

TOWN OF LIMON
BUDGET MESSAGE
2010

The attached proposed budget for the Town of Limon for the year 2010 includes Town services which are substantially the same as the Town provided in 2009, which includes a general fund including administration, airport, streets, sanitation, public safety, (police), cemetery and library departments, and enterprise funds including recreation area, Head Start, ambulance service and airport fuel. The utility services of water, water treatment plant and sewer were combined in a single Utility Fund as in 2003. 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 continuing maintenance 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 2010, the Recreation Area Fund shall be considered part of the General Fund.

The net mill levy is 17.686 mills including a total temporary reduction of 2.000 mills from the gross 19.686 mills.

In developing the 2010 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 2010 Budget for lease purchase payments is a required disclosure and is as follows.

Annual lease purchase payments of averaging \$43,421 to American National Bank to cover Certificates of Participation, Series 2004.

Five annual payments remain for this contract.

TOWN OF LIMON
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
ATTACHMENT TO 2010 BUDGET

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|----|---|------------------|
| 1. | Total to be expended in 2010: | <u>\$43,212</u> |
| 2. | Total maximum payment liability under all agreements: | <u>\$217,107</u> |

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND				
REVENUES:				
Fines and Licenses		33,838	60,299	42,000
Certified Vin Inspections		160	96	120
Taxes -- Lincoln County		310,929	320,194	334,202
Sales Tax		876,271	840,792	805,005
Severance Tax		7,925	5,493	0
Interest Income		14,851	20,000	20,000
Transportation Bus Ticket		444	286	300
Building Permits		13,214	17,303	16,900
Use Taxes		8,772	5,501	21,312
Miscellaneous		55,374	24,082	30,000
Insurance Claims		13,247	0	0
Heritage Museum Funding		2,500	2,500	2,500
Centennial Celebration		1,313	2,479	0
Heritage Society>Houtz Room		0	95,987	0
Hangar Rent		3,542	3,788	3,931
Ports-to-Plains		66,575	72,065	72,115
Ports-to-Plains Travel		0	37,500	32,000
Airport Lease Payments		1,002	821	1,002
Sale of Cemetery Lots		1,400	3,600	2,000
Opening>Closing Cemetery		2,975	2,730	3,000
Motor Vehicle		54,935	55,422	60,000
Franchise Payment		91,940	98,246	95,000
County Road and Bridge		81,200	93,972	97,404
Highway Users		61,985	63,524	70,248
Gravel		87,137	15,850	20,000
Cigarette Tax		9,234	8,344	8,000
Trash Collection		201,084	206,918	219,333
Purchase Dump/Poly		6,880	4,331	5,000
Dumpster Rental		2,231	2,058	500
Library Board Income		5,169	6,815	5,500
Library Board Interest		499	296	100
Fire Department Interest		7	0	0
Feedot Reserve Interest		731	680	500
Swimming Pool Income		13,054	10,459	13,000
Pool Concessions		2,584	2,684	2,500
Community Building Rent		2,085	3,478	3,200
Interest-Community Building		292	372	500
Rec Department Income		10,609	6,568	8,500
Interest Income-Rec Dept		905	84	75
Parks-Concessions		5,093	6,024	5,000
SID No. 1 Payments -- Principal		3,038	3,076	4,000
SID No. 1 Payments-Interest		6,092	5,581	5,369
SID No. 2 Payments-Interest		19,348	17,427	18,042
SID No. 2 Payments -- Principal		14,083	8,655	10,000
Street Equipment Reserve-Interest		0	2	0
Donated		1,215	2,100	0
Transit Grant		4,043	3,501	2,800
EIAF Grant-Administrative Intern		0	0	17,500
Gates Computer Grants		1,300	1,300	0
Street Assessment		6,955	16,756	0
Weed Mowing		0	830	300
Mosquito Spraying		82	344	250
Police Vest Grant		0	285	285
Recreation Participation Fees		7,016	11,200	10,000
Recreation Trips		6,373	4,187	6,000
Adult Recreation Programs		3,071	7,699	4,500
Recreation Sponsorships		330	483	700
Transfer from Capital Projects		0	12,286	0
TOTAL GENERAL FUND REVENUES		2,124,932	2,197,353	2,080,493

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- ADMINISTRATIVE DEPARTMENT				
EXPENDITURES:				
Administrative Salaries		185,789	193,213	224,449
Workman's Compensation		4,574	4,275	1,555
FICA-Town Share		11,519	11,979	13,916
Health Insurance		35,928	39,122	60,102
Unemployment Compensation		372	386	449
Medicare-Town's Share		2,694	2,802	3,255
Disability Insurance		1,112	1,120	1,858
Pension Contribution		1,034	1,664	0
Health Insurance Deductible		1,426	1,388	0
Material and Supplies		9,805	7,980	9,000
D & A Testing		1,940	2,186	1,750
Vehicle Repairs		2,054	856	2,000
Gas/Oil for Equipment		4,302	2,880	4,900
Travel/Training		15,283	8,048	9,255
Centennial Celebration		267	3,706	0
HOUTZ> ROOM RESTORATION		0	78,249	0
Town Hall Roof Repair		0	0	30,800
Electricity		7,521	7,816	8,285
Natural Gas		3,927	5,665	6,005
Telephone		13,342	12,955	12,000
Insurance		11,488	9,085	8,876
Mayor/Trustee Salaries		3,837	3,837	3,837
Consulting Fees		0	480	1,500
Legal Fees		4,997	8,977	8,000
Bond Service Fees		150	150	450
Audit/Accounting		21,446	19,442	25,000
Building Plan Reviews		1,892	4,440	3,000
Election Expense		21	0	1,500
Council of Government		6,920	9,624	6,168
Printing and Office Supplies		6,510	7,087	7,000
Office Equipment/Repairs		14,694	15,499	14,500
Dues and Subscriptions		4,310	4,500	4,500
Computer System		508	1,457	2,400
New Equipment		878	529	12,000
Feedlot Expenses		10	0	6,000
Feedlot Principal		45,000	45,000	50,000
Feedlot Interest		14,062	11,531	9,000
Transfer to Rec Area		48,000	56,709	39,815
Tree Program Expenses		1,647	2,485	2,000
Bad Debt Expenses		105	132	300
Tree Removal Expenses		0	1,200	1,000
Transportation Bus		2,107	1,500	1,500
Economic Development Incentives		860	800	800
Donations		5,801	855	6,000
Building at 590 E Avenue		13,667	193	700
Ports-to-Plains Travel		9,867	30,646	25,000
Economic Development Corporation		8,600	10,000	10,000
Building Maintenance/Repairs		1,453	1,468	1,300
Transfer to Ambulance Service		20,000	7,099	12,817
Rail Transfer Facility Study		47,578	0	0
Transfer to Capital Projects		7,132	0	4,342
Administration Department Expenditures		606,429	641,015	658,884

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- AIRPORT DEPARTMENT				
EXPENDITURES:				
Materials,Supplies & Repair		2,522	6,500	3,000
Electricity		3,828	2,439	2,586
Telephone		1,910	1,896	2,000
Insurance Fuel		1,700	3,373	3,400
PC Insurance		1,267	1,323	1,110
Legal		0	0	300
Mineral Lease Payment		264	264	264
Runway Repair		4,622	0	0
Airport Department Expenditures		16,113	15,795	12,660
GENERAL FUND -- CEMETERY FUND				
EXPENDITURES:				
Cemetery -- Salaries		24,930	33,611	40,671
Workman's Comp.		2,447	265	1,628
FICA -- Town's Share		1,546	2,084	2,522
Health Insurance		100	5,095	7,449
Unemployment Comp.		50	67	81
Medicare-Town's Share		361	487	590
Pension Contribution		0	0	0
Materials and Supplies		5,677	4,500	4,000
Equipment Repairs		3,506	2,600	3,000
Gas & Oil		1,775	1,800	1,900
Insurance		634	662	555
New Equipment		909	0	12,900
Cemetery Department Expenditures		41,935	51,171	75,296

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- STREET DEPARTMENT				
EXPENDITURES:				
Streets -- Salaries		138,402	118,164	128,591
Workman's Comp.		10,636	5,868	6,825
FICA -- Town's Share		8,581	7,326	7,973
Health Insurance		38,726	34,207	44,627
Unemployment Comp.		277	236	257
Medicare-Town's Share		2,007	1,713	1,865
Disability Insurance		884	860	942
Pension Contribution		819	1,468	0
New Streets -- Salaries		0	4,642	0
New Streets-FICA -- Town's Share		0	288	0
New Streets-Unemployment Comp.		0	14	0
New Streets-FICA-Med		0	67	0
Material and Supplies		19,847	9,287	15,000
Travel/Training		817	28	500
Equipment Repair		28,464	17,174	25,000
Gas and Oil		30,201	17,000	20,000
New Street Projects		0	30,932	60,000
Street Repair and Projects		221,251	132,000	160,000
SID 2a/b/c Refunds		884	0	0
Electricity		51,135	53,368	54,970
Natural Gas		4,502	5,765	5,938
Telephone		910	994	950
Insurance		8,871	7,949	7,767
Sign Replacement and Maintenance		3,143	2,100	3,500
New Equipment		73,292	105,436	20,050
Bond Service Fees		736	586	600
SID No. 1 Principal		4,000	3,000	4,000
SID No. 1 Interest		5,605	5,369	5,133
Gravel Pit Principal		8,857	9,428	9,714
Gravel Pit Interest		3,528	3,094	2,632
SID 2005 Principal		12,000	7,000	11,000
SID 2005 Interest		16,275	15,376	17,422
Street Department Expenditures		694,650	600,739	615,256

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- POLICE DEPARTMENT				
EXPENDITURES:				
Police -- Salaries		206,225	216,384	227,331
Workman's Comp.		12,802	7,018	6,082
FICA -- Town's Share		12,786	13,416	14,095
Health Insurance		35,805	40,310	50,728
Unemployment Comp.		412	433	455
Medicare-Town's Share		2,990	3,138	3,296
Disability Insurance		1,406	1,462	1,882
Pension Contribution		1,346	2,400	0
Material, Supplies, Office Supplies		8,114	4,744	4,500
Vehicle Repairs		13,370	5,155	5,000
Gas and Oil		12,690	5,028	10,684
Travel, Dues and Subscriptions		678	1,194	1,000
Uniform and Miscellaneous		670	1,814	1,500
Telephone		3,535	3,692	3,800
Insurance		6,970	6,246	6,102
Legal		828	1,962	3,000
New Equipment		0	28,530	2,500
Training		275	270	500
Lab Work		566	769	600
Grant Expenditure		0	570	570
Juvenile Assessment Center		622	684	696
Police Office Remodel		0	425	30,450
Police Department Expenditures		322,090	345,644	374,770
GENERAL FUND -- SANITATION DEPARTMENT				
EXPENDITURES:				
Sanitation -- Salaries		54,040	54,781	58,881
Workman's Comp.		6,459	3,752	4,456
FICA -- Town's Share		3,351	3,396	3,651
Health Insurance		14,707	15,266	18,686
Unemployment Comp.		108	110	118
Medicare-Town's Share		784	794	854
Disability Insurance		307	338	462
Pension Contribution		346	535	0
Materials and Supplies		1,533	1,952	1,300
Purchase of Polycarts/Dumpsters		7,120	7,328	6,000
Equipment Repairs		14,024	13,817	10,000
Gas and Oil		15,165	7,837	15,000
County Landfill		32,695	34,475	41,370
RC&D Recycling		4,225	4,225	4,225
Trash-Roll-off		13,125	13,230	14,000
Pest Control		2,213	4,482	4,200
Cell Phone		0	405	480
Insurance		634	662	555
New Equipment		0	0	59,681
Bad Debt Expense		129	0	0
Sanitation Department Expenditures		170,965	167,385	243,919

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- LIBRARY DEPARTMENT				
EXPENDITURES:				
Library -- Salaries		32,872	31,075	34,169
Workman's Comp.		161	791	75
FICA -- Town's Share		2,038	1,927	2,118
Health Insurance		4,411	4,269	5,330
Unemployment Comp.		66	62	68
Medicare-Town's Share		477	451	495
Disability Insurance		181	186	232
Pension Contribution		208	308	0
Materials/Supplies/Printing/Office Supplies		1,174	1,742	2,500
Repairs to Building		14,891	640	1,000
Books		8,589	7,750	8,000
Electricity		5,421	5,262	5,578
Natural Gas		2,274	2,696	2,858
Telephone		2,188	2,190	2,200
Insurance		1,267	1,136	1,110
Library Board Expenditures		6,364	5,287	5,500
New Equipment		3,580	3,050	2,800
Travel/Training		330	180	0
Library Department Expenditures		86,492	69,002	74,033
GENERAL FUND -- SWIMMING POOL DEPARTMENT				
EXPENDITURES:				
Swimming Pool -- Salaries		17,170	15,752	16,528
Workmen's Comp.		852	483	444
FICA - Town's Share		1,064	977	1,025
Unemployment Comp.		34	32	33
Medicare-Town's Share		249	228	240
Material & Supplies		5,345	4,936	5,000
Concession Purchases		1,334	2,408	2,500
Repairs - Bldg. & Pool		1,364	526	1,200
Electricity		2,298	2,489	2,564
Natural Gas		8,914	5,197	5,353
Telephone		185	199	250
Insurance		1,901	1,984	1,664
New Equipment		330	351	300
Swimming Pool Department Expenditures		41,040	35,562	37,101

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND -- PARKS DEPARTMENT				
EXPENDITURES:				
Parks -- Salaries		43,929	50,083	51,038
Workers Compensation		2,165	1,249	1,371
FICA - Town's Share		2,724	3,105	3,164
Health Insurance		11,067	11,114	13,356
Unemployment Comp		88	100	102
Medicare-Town's Share		637	726	740
Disability Insurance		213	220	312
Pension Contribution		248	362	0
Materials & Supplies -- Parks		5,345	2,514	4,800
Material and Supplies -- Ballfield		3,261	3,000	3,000
Concession Purchases		3,335	4,930	3,400
Gas & Oil		2,737	1,470	3,000
Electricity		6,303	7,060	7,272
Natural Gas		1,544	1,851	1,907
Telephone		1,356	1,234	1,600
Insurance		3,802	3,407	3,329
Railroad Park		68	1,151	400
Limon Heritage Society		5,000	5,000	5,000
Comm. Bldg. Expense		1,808	1,354	2,000
Rec Dept. Expense		5,314	1,806	5,000
Equipment		632	0	16,450
Sanction Fees		2,426	2,609	2,500
Recreation Umpires		2,932	3,235	3,800
Recreation T-shirts		2,948	4,361	2,500
Recreation Trips		5,205	4,247	5,200
School Usage Fees		845	1,200	1,000
Recreation Awards		1,102	300	750
Parks Department Expenditures		117,034	117,688	142,991
GENERAL FUND -- FIRE DEPARTMENT				
EXPENDITURES:				
Material & Supplies		141	0	0
Transfer to Limon Area Fire Protection District		14,802	0	0
Fire Department Expenditures		14,943	0	0
TOTAL GENERAL FUND EXPENDITURES				
		2,111,691	2,044,002	2,234,911

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GENERAL FUND SUMMARY				
TOTAL REVENUES		2,124,932	2,197,353	2,080,493
TOTAL EXPENDITURES		2,111,691	2,044,002	2,234,911
FUND BALANCE INCREASE (DECREASE) FOR YEAR		13,241	153,350	(154,418)
FUND BALANCE FROM PREVIOUS YEAR		596,728	596,729	750,079
FUND BALANCE END OF YEAR		609,969	750,079	595,662
TABOR RESERVE CHANGE		3,976	0	0
BOND RESERVE CHANGE		-10,772	0	0
COMMUNITY BUILDING RESERVE CHANGE		450	1,433	617
FIRE CAPITAL RESERVE CHANGE		(5,746)	0	0
LIBRARY CAPITAL RESERVE CHANGE		(3,966)	0	0
POLICE CAPITAL RESERVE CHANGE		11,000	(11,000)	14,000
SANITATION CAPITAL RESERVE CHANGE		15,000	15,150	(30,150)
STREETS CAPITAL RESERVE CHANGE		113,013	(100,781)	(12,396)
POLICE OFFICE EXPANSION RESERVE CHANGE		5,986	6,519	(24,291)
SPECIAL RECREATION RESERVE CHANGE		6,078	5,357	3,575
TOWN HALL ROOF RESERVE CHANGE		5,246	5,261	(25,821)
PENSION RESERVE CHANGE		0	34,000	0
EMERGENCY RESERVE-TABOR		97,438	97,438	97,438
BOND AND LOAN RESERVES		45,991	45,991	45,991
COMMUNITY BUILDING RESERVE		10,279	11,712	12,329
LIBRARY CAPITAL RESERVE		0	0	0
POLICE EQUIPMENT REPLACEMENT RESERVE		11,000	0	14,000
SANITATION EQUIPMENT REPLACEMENT RESERVE		15,000	30,150	0
STREET EQUIPMENT REPLACEMENT RESERVE		132,737	31,956	19,560
POLICE OFFICE EXPANSION RESERVE		17,818	24,337	46
SPECIAL RECREATION RESERVE FUND		22,269	27,626	31,201
TOWN HALL ROOF RESERVE		26,082	26,082	261
PENSION RESERVE		0	34,000	34,340
UNRESERVED FUND BALANCE		231,355	420,787	340,496
TOTAL FUND BALANCE		609,969	750,079	595,662

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
UTILITY FUND				
SEWER DEPARTMENT				
REVENUES:				
Sewer Collections		167,936	165,573	175,507
Utility Miscellaneous Income		34,928	2,897	0
Sewer Tap Fees		3,060	4,080	38,640
Pretreatment Fee-IPP		400	0	400
DOC Maintenance Reserve		5,789	5,400	5,400
From DOC Maintenance Reserve		22,491	2,112	5,400
Sewer Projects 2009		0	0	0
TOTAL SEWER FUND REVENUES		234,604	180,062	225,347
WATER DEPARTMENT				
REVENUES:				
(Increase) Decrease in Working Capital		19,544	0	0
Interest Income		3,533	9,172	5,000
WTP-Interest Income		25,377	4,987	3,000
Insurance Claims		0	1,059	0
Utility Miscellaneous Income		213	0	0
Sales of Meters & Parts		179	1,331	1,000
Tap Fees / Developer Improvements		0	11,488	30,199
Water Rights Fee		130	0	0
Federal Assistance-WTP		17,004	15,935	14,867
Water Collections		448,244	384,938	408,034
Miscellaneous		0	0	500
WTP-Water Collections		205,901	214,448	214,448
Bulk Water Sales		468	637	1,000
Late Water Penalties		14,506	17,129	13,000
Frasier Payment-Interest		15,482	15,054	14,203
Frasier Payment-Principal		11,919	12,400	13,252
TOTAL WATER REVENUES		762,500	688,578	718,503
TOTAL UTILITY REVENUES		997,104	868,640	943,850

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
SEWER EXPENDITURES:				
Salaries		71,434	64,559	70,247
Workmen's Comp.		2,234	1,847	1,577
FICA - Town's Share		4,402	4,003	4,355
Health Insurance		19,169	17,157	24,169
Unemployment		142	129	140
Medicare-Town's Share		1,029	936	1,019
Disability Insurance		316	327	582
Pension Contribution		249	865	0
Health Insurance Deductible		375	0	0
Maintenance Paid from DOC Reserve		22,491	2,112	5,400
Material & Supplies		9,830	4,778	6,000
Vehicle Repairs		1,838	624	1,500
Gas & Oil		3,823	3,154	4,200
Training		187	192	800
Sewer Project		9,830	4,389	183,000
Electricity		48,773	46,396	47,788
Telephone		4,843	4,945	5,300
Insurance		5,703	6,002	4,993
Legal Fees		0	0	1,000
Consulting Fees		2,449	87	5,000
Audit		1,600	1,600	1,600
Equipment Repair		5,044	803	5,000
WWTP Permit Expense		2,120	2,120	2,120
Maintenance to System		25,272	24,194	26,000
To DOC Maintenance Reserve		5,789	5,400	5,400
Bad Debt Expenses		28	0	100
Testing		16,814	16,842	16,000
Facility Repairs		105	0	1,000
New Equipment		1,199	4,508	8,400
Well Drill		0	3,500	0
TOTAL SEWER FUND EXPENDITURES		267,088	156,910	362,444

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
WATER EXPENDITURES:				
Water Salaries		62,117	63,788	54,962
Workmen's Comp.		3,084	2,126	1,891
FICA - Town's Share		3,860	3,955	3,408
Health Insurance		15,548	16,063	20,965
Unemployment Comp.		125	128	110
Medicare-Town's Share		903	925	797
Disability Insurance		285	299	470
Pension Contribution		387	698	0
Health Insurance Deductible		625	250	500
Material & Supplies		10,356	6,850	9,000
Water Testing		1,611	2,072	1,800
Customer Meters & Adapters		6,315	12,600	6,100
Equipment Repairs		13,766	3,180	4,000
Meters, Parts & Repairs		6,535	6,389	8,000
Water Well Repairs		2,286	18,765	10,000
Printing & Office Supplies		5,164	4,950	4,950
Gas & Oil		4,817	2,574	5,400
Vehicle Repairs		1,143	136	1,500
Water Projects		26,156	11,194	87,900
Water Projects Salaries		4,796	0	7,680
Water Projects Benefits		949	0	0
Water Projects Medicare		70	162	0
Water Projects FICA		297	694	0
Water Projects Unemployment		10	22	0
Water Projects Disability Insurance		27	0	27
Training		0	160	1,000
Electricity		31,989	30,188	31,093
Natural Gas		357	492	507
Telephone		1,513	1,350	1,700
Insurance		1,901	1,984	1,664
Legal Fees		6,208	11,228	6,000
Consulting		3,524	2,287	6,500
Bond Service Costs		450	300	300
Audit		5,014	5,014	5,014
Bond Payment - CWCB		22,096	22,759	23,441
Interest Payment - CWCB		9,686	9,686	9,004
New Equipment		2,920	21,315	800
Bond Principal-GO-2001		40,000	45,000	45,000
Bond Interest-GO-2001		22,530	21,310	19,150
Bad Debt Expense		174	0	200
2004 Water Revenue Principal		50,000	55,000	55,000
2004 Water Revenue Interest		110,734	108,310	105,175
Water Department Expenditures		480,328	494,203	541,008

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
WATER TREATMENT PLANT EXPENDITURES:				
Salaries		28,602	28,224	27,722
Workmen's Comp.		2,091	1,126	1,031
FICA - Town's Share		1,769	1,750	1,719
Health Insurance/Employee's Benefits		6,907	7,036	6,941
Unemployment Comp.		57	56	55
Medicare-Town's Share		414	409	402
Disability Insurance		213	173	230
Pension Contribution		421	235	0
Insurance		7,604	6,814	6,657
Audit		2,000	2,000	2,000
Bond Fees-Water Treatment Plant-CWR&PA		11,526	11,526	11,526
Bond Principal-Water Treatment Plant-CWR&PA		64,998	64,999	70,415
Bond Interest-Water Treatment Plant-CWR&PA		46,815	45,063	38,731
Water Treatment Plant-Other		4,590	0	2,700
Water Treatment Plant-Equipment		4,146	138	1,400
Material & Supplies		8,348	10,027	11,000
Equipment Replacement		432	1,679	3,000
Equipment Repairs		5,994	7,567	7,000
Consulting		0	283	1,000
Electricity		25,306	25,652	26,421
Natural Gas		3,178	4,030	4,151
Telephone		2,022	2,012	2,000
Building Maintenance/Repairs		110	0	1,200
Water Treatment Plant Expenditures		227,543	192,575	227,302
Utility Fund Expenditures		974,959	843,687	1,130,753

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
UTILITY FUND SUMMARY				287,200
TOTAL REVENUES		997,104	868,640	943,850
TOTAL EXPENDITURES		974,959	843,687	1,130,753
CASH BALANCE INCREASE (DECREASE) FOR YEAR		22,145	24,953	(186,903)
CASH BALANCE FROM PREVIOUS YEAR		1,128,836	1,128,836	1,153,789
CASH BALANCE END OF YEAR		1,150,981	1,153,789	966,886
WTP Reserve Change		7,726	24,543	(9,938)
WTP Reserve Balance		267,003	291,546	281,608
WTP Operations Reserve Change		343	338	342
WTP Operations Reserve		33,828	34,166	34,508
Sewer Maintenance Reserve Change		653	314	318
Sewer Maintenance Reserve		31,448	31,762	32,080
Sewer Equipment Reserve Change		326	157	159
Sewer Equipment Reserve		15,722	15,879	16,038
Sewer Capital Expenditures Reserve Change		4,013	4,570	(53,522)
Sewer Capital Expenditures Reserve		48,952	53,522	(0)
Water Capital Expenditures Reserve Change		1,074	11,499	30,314
Water Capital Expenditures Reserve		51,716	63,215	93,529
Water Rights Reserve Change		3,233	32	462
Water Rights Reserve		46,174	46,206	46,668
Water Projects Reserve Change		13,578	4,456	(83,400)
Water Projects Reserve		445,558	450,014	366,614
Unreserved Balance		210,580	213,684	142,508
Total Reserved/Unreserved Cash/Investments Balance EOY		1,150,981	1,153,789	966,886

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
RECREATION AREA FUND				
GOLF COURSE DEPARTMENT				
REVENUES:				
(Increase) Decrease in Working Capital		-1,044	0	0
Int. Inc. - Reserve Funds		186	180	175
Interest Income-Spec Green Fees		401	353	350
Cart Storage		9,200	9,110	9,100
Green Fees - Annual		27,537	31,583	31,400
Green Fees		30,276	30,845	31,900
Club Rentals		181	187	200
Cart Rentals		10,337	9,689	10,000
Handicaps->CO Golf Memberships		821	922	922
Special Green Fee Savings Receipts		6,256	5,861	6,300
Pro Shop Income		5,773	2,902	3,000
Driving Range		4,188	3,890	4,000
Miscellaneous Income		1,363	8,615	8,724
Insurance Claims		12,500	0	0
Liquor Sales		14,531	14,412	14,600
Sandwich Sales		370	327	600
Concession Sales		6,135	5,159	6,500
Rental on Club House		4,575	4,500	4,500
Sign Donations		3,800	2,600	4,000
Donations		23,796	955	2,500
General Fund Transfers		48,000	76,227	27,115
Transfer from Conservation Trust		9,651	0	0
TOTAL REVENUES		218,833	208,317	165,886
SOFTBALL DEPARTMENT				
REVENUES:				
Soft Ball Users Fee		3,451	2,602	3,500
TOTAL REVENUES		3,451	2,602	3,500
SHOOTING SPORTS DEPARTMENT				
REVENUES:				
Gun Club Memberships		140	135	130
Electricity- Donation		342	350	432
TOTAL REVENUES		482	485	562
RECREATION AREA TOTAL REVENUES				
		222,766	211,404	169,948

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
GOLF COURSE DEPARTMENT				
EXPENDITURES:				
Salaries		82,545	73,886	75,334
Workmen's Comp		3,094	1,238	1,628
FICA - Town's Share		5,143	4,581	4,671
Health Insurance		21,462	16,762	20,034
Unemployment Comp.		166	148	151
Medicare-Town's Share		1,203	1,071	1,092
Disability Insurance		432	435	420
Pension Contribution		609	915	0
Health Insurance Deductible		250	0	250
Material & Supplies, Golf Course		14,071	12,363	12,500
Handicaps>CO Golf Memberships		925	850	850
Sandwich Sale Expense		53	389	300
Cost of Sales-Pro Shop		4,085	1,969	2,000
Concession Expense		3,606	3,180	3,300
Gas & Oil		2,385	3,285	3,300
Liquor Expense		6,942	7,471	7,050
Credit Card Fees		1,124	1,234	1,200
Building Repairs		247	12,570	200
Equip Maint. - golf course		5,735	6,923	5,000
Equipment Maint. -Club		70	152	200
Electricity		14,935	14,494	14,929
Natural Gas		2,488	2,689	2,770
Telephone		529	529	600
Insurance		3,168	3,307	2,774
Bond Principal		9,000	55,000	0
Bond Interest		3,200	2,662	0
Sign Expense		0	162	100
Cart Paths		0	0	0
New Equipment		22,294	8,292	7,500
Sprinkler Planning		4,318	0	0
		0	0	0
TOTAL EXPENDITURES BUDGETED		214,079	236,557	168,153

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
SOFTBALL DEPARTMENT EXPENDITURES				
Salaries		698	902	900
FICA - Town's Share		43	51	42
Health Insurance/Employee Benefits		673	199	203
Unemployment Comp.		1	2	2
Medicare-Town's Share		10	12	10
Pension Contribution		0	0	0
Softball -- Materials/Supplies		778	1,011	1,000
Electricity		434	452	466
New Equipment		0	0	0
Softball Umpires		0	0	0
Softball Awards		406	169	400
TOTAL EXPENDITURES BUDGETED		3,043	2,798	3,023
SHOOTING SPORTS DEPARTMENT EXPENDITURES				
Repairs to Gun Club		0	0	250
Electricity		372	294	303
TOTAL EXPENDITURES BUDGETED		372	294	553
RECREATION AREA TOTAL EXPENDITURES				
		217,494	239,649	171,729
RECREATION AREA SUMMARY				
TOTAL REVENUES		222,766	211,404	169,948
TOTAL EXPENDITURES		217,494	239,649	171,729
CASH BALANCE INCREASE (DECREASE) FOR YEAR		5,272	(28,245)	(1,781)
CASH BALANCE FROM PREVIOUS YEAR		46,408	51,680	23,435
CASH BALANCE END OF YEAR		51,680	23,435	21,653
Change in Special Green Fees Reserve		5,821	(2,194)	(985)
Change in Bond Reserve Fund		185	(24,094)	0
Bond Reserve Fund		24,094	0	0
Special Green Fees Reserve		23,727	21,533	20,548
Unrestricted Balance		3,859	1,902	1,105
RESERVE/UNRESERVED CASH EOY		51,680	23,435	21,653

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
HEAD START FUND				
REVENUES:				
Head Start Grant		605,857	630,378	737,018
Head Start Training		0	2,236	0
ARRA		0	12,576	15,411
TOTAL REVENUES		605,857	645,190	752,429
EXPENDITURES:				
Personnel		356,800	383,545	356,800
Fringe Benefits		119,654	115,945	119,654
Travel		1,995	2,000	3,233
Equipment		0	0	0
Supplies		27,129	26,710	27,129
Other		84,880	81,817	81,817
Training		9,104	7,976	6,215
Contractual		6,295	5,472	8,120
One-Time Grant		0	9,149	134,050
ARRA		0	12,576	15,411
TOTAL EXPENDITURES BUDGETED		605,857	645,190	752,429
HEAD START FUND SUMMARY				
TOTAL REVENUES		605,857	645,190	752,429
TOTAL EXPENDITURES		605,857	645,190	752,429
FUND BALANCE INCREASE (DECREASE) FOR YEAR		0	0	0
RESERVE FUND BALANCE FROM PREVIOUS YEAR		0	0	0
RESERVE FUND BALANCE END OF YEAR		0	0	0

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
LIMON AMBULANCE SERVICE FUND				
REVENUES:				
Trip Revenue		429,200	450,122	426,000
Less-Contract Bad Debt		(84,604)	(133,000)	(113,000)
Less-Contract Unallowed		(91,471)	(104,862)	(105,000)
Net Trip Revenue		253,125	212,260	208,000
(Increase) Decrease in Working Capital		(63,384)	0	0
Interest Income		1,265	162	250
Memorials		235	192	250
Intergovernmental-Lincoln County		7,460	2,500	2,500
Grants-Colorado		54,648	9,402	0
Uncategorized Income		3,846	800	0
Bad Debt Recovery		904	1,925	2,000
Transfer from General		20,000	15,075	12,817
Donations		1,470	20,300	2,000
TOTAL REVENUES		279,569	262,616	227,817

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
EXPENDITURES:				
Salaries		47,362	46,586	48,849
Workers Compensation		11,850	1,366	824
FICA - Town's Share		2,937	2,888	3,029
Health Insurance		11,067	10,706	13,356
Unemployment Comp.		91	93	98
Medicare-Town's Share		690	675	708
Disability Insurance		324	330	404
Pension Contribution		0	550	0
Advertising and Marketing		0	144	0
Radio/Pager Upkeep		1,146	700	700
Cleaning/Building Maintenance		2,154	721	3,000
Cell Phone		3,267	2,923	3,000
Agate Fire House		2,000	2,000	2,000
Billing Charges		7,069	8,753	9,000
Billing Software Charges		191	0	764
Grant Expense		5,861	18,803	0
Grant Expense		135,981	11,877	0
Dues/Subscriptions		463	398	700
Education and Training		9,208	3,286	8,500
Meals		22,478	20,666	22,300
Uniforms		766	4,162	3,500
Equipment Maintenance Contract		6,125	4,736	6,300
Equipment Repair		126	1,556	800
Volunteer Gifts		2,196	0	0
Furniture		0	565	0
Laundry		12,862	13,398	13,800
Innoculations		95	477	500
Medical Supplies		17,979	22,712	25,000
Office Supplies		3,842	2,260	2,200
EMT Medical Expenses		0	0	0
Telephone		2,443	2,680	3,000
Training Certification		0	0	0
Gas and Oil		8,324	4,331	5,000
Vehicle Repair		4,694	5,968	6,000
Member Benefit		1,455	2,000	4,000
Insurance		975	1,053	1,000
EMT Lodging		155	0	300
Equipment		1,232	185	1,000
Licenses/Permits		500	500	500
Mileage		624	664	500
Donation		0	75	0
Fire Department Assistance		2,500	2,500	2,500
Electricity		3,824	3,049	3,800
Natural Gas		3,896	2,684	3,200
PC Insurance		0	0	4,993
Building Loan Fees		714	714	714
Audit/Accounting		775	775	775
Legal		0	1,876	500
Building Lease Principal		22,143	23,572	24,286
Building Lease Interest		8,454	7,735	6,580
Health Insurance Deductible		0	250	0
Building Improvements		6,654	0	0
TOTAL EXPENDITURES BUDGETED		377,492	245,624	237,980

12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
LIMON AMBULANCE SERVICE FUND SUMMARY			
TOTAL REVENUES	279,569	262,616	227,817
TOTAL EXPENDITURES	377,492	245,624	237,980
CASH BALANCE INCREASE (DECREASE) FOR YEAR	(97,923)	16,992	(10,163)
CASH BALANCE FROM PREVIOUS YEAR	170,812	72,889	89,881
CASH BALANCE END OF YEAR	72,889	89,881	79,718
EQUIPMENT REPLACEMENT RESERVE CHANGE	(65,928)	15,000	15,000
EQUIPMENT REPLACEMENT RESERVE BALANCE	0	15,000	15,000
UNRESERVED BALANCE	72,889	74,881	64,718
TOTAL RESERVED/UNRESERVED CASH EOY	72,889	89,881	79,718

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
CEMETERY PERPETUAL CARE FUND				
REVENUES:				
Interest		8	8	5
Perpetual Care Sales		1,401	3,600	1,000
TOTAL REVENUES		1,409	3,608	1,005
EXPENDITURES:				
Improvements		720	929	600
TOTAL EXPENDITURES BUDGETED		720	929	600
CEMETERY PERPETUAL CARE FUND SUMMARY				
TOTAL REVENUES		1,409	3,608	1,005
TOTAL EXPENDITURES		720	929	600
FUND BALANCE INCREASE (DECREASE) FOR YEAR		689	2,679	405
RESERVE FUND BALANCE FROM PREVIOUS YEAR		3,810	1,206	3,885
RESERVE FUND BALANCE END OF YEAR		4,499	3,885	4,290
CONSERVATION TRUST FUND				
REVENUES:				
Interest		477	175	300
Colo. Lottery Money		20,254	20,000	16,000
GOCO Grant		26,830	0	0
TOTAL REVENUES		47,561	20,175	16,300
EXPENDITURES:				
Park & Rec Improvements		47,706	4,244	5,400
Golf Course Improvements		0	4,968	7,000
Pool Improvements		0	4,285	5,850
Bike Trail Enhancements		0	2,034	2,500
Transfer to Rec Area		9,651	0	0
Transfer to Capital Projects for Depot		13,000	5,000	5,000
Ball Field Improvements		0	0	5,000
TOTAL EXPENDITURES		70,357	20,531	30,750
CONSERVATION TRUST FUND SUMMARY				
TOTAL REVENUES		47,561	20,175	16,300
TOTAL EXPENDITURES		70,357	20,531	30,750
FUND BALANCE INCREASE (DECREASE) FOR YEAR		(22,796)	(356)	(14,450)
RESERVE FUND BALANCE FROM PREVIOUS YEAR		62,718	39,922	39,566
RESERVE FUND BALANCE END OF YEAR		39,922	39,566	25,116

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
CAPITAL PROJECTS FUND				
REVENUES:				
Interfund Transfer from General Fund		7,132	0	4,342
Transfer from Conservation Trust		13,000	0	0
Airport Grants		0	0	461,842
Transfer from Airport Fuel		0	0	7,500
Colorado Discretionary Aviation Grant		7,533	0	0
Colo. DOLA-Depot Renovation		39,668	0	0
Limon Heritage Society		79,335	0	0
TOTAL REVENUES		146,668	0	473,684
EXPENDITURES:				
FAA AIP Grant 3-08-0039-08		163	0	0
Airport Improvement Project		0	0	473,684
Transfer to General		0	12,286	0
Depot Renovations		137,250	0	0
TOTAL EXPENDITURES BUDGETED		137,413	12,286	473,684
CAPITAL PROJECTS FUND SUMMARY				
TOTAL REVENUES		146,668	0	473,684
TOTAL EXPENDITURES		137,413	12,286	473,684
FUND BALANCE INCREASE (DECREASE) FOR YEAR		9,255	(12,286)	0
FUND BALANCE FROM PREVIOUS YEAR		3,031	12,286	0
FUND BALANCE END OF YEAR		12,286	0	0

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
EMPLOYEES PENSION TRUST				
REVENUES:				
Investment Income		(243,544)	80,000	20,000
Contribution from Employees		39,036	44,478	41,645
Employer Contribution		5,668	10,000	0
IRS>Federal Tax Return		0	0	0
Interest Income-Bank		178	338	150
TOTAL REVENUES		(198,662)	134,816	61,795
EXPENDITURES:				
Retirement Distributions		195,478	479	50,000
Legal and Actuarial Fees		7,190	3,730	5,000
TOTAL EXPENDITURES BUDGETED		202,668	4,209	55,000
EMPLOYEES PENSION TRUST FUND				
TOTAL REVENUES		(198,662)	134,816	61,795
TOTAL EXPENDITURES		202,668	4,209	55,000
FUND BALANCE INCREASE (DECREASE) FOR YEAR		(401,330)	130,607	6,795
RESERVED FUND BALANCE FROM PREVIOUS YEAR		1,148,283	746,953	877,560
RESERVED FUND BALANCE END OF YEAR		746,953	877,560	884,355
AIRPORT FUEL FUND				
REVENUES:				
Fuel Collections		2,726	2,443	14,280
Credit Card Collections		36,591	25,762	35,000
Donations		500	50	0
TOTAL REVENUES		39,817	28,255	49,280
EXPENDITURES:				
Transfer to Capital Projects		0	0	7,500
Testing		425	390	660
Repairs		2,463	348	1,000
Fuel Expense		36,209	22,748	32,000
Credit Card Fees		1,880	1,501	1,600
Software Support		800	400	400
TOTAL EXPENDITURES		41,777	25,387	43,160
AIRPORT FUEL FUND SUMMARY				
TOTAL REVENUES		39,817	28,255	49,280
TOTAL EXPENDITURES		41,777	25,387	43,160
CASH BALANCE INCREASE (DECREASE) FOR YEAR		(1,960)	2,868	6,120
CASH BALANCE FROM PREVIOUS YEAR		2,599	639	3,507
CASH BALANCE END OF YEAR		639	3,507	9,627

	12/01/09 01:25 PM	2008 ACTUAL	2009 ESTIMATED	2010 BUDGET
RURAL HEALTH PARTNERSHIP FUND				
REVENUES:				
Limón Doctor's Committee		0	2,500	11,000
Medical Record>DOLA 5224		281,116	0	0
Limón/Strasburg>DOLA 4840			0	0
TOTAL REVENUES		281,116	2,500	11,000
EXPENDITURES:				
Medical Record>DOLA 5224		294,352	0	0
Donation Plains Medical		1,764	0	0
TOTAL EXPENDITURES BUDGETED		296,116	0	0
RURAL HEALTH PARTNERSHIP FUND SUMMARY				
TOTAL REVENUES		281,116	2,500	11,000
TOTAL EXPENDITURES		296,116	0	0
FUND BALANCE INCREASE (DECREASE) FOR YEAR		(15,000)	2,500	11,000
FUND BALANCE FROM PREVIOUS YEAR		0	(15,000)	(12,500)
FUND BALANCE END OF YEAR		(15,000)	(12,500)	(1,500)
TOTAL BUDGET				
TOTAL REVENUES		4,548,137	4,374,557	4,787,601
TOTAL EXPENDITURES		5,036,544	4,081,494	5,130,996
BALANCE INCREASE (DECREASE) FOR YEAR		(488,407)	293,063	(343,395)
BALANCE FROM PREVIOUS YEAR		2,754,391	2,754,391	2,055,979
BALANCE END OF YEAR		2,265,984	3,047,454	1,712,583