

TOWN OF LIMON
BUDGET MESSAGE
2019

The attached proposed budget for the Town of Limon for the year 2019 includes Town services which are substantially the same as the Town provided in 2018, 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 2018. 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 2019, 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 2019 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 2019 Budget for lease purchase payments is a required disclosure and is as follows:

This budget 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.

Twenty semi-annual payments for the ECB contract remain.

TOWN OF LIMON
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
FOR 2019 BUDGET

1.	Total to be expended in 2019 to ECB:	<u>\$63,220</u>
2.	Total current payment liability under the agreement:	<u>\$637,012</u>

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
GENERAL FUND				
REVENUES:				
Fines and Licenses		44,081	49,798	49,000
Certified Vin Inspections		100	144	60
Taxes -- Lincoln County		334,510	345,069	354,544
Sales Tax		1,164,060	1,200,002	1,146,002
Severance Tax		2,778	9,763	9,000
Interest Income		4,656	12,094	9,000
Foreign Trade Zone		0	9,000	5,000
Transportation Bus Ticket		1,315	785	800
Building Permits		29,458	35,339	30,000
Use Taxes		5,969	88,326	28,000
Miscellaneous		27,402	42,928	27,000
Insurance Claims		8,963	5,159	1,000
Heritage Museum Grant Challenge		2,500	2,500	2,500
Hangar Rent		4,736	4,867	4,917
Ports-to-Plains Personnel		100,467	18,497	0
Ports-to-Plains Travel		22,164	3,505	0
Airport Lease Payments		951	951	951
Sale of Cemetery Lots		1,400	200	1,400
Opening>Closing Cemetery		2,850	2,760	3,000
Motor Vehicle		39,321	50,125	40,000
Franchise Payment		94,818	87,152	89,331
County Road and Bridge		141,100	141,000	141,000
Highway Users (HUTF)		77,178	95,068	74,214
Gravel		3,265	18,226	10,000
Crushed Concrete Sales		12,200	33,408	15,000
Cigarette Tax		6,719	6,564	6,564
Trash Collections		262,927	271,795	274,992
Sale of Dump/Poly		5,851	4,784	6,000
Dumpster Rental		2,754	3,386	3,000
Roll Off Rental		1,170	2,568	1,000
Temple Buell/State Library		8,700	0	0
Library Board Income		5,335	8,390	7,000
Library Board Interest		7	6	10
Swimming Pool Income		18,250	19,003	19,500
Pool Concessions		2,045	2,262	2,400
Community Building Rent		6,925	5,382	5,382
Interest-Community Building		13	13	15
Rec Department Income		8,942	11,117	8,000

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Interest Income-Rec Dept.	46	24	25
Tree Sales	0	0	0
Police Contraband Income	450		
SID No. 1 Payments -- Principal	5,424	6,989	5,805
SID No. 1 Payments-Interest	3,654	3,293	2,881
SID No. 2 Payments-Interest	8,690	7,964	6,780
SID No. 2 Payments -- Principal	10,384	19,091	10,964
Donated	136,023	45,842	31,000
Transit Grant	6,180	6,180	6,180
EIAF Grant 7466 - Comprehensive Plan	0	0	24,547
State Library Grant-Books	4,000	4,000	4,000
Street Assessment	12,612	0	0
Weed Mowing	485	1,040	500
Mosquito Spraying	193	242	200
Sidewalk Assessments	816	0	0
POST Grant	225	761	500
Recreation Participation Fees	14,061	13,488	13,488
Recreation Trips	2,985	3,124	3,500
Adult Recreation Programs	9,985	7,582	7,582
Recreation Sponsorships	1,646	660	1,000
Donation Parks & Rec Dept.	577	92,778	70,000
Lincoln County Tourism	3,000	0	0
Planning Grant	7,216	0	0
Gun Club Memberships	5,145	5,695	5,200
State Wildlife Grant - Aerator	5,105	0	0
Gun Club Revenue	1,797	2,165	1,800
TOTAL GENERAL FUND REVENUES	2,696,579	2,812,855	2,571,534

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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**GENERAL FUND -- ADMINISTRATIVE DEPARTMENT
EXPENDITURES:**

Administrative Salaries	268,167	210,375	214,630
Workman's Compensation	7,666	3,053	1,926
FICA-Town Share	16,627	13,043	13,307
Health & Disability Insurance	62,959	67,207	83,436
Unemployment Compensation	804	631	644
Medicare-Town's Share	3,889	3,050	3,112
Pension Contribution	11,080	10,450	7,888
Health Insurance Deductible (GF)	10,339	11,093	10,000
Refunds	0	0	261
Material and Supplies	15,891	21,268	15,000
D & A Testing	2,178	1,385	1,800
Vehicle Repairs	239	756	1,000
Gas/Oil for Equipment	1,917	1,298	1,428
Travel/Training	6,999	5,852	9,500
Town Hall Improvements	0	5,879	5,000
Electricity	6,742	7,505	7,880
Natural Gas	3,733	3,196	3,356
Telephone	11,651	14,256	14,684
PCL Insurance	9,848	8,078	7,101
Insurance Deductible	3,150	1,000	1,500
Mayor/Trustee Salaries	3,837	3,837	3,837
ECB Lease Purchase Principal	1,565	1,691	1,825
ECB Lease Purchase Interest	831	785	735
Consulting Fees	14,956	44,602	28,515
Legal Fees	14,024	21,244	18,600
Foreign Trade Zone	1,056	1,278	3,000
Grand Plan	30,720	24,224	0
Audit/Accounting	20,516	20,635	23,000
Building Plan Reviews	15,936	11,152	8,000
Election Expense	0	2,463	2,500
Council of Government	6,247	8,811	8,500
Printing and Office Supplies	12,885	11,164	12,000
Office Equipment/Repairs	25,276	20,240	20,000
Dues and Subscriptions	3,125	7,828	4,300
Computer System	6,021	3,965	7,200
New Equipment	1,299	755	500

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Feedlot/Dam/RC Runway Expenses	0	0	3,700
Transfer to Golf Course	67,089	69,335	64,446
Tree Program Expenses	1,193	2,553	5,000
Transfer to Capital Projects	0	1,000	35,000
Weed & Tree Spraying	6,045	6,913	6,000
Bad Debt Expenses	79	140	200
Tree Removal Expenses	3,000	1,775	5,000
Transportation Bus	1,908	2,029	2,000
Use Tax Refund	0	4,387	3,000
Donations	1,083	4,845	3,500
Building at 590 E Avenue	189	0	250
Ports-to-Plains Travel	15,896	3,248	0
Economic Development Corporation	15,440	15,440	15,440
Building Maintenance/Repairs	3,917	4,853	4,000
Transfer to Ambulance Service	27,534	29,421	31,000
Comp Plan/Floodplain Study	0	0	49,093
Planning Workshop & Project	7,154	0	0
Administration Department Expenditures	752,700	719,989	773,594

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GENERAL FUND -- AIRPORT DEPARTMENT

EXPENDITURES:

Airport Taxiway Salaries	1,710	0	0
Airport Taxiway FICA	106	0	0
Airport Taxiway Benefits	491	0	0
Airport Taxiway Unemployment	5	0	0
Airport Taxiway FICA/Med	25	0	0
Materials,Supplies & Repair	1,107	2,365	2,500
Electricity	3,330	3,238	3,400
Natural Gas	438	459	482
Telephone	2,072	1,944	2,002
Insurance Liability	2,798	0	1,865
PCL Insurance	2,045	2,075	2,017
Legal	0	348	225
Mineral Lease Payment	264	264	264
Airport Taxiway	3,312		
Transfer to Capital Projects	0	33,333	5,000
Airport Department Expenditures	17,703	44,026	17,755

GENERAL FUND -- CEMETERY DEPARTMENT

EXPENDITURES:

Cemetery -- Salaries	63,163	51,458	61,414
Workman's Comp.	5,583	5,111	4,841
FICA -- Town's Share	3,916	3,190	3,808
Health & Disability Insurance	24,006	14,140	22,107
Unemployment Comp.	191	154	184
Medicare-Town's Share	916	746	891
Pension Contribution	0	674	609
Materials and Supplies	6,129	3,045	5,000
Equipment Repairs	3,126	2,899	2,200
Gas & Oil	1,597	1,751	2,101
Electricity	501	530	557
PCL Insurance	739	750	729
New Equipment	3,696	9,063	7,300
Cemetery Shed Expansion	0	5,825	0
Cemetery Department Expenditures	113,563	93,511	111,741

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

Streets -- Salaries	135,738	152,332	165,938
Workman's Comp.	12,866	12,401	10,523
FICA -- Town's Share	8,416	9,445	10,288
Health & Disability Insurance	42,225	56,353	54,233
Unemployment Comp.	407	457	498
Medicare-Town's Share	1,968	2,209	2,406
Pension Contribution	6,818	7,687	6,771
New Streets -- Salaries	0	0	5,000
New Streets-Workers Comp	0	0	500
New Streets-FICA -- Town's Share	0	0	310
New Streets-Employee Benefits	0	0	0
New Streets-Unemployment Comp.	0	0	15
New Streets-FICA-Med	0	0	73
Health Insurance	0	0	0
Material and Supplies	16,707	37,631	38,500
Travel/Training	367	265	350
Equipment Repair	20,320	13,960	18,000
Street Light Maintenance	0	7,703	5,000
Gas and Oil	12,270	16,153	19,384
New Street Projects- const (system preservation)	44,617	77,691	128,131
Street Repairs	101,362	88,544	128,773
Cost of Street Inventory Sold	6,914	0	0
Electricity	53,611	52,599	55,229
Natural Gas	2,684	2,787	2,926
Telephone	2,141	2,027	2,088
PCL Insurance	9,833	9,978	9,697
ECB Lease Purchase Principal	4,211	4,551	4,913
ECB Lease Purchase Interest	2,237	2,113	1,978
Sign Replacement and Maintenance	1,711	1,252	5,000
New Equipment	51,553	81,790	5,000
Bond Service Fees	300	300	300
SID No. 1 Principal	7,000	7,000	6,000
SID No. 1 Interest	2,183	1,770	1,357
SID 2005 (#2) Principal	21,000	24,000	18,000
SID 2005 Interest	5,673	3,906	2,418
Street Department Expenditures	575,132	676,904	709,599

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GENERAL FUND -- POLICE DEPARTMENT

EXPENDITURES:

Police -- Salaries	246,500	274,458	311,331
Workman's Comp.	14,517	11,668	10,329
FICA -- Town's Share	15,283	17,016	19,303
Health & Disability Insurance	64,784	75,887	86,772
Unemployment Comp.	739	823	934
Medicare-Town's Share	3,574	3,980	4,514
Pension Contribution	13,876	17,077	16,368
Material, Supplies, Office Supplies	8,001	10,162	9,500
Vehicle Repairs	4,590	6,002	6,603
Gas and Oil	6,659	8,653	9,951
Travel, Dues and Subscriptions	1,569	784	1,500
Uniform and Miscellaneous	1,592	3,107	3,400
Telephone	3,508	6,294	6,483
PCL Insurance	7,396	6,375	6,167
Consulting		1,530	0
Legal	3,602	1,285	4,500
New Equipment	42,163	4,230	52,627
Training	225	320	5,500
Lab Work	2,642	2,088	1,500
Juvenile Assessment Center	757	740	575
POST Grant Expense	0	575	500
Police Department Expenditures	441,977	453,054	558,357

GENERAL FUND -- SANITATION DEPARTMENT

EXPENDITURES:

Sanitation -- Salaries	70,321	79,048	78,478
Workman's Comp.	7,811	7,551	6,530
FICA -- Town's Share	4,360	4,901	4,866
Health & Disability Insurance	21,062	32,580	32,286
Unemployment Comp.	211	237	235
Medicare-Town's Share	1,020	1,146	1,138
Pension Contribution	1,603	2,134	2,037
Materials and Supplies	895	340	1,600
Purchase of Polycarts/Dumpsters	4,409	7,614	6,000
Equipment Repairs	11,471	9,713	15,000
Gas and Oil	6,373	9,796	11,755

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County Landfill		39,747	40,686	40,686
Recycling		3,302	4,369	3,400
Trash-Roll-off		17,831	18,582	18,000
Pest Control		3,512	7,902	7,000
Cell Phone		303	330	340
PCL Insurance		1,403	519	504
New Equipment		0	7,900	0
Sanitation Department Expenditures		195,634	235,347	229,855

GENERAL FUND -- LIBRARY DEPARTMENT				
EXPENDITURES:				
Library -- Salaries		42,487	43,466	45,599
Workman's Comp.		104	87	75
FICA -- Town's Share		2,634	2,695	2,827
Health & Disability Insurance		8,313	8,738	9,318
Unemployment Comp.		127	130	137
Medicare-Town's Share		616	630	661
Pension Contribution		1,976	2,488	2,157
Materials/Supplies/Printing/Office Supplies		3,148	2,995	3,500
Repairs to Building		1,403	22,490	2,500
Books and Media		18,424	14,016	16,000
Electricity		4,543	4,740	4,977
Natural Gas		1,271	1,244	1,306
Telephone		2,953	2,672	2,753
PCL Insurance		7,001	7,104	6,904
Internet Protection Technology		0	378	500
ECB Lease Purchase Principal		2,978	3,219	3,475
ECB Lease Purchase Interest		1,583	1,494	1,399
Library Board Expenditures		10,881	8,075	9,000
State Library Grant Expense		4,000	3,998	4,000
Temple Buell - State Library		8,698	840	0
New Equipment		0	76	1,500
Library Department Expenditures		123,140	131,576	118,588

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GENERAL FUND -- PARKS & REC. DEPT
EXPENDITURES:

Rec Dept. -- Salaries	63,787	71,282	73,324
Workers Compensation	3,999	3,368	2,990
FICA - Town's Share	3,955	4,419	4,546
Health & Disability Insurance	16,021	17,237	17,805
Unemployment Comp	194	214	220
Medicare-Town's Share	925	1,034	1,063
Pension Contribution	2,631	3,259	2,891
Materials & Supplies -- Parks	17,440	10,386	11,300
Material and Supplies -- Ballfield	3,695	2,496	2,000
Softball Complex Expense	0	3,043	3,000
Gas, Oil & Repairs	2,517	2,442	2,930
Electricity	5,860	6,806	7,146
Natural Gas	1,127	1,119	1,175
Telephone	2,319	2,950	3,038
Travel/Training	98	325	1,000
PCL Insurance	8,150	8,269	8,037
ECB Lease Purchase Principal	13,417	14,502	15,653
ECB Lease Purchase Interest	7,129	6,732	6,303
Railroad Park	817	2,436	0
Railroad Park Pavilion	52	507	0
Land Purchase	0	25,286	0
So Limon Park Improvements	0	0	0
Kissel Pond Improvements	5,104	0	650
Limon Heritage Society	5,000	5,000	5,000
Comm. Bldg. Expense	11,548	2,260	18,546
CB Parking Lot Salary	3,526		3,000
CB Parking Lot FICA	219		186
CB Parking Lot FICA Med	51		44
CB Parking Lot Unemployment	11		9
CB Parking Lot Benefits	1,104		0
Rec Dept. Expense	11,420	20,568	10,000
Equipment	875	253	500
Sanction Fees	3,915	2,106	2,200
Recreation Umpires	1,110	0	0
Recreation T-shirts	5,055	3,607	4,000
Recreation Trips	2,820	2,986	3,000
School Usage Fees	1,155	1,660	1,100

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Recreation Awards	672	886	800
Softball Improvements	10,696	0	0
Gun Club Repairs/Improvements	1,191	118	7,000
Gun Club Expense	489	1,776	1,500
Softball Project Salaries	5,986	0	0
Softball Project FICA	371	0	0
Softball Project FICA Med	87	0	0
Softball Project Unemployment	18	0	0
Softball Prroject Benefits	2,048	0	0
Rec Department Expenditures	228,635	229,331	221,956

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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GENERAL FUND -- SWIMMING POOL DEPARTMENT				
EXPENDITURES:				
Swimming Pool -- Salaries		19,715	19,644	24,608
Workmen's Comp.		1,660	1,128	1,004
FICA - Town's Share		1,222	1,218	1,526
Unemployment Comp.		59	59	74
Medicare-Town's Share		286	285	357
Material & Supplies		10,929	10,366	10,500
Concession Purchases		1,557	1,428	2,200
Repairs - Bldg. & Pool		3,488	280	2,500
Electricity		2,390	2,301	2,416
Natural Gas		2,464	3,826	4,017
Telephone		200	422	435
PCL Insurance		2,667	2,706	2,630
ECB Lease Purchase Principal		58	63	68
ECB Lease Purchase Interest		31	29	27
New Equipment		0	0	500
Swimming Pool Department Expenditures		46,726	43,755	52,862
TOTAL GENERAL FUND EXPENDITURES				
		2,495,208	2,627,492	2,794,306

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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GENERAL FUND SUMMARY				
TOTAL REVENUES		2,696,580	2,812,855	2,571,534
TOTAL EXPENDITURES		2,495,208	2,627,492	2,794,306
FUND BALANCE INCREASE (DECREASE) FOR YR		201,372	185,362	(222,772)
FUND BALANCE FROM PREVIOUS YEAR		818,067	1,019,439	1,204,801
FUND BALANCE END OF YEAR		1,019,439	1,204,801	982,029
TABOR RESERVE CHANGE		483	211	213
PARKS IMPROVEMENT RESERVE CHANGE		(6,720)	0	0
COMMUNITY BUILDING RESERVE CHANGE		393	8,136	(13,149)
LIBRARY CAPITAL RESERVE CHANGE		1,507	1,500	1,500
POLICE CAPITAL RESERVE CHANGE		(21,868)	10,861	(22,564)
CAPITAL IMPROVEMENT RESERVE CHANGE		415	354	356
SANITATION CAPITAL RESERVE CHANGE		25,007	17,105	10,110
STREETS CAPITAL RESERVE CHANGE		(17,829)	19,889	70,051
SPECIAL RECREATION RESERVE CHANGE		(3,257)	(9,680)	(2,475)
ROHR LEGACY LIBRARY FUND CHANGE		38,432	18,218	28,600
ROHR LEGACY RECREATION FUND CHANGE		89,952	45,706	(22,000)
TOWN HALL IMPROVEMENT RESERVE CHANGE		60	0	(4,947)
DEVELOPMENT INCENTIVE RESERVE CHANGE		17	0	0
EMERGENCY RESERVE-TABOR		84,907	85,118	85,331
PARKS IMPROVEMENT RESERVE		0	0	0
COMMUNITY BUILDING RESERVE		23,227	31,363	18,214
LIBRARY CAPITAL RESERVE		4,509	6,009	7,509
POLICE EQUIPMENT RESERVE		14,525	25,386	2,822
CAPITAL IMPROVEMENT RESERVE		141,864	142,218	142,574
SANITATION EQUIPMENT RESERVE		26,835	43,940	10,110
STREET EQUIPMENT RESERVE		364	20,253	90,304
SPECIAL RECREATION RESERVE FUND		39,712	30,032	27,557
TOWN HALL IMPROVEMENT RESERVE		21,088	21,088	16,141
ROHR LEGACY LIBRARY RESERVE		38,432	56,650	85,250
ROHR LEGACY RECREATION RESERVE		89,952	135,658	113,658
DEVELOPMENT INCENTIVE RESERVE		16,517	16,517	16,517
UNRESERVED FUND BALANCE		517,507	587,413	366,043
TOTAL FUND BALANCE		1,019,439	1,204,801	982,029

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GOLF COURSE FUND

REVENUES:

(Increase) Decrease in Working Capital	(1,685)	0	0
Interest Income	0	0	1
Lincoln County Tourism Grant	1,554	1,534	2,000
Cart Storage	11,339	10,592	10,700
Green Fees - Annual	36,268	32,180	32,180
Range Passes	1,115	2,000	2,000
Green Fees	26,295	23,841	23,841
Club Rentals	137	79	79
Cart Rentals	8,885	6,892	6,892
Handicaps>CO Golf Memberships	480	600	500
Special Green Fees	8,775	8,707	8,707
Pro Shop Income	4,324	6,082	6,082
Driving Range	2,991	2,766	2,766
Miscellaneous Income	4,867	2,496	3,000
Liquor Sales	12,346	12,266	12,266
Concession Sales	4,976	4,319	4,319
Rental on Club House	4,750	5,090	5,090
Sign Advertising	0	1,500	2,000
Donations (auction)	1,030	1,750	6,500
Fundraiser (gala meal)	0	6,637	1,500
General Fund Transfers	67,089	69,335	64,446
Rohr Fund Transfer			12,000
Transfer from Conservation Trust	8,200	8,176	8,300
TOTAL REVENUES	203,736	206,842	215,169
GOLF COURSE TOTAL REVENUES	203,736	206,842	215,169

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**GOLF COURSE DEPARTMENT
EXPENDITURES:**

Salaries	77,745	84,907	91,333
Workmen's Comp	2,238	2,984	2,044
FICA - Town's Share	4,891	5,264	5,663
Health & Disability Insurance	24,878	27,016	20,785
Unemployment Comp.	237	255	274
Medicare-Town's Share	1,144	1,231	1,324
Pension Contribution	3,227	3,381	2,997
Health Insurance Deductible	2,300	0	1,000
Material & Supplies, Golf Course	13,585	11,695	15,400
Handicaps>CO Golf Memberships	520	770	770
Sandwich Sale Expense	17	0	0
Pro Shop Purchases	3,643	5,335	5,800
Concession Purchases	3,073	2,532	2,500
Marketing	1,554	1,020	2,000
Gas & Oil	3,269	4,904	5,640
Liquor Expense	6,231	7,233	7,233
Golf Course Well Repair	0	590	500
Building Repairs	91	8,376	1,000
Equip Maint. - golf course	8,147	9,190	9,000
Equipment Maint. -Club	70	0	500
Donations given	25	378	200
Electricity	19,504	20,515	21,541
Natural Gas	1,446	1,294	1,359
Telephone	1,745	1,836	1,891
PCL Insurance	3,461	3,512	3,413
ECB Lease Purchase Principal	425	459	496
ECB Lease Purchase Interest	226	213	200
Cart Paths/Paving	0	0	3,200
New Equipment	8,200	10,694	9,000
Sprinkler & other Improvements	0	0	1,700
TOTAL EXPENDITURES	191,892	215,584	218,763

GOLF COURSE TOTAL EXPENDITURES	191,892	215,584	218,763
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03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
GOLF COURSE SUMMARY			
TOTAL REVENUES	203,736	206,842	215,169
TOTAL EXPENDITURES	191,892	215,584	218,763
CASH BALANCE INCREASE (DECREASE) FOR YR	11,844	(8,742)	(3,594)
CASH BALANCE FROM PREVIOUS YEAR	7,517	19,361	10,619
CASH BALANCE END OF YEAR	19,361	10,619	7,025
Change in Improvements Reserve	0	0	0
Improvements Reserve	0	0	0
Unrestricted Balance	19,361	10,619	7,025
RESERVE/UNRESERVED CASH BALANCE	19,361	10,619	7,025

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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UTILITY FUND

WATER DEPARTMENT

REVENUES:

Interest Income	289	0	175
WTP-Interest Income	1,608	2,551	2,000
Insurance Proceeds	4,502	0	0
Bad Debt Recovery	0	0	200
Sales of Meters & Parts	1,809	2,178	1,500
Tap Fees / Developer Improvements	16,384	15,560	19,680
Federal Assistance-WTP	6,143	4,718	3,205
Miscellaneous	682	2,117	100
Water Collections	590,560	712,733	720,102
WTP-Water Collections	250,067	234,132	234,132
Bulk Water Sales	31,225	17,227	11,332
Surface Water Sales	66,632	24,109	15,500
Late Water Penalties	6,737	8,884	7,500
Frasier Payment-Interest	8,167	7,916	6,107
Frasier Payment-Principal	19,202	19,978	21,348
(increase) Decrease in Working Capital	(9,988)	0	0
TOTAL WATER REVENUES	994,019	1,052,102	1,042,881

SEWER DEPARTMENT

REVENUES:

Sewer Collections	215,364	234,358	249,324
Sewer Miscellaneous Income	1,463	586	500
Sewer Tap Fees	49,884	65,124	8,000
Pretreatment Fee-IPP	400	400	400
DOLA Grant	0	99,522	12,011
DOC Maintenance Reserve	2,553	2,552	2,553
From DOC Maintenance Reserve	4,614	536	1,000
TOTAL SEWER FUND REVENUES	274,278	403,078	273,788
TOTAL UTILITY REVENUES	1,268,297	1,455,180	1,316,669

03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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**WATER
EXPENDITURES:**

Water Salaries	82,384	81,387	77,401
Workmen's Comp.	3,623	3,013	2,519
FICA - Town's Share	5,107	5,046	4,799
Health & Disability Insurance	28,549	28,340	30,596
Unemployment Comp.	247	244	232
Medicare-Town's Share	1,194	1,180	1,122
Pension Contribution	4,177	5,023	4,031
Health Insurance Deductible	2,189	2,194	1,650
Material & Supplies	11,794	14,402	27,000
Water Testing	1,193	1,064	2,000
Customer Meters & Adapters	15,241	2,277	9,000
Equipment Repairs	2,362	328	4,000
Parts & Repairs	10,534	9,022	8,000
Water Well Repairs	1,680	0	20,000
Printing & Office Supplies	5,573	5,180	6,000
Gas & Oil	3,756	4,820	5,543
Vehicle Repairs	391	96	1,500
Water Projects	657	157,268	55,000
Water Projects Salaries	0	0	5,000
Water Projects Benefits	0	0	0
Water Projects Medicare	0	0	73
Water Projects FICA	0	0	310
Water Projects Unemployment	0	0	10
Training	0	401	1,500
Electricity	48,443	52,643	55,275
Natural Gas	391	387	406
Telephone	1,519	1,560	1,607
PCL Insurance	9,440	9,578	9,309
Insurance Deductible	0	0	500
ECB Lease Purchase Principal	6,846	7,399	7,987
ECB Lease Purchase-Interest	3,584	3,435	3,216
Legal Fees	1,782	1,081	2,500
Consulting	13,730	11,132	8,000
Bond Service Costs	250	250	250
Audit	6,500	6,500	6,500
System Maintenance		0	6,000
New Equipment	6,420	26,255	5,500

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Bad Debt Expense	0	192	200
2012 Bond Principal	160,000	155,000	170,000
2012 Bond Interest	68,328	65,400	60,750
Water Department Expenditures	507,884	662,097	605,286
WATER TREATMENT PLANT EXPENDITURES:			
Salaries	26,086	26,766	30,712
Workmen's Comp.	1,114	1,264	1,146
FICA - Town's Share	1,617	1,659	1,904
Health & Disability Insurance	9,225	8,984	8,345
Unemployment Comp.	78	80	92
Medicare-Town's Share	378	388	445
Pension Contribution	1,353	1,621	1,491
PCL Insurance	7,780	7,894	7,672
ECB Lease Purchase Principal	5,293	5,721	6,656
ECB Lease Purchase-Interest	2,771	2,656	2,304
Audit	2,000	2,000	2,000
Bond Fees-Water Treatment Plant-CWR& PA	11,526	11,526	11,526
Bond Principal-Water Treatment Plant-CWR&PA	86,665	92,082	92,082
Bond Interest-Water Treatment Plant-CWR&PA	16,615	14,044	10,125
Water Treatment Plant-Other	0	0	12,965
Water Treatment Plant-Equipment	0	0	2,000
Material & Supplies	29,459	33,168	12,000
Equipment Replacement	6,188	1,000	8,600
Equipment Repairs	8,009	6,403	5,200
Consulting	516	2,000	4,000
Electricity	24,197	25,907	27,202
Natural Gas	3,753	4,501	4,726
Telephone	2,777	2,951	3,039
Building Maintenance/Repairs	0	0	1,000
Payment on Year 2000 Land Trade Liability	11,054		
Water Treatment Plant Expenditures	258,454	252,615	257,232

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SEWER EXPENDITURES:				
Salaries		78,922	83,495	84,435
Workmen's Comp.		2,636	2,386	1,984
FICA - Town's Share		4,893	5,177	5,235
Health & Disability Insurance		26,180	29,408	28,434
Unemployment		237	250	253
Medicare-Town's Share		1,144	1,211	1,224
Pension Contribution		4,479	5,384	4,359
Maintenance Paid from DOC Reserve		4,614	536	1,000
Material & Supplies		1,898	3,223	4,000
Vehicle Repairs		466	370	1,000
Gas & Oil		1,301	1,380	1,587
Training		650	190	500
Sewer Project		0	0	131,000
Wastewater Plant Projects		0	2,454	0
Sewer Project EIAF*8375		13,240	172,940	42,019
Electricity		53,965	59,398	62,368
Telephone		4,322	3,941	4,059
PCL Insurance		6,608	6,705	6,516
ECB Lease Purchase Principal		3,253	3,516	3,795
ECB Lease Purchase-Interest		1,704	1,632	1,538
Legal Fees		0	0	500
Consulting Fees		7,219	9,396	13,200
Audit		2,000	2,000	2,000
Equipment Repair		3,598	2,896	5,000
WWTP Permit Expense		1,245	0	1,500
Maintenance to System		23,054	22,497	23,500
To DOC Maintenance Reserve		0	2,552	2,553
Bad Debt Expenses		2,553	36	200
Testing		13,846	14,542	14,500
Facility Repairs		0	0	1,000
New Equipment		0	220	4,600
TOTAL SEWER FUND EXPENDITURES		264,027	437,734	453,859
Utility Fund Expenditures		1,030,365	1,352,447	1,316,377

03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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UTILITY FUND SUMMARY			
TOTAL REVENUES	1,268,297	1,455,180	1,316,669
TOTAL EXPENDITURES	1,030,365	1,352,447	1,316,377
CASH BALANCE INCREASE (DECREASE) FOR YR	237,932	\$102,733	292
CASH BALANCE FROM PREVIOUS YEAR	1,310,589	1,548,521	1,651,254
CASH BALANCE END OF YEAR	1,548,521	1,651,254	1,651,546
WTP Reserve Change	1,051	(15,932)	(21,100)
WTP Reserve Balance	186,731	170,799	149,699
WTP Operations Reserve Change	51	89	89
WTP Operations Reserve	35,434	35,523	35,612
Sewer Maintenance Reserve Change	15,000	12,586	10,072
Sewer Maintenance Reserve	16,024	28,610	38,682
Sewer Equipment Reserve Change	5,016	5,050	5,063
Sewer Equipment Reserve	20,059	25,109	30,172
Sewer Capital Expenditures Reserve Change	49,925	65,344	4,374
Sewer Capital Expenditures Reserve	88,191	153,535	157,909
Water Projects Reserve Change	16,416	15,675	44,834
Water Projects Reserve	46,060	61,735	106,569
Water Capital Expenditures Reserve Change	90	212	213
Water Capital Expenditures Reserve -TABOR	84,880	85,092	85,305
Water Rights Reserve Change	289	127	128
Water Rights Reserve	50,903	51,030	51,158
2004/2012 Water Bond Reserve Change	308	768	770
2004/2012 Water Bond Reserve	307,349	308,117	308,887
Unreserved Balance	712,890	731,705	687,553
RESERVE/UNRESERVED CASH BALANCE	1,548,521	1,651,254	1,651,546

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**CEMETERY PERPETUAL CARE FUND
REVENUES:**

Donations	1,190	100	100
Interest	0	0	0
Perpetual Care Sales	1,400	200	1,400
TOTAL REVENUES	2,590	300	1,500

EXPENDITURES:

Improvements	0	0	500
Refunds	0	0	0
TOTAL EXPENDITURES	0	0	500

CEMETERY PERPETUAL CARE FUND SUMMARY

TOTAL REVENUES	2,590	300	1,500
TOTAL EXPENDITURES	0	0	500
FUND BALANCE INCREASE (DECREASE) FOR YR	2,590	300	1,000
RESERVE FUND BALANCE FROM PREVIOUS YR	7,246	9,836	10,136
RESERVE FUND BALANCE END OF YEAR	9,836	10,136	11,136

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HEAD START FUND

REVENUES:

Head Start Grant	673,360	947,634	684,034
TOTAL REVENUES	673,360	947,634	684,034

EXPENDITURES:

Personnel	402,443	415,000	415,000
Fringe Benefits	127,413	132,150	132,150
Travel	574	900	900
Construction	6,400	263,600	0
Supplies	34,876	33,830	33,830
Other	81,836	82,672	82,672
Training	10,263	10,263	10,263
Contractual	9,555	9,219	9,219
TOTAL EXPENDITURES	673,360	947,634	684,034

HEAD START FUND SUMMARY

TOTAL REVENUES	673,360	947,634	684,034
TOTAL EXPENDITURES	673,360	947,634	684,034
FUND BALANCE INCREASE (DECREASE) FOR YR	0	0	0
RESERVE FUND BALANCE FROM PREVIOUS YR	0	0	0
RESERVE FUND BALANCE END OF YEAR	0	0	0

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CONSERVATION TRUST FUND

REVENUES:

Interest	3	2	4
Colo. Lottery Money	19,126	17,345	17,500
TOTAL REVENUES	19,129	17,347	17,504

EXPENDITURES:

Park & Rec Improvements	4,902	4,313	2,700
Ballfield Improvement	0	0	0
Transfer to Golf Course	8,200	8,176	8,300
Kissel Pond Aerator	0	0	0
Bike Trail Enhancements	0	0	0
TOTAL EXPENDITURES	13,102	12,489	11,000

CONSERVATION TRUST FUND SUMMARY

TOTAL REVENUES	19,129	17,347	17,504
TOTAL EXPENDITURES	13,102	12,489	11,000
FUND BALANCE INCREASE (DECREASE) FOR YR	6,027	4,858	6,504
RESERVE FUND BALANCE FROM PREVIOUS YR	15,597	21,624	26,482
RESERVE FUND BALANCE END OF YEAR	21,624	26,482	32,986

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CAPITAL PROJECTS FUND

REVENUES:

Transfer from General Fund	0	33,333	40,000
Great Outdoor Colorado	0	33,009	11,789
Rohr Fund Transfers	0	47,072	80,000
Tourism Board Entryway signage	0	0	13,820
FAA Airport Grant (Entitlement)	9,663	397,006	300,000
FAA Discretionary Grant - runway extension			4,700,000
Division of Parks and Wildlife Trail Grant	0	0	2,111
Colorado Division Aviation Grant	537	22,056	0
TOTAL REVENUES	10,200	532,476	5,147,720

EXPENDITURES:

Trail Other			4,222
Airport Improvement Project	0	441,118	5,000,000
Airport Master Plan	10,738	0	0
Rohr Plaza Improvements	0	0	15,000
Smith Park Improvements	0	80,081	0
Softball Improvements			23,578
Railroad Park Restrooms			65,000
Entryway signage	0	6,300	55,281
TOTAL EXPENDITURES	10,738	527,499	5,158,859

CAPITAL PROJECTS FUND SUMMARY

TOTAL REVENUES	10,200	532,476	5,147,720
TOTAL EXPENDITURES	10,738	527,499	5,158,859
FUND BALANCE INCREASE (DECREASE) FOR YR	(538)	4,977	(11,139)
FUND BALANCE FROM PREVIOUS YEAR	15,747	15,209	20,186
FUND BALANCE END OF YEAR	15,209	20,186	9,047

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EMPLOYEES PENSION TRUST

REVENUES:

Investment Income	288,937	38,278	50,000
Contribution from Employees	52,431	54,434	54,969
Employer Contribution	56,516	64,898	56,585
Interest Income-Bank	80	366	25
TOTAL REVENUES	397,965	157,976	161,579

EXPENDITURES:

Retirement Distributions	60,833	864,539	23,131
Legal and Actuarial Fees	6,570	7,440	7,000
TOTAL EXPENDITURES	67,403	871,979	30,131

EMPLOYEES PENSION TRUST FUND

TOTAL REVENUES	397,965	157,976	161,579
TOTAL EXPENDITURES	67,403	871,979	30,131
FUND BALANCE INCREASE (DECREASE) FOR YR	330,562	(714,003)	131,448
RESERVED FUND BALANCE FROM PREVIOUS YR	1,913,889	2,244,451	1,530,448
RESERVE FUND BALANCE END OF YEAR	2,244,451	1,530,448	1,661,896

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AIRPORT FUEL FUND

REVENUES:

Fuel Collections	2,365	3,900	2,000
Credit Card Collections	24,413	28,249	30,000
Aviation Fuel Tax	1,435	962	1,200
Donations	0	0	25
Fuel Key Deposits	0	0	50
(Increase) Decrease in Working Capital	(9,268)	0	0
TOTAL REVENUES	18,945	33,112	33,275

EXPENDITURES:

Testing	412	596	600
Repairs	587	518	2,000
Fuel Expense	23,328	29,488	27,200
Credit Card Fees	832	947	1,200
Storage Tank Leak Insurance	0	1,857	1,996
New Equipment	0	0	0
TOTAL EXPENDITURES	25,161	33,406	32,996

AIRPORT FUEL FUND SUMMARY

TOTAL REVENUES	18,945	33,112	33,275
TOTAL EXPENDITURES	25,161	33,406	32,996
CASH BALANCE INCREASE (DECREASE) FOR YR	(6,216)	(294)	279
CASH BALANCE FROM PREVIOUS YEAR	9,956	3,740	3,446
CASH BALANCE END OF YEAR	3,740	3,446	3,725

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LIMON AMBULANCE SERVICE FUND				
REVENUES:				
Trip Revenue		578,260	642,396	642,396
Less- Bad Debt		(55,190)	(61,311)	(61,311)
Less- Contract Unallowed		(306,563)	(340,565)	(340,565)
Less- Administrative Write-off		(4,772)	(5,301)	(5,301)
Net Trip Revenue		211,735	235,219	235,219
(Increase) Decrease in Working Capital		(43,579)	0	0
Interest Income		83	72	75
Memorials		390	100	250
Intergovernmental-Lincoln County		1,200	4,589	5,000
Grants-Colorado		73,320	181,907	46,500
Grants Other		23,544	0	2,000
Miscellaneous Income		4,495	3,439	2,500
Bad Debt Recovery		8,695	9,610	10,000
Transfer from General		27,534	29,421	31,000
Donations		38,534	39,717	30,400
Education Income		25	2,843	50
TOTAL REVENUES		345,976	506,917	362,994
EXPENDITURES:				
Salaries		154,610	170,050	176,920
Workers Compensation		11,170	9,800	7,903
FICA - Town's Share		9,545	10,543	10,969
Health & Disability Insurance		45,711	52,855	69,069
Unemployment Comp.		450	510	531
Medicare-Town's Share		2,244	2,466	2,565
Pension Contribution		5,296	5,718	4,986
Health Insurance Deductible		4,024	3,230	3,000
Advertising and Marketing		1,414	978	1,200
Radio/Pager Upkeep		0	0	0
Cleaning/Building Maintenance		3,069	864	1,000
Cell Phone		983	786	825
Billing Charges		13,158	25,184	22,000
Grant Expense - Equipment		37,663	165,428	0
Dues/Subscriptions		625	1,289	800
Training and Education		2,564	2,981	3,000
Meals		4,285	4,808	5,000
Uniforms		3,383	1,912	4,000
Equipment Maintenance Contract		1,193	4,114	1,500

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Equipment Repair	2,945	14,399	8,000
Volunteer Gifts	1,085	623	1,000
Furniture	458	0	2,000
Expense Reimbursement (Laundry)	4,620	0	0
Innoculations	0	0	200
Medical Supplies	41,733	36,853	37,959
Office Supplies	6,418	5,209	6,500
Telephone	3,324	3,667	3,777
Training Certification	0	214	50
ECB Lease Purchase Principal	587	635	685
ECB Lease Purchase Interest	312	295	276
Gas and Oil	7,290	11,190	12,869
Vehicle Repair	8,981	16,885	10,000
EMT Lodging		281	0
Equipment	1,755	139	5,000
Licenses/Permits	500	552	600
Mileage	541	1,121	600
Donation	0	0	100
Fire Department Assistance	2,500	2,500	0
Building Improvements	25,758	200	6,000
Mutual Aid Calls	200	200	300
Professional Fees	0	0	250
Electricity	5,921	4,725	4,961
Natural Gas	2,904	2,284	2,398
PCL Insurance	6,448	6,945	6,253
Audit/Accounting	2,500	2,500	2,500
Legal	36	1,134	1,000
TOTAL EXPENDITURES	428,203	576,066	428,546

	03/15/19 11:37 AM	2017 ACTUAL	2018 Estimated	2019 BUDGET
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LIMON AMBULANCE SERVICE FUND SUMMARY			
TOTAL REVENUES	345,976	506,917	362,994
TOTAL EXPENDITURES	428,203	576,066	428,546
CASH BALANCE INCREASE (DECREASE) FOR YR	(82,227)	(69,149)	(65,552)
CASH BALANCE FROM PREVIOUS YEAR	346,826	264,599	195,450
CASH BALANCE END OF YEAR	264,599	195,450	129,898
EQUIP. REPLACEMENT RESERVE CHANGE	7,968	(1,485)	(4,605)
EQUIP. REPLACEMENT RESERVE BALANCE	78,922	70,407	65,802
ROHR AMBULANCE RESERVE CHANGE	38,534	39,617	(20,000)
ROHR AMBULANCE RESERVE BALANCE	38,534	78,151	58,151
UNRESERVED BALANCE	147,143	125,043	5,945
RESERVE/UNRESERVED CASH BALANCE	264,599	195,450	129,898

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TOTAL BUDGET				
TOTAL REVENUES			6,670,639	10,511,978
TOTAL EXPENDITURES			7,164,597	10,675,512
BALANCE INCREASE (DECREASE) FOR YEAR			(493,958)	(163,534)
BALANCE FROM PREVIOUS YEAR			4,055,923	3,561,966
BALANCE END OF YEAR			3,561,966	3,398,431