Street Department Expenditures	676,025	677,507	641,103
269				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
270	GENERAL FUND -- POLICE DEPARTMENT			
271	EXPENDITURES:			
272	Police -- Salaries	224,407	233,680	242,288
273	Workman's Comp.	6,844	7,715	9,539
274	FICA -- Town's Share	13,913	14,488	15,022
275	Health Insurance	42,753	51,713	49,214
276	Unemployment Comp.	673	701	727
277	Medicare-Town's Share	3,254	3,388	3,513
278	Disability Insurance	1,522	1,540	1,715
279	Pension Contribution	6,503	10,922	11,468
280	Material, Supplies, Office Supplies	5,872	7,537	6,000
282	Vehicle Repairs	6,669	5,647	5,500
283	Gas and Oil	11,246	11,827	13,010
284	Travel, Dues and Subscriptions	1,138	5,468	1,200
285	Uniform and Miscellaneous	2,250	4,763	2,000
286	Telephone	3,831	4,288	4,502
287	Insurance	5,970	3,699	7,325
288	Legal	1,145	815	2,173
289	New Equipment	37,752	2,500	37,750
290	Training	583	618	1,000
291	Lab Work	316	126	600
292	Grant Expenditure	0	0	640
294	Juvenile Assessment Center	633	763	901
297	POST Grant Expense	990	1,352	0
298	Police Department Expenditures	378,264	373,550	416,087

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
299				
300	GENERAL FUND -- SANITATION DEPARTMENT			
301	EXPENDITURES:			
305	Sanitation -- Salaries	68,815	65,405	69,484
306	Workman's Comp.	4,650	4,700	6,157
307	FICA -- Town's Share	4,266	4,055	4,308
308	Health Insurance	22,529	20,710	20,132
309	Unemployment Comp.	206	196	208
310	Medicare-Town's Share	998	948	1,008
311	Disability Insurance	379	395	492
312	Pension Contribution	1,502	2,780	2,919
313	Materials and Supplies	2,273	1,138	1,700
314	Purchase of Polycarts/Dumpsters	4,643	5,912	2,400
315	Equipment Repairs	7,925	8,188	10,000
316	Gas and Oil	13,263	9,248	10,173
318	County Landfill	38,294	37,819	38,819
319	RC&D Recycling	3,468	3,468	3,800
320	Trash-Roll-off	14,700	13,230	14,000
321	Pest Control	3,437	1,207	4,500
323	Cell Phone	567	671	705
324	Insurance	543	336	666
325	New Equipment	3,832	0	23,300
328	Sanitation Department Expenditures	196,290	180,406	214,771
329				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
330	GENERAL FUND -- LIBRARY DEPARTMENT			
331	EXPENDITURES:			
332	Library -- Salaries	32,956	34,174	37,482
333	Workman's Comp.	87	57	91
334	FICA -- Town's Share	2,043	2,119	2,324
335	Health Insurance	5,454	5,924	6,475
336	Unemployment Comp.	99	103	112
337	Medicare-Town's Share	478	496	543
338	Disability Insurance	197	203	265
339	Pension Contribution	823	1,477	1,551
340	Materials/Supplies/Printing/Office Supplies	3,023	2,196	2,600
341	Repairs to Building	4,182	3,660	1,500
343	Books	8,299	10,692	9,000
344	Electricity	5,586	6,314	6,630
345	Natural Gas	2,294	2,167	2,232
346	Telephone	2,879	3,055	3,208
347	Insurance	1,085	673	1,332
349	Library Board Expenditures	7,160	6,638	6,500
350	New Equipment	20,302	0	0
351	Travel/Training	0	0	0
357	Library Department Expenditures	96,947	79,948	81,845
358				
359	GENERAL FUND -- SWIMMING POOL DEPARTMENT			
360	EXPENDITURES:			
361	Swimming Pool -- Salaries	15,637	18,620	19,131
362	Workmen's Comp.	464	565	820
363	FICA - Town's Share	969	1,154	1,186
365	Unemployment Comp.	47	56	57
366	Medicare-Town's Share	227	270	277
367	Material & Supplies	5,234	10,233	7,500
368	Concession Purchases	1,404	1,120	2,500
369	Repairs - Bldg. & Pool	4,611	5,660	5,000
370	Electricity	2,108	2,374	2,493
371	Natural Gas	4,299	3,590	4,698
372	Telephone	213	226	237
373	Insurance	1,628	1,009	1,998
375	New Equipment	0	8,740	19,328
376	Swimming Pool Department Expenditures	36,841	53,617	65,225
377				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
378	GENERAL FUND -- PARKS DEPARTMENT			
379	EXPENDITURES:			
380	Parks -- Salaries	50,681	53,549	55,500
381	Workers Compensation	1,430	1,732	2,379
382	FICA - Town's Share	3,142	3,320	3,441
383	Health Insurance	13,591	14,839	16,132
384	Unemployment Comp	152	161	167
385	Medicare-Town's Share	735	776	805
386	Disability Insurance	233	242	393
387	Pension Contribution	989	1,752	1,839
388	Materials & Supplies -- Parks	9,364	7,851	7,000
389	Material and Supplies -- Ballfield	892	3,033	2,000
391	Gas & Oil	2,671	2,917	3,209
392	Electricity	11,287	8,856	9,299
393	Natural Gas	1,473	1,522	1,568
394	Telephone	1,055	1,205	1,265
395	Insurance	3,256	2,017	3,996
396	Railroad Park	312	298	7,800
398	Railroad Park Pavilion	0	20,575	0
399	Limon Heritage Society	5,000	5,000	5,000
400	Comm. Bldg. Expense	3,245	24,148	15,309
401	Rec Dept. Expense	0	15,603	5,000
403	Equipment	428	9,714	400
404	Sanction Fees	3,250	2,801	3,500
405	Recreation Umpires	3,394	3,085	3,200
406	Recreation T-shirts	1,229	2,997	2,500
407	Recreation Trips	3,513	4,060	4,000
408	School Usage Fees	1,405	1,215	3,200
409	Recreation Awards	340	302	500
410	Parks Department Expenditures	123,067	193,570	159,402
439				
440	TOTAL GENERAL FUND EXPENDITURES	2,341,973	2,268,201	2,399,299
441				
442				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
443	GENERAL FUND SUMMARY			
444				
445	TOTAL REVENUES	2,217,683	2,250,145	2,183,267
446	TOTAL EXPENDITURES	2,341,974	2,268,201	2,399,299
447	FUND BALANCE INCREASE (DECREASE) FOR YR	(124,291)	(18,056)	(216,032)
448	FUND BALANCE FROM PREVIOUS YEAR	963,796	839,505	821,449
449	FUND BALANCE END OF YEAR	839,505	821,449	605,417
450	TABOR RESERVE CHANGE	1,457	1,057	(6,783)
453	COMMUNITY BUILDING RESERVE CHANGE	(2,269)	(8,570)	(3,639)
456	POLICE CAPITAL RESERVE CHANGE	(7,558)	22,845	(12,780)
457	CAPITAL IMPROVEMENT RESERVE CHANGE		60,000	5,600
458	SANITATION CAPITAL RESERVE CHANGE	11,036	24,974	1,810
459	STREETS CAPITAL RESERVE CHANGE	(146,926)	(4,091)	(57,878)
461	SPECIAL RECREATION RESERVE CHANGE	(479)	(740)	522
462	TOWN HALL ROOF RESERVE CHANGE	81	78	78
465	INSURANCE PROCEEDS RESERVE CHANGE	(112,196)	(19,169)	0
467	EMERGENCY RESERVE-TABOR	105,726	106,783	100,000
470	COMMUNITY BUILDING RESERVE	13,191	4,621	982
475	POLICE EQUIPMENT REPLACEMENT RESERVE	8,412	31,257	18,477
	CAPITAL IMPROVEMENT RESERVE	0	60,000	65,600
476	SANITATION EQUIPMENT REPLACEMENT RESERVE	(2,628)	22,346	24,156
478	STREET EQUIPMENT REPLACEMENT RESERVE	72,293	68,202	10,324
480	SPECIAL RECREATION RESERVE FUND	32,908	32,168	32,690
481	TOWN HALL ROOF RESERVE	7,752	7,830	7,908
483	INSURANCE PROCEEDS RESERVE	19,169	0	0
485	UNRESERVED FUND BALANCE	582,682	488,242	345,280
486	TOTAL FUND BALANCE	839,505	821,449	605,417
487				
488				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
489	UTILITY FUND			
490	SEWER DEPARTMENT			
491	REVENUES:			
496	Sewer Collections	180,101	179,190	185,802
497	Utility Miscellaneous Income		0	0
499	Sewer Tap Fees	0	15,200	1,000
503	DOLA Grant	0	0	153,049
504	Pretreatment Fee-IPP	400	400	400
505	DOC Maintenance Reserve	3,026	2,553	2,556
506	From DOC Maintenance Reserve	1,112	4,858	3,000
514	TOTAL SEWER FUND REVENUES	184,639	202,201	345,807
515				
516	WATER DEPARTMENT			
517	REVENUES:			
526	(Increase) Decrease in Working Capital	(7,373)	0	0
534	Interest Income	1,429	0	1,700
535	WTP-Interest Income	4,411	4,856	5,000
537	Insurance Proceeds	2,730	0	0
	Bad Debt Recovery			
539	Sales of Meters & Parts	435	1,922	1,000
540	Tap Fees / Developer Improvements	0	11,488	2,460
542	Federal Assistance-WTP	13,710	12,552	11,306
544	Miscellaneous	551	29	250
545	Water Projects Energy Impact Grant	0	0	174,206
546	Water Collections	567,691	547,259	547,259
547	WTP-Water Collections	203,555	238,719	229,910
548	Bulk Water Sales	3,534	51,050	30,577
549	Surface Water Sales	0	60,815	0
550	Late Water Penalties	5,919	6,530	6,000
551	Frasier Payment-Interest	13,420	12,918	11,920
552	Frasier Payment-Principal	13,973	14,538	15,535
556	From 2012 Revenue Bond Premium	0	70,041	0
	From 2012 Revenue Bonds		3,055,000	0
558	TOTAL WATER REVENUES	823,985	4,087,717	1,037,123
559	TOTAL UTILITY REVENUES	1,008,624	4,289,918	1,382,930
560				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
561	SEWER			
562	EXPENDITURES:			
577	Salaries	72,054	66,709	76,725
578	Workmen's Comp.	1,647	1,833	2,199
579	FICA - Town's Share	4,505	4,136	4,757
580	Health Insurance	24,235	24,415	28,094
581	Unemployment	218	200	230
582	Medicare-Town's Share	1,054	967	1,113
583	Disability Insurance	457	462	543
584	Pension Contribution	1,806	3,162	3,320
586	Maintenance Paid from DOC Reserve	1,112	4,858	3,000
587	Material & Supplies	2,614	4,232	5,000
588	Vehicle Repairs	835	396	1,500
589	Gas & Oil	1,531	1,181	1,299
590	Training	0	0	800
592	Sewer Project	0	0	306,098
593	Electricity	48,494	52,831	55,473
594	Telephone	4,417	4,826	5,067
595	Insurance	4,884	3,026	5,993
596	Legal Fees	0	0	500
597	Consulting Fees	4,492	1,838	3,000
598	Audit	1,600	1,600	1,600
599	Equipment Repair	5,642	1,237	3,000
600	WWTP Permit Expense	2,195	2,200	2,195
601	Maintenance to System	23,689	24,388	25,000
602	To DOC Maintenance Reserve	3,263	2,553	2,556
603	Bad Debt Expenses	0	61	100
604	Testing	3,070	4,198	4,000
605	Facility Repairs	0	0	1,000
606	New Equipment	931	0	3,000
610	TOTAL SEWER FUND EXPENDITURES	214,745	211,309	547,162
611				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
612	WATER			
613	EXPENDITURES:			
637	Water Salaries	66,798	71,159	70,228
638	Workmen's Comp.	1,972	2,280	2,820
639	FICA - Town's Share	4,134	4,412	4,354
640	Health Insurance	19,019	22,061	24,791
641	Unemployment Comp.	200	213	211
642	Medicare-Town's Share	967	1,032	1,018
643	Disability Insurance	432	434	497
644	Pension Contribution	1,616	2,952	3,100
645	Health Insurance Deductible	177	567	500
646	Material & Supplies	6,256	11,243	9,000
647	Water Testing	490	1,885	2,000
648	Customer Meters & Adapters	10,882	4,480	16,400
649	Equipment Repairs	2,936	854	4,000
650	Meters, Parts & Repairs	6,307	10,063	8,000
651	Water Well Repairs	10,051	22,829	10,000
652	Printing & Office Supplies	4,950	3,589	4,950
653	Gas & Oil	5,672	5,820	6,402
654	Vehicle Repairs	267	2,230	1,500
655	Water Projects	0	48,863	348,411
656	Water Projects Salaries	0	0	0
660	Water Projects Medicare	0	0	0
661	Water Projects FICA	0	0	0
662	Water Projects Unemployment	0	0	0
663	Water Projects Disability Insurance	0	0	0
664	Training	0	746	1,000
666	Hail Storm Repairs	14,760	0	0
667	Electricity	33,814	45,787	48,076
669	Natural Gas	851	509	524
670	Telephone	1,535	1,720	1,806
671	Insurance	1,628	1,009	1,998
672	Legal Fees	287	1,914	5,000
673	Consulting	0	5,586	5,000
674	Bond Service Costs	450	1,000	1,000
675	2012 Bond Issue Costs		99,567	0
676	Audit	5,014	5,014	5,014
677	System Maintenance	0	0	0
678	Bond Payment - CWCB	24,145	252,565	0
679	Interest Payment - CWCB	7,576	12,055	0
680	New Equipment	518	17,857	79,945
683	Bond Principal-GO-2001	45,000	270,000	0
684	Bond Interest-GO-2001	16,126	14,805	0
685	Bad Debt Expense	0	230	200
686	2004 Water Revenue Principal	55,000	1,865,000	0
687	2004 Water Revenue Interest	101,670	73,932	0
688	2012 Bond Principal	0	120,000	145,000
689	2012 Bond Interest	0	21,416	80,500
690	2012 Bond Proceeds for future 2004 Issue interest		204,257	0
691	Water Department Expenditures	451,500	3,231,935	893,245

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
692	WATER TREATMENT PLANT			
693	EXPENDITURES:			
699	Salaries	30,095	24,267	26,547
700	Workmen's Comp.	1,074	718	1,329
701	FICA - Town's Share	1,847	1,505	1,646
702	Health Insurance/Employee's Benefits	10,075	7,640	7,577
703	Unemployment Comp.	89	73	80
704	Medicare-Town's Share	432	352	385
705	Disability Insurance	167	107	188
706	Pension Contribution	579	860	903
708	Insurance	6,512	4,035	7,991
709	Audit	2,000	2,000	2,000
712	Bond Fees-Water Treatment Plant-CWR&PA	11,526	11,526	11,526
713	Bond Principal-Water Treatment Plant-CWR&PA	70,415	75,832	75,832
714	Bond Interest-Water Treatment Plant-CWR&PA	37,772	36,309	33,239
715	Water Treatment Plant-Other	0	0	5,700
716	Water Treatment Plant-Equipment	9,056	0	3,300
717	Material & Supplies	11,768	11,813	12,000
718	Equipment Replacement	0	0	3,000
719	Equipment Repairs	2,310	7,417	7,000
720	Consulting	0	0	1,000
721	Electricity	24,093	29,227	30,688
722	Natural Gas	5,441	5,422	5,585
723	Telephone	2,617	2,910	3,056
724	Building Maintenance/Repairs	0	0	1,200
725	Water Treatment Plant Expenditures	227,868	222,013	241,772
726	Utility Fund Expenditures	894,113	3,665,257	1,682,179

727

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
728	UTILITY FUND SUMMARY			
729				
730	TOTAL REVENUES	1,008,624	4,289,918	1,382,930
731	TOTAL EXPENDITURES	894,113	3,665,257	1,682,179
732				
733	CASH BALANCE INCREASE (DECREASE) FOR YEAR	114,511	624,661	(299,249)
734	CASH BALANCE FROM PREVIOUS YEAR	1,177,535	1,292,046	1,916,707
735				
736	CASH BALANCE END OF YEAR	1,292,046	1,916,707	1,617,458
737	WTP Reserve Change	(6,122)	21,562	(6,862)
738	WTP Reserve Balance	246,508	268,070	261,208
739	WTP Operations Reserve Change	289	348	352
741	WTP Operations Reserve	34,810	35,158	35,510
744	Sewer Maintenance Reserve Change	10,264	20,426	20,631
745	Sewer Maintenance Reserve	42,649	63,075	83,706
746	Sewer Equipment Reserve Change	132	5,163	(19,785)
747	Sewer Equipment Reserve	16,334	21,497	1,712
748	Sewer Capital Expenditures Reserve Change	463	15,760	(70,772)
749	Sewer Capital Expenditures Reserve	56,042	71,802	1,030
750	Water Projects Reserve Change	0	284,862	(168,691)
751	Water Projects Reserve	0	284,862	116,171
754	Water Capital Expenditures Reserve Change	561	688	694
755	Water Capital Expenditures Reserve	68,757	69,445	70,139
756	Water Rights Reserve Change	657	492	497
757	Water Rights Reserve	49,173	49,665	50,162
758	Insurance Proceeds Reserve Change	(11,716)	(7,551)	(4,788)
759	Insurance Proceeds Reserve	28,759	21,208	16,420
760	2004/2012 Water Bond Reserve Change	502	138,461	3,075
761	2004/2012 Water Bond Reserve	169,086	307,547	310,622
762	Unreserved Balance	579,928	724,378	670,778
763	Total Reserved/Unreserved Cash/Investments Balance	1,292,046	1,916,707	1,617,458
764				
765				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
766	RECREATION AREA FUND			
767	GOLF COURSE DEPARTMENT			
768	REVENUES:			
775	(Increase) Decrease in Working Capital	3,786	0	0
776	Int. Inc. - Reserve Funds	336	0	0
777	Interest Income-Spec Green Fees	176	125	135
779	Lincoln County Tourism Grant	3,459	5,925	4,000
780	Interest Income Hail Reserve	0	56	0
781	Cart Storage	10,230	9,865	12,700
782	Green Fees - Annual	32,549	38,962	42,562
783	Green Fees	30,731	31,418	33,418
784	Club Rentals	300	131	150
785	Cart Rentals	10,852	12,404	13,404
786	Handicaps>CO Golf Memberships	615	385	435
787	Special Green Fee Savings Receipts	6,031	6,528	6,500
788	Pro Shop Income	4,849	4,421	4,500
789	Driving Range	2,160	1,847	1,847
790	Miscellaneous Income	2,501	2,193	7,193
791	Insurance Claims	1,192	0	0
792	Liquor Sales	16,616	15,443	17,000
793	Sandwich Sales	169	479	479
794	Concession Sales	5,573	6,147	6,147
795	Rental on Club House	4,425	4,860	4,860
796	Sign Donations	4,300	4,400	2,500
797	Donations	15,858	58,977	5,000
798	General Fund Transfers	34,045	47,228	49,129
799	Transfer from Conservation Trust	32,653	6,439	0
801	TOTAL REVENUES	223,406	258,233	211,959
802	SOFTBALL DEPARTMENT			
803	REVENUES:			
804				
805	Soft Ball Users Fee	2,781	2,785	3,025
808	TOTAL REVENUES	2,781	2,785	3,025
809	SHOOTING SPORTS DEPARTMENT			
810	REVENUES:			
811				
812	Gun Club Memberships	150	165	165
813	Electricity- Donation	350	358	358
814	State of CO Range Grant	1,850		0
815	TOTAL REVENUES	2,350	523	523
816				
817	RECREATION AREA TOTAL REVENUES	228,537	261,541	215,507
818				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
819	GOLF COURSE DEPARTMENT			
820	EXPENDITURES:			
832	Salaries	79,053	85,401	83,272
833	Workmen's Comp	1,424	1,324	1,888
834	FICA - Town's Share	4,917	5,295	5,163
835	Health Insurance	20,314	21,342	23,498
836	Unemployment Comp.	238	256	250
837	Medicare-Town's Share	1,150	1,238	1,207
838	Disability Insurance	456	468	590
839	Pension Contribution	1,713	3,088	3,242
840	Health Insurance Deductible	0	0	500
841	Material & Supplies, Golf Course	15,466	16,354	15,000
842	Handicaps>CO Golf Memberships	865	435	435
843	Sandwich Sale Expense	516	425	425
845	Cost of Sales-Pro Shop	3,007	5,577	3,600
846	Concession Expense	3,524	4,621	4,700
848	Marketing	3,459	5,811	4,000
849	Gas & Oil	4,015	5,535	6,089
850	Liquor Expense	8,018	9,496	9,000
851	Credit Card Fees	918	0	0
853	Golf Course Well Repair	515	0	500
854	Building Repairs	927	1,465	500
855	Equip Maint. - golf course	10,215	5,681	6,000
856	Equipment Maint. -Club	759	830	600
857	Hail Storm Repairs	4,970	0	0
858	Electricity	16,597	21,076	22,130
859	Natural Gas	2,040	1,922	1,980
860	Telephone	1,370	1,628	1,709
861	Insurance	2,747	1,854	3,330
864	Sign Expense	145	0	100
865	Cart Paths		0	0
	Cart Shed	0	730	0
866	New Equipment	1,073	13,940	4,500
867	Capital Projects	46,456	70,888	0
870	TOTAL EXPENDITURES BUDGETED	236,867	286,680	204,208
871				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
872	SOFTBALL DEPARTMENT			
873	EXPENDITURES			
879	Salaries	1,008	1,036	1,080
881	FICA - Town's Share	62	65	67
882	Health Insurance/Employee Benefits	1,207	1,280	700
883	Unemployment Comp.	3	3	3
884	Medicare-Town's Share	15	15	16
885	Pension Contribution	0	0	0
886	Softball -- Materials/Supplies	1,684	3,123	2,000
887	Electricity	378	373	391
888	Improvements	0	850	1,400
889	New Equipment	0	0	0
890	Softball Umpires	0	0	0
891	Softball Awards	519	390	500
892	TOTAL EXPENDITURES BUDGETED	4,876	7,135	6,157
893	SHOOTING SPORTS DEPARTMENT			
894	EXPENDITURES			
896	Repairs to Gun Club	250	0	250
897	Insurance Proceeds		0	0
	Division of Wildlife Grant	1,672	0	0
898	Electricity	384	369	387
900	TOTAL EXPENDITURES BUDGETED	2,306	369	637
901				
902	RECREATION AREA TOTAL EXPENDITURES	244,049	294,183	211,002
903				
904				
905	RECREATION AREA SUMMARY			
906				
907	TOTAL REVENUES	228,537	261,541	215,507
908	TOTAL EXPENDITURES	244,049	294,183	211,002
909				
910	CASH BALANCE INCREASE (DECREASE) FOR YEAR	(15,512)	(32,642)	4,505
911	CASH BALANCE FROM PREVIOUS YEAR	68,825	53,313	20,671
912	CASH BALANCE END OF YEAR	53,313	20,671	25,176
913	Change in Special Green Fees Reserve	6,208	(7,164)	2,176
914	Change in Insurance Proceeds Reserve	(24,996)	(16,519)	0
917	Insurance Proceeds Reserve	16,519	0	0
918	Special Green Fees Reserve	24,803	17,639	19,815
919	Unrestricted Balance	11,991	3,032	5,361
920	RESERVE/UNRESERVED CASH EOY	53,313	20,671	25,176

921

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
922	HEAD START FUND			
923	REVENUES:			
924	Head Start Grant	636,257	640,764	640,764
927	TOTAL REVENUES	636,257	640,764	640,764
928				
929	EXPENDITURES:			
930	Personnel	388,708	384,937	391,510
931	Fringe Benefits	115,200	123,130	116,030
932	Travel	377	881	1,400
933	Equipment	0	0	0
935	Construction	0	0	0
936	Supplies	32,323	36,358	31,530
937	Other	83,186	78,306	83,786
938	Training	10,263	10,263	10,263
939	Contractual	6,200	6,889	6,245
944	TOTAL EXPENDITURES BUDGETED	636,257	640,764	640,764
945				
946				
947	HEAD START FUND SUMMARY			
948				
949	TOTAL REVENUES	636,257	640,764	640,764
950	TOTAL EXPENDITURES	636,257	640,764	640,764
951				
952	FUND BALANCE INCREASE (DECREASE) FOR YEAR	0	0	0
953	RESERVE FUND BALANCE FROM PREVIOUS YEAR	0	0	0
954				
955	RESERVE FUND BALANCE END OF YEAR	0	0	0
956				
957				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
958	LIMON AMBULANCE SERVICE FUND			
959	REVENUES:			
967	Trip Revenue	613,107	611,078	672,186
968	Less- Bad Debt	341,334	(266,943)	(172,080)
969	Less- Contract Unallowed		(156,823)	(155,947)
970	Less- Administrative Write-off		(1,792)	(6,722)
971	Net Trip Revenue	271,773	185,520	337,437
972	(Increase) Decrease in Working Capital	(9,621)	0	0
973	Interest Income	1,131	1,957	390
974	Memorials		115	250
975	Intergovernmental-Lincoln County	5,690	6,100	2,500
976	Grants-Colorado	105,317	109,563	24,557
979	Grants-Federal		0	0
980	Miscellaneous Income	3,902	5,325	2,189
981	Bad Debt Recovery		4,082	500
982	Insurance Claims	1,245	5,174	0
984	Transfer from General	16,340	20,777	21,494
986	Donations	1,900	255	2,000
987	Education Income	0	520	0
988	TOTAL REVENUES	397,677	338,868	391,317
989				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
990	EXPENDITURES:			
1006	Salaries	114,003	136,603	142,627
1007	Workers Compensation	3,520	9,490	6,938
1008	FICA - Town's Share	7,103	8,469	8,843
1013	Health Insurance	28,540	34,752	38,739
1014	Unemployment Comp.	342	410	428
1015	Medicare-Town's Share	1,661	1,981	2,068
1016	Disability Insurance	768	678	1,010
1017	Pension Contribution	1,437	2,613	2,744
1018	Health Insurance Deductible	0	676	0
1019	Advertising and Marketing	224	358	700
1020	Radio/Pager Upkeep	100	568	200
1021	Cleaning/Building Maintenance	1,146	792	2,000
1022	Cell Phone	2,356	1,352	2,000
1024	Billing Charges	9,083	9,779	9,000
1026	Billing Software Charges	0	382	0
1027	Grant Expense - Equipment	92,843	109,147	3,505
1028	Grant Expense - Building Improvement			0
1029	Dues/Subscriptions	532	120	700
1030	Education and Training	6,137	13,100	10,000
1031	Meals	4,844	4,228	5,000
1032	Uniforms	3,931	2,748	4,000
1033	Equipment Maintenance Contract	2,980	5,636	6,300
1034	Hail Storm Repairs	611	0	0
1035	Equipment Repair	1,712	1,669	2,000
1036	Volunteer Gifts	2,229	635	500
1037	Furniture	0	221	1,000
1038	Expense Reimbursement (Laundry)	5,592	4,756	5,000
1039	Innoculations	0	500	500
1040	Medical Supplies	26,659	24,342	25,072
1041	Office Supplies	5,037	7,901	6,000
1042	Insurance Deductible	0	1,000	0
1043	Telephone	3,043	3,350	3,518
1045	Gas and Oil	11,653	10,758	12,910
1046	Vehicle Repair	7,099	13,886	10,000
1049	Member Benefit	500	246	500
1050	EMT Lodging	140	0	300
1051	Equipment	14,025	7,965	3,000
1052	Licenses/Permits	500	500	1,000
1053	Mileage	897	271	500
1054	Donation	100	100	100
1056	Fire Department Assistance	2,500	2,500	2,500
1057	Professional Fees	250	125	250
1058	Electricity	6,085	6,881	7,225
1059	Natural Gas	1,279	1,299	1,338
1061	PC Insurance	4,931	3,107	5,993
1062	Building Loan Fees	357	714	714
1063	Audit/Accounting	775	775	1,500
1064	Legal	292	118	500
1066	Building Lease Principal	25,715	38,000	39,000

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1067	Building Lease Interest	4,965	4,116	2,600
1068	Building Improvements		6,279	5,000
1069	TOTAL EXPENDITURES BUDGETED	408,496	487,578	385,322
1070				
1071				
1072	LIMON AMBULANCE SERVICE FUND SUMMARY			
1073				
1074	TOTAL REVENUES	397,677	338,868	391,317
1075	TOTAL EXPENDITURES	408,496	487,578	385,322
1077				
1078	CASH BALANCE INCREASE (DECREASE) FOR YEAR	(10,819)	(148,710)	5,995
1079	CASH BALANCE FROM PREVIOUS YEAR	192,046	181,227	32,517
1080	CASH BALANCE END OF YEAR	181,227	32,517	38,512
1081	EQUIPMENT REPLACEMENT RESERVE CHANGE	12,729	(45,106)	(29,512)
1082	EQUIPMENT REPLACEMENT RESERVE BALANCE	89,033	43,927	14,415
1083	INSURANCE PROCEEDS RESERVE CHANGE	(1,942)	0	0
1084	INSURANCE PROCEEDS RESERVE	0	0	0
1085	UNRESERVED BALANCE	92,194	(11,410)	24,097
1086	TOTAL RESERVED/UNRESERVED CASH EOY	181,227	32,517	38,512
1087				
1088				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1089	CEMETERY PERPETUAL CARE FUND			
1090	REVENUES:			
1091	Interest	0	51	53
1092	Perpetual Care Sales	2,600	200	800
1095	TOTAL REVENUES	2,600	251	853
1096				
1097	EXPENDITURES:			
1099	Improvements	0	0	4,590
1105	TOTAL EXPENDITURES BUDGETED	0	0	4,590
1106				
1107				
1108	CEMETERY PERPETUAL CARE FUND SUMMARY			
1109				
1110	TOTAL REVENUES	2,600	251	853
1111	TOTAL EXPENDITURES	0	0	4,590
1112				
1113	FUND BALANCE INCREASE (DECREASE) FOR YEAR	2,600	251	(3,737)
1114	RESERVE FUND BALANCE FROM PREVIOUS YEAR	7,689	10,289	10,540
1115				
1116	RESERVE FUND BALANCE END OF YEAR	10,289	10,540	6,803
1117				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1118				
1119	CONSERVATION TRUST FUND			
1120	REVENUES:			
1121	Interest	196	104	62
1122	Colo. Lottery Money	16,534	17,128	17,000
1123	GOCO Grant	0	0	0
1125	TOTAL REVENUES	16,730	17,232	17,062
1126				
1127	EXPENDITURES:			
1128	Park & Rec Improvements	1,636	14,500	1,400
1131	Golf Course Improvements	0	0	0
1132	Pool Improvements	5,688	0	13,700
1133	Bike Trail Enhancements	1,297	0	0
1134	Transfer to Rec Area	32,653	6,439	0
1135	Transfer to Capital Projects for Depot	0	0	0
1137	Depot Improvements	0	0	0
1138	Ball Field Improvements	0	0	0
1139	TOTAL EXPENDITURES	41,274	20,939	15,100
1140				
1141				
1142	CONSERVATION TRUST FUND SUMMARY			
1143				
1144	TOTAL REVENUES	16,730	17,232	17,062
1145	TOTAL EXPENDITURES	41,274	20,939	15,100
1146				
1147	FUND BALANCE INCREASE (DECREASE) FOR YEAR	(24,544)	(3,707)	1,962
1148	RESERVE FUND BALANCE FROM PREVIOUS YEAR	31,662	7,118	3,411
1149				
1150	RESERVE FUND BALANCE END OF YEAR	7,118	3,411	5,373
1151				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1179				
1180	CAPITAL PROJECTS FUND			
1181	REVENUES:			
1188	Interfund Transfer from General			
1189	Fund	850	20,342	67,815
1202	Transportation Enhancement		16,742	271,258
1208	Airport Grants		290,821	0
1211	Transfer from Airport Fuel		0	0
1212	Colorado Discretionary Aviation Grant	8,053	16,157	0
1215	Limon Heritage Society		0	0
1219	TOTAL REVENUES	8,903	344,062	339,073
1220				
1221	EXPENDITURES:			
1240	Airport Improvement Project	8,948	323,135	0
1242	Depot Renovations		0	0
1244	Airport Equipment		0	0
1245	Airport Crack Sealing Project		0	0
1246	(TE)East Highway 24 sidewalk and drainage imp		20,927	339,073
1247	TOTAL EXPENDITURES BUDGETED	8,948	344,062	339,073
1248				
1249	CAPITAL PROJECTS FUND SUMMARY			
1250				
1251	TOTAL REVENUES	8,903	344,062	339,073
1252	TOTAL EXPENDITURES	8,948	344,062	339,073
1253				
1254	FUND BALANCE INCREASE (DECREASE) FOR YR	(45)	0	0
1255	FUND BALANCE FROM PREVIOUS YEAR	56	11	11
1256				
1257	FUND BALANCE END OF YEAR	11	11	11
1258				
1259				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1260	EMPLOYEES PENSION TRUST			
1261	REVENUES:			
1262	Investment Income	(46,752)	20,000	30,000
1263	Contribution from Employees	50,582	50,672	54,085
1264	Employer Contribution	25,241	44,800	46,868
1265	IRS>Federal Tax Return		0	0
1266	Interest Income-Bank	370	190	300
1268	TOTAL REVENUES	29,441	115,662	131,253
1269				
1270	EXPENDITURES:			
1271	Retirement Distributions		82,350	10,000
1272	Legal and Actuarial Fees	2,970	3,220	5,000
1274	TOTAL EXPENDITURES BUDGETED	2,970	85,570	15,000
1275				
1276				
1277	EMPLOYEES PENSION TRUST FUND			
1278				
1279	TOTAL REVENUES	29,441	115,662	131,253
1280	TOTAL EXPENDITURES	2,970	85,570	15,000
1281				
1282	FUND BALANCE INCREASE (DECREASE) FOR YR	26,471	30,092	116,253
1283	RESERVED FUND BALANCE FROM PREVIOUS YR	1,132,841	1,159,312	1,189,404
1284				
1285	RESERVED FUND BALANCE END OF YEAR	1,159,312	1,189,404	1,305,657
1286				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1287				
1288	AIRPORT FUEL FUND			
1289	REVENUES:			
1290	Fuel Collections	3,507	7,531	11,000
1291	Fuel Key Deposits	50	50	0
1293	Credit Card Collections	35,280	32,964	35,500
1297	(Increase) Decrease in Working Capital	(5,815)	2,000	0
1298	TOTAL REVENUES	33,022	42,545	46,500
1299				
1300	EXPENDITURES:			
1302	Transfer to Capital Projects	0	0	0
1303	Testing	335	378	400
1304	Repairs	2,983	0	200
1305	Fuel Expense	33,720	36,813	38,000
1306	Credit Card Fees	2,197	1,649	1,576
1307	Storage Tank Insurance	1,494	1,572	1,572
1308	Software Support	0	0	0
1310	TOTAL EXPENDITURES	40,729	40,412	41,748
1311				
1312				
1313	AIRPORT FUEL FUND SUMMARY			
1314				
1315	TOTAL REVENUES	33,022	42,545	46,500
1316	TOTAL EXPENDITURES	40,729	40,412	41,748
1317				
1318	CASH BALANCE INCREASE (DECREASE) FOR YR	(7,707)	2,133	4,752
1319	CASH BALANCE FROM PREVIOUS YEAR	3,067	(4,640)	(2,507)
1320				
1321	CASH BALANCE END OF YEAR	(4,640)	(2,507)	2,245
1322				

	12/05/12 02:30 PM	2011 ACTUAL	2012 ESTIMATED	2013 BUDGET
1370	TOTAL BUDGET			
1371				
1372	TOTAL REVENUES	4,579,474	8,300,988	5,348,526
1373	TOTAL EXPENDITURES	4,618,809	7,846,966	5,734,077
1374				
1375	BALANCE INCREASE (DECREASE) FOR YEAR	(39,335)	454,022	(385,551)
1376	BALANCE FROM PREVIOUS YEAR	3,200,938	3,161,603	3,615,625
1377				
1378	BALANCE END OF YEAR	3,161,603	3,615,625	3,230,073

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