

TOWN OF LIMON
BUDGET MESSAGE
2026

The attached proposed budget for the Town of Limon for the year 2026 includes Town services which are substantially the same as the Town provided in 2025, 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 2025. 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 2026, 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. This gives property owners a reduction of \$61,021 in property taxes.

In developing the 2026 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 2026 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 fifth year of 25 payments will be due in 2026 and will be \$356,750.

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.

Six semi-annual payments for the ECB contract remain.

TOWN OF LIMON 2026 BUDGET	2024	2025	2026
	Prior year Actual	Current year Estimated Actual	Future year Budget
GENERAL FUND REVENUE			
SALE OF LAND			\$315,000
FINES & LICENSES	\$ 122,593	\$ 120,000	\$ 100,000
CERTIFIED VIN INSPECTIONS	\$ 155	\$ 300	\$ 300
PROPERTY TAXES	\$ 534,472	\$ 459,056	\$ 539,717
SALES TAX	\$ 1,624,602	\$ 1,726,384	\$ 1,700,000
RECREATION SALES TAX	\$ 610,050	\$ 647,293	\$ 629,000
SEVERANCE TAX - OIL & GAS	\$ 3,366	\$ 658	\$ 500
INTEREST INCOME	\$ 314,312	\$ 125,000	\$ 50,000
LINCOLN COUNTY TOURISM GRANT	\$ -	\$ 15,750	\$ 15,000
TRANSPORTATION BUS TICKET	\$ 985	\$ 700	\$ 500
BUILDING PERMITS	\$ 31,940	\$ 37,000	\$ 35,000
USE TAX COLLECTION	\$ 2,423	\$ 3,663	\$ 3,500
MISCELLANEOUS	\$ 36,417	\$ 30,000	\$ 30,000
INSURANCE CLAIMS	\$ 20,222	\$ 481	\$ -
HANGAR RENT	\$ 6,426	\$ 6,712	\$ 6,900
DOLA DOWNTOWN GRANT		\$ 7,088	
DIGITICKET CONTRIBUTIONS		\$ 5,481	
AIRPORT LEASE PAYMENTS	\$ 821	\$ 946	\$ 821
SALE OF LOTS - CEMETERY	\$ 1,400	\$ 2,575	\$ 2,000
OPENING/CLOSING CEMETERY	\$ 3,000	\$ 2,250	\$ 2,000
MOTOR VEHICLE	\$ 60,976	\$ 60,000	\$ 60,000
FRANCHISE PAYMENTS	\$ 122,752	\$ 126,881	\$ 120,000
COUNTY ROAD AND BRIDGE	\$ 170,132	\$ 168,287	\$ 168,287
HIGHWAY USERS	\$ 91,616	\$ 74,466	\$ 92,496
GRAVEL SALES	\$ 10,629	\$ 27,000	\$ 17,000
CRUSHED CONCRETE/ASPHALT SALE	\$ 33,849	\$ 50,000	\$ 50,000
CIGARETTE TAX	\$ 5,124	\$ 3,557	\$ 2,500
TRASH COLLECTIONS	\$ 384,744	\$ 373,614	\$ 384,075
SALE OF DUMPSTERS/POLYCART	\$ 7,228	\$ 4,000	\$ 5,000
DUMPSTER RENTAL	\$ 8,078	\$ 6,000	\$ 6,000
ROLL OFF RENTAL	\$ 2,755	\$ 595	\$ 1,000
LIBRARY BOARD INCOME	\$ 5,599	\$ 6,300	\$ 5,700
LIBRARY BOARD INTEREST INCOME	\$ 79	\$ 30	\$ 55
MAIN STREET GRANT	\$ 2,312	\$ -	
SWIMMING POOL FEES	\$ 54,031	\$ 51,917	\$ 52,000
CONCESSIONS - POOL	\$ 19,344	\$ 15,886	\$ 16,000
COMMUNITY BUILDING RENT	\$ 7,244	\$ 8,000	\$ 8,000
INTEREST INCOME COMM BUILDING	\$ 337	\$ 200	\$ 100
CONCESSIONS/VENDING MACHINE	\$ 457	\$ 9,454	\$ 9,500
SID NO. 1 PAYMENTS - PRINCIPAL	\$ 5,458	\$ 13	\$ -
SID NO. 1 PAYMENTS - INTEREST	\$ 363	\$ -	\$ -
SID NO. 2 PAYMENTS- INTEREST	\$ 2,257	\$ 1,071	\$ -
SID NO. 2 PAYMENTS - PRINCIPAL	\$ 15,981	\$ 15,922	\$ -
DONATIONS	\$ 150,536	\$ 180,202	\$ 150,000
TRANSIT FUNDING	\$ 11,571	\$ 12,000	\$ 13,634
COLORADO LIBRARY GRANT	\$ 5,000	\$ 5,000	\$ 5,000

CDOT>EQUIPMENT GRANT	\$ -	\$ -	\$ 20,000
LIBRARY>CO DEPT OF HEALTH	\$ 3,000	\$ -	
STATE LIBRARY GRANT- BOOKS	\$ 5,000	\$ 5,000	\$ 5,000
WEED MOWING	\$ 1,300	\$ -	\$ -
MOSQUITO SPRAYING	\$ -	\$ 250	\$ 250
BATTLE GRANT - CO STATE PATROL	\$ 4,995	\$ 3,375	\$ 8,500
HOUSING STUDY	\$ 30,003	\$ -	\$ -
POST GRANT	\$ 1,441	\$ 2,491	\$ 1,500
STATE BASEBALL TOURNAMENT	\$ 8,198	\$ 400	\$ 7,000
RECREATION PARTICIPANT FEES	\$ 17,967	\$ 16,847	\$ 15,000
ADULT REC PROGRAMS	\$ 3,545	\$ 3,225	\$ 2,800
REC SPONSOR	\$ -	\$ 300	\$ 11,000
DONATION>PARKS/REC DEPT.	\$ 15,950	\$ 11,450	
GUN CLUB MEMBERSHIPS	\$ 5,940	\$ 6,450	\$ 7,000
COOPER CLARK DONATION	\$ 16,800	\$ 17,800	\$ 12,000
GUN CLUB REVENUE	\$ 75	\$ 40	\$ 50
GENERAL FUND REVENUES	\$ 4,605,850	\$ 4,459,358.77	\$4,686,684.54

GENERAL FUND EXPENSES	ADMINISTRATION DEPARTMENT EXPENSES		
ADMINISTRATION SALARIES & WAGE	\$ 215,083	\$ 250,000	\$ 248,600
WORKMEN'S COMPENSATION	\$ 314	\$ 171	\$ 763
FICA - TOWNS PORTION	\$ 13,326	\$ 15,500	\$ 15,413.20
EMPLOYEE BENEFITS	\$ 61,212	\$ 74,984	\$ 85,454
UNEMPLOYMENT COMPENSATION	\$ 430	\$ 500	\$ 497.20
MEDICARE-TOWNS PORTION	\$ 3,117	\$ 3,625	\$ 3,604.70
PENSION CONTRIBUTION	\$ 42,578	\$ 31,579	\$ 44,294
HEALTH INSURANCE DEDUCTIBLE	\$ 21,890	\$ 29,670	\$ 30,000
MATERIALS AND SUPPLIES	\$ 9,526	\$ 15,000	\$ 14,000
DRUG TESTING	\$ 2,471	\$ 1,500	\$ 2,000
VEHICLE REPAIRS	\$ 4,962	\$ 2,500	\$ 2,500
GAS & OIL	\$ 2,906	\$ 2,500	\$ 3,000
TRAVEL/TRAINING	\$ 3,808	\$ 7,251	\$ 9,000
TOWN HALL IMPROVEMENTS	\$ 450	\$ 2,500	\$ 10,000
ELECTRICITY	\$ 7,414	\$ 7,500	\$ 8,000
NATURAL GAS	\$ 4,704	\$ 4,500	\$ 5,000
TELEPHONE	\$ 17,061	\$ 22,000	\$ 24,000
INSURANCE - CIRSA	\$ 16,302	\$ 11,809	\$ 12,859
INSURANCE DEDUCTIBLE	\$ 4,000	\$ -	\$ -
MAYOR & TRUSTEE FEES	\$ 3,792	\$ 3,837	\$ 3,837
ECB LEASE PURCHASE> PRINCIPAL	\$ 2,629	\$ 2,818	\$ 3,020
ECB LEASE PURCHASE>INTEREST	\$ 421	\$ 343	\$ 260
CONSULTING FEES	\$ 20,191	\$ 15,000	\$ 15,000
LEGAL	\$ 13,288	\$ 15,000	\$ 15,000
BOND SERVICE FEES		\$ 400	\$ 400
AUDIT/ACCOUNTING	\$ 30,956	\$ 18,313	\$ 21,059
BUILDING PLAN REVIEWS	\$ -	\$ 3,655	\$ 4,000
ELECTION EXPENSE	\$ 444	\$ -	\$ 1,500
COUNCIL OF GOVERNMENT	\$ 8,539	\$ 9,494	\$ 8,744
PRINTING & OFFICE SUPPLIES	\$ 12,607	\$ 13,000	\$ 13,000

OFFICE EQUIPMENT/SOFTWARE	\$ 20,206	\$ 21,000	\$ 21,000
DUES AND SUBSCRIPTIONS	\$ 4,534	\$ 4,799	\$ 4,800
MUNICIPAL CODE PUBLISHING	\$ 6,580	\$ 495	\$ 495
COMPUTER SYSTEM	\$ 6,506	\$ 1,000	\$ 5,000
NEW EQUIPMENT	\$ -		\$ 17,000
MAIN STREET PROGRAM SCHOLARSHIP	\$ 2,312	\$ -	
TRANSFER TO GOLF	\$ 67,910	\$ 67,910	\$ 67,910
TREE PROGRAM - EXPENSE	\$ 9,306	\$ 2,766	\$ 5,000
TRANSFER TO CAP PROJECTS AIRPORT	\$ -	\$ 25,000	\$ -
TRANSFER TO CAPITAL PROJECTS	\$ 228,774	\$ -	\$ -
WEED & TREE SPRAYING	\$ 7,434	\$ 8,444	\$ 8,500
BAD DEBT EXPENSE	\$ 40	\$ 337	\$ -
TREE REMOVAL PROJECT	\$ -	\$ -	\$ 10,000
TRANSPORTATION BUS	\$ 21,983	\$ 6,000	\$ 6,000
ECONOMIC DEVELOPMENT INCENTIVE	\$ 30,029	\$ 24,473	\$ -
DONATIONS	\$ 1,450	\$ 2,700	\$ 3,000
BUILDING AT 590 E AVENUE	\$ -	\$ -	
ECONOMIC DEVELOPMENT CORP.	\$ 16,424	\$ 15,928	\$ 15,928
BUILDING MAINTENANCE/REPAIRS	\$ 775	\$ 3,500	\$ 5,000
TRANSFER TO AMBULANCE SERVICE	\$ 41,250	\$ 41,250	\$ 45,923
MAIN STREET PROGRAM DONATION	\$ 5,000	\$ 5,000	\$ 5,000
MAIN ST MINI GRANT/SCHOLARSHIP	\$ -	\$ 7,088	
GENERAL FUND EXPENDITURES	\$ 994,934	\$ 802,639	\$ 825,361

AIRPORT			
AIRPORT - SUPPLIES/REPAIRS	\$ 3,494	\$ 14,000	\$ 5,000
ELECTRICITY	\$ 3,658	\$ 3,750	\$ 4,000
NATURAL GAS	\$ 762	\$ 900	\$ 1,000
TELEPHONE	\$ 2,698	\$ 1,200	\$ 1,200
INSURANCE - LOCKTON	\$ 1,488	\$ 1,488	\$ 1,488
LIABILITY>CIRSA	\$ 1,775	\$ 1,773	\$ 1,197
LEGAL	\$ -	\$ 1,078	\$ 1,000
MINERAL LEASE PMT	\$ 264	\$ 264	\$ 264
NEW EQUIPMENT	\$ -	\$ -	\$ 25,000
TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ -
AIRPORT EXPENSE	\$ 14,139	\$ 24,453	\$ 40,149

CEMETERY			
CEMETERY - SALARIES	\$ 40,005	\$ 39,068.34	\$ 49,000.00
WORKMEN'S COMPENSATION	\$ 3,158	\$ 3,014	\$ 2,470
FICA - TOWNS PORTION	\$ 2,487	\$ 2,422	\$ 3,038.00
EMPLOYEE BENEFITS	\$ 12,213	\$ 10,940	\$ 24,927
UNEMPLOYMENT COMPENSATION	\$ 80	\$ 78	\$ 98.00
MEDICARE-TOWNS PORTION	\$ 582	\$ 567	\$ 710.50

MATERIALS AND SUPPLIES	\$ 4,686	\$ 6,000	\$ 7,000
EQUIPMENT REPAIRS	\$ 14,235	\$ 3,000	\$ 3,000
GAS & OIL	\$ 2,199	\$ 2,500	\$ 3,000
ELECTRICITY	\$ 1,186	\$ 1,500	\$ 1,650
INSURANCE - CIRSA	\$ 5,750	\$ 5,759	\$ 5,900
NEW EQUIPMENT	\$ 12,663	\$ 3,981	\$ 21,000.00
CEMETERY EXPENSES	\$ 99,242.70	\$ 78,830.02	\$ 121,792.62

STREETS			
STREETS - SALARIES	\$ 224,920	\$ 238,753	\$ 245,438
WORKMEN'S COMPENSATION	\$ 19,726	\$ 19,582	\$ 15,426
FICA - TOWNS PORTION	\$ 13,965	\$ 13,945	\$ 15,217
EMPLOYEE BENEFITS	\$ 73,306	\$ 88,670	\$ 101,433
UNEMPLOYMENT COMPENSATION	\$ 465	\$ 450	\$ 491
MEDICARE- TOWNS PORTION	\$ 3,266	\$ 3,261	\$ 3,559
PENSION CONTRIBUTION	\$ 16,116	\$ 16,116	\$ 16,116
MATERIALS AND SUPPLIES	\$ 45,060	\$ 65,000	\$ 10,000
TRAVEL/TRAINING	\$ 191	\$ 125	\$ 500
EQUIPMENT REPAIRS	\$ 69,778	\$ 12,000	\$ 14,000
STREET LIGHT MAINTENANCE	\$ 8,676	\$ -	\$ 3,000
GAS & OIL	\$ 12,085	\$ 13,000	\$ 13,000
CONSTRUCT-SYSTEM PRESERVATION	\$ -	\$ -	\$ 200,000
STREET REPAIRS	\$ 78,486	\$ 62,000	\$ 100,000
POWER, ST. LIGHTS - ELECT	\$ 59,356	\$ 61,000	\$ 64,000
NATURAL GAS	\$ 3,471	\$ 4,000	\$ 5,000
INTERNET/CELL PHONES	\$ 2,178	\$ 1,543	\$ 1,500
INSURANCE CIRSA	\$ 13,575	\$ 17,971	\$ 20,311
ECB LEASE PURCHASE PRINCIPAL	\$ 7,073	\$ 7,586	\$ 8,128
ECB LEASE PURCHASE>INTEREST	\$ 1,132	\$ 923	\$ 700
SIGN REPLACEMENT & MAINT	\$ 225	\$ -	\$ 2,000
NEW EQUIPMENT	\$ 498	\$ 2,594	\$ 50,000
STREET BUILDING IMPROVEMENTS	\$ 1,169	\$ -	
STREET EXPENSES	\$ 654,717	\$ 628,520	\$ 889,819

POLICE EXPENSES			
POLICE - SALARIES	\$ 405,120	\$ 398,851	\$ 465,652
WORKMEN'S COMPENSATION	\$ 16,827	\$ 15,754	\$ 12,377
FICA - TOWNS PORTION	\$ 25,082	\$ 26,753	\$ 28,870
EMPLOYEE BENEFITS	\$ 108,939	\$ 155,318	\$ 159,866
UNEMPLOYMENT COMPENSATION	\$ 810	\$ 863	\$ 931
MEDICARE-TOWNS PORTION	\$ 5,866	\$ 6,257	\$ 6,752
PENSION CONTRIBUTION	\$ 29,840	\$ 30,948	\$ 29,840
MAT. SUPPLIES & OFFICE SUPP	\$ 15,460	\$ 12,000	\$ 12,000
VEHICLE REPAIRS	\$ 20,108	\$ 22,000	\$ 20,000
GAS & OIL	\$ 16,029	\$ 13,000	\$ 15,600
TRAVEL, DUES AND SUBSCRIPTIONS	\$ 3,241	\$ 2,200	\$ 2,500

UNIFORMS & MISCELLANEOUS	\$ 11,843	\$ 4,433	\$ 10,000
TELEPHONE	\$ 7,256	\$ 6,600	\$ 6,600
INSURANCE CIRSA	\$ 50,136	\$ 44,944	\$ 51,234
LAW ENFORCEMENT LIABILITY DED.	\$ -	\$ -	\$ 25,000
LEGAL	\$ 14,060	\$ 13,473	\$ 15,000
NEW EQUIPMENT	\$ 48,783	\$ 81,676	\$ 5,116
TRAINING	\$ 295	\$ 2,000	\$ 2,000
LAB WORK	\$ -	\$ -	\$ 75
BODY CAM EXPENDITURE	\$ 2,337	\$ 2,337	\$ 2,500
JUVENILE ASSESSMENT CENTER	\$ 741	\$ 746	\$ 750
LEXIPOL, TASER, EFORCE	\$ 3,115	\$ 4,052	\$ 16,550
POST GRANT EXPENSE	\$ 748	\$ 3,169	\$ 4,500
DIGITICKET EXPENSE	\$ 8,702	\$ 8,181	\$ 2,917
DONATIONS	\$ 553	\$ 25	\$ 25
POLICE EXPENSES	\$ 795,891	\$ 855,580	\$ 896,656

SANITATION EXPENSES			
SANITATION - SALARIES	\$ 122,795	\$ 125,000	\$ 129,000
WORKMEN'S COMPENSATION	\$ 9,460	\$ 9,316	\$ 15,340
FICA - TOWNS PORTION	\$ 7,630	\$ 6,127	\$ 7,998
EMPLOYEE BENEFITS	\$ 53,019	\$ 69,717	\$ 72,590
UNEMPLOYMENT COMPENSATION	\$ 246	\$ 250	\$ 258
MEDICARE-TOWNS PORTION	\$ 1,785	\$ 1,433	\$ 1,871
PENSION CONTRIBUTION	\$ 9,638	\$ 9,638	\$ 9,638
MATERIALS AND SUPPLIES	\$ 1,643	\$ 1,500	\$ 2,000
PURCHASE/POLYCART - DUMPSTER	\$ 8,259	\$ 11,170	\$ 12,000
EQUIPMENT REPAIRS	\$ 21,381	\$ 12,000	\$ 12,000
GAS & OIL	\$ 10,692	\$ 16,000	\$ 17,000
COUNTY LANDFILL EXPENSE	\$ 45,411	\$ 60,950	\$ 60,950
RECYCLING	\$ 3,384	\$ 7,200	\$ 7,400
TRASH - ROLL OFF	\$ 59,138	\$ 23,000	\$ 26,000
PEST CONTROL	\$ 5,267	\$ 2,262	\$ 4,000
CELL PHONE	\$ 275	\$ 300	\$ 300
INSURANCE CIRSA	\$ 10,750	\$ 13,759	\$ 15,340
NEW EQUIPMENT	\$ -	\$ 241,011	\$ -
SANITATION EXPENSES	\$ 370,771	\$ 610,633	\$ 393,684

LIBRARY			
LIBRARY - SALARIES	\$ 67,392	\$ 56,015	\$ 58,000
WORKMEN'S COMPENSATION	\$ 135	\$ 135	\$ 106
FICA - TOWNS PORTION	\$ 4,160	\$ 6,046	\$ 3,596
EMPLOYEE BENEFITS	\$ 12,393	\$ 26,820	\$ 30,021
UNEMPLOYMENT COMPENSATION	\$ 135	\$ 250	\$ 116
MEDICARE-TOWNS PORTION	\$ 973	\$ 1,414	\$ 841
PENSION CONTRIBUTION	\$ 3,928	\$ 3,928	\$ 3,928
MATERIALS AND SUPPLIES	\$ 6,218	\$ 8,500	\$ 5,500
REPAIRS TO BUILDING	\$ 978	\$ 6,000	\$ 3,000
BOOKS AND MEDIA	\$ 13,507	\$ 11,026	\$ 15,000

ELECTRICITY	\$ 3,586	\$ 4,000	\$ 4,000
NATURAL GAS	\$ 2,613	\$ 3,000	\$ 3,000
TELEPHONE	\$ 2,955	\$ 4,000	\$ 2,500
INSURANCE FOR BUILDING	\$ 3,962	\$ 4,665	\$ 3,874
ECB LEASE PURCHASE> PRINCIPAL	\$ 5,003	\$ 5,366	\$ 5,749
ECB LEASE PURCHASE> INTEREST	\$ 801	\$ 653	\$ 495
LIBRARY BOARD EXPENDITURE	\$ 16,832	\$ 30,000	\$ 30,000
TELEMEDICNE GRANT	\$ 2,787	\$ -	\$ -
STATE LIBRARY GRANT EXPENSE	\$ 5,053	\$ 5,255	\$ 5,000
NEW EQUIPMENT	\$ 2,384	\$ 11,239	\$ 3,000
TRAVEL/TRAINING	\$ -	\$ 2,000	\$ 2,000
LIBRARY EXPENSES	\$ 155,793	\$ 190,311	\$ 179,726

PARKS/RECREATION			
RECREATION - SALARIES	\$ 79,573	\$ 72,000	\$ 77,800
WORKMEN'S COMPENSATION	\$ 3,460	\$ 3,795	\$ 11,730
FICA - TOWNS PORTION	\$ 4,934	\$ 3,699	\$ 4,824
EMPLOYEE BENEFITS	\$ 18,459	\$ 19,035	\$ 25,032
UNEMPLOYMENT COMPENSATION	\$ 159	\$ 119	\$ 156
MEDICARE-TOWNS PORTION	\$ 1,154	\$ 865	\$ 1,128
PENSION CONTRIBUTION	\$ 2,000	\$ 4,901	\$ 5,163
MAT & SUPPLIES - RECREATION	\$ 16,643	\$ 15,000	\$ 15,000
MAT. & SUPPLIES SMITH	\$ 13,444	\$ 10,000	\$ 10,000
SOFTBALL EXPENSE	\$ 7,384	\$ 8,000	\$ 8,000
SMITH IMPROVEMENTS	\$ 2,279	\$ 20,228	\$ 10,000
GAS, OIL, REPAIRS	\$ 3,537	\$ 6,000	\$ 6,000
ELECTRICITY	\$ 6,450	\$ 6,600	\$ 12,000
NATURAL GAS	\$ 1,214	\$ 1,750	\$ 4,000
TELEPHONE/INTERNET	\$ 2,794	\$ 3,200	\$ 3,200
TRAVEL/TRAINING	\$ -	\$ 25	\$ -
INSURANCE - CIRSA	\$ 5,386	\$ 5,171	\$ 4,541
ECB LEASE PURCHASE> PRINCIPAL	\$ 22,538	\$ 24,170	\$ 25,898
ECB LEASE PURCHASE>INTEREST	\$ 3,608	\$ 2,942	\$ 2,229
LAND ACQUISTION		\$ 305,027	\$ 400
COMMUNITY EVENTS CENTER		\$ 1,600,000	\$ 475,227
RAILROAD PARK	\$ 2,083	\$ 5,500	\$ 7,500
PARK IMPROVEMENTS	\$ 5,446	\$ -	\$ -
BASEBALL STATE TOURNAMENT	\$ 16,323	\$ 8,627	\$ 16,000
KISSEL POND IMPROVEMENTS	\$ 375	\$ -	
LIMON HERITAGE SOCIETY	\$ 2,500	\$ 2,500	\$ 2,500
COMMUNITY BUILDING EXPENSES	\$ 2,681	\$ 16,000	\$ 10,000
RANGE PROJECT SALARIES	\$ -	\$ 1,867	\$ -
RANGE PROJECT FICA	\$ -	\$ 116	\$ -
RANGE PROJECT FICA MED	\$ -	\$ 27	\$ -
RANGE PROJECT UNEMPLOYMENT	\$ -	\$ 4	\$ -
RANGE PROJECT BENEFITS	\$ -	\$ 871	\$ -
NEW EQUIPMENT	\$ -	\$ 5,327	\$ -
SANCTION FEES	\$ 2,827	\$ 2,650	\$ 2,650
CONCESSIONS/VENDING MACHINE	\$ 161	\$ 12,156	\$ 8,000
REC TEE SHIRTS	\$ 4,432	\$ 6,500	\$ 5,700
COOPER CLARK GRANT EXPENSE	\$ 9,751	\$ -	
REC AWARDS	\$ 488	\$ -	\$ 1,000

SOFTBALL IMPROVEMENTS	\$ 22,439	\$ -	\$ -
GUN CLUB REPAIRS	\$ 2,925	\$ 34,015	\$ 5,000
LIMON GUN CLUB EXPENSE	\$ -	\$ -	\$ 200
PARKS/RECREATION EXPENSES	\$ 267,447	\$ 2,208,687	\$ 760,877

SWIMMING POOL			
SWIMMING POOL - SALARIES	\$ 59,160	\$ 65,190	\$ 68,000
WORKMEN'S COMPENSATION	\$ 811	\$ 667	\$ 634
FICA - TOWNS PORTION	\$ 3,712	\$ 4,052	\$ 4,216
UNEMPLOYMENT COMPENSATION	\$ 118	\$ 131	\$ 136
MEDICARE-TOWNS PORTION	\$ 868	\$ 948	\$ 986
MATERIALS AND SUPPLIES	\$ 13,949	\$ 15,003	\$ 14,000
CANDY PURCHASE	\$ 8,255	\$ 10,779	\$ 11,000
REPAIRS - BLDG AND POOL	\$ 21,357	\$ 18,643	\$ 19,000
ELECTRICITY	\$ 6,589	\$ 7,000	\$ 7,000
NATURAL GAS	\$ 7,018	\$ 6,104	\$ 6,200
TELEPHONE	\$ 442	\$ 500	\$ 500
INSURANCE	\$ 8,552	\$ 9,495	\$ 9,500
CREDIT CARD FEES	\$ 897	\$ 921	\$ 1,000
ECB LEASE PURCHASE> PRINCIPAL	\$ 97	\$ 104	\$ 112
ECB LEASE PURCHASE>INTEREST	\$ 16	\$ 13	\$ 10
BOND SERVICE FEES	\$ 400	\$ 400	
RECREATION BOND PRINCIPAL	\$ 150,000	\$ 155,000	\$ 160,000
RECREATION BOND INTEREST	\$ 208,950	\$ 202,950	\$ 196,750
NEW EQUIPMENT	\$ 4,708	\$ -	
SWIMMING POOL EXPENSES	\$ 495,900	\$ 497,898	\$ 499,044

GENERAL FUND REVENUES	\$ 4,605,850	\$ 4,459,359	\$ 4,686,685
GENERAL FUND EXPENSES	\$ 3,848,834	\$ 5,897,551	\$ 4,607,108

GOLF			
LINCOLN COUNTY TOURISM GRANT	\$ -	\$ -	
CART STORAGE	\$ 12,018	\$ 11,813	\$ 11,813
GREEN FEES - ANNUALS	\$ 41,134	\$ 42,336	\$ 44,000
RANGE PASSES	\$ 3,250	\$ -	
GREEN FEES	\$ 31,605	\$ 37,522	\$ 34,000
CLUB RENTALS	\$ 40	\$ -	\$ -
CART RENTALS	\$ 15,408	\$ 20,622	\$ 18,000
HANDICAPS>CO GOLF MEMBERSHIPS	\$ 405	\$ 180	\$ 300
SPECIAL GREEN FEES	\$ 10,518	\$ 11,862	\$ 11,000
PRO SHOP	\$ 7,860	\$ 18,418	\$ 15,000
DRIVING RANGE	\$ 3,471	\$ 9,054	\$ 8,850
MISC INCOME	\$ 7,589	\$ 5,688	\$ 5,500
LIQUOR SALES	\$ 31,696	\$ 25,582	\$ 25,000
POP/CANDY SALES	\$ 5,697	\$ 6,233	\$ 5,500
RENT ON CLUB HOUSE	\$ 985	\$ 884	\$ 900
SIGN ADVERTISING	\$ -	\$ -	\$ 1,000
DONATIONS/FUNDRAISER	\$ 13,905	\$ 14,355	\$ 14,000

TRSF FROM GENERAL	\$ 67,910	\$ 67,910	\$ 67,910
GOLF REVENUES	\$ 253,491	\$ 272,457	\$ 262,773
GOLF EXPENSES			
GOLF DEPT SALARIES	\$ 114,893	\$ 111,700	\$ 115,000
WORKMEN'S COMPENSATION	\$ 2,490	\$ 2,347	\$ 1,947
FICA - TOWNS PORTION	\$ 7,267	\$ 6,925	\$ 7,130
EMPLOYEE BENEFITS	\$ 23,375	\$ 20,737	\$ 21,153
UNEMPLOYMENT COMPENSATION	\$ 229	\$ 223	\$ 230
MEDICARE-TOWNS PORTION	\$ 1,699	\$ 1,620	\$ 1,668
PENSION CONTRIBUTION	\$ 5,456	\$ 5,456	\$ 5,456
HEALTH INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 2,650
MATERIAL & SUPPLIES GOLF	\$ 20,209	\$ 17,000	\$ 17,000
HANDICAPS>CO GOLF MEMBERSHIPS	\$ 648	\$ 691	\$ 691
PRO SHOP PURCHASES	\$ 12,002	\$ 17,364	\$ 11,000
CONCESSION - PURCHASES	\$ 9,580	\$ 4,700	\$ 4,500
MARKETING	\$ 295	\$ -	\$ -
GAS & OIL	\$ 4,781	\$ 5,000	\$ 5,000
LIQUOR PURCHASES	\$ 15,852	\$ 12,000	\$ 12,000
CREDIT CARD FEES	\$ 2,243	\$ 2,900	\$ 2,700
GOLF COURSE WELL REPAIR	\$ -	\$ -	\$ -
BUILDING REPAIRS	\$ 1,805	\$ 2,992	\$ 2,000
EQUIP. MAIN. > GOLF COURSE	\$ 7,008	\$ 6,000	\$ 6,000
ELECTRICITY > RECREATION	\$ 21,555	\$ 18,000	\$ 19,500
NATURAL GAS	\$ 907	\$ 900	\$ 1,100
TELEPHONE	\$ 2,742	\$ 2,800	\$ 2,800
INSURANCE	\$ 4,956	\$ 4,700	\$ 4,651
ECB LEASE PURCHASE> PRINCIPAL	\$ 714	\$ 766	\$ 820
ECB LEASE PURCHASE>INTEREST	\$ 114	\$ 93	\$ 71
NEW EQUIPMENT	\$ 1,834	\$ 17,200	\$ 17,000
CAPITAL PROJECTS		\$ 13,212	
GOLF EXPENSES	\$ 262,652	\$ 275,326	\$ 262,066

UTILITY			
SEWER COLLECTIONS	\$ 269,228	\$ 334,400	\$ 344,432
INTEREST INCOME	\$ 41,427	\$ 10,000	\$ 10,000
WATER TREAT. INTEREST	\$ 31,239	\$ 34,000	\$ 30,000
DONATIONS		\$ 30,000	\$ -
DOLA EIAF #25-108 - DISCHARGE COMPLIANCE		\$ 10,000	
SALES OF METERS & PARTS	\$ 999	\$ 2,724	\$ 1,200
SEWER TAP FEES	\$ 4,803	\$ 2,040	\$ 4,000
PRETREATMENT FEE - IPP	\$ 400	\$ 400	\$ 400
RATE STUDY/DOLA	\$ -	\$ -	\$ 25,000
PLANNING GRANT		\$ 10,000	
SEWER LOAN	\$ -	\$ 193,831	\$ 2,466,169
SEWER DOLA GRANT	\$ -	\$ 9,222	\$ 990,778
WATER TAP FEES	\$ 8,204	\$ 7,380	\$ 15,000
DOC RESERVE RECIEPTS	\$ 1,332	\$ 1,332	\$ 1,332
FROM DOC MAINTENANCE RESERVE	\$ -	\$ -	\$ 4,500
WATER MISCELLANEOUS INCOME	\$ 572	\$ 8,596	\$ 1,000
WATER COLLECTIONS	\$ 830,210	\$ 837,000	\$ 860,000

WATER TREAT. PLANT COLLECTIONS	\$ 192,316	\$ 202,000	\$ 207,600
BULK WATER SALES	\$ 17,529	\$ 15,000	\$ 15,000
LATE WATER PENALTIES	\$ 7,373	\$ 7,500	\$ 7,000
WATER PROJECT DOLA GRANT	\$ -		\$ 1,000,000
WATER PROJECT LOAN SUBSIDY	\$ 339,680	\$ 2,878	\$ 3,500,000
COLORADO HEALTH DEPARTMENT	\$ 12,248	\$ -	\$ -
WTP FILTER REHABILITATION	\$ 110,907	\$ -	
2012 AMORTIZED BOND PREMIUM	\$ 5,286	\$ 5,286	\$ 5,286
WATER REVENUES	\$ 1,873,751	\$ 1,723,589	\$ 9,488,697
WATER EXPENSES			
WATER SALARIES	\$ 106,250	\$ 82,216	\$ 89,500
WORKMEN'S COMPENSATION	\$ 3,481	\$ 2,514	\$ 2,009
FICA - TOWNS PORTION	\$ 6,869	\$ 5,097	\$ 5,549
EMPLOYEE BENEFITS	\$ 28,692	\$ 24,611	\$ 22,664
UNEMPLOYMENT COMPENSATION	\$ 221	\$ 164	\$ 179
MEDICARE-TOWNS PORTION	\$ 1,606	\$ 1,192	\$ 1,298
PENSION CONTRIBUTION	\$ 7,202	\$ 7,202	\$ 7,202
HEALTH INSURANCE DEDUCTIBLE	\$ 5,300	\$ 7,953	\$ 5,300
MATERIALS AND SUPPLIES	\$ 8,406	\$ 15,000	\$ 15,000
WATER TESTING	\$ 977	\$ 5,500	\$ 105,500
CELL PHONE	\$ 400	\$ 400	\$ 400
CUSTOMER METERS & ADAPTERS	\$ 89,969	\$ 90,000	\$ 50,000
EQUIPMENT REPAIRS	\$ 510	\$ 2,000	\$ 20,000
PARTS, REPAIRS	\$ 8,212	\$ 10,000	\$ 10,000
WATER WELL REPAIRS	\$ 62,566	\$ -	\$ 50,000
PRINTING & OFFICE SUPPLIES	\$ 6,775	\$ 6,200	\$ 7,000
GAS & OIL	\$ 3,653	\$ 5,000	\$ 6,000
VEHICLE REPAIRS	\$ -	\$ 88	\$ 2,000
WATER PROJECTS	\$ 144,704	\$ 20,212	\$ 4,069,026
TRAINING	\$ 480	\$ 230	\$ 2,500
ELECTRICITY	\$ 58,330	\$ 57,000	\$ 57,000
NATURAL GAS	\$ 295	\$ 400	\$ 400
TELEPHONE	\$ 1,746	\$ 1,800	\$ 1,800
INSURANCE	\$ 9,683	\$ 10,882	\$ 11,945
INSURANCE DEDUCTIBLE	\$ -	\$ 1,000	\$ -
ECB LEASE PURCHASE> PRINCIPAL	\$ 11,499	\$ 12,332	\$ 13,214
ECB LEASE PURCHASE>INTEREST	\$ 1,882	\$ 1,501	\$ 1,137
LEGAL	\$ 7,550	\$ 4,245	\$ 4,000
CONSULTING FEES	\$ 19,960	\$ 25,000	\$ 20,000
BOND SERVICE FEES	\$ 250	\$ 250	\$ 250
AUDIT	\$ 8,000	\$ 8,000	\$ 8,000
LOAN PRINCIPAL	\$ 10,034	\$ 60,132	\$ 61,645
LOAN INTEREST	\$ 12,667	\$ 36,876	\$ 35,363
NEW EQUIPMENT	\$ 1,716	\$ -	
CREDIT CARD FEES	\$ 10,129	\$ 10,000	\$ 10,000
UTILITY RATE STUDY	\$ -	\$ 50,000	
SERIES 2012 - PRINCIPAL	\$ 295,000	\$ 628,300	
SERIES 2012 - INTEREST	\$ 27,519	\$ 9,150	
WATER & WASTEWATER MAPPING	\$ 4,890	\$ -	\$ -
WATER EXPENSES	\$ 967,423	\$ 1,202,447	\$ 4,695,881
WTP			
WATER TREATMENT SALARIES	\$ 37,172	\$ 35,500	\$ 35,500

WTP-WORKERS COMPENSATION	\$ 2,569	\$ 2,426	\$ 2,009
WATER TREATMENT FICA	\$ 2,309	\$ 2,201	\$ 2,201
WATER TREATMENT BENEFITS	\$ 9,903	\$ 19,770	\$ 22,664
WATER TREATMENT UNEMPLOYMENT	\$ 74	\$ 131	\$ 71
WATER TREATMENT MEDICARE	\$ 540	\$ 515	\$ 515
PENSION CONTRIBUTION	\$ 2,589	\$ 2,589	\$ 2,589
INSURANCE - CIRSA	\$ 7,996	\$ 8,753	\$ 3,894
ECB LEASE PURCHASE> PRINCIPAL	\$ 8,890	\$ 9,534	\$ 10,216
ECB LEASE PURCHASE>INTEREST	\$ 1,454	\$ 1,161	\$ 879
AUDIT- WTP	\$ 2,000	\$ 2,000	\$ 2,000
WATER TREATMENT PLANT EQUIPMENT	\$ -	\$ 1,193	
WTP-MATERIALS/SUPPLIES	\$ 76,444	\$ 50,000	\$ 50,000
WTP- EQUIPMENT REPAIRS	\$ 10,135	\$ 5,000	\$ 10,000
WTP-ELECTRICITY	\$ 27,465	\$ 29,300	\$ 30,000
WTP-NATURAL GAS	\$ 4,199	\$ 6,000	\$ 6,500
TELEPHONE	\$ 3,172	\$ 536	\$ 600
BUILDING MAINTENANCE/REPAIRS	\$ -	\$ 235	\$ 10,000
WTP EXPENSES	\$ 196,913	\$ 176,843	\$ 189,639
SEWER			
SEWER SALARIES	\$ 91,964	\$ 93,071	\$ 95,677
WORKMEN'S COMPENSATION	\$ 2,056	\$ 1,434	\$ 1,608
FICA - TOWNS PORTION	\$ 5,701	\$ 5,770	\$ 5,932
EMPLOYEE BENEFITS	\$ 23,598	\$ 27,243	\$ 22,664
UNEMPLOYMENT COMPENSATION	\$ 184	\$ 186	\$ 191
MEDICARE-TOWNS PORTION	\$ 1,333	\$ 1,350	\$ 1,387
PENSION CONTRIBUTION	\$ 7,643	\$ 7,643	\$ 7,643
MAINTENANCE FROM DOC RESERVE	\$ -	\$ -	
MATERIALS AND SUPPLIES	\$ 6,368	\$ 5,500	\$ 5,500
VEHICLE REPAIRS	\$ 1,544	\$ 2,000	\$ 2,000
GAS & OIL	\$ 4,280	\$ 4,000	\$ 4,500
DOC EXPENSE	\$ -	\$ -	\$ -
SEWER PROJECT	\$ 2,383	\$ 65,031	\$ 3,429,938
ELECTRICITY	\$ 80,183	\$ 82,000	\$ 82,000
TELEPHONE	\$ 4,593	\$ 2,000	\$ 1,800
INSURANCE - CIRSA	\$ 4,475	\$ 4,059	\$ 3,894
ECB LEASE PURCHASE> PRINCIPAL	\$ 5,464	\$ 5,860	\$ 6,279
ECB LEASE PURCHASE>INTEREST	\$ 1,882	\$ 713	\$ 540
LEGAL	\$ -	\$ 788	\$ -
CONSULTING	\$ 8,521	\$ 37,000	\$ 20,000
AUDIT	\$ 2,200	\$ 2,200	\$ 2,200
EQUIPMENT REPAIR	\$ 14,612	\$ 18,000	\$ 20,000
WWTP PERMIT EXPENSE	\$ -	\$ 1,427	\$ 1,427
MAINTENANCE TO SYSTEM	\$ 31,487	\$ 40,000	\$ 40,000
TO DOC SEWER RESERVE	\$ 1,332	\$ 1,332	\$ 1,332
TESTING	\$ 19,210	\$ 20,500	\$ 20,000
PRINCIPAL LOAN # WBS25FO72	\$ -	\$ 12,689	\$ 96,347
INTEREST LOAN # WBS25FO72	\$ -	\$ 8,167	\$ 59,084
FACILITY REPAIRS	\$ 33,854	\$ -	
NEW EQUIPMENT	\$ -	\$ -	\$ 9,200
WATER AND WASTEWATER MAPPING		\$ 277	
DOC MAINTENANCE RESERVE		\$ -	\$ 4,500
SEWER EXPENSES	\$ 354,867	\$ 450,239	\$ 3,945,645

UTILITY REVENUES	\$ 1,873,751	\$ 1,723,589	\$ 9,488,697
UTILITY EXPENSES	\$ 1,519,204	\$ 1,829,529	\$ 8,831,165

CEMETERY PERPETUAL CARE			
PERPETUAL CARE	\$ 1,400	\$ 3,000	\$ 2,000
REVENUES	\$ 1,400.00	\$ 3,000	\$ 2,000
IMPROVEMENTS	\$ -	\$ -	\$ -

HEAD START REVENUE			
HEAD START GRANT	\$ 855,190	\$ 858,190	\$ 858,190
HEAD START EXPENSES			
HEAD START PERSONNEL	\$ 544,610	\$ 544,610	\$ 542,797
FRINGE BENEFITS	\$ 145,517	\$ 145,517	\$ 143,730
HEAD START TRAVEL	\$ 500	\$ 500	\$ 500
HEAD START SUPPLIES	\$ 32,883	\$ 34,000	\$ 37,599
HEAD START>OTHER	\$ 113,819	\$ 107,878	\$ 111,301
HEAD START TRAINING	\$ 10,263	\$ 10,263	\$ 10,263
CONTRACTUAL	\$ 10,598	\$ 15,422	\$ 12,000
HEAD START EXPENSES	\$ 858,190	\$ 858,190	\$ 858,190

CONSERVATION TRUST			
INTEREST INCOME	\$ 22	\$ 20	\$ 12
COLORADO LOTTERY MONEY	\$ 24,904	\$ 25,000	\$ 20,000
CONSERVATION TRUST REVENUES	\$ 24,925	\$ 25,020	\$ 20,012
CONSERVATION TRUST EXPENSES			
PARK & REC IMPROVEMENTS	\$ 16,816	\$ -	\$ -
COMMUNITY CENTER PURCHASE		\$ -	
BALLFIELD		\$ 1,500	
LIMON EVENTS CENTER IMPROVEMENTS		\$ 5,000	
TRANSFER TO CAP. PROJ - SMITH	\$ 95,000	\$ -	
CONSERVATION TRUST EXPENSES	\$ 111,816	\$ 6,500	\$ -

CAPITAL CONSTRUCTION			
TRANSFER FROM GENERAL - AIRPORT	\$ -	\$ 25,000	
TRANSFER FROM GENERAL - SIDEWALK			\$ 200,000
TRANSFER FROM GENERAL - SMITH	\$ 228,774	\$ -	
FAA RUNWAY RESEAL	\$ -	\$ 950,000	
COLORADO AVIATION GRANT	\$ -	\$ 25,000	
CDOT SIDEWALK GRANT	\$ -		\$ 1,000,000
TRANSFER FROM ROHR - SMITH	\$ 95,000	\$ -	
CAPITAL CONSTRUCTION REVENUES	\$ 323,774	\$ 1,000,000	\$ 1,200,000

CAPITAL CONSTRUCTION EXPENSE			
SMITH PARK IMPROVEMENTS	\$ 331,946	\$ -	
AIRPORT JOINT SEAL PROJECT	\$ -	\$ 1,000,000	
CDOT SIDEWALK CONSTRUCTION	\$ 68,334	\$ -	\$ 1,200,000
SMITH TURF SALARIES	\$ 7,771	\$ -	
SMITH TURF FICA	\$ 482	\$ -	
SMITH TURF FICA MED	\$ 113	\$ -	
SMITH TURF BENEFITS	\$ 2,965	\$ -	
CAPITAL CONSTRUCTION EXPENSE	\$ 411,610	\$ 1,000,000	\$ 1,200,000

EMPLOYEE PENSION			
INVESTMENT INCOME	\$ 180,749	\$ 200,000	\$ 175,000.00
PLAN CONTRIBUTIONS>EMPLYS	\$ 63,597	\$ 68,645	\$ 70,000.00
EMPLOYER CONTRIBUTION	\$ 141,891	\$ 130,000	\$ 140,871.15
INTEREST INCOME - BANK	\$ 1,790	\$ 1,724	\$ 1,790.00
EMPLOYEE PENSION REVENUE	\$ 388,027	\$ 400,369	\$ 387,661
EMPLOYEE PENSION EXPENSE			
DISTRIBUTIONS	\$ 220,958	\$ 37,788.27	\$ 100,000.00
LEGAL & ACTUARIAL FEES	\$ 6,743	\$ 6,208.26	\$ 6,500.00
EXPENSE	\$ 227,700	\$ 43,997	\$ 106,500

AIRPORT FUEL			
FUEL COLLECTIONS	\$ 1,753	\$ 8,772.11	\$ 10,000.00
FUEL COLLECTIONS - CREDIT CARD	\$ 40,007	\$ 45,000.00	\$ 50,000.00
SKYDIVING FUEL FLOW CHARGE	\$ 710	\$ -	\$ -
EXCISE TAX COLLECTED BY STATE	\$ 392	\$ 422.08	\$ 450.00
AIRPORT FUEL REVENUES	\$ 42,862	\$ 54,194	\$ 60,450
AIRPORT FUEL EXPENSE			
TESTING	\$ 1,030	\$ 3,000	\$ 3,000
REPAIRS	\$ 1,834	\$ 2,000	\$ 2,000
FUEL EXPENSE	\$ 35,263	\$ 32,507	\$ 33,600
CREDIT CARD FEES	\$ 946	\$ 1,000	\$ 1,000
STORAGE TANK INSURANCE	\$ 3,577	\$ 3,719	\$ 4,000
AIRPORT FUEL EXPENSE	\$ 42,649	\$ 42,226	\$ 43,600

AMBULANCE			
TRIP REVENUE-GROSS	\$ 875,165	\$ 820,000	\$ 875,000
LESS BAD DEBT	\$ 18,848	\$ 20,000	\$ 20,000
LESS CONTRACT UNALLOWED	\$ 439,810	\$ 400,000	\$ 440,000
LESS ADMINISTRATIVE WRITE OFF	\$ 427	\$ 400	\$ 430
NET TRIP REVENUE- OTHER	\$ 416,081	\$ 399,600	\$ 414,570
INTEREST INCOME	\$ 1,300	\$ 600	\$ 600
MEMORIALS	\$ -	\$ 300	\$ -
INTERGOV. - LINCOLN COUNTY	\$ 1,200	\$ 1,200	\$ 1,200
GRANTS - COLORADO	\$ 83,413	\$ 91,456	\$ 350,000
MISCELLANEOUS INCOME	\$ -	\$ 748	\$ 1,250
BAD DEBT RECOVERY	\$ -	\$ -	

TRANSFER FROM GENERAL	\$ 41,250	\$ 40,387	\$ 45,923
DONATION	\$ 45,071	\$ 56,448	\$ 45,000
EDUCATION INCOME	\$ 8,658	\$ 4,200	\$ 2,000
AMBULANCE REVENUE	\$ 596,973	\$ 594,939	\$ 860,543

AMBULANCE EXPENSE			
AMBULANCE - SALARIES	\$ 337,795	\$ 345,206	\$ 315,000
WORKMEN'S COMPENSATION	\$ 11,243	\$ 16,255	\$ 8,686
FICA - TOWNS PORTION	\$ 20,486	\$ 21,403	\$ 19,530
EMPLOYEE BENEFITS	\$ 43,747	\$ 26,947	\$ 30,257
UNEMPLOYMENT COMPENSATION	\$ 658	\$ 690	\$ 630
MEDICARE-TOWNS PORTION	\$ 4,794	\$ 5,005	\$ 4,568
PENSION CONTRIBUTION	\$ 14,901	\$ 10,268	\$ 9,000
HEALTH INSURANCE DEDUCTIBLE	\$ 6,616	\$ -	\$ 2,650
ADVERTISING/MARKETING	\$ -	\$ -	
CLEANING/BUILDING MAINTENANCE	\$ 3,702	\$ 2,000	\$ 2,000
CELL PHONE	\$ 1,550	\$ 1,600	\$ 600
TRAUMA COUNSELING	\$ -	\$ -	\$ -
BILLING CHARGES	\$ 42,029	\$ 40,000	\$ 40,000
SOFTWARE CHARGES-TIMEKEEPING	\$ 1,822	\$ 2,500	\$ 2,500
STATE GRANT	\$ 13,151	\$ -	
DUES/SUBSCRIPTIONS	\$ 1,430	\$ 1,500	\$ 1,500
EDUCATION AND TRAINING	\$ 3,984	\$ 3,600	\$ 5,000
MEALS	\$ 5,935	\$ 6,000	\$ 5,000
UNIFORMS	\$ 1,937	\$ 1,538	\$ 3,500
EQUIPMENT MAINTENANCE CONTRACT	\$ 742	\$ 1,500	\$ 1,500
EQUIPMENT REPAIR	\$ 2,736	\$ -	\$ 3,000
VOLUNTEER GIFTS	\$ 2,222	\$ 1,000	\$ 1,000
MEDICAL SUPPLIES	\$ 17,695	\$ 13,000	\$ 16,000
SUPPLIES	\$ 5,096	\$ 5,250	\$ 5,000
TELEPHONE	\$ 5,996	\$ 6,000	\$ 6,000
TRAINING CERTIFICATION	\$ 104	\$ -	\$ -
ECB LEASE PURCHASE> PRINCIPAL	\$ 986	\$ 1,058	\$ 1,133
ECB LEASE PURCHASE>INTEREST	\$ 158	\$ 129	\$ 98
GAS & OIL	\$ 6,361	\$ 5,000	\$ 7,000
VEHICLE REPAIR	\$ 4,649	\$ 12,000	\$ 10,000
EQUIPMENT	\$ 1,406	\$ 8,555	\$ 315,000
LICENSES & PERMITS	\$ 248	\$ -	\$ 650
MILEAGE	\$ 506	\$ -	\$ 700
FIRE DEPT ASSISTANCE	\$ 2,500	\$ 2,500	\$ -
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ 18,500
ELECTRICITY	\$ 3,938	\$ 4,200	\$ 4,500
NATURAL GAS	\$ 2,865	\$ 2,600	\$ 2,200
INSURANCE CIRSA	\$ 7,194	\$ 9,830	\$ 10,705
ACCOUNTING/AUDIT	\$ 3,000	\$ 3,000	\$ 3,000
LEGAL	\$ 45	\$ -	\$ 1,000
AMBULANCE EXPENSES	\$ 584,225	\$ 560,135	\$ 857,406
TOTAL REVENUE	\$ 8,966,243	\$ 9,391,117	\$ 17,827,011
TOTAL EXPENSE	\$ 7,755,065	\$ 10,506,953	\$ 16,766,034
TOTAL MARGIN	\$ 1,211,179	\$ (1,122,336)	\$ 1,060,977

Resolution No. 25-12-20

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF LIMON, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

WHEREAS, the Board of Trustees of the Town of Limon has appointed Greg Tacha, Town Manager to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Greg Tacha, Town Manager submitted a proposed budget to this governing body on October 15, 2025, for its consideration; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and interested taxpayers were given the opportunity to file or register any objections to said budget; and,

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LIMON, COLORADO:

SECTION 1. That estimated expenditures for each fund are as follows:

General Fund	\$ 4,607,108
Golf Course Fund	\$ 262,066
Utility Fund	\$ 8,831,165
Cemetery Perpetual Fund	\$ 0
Head Start Fund	\$ 858,190
Conservation Trust Fund	\$ 0
Capital Construction Fund	\$ 1,200,000
Employee Pension Trust Fund	\$ 106,500
Airport Fuel Fund	\$ 43,600
Ambulance Fund	\$ 857,406
	<hr/>
	\$16,766,034

SECTION 2. That revenues for each fund are as follows:

General Fund

From (To) unappropriated surpluses	79,577
From sources other than general tax	3,987,814
From the general property tax levy	539,717
	<u>4,607,108</u>

Recreation Area Fund

From (To) unappropriated surpluses	707
From sources other than general tax	261,359
From the general property tax levy	0
	<u>262,066</u>

Utility Fund

From (To) unappropriated surpluses	657,532
From sources other than general tax	8,173,633
From the general property tax levy	0
	<u>8,831,165</u>

Cemetery Perpetual Care Fund

From (To) unappropriated surpluses	(2,000)
From sources other than general tax	2,000
From the general property tax levy	0
	<u>0</u>

Head Start Fund

From (To) unappropriated surpluses	0
From sources other than general tax	858,190
From the general property tax levy	0
	<u>858,190</u>

Conservation Trust Fund

From (To) unappropriated surpluses	-20012
From sources other than general tax	20012
From the general property tax levy	0
	<u>0</u>

Capital Projects Fund

From (To) unappropriated surpluses	0
From sources other than general tax	1,200,000
From the general property tax levy	0
	<u>1,200,000</u>

Employees Pension Fund

From (To) unappropriated surpluses	(\$281,161)
From sources other than general tax	\$387,661
From the general property tax levy	\$0
	<u>\$106,500</u>

Airport Fuel Fund

From (To) unappropriated surpluses	(\$16,850)
From sources other than general tax	\$60,450
From the general property tax levy	\$0
	<u>\$43,600</u>

Limon Ambulance Fund

From (To) unappropriated surpluses	(\$3,137)
From sources other than general tax	\$860,543
From the general property tax levy	\$0
	<u>\$857,406</u>

SECTION 3. That the budget as submitted, amended, and herein summarized by fund, hereby is approved and adopted as the budget of the Town of Limon for the year 2026.

SECTION 4. That the budget hereby approved and adopted shall be signed by the Mayor and the Town Clerk, and made a part of the public records of the Town.

ADOPTED AND APPROVED this 4th day of December, 2025.


Bo Randolph, Mayor




Teresa Johnson, Deputy Town Clerk

Resolution No. 25-12-21

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LIMON, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Limon has adopted the annual budget in accordance with the Local Government Budget Law, on December 4, 2025; and

WHEREAS, the amount of revenue from this source included in the budget for general operating purposes is estimated to be \$539,717; and

WHEREAS, the 2025 valuation for assessment for the Town of Limon as certified by the County Assessor is \$30,516,649; and

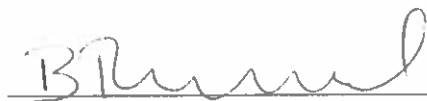
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LIMON, COLORADO:

SECTION 1. That for the purpose of meeting all general operating expenses of the Town of Limon during the 2026 budget year, there is hereby levied a gross tax of 19.686 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2025.

SECTION 2. That additionally a temporary mill levy rate reduction pursuant to C.R.S. 39-1-111.5 shall reduce the gross tax by 2.000 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2026.

SECTION 3. That the Town Manager is hereby authorized and directed to immediately certify to the County Commissioners of Lincoln County, Colorado, the mill levy of 17.686 mills for the Town of Limon as herein determined and set.

INTRODUCED, READ AND ADOPTED by the Board of Trustees of the Town of Limon, Colorado, and signed by its mayor this 4th day of December, 2025.



Bo Randolph, Mayor



ATTEST:



Teresa Johnson, Deputy Town Clerk

ORDINANCE NO. 648

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF LIMON, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Town of Limon has adopted the annual budget in accordance with the Local Government Budget Law, on December 4, 2025; and,

WHEREAS, the Board of Trustees has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and,

WHEREAS, it is not only required by law, but it is also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LIMON, COLORADO:

SECTION 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund

Current Operating Expenses	\$3,581,757
Capital Outlay	\$622,000
Debt Service	\$403,351
Total General Fund	<u>\$4,607,108</u>

Golf Fund

Current Operating Expenses	\$244,175
Capital Outlay	\$17,000
Debt Service	\$891
Total Golf Fund	<u>\$262,066</u>

Utility Fund

Current Operating Expenses	\$1,047,497
Capital Outlay	\$7,498,964
Debt Service	\$284,704
Total Utility Fund	<u>\$8,831,165</u>

Cemetery Perpetual Care Fund

Current Operating Expenses	\$0
Capital Outlay	\$0
Debt Service	\$0
Total Cemetery Perpetual Care	<u>\$0</u>

Head Start Fund

Current Operating Expenses	\$858,190
Capital Outlay	\$0
Debt Service	\$0
Total Head Start Fund	<u>\$858,190</u>

Conservation Trust Fund

Current Operating Expenses	\$0
Capital Outlay	\$0
Debt Service	\$0
Total Conservation Trust Fund	<u>\$0</u>

Capital Projects Fund

Current Operating Expenses	\$0
Capital Outlay	\$1,200,000
Debt Service	\$0
Total Capital Projects Fund	<u>\$1,200,000</u>

Employees Pension Trust Fund

Current Operating Expenses	\$106,500
Capital Outlay	\$0
Debt Service	\$0
Total Employees Pension Trust	<u>\$106,500</u>


Airport Fuel Fund

Current Operating Expenses	\$43,600
Capital Outlay	\$0
Debt Service	\$0
Total Airport Fuel Fund	<u>\$43,600</u>

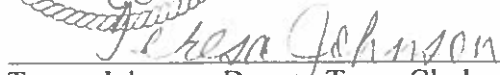
Limon Ambulance Fund

Current Operating Expenses	\$522,675
Capital Outlay	\$333,500
Debt Service	\$1,231
Total Limon Ambulance Fund	<u>\$857,406</u>

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED by the Board of Trustees of the
Town of Limon, Colorado, this 4th day of December, 2025.


Bo Randolph, Mayor




Teresa Johnson, Deputy Town Clerk