

**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 RECEIPTS	\$ 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 # WBS25F072	\$ -	\$ 12,689	\$ 96,347	
INTEREST LOAN # WBS25F072	\$ -	\$ 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
<hr/>			
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
<hr/>			
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	\$ -	\$ 1,000,000		
AIRPORT JOINT SEAL PROJECT	\$ -	\$ -		\$ 1,200,000	
CDOT SIDEWALK CONSTRUCTION	\$ 68,334	\$ -			
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
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	\$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
	<hr/>
	4,607,108

Recreation Area Fund

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

Utility Fund

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

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
	<hr/>
	0

Head Start Fund

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

Conservation Trust Fund

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

Capital Projects Fund

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

Employees Pension Fund

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

Airport Fuel Fund

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

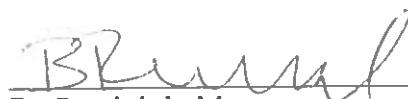
Limon Ambulance Fund

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

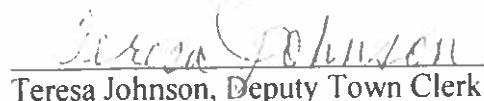
SECTION 3. That the budget as submitted, amended, and herein summarized by fund, hereby is approved and adopted as the budget of the Town of Limon for the year 2026.

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

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

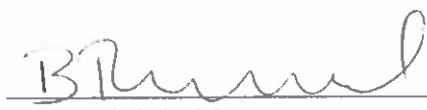
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LIMON, COLORADO:

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	\$4,607,108

Golf Fund

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

Utility Fund

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

Cemetery Perpetual Care Fund

Current Operating Expenses	\$0
Capital Outlay	\$0
Debt Service	\$0
Total Cemetery Perpetual Care	\$0

Head Start Fund

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

Conservation Trust Fund

Current Operating Expenses	\$0
Capital Outlay	\$0
Debt Service	\$0
Total Conservation Trust Fund	\$0

Capital Projects Fund

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

Employees Pension Trust Fund

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

Airport Fuel Fund

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

Limon Ambulance Fund

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

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
Bo Randolph, Mayor



Teresa Johnson
Teresa Johnson, Deputy Town Clerk