

TOWN OF LIMON
BUDGET MESSAGE
2025

The attached proposed budget for the Town of Limon for the year 2024 includes Town services which are substantially the same as the Town provided in 2023, which includes a general fund including administration, airport, streets, sanitation, public safety (police), parks, cemetery and library departments, and enterprise funds including golf course, Head Start, ambulance service and airport fuel. The utility services of water, water treatment plant and sewer are combined in a single Utility Fund as in 2023. In addition, the Town operates the following other types of funds: Conservation Trust Fund which accounts for the State lottery funds; Cemetery Perpetual Care Fund, which accounts for one-time fees charged for improvements to the cemetery; and Capital Projects fund. The Employees Pension Trust is operated by the Town on an agency (trustee) basis.

For TABOR purposes, in 2024, the Recreation Area Fund is be considered part of the General Fund.

The net mill levy is 17.686 mills, including a total temporary reduction of 2.000 mills from the gross 19.686 mills that could legally be assessed.

In developing the 2025 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 2025 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 fourth year of 25 payments will be due in 2025 and will be \$357,950.

This budget also includes a lease purchase with Eastern Colorado Bank (ECB) was approved in 2013 for energy efficiency improvements at multiple facilities as a performance contract. With the exception of new lights for Smith Baseball Park, the annual payments will essentially be provided for with the savings in utility costs experienced by the increase in efficiency. The average annual payment for Bond #014066520 will be \$69,652 for 15 years.

Eight semi-annual payments for the ECB contract remain.

TOWN OF LIMON	2023	2024	2025
2025 BUDGET estimate	Prior year Actual	Current year Estimated Actual	Future year Budget
GENERAL FUND REVENUE			
INTERFUND TRANSFER			\$250,000
FINES & LICENSES	\$ 40,628	\$ 100,000	\$ 100,000
CERTIFIED VIN INSPECTIONS	\$ 50	\$ 100	\$ 50
PROPERTY TAXES	\$ 461,599	\$ 508,000	\$ 476,212
SALES TAX	\$ 1,701,183	\$ 1,655,500	\$ 1,655,500
RECREATION SALES TAX	\$ 639,848	\$ 620,700	\$ 620,700
SEVERANCE TAX - OIL & GAS	\$ 6,373	\$ 3,366	\$ 2,500
INTEREST INCOME	\$ 101,547	\$ 140,000	\$ 100,000
LINCOLN COUNTY TOURISM GRANT	\$ -	\$ -	\$ 15,000
TRANSPORTATION BUS TICKET	\$ 537	\$ 1,000	\$ 1,000
BUILDING PERMITS	\$ 30,316	\$ 27,000	\$ 25,000
USE TAX COLLECTION	\$ 913	\$ 2,500	\$ 1,200
MISCELLANEOUS	\$ 76,902	\$ 30,000	\$ 30,000
INSURANCE CLAIMS	\$ 64,621	\$ 4,420	\$ -
HANGAR RENT	\$ 5,845	\$ 6,426	\$ 6,712
DIGITICKET GRANT	\$ 55,526	\$ -	\$ -
DIGITICKET CONTRIBUTIONS	\$ 13,154	\$ -	\$ -
AIRPORT LEASE PAYMENTS	\$ 821	\$ 821	\$ 821
SIPA GRANT	\$ 1,390	\$ -	\$ -
SALE OF LOTS - CEMETERY	\$ 1,400	\$ 1,400	\$ 1,400
OPENING/CLOSING CEMETERY	\$ 2,600	\$ 2,000	\$ 2,000
MOTOR VEHICLE	\$ 59,288	\$ 50,000	\$ 50,000
FRANCHISE PAYMENTS	\$ 126,881	\$ 126,881	\$ 126,881
COUNTY ROAD AND BRIDGE	\$ 165,097	\$ 170,132	\$ 170,132
HIGHWAY USERS	\$ 80,101	\$ 79,994	\$ 74,466
GRAVEL SALES	\$ 4,640	\$ 3,156	\$ 5,000
CRUSHED CONCRETE/ASPHALT SALE	\$ 4,155	\$ 29,635	\$ 60,000
CIGARETTE TAX	\$ 4,799	\$ 4,800	\$ 4,800
TRASH COLLECTIONS	\$ 327,370	\$ 346,680	\$ 360,000
SALE OF DUMPSTERS/POLYCART	\$ 8,008	\$ 5,117	\$ 5,000
DUMPSTER RENTAL	\$ 6,980	\$ 6,000	\$ 6,000
ROLL OFF RENTAL	\$ 4,153	\$ 2,500	\$ 2,500
LIBRARY BOARD INCOME	\$ 4,713	\$ 4,700	\$ 4,700
LIBRARY BOARD INTEREST INCOME	\$ 79	\$ 55	\$ 55
MAIN STREET GRANT	\$ -	\$ 2,312	\$ -
SWIMMING POOL FEES	\$ 41,905	\$ 54,031	\$ 50,000
CONCESSIONS - POOL	\$ 16,769	\$ 19,344	\$ 17,000
POINT OF SALE SERVICE CHARGE	\$ 440	\$ -	\$ -
COMMUNITY BUILDING RENT	\$ 9,830	\$ 8,000	\$ 8,000
INTEREST INCOME COMM BUILDING	\$ 293	\$ 275	\$ 275
VENDING MACHINE	\$ 73	\$ 265	\$ 200
SID NO. 1 PAYMENTS - PRINCIPAL	\$ 6,780	\$ 7,216	\$ 7,600
SID NO. 1 PAYMENTS - INTEREST	\$ 887	\$ 487	\$ 250
SID NO. 2 PAYMENTS- INTEREST	\$ 3,300	\$ 2,430	\$ 1,600
SID NO. 2 PAYMENTS - PRINCIPAL	\$ 15,966	\$ 16,457	\$ 17,000
DONATIONS	\$ 49,384	\$ 150,536	\$ 130,000

TRANSIT FUNDING	\$ 11,571	\$ 1,929	\$ 13,237
CDOT>EQUIPMENT GRANT	\$ 28,000	\$ -	\$ -
CRIMINAL JUSTICE GRANT	\$ 37,984	\$ -	\$ -
LIBRARY>CO DEPT OF HEALTH	\$ -	\$ 3,000	\$ -
STATE LIBRARY GRANT- BOOKS	\$ 5,000	\$ 5,000	\$ 5,000
WEED MOWING	\$ 2,250	\$ 1,300	\$ 1,800
MOSQUITO SPRAYING	\$ -	\$ -	\$ 200
BATTLE GRANT - CO STATE PATROL	\$ 1,638	\$ 3,901	\$ 9,815
HOUSING STUDY	\$ 74,910	\$ 30,004	\$ -
POST GRANT	\$ 2,642	\$ 1,441	\$ 1,500
HOUSING STUDY CONTRIBUTIONS	\$ 27,500	\$ -	\$ -
STATE BASEBALL TOURNAMENT	\$ -	\$ 8,198	\$ 8,000
RECREATION PARTICIPANT FEES	\$ 11,260	\$ 17,078	\$ 12,000
ADULT REC PROGRAMS	\$ 3,505	\$ 2,885	\$ 2,800
REC SPONSOR	\$ -	\$ -	\$ 2,500
DONATION>PARKS/REC DEPT.	\$ 110,398	\$ 15,960	\$ 15,000
COUNTY TOURISM-MAIN STREET	\$ 6,489	\$ -	\$ 5,000
GUN CLUB MEMBERSHIPS	\$ 5,700	\$ 6,045	\$ 7,315
COOPER CLARK DONATION	\$ -	\$ 16,800	\$ -
GUN CLUB REVENUE	\$ 55	\$ 75	\$ 12,555
GENERAL FUND REVENUES	\$ 4,476,045	\$ 4,307,850	\$4,486,276

GENERAL FUND EXPENSES	ADMINISTRATION DEPARTMENT EXPENSES		
ADMINISTRATION SALARIES & WAGE	\$ 251,984	\$ 293,000	\$ 270,000
WORKMEN'S COMPENSATION	\$ 800	\$ 314	\$ 314
FICA - TOWNS PORTION	\$ 15,576	\$ 18,166	\$ 16,740
EMPLOYEE BENEFITS	\$ 69,050	\$ 59,458	\$ 74,984
UNEMPLOYMENT COMPENSATION	\$ 1,073	\$ 586	\$ 540.00
MEDICARE-TOWNS PORTION	\$ 3,643	\$ 4,249	\$ 3,915.00
PENSION CONTRIBUTION	\$ 22,197	\$ 42,578	\$ 31,578
HEALTH INSURANCE DEDUCTIBLE	\$ 26,201	\$ 2,800	\$ 5,300
MATERIALS AND SUPPLIES	\$ 7,749	\$ 12,000	\$ 10,000
DRUG TESTING	\$ 1,510	\$ 1,861	\$ 1,800
VEHICLE REPAIRS	\$ 150	\$ 4,925	\$ 2,500
GAS & OIL	\$ 3,071	\$ 4,400	\$ 4,400
TRAVEL/TRAINING	\$ 7,944	\$ 5,000	\$ 7,500
TOWN HALL IMPROVEMENTS	\$ -	\$ 450	\$ 30,000
HAIL STORM REPAIRS	\$ 291	\$ -	\$ -
ELECTRICITY	\$ 7,348	\$ 8,000	\$ 8,000
NATURAL GAS	\$ 4,822	\$ 5,500	\$ 5,500
TELEPHONE	\$ 12,931	\$ 12,000	\$ 15,000
INSURANCE - CIRSA	\$ 15,889	\$ 34,547	\$ 11,051
INSURANCE DEDUCTIBLE	\$ 1,000	\$ 2,000	\$ 5,000
MAYOR & TRUSTEE FEES	\$ 3,837	\$ 3,837	\$ 3,837
ECB LEASE PURCHASE> PRINCIPAL	\$ 2,448	\$ 2,629	\$ 2,819
ECB LEASE PURCHASE>INTEREST	\$ 493	\$ 421	\$ 343
CONSULTING FEES	\$ 10,683	\$ 12,000	\$ 15,000
LEGAL	\$ 13,952	\$ 15,000	\$ 15,000
BOND FEES	\$ -	\$ 400	\$ 400

AUDIT/ACCOUNTING	\$ 27,013	\$ 40,000	\$ 40,000
BUILDING PLAN REVIEWS	\$ 4,032	\$ -	\$ 10,000
ELECTION EXPENSE	\$ -	\$ 418	\$ -
COUNCIL OF GOVERNMENT	\$ 4,304	\$ 5,842	\$ 4,082
PRINTING & OFFICE SUPPLIES	\$ 11,066	\$ 8,000	\$ 14,000
OFFICE EQUIPMENT/SOFTWARE	\$ 19,493	\$ 20,000	\$ 21,000
DUES AND SUBSCRIPTIONS	\$ 5,979	\$ 6,000	\$ 6,000
MUNICIPAL CODE PUBLISHING	\$ 5,628	\$ 6,580	\$ 7,000
COMPUTER SYSTEM	\$ 4,041	\$ 4,920	\$ 6,000
NEW EQUIPMENT	\$ 1,579	\$ -	\$ 2,000
MAIN STREET PROGRAM SCHOLARSHIP	\$ -	\$ 2,312	\$ -
TRANSFER TO GOLF	\$ 63,500	\$ 67,910	\$ 67,910
TREE PROGRAM - EXPENSE	\$ 475	\$ 9,306	\$ 5,000
TRANSFER TO CAP PROJECTS AIRPORT			\$ 25,000
TRANSFER TO CAPITAL PROJECTS	\$ -	\$ 228,774	
WEED & TREE SPRAYING	\$ 7,683	\$ 3,570	\$ 7,500
BAD DEBT EXPENSE - GUN CLUB		\$ 40	
TREE REMOVAL PROJECT	\$ 7,800	\$ -	\$ 12,000
TRANSPORTATION BUS	\$ 7,644	\$ 21,802	\$ 6,000
ECONOMIC DEVELOPMENT INCENTIVE	\$ 22,030	\$ 30,029	\$ 31,000
DONATIONS	\$ 1,550	\$ 1,500	\$ 3,500
BUILDING AT 590 E AVENUE	\$ -	\$ -	\$ 250
ECONOMIC DEVELOPMENT CORP.	\$ 16,600	\$ 16,424	\$ 15,928
BUILDING MAINTENANCE/REPAIRS	\$ 8,054	\$ 1,200	\$ 10,000
TRANSFER TO AMBULANCE SERVICE	\$ 39,623	\$ 41,134	\$ 40,387
MAIN STREET PROGRAM DONATION	\$ 13,571	\$ 5,000	\$ 5,000
HOUSING STUDY	\$ 143,000	\$ -	\$ -
GENERAL FUND EXPENDITURES	\$ 899,307	\$ 1,066,882	\$ 881,077

AIRPORT			
AIRPORT - SUPPLIES/REPAIRS	\$ 5,464	\$ 3,426	\$ 4,000
ELECTRICITY	\$ 3,094	\$ 3,400	\$ 3,750
NATURAL GAS	\$ 833	\$ 660	\$ 900
TELEPHONE	\$ 2,747	\$ 2,300	\$ 2,700
INSURANCE - LOCKTON	\$ 1,418	\$ 1,488	\$ 1,500
LIABILITY>CIRSA	\$ 2,425	\$ 1,522	\$ 1,014
LEGAL	\$ -	\$ -	\$ 1,000
MINERAL LEASE PMT	\$ 264	\$ 264	\$ 264
NEW EQUIPMENT	\$ 35,000	\$ -	\$ 35,000
TRANSFER TO CAPITAL PROJECTS	\$ -	\$ -	\$ -
AIRPORT EXPENSE	\$ 51,245	\$ 13,060	\$ 50,128

CEMETERY			
CEMETERY - SALARIES	\$ 44,137	\$ 57,984	\$60,000

WORKMEN'S COMPENSATION	\$ 6,107	\$ 3,158	\$ 3,158
FICA - TOWNS PORTION	\$ 2,747	\$ 3,595	\$ 3,720.00
EMPLOYEE BENEFITS	\$ 10,872	\$ 12,212	\$ 21,928
UNEMPLOYMENT COMPENSATION	\$ 75	\$ 116	\$ 120
MEDICARE-TOWNS PORTION	\$ 642	\$ 468	\$ 870
PENSION CONTRIBUTION	\$ 931	\$ -	\$ -
MATERIALS AND SUPPLIES	\$ 6,804	\$ 7,500	\$ 7,000
EQUIPMENT REPAIRS	\$ 2,524	\$ 3,324	\$ 4,000
GAS & OIL	\$ 3,360	\$ 3,000	\$ 3,500
ELECTRICITY	\$ 1,489	\$ 1,000	\$ 1,500
INSURANCE - CIRSA	\$ 5,000	\$ 5,000	\$ 5,000
NEW EQUIPMENT	\$ 8,189	\$ 12,663	\$ -
CEMETERY EXPENSES	\$ 92,875.40	\$ 110,020.54	\$ 110,796

STREETS			
STREETS - SALARIES	\$ 221,793	\$ 227,000	\$ 237,000
WORKMEN'S COMPENSATION	\$ 17,109	\$ 19,726	\$ 19,726
FICA - TOWNS PORTION	\$ 13,771	\$ 14,074	\$ 14,694
EMPLOYEE BENEFITS	\$ 72,139	\$ 90,220	\$ 88,670
UNEMPLOYMENT COMPENSATION	\$ 352	\$ 454	\$ 474
MEDICARE- TOWNS PORTION	\$ 3,221	\$ 3,292	\$ 3,437
PENSION CONTRIBUTION	\$ 13,543	\$ 16,116	\$ 16,116
MATERIALS AND SUPPLIES	\$ 26,010	\$ 79,000	\$ 25,000
TRAVEL/TRAINING	\$ 421	\$ 200	\$ 500
EQUIPMENT REPAIRS	\$ 19,582	\$ 59,433	\$ 20,000
STREET LIGHT MAINTENANCE	\$ 48,552	\$ 10,000	\$ 10,000
GAS & OIL	\$ 23,058	\$ 25,000	\$ 25,000
CONSTRUCT-SYSTEM PRESERVATION	\$ 30,470	\$ -	\$ 100,000
STREET REPAIRS	\$ 210,103	\$ 100,000	\$ 100,000
POWER, ST. LIGHTS - ELECT	\$ 57,851	\$ 59,000	\$ 60,000
NATURAL GAS	\$ 4,043	\$ 3,900	\$ 4,000
INTERNET	\$ 2,646	\$ 2,600	\$ 2,500
INSURANCE CIRSA	\$ 11,477	\$ 17,213	\$ 17,000
ECB LEASE PURCHASE PRINCIPAL	\$ 6,590	\$ 7,073	\$ 7,586
ECB LEASE PURCHASE>INTEREST	\$ 1,327	\$ 1,132	\$ 923
SIGN REPLACEMENT & MAINT	\$ 63	\$ -	\$ 2,000
NEW EQUIPMENT	\$ 53,609	\$ 498	\$ 1,000
STREET BUILDING IMPROVEMENTS	\$ 1,928	\$ 1,169	\$ 1,000
STREET EXPENSES	\$ 839,658	\$ 737,100	\$ 756,625

POLICE EXPENSES			
POLICE - SALARIES	\$ 346,492	\$ 380,731	\$ 431,500
WORKMEN'S COMPENSATION	\$ 12,613	\$ 15,827	\$ 15,827
FICA - TOWNS PORTION	\$ 21,387	\$ 23,605	\$ 26,753
EMPLOYEE BENEFITS	\$ 96,811	\$ 95,293	\$ 155,318
UNEMPLOYMENT COMPENSATION	\$ 544	\$ 761	\$ 863.00

MEDICARE-TOWNS PORTION	\$ 5,002	\$ 5,521	\$ 6,257
PENSION CONTRIBUTION	\$ 25,076	\$ 29,840	\$ 30,948
MAT. SUPPLIES & OFFICE SUPP	\$ 9,124	\$ 12,000	\$ 12,000
VEHICLE REPAIRS	\$ 21,901	\$ 18,911	\$ 20,000
GAS & OIL	\$ 14,220	\$ 14,000	\$ 16,000
TRAVEL, DUES AND SUBSCRIPTIONS	\$ 1,050	\$ 2,933	\$ 3,500
UNIFORMS & MISCELLANEOUS	\$ 5,345	\$ 13,500	\$ 10,000
TELEPHONE	\$ 8,248	\$ 8,000	\$ 8,000
INSURANCE CIRSA	\$ 13,000	\$ 50,136	\$ 43,418
LAW ENFORCEMENT LIABILITY DED.	\$ -	\$ -	\$ 25,000
LEGAL	\$ 1,590	\$ 13,060	\$ 16,000
NEW EQUIPMENT	\$ 93,275	\$ 48,783	\$ 77,500
TRAINING	\$ 1,636	\$ 500	\$ 4,000
LAB WORK	\$ -	\$ -	\$ 75
BODY CAM EXPENDITURE	\$ 485	\$ 2,337	\$ 2,500
JUVENILE ASSESSMENT CENTER	\$ 673	\$ 741	\$ 750
LEXIPOL, TASER, EFORCE	\$ -	\$ 3,115	\$ 12,500
POST GRANT EXPENSE	\$ 1,367	\$ 748	\$ 748
DIGITICKET EXPENSE	\$ 74,035	\$ 8,702	\$ 8,181
DONATIONS	\$ 104	\$ 303	
POLICE EXPENSES	\$ 753,977	\$ 749,347	\$ 927,638

SANITATION EXPENSES			
SANITATION - SALARIES	\$ 111,434	\$ 120,000	\$ 125,000
WORKMEN'S COMPENSATION	\$ 7,270	\$ 9,460	\$ 13,000
FICA - TOWNS PORTION	\$ 6,934	\$ 6,964	\$ 7,750
EMPLOYEE BENEFITS	\$ 44,776	\$ 51,550	\$ 63,711
UNEMPLOYMENT COMPENSATION	\$ 173	\$ 225	\$ 250
MEDICARE-TOWNS PORTION	\$ 1,622	\$ 1,629	\$ 1,813
PENSION CONTRIBUTION	\$ 8,099	\$ 9,638	\$ 9,638
MATERIALS AND SUPPLIES	\$ 2,549	\$ 2,500	\$ 2,000
PURCHASE/POLYCARTR - DUMPSTER	\$ 8,773	\$ 6,500	\$ 8,000
EQUIPMENT REPAIRS	\$ 15,705	\$ 20,304	\$ 16,000
GAS & OIL	\$ 9,297	\$ 15,000	\$ 12,000
COUNTY LANDFILL EXPENSE	\$ 51,776	\$ 53,000	\$ 60,950
RECYCLING	\$ 5,640	\$ 4,512	\$ 7,200
TRASH - ROLL OFF	\$ 30,206	\$ 55,000	\$ 23,000
PEST CONTROL	\$ 5,193	\$ 5,267	\$ 6,000
CELL PHONE	\$ 300	\$ 300	\$ 300
INSURANCE CIRSA	\$ 12,037	\$ 13,000	\$ 13,000
NEW EQUIPMENT	\$ -	\$ -	\$ 300,000
SANITATION EXPENSES	\$ 321,784	\$ 374,849	\$ 669,611

LIBRARY			
LIBRARY - SALARIES	\$ 61,573	\$ 65,900	\$ 69,000
WORKMEN'S COMPENSATION	\$ 1,102	\$ 135	\$ 135
FICA - TOWNS PORTION	\$ 3,785	\$ 3,800	\$ 4,278
EMPLOYEE BENEFITS	\$ 9,255	\$ 12,371	\$ 26,409

UNEMPLOYMENT COMPENSATION	\$ 103	\$ 123	\$ 138
MEDICARE-TOWNS PORTION	\$ 885	\$ 889	\$ 1,001
PENSION CONTRIBUTION	\$ 3,301	\$ 3,928	\$ 3,928
MATERIALS AND SUPPLIES	\$ 5,440	\$ 6,000	\$ 5,500
REPAIRS TO BUILDING	\$ 4,046	\$ 571	\$ 1,000
BOOKS AND MEDIA	\$ 12,716	\$ 11,000	\$ 8,000
ELECTRICITY	\$ 3,368	\$ 4,000	\$ 4,000
NATURAL GAS	\$ 2,663	\$ 2,800	\$ 3,000
TELEPHONE	\$ 3,802	\$ 3,450	\$ 3,500
INSURANCE FOR BUILDING	\$ 8,000	\$ 3,283	\$ 3,283
ECB LEASE PURCHASE> PRINCIPAL	\$ 4,661	\$ 5,003	\$ 5,366
ECB LEASE PURCHASE> INTEREST	\$ 939	\$ 801	\$ 653
LIBRARY BOARD EXPENDITURE	\$ 14,939	\$ 15,000	\$ 30,000
TELEMEDICNE GRANT	\$ -	\$ 2,594	\$ -
STATE LIBRARY GRANT EXPENSE	\$ 5,000	\$ 5,053	\$ 5,000
NEW EQUIPMENT	\$ -	\$ 2,384	\$ 15,000
TRAVEL/TRAINING	\$ 250	\$ -	\$ 500
LIBRARY EXPENSES	\$ 145,827	\$ 149,084	\$ 189,691

PARKS/RECREATION			
RECREATION - SALARIES	\$ 64,964	\$ 77,925	\$ 82,800
WORKMEN'S COMPENSATION	\$ 3,460	\$ 3,460	\$ 3,460
FICA - TOWNS PORTION	\$ 4,028	\$ 4,950	\$ 5,134
EMPLOYEE BENEFITS	\$ 17,590	\$ 23,369	\$ 21,989
UNEMPLOYMENT COMPENSATION	\$ 107	\$ 95	\$ 166
MEDICARE-TOWNS PORTION	\$ 942	\$ 892	\$ 1,201
PENSION CONTRIBUTION	\$ 4,339	\$ 2,000	\$ 4,901
MAT & SUPPLIES - RECREATION	\$ 8,190	\$ 16,000	\$ 15,000
MAT. & SUPPLIES SMITH	\$ 13,505	\$ 14,000	\$ 10,000
SOFTBALL EXPENSE	\$ 115,233	\$ 7,384	\$ 10,000
SMITH IMPROVEMENTS	\$ 8,826	\$ 2,279	\$ 20,000
GAS, OIL, REPAIRS	\$ 7,563	\$ 4,000	\$ 4,000
ELECTRICITY	\$ 6,471	\$ 6,000	\$ 6,600
NATURAL GAS	\$ 1,719	\$ 1,750	\$ 1,750
TELEPHONE/INTERNET	\$ 3,175	\$ 3,000	\$ 3,200
TRAVEL/TRAINING	\$ -	\$ -	\$ 1,000
INSURANCE - CIRSA	\$ 9,280	\$ 5,348	\$ 3,848
ECB LEASE PURCHASE> PRINCIPAL	\$ 20,997	\$ 22,538	\$ 24,170
ECB LEASE PURCHASE>INTEREST	\$ 4,228	\$ 3,608	\$ 2,942
RAILROAD PARK	\$ 5,670	\$ 2,000	\$ 4,000
PARK IMPROVEMENTS	\$ -	\$ 5,446	\$ 25,000
BASEBALL STATE TOURNAMENT	\$ -	\$ 16,323	\$ 16,000
KISSEL POND IMPROVEMENTS	\$ 1,575	\$ 375	\$ 5,000
LIMON HERITAGE SOCIETY	\$ 2,500	\$ 2,500	\$ 2,500
COMMUNITY BLD EXPENSE	\$ 18,806	\$ 3,000	\$ 10,000
NEW EQUIPMENT	\$ 51,235	\$ -	\$ 5,000
SANCTION FEES	\$ 1,475	\$ 2,827	\$ 3,000
VENDING MACHINE EXPENSE	\$ 103	\$ 200	\$ 200
REC TEE SHIRTS	\$ 4,588	\$ 2,892	\$ 5,000
COOPER CLARK GRANT EXPENSE	\$ -	\$ 9,751	
REC AWARDS	\$ 669	\$ 229	\$ 1,000
SOFTBALL IMPROVEMENTS	\$ -	\$ 22,439	\$ -

GUN CLUB REPAIRS	\$ 898	\$ 2,655	\$ 32,480
LIMON GUN CLUB EXPENSE	\$ 1,290	\$ 200	\$ 200
PARKS/RECREATION EXPENSES	\$ 383,425	\$ 269,434	\$ 331,539

SWIMMING POOL			
SWIMMING POOL - SALARIES	\$ 44,497	\$ 59,016	\$ 61,500
WORKMEN'S COMPENSATION	\$ 1,331	\$ 811	\$ 811
FICA - TOWNS PORTION	\$ 2,788	\$ 3,703	\$ 3,813
UNEMPLOYMENT COMPENSATION	\$ 90	\$ 119	\$ 123
MEDICARE-TOWNS PORTION	\$ 652	\$ 866	\$ 892
MATERIALS AND SUPPLIES	\$ 18,803	\$ 13,679	\$ 18,000
CANDY PURCHASE	\$ 10,140	\$ 8,255	\$ 10,000
REPAIRS - BLDG AND POOL	\$ 7,953	\$ 21,357	\$ 10,000
ELECTRICITY	\$ 6,622	\$ 7,000	\$ 7,000
NATURAL GAS	\$ 8,505	\$ 8,500	\$ 7,300
TELEPHONE	\$ -	\$ 500	\$ 500
INSURANCE	\$ 4,000	\$ 8,736	\$ 8,800
POOL CONSTRUCTION	\$ 187,036	\$ -	
CREDIT CARD FEES	\$ 623	\$ 897	\$ 1,000
ECB LEASE PURCHASE> PRINCIPAL	\$ 91	\$ 97	\$ 104
ECB LEASE PURCHASE>INTEREST	\$ 18	\$ 16	\$ 13
BOND SERVICE FEES	\$ 400	\$ 400	\$ 400
RECREATION BOND PRINCIPAL	\$ 140,000	\$ 150,000	\$ 155,000
RECREATION BOND INTEREST	\$ 214,550	\$ 208,950	\$ 202,950
NEW EQUIPMENT	\$ 13,710	\$ 4,708	\$ 5,000
SWIMMING POOL EXPENSES	\$ 661,807	\$ 497,610	\$ 493,206

GENERAL FUND REVENUES	\$ 4,476,045	\$ 4,307,850	\$ 4,486,276
GENERAL FUND EXPENSES	\$ 4,149,905	\$ 3,967,386	\$ 4,410,312

GOLF			
LINCOLN COUNTY TOURISM GRANT	\$ 3,000	\$ -	
CART STORAGE	\$ 11,555	\$ 12,018	\$ 12,100
GREEN FEES - ANNUALS	\$ 44,380	\$ 41,134	\$ 44,000
RANGE PASSES	\$ 3,898	\$ 3,250	\$ 3,250
GREEN FEES	\$ 29,114	\$ 32,000	\$ 33,000
CLUB RENTALS	\$ -	\$ 40	\$ -
CART RENTALS	\$ 19,573	\$ 15,408	\$ 18,000
HANDICAPS>CO GOLF MEMBERSHIPS	\$ 540	\$ 405	\$ 500
SPECIAL GREEN FEES	\$ 10,808	\$ 10,518	\$ 11,000
PRO SHOP	\$ 2,043	\$ 7,860	\$ 7,000
DRIVING RANGE	\$ 3,537	\$ 3,471	\$ 3,500
MISC INCOME	\$ 8,646	\$ 8,741	\$ 8,600
INSURANCE CLAIMS	\$ 10,909	\$ -	\$ -
LIQUOR SALES	\$ 23,369	\$ 31,643	\$ 32,000
POP/CANDY SALES	\$ 4,168	\$ 5,697	\$ 5,500
RENT ON CLUB HOUSE	\$ 1,760	\$ 835	\$ 1,000
SIGN ADVERTISING	\$ -	\$ -	\$ 2,000

SERVICE CHARGE>POINT OF SALE	\$ 1,666	\$ -	\$ -
DONATIONS/FUNDRAISER	\$ 13,919	\$ 13,905	\$ 14,000
TRSF FROM GENERAL	\$ 63,500	\$ 67,910	\$ 67,910
TRSF FROM CONSERVATION TRUST	\$ 16,200	\$ -	
GOLF REVENUES	\$ 272,584	\$ 254,837	\$ 263,360
GOLF EXPENSES			
GOLF DEPT SALARIES	\$ 116,082	\$ 107,410	\$ 111,700
WORKMEN'S COMPENSATION	\$ 3,669	\$ 2,490	\$ 2,490
FICA - TOWNS PORTION	\$ 7,348	\$ 6,659	\$ 6,925
EMPLOYEE BENEFITS	\$ 22,426	\$ 22,564	\$ 18,594
UNEMPLOYMENT COMPENSATION	\$ 212	\$ 215	\$ 223
MEDICARE-TOWNS PORTION	\$ 1,719	\$ 1,557	\$ 1,620
PENSION CONTRIBUTION	\$ 4,585	\$ 5,456	\$ 5,456
HEALTH INSURANCE DEDUCTIBLE	\$ 324	\$ -	\$ 2,500
MATERIAL & SUPPLIES GOLF	\$ 25,956	\$ 20,000	\$ 20,000
HANDICAPS>CO GOLF MEMBERSHIPS	\$ 648	\$ 648	\$ 648
PRO SHOP PURCHASES	\$ 1,520	\$ 12,002	\$ 8,000
CONCESSION - PURCHASES	\$ 2,173	\$ 9,580	\$ 6,000
MARKETING	\$ 1,947	\$ -	\$ -
GAS & OIL	\$ 6,740	\$ 5,500	\$ 7,000
LIQUOR PURCHASES	\$ 8,302	\$ 16,000	\$ 12,000
CREDIT CARD FEES	\$ 2,034	\$ 2,243	\$ 2,200
GOLF COURSE WELL REPAIR	\$ 2,768	\$ -	\$ 5,000
BUILDING REPAIRS	\$ 11,761	\$ 1,805	\$ 3,000
EQUIP. MAIN. > GOLF COURSE	\$ 10,578	\$ 8,000	\$ 12,000
DONATIONS -DONATED GIFT CERTIFICATE	\$ 150	\$ -	\$ -
ELECTRICITY > RECREATION	\$ 18,706	\$ 20,000	\$ 20,000
NATURAL GAS	\$ 1,209	\$ 1,500	\$ 1,500
TELEPHONE	\$ 2,548	\$ 2,500	\$ 2,800
INSURANCE	\$ 4,700	\$ 4,957	\$ 3,941
ECB LEASE PURCHASE> PRINCIPAL	\$ 665	\$ 714	\$ 766
ECB LEASE PURCHASE>INTEREST	\$ 134	\$ 114	\$ 93
NEW EQUIPMENT	\$ 150	\$ 1,834	
GOLF EXPENSES	\$ 259,054	\$ 253,748	\$ 254,457

UTILITY			
SEWER COLLECTIONS	\$ 251,147	\$ 280,800	\$ 334,400
INTEREST INCOME	\$ 5,489	\$ 18,000	\$ 10,000
WATER TREAT. INTEREST	\$ 28,123	\$ 29,488	\$ 25,000
SALES OF METERS & PARTS	\$ 2,005	\$ 999	\$ 1,000
SEWER TAP FEES	\$ 2,568	\$ 7,803	\$ 6,000
PRETREATMENT FEE - IPP	\$ 400	\$ 400	\$ 400
RATE STUDY/DOLA			\$ 25,000
SEWER LOAN			\$ 2,670,000
SEWER DOLA GRANT			\$ 1,000,000
WATER TAP FEES	\$ 15,584	\$ 8,204	\$ 15,000
DOC RESERVE RECIEPTS	\$ 1,332	\$ 1,332	\$ 1,332
FROM DOC MAINTENANCE RESERVE	\$ -	\$ -	\$ 4,500
WATER MISCELLANEOUS INCOME	\$ 4,237	\$ 521	\$ 1,000
WATER COLLECTIONS	\$ 674,230	\$ 796,000	\$ 837,000

WATER TREAT. PLANT COLLECTIONS	\$ 193,350	\$ 196,000	\$ 202,000
BULK WATER SALES	\$ 18,365	\$ 20,000	\$ 20,000
LATE WATER PENALTIES	\$ 7,749	\$ 7,000	\$ 7,000
WATER PROJECT DOLA GRANT	\$ -	\$ -	\$ 1,000,000
WATER PROJECT LOAN	\$ -	\$ 410,762	\$ 3,089,238
FRASIER PAYMENT - INTEREST	\$ 1,067	\$ -	\$ -
FRASIER PAYMENT - PRINCIPAL	\$ 26,388	\$ -	\$ -
DOLA MAPPING GRANT	\$ 124,446	\$ -	
COLORADO HEALTH DEPARTMENT	\$ 7,987	\$ 12,248	\$ -
WTP FILTER REHABILITATION	\$ 121,216	\$ 110,907	
2012 AMORTIZED BOND PREMIUM	\$ 5,286		
INTERGOV. - LINCOLN COUNTY	\$ -	\$ 30,000	\$ -
AMERICAN RECOVERY	\$ 160,682	\$ -	\$ -
WATER REVENUES	\$ 1,490,966	\$ 1,930,463	\$ 9,248,870
WATER EXPENSES			
WATER SALARIES	\$ 99,842	\$ 103,653	\$ 110,000
WORKMEN'S COMPENSATION	\$ 2,886	\$ 3,886	\$ 2,569
FICA - TOWNS PORTION	\$ 6,339	\$ 6,426	\$ 6,820
EMPLOYEE BENEFITS	\$ 31,612	\$ 29,897	\$ 19,770
UNEMPLOYMENT COMPENSATION	\$ 158	\$ 207	\$ 220
MEDICARE-TOWNS PORTION	\$ 1,483	\$ 1,503	\$ 1,595
PENSION CONTRIBUTION	\$ 6,052	\$ 7,202	\$ 7,202
HEALTH INSURANCE DEDUCTIBLE	\$ 6,479	\$ 5,300	\$ 5,300
MATERIALS AND SUPPLIES	\$ 27,097	\$ 20,000	\$ 20,000
WATER TESTING	\$ 6,649	\$ 4,000	\$ 3,000
CELL PHONE	\$ 600	\$ 500	\$ 500
CUSTOMER METERS & ADAPTERS	\$ 78,000	\$ 89,969	\$ 90,000
EQUIPMENT REPAIRS	\$ 4,537	\$ 1,000	\$ 25,000
PARTS, REPAIRS	\$ 5,228	\$ 7,050	\$ 10,000
WATER WELL REPAIRS	\$ 224,231	\$ 62,566	\$ 50,000
PRINTING & OFFICE SUPPLIES	\$ 5,884	\$ 6,225	\$ 6,000
GAS & OIL	\$ 5,896	\$ 6,000	\$ 6,000
VEHICLE REPAIRS	\$ 5,778	\$ -	\$ 4,000
WATER PROJECTS	\$ 247,707	\$ 410,762	\$ 4,089,238
TRAINING	\$ 570	\$ 480	\$ 3,000
ELECTRICITY	\$ 49,343	\$ 55,000	\$ 57,000
NATURAL GAS	\$ 247	\$ 400	\$ 400
TELEPHONE	\$ 1,717	\$ 1,500	\$ 1,800
INSURANCE	\$ 10,830	\$ 10,123	\$ 10,123
INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 5,000
ECB LEASE PURCHASE> PRINCIPAL	\$ 10,713	\$ 11,499	\$ 12,332
ECB LEASE PURCHASE>INTEREST	\$ 2,157	\$ 1,841	\$ 1,501
LEGAL	\$ -	\$ 6,344	\$ 4,000
CONSULTING FEES	\$ 25,368	\$ 25,000	\$ 25,000
BOND SERVICE FEES	\$ 250	\$ 250	\$ 250
AUDIT	\$ 6,600	\$ 8,000	\$ 8,000
LOAN PRINCIPAL	\$ -	\$ 10,034	\$ 94,964
LOAN INTEREST	\$ -	\$ 6,458	\$ 58,865
NEW EQUIPMENT	\$ 4,947	\$ 50,528	\$ 5,000
CREDIT CARD FEES	\$ 7,549	\$ 7,500	\$ 10,000
UTILITY RATE STUDY			\$ 50,000
SERIES 2012 - PRINCIPAL	\$ 290,000	\$ 295,000	\$ 628,300

SERIES 2012 - INTEREST	\$ 35,850	\$ 27,150	\$ 9,150
WATER & WASTEWATER MAPPING	\$ 46,180	\$ 4,890	
WATER EXPENSES	\$ 1,258,777	\$ 1,288,143	\$ 5,441,900
WTP			
WATER TREATMENT SALARIES	\$ 33,911	\$ 34,152	\$ 35,500
WTP-WORKERS COMPENSATION	\$ 5,263	\$ 2,569	\$ 2,569
WATER TREATMENT FICA	\$ 2,108	\$ 2,117	\$ 2,201
WATER TREATMENT BENEFITS	\$ 9,060	\$ 10,000	\$ 19,770
WATER TREATMENT UNEMPLOYMENT	\$ 51	\$ 68	\$ 71
WATER TREATMENT MEDICARE	\$ 493	\$ 495	\$ 515
PENSION CONTRIBUTION	\$ 2,176	\$ 2,589	\$ 2,589
INSURANCE - CIRSA	\$ 9,050	\$ 7,994	\$ 3,300
ECB LEASE PURCHASE> PRINCIPAL	\$ 8,283	\$ 8,890	\$ 9,534
ECB LEASE PURCHASE>INTEREST	\$ 1,668	\$ 1,422	\$ 1,161
AUDIT- WTP	\$ 2,000	\$ 2,000	\$ 2,000
WATER TREATMENT PLANT EQUIPMENT	\$ -	\$ -	\$ -
WTP-MATERIALS/SUPPLIES	\$ 27,335	\$ 55,000	\$ 50,000
WTP- EQUIPMENT REPAIRS	\$ 9,309	\$ 325,591	\$ 10,000
WTP-CONSULTING	\$ -	\$ -	\$ -
WTP-ELECTRICITY	\$ 24,888	\$ 29,300	\$ 29,300
WTP-NATURAL GAS	\$ 5,950	\$ 6,000	\$ 6,000
TELEPHONE	\$ 3,426	\$ 3,300	\$ 3,300
BUILDING MAINTENANCE/REPAIRS	\$ 1,373	\$ -	\$ 10,000
WTP EXPENSES	\$ 146,344	\$ 491,488	\$ 187,811
SEWER			
SEWER SALARIES	\$ 86,458	\$ 87,941	\$ 93,000
WORKMEN'S COMPENSATION	\$ 2,329	\$ 2,056	\$ 2,056
FICA - TOWNS PORTION	\$ 5,331	\$ 5,452	\$ 5,766
EMPLOYEE BENEFITS	\$ 25,807	\$ 23,618	\$ 19,770
UNEMPLOYMENT COMPENSATION	\$ 133	\$ 176	\$ 186
MEDICARE-TOWNS PORTION	\$ 1,247	\$ 1,275	\$ 1,349
PENSION CONTRIBUTION	\$ 6,423	\$ 7,643	\$ 7,643
MAINTENANCE FROM DOC RESERVE	\$ -	\$ -	\$ 4,500
MATERIALS AND SUPPLIES	\$ 3,264	\$ 5,250	\$ 5,500
VEHICLE REPAIRS	\$ 1,583	\$ 1,415	\$ 2,000
GAS & OIL	\$ 2,811	\$ 4,000	\$ 4,000
DOC EXPENSE	\$ -	\$ -	\$ -
SEWER PROJECT	\$ -	\$ -	\$ 3,560,000
ELECTRICITY	\$ 83,560	\$ 81,000	\$ 82,000
TELEPHONE	\$ 7,042	\$ 6,500	\$ 6,500
INSURANCE - CIRSA	\$ 9,074	\$ 6,950	\$ 3,300
ECB LEASE PURCHASE> PRINCIPAL	\$ 5,090	\$ 5,464	\$ 5,860
ECB LEASE PURCHASE>INTEREST	\$ 1,025	\$ 875	\$ 713
LEGAL	\$ 99	\$ -	\$ -
CONSULTING	\$ 7,579	\$ 12,000	\$ 12,000
AUDIT	\$ 2,000	\$ 2,200	\$ 2,200
EQUIPMENT REPAIR	\$ 16,894	\$ 500	\$ 20,000
WWTP PERMIT EXPENSE	\$ -	\$ -	\$ 1,427
MAINTENANCE TO SYSTEM	\$ 34,374	\$ 31,487	\$ 40,000
TO DOC SEWER RESERVE	\$ 1,332	\$ 1,332	\$ 1,332
TESTING	\$ 16,026	\$ 16,000	\$ 16,000
FACILITY REPAIRS	\$ 24,734	\$ 33,584	\$ 20,000

NEW EQUIPMENT	\$ -	\$ -	\$ 9,200
WATER & WASTEWATER MAPPING	\$ 93,610	\$ -	
SEWER EXPENSES	\$ 437,824	\$ 336,718	\$ 3,926,301

UTILITY REVENUES	\$ 1,490,966	\$ 1,930,463	\$ 9,248,870
UTILITY EXPENSES	\$ 1,842,945	\$ 2,116,349	\$ 9,556,012

CEMETERY PERPETUAL CARE			
PERPETUAL CARE	\$ 1,400	\$ 1,400	\$ 1,200
REVENUES	\$ 1,400	\$ 1,400	\$ 1,200
IMPROVEMENTS	\$ -	\$ -	\$ -

HEAD START REVENUE			
HEAD START GRANT	\$ 843,169	\$ 838,721	\$ 858,190
HEAD START EXPENSES			
HEAD START PERSONNEL	\$ 525,133	\$ 527,133	\$ 544,610
FRINGE BENEFITS	\$ 145,525	\$ 143,525	\$ 145,517
HEAD START TRAVEL	\$ 383	\$ 500	\$ 500
HEAD START SUPPLIES	\$ 30,300	\$ 34,000	\$ 34,000
HEAD START>OTHER	\$ 116,496	\$ 104,878	\$ 107,878
HEAD START TRAINING	\$ 10,263	\$ 10,263	\$ 10,263
CONTRACTUAL	\$ 10,620	\$ 15,422	\$ 15,422
COVID-19	\$ 4,448	\$ -	
HEAD START EXPENSES	\$ 843,169	\$ 835,721	\$ 858,190

CONSERVATION TRUST			
INTEREST INCOME	\$ 22	\$ 20	\$ 23
COLORADO LOTTERY MONEY	\$ 28,558	\$ 25,000	\$ 25,000
CONSERVATION TRUST REVENUES	\$ 28,579	\$ 25,020	\$ 25,023
CONSERVATION TRUST EXPENSES			
PARK & REC IMPROVEMENTS		\$ 16,816	\$ -
BALLFIELD IMPROVEMENT		\$ -	\$ -
TRANSFER TO REC AREA	\$ 16,200	\$ -	
TRANSFER TO CAP. PROJ - SMITH		\$ 95,000	
CONSERVATION TRUST EXPENSES	\$ 16,200	\$ 111,816	\$ -

CAPITAL CONSTRUCTION			
TRANSFER FROM GENERAL - AIRPORT			\$ 25,000
TRANSFER FROM GENERAL - SMITH		\$ 228,774	
COLORADO AVIATION GRANT	\$ 60,933	\$ -	\$ 25,000
FAA RUNWAY RESEAL			\$ 950,000
CDOT SIDEWALK GRANT	\$ -	\$ 51,218	
TRANSFER FROM ROHR - SMITH	\$ -	\$ 95,000	
CAPITAL CONSTRUCTION REVENUES	\$ 60,933	\$ 374,992	\$ 1,000,000

CAPITAL CONSTRUCTION EXPENSE			
SMITH PARK IMPROVEMENTS	\$ -	\$ 331,946	
AIRPORT JOINT SEAL PROJECT	\$ 33,860	\$ -	\$ 1,000,000
CDOT SIDEWALK CONSTRUCTION	\$ 202,349	\$ 51,218	
CAPITAL CONSTRUCTION EXPENSE	\$ 236,209	\$ 383,164	\$ 1,000,000

EMPLOYEE PENSION			
INVESTMENT INCOME	\$ 202,861	\$ 150,000	\$ 200,000
PLAN CONTRIBUTIONS>EMPLY	\$ 62,121	\$ 60,000	\$ 63,000
EMPLOYER CONTRIBUTION	\$ 109,837	\$ 141,891	\$ 125,000
INTEREST INCOME - BANK	\$ 978	\$ 1,600	\$ 2,000
EMPLOYEE PENSION REVENUE	\$ 375,798	\$ 353,491	\$ 390,000
EMPLOYEE PENSION EXPENSE			
DISTRIBUTIONS	\$ 246,456	\$ 222,705	\$ 250,000
LEGAL & ACTUARIAL FEES	\$ 6,695	\$ 7,500	\$ 7,500
EXPENSE	\$ 253,152	\$ 230,205	\$ 257,500

AIRPORT FUEL			
FUEL COLLECTIONS	\$ 3,774	\$ 3,000	\$ 2,500
FUEL COLLECTIONS - CREDIT CARD	\$ 35,536	\$ 45,000	\$ 45,000
SKYDIVING FUEL FLOW CHARGE	\$ 710	\$ -	
EXCISE TAX COLLECTED BY STATE	\$ 40	\$ 346	\$ 100
AIRPORT FUEL REVENUES	\$ 40,059	\$ 48,346	\$ 47,600
AIRPORT FUEL EXPENSE			
TESTING	\$ 4,595	\$ 800	\$ 1,000
REPAIRS	\$ 8,546	\$ 1,400	\$ 2,000
FUEL EXPENSE	\$ 28,878	\$ 46,619	\$ 36,000
CREDIT CARD FEES	\$ 898	\$ 900	\$ 1,000
STORAGE TANK INSURANCE	\$ 3,286	\$ 3,577	\$ 3,800
AIRPORT FUEL EXPENSE	\$ 46,203	\$ 53,296	\$ 43,800

AMBULANCE			
TRIP REVENUE-GROSS	\$ 829,637	\$ 1,269,900	\$ 1,000,000
LESS BAD DEBT	\$ 96,921	\$ 60,000	\$ 60,000
LESS CONTRACT UNALLOWED	\$ 390,265	\$ 400,000	\$ 350,000
LESS ADMINISTRATIVE WRITE OFF	\$ 2,494	\$ 50	\$ -
NET TRIP REVENUE- OTHER	\$ 339,957	\$ 809,850	\$ 590,000
INTEREST INCOME	\$ 1,074	\$ 1,073	\$ 600
MEMORIALS	\$ -	\$ -	
INTERGOV. - LINCOLN COUNTY	\$ 1,200	\$ 1,200	\$ 1,200
GRANTS - COLORADO	\$ 87,820	\$ 83,000	\$ 91,456
MISCELLANEOUS INCOME	\$ 56,375	\$ 1,018	\$ 1,265
BAD DEBT RECOVERY	\$ 925	\$ -	\$ 500
INSURANCE CLAIMS	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL	\$ 39,623	\$ 41,250	\$ 40,387
DONATION	\$ 40,879	\$ 45,000	\$ 40,000

EDUCATION INCOME	\$ 2,700	\$ 8,658	
AMBULANCE REVENUE	\$ 570,552	\$ 991,049	\$ 765,408

AMBULANCE EXPENSE			
AMBULANCE - SALARIES	\$ 256,538	\$ 300,000	\$ 320,000
WORKMEN'S COMPENSATION	\$ 11,206	\$ 11,107	\$ 11,107
FICA - TOWNS PORTION	\$ 15,905	\$ 18,600	\$ 19,840
EMPLOYEE BENEFITS	\$ 38,258	\$ 42,817	\$ 48,905
UNEMPLOYMENT COMPENSATION	\$ 421	\$ 600	\$ 640
MEDICARE-TOWNS PORTION	\$ 3,720	\$ 4,350	\$ 4,640
PENSION CONTRIBUTION	\$ 13,115	\$ 14,901	\$ 10,000
HEALTH INSURANCE DEDUCTIBLE	\$ 3,669	\$ 5,300	\$ 2,650
CLEANING/BUILDING MAINTENANCE	\$ 3,016	\$ 600	\$ 1,000
CELL PHONE	\$ 2,494	\$ 1,600	\$ 1,600
BILLING CHARGES	\$ 37,598	\$ 40,000	\$ 40,000
SOFTWARE CHARGES-TIMEKEEPING	\$ 1,881	\$ 1,900	\$ 1,900
STATE GRANT-LUCAS	\$ 34,997	\$ -	
DUES/SUBSCRIPTIONS	\$ 4,383	\$ 1,500	\$ 1,500
EDUCATION AND TRAINING	\$ 5,090	\$ 3,500	\$ 5,000
MEALS	\$ 5,560	\$ 4,400	\$ 4,400
UNIFORMS	\$ 1,700	\$ 500	\$ 3,500
EQUIPMENT MAINTENANCE CONTRACT	\$ 1,022	\$ 1,500	\$ 1,500
EQUIPMENT REPAIR	\$ 2,526	\$ 3,000	\$ 3,000
VOLUNTEER GIFTS	\$ 1,931	\$ 1,000	\$ 1,000
MEDICAL SUPPLIES	\$ 24,081	\$ 25,000	\$ 25,000
SUPPLIES	\$ 4,371	\$ 4,500	\$ 4,500
INSURANCE DEDUCTIBLE	\$ -	\$ -	\$ 5,000
TELEPHONE	\$ 4,668	\$ 6,000	\$ 6,000
TRAINING CERTIFICATION	\$ 385	\$ -	\$ 400
ECB LEASE PURCHASE> PRINCIPAL	\$ 919	\$ 986	\$ 1,058
ECB LEASE PURCHASE>INTEREST	\$ 185	\$ 158	\$ 129
GAS & OIL	\$ 7,070	\$ 6,000	\$ 7,000
VEHICLE REPAIR	\$ 6,119	\$ 4,500	\$ 6,000
EQUIPMENT	\$ 34,494	\$ 2,000	\$ 10,000
LICENSES & PERMITS	\$ 600	\$ 650	\$ 650
MILEAGE	\$ 666	\$ 700	\$ 700
FIRE DEPT ASSISTANCE	\$ 2,500	\$ 2,500	\$ 2,500
BUILDING IMPROVEMENTS	\$ -	\$ 3,000	\$ 3,000
ELECTRICITY	\$ 3,777	\$ 4,200	\$ 4,200
NATURAL GAS	\$ 1,835	\$ 2,600	\$ 2,600
INSURANCE CIRSA	\$ 8,100	\$ 9,072	\$ 9,072
ACCOUNTING/AUDIT	\$ 3,000	\$ 3,000	\$ 3,000
LEGAL	\$ 450	\$ 45	\$ 1,000
AMBULANCE EXPENSES	\$ 548,248	\$ 532,086	\$ 573,990
TOTAL REVENUE	\$ 8,160,085	\$ 9,126,169	\$ 17,085,926
TOTAL EXPENSE	\$ 8,178,884	\$ 8,371,955	\$ 16,954,261
TOTAL MARGIN	\$ (18,799)	\$ 642,398	\$ 131,666

Resolution No. 24-12-26

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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, 2024, 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	\$ 4,410,312
Golf Course Fund	\$ 254,457
Utility Fund	\$ 9,556,012
Cemetery Perpetual Fund	\$ 1,200
Head Start Fund	\$ 858,190
Conservation Trust Fund	\$ 0
Capital Construction Fund	\$ 1,000,000
Employee Pension Trust Fund	\$ 257,500
Airport Fuel Fund	\$ 43,800
Ambulance Fund	\$ 573,990
	<hr/>
	\$16,954,261

Employees Pension Fund	
From (To) unappropriated surpluses	(\$390,000)
From sources other than general tax	\$647,500
From the general property tax levy	\$0
	\$257,500
Airport Fuel Fund	
From (To) unappropriated surpluses	(\$3,800)
From sources other than general tax	\$47,600
From the general property tax levy	\$0
	\$43,800
Limon Ambulance Fund	
From (To) unappropriated surpluses	(\$191,418)
From sources other than general tax	\$765,408
From the general property tax levy	\$0
	\$573,990

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 2025.

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 fifth day of December, 2024.



 Bo Randolph, Mayor

(SEAL)

ATTEST:



 Chris Snyder, Town Clerk

Resolution No. 24-12-27

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LIMON, COLORADO, FOR THE 2025 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 5, 2024; and

WHEREAS, the amount of revenue from this source included in the budget for general operating purposes is estimated to be \$476,212; and

WHEREAS, the 2024 valuation for assessment for the Town of Limon as certified by the County Assessor is \$26,925,915; 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 2025 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 2024.

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 2025.

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 fifth day of December, 2024.



Bo Randolph, Mayor

(SEAL)

ATTEST: 

Chris Snyder, Town Clerk

ORDINANCE NO. 644

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 2025 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 5, 2024; 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	\$3,308,563
Capital Outlay	\$698,480
Debt Service	\$403,269
Total General Fund	<u>\$4,410,312</u>

Golf Fund

Current Operating Expenses	\$253,598
Capital Outlay	\$0
Debt Service	\$859
Total Golf Fund	<u>\$254,457</u>

Utility Fund

Current Operating Expenses	\$855,394
Capital Outlay	\$7,878,238
Debt Service	\$822,380
Total Utility Fund	<u>\$9,556,012</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	\$1,000,000
Debt Service	\$0
Total Capital Projects Fund	<u>\$1,000,000</u>

Employees Pension Trust Fund

Current Operating Expenses	\$257,500
Capital Outlay	\$0
Debt Service	\$0
Total Employees Pension Trust	<u>\$257,500</u>

Airport Fuel Fund

Current Operating Expenses	\$41,800
Capital Outlay	\$2,000
Debt Service	\$0
Total Airport Fuel Fund	<u>\$43,800</u>

Limon Ambulance Fund

Current Operating Expenses	\$553,803
Capital Outlay	\$19,000
Debt Service	\$1,187
Total Limon Ambulance Fund	<u>\$573,990</u>