

## 2017 Budget Message

December 5, 2016

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2017 budget for the Town of Lyons, Colorado.

### Services Provided

The Town of Lyons provides the customary municipal services to its residents and businesses. These services include: water, sanitary sewer and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services. A major part of the 2017 Budget is utilizing the Town of Lyons Long Term Recovery Action Plan (LRAP). The Town will use the goals and priorities set forth in the LRAP to guide the 2017 budget as well as future budgets.

### Budgetary Basis

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. A line item budget method is used. The governmental fund types utilize the modified accrual basis.

The proprietary fund types utilize the accrual basis of accounting. The annual budget basis of the proprietary funds includes capital expenditures and current debt service principal and interest, and includes depreciation, amortization, and adjustments for accrued compensated absences. Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, and known changes in operations, legislation, and rate changes.

### Budget Highlights

- On September 12<sup>th</sup>, 2013, the Town of Lyons was devastated by a flash flood that lasted for days. The initial damage to all Town infra-structure was estimated to be \$47 – \$50 million. 2016 continued to be a year of recovery from the flood. Overall revenue increased in 2016 due to a substantial increase in Sales tax (34.5% over budget) due to the normal sales tax being increased from 3% to 3.5% along with the upward trend in recreational marijuana sales which is taxed an additional 3.5%. Property tax revenue will increase in 2017 by \$7,102 (1.4% increase) based on the final property valuation. Parks and Recreation revenues were up due to increase in

Sales and Use tax as noted above in this paragraph. However this increase was offset by the fact the parks are still being repaired and will not be back to completely restored until 2018. In 2016, Fund Balance was only needed in the Sanitation Fund due to the new debt payments for the completed waste water treatment plant, only partially covered by a slight base rate increase. Sanitation fund balance will again be needed in 2017 for debt. Most expenditures were for flood recovery and thus expense budgets were not fully utilized. Cash flow is an ongoing issue regarding FEMA, State and other grant reimbursement timing for flood repair costs and the Town's Public Assistance match of 2.5%. Other funding sources have been applied for and awarded, such as the FEMA Community Assistance Loan for operations, as well as additional State funding, grants, etc. If draws are made on the CDAL loan, the Town will plan to repay in 2017. The full amount of the loan as well as repayment is budgeted in 2017 and allocated across the funds.

- On November 4<sup>th</sup>, 2014 the voters of Lyons approved three recreational marijuana facilities. Additionally, the voters of Lyons approved an additional 3.5% sales tax on recreational marijuana. The Town will also receive 15% of 10% (1.5%) of the State sales tax on recreational marijuana. In November of 2015, the Town approved an additional 0.5% Sales tax increase effective January 1, 2016, and an Excise tax in 2015 of 10% on commercial growers of marijuana. As of November 30, 2016 there is one commercial grow business operating.
- For the 2017 General Fund Budget, the law enforcement services contract with the Boulder County Sheriff's Office has been reduced by \$72,500 removing a 40 hour per week dedicated deputy as of April 1<sup>st</sup>. The law enforcement Extra Duty budget is increased \$33,000 for traffic and patrol if utilized. In 2014, the Sheriff's Office had trouble filling extra duty spots which led to the dedicated deputy position.
- Given the economic conditions the Town is currently experiencing, the budget for 2017 was prepared with a focus on controlling and reducing normal operating expenses wherever possible to help with cash flow and to build a fund to cover any claw-back from audits of FEMA/State grants. The Town is reserving \$200k per year for contingencies from the claw-back. Overall, some expenses were held at previous years' levels. Salaries are budgeted for a 3% increase in 2017 with approximately \$12,000 available for additional quarterly bonuses. Additionally 1.5 FTE full-time equivalent (.5 communications and 1.0 administrative assistant) was added to the General Fund. Other changes in 2017 expenses to be noted: this is the last year for the Civic Plus payment of \$10k – allocated across funds; budgeted \$15k for audio and furniture for the BOT room; in Health, Welfare, and Community department budgeted \$12k for senior programming, meals on wheels, and other needs; there are no leases in 2017. The Lyons Urban Renewal Authority (LURA) will continue to be funded by the Town until it becomes self sustaining. The LURA will receive approximately \$15,400 from the General Fund to cover attorney's fees and other professional services. The LURA is expected to bring in \$9,600 of revenue from the updated valuation, which will supplement the Town funds. A Grants Fund (19) was created in 2013 and flood costs and reimbursements are tracked there separated from normal accounts. The Town's FEMA PA share (match – 2.5%) will be charged back to the appropriate fund based on the individual FEMA project when all flood projects have been completed – estimated 2019. An additional Grant Fund (21) was created in 2014 to handle the influx of many grants such as the Community Development Block Grant Disaster Recovery (CDBG-DR) from which the Town will receive millions of

dollars in funding for PA match assistance, planning and resiliency, property acquisition, etc. These grant funds were needed to account for and track the numerous grants and funding sources post –flood. Projects completed in 2016 are: CDOT main street and intersection light; Johnson Park completed and put in use; and the St Vrain river was improved from Lavern Johnson Park to Black Bear Hole. Because of the Johnson Park coming on-line, revenues and expenses will increase because of year-round RV parking/camping along with park hosts and additional costs for seasonal workers/custodial. With other projects being completed there will be additional costs for maintenance for the Main Streetscape, confluence area; CSOs for parking; and capital improvement for security cameras, ice rink, and sound equipment for the parks.

- The governmental funds include the General Fund, Parks & Recreation and Cultural Fund, Conservation Trust and the Grant Funds. The Streets Department, a part of the General Fund, had to replace some streets in 2016 due to the need to replace/repair water and sanitation/sewer lines due to flood damage. The cost of such was charged initially to the Grant-Flood Fund and eventually the appropriate Town match will be charged back to the Water and Sanitation Funds. There will be Capital Improvement Projects (CIP) charged to the Enterprise funds (Electric \$100K for new meters unless funded by a grant, \$79,500 to the Water Fund for miscellaneous projects, \$621,000 to the Sanitation Fund for final payment on the new wastewater treatment plant (\$558K) and miscellaneous projects (\$63K) in 2017. All other CIP will be part of the flood reconstruction funded by FEMA, State, and other grants.
- Sales tax revenues are forecast to increase by 7.5% over the 2016 budgeted revenue in 2017 in the General Fund and 4.8% in the Parks and Rec Fund. Projected 2016 Sales taxes are a 34.5% increase over 2015 actual taxes due to a .5% tax increase in the General Fund and the impact of recreational marijuana sales. Use tax is a volatile resource based primarily on building permit activity. 2017 Use tax is projected to be comparable to the actual 2014 revenues. Local developers are forecasting seven housing starts in 2017.
- Administrative allocations and allocated costs were closely scrutinized in the 2012 and 2013. A new process was implemented in 2014 based on the historical percentage of share. The General Fund is funded for all allocated expenditures and those expenditures will be off-set by Transfer-Ins from the other funds. Such costs are those that common to all funds with no particular focus on any one fund. Those costs that do have a direct link to a particular fund are expensed to that fund. Budgeted Allocated Costs are increased in 2017 by \$82,675 mainly due to increased attorney and auditing fees.
- The 2013 flood impacted the Electric infrastructure severely. Lines, poles and equipment were lost or damaged. The repair and replacement process has been both temporary and permanent. The Town's wholesale purchase of power from MEAN and WAPA increased slightly in 2016 as well as some other MEAN indirect increases. A refund of \$28,927 from MEAN was received in November of 2016 due to their unexpected financial gains. The Town increased its usage rate effective February 1, 2016, to customers by eliminating the winter rate and charging one rate for the entire year. This will kept this Enterprise fund operating in the black in 2016 and helped build up fund balance (reserves). The Electric CIP projects planned for 2016 to begin replacing out-dated electric meters in the Town is delayed until 2017.

The Town has budgeted \$100,000 in 2017 for this project. The Town is trying to get a grant of \$300K to pay for the entire project. An electric rate study is being conducted in 2016 along with water and wastewater rate studies.

- The combined Water/Sanitation Fund started construction of a new sewer treatment plant in 2014 with Honeywell overseeing the project. Estimated cost was \$6.2 million, but due to the delay and subsequent cost increases and compliance with the American Iron and Steel Act, the final cost was \$6.99 million. The Town received a State Energy/Impact Mineral grant in the amount of \$1 million to help offset the costs, only able to utilize \$904,000 before its expiration. A majority of the cost was financed by a combination of two loans, one of which is \$2 million at 0% for 20 years and the other a \$3 million 2.5% twenty year loan. The remaining amount is funded by CIRSA insurance payments and a grant from CDBG-DR, which is tied to the final Honeywell payment expected to be made in 2017. Loan payments commenced in 2015. The current plant ran parallel while the new plant was brought online. The Honeywell Performance contract, based on reduced operating costs, started in August of 2017. The plant is currently still operating higher than promised and the 2017 budget reflects the increased operating costs as well as a performance guarantee payment from Honeywell. The impact to ratepayers was a base rate increase of \$6 per month. This base rate increase started in 2016 and helped offset the new debt. The Town decided to infuse Capital from Fund Balance from the Water/Sewer Fund to cover part of the loan payments and thus lower the rate increase to Town customers. Overall savings due to the new highly efficient plant will reduce the Town's operating cost hopefully at some point in 2017.
- After more than three years since the 2013 Flood, the Town is continuing to rebuild at a pace dictated by a slow FEMA/State reimbursement process. Cash Flow is a concern. The Town had previously received \$6.5 million advance from the State but the slow reimbursement process has caused the Town to request an additional \$3 million dollar advance. As a requirement for this additional advance the State asked for a cash flow spread sheet from the Town. This process has caused the Town to prioritize the flood recovery projects based upon anticipated advances along with reimbursements. The Town tripled its employee base in 2015 to manage the increased workload from grants, projects, and finance. The mission of the Town is to rebuild better and stronger with an emphasis on the community's input on the LRAP priorities and goals.
- In determining and certifying the mill levy, the most restrictive guideline as set forth in Article X, Section 20 (TABOR) of the Colorado Constitution is used. The property tax revenue limit is \$597,821 in 2017. In order to restrict revenue at or below this amount, a temporary property tax mill levy credit of 3.826 mills will be applied to the 2016 mill levy of 19.522 mills. The certified Town of Lyons mill levy will then be 15.696 mills.

This budget message and the attached documents are respectfully submitted for final adoption on December 5, 2016.

Tony Cavalier, Finance Director

**TOWN OF LYONS, COLORADO  
RESOLUTION 2016- 105  
A RESOLUTION DESIGNATING AND SETTING  
ASIDE "RESERVE INCREASES", DEFINING ENTERPRISE FUNDS  
AND DECLARING EMERGENCY RESERVE**

WHEREAS THE CONSTITUTION OF THE STATE OF COLORADO HAS BEEN AMENDED WITH THE ADDITION OF ARTICLE X, SECTION 20 ENTITLED THE TAXPAYER'S BILL OF RIGHTS; AND

WHEREAS IT IS NOW NECESSARY FOR THE TOWN TO MAKE CERTAIN CHANGES IN ITS BUDGETING PROCESS,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO AS FOLLOWS:**

1. All revenues in excess of expenditures shall be considered a restricted "reserve increase" and therefore a part of the 2017 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.
2. The Town's water, sewer, and electric funds meet the criteria to be designated as "enterprises" in 2017 under Article X, Section 20(2)(d) and are therefore excluded from the revenue and spending limits.
3. In compliance with Article X, Section 20(5), the Lyons Town Board of Trustees hereby designates as Emergency Reserves for the Town of Lyons, Colorado the equivalent of three months of expenditures in the General Fund.

Adopted this 5th day of December, 2016.

TOWN OF LYONS, COLORADO

By: \_\_\_\_\_

Connie Sullivan, Mayor

ATTEST:

*yes: Deborah M. Vasquez, Deputy Town Clerk*  
\_\_\_\_\_  
Deb Anthony, MMC, Town Clerk



**TOWN OF LYONS, COLORADO  
RESOLUTION 2016-106**

**A RESOLUTION TO ADOPT THE TOWN OF LYONS 2017 BUDGET**

**A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH  
FUND AND ADOPTING A BUDGET FOR THE TOWN OF LYONS, COLORADO, FOR  
THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2017 AND  
ENDING ON THE LAST DAY OF DECEMBER 2017**

**WHEREAS**, the Board of Trustees of the Town of Lyons has appointed the Town Administrator to prepare and submit a proposed budget to said governing body at the proper time, and

**WHEREAS**, the Town Administrator, has submitted a proposed budget to this governing body on October 10, 2016 for 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, a public hearing was held on December 5, 2016 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances 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 LYONS, COLORADO:**

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

General Fund	\$2,137,642
Electric Fund	1,786,245
Water Fund	1,117,780
Sanitation Fund	1,576,049
Conservation Trust Fund	15,000
Grant Fund	25,000,000
Parks & Rec. Fund	<u>778,046</u>
Total All Expenditures	\$32,410,762

**Section 2.** That estimated revenues for each fund are as follows:

General Fund	\$2,392,771
Electric Fund	1,822,655
Water Fund	1,213,900
Sanitation Fund	1,428,962
Conservation Trust Fund	20,200
Grant Fund	25,000,000
Parks & Rec. Fund	<u>816,171</u>
Total All Revenues	\$32,694,659

**Section 3.** That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Town of Lyons for the year stated above.

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

**ADOPTED, this 5th day of December 2016.**

TOWN OF LYONS, COLORADO

By: \_\_\_\_\_

Connie Sullivan, Mayor

ATTEST:

*Deborah M. Anthony*  
\_\_\_\_\_  
Deb Anthony, MMC, Town Clerk



**RESOLUTION 2016-107  
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN  
THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN  
OF LYONS, COLORADO FOR THE 2017 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Lyons has adopted the annual budget in accordance with the Local Government Budget Law on December 5, 2016, and

**WHEREAS**, the Board of Trustees of the Town of Lyons has made provision therein for resources in an amount equal to or greater than the total expenditures as set forth in said budget, and

**WHEREAS**, it is not only required by law but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, 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	\$ 1,806,201
Capital Outlay	0
Debt Service	<u>331,441</u>
<b>Total General Fund</b>	<b>\$ 2,137,642</b>

**Electric Fund**

Current Operating Expenses	\$ 1,372,097
Capital Outlay	100,000
Debt Service	<u>314,148</u>
<b>Total Electric Fund</b>	<b>\$ 1,786,245</b>

**Water Fund**

Current Operating Expenses	\$ 568,462
Capital Outlay	79,500
Debt Service	<u>469,818</u>
<b>Total Water Fund</b>	<b>\$ 1,117,780</b>

**Sanitation Fund**

Current Operating Expenses	\$ 488,884
Capital Outlay	621,000
Debt Service	<u>466,165</u>
<b>Total Sanitation Fund</b>	<b>\$ 1,576,049</b>

**Grant Fund**

Current Operating Expenses	\$ 0
Capital Outlay	25,000,000
Debt Service	<u>0</u>
<b>Total Grant Fund</b>	<b>\$25,000,000</b>

**Conservation Trust Fund**

Current Operating Expenses	\$ 15,000
Capital Outlay	0
Debt Service	<u>0</u>
<b>Total Conservation Trust Fund</b>	<b>\$ 15,000</b>

**Parks, Recreation, & Cultural Fund**

Current Operating Expenses	\$ 590,825
Capital Outlay	21,500
Debt Service	<u>165,721</u>
<b>Total PRC Fund</b>	<b>\$ 778,046</b>

**ADOPTED, this 5th day of December 2016.**

TOWN OF LYONS, COLORADO

By: *Connie Sullivan*  
Connie Sullivan, Mayor

ATTEST:

*Melares M. Vasquez, Deputy Town Clerk*  
for: Deb Anthony, MMC, Town Clerk



**RESOLUTION 2016-108**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LYONS, COLORADO, FOR THE 2017 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Lyons, has adopted the annual budget in accordance with the Local Government Budget Law, on December 5th, 2016 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$1,775,456, and;

**WHEREAS**, the amount of money necessary to balance the budget for bonds and interest is \$0.00, and;

**WHEREAS**, the 2016 net valuation for assessment for the Town of Lyons as certified by the County Assessor is \$32,289,995;

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

**Section 1.** That for the purpose of meeting all general operating expenses of the Town of Lyons, Colorado during the 2017 budget year, there is hereby levied a tax of 19.522 mills upon each dollar of the total net valuation for assessment of all taxable property within the Town for the year 2016. A temporary credit of 3.826 mills shall be issued upon each dollar of the total net valuation for assessment of all taxable property within the Town for the year 2016. Total mill levy after application of the temporary credit will be 15.696 mills.

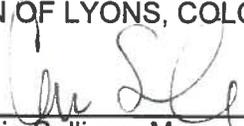
**Section 2.** That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2017 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2016.

**Section 3.** That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2017 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment within the Town for the year 2016.

**Section 4.** That the Town Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the Town of Lyons, Colorado as herein above determined and set.

**ADOPTED, this 5th day of December, 2016.**

TOWN OF LYONS, COLORADO

By:   
Connie Sullivan, Mayor

ATTEST:

*for: Deb Anthony, MMC Town Clerk*  




6A

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Boulder County, Colorado.

On behalf of the Town of Lyons (taxing entity)<sup>A</sup>, the Board of Trustees (governing body)<sup>B</sup> of the Town of Lyons (local government)<sup>C</sup>.

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$32,377,056 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$32,289,995 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/05/2016 for budget/fiscal year 2017 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with columns: PURPOSE (see end notes for definitions and examples), LEVY<sup>2</sup>, REVENUE<sup>2</sup>. Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, Other, and a TOTAL row.

Contact person: (print) Tony Cavalier Daytime phone: (303) 823-6622 ext 17 Signed: [Signature] Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution. <sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

6 B



**Jerry Roberts**

P. O. Box 471, 13<sup>th</sup> and Pearl  
Boulder, Colorado 80306-0471

Phone: (303) 441-3530  
FAX: (303) 441-4996  
[www.boulderassessor.org](http://www.boulderassessor.org)



**Member**  
International Association  
Of Assessing Officers

November 21, 2016

Town of Lyons  
Tony Cavalier  
PO Box 49  
Lyons, CO 80540-0049

This is to certify that, as of November 21, 2016 per C.R.S. 39-5-128(1) the assessed valuation of the

Town of Lyons

for the purpose of taxation for the year 2016 is:

32,289,995

Per C.R.S. 39-5-128(3), this figure represents the value remaining after the following Urban Renewal Area/Downtown Authority tax increments have been deducted from the total valuation for your district:

	BASE	INCREMENT
Lyons URA	7,064,165	87,061

This valuation is subject to change by the County Board of Equalization (C.R.S. 39-8-107(2)), the State Board of Assessment Appeals (C.R.S. 39-2-125), the State Board of Equalization (C.R.S. 39-9-103), and the correction of errors by the Assessor or Treasurer (C.R.S. 39-5-125.2). Due to the increase in value for the 2015 reappraisal, we are seeing more property owners filing for abatements which result in adjustments to both 2015 and 2016 certified values.

Please note that your mill levy must be certified to the Board of County Commissioners no later than December 15, 2016. **Please send your district mill levy to the Assessor's office.** A copy of your budget must be filed with the Department of Local Affairs, Colorado Division of Local Government, 1313 Sherman St., Room 523, Denver, CO 80203 no later than January 30, 2016. Your certification must clearly indicate the tax rate for general operating expenses separate from the tax rate for bonded indebtedness and the total.

If you have any questions about the value or other information on this letter, need to update your district contact information please contact Erin Gray at [egray@bouldercounty.org](mailto:egray@bouldercounty.org).

Sincerely,

Jerry Roberts  
Boulder County Assessor

6C

County Tax Entity Code 030801

DOLA LGID/SID \_\_\_\_\_ / \_\_\_\_\_

CERTIFICATION OF VALUATION BY BOULDER COUNTY ASSESSOR

New Tax Entity [ ] YES [X] NO

Date: November 21, 2016

NAME OF TAX ENTITY: TOWN OF LYONS GENERAL OPERATING

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR :

Table with 11 rows of valuation items and their corresponding dollar amounts, including 'PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION'.

† This value reflects personal property exemption IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
\* New Construction is defined as: Taxable real property structures and personal property connected with the structure.
= Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use forms DLG52 & 52A.
⊕ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form (DLG 52B).

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC.20, COLO.CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR :

Table with 7 rows of actual valuation items and their corresponding dollar amounts, including 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 4 rows of deletion items and their corresponding dollar amounts, including 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' and 'DISCONNECTIONS/EXCLUSIONS'.

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
\* Construction is defined as newly constructed taxable real property structures.
§ Includes production from a new mines and increase in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

Table with 1 row: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY 1. \$ 0

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

6D

State of Colorado  
Department of Local Affairs  
Division of Local Government

**Statutory Property Tax Revenue Limitation**  
**The "5.5%" Limit, 29-1-301, C.R.S**  
**Tax Year 2016 (Budget Year 2017)**

Form DLG-53  
Revised 2006

Calculated: 14:48 08/29/2016  
Generated: 10:05 09/23/2016  
Limit ID: 100925

**Lyons (07032/1)**

The following steps were used to calculate your limit. The Division of Local Government encourages you to check each figure for accuracy. Years referenced are "Tax Year", *not* budget years. Amounts are rounded to whole dollars.

**A1. Adjust the 2015 5.5% Revenue Limit to correct the revenue base, if necessary:**

A1a. The 2015 Revenue Limit [\$561,933] + 2014 Amount Over Limit [\$0] = \$561,933

A1b. The lesser of Line A1a [\$561,933] or the 2015 Certified Gross General Operating Revenue [\$621,533]

A1c. Line A1b [\$561,933] + 2015 Omitted Revenue, if any [\$98]

= A1.

**A2. Calculate the 2015 Tax Rate, based on the adjusted tax base:**

Adjusted 2015 Revenue Base [\$562,031] ÷ 2015 Net Assessed Value [\$31,837,585]

= A2.

**A3. Total the assessed value of all the 2016 "growth" properties:**

Annexation or Inclusion [\$0] + New Construction [\$283,331] + Increased Production of Producing Mine [\$0]<sup>1</sup> + Previously Exempt Federal Property [\$0]<sup>1</sup> + New Primary Oil & Gas Production [\$0]<sup>1</sup>

= A3.

**A4. Calculate the revenue that the "growth" properties would have generated in 2015:**

Line A3 [\$283,331] x Line A2 [0.017653]

= A4.

**A5. Expand the Revenue Base by "revenue" from "growth" properties:**

Line A1 [\$562,031] + Line A4 [\$5,002]

= A5.

**A6. Increase the Expanded Revenue Base by allowable amounts:**

A6a. The greater of 5.5% of Line A5 [\$31,187] or \$0 = \$31,187

A6b. Line A5 [\$567,033] + Line A6a [\$31,187] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0]

= A6.

**A7. 2016 Revenue Limit:**

Line A6 [\$598,219] - 2016 Omitted Property Revenue [\$398]

= A7.

**A8. Adjust 2016 Revenue Limit by amount levied over the limit in 2015:**

Line A7 [\$597,821] - 2015 Amount Over Limit [\$0]

= A8.\*

\* THE ALLOWED REVENUE OF A8 DOES NOT TAKE INTO ACCOUNT ANY OTHER LIMITS THAT MAY APPLY TO YOUR PROPERTY TAX REVENUE, SUCH AS STATUTORY MILL LEVY CAPS, VOTER-APPROVED LIMITATIONS, THE TABOR PROPERTY TAX REVENUE LIMIT, OR THE TABOR PROHIBITION AGAINST INCREASING THE MILL LEVY WITHOUT VOTER AUTHORIZATION. THE PROPERTY TAX LIMITATIONS WORKSHEET (FORM DLG-53A) MAY BE USED TO PERFORM SOME OF THESE CALCULATIONS FOR COMPARISON TO THE "5.5%" LIMIT.

<sup>1</sup> These amounts, if certified by your County Assessor(s), may only be used in this calculation after an application has been made to the Division by November 1st (for New Primary Oil & Gas Production). Forms and guidelines are available by contacting the Division.

**The formula to calculate a Mill Levy is:**

Mill Levy =  $\frac{\text{Revenue}}{\text{Current Year's Net Total Taxable Assessed Valuation}^2} \times 1,000$

<sup>2</sup> Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.

<sup>3</sup> Rounding the mill levy up may result in revenues exceeding allowed revenue.

**Town of Lyons**  
Attn: Budget Officer  
PO Box 49  
Lyons, CO 80540

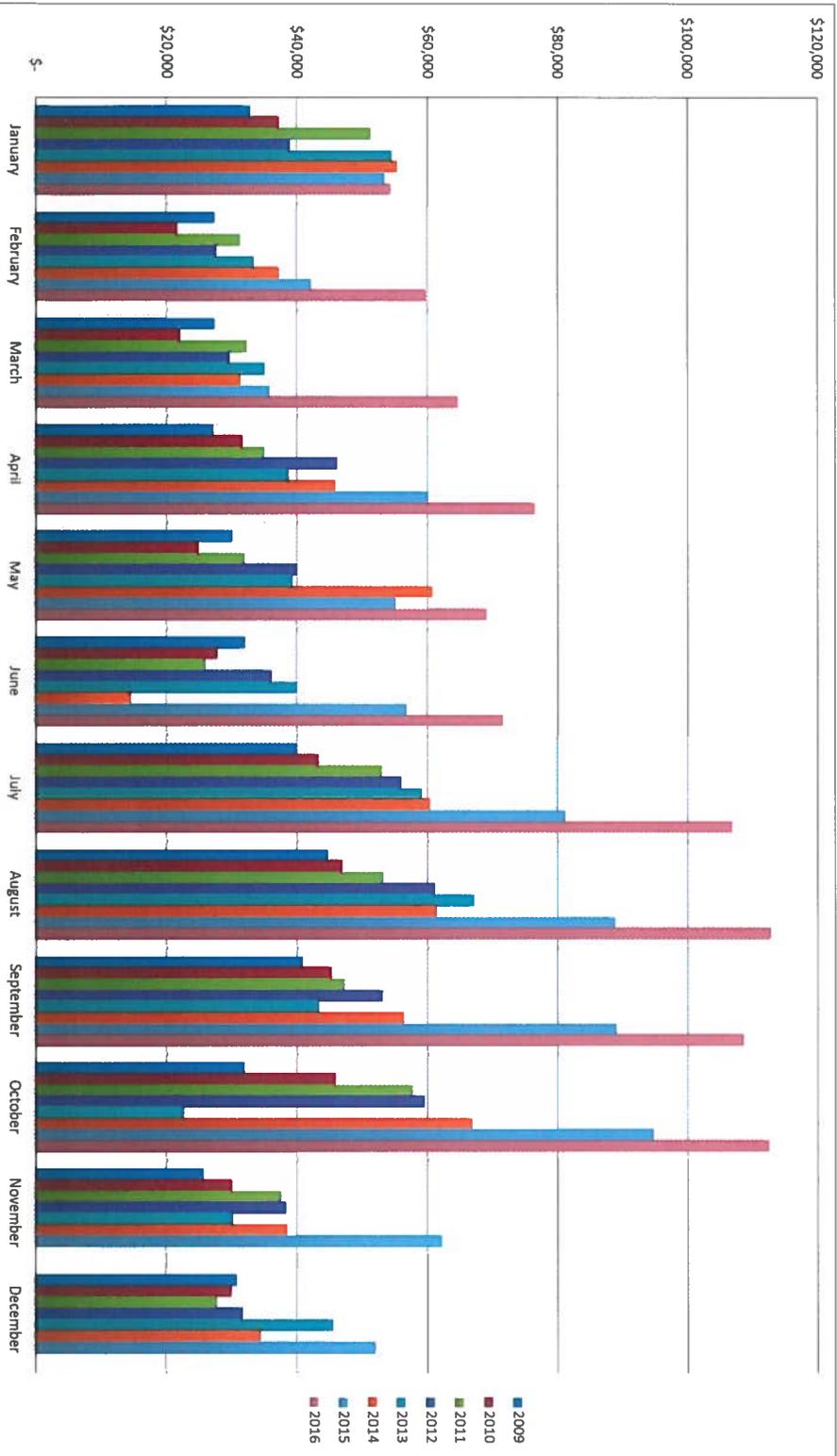
If you need assistance, please contact  
the Division of Local Government:  
[www.dola.colorado.gov/dlg/ta/budgeting/](http://www.dola.colorado.gov/dlg/ta/budgeting/)

**Phone:** (303) 864-7720  
**Fax:** (303) 864-7759

SALES TAX COMPARISON

TC 11/18/16

Sales Month	Collection Month	2009	2010	2011	2012	2013	2014	2015	2016
December	January	\$ 32,847	\$ 37,304	\$ 51,402	\$ 39,030	\$ 54,734	\$ 55,385	\$ 53,503	\$ 54,424
January	February	\$ 27,415	\$ 21,740	\$ 31,377	\$ 27,718	\$ 33,509	\$ 37,322	\$ 42,397	\$ 59,815
February	March	\$ 27,491	\$ 22,069	\$ 32,365	\$ 29,751	\$ 35,137	\$ 31,335	\$ 35,964	\$ 64,727
March	April	\$ 27,224	\$ 31,604	\$ 34,980	\$ 46,181	\$ 38,824	\$ 45,979	\$ 60,180	\$ 76,549
April	May	\$ 30,131	\$ 24,910	\$ 31,975	\$ 40,097	\$ 39,454	\$ 60,852	\$ 55,348	\$ 69,197
May	June	\$ 32,100	\$ 27,831	\$ 26,081	\$ 36,155	\$ 40,170	\$ 14,663	\$ 56,997	\$ 71,677
June	July	\$ 40,044	\$ 43,343	\$ 53,047	\$ 56,124	\$ 59,266	\$ 60,533	\$ 81,305	\$ 106,986
July	August	\$ 44,832	\$ 46,976	\$ 53,309	\$ 61,281	\$ 67,279	\$ 61,540	\$ 88,911	\$ 112,886
August	September	\$ 40,980	\$ 45,350	\$ 47,385	\$ 53,165	\$ 43,417	\$ 56,464	\$ 89,194	\$ 108,753
September	October	\$ 31,995	\$ 46,009	\$ 57,796	\$ 59,619	\$ 22,655	\$ 66,953	\$ 94,849	\$ 112,630
October	November	\$ 25,728	\$ 29,992	\$ 37,619	\$ 38,435	\$ 30,237	\$ 38,583	\$ 62,310	\$ -
November	December	\$ 30,832	\$ 30,014	\$ 27,887	\$ 31,727	\$ 45,699	\$ 34,584	\$ 52,124	\$ -
		\$ 391,617	\$ 407,143	\$ 485,223	\$ 519,284	\$ 510,381	\$ 564,192	\$ 773,083	\$ 837,644



Available Cash(Unrestricted) by Fund

12/5/2016

For Budget Year 2016 - projected 12/31/16		General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04
Cash and Cash Equivalents, A/R		\$887,267	\$687,084	\$440,948	\$1,737,478	\$1,653,914
Fund Balance needed for '16 Budget		\$0	\$0	\$0	\$0	(\$181,036)
3 months Operating (TABOR and/or BOT Resolution)		(\$443,941)	(\$125,383)	(\$316,056)	(\$129,614)	(\$112,680)
Restricted Funds(Debt, Bonds, etc)		\$0	\$0	(\$152,828)		
Total Available		\$443,326	\$561,701	(\$27,936)	\$1,607,864	\$1,360,198
Total Available w/o 3 month operating restriction		\$887,267	\$687,084	\$288,120	\$1,737,478	\$1,472,878

For Budget Year 2017 - projected 12/31/17		General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04
Cash and Cash Equivalents, A/R		\$1,143,141	\$721,509	\$477,359	\$1,833,599	\$1,472,878
Fund Balance needed for '17 Budget		\$0	\$0	\$0	\$0	(\$147,087)
3 months Operating (TABOR and/or BOT Resolution)		(\$521,704)	(\$194,512)	(\$150,000)	(\$103,640)	(\$122,221)
Restricted Funds(Debt, Bonds, etc)		\$0	\$0	(\$148,428)		
Total Available		\$621,437	\$526,997	\$178,931	\$1,729,959	\$1,203,570
Total Available w/o 3 month operating restriction		\$1,143,141	\$721,509	\$328,931	\$1,833,599	\$1,325,791

NOTES:

Matching Percentage of Flood Costs will be charged to each respective fund based on Project Worksheet - when completed.

\*\*\*\*Fund Balance may Change\*\*\*\*

2017 CAPITAL/CIP Projects:

Electric Fund - meters				\$ 100,000		\$ 26,000	
Water Fund - Stickney 4" to 8"					\$	7,500	
Water Fund - Rebuild 2nd Ave PRV					\$	18,000	
Water Fund - Replace water main RR to Evans					\$	28,000	
Parks & Rec Fund - Ice rink purchases		\$	11,500				
Parks & Rec Fund - LMJ Park security cameras		\$	7,500				
Parks & Rec Fund - Sound equipment		\$	2,500				
Sanitation Fund - Eagle Canyon Lift station							\$ 35,000
Sanitation Fund - Eastern corridor costs not covered by grant							\$ 28,000
TOTAL CAP/CIP by Fund	\$	-	\$ 21,500	\$ 100,000	\$ 79,500	\$ 63,000	

\*\*\*\*All CAP/CIP projects related to flood recovery will be posted to the Grants Fund based on the project worksheet scopes\*\*\*\*



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Allocation \$ for 2017		Totals	
Annual Wage/Salary			
			Fund % to Total
<b>General</b>			
Administration (FT)	01.50.4000	134,361.55	
Admin Part-time	01.50.4001	-	
Judicial	01.53.4000	16,093.37	
Planning & Zoning	01.54.4000	6,476.23	
Health & Welfare	01.55.4000	47,800.00	
Economic Development	01.56.4000	54,482.30	
Econ Development (Main St Mgr)	01.56.4001	27,000.00	
Streets - Administration	01.59.4000	10,735.96	
Streets - Maintenance	01.59.4002	43,279.79	
Visitor Center (PT)	01.60.4001	3,500.00	
Library (FT)	05.61.4000	-	
Library (PT)	05.61.4001	-	
<b>Total General</b>		<b>343,729.20</b>	<b>32.83%</b>
<b>Electric</b>			
Administration (FT)	02.50.4000	68,043.53	
Administration (PT)	02.50.4001	8,115.00	
Maintenance	02.65.4002	38,931.51	
<b>Total Electric</b>		<b>115,090.04</b>	<b>10.99%</b>
<b>Water</b>			
Administration (FT)	03.50.4000	73,409.01	
Administration (PT)	03.50.4001	15,576.00	
Treatment	03.62.4004	-	
Distribution	03.63.4003	104,053.81	
<b>Total Water</b>		<b>193,038.82</b>	<b>18.44%</b>
<b>Sanitation</b>			
Administration (FT)	04.50.4000	70,971.23	
Administration (PT)	04.50.4001	5,519.00	
Treatment	04.62.4004	-	
Collection	04.64.4005	32,708.95	
<b>Total Sanitation</b>		<b>109,199.18</b>	<b>10.43%</b>
<b>Parks</b>			
Administration (FT)	08.50.4000	16,168.26	
Parks - Director	08.51.4000	69,536.39	
Parks - Rec Coord (FT)	08.60.4000	35,802.54	
Parks (PT/Seasonal)	08.60.4001	87,299.44	
Parks - Maintenance	08.60.4002	77,050.44	
<b>Total Parks</b>		<b>285,857.07</b>	<b>27.30%</b>
<b>Property</b>			
Negligible Time Spent Here		-	
<b>Total Property</b>		<b>-</b>	<b>0.00%</b>
<b>Grand Total</b>		<b>1,046,914.31</b>	<b>100%</b>

Town of Lyons  
2017 Budget  
General Fund

GENERAL FUND

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
FUND REVENUES	\$ 1,688,316	\$ 2,328,322	\$ 1,615,099	\$ 1,942,682	\$ 3,935,165	\$ 4,284,503	\$ 2,392,771
FUND EXPENDITURES	\$ 1,614,466	\$ 2,107,254	\$ 1,612,254	\$ 1,638,994	\$ 3,616,829	\$ 3,944,130	\$ 2,137,642
NET OPERATING POSITION	\$ 73,850	\$ 221,068	\$ 2,845	\$ 303,688	\$ 318,335	\$ 340,373	\$ 255,129
<b>Fund Balance Needed to Balance Budget</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
beginning year Cash and Cash Equivalents, A/R		\$ 689,863	\$ 689,863	\$ 546,894	\$ 546,894	\$ 546,894	\$ 887,267
budget surplus/deficit	\$ 73,850	\$ 221,068	\$ 2,845	\$ 303,688	\$ 318,335	\$ 340,373	\$ 255,129
3 months Operating - reserve policy	\$ 2,813	\$ (445,568)	\$ (391,010)	\$ (401,499)	\$ (363,650)	\$ (443,941)	\$ (529,391)
Reserved \$200K Flood Audit Contingency	\$ -	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Total Available Fund Balance	\$ 76,663	\$ 465,363	\$ 301,698	\$ 249,084	\$ 301,579	\$ 243,326	\$ 413,005
Total Available Fund Balance w/o 3 Month Reserve Policy or TABOR	\$ 73,850	\$ 910,931	\$ 692,708	\$ 850,582	\$ 865,229	\$ 887,267	\$ 1,142,396

GENERAL FUND

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 BUDGET
TAXES							
01-10-3000 PROPERTY TAXES REVENUE	\$ 452,833	\$ 424,089	\$ 421,923	\$ 499,722	\$ 492,101	\$ 499,722	\$ 506,824
01-10-3001 SPECIFIC OWNERSHIP TAX	\$ 22,241	\$ 25,520	\$ 15,000	\$ 15,000	\$ 21,208	\$ 22,000	\$ 20,000
01-10-3002 SALES TAX REV - 2%	\$ 374,873	\$ 560,842	\$ 410,000	\$ 670,000	\$ 606,320	\$ 800,000	\$ 720,000
01-10-3003 TOWN of LYONS 3.5% Rec NMJ NEW			\$ -	\$ -	\$ -	\$ -	\$ -
01-10-3004 USE TAX REV - 2% (6 mos)	\$ 129,234	\$ 187,592	\$ 100,000	\$ 125,000	\$ 136,088	\$ 150,000	\$ 125,000
01-10-3006 FRANCHISE TAX REVENUE	\$ 23,658	\$ 22,262	\$ 30,000	\$ 30,000	\$ 19,282	\$ 24,000	\$ 24,000
TOTAL TAXES	\$ 1,002,839	\$ 1,220,305	\$ 976,923	\$ 1,339,722	\$ 1,275,000	\$ 1,495,722	\$ 1,395,824

FEES, LICENSES & PERMITS

01-11-3100 BUSINESS LICENSES	\$ 10,948	\$ 11,115	\$ 10,000	\$ 10,000	\$ 8,125	\$ 10,000	\$ 20,000
01-11-3101 NON-BUSINESS LICENSES	\$ 798	\$ 1,983	\$ 1,800	\$ 1,800	\$ 1,325	\$ 1,800	\$ 1,800
01-11-3102 LIQUOR LICENSES	\$ 4,065	\$ 2,774	\$ 5,000	\$ 3,000	\$ 3,344	\$ 3,344	\$ 3,000
01-11-3103 BUILDING PERMITS REVENUE	\$ 47,440	\$ 69,772	\$ 40,000	\$ 40,000	\$ 46,689	\$ 48,000	\$ 40,000
01-11-3104 PLANNING FEES REVENUE	\$ 27,292	\$ 14,582	\$ 28,000	\$ 20,000	\$ 10,794	\$ 15,500	\$ 20,000
01-11-3106 MJ LICENSES	\$ 4,375	\$ 22,000	\$ 750	\$ 12,000	\$ 9,000	\$ 12,000	\$ 12,000
01-11-3110 Waste Hauling License					\$ 750	\$ 750	\$ 700
TOTAL FEES, LICENSES & PERMITS	\$ 94,918	\$ 122,225	\$ 85,550	\$ 86,800	\$ 80,027	\$ 91,394	\$ 97,500

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
<b>INTERGOVERNMENTAL</b>							
01-12-3200 CIGARETTE TAX REVENUE (3 mos)	\$ 2,344	\$ 2,224	\$ 2,600	\$ 1,800	\$ 1,924	\$ 2,300	\$ 1,800
01-12-3201 HIGHWAY USERS TAX REVENUE (6 mos)	\$ 60,314	\$ 64,813	\$ 60,000	\$ 60,000	\$ 52,475	\$ 60,000	\$ 66,220
01-12-3203 STATE 1.5% REC MMJ NEW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-12-3204 COUNTY ROAD & BRIDGE REVENUE (6 mos)	\$ 10,721	\$ 11,324	\$ 13,000	\$ 11,850	\$ 9,771	\$ 11,850	\$ 11,850
TOTAL INTERGOVERNMENTAL	\$ 73,379	\$ 78,361	\$ 75,600	\$ 73,650	\$ 64,169	\$ 74,150	\$ 79,870
<b>FINES &amp; FORFEITS</b>							
01-13-3300 MUNICIPAL COURT FINES REVENUE	\$ 123,954	\$ 130,901	\$ 175,000	\$ 130,000	\$ 118,328	\$ 130,000	\$ 115,000
TOTAL FINES & FORFEITS	\$ 123,954	\$ 130,901	\$ 175,000	\$ 130,000	\$ 118,328	\$ 130,000	\$ 115,000
<b>MISCELLANEOUS INCOME</b>							
01-14-3400 OTHER INCOME	\$ 14,666	\$ 18,463	\$ 9,000	\$ 9,000	\$ 5,924	\$ 9,000	\$ 9,000
01-14-3401 INTEREST INCOME	\$ 508	\$ 863	\$ 750	\$ 750	\$ 3,871	\$ 4,200	\$ 3,130
01-14-3402 COBRA Reimbursements	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-14-3416 Gifts & Donations	\$ -	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -
01-14-3403/01 LAND LEASE FEE REVENUE (Post Office and MANAGEMENT FEE	\$ 109,748	\$ 113,798	\$ 110,000	\$ 110,000	\$ 108,298	\$ 105,610	\$ 110,000
01-14-3404 BOCO LESAP fund 2 match	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-14-3405 BOCO LESAP fund 3 match	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-14-3406 BOCO LESAP fund 4 match	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-14-3407 Transfer In from Fund 02 for Allocated Expi	\$ 62,935	\$ 68,105	\$ 68,105	\$ 72,320	\$ 36,160	\$ 72,320	\$ 92,344
01-14-3408 Transfer In from Fund 03 for Allocated Expi	\$ 55,069	\$ 59,592	\$ 59,592	\$ 63,360	\$ 31,680	\$ 63,360	\$ 80,953
01-14-3409 Transfer In from Fund 04 for Allocated Expi	\$ 28,845	\$ 31,215	\$ 31,215	\$ 32,960	\$ 16,480	\$ 32,960	\$ 41,900
01-14-3410 Transfer In from Fund 08 for Allocated Expi	\$ 18,356	\$ 19,864	\$ 19,864	\$ 21,120	\$ 10,560	\$ 21,120	\$ 26,849
01-14-3411 ECO PASS FEES	\$ 2,965	\$ 2,194	\$ 3,000	\$ 3,000	\$ 2,967	\$ 2,967	\$ 3,960
01-14-3415 TOTAL MISCELLANEOUS INCOME	\$ 302,414	\$ 316,793	\$ 301,526	\$ 312,510	\$ 215,940	\$ 311,537	\$ 373,136
<b>LIBRARY</b>							
01-25-3871 LIBRARY FINES/DONATIONS	\$ 84	\$ 487	\$ 200	\$ -	\$ -	\$ -	\$ -
01-25-3872 FUNDRAISERS	\$ 279	\$ 1,785	\$ 300	\$ -	\$ -	\$ -	\$ -
TOTAL LIBRARY	\$ 362	\$ 2,272	\$ 500	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES</b>							
01-30-3412 DOLA Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3413 DRCOG GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3436 BOULDER CNTY HEALTH DEPT GRANT	\$ 22,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
01-30-3441	CDOT Transportation Funds	\$ -	\$ 295,050	\$ -	\$ 2,150,675	\$ 2,150,675	\$ -
01-30-3450	BOULDER CO ECON DEV GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3451	Boco LESAP - County match	\$ 8,438	\$ -	\$ -	\$ -	\$ -	\$ 18,080
01-30-3460	USDA Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-30-3875	CIRSA Reimbursements	\$ 59,069	\$ 161,681	\$ -	\$ 26,239	\$ 26,239	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ 90,449	\$ 456,731	\$ -	\$ 2,176,914	\$ 2,176,914	\$ -
	Reserve for FEMA disaster loan for operation			\$ -	\$ -	\$ -	\$ 331,441
01-39-3999	Reimbursables	\$ -	\$ 733	\$ -	\$ 4,786	\$ 4,786	\$ -
	TOTAL FUND REVENUE	\$ 1,688,316	\$ 2,328,322	\$ 1,615,099	\$ 1,942,682	\$ 3,935,165	\$ 4,284,503
							\$ 2,392,771
<b>EXPENDITURES</b>							
	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 BUDGET
<b>ALLOCATED EXPENDITURES</b>							
01-44-4006	OUTSIDE PROF SERVICE FEES	\$ 5,794	\$ 125	\$ -	\$ 204	\$ 204	\$ -
01-44-4008	OFFICE OPERATIONS	\$ 17,152	\$ 22,687	\$ 26,350	\$ 18,295	\$ 26,350	\$ 26,350
01-44-4010	POSTAGE	\$ 3,359	\$ 5,286	\$ 9,400	\$ 4,088	\$ 9,400	\$ 9,400
01-44-4011	EQUIPMENT MAINTENANCE	\$ 27,180	\$ 29,673	\$ 13,925	\$ 31,024	\$ 29,404	\$ 32,000
01-44-4014	DUES & SUBSCRIPTIONS	\$ 5,661	\$ 3,994	\$ 4,750	\$ 4,575	\$ 4,750	\$ 4,750
01-44-4015	SEMINARS/MEETINGS/Training	\$ 1,857	\$ 2,434	\$ 7,250	\$ 7,250	\$ 7,250	\$ 4,250
01-44-4016	TRAVEL EXPENSES	\$ 1,202	\$ 650	\$ 1,500	\$ 1,500	\$ 422	\$ 1,500
01-44-4018	STAFF SERVICES	\$ 401	\$ 530	\$ 750	\$ 750	\$ 10	\$ 750
01-44-4022	UNEMPL INS EXP	\$ 3,569	\$ 4,030	\$ 1,950	\$ 3,000	\$ 2,134	\$ 3,000
01-44-4023	WORK COMP EXP	\$ 14,737	\$ 31,461	\$ 30,725	\$ 30,725	\$ 19,102	\$ 30,725
01-44-4025	EMPLOYEE INS - ER	\$ 255	\$ 1,140	\$ -	\$ -	\$ 570	\$ 570
01-44-4032	ATTORNEYS FEES	\$ 56,310	\$ 83,746	\$ 46,475	\$ 52,000	\$ 89,790	\$ 89,790
01-44-4033	ENGINEERING FEES	\$ 5,216	\$ 11,565	\$ 8,225	\$ 8,225	\$ 26,344	\$ 8,225
01-44-4034	Merchant Service Fees (Xpress Bill Pay)	\$ -	\$ 3,562	\$ 6,000	\$ 6,000	\$ 6,154	\$ 7,200
01-44-4035	Website Fees (Civic Plus)	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
01-44-4038	EQUIPMENT & SMALL TOOLS	\$ -	\$ 411	\$ -	\$ 8,250	\$ -	\$ 8,250
01-44-4041	PC SOFTWARE & PRINTERS	\$ 8,855	\$ 17,573	\$ 4,150	\$ 8,250	\$ 8,688	\$ 8,688
01-44-4055	PC TECHNICIAN FEES	\$ 15,558	\$ 33,323	\$ 5,800	\$ 20,000	\$ 37,473	\$ 40,000
							\$ 35,000

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget	
01-44-4057	TELEPHONE EXP	\$ 450	\$ 450	\$ 4,900	\$ 500	\$ 1,947	\$ 2,200	\$ 500
01-44-4102	AUDITING FEES	\$ 61,200	\$ 66,430	\$ 60,000	\$ 72,000	\$ 113,431	\$ 113,431	\$ 110,000
01-44-4800	GENERAL INSURANCE	\$ 55,187	\$ 47,117	\$ 41,321	\$ 48,000	\$ 52,380	\$ 52,380	\$ 48,000
01-44-4820	LMC Codification Exp	\$ 2,647	\$ 613	\$ 3,000	\$ 3,500	\$ 791	\$ 3,500	\$ 3,500
01-44-5009	COPIER LEASE EXP	\$ 3,838	\$ 1,803	\$ 4,300	\$ -	\$ -	\$ -	\$ -
01-44-5025	WEBSITE HOSTING & MAINTENANCE	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ALLOCATED EXPENDITURES	\$ 290,427	\$ 368,778	\$ 283,771	\$ 319,125	\$ 419,664	\$ 460,436	\$ 401,800
ADMINISTRATION								
01-50-4000	FULLTIME SALARIES (ADMIN)	\$ 100,198	\$ 71,775	\$ 87,500	\$ 95,643	\$ 64,585	\$ 80,000	\$ 138,362
01-50-4001	PARTTIME SALARIES	\$ -	\$ 21,327	\$ -	\$ 15,000	\$ 37,709	\$ 37,709	\$ -
01-50-4006	OUTSIDE PROF SERVICE FEES	\$ 12,590	\$ 30,371	\$ 8,118	\$ 8,250	\$ 8,411	\$ 8,411	\$ 8,250
01-50-4008	OFFICE OPERATIONS	\$ 52,501	\$ 8,097	\$ 3,000	\$ 5,000	\$ 6,194	\$ 6,194	\$ 5,000
01-50-4010	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 199	\$ 199	\$ -
01-50-4011	EQUIPMENT MAINTENANCE	\$ -	\$ 3,494	\$ 500	\$ 3,600	\$ 1,394	\$ 1,394	\$ 3,600
01-50-4012	BLDG MAINT & GROUNDS	\$ 47,041	\$ 26,178	\$ 7,500	\$ 7,500	\$ 12,198	\$ 12,198	\$ 15,000
01-50-4014	DUES & SUBSCRIPTIONS	\$ 65	\$ 1,162	\$ 500	\$ 500	\$ 717	\$ 717	\$ 500
01-50-4015	SEMINARS/MEETINGS	\$ 205	\$ 1,986	\$ 3,000	\$ 3,000	\$ 1,310	\$ 3,000	\$ 3,000
01-50-4016	TRAVEL EXPENSES	\$ 263	\$ 1,019	\$ 1,000	\$ 1,000	\$ 930	\$ 1,000	\$ 1,000
01-50-4018	STAFF SERVICES	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4020	NATURAL GAS SERVICE	\$ 1,681	\$ 1,382	\$ 1,740	\$ 1,200	\$ 902	\$ 1,200	\$ 1,200
01-50-4021	TELEPHONE SERVICE	\$ 8,917	\$ 9,209	\$ 7,500	\$ 7,500	\$ 8,027	\$ 8,027	\$ 8,750
01-50-4024	PAYROLL TAXES - ER	\$ 7,337	\$ 6,893	\$ 6,700	\$ 6,700	\$ 7,562	\$ 7,562	\$ 10,585
01-50-4025	EMPLOYEE INS - ER	\$ 18,479	\$ 14,046	\$ 14,850	\$ 14,850	\$ 11,824	\$ 14,850	\$ 21,000
01-50-4026	RETIREMENT CONTRIBUTION - ER	\$ 2,278	\$ 2,359	\$ 2,600	\$ 2,600	\$ 2,870	\$ 2,870	\$ 3,000
01-50-4029	VEHICLE MAINT EXP	\$ -	\$ 95	\$ -	\$ -	\$ 150	\$ 150	\$ -
01-50-4032	ATTORNEYS FEES	\$ -	\$ 15,986	\$ -	\$ 34,000	\$ 45,921	\$ 45,921	\$ 40,000
01-50-4034	ENVIRONMENTAL MONITORING	\$ -	\$ -	\$ -	\$ -	\$ 648	\$ 648	\$ -
01-50-4036	ADVERTISING & PUBLISHING EXP	\$ -	\$ 780	\$ -	\$ 1,000	\$ 2,203	\$ 2,203	\$ 1,000
01-50-4038	EQUIPMENT & SMALL TOOLS	\$ -	\$ 14,840	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4041	PC, SOFTWARE & PRINTERS	\$ 2,873	\$ 6,518	\$ -	\$ 2,200	\$ 2,985	\$ 2,985	\$ 5,900
01-50-4050	MISCELLANEOUS EXPENSE	\$ 5,870	\$ 90,962	\$ 10,000	\$ 10,000	\$ 8,898	\$ 10,000	\$ 25,000
01-50-4055	PC Technician Fees	\$ 1,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4057	TELEPHONE EXP	\$ -	\$ 993	\$ -	\$ -	\$ 2,105	\$ 2,105	\$ -
01-50-4101	COUNTY TREASURER'S FEE	\$ 4,582	\$ 4,244	\$ 6,201	\$ 6,201	\$ 5,035	\$ 6,201	\$ 6,201
01-50-4102	AUDITING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4103	TRANSFER TO PARKS/REC FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
01-50-4104 TRANSFER OUT TO LIBRARY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4510 Advance to Other Funds (payment for post	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-50-4999 Transfer To Flood Fund/reimbursable salari	\$ (19,127)	\$ (4,263)	\$ (35,000)	\$ -	\$ (28,465)	\$ (28,465)	\$ -
TOTAL ADMINISTRATION	\$ 246,920	\$ 329,454	\$ 125,709	\$ 225,744	\$ 204,312	\$ 227,078	\$ 297,348
<b>LEGISLATIVE</b>							
01-52-4000 FULLTIME SALARIES (ADMIN)	\$ 8,250	\$ 11,600	\$ 12,500	\$ 12,500	\$ 8,100	\$ 12,500	\$ 12,500
01-52-4006 OUTSIDE PROF SERVICE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-52-4036 ADVERTISING & PUBLISHING	\$ 2,291	\$ 2,787	\$ 2,000	\$ 2,000	\$ 1,202	\$ 2,000	\$ 2,000
01-52-4050 MISCELLANEOUS EXPENSE	\$ 624	\$ 873	\$ 500	\$ 500	\$ 1,810	\$ 1,810	\$ 500
01-52-4100 ELECTIONS EXPENSE	\$ 7,598	\$ 5,403	\$ 6,000	\$ 4,000	\$ 1,982	\$ 4,000	\$ 4,000
01-52-4105 ORDINANCE CODIFICATION	\$ 5,040	\$ 2,542	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LEGISLATIVE	\$ 23,802	\$ 23,205	\$ 21,000	\$ 19,000	\$ 13,094	\$ 20,310	\$ 19,000
<b>JUDICIAL</b>							
01-53-4000 FULLTIME SALARIES (ADMIN)	\$ 15,295	\$ 15,605	\$ 15,250	\$ 15,250	\$ 13,717	\$ 15,250	\$ 16,093
01-53-4024 PAYROLL TAXES - ER	\$ 1,134	\$ 1,156	\$ 1,200	\$ 1,200	\$ 1,012	\$ 1,200	\$ 1,230
01-53-4025 EMPLOYEE INS - ER	\$ 2,689	\$ 2,886	\$ 2,200	\$ 2,200	\$ 2,740	\$ 3,000	\$ 3,000
01-53-4026 RETIREMENT CONTRIBUTION - ER	\$ 459	\$ 468	\$ 450	\$ 450	\$ 411	\$ 450	\$ 480
01-53-4032 ATTORNEYS FEES	\$ 9,016	\$ 9,320	\$ 10,000	\$ 10,000	\$ 6,600	\$ 10,000	\$ 10,000
01-53-4050 MISCELLANEOUS EXPENSE	\$ 1,255	\$ 852	\$ 400	\$ 400	\$ -	\$ -	\$ 400
01-53-4103 JUDGE'S SERVICES FEES	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	\$ 12,000	\$ 14,400
TOTAL JUDICIAL	\$ 41,848	\$ 42,287	\$ 41,500	\$ 41,500	\$ 34,481	\$ 41,900	\$ 45,603
<b>PLANNING &amp; ZONING</b>							
01-54-4000 FULLTIME SALARIES (ADMIN)	\$ 6,473	\$ 3,134	\$ 6,100	\$ 6,100	\$ 5,520	\$ 6,100	\$ 6,476
01-54-4007 PCDC STIPEND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-54-4024 PAYROLL TAXES - ER	\$ 477	\$ 467	\$ 460	\$ 460	\$ 341	\$ 460	\$ 495
01-54-4025 EMPLOYEE INS - ER	\$ 1,352	\$ 1,363	\$ 1,400	\$ 1,400	\$ 712	\$ 1,400	\$ 1,400
01-54-4026 RETIREMENT CONTRIBUTION - ER	\$ 194	\$ 190	\$ 200	\$ 200	\$ 166	\$ 200	\$ 200
01-54-4032 ATTORNEYS FEES	\$ 2,476	\$ 1,330	\$ 5,538	\$ 5,538	\$ 18,944	\$ 20,000	\$ 15,000
01-54-4033 ENGINEERING FEES	\$ -	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -
01-54-4050 MISCELLANEOUS EXPENSE	\$ 395	\$ 17,823	\$ 500	\$ 500	\$ 156	\$ 500	\$ 500
01-54-4104 PLANNERS SERVICES FEES	\$ 33,984	\$ 42,670	\$ 30,000	\$ 30,000	\$ 18,202	\$ 30,000	\$ 30,000
TOTAL PLANNING & ZONING	\$ 45,352	\$ 67,652	\$ 44,198	\$ 44,198	\$ 44,040	\$ 58,660	\$ 54,071
<b>HEALTH,WELFARE &amp; COMMUNITY</b>							
01-55-4000 FULLTIME SALARIES	\$ 9,042	\$ -	\$ -	\$ 7,800	\$ -	\$ -	\$ 27,800
01-55-4024 PAYROLL TAXES - ER	\$ 642	\$ -	\$ -	\$ 625	\$ -	\$ -	\$ 3,530
01-55-4025 EMPLOYEE INS - ER	\$ 3,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget			
01-55-4700	DONATION - OTHER	\$ -	\$ -	200	\$ 6,000	\$ 3,000	\$ 2,000	\$ 3,000	\$ 12,000	
01-55-4701	DONATION-SPECIAL TRANSIT SYST	\$ -	\$ -	\$ -	1,500	\$ -	\$ -	\$ -	\$ 2,000	
01-55-4710	CULTURAL/CONCERT SERIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	
01-55-4711	BRCC DISPATCH FEES	\$ 19,644	\$ 19,114	\$ 19,144	\$ 23,000	\$ 23,000	\$ 3,875	\$ 4,650	\$ 4,650	
01-55-4714	HUMANE SOCIETY	\$ 1,320	\$ 1,848	\$ 1,500	\$ 4,650	\$ 3,227	\$ 3,227	\$ 5,000	\$ 5,000	
01-55-4750	WALT SELF EXPENDITURES	\$ 3,831	\$ 3,848	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 2,325	
01-55-4751	SENIOR PROGRAMMING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600	
01-55-4775	SPRING CLEAN UP DAYS EXPENSE	\$ 3,958	\$ 2,734	\$ 2,000	\$ 3,000	\$ 6,365	\$ 833	\$ 833	\$ -	
01-55-4776	SFC - ENERGY EFFICIENT UPGRADES	\$ -	\$ 6,260	\$ 7,000	\$ -	\$ 833	\$ -	\$ -	\$ 15,000	
01-55-4777	SFC- RTD BUS TRNASPORTATION	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 3,120	
01-55-4778	SFC-Zero waste coverage	\$ -	\$ -	\$ -	\$ 3,120	\$ 1,853	\$ -	\$ 3,120	\$ 3,120	
01-55-4779	Main Street Beautification	\$ -	\$ -	\$ -	\$ 20,000	\$ 1,101	\$ -	\$ 20,000	\$ 20,000	
01-55-4780	Ecology Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4781	HSAC Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4782	LAHC Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4783	PRC Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4784	Historic Preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4785	PCDC Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4786	UEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4787	EDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-55-4788		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL HEALTH, WELFARE & COMMUNITY	\$ 41,913	\$ 43,005	\$ 51,144	\$ 70,195	\$ 42,253	\$ 65,967	\$ 132,025	\$ -	
ECONOMIC DEVELOPMENT										
01-56-4000	FULLTIME SALARIES ECO DEV	\$ 52,026	\$ 48,504	\$ 52,000	\$ 52,000	\$ 53,020	\$ 53,020	\$ 53,020	\$ 54,482	
01-56-4001	ECON DEVELOPMENT PT SALARIES	\$ 1,530	\$ 2,300	\$ 27,000	\$ 27,000	\$ 6,451	\$ 27,000	\$ 27,000	\$ 27,000	
01-56-4006	OUTSIDE PROF SERVICE FEES(URA)	\$ 3,858	\$ 35,406	\$ 73,000	\$ 45,000	\$ 18,805	\$ 45,000	\$ 45,000	\$ 35,400	
01-56-4014	DUES & SUBSCRIPTIONS	\$ 1,314	\$ 445	\$ 4,000	\$ 4,000	\$ 1,046	\$ 4,000	\$ 4,000	\$ 4,000	
01-56-4024	PAYROLL TAXES - ER	\$ 3,889	\$ 3,646	\$ 3,721	\$ 3,721	\$ 4,423	\$ 4,423	\$ 4,423	\$ 6,080	
01-56-4025	EMPLOYEE INS - ER	\$ 13,216	\$ 20,015	\$ 18,240	\$ 18,240	\$ 16,795	\$ 18,240	\$ 18,240	\$ 18,240	
01-56-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,561	\$ 1,478	\$ 1,459	\$ 1,459	\$ 1,390	\$ 1,459	\$ 1,459	\$ 1,525	
01-56-4036	ADVERTISING & PUBLISHING	\$ 1,608	\$ 5,616	\$ 12,500	\$ 12,500	\$ 576	\$ 12,500	\$ 12,500	\$ 12,500	
01-56-4038	EQUIPMENT & SMALL TOOLS	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 33	\$ 33	\$ -	
01-56-4702	LYONS REDSTONE MUSEUM	\$ 16,250	\$ 13,345	\$ 13,250	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	
01-56-4715	BOCO ECON DEV GRANT match	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -	\$ -	
01-56-4716	DOLA Mini Grant match	\$ (1,804)	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
01-56-4717	Grant Match (other- LCF)	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
	TOTAL ECONOMIC DEVELOPMENT	\$ 93,448	\$ 130,754	\$ 212,370	\$ 184,870	\$ 116,288	\$ 179,425	\$ 172,977	\$ -	

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
<b>BUILDING INSPECTION</b>							
01-57-4033	FLOOD PLAIN PERMIT REVIEW	\$	1,323	\$	1,155	\$	1,155
01-57-4600	BLDG INSPECTOR FEES EXPENSE	\$	48,908	\$	35,679	\$	42,000
01-57-4601	PLAN CHECK	\$	8,170	\$	4,441	\$	6,000
	TOTAL BUILDING INSPECTION	\$	57,457	\$	41,275	\$	49,155
<b>GENERAL FUND POLICE</b>							
01-58-4006	BOULDER COUNTY CONTRACT FEE(add 1-4	\$	306,804	\$	429,387	\$	438,375
01-58-4008	OFFICE OPERATIONS	\$	-	\$	1,614	\$	-
01-58-4012	BLDG MAINT & GROUNDS	\$	-	\$	-	\$	-
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	\$	45,883	\$	43,083	\$	35,000
	TOTAL GENERAL FUND POLICE	\$	352,687	\$	474,083	\$	473,375
<b>STREETS</b>							
01-59-4000	FULLTIME SALARIES (ADMIN)	\$	4,534	\$	1,190	\$	-
01-59-4002	MAINTENANCE SALARIES	\$	36,366	\$	40,961	\$	41,500
01-59-4006	OUTSIDE PROFESSIONAL SERVICE FEES	\$	-	\$	-	\$	-
01-59-4008	OFFICE OPERATIONS	\$	42	\$	205	\$	-
01-59-4011	EQUIPMENT MAINTENANCE	\$	8,174	\$	8,097	\$	2,500
01-59-4012	BLDG MAINT & GROUNDS	\$	7,401	\$	3,591	\$	3,000
01-59-4020	NATURAL GAS SERVICE	\$	2,150	\$	2,988	\$	5,000
01-59-4024	PAYROLL TAXES - ER	\$	3,079	\$	2,987	\$	3,000
01-59-4025	EMPLOYEE INS - ER	\$	3,699	\$	6,930	\$	7,800
01-59-4026	RETIREMENT CONTRIBUTION - ER	\$	400	\$	460	\$	500
01-59-4027	STREET MAINTENANCE	\$	32,791	\$	47,782	\$	33,342
01-59-4028	WINTER STREET MAINTENANCE	\$	-	\$	-	\$	-
01-59-4029	VEHICLE MAINT EXP	\$	1,431	\$	19,558	\$	1,000
01-59-4030	GASOLINE, OIL, ETC.	\$	9,958	\$	5,234	\$	7,000
01-59-4035	UNIFORMS EXPENSE	\$	433	\$	454	\$	500
01-59-4037	EQUIPMENT LEASE EXP	\$	1,053	\$	8,034	\$	13,000
01-59-4038	EQUIPMENT & SMALL TOOLS	\$	4,826	\$	7	\$	1,500
01-59-4041	PC, SOFTWARE & PRINTERS	\$	-	\$	-	\$	500
01-59-4050	MISCELLANEOUS EXPENSE	\$	4,311	\$	2,768	\$	500
01-59-4302	ROADBASE, PATCH, & REPAIR EXP	\$	1,140	\$	2,520	\$	2,500
01-59-4303	STREET SIGNS	\$	1,169	\$	1,372	\$	4,500
01-59-4306	TREE TRIMMING	\$	-	\$	-	\$	5,000
01-59-4309	STORM DRAINAGE	\$	796	\$	5,423	\$	3,700
01-59-4311	TRASH REMOVAL	\$	4,180	\$	3,813	\$	2,400
01-59-4312	STREET LIGHTING - ELECTRICITY	\$	11,009	\$	12,026	\$	12,000

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
01-59-4313	STREET LIGHT MAINTENANCE	\$ 331	\$ 4,863	\$ 500	\$ 3,000	\$ 2,899	\$ 3,000
01-59-4314	FLAG MAINTENANCE	\$ 447	\$ 542	\$ 500	\$ 500	\$ 445	\$ 500
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	\$ 7,103	\$ 6,628	\$ 1,200	\$ 3,200	\$ 2,730	\$ 3,200
	TOTAL STREETS	\$ 146,824	\$ 188,435	\$ 149,242	\$ 163,670	\$ 130,048	\$ 173,584
							\$ 166,306
VISITOR CENTER							
01-60-4001	PARTTIME SALARIES	\$ 5,844	\$ 13,239	\$ 11,825	\$ 3,500	\$ 7,350	\$ 7,350
01-60-4012	BLDG MAINT & GROUNDS	\$ 3,128	\$ 4,272	\$ 1,000	\$ 1,000	\$ 116	\$ 1,000
01-60-4020	NATURAL GAS SERVICE	\$ 418	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
01-60-4024	PAYROLL TAXES - ER	\$ 447	\$ 1,010	\$ 905	\$ 280	\$ 566	\$ 566
01-60-4025	EMPLOYEE INS -ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-60-4050	MISCELLANEOUS EXPENSE	\$ 780	\$ 1,487	\$ 250	\$ 250	\$ 1,425	\$ 1,425
	TOTAL VISITOR CENTER	\$ 10,616	\$ 20,008	\$ 14,980	\$ 6,030	\$ 9,457	\$ 10,341
							\$ 1,500
							\$ 10,575
LIBRARY							
01-61-4000	SALARIES FULLTIME	\$ 45,699	\$ 32,358	\$ 45,000	\$ -	\$ -	\$ -
01-61-4001	SALARIES, PARTTIME	\$ 7,343	\$ -	\$ 26,250	\$ -	\$ -	\$ -
01-61-4006	OUTSIDE SERVICES FEES (courier)	\$ 370	\$ -	\$ 500	\$ -	\$ -	\$ -
01-61-4008	OFFICE OPERATIONS	\$ 668	\$ 319	\$ 750	\$ -	\$ -	\$ -
01-61-4011	EQUIPMENT AND SMALL TOOLS	\$ 2,059	\$ -	\$ 250	\$ -	\$ -	\$ -
01-61-4012	BUILDING AND GROUNDS MAINT	\$ -	\$ 428	\$ 2,000	\$ -	\$ -	\$ -
01-61-4014	DUES & SUBSCRIPTS - PERIODICAL	\$ 483	\$ -	\$ 1,500	\$ -	\$ -	\$ -
01-61-4017	UTILITY SERVICE	\$ 1,322	\$ 1,983	\$ 3,000	\$ -	\$ 2,903	\$ 2,903
01-61-4021	TELEPHONE SERVICE	\$ 424	\$ -	\$ 1,200	\$ -	\$ -	\$ -
01-61-4024	PAYROLL TAXES - ER	\$ 4,058	\$ 2,475	\$ 5,500	\$ -	\$ -	\$ -
01-61-4025	EMPLOYEE INSURANCE - ER	\$ 309	\$ 76	\$ 300	\$ -	\$ -	\$ -
01-61-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,371	\$ 971	\$ 1,400	\$ -	\$ -	\$ -
01-61-4032	Library Attorney Fees	\$ -	\$ 527	\$ -	\$ -	\$ -	\$ -
01-61-4036	FUND RAISING EXPENDITURES	\$ 88	\$ -	\$ 200	\$ -	\$ -	\$ -
01-61-4040	CRAFT & PROGRAM SUPPLIES	\$ 41	\$ 11	\$ 400	\$ -	\$ -	\$ -
01-61-4041	PC'S,SOFTWARE,PRINTERS	\$ 1,080	\$ -	\$ 1,500	\$ -	\$ -	\$ -
01-61-4050	OTHER EXPENDITURES (cd cases,tapes, boc	\$ 6,808	\$ -	\$ 250	\$ -	\$ -	\$ -
01-61-4055	PC TECHNICIAN FEES	\$ 255	\$ 680	\$ 1,000	\$ -	\$ -	\$ -
01-61-4400	BOOKS(includes aspenecat ebook purchase)	\$ 2,625	\$ -	\$ 3,000	\$ -	\$ -	\$ -
01-61-4406	AUDIO VISUAL	\$ 941	\$ -	\$ 2,000	\$ -	\$ -	\$ -
01-61-4408	ELECTRONIC CARD CATALOG EXP	\$ 2,550	\$ -	\$ 2,750	\$ -	\$ -	\$ -
01-61-8005	LIBR'S SHARE OF ALLOCATED EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
new for 2014	GRANT MATCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL LIBRARY	\$ 78,494	\$ 39,828	\$ 98,750	\$ -	\$ 2,903	\$ 2,903

Town of Lyons  
2017 Budget  
General Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
<b>OTHER FINANCING EXPENDITURES</b>							
01-66-4001	BOCO LESAP WAGES	\$ -	\$ 655	\$ -	\$ 1,416	\$ 1,416	\$ 10,000
01-66-4024	LESAP ER PAYROLL TAXES MATCH	\$ -	\$ -	\$ -	\$ 1,756	\$ 1,756	\$ 2,000
01-66-4038	CAPITAL PURCHASES	\$ 11,592	\$ 125,748	\$ 38,215	\$ 3,700	\$ 3,700	\$ -
01-66-4039	CDOT TRANSPORTATION PROJECT	\$ 161,836	\$ 75,880	\$ 10,000	\$ 1,512,290	\$ 1,512,290	\$ -
01-66-4040	INTERSECTION IMPROVEMENT #18393	\$ -	\$ 73,564	\$ -	\$ 638,386	\$ 638,385	\$ -
01-66-5600	GRANT EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-66-5650	BOCO LESAP GRANT PROJECT	\$ 11,250	\$ 5,457	\$ -	\$ 4,861	\$ 11,000	\$ 18,080
01-66-5703	PROPERTY ACQUISITION COSTS	\$ -	\$ 43,679	\$ -	\$ (180)	\$ (180)	\$ -
01-66-5800	PRE-AWARD GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL OTHER FINANCING EXPENDITURES</b>	\$ 184,677	\$ 324,984	\$ 48,215	\$ 2,162,228	\$ 2,168,367	\$ 20,080
	FEMA Disaster Loan Payable Reserve			\$ -			\$ 331,441
	<b>TOTAL FUND EXPENDITURES</b>	\$ 1,614,466	\$ 2,107,254	\$ 1,612,254	\$ 3,616,829	\$ 3,944,130	\$ 2,137,642

Town of Lyons  
2017 Budget  
Electric Fund

**ELECTRIC FUND**

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
FUND REVENUES	\$ 1,560,449	\$ 1,427,436	\$ 1,414,200	\$ 1,655,355	\$ 1,296,131	\$ 1,550,624	\$ 1,822,655
FUND EXPENDITURES	\$ 1,308,996	\$ 1,422,813	\$ 1,401,760	\$ 1,620,808	\$ 1,236,414	\$ 1,470,639	\$ 1,786,245
NET OPERATING POSITION	\$ 251,453	\$ 4,623	\$ 12,440	\$ 34,548	\$ 59,717	\$ 79,985	\$ 36,410
<b>Fund Balance Needed to Balance Budget</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
beginning year Cash and Cash Equivalents, A/R		\$ 269,801	\$ 269,801	\$ 360,963	\$ 360,963	\$ 360,963	\$ 440,948
budget surplus/deficit		\$ 4,623	\$ 12,440	\$ 34,548	\$ 59,717	\$ 79,985	\$ 36,410
3 months Operating - reserve policy		\$ (341,517)	\$ (304,601)	\$ (340,276)	\$ (257,500)	\$ (316,056)	\$ (150,000)
Restricted Funds (Bond Cov) per auditors		\$ (42,684)	\$ (42,053)	\$ (152,828)	\$ (37,092)	\$ (152,828)	\$ (148,428)
Reserve for Meters				\$ -	\$ -	\$ -	\$ (100,000)
Reserved Investment Fee for future capital improvements		\$ (31,500)	\$ (27,000)	\$ (31,500)	\$ (27,159)	\$ (31,500)	\$ (58,659)
<b>Total Available Fund Balance Dec. 31</b>		\$ (109,777)	\$ (64,413)	\$ (97,594)	\$ 126,088	\$ (59,436)	\$ 20,272
<b>Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31</b>		\$ 231,739	\$ 240,188	\$ 242,683	\$ 383,588	\$ 256,620	\$ 170,272
		<b>2015 YTD</b>			<b>as of 11/29/2016</b>		
<b>ELECTRIC REVENUES</b>	<b>2014 ACTUAL</b>	<b>Actual</b>	<b>2015 BUDGET</b>	<b>2016 Budget</b>	<b>2016 YTD Actual</b>	<b>2016 Year-End Projection</b>	<b>2017 Budget</b>
02-15-3400 OTHER INCOME	\$ 1,821	\$ 4,914	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ 3,000
02-15-3401 INTEREST INCOME	\$ 558	\$ 573	\$ 500	\$ 500	\$ 2,351	\$ 2,351	\$ 2,080
02-15-3409 INVESTMENT FEE	\$ 40,500	\$ 31,500	\$ 27,000	\$ 31,500	\$ 27,159	\$ 31,500	\$ 31,500
02-15-3414 RECONNECTION CHARGES	\$ -	\$ 1,870	\$ 2,700	\$ 2,700	\$ 600	\$ 2,700	\$ 2,700
02-15-3470 TAXABLE ELECTRIC SALES	\$ 759,405	\$ 938,868	\$ 967,000	\$ 1,203,655	\$ 860,460	\$ 1,035,000	\$ 1,203,655
02-15-3471 NON-TAXABLE ELECTRIC SALES	\$ 100,412	\$ 127,011	\$ 137,000	\$ 137,000	\$ 105,909	\$ 127,000	\$ 137,000
02-15-3472 COMMERCIAL ELECTRIC SALES	\$ 239,499	\$ 311,201	\$ 277,000	\$ 277,000	\$ 297,683	\$ 350,000	\$ 277,000
Inflation							
02-15-3473 ELECTRIC SURCHARGE	\$ -	\$ 544	\$ -	\$ -	\$ 333	\$ 438	\$ -
TOTAL ELECTRIC REVENUES	\$ 1,142,196	\$ 1,416,481	\$ 1,414,200	\$ 1,655,355	\$ 1,294,495	\$ 1,548,989	\$ 1,656,935
Other Revenues							

Town of Lyons  
2017 Budget  
Electric Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
02-16-3411 Donated Assets	\$ 24,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-25-3875 CIRSA Revenue	\$ 393,478	\$ 1,429	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ 418,253	\$ 1,429	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for FEMA disaster loan for operation			\$ -	\$ -	\$ -	\$ -	\$ 165,720
02-39-3999 REIMBURSABLES		\$ 9,526	\$ -	\$ -	\$ 1,635	\$ 1,635	\$ -
TOTAL FUND REVENUE	\$ 1,560,449	\$ 1,427,436	\$ 1,414,200	\$ 1,655,355	\$ 1,296,131	\$ 1,550,624	\$ 1,822,655

ALLOCATED EXPENSES

02-44-4008 OFFICE OPERATIONS	\$ 3,908	\$ 305	\$ -	\$ -	\$ 234	\$ 234	\$ -
02-44-4010 POSTAGE	\$ 2,679	\$ 1,780	\$ -	\$ -	\$ 1,370	\$ 1,370	\$ -
02-44-4011 EQUIPMENT MAINTENANCE	\$ 4,725	\$ 1,665	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4014 DUES & SUBSCRIPTIONS	\$ 1,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4015 SEMINARS/MEETINGS	\$ 687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4016 TRAVEL EXPENSES	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4018 STAFF SERVICES	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4022 UNEMPLOYMETN INS EXP	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4023 WORK COMP EXP	\$ 4,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4032 ATTORNEYS FEES	\$ 9,893	\$ -	\$ -	\$ -	\$ 1,110	\$ 1,110	\$ -
02-44-4033 ENGINEERING FEES	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4041 PC, SOFTWARE & PRINTERS	\$ 2,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4055 PC TECHNICIAN FEES	\$ 2,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4057 TELEPHONE EXP	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4102 AUDITING FEES	\$ 1,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4800 GENERAL INSURANCE	\$ 15,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-4820 LMC CODIFICATION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-5009 COPIER LEASE EXP	\$ 968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-44-8002 EP's Share Allocated Exp's from GF	\$ -	\$ 68,105	\$ 68,105	\$ 72,320	\$ 36,160	\$ 72,320	\$ 92,344
Inflation			\$ -	\$ 1,362	\$ -	\$ -	\$ -
TOTAL ALLOCATED EXPENSES	\$ 54,735	\$ 71,856	\$ 68,105	\$ 73,682	\$ 38,874	\$ 75,034	\$ 92,344

ADMINISTRATION

02-50-4000 FULLTIME SALARIES (ADMIN)	\$ 55,509	\$ 53,357	\$ 52,000	\$ 68,812	\$ 50,799	\$ 68,812	\$ 68,044
02-50-4001 PARTTIME SALARIES	\$ 14,098	\$ 7,197	\$ 14,500	\$ 7,400	\$ 5,291	\$ 7,400	\$ 8,115
02-50-4006 OUTSIDE PROF SERVICE FEES	\$ 174	\$ 370	\$ -	\$ -	\$ -	\$ -	\$ -
02-50-4008 OFFICE OPERATIONS	\$ 107	\$ 115	\$ 1,000	\$ 1,000	\$ 69	\$ 150	\$ 1,000

Town of Lyons  
2017 Budget  
Electric Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
02-50-4010	POSTAGE	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
02-50-4011	EQUIPMENT & SMALL TOOLS	\$ 13,000	\$ 1,574	\$ 2,700	\$ 271	\$ 500	\$ 2,700
02-50-4014	DUES & SUBSCRIPTIONS	\$ 1,510	\$ 1,729	\$ 1,000	\$ 1,754	\$ 1,754	\$ 1,000
02-50-4015	SEMINARS/MEETINGS	\$ -	\$ 1,562	\$ 1,000	\$ 3,414	\$ 3,414	\$ 1,000
02-50-4016	TRAVEL EXPENSES	\$ -	\$ 802	\$ -	\$ -	\$ -	\$ -
02-50-4024	PAYROLL TAXES - ER	\$ 5,295	\$ 4,576	\$ 6,000	\$ 4,108	\$ 5,025	\$ 5,825
02-50-4025	EMPLOYEE INS - ER	\$ 8,555	\$ 9,978	\$ 9,500	\$ 9,483	\$ 9,500	\$ 9,800
02-50-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,216	\$ 1,602	\$ 2,500	\$ 1,436	\$ 2,000	\$ 2,000
02-50-4032	ATTORNEYS FEES	\$ 792	\$ 808	\$ 500	\$ 814	\$ 814	\$ 500
02-50-4033	ENGINEERING SERVICES	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -
02-50-4041	PC< Software & Printers	\$ -	\$ 2,445	\$ -	\$ -	\$ -	\$ 2,400
02-50-4050	MISCELLANEOUS EXPENSE	\$ 299	\$ 764	\$ 500	\$ 81	\$ 500	\$ 500
02-50-4055	PC TECHNICIAN FEES	\$ 113	\$ -	\$ 250	\$ -	\$ -	\$ 250
02-50-4500	Transfer to GF LESAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-50-4999	Transfer to Flood Fund (reimbursable salaries) Inflation	\$ (28,331)	\$ (3,672)	\$ (15,000)	\$ -	\$ -	\$ -
	TOTAL ADMINISTRATION	\$ 72,341	\$ 83,385	\$ 76,450	\$ 101,216	\$ 77,520	\$ 99,869
							\$ 103,134
<b>MAINTENANCE</b>							
02-65-4002	MAINTENANCE SALARIES	\$ 38,338	\$ 38,374	\$ 36,500	\$ 36,500	\$ 39,510	\$ 42,800
02-65-4006	OUTSIDE PROF SERVICE FEES	\$ 69,511	\$ 76,297	\$ 88,000	\$ 88,000	\$ 50,599	\$ 54,800
02-65-4011	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,000	\$ 656	\$ 2,000
02-65-4020	Natural Gas Service	\$ -	\$ 706	\$ 1,000	\$ -	\$ 227	\$ 227
02-65-4021	TELEPHONE SERVICE	\$ 350	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
02-65-4024	PAYROLL TAXES - ER	\$ 2,851	\$ 2,787	\$ 3,800	\$ 2,800	\$ 3,001	\$ 3,250
02-65-4025	EMPLOYEE INS - ER	\$ 4,549	\$ 7,732	\$ 3,600	\$ 3,600	\$ 5,347	\$ 5,795
02-65-4026	RETIREMENT CONTRIBUTION - ER	\$ 479	\$ 638	\$ 750	\$ 1,100	\$ 636	\$ 1,100
02-65-4027	MAINTENANCE & SUPPLIES	\$ 16,371	\$ 18,192	\$ 15,000	\$ 13,000	\$ 7,883	\$ 10,000
02-65-4029	VEHICLE MAINT EXP	\$ 4,157	\$ 3,258	\$ 750	\$ 750	\$ 1,934	\$ 1,934
02-65-4030	GASOLINE, OIL, ETC.	\$ 2,184	\$ 2,970	\$ 4,000	\$ 4,000	\$ 1,400	\$ 2,000
02-65-4035	UNIFORMS EXPENSE	\$ 165	\$ 366	\$ 500	\$ 500	\$ 260	\$ 500
02-65-4038	EQUIPMENT & SMALL TOOLS	\$ -	\$ -	\$ -	\$ 1,500	\$ 4	\$ 100
02-65-4041	PC, SOFTWARE & PRINTERS	\$ 42	\$ -	\$ 500	\$ 500	\$ -	\$ -
02-65-4050	MISCELLANEOUS EXPENSE	\$ 1,822	\$ 6,924	\$ 250	\$ 250	\$ (6,148)	\$ (6,148)
02-65-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
02-65-4306	TREE TRIMMING	\$ 1,705	\$ 5,106	\$ 18,000	\$ 14,500	\$ 15,460	\$ 18,464
02-65-5001	Transformers	\$ -	\$ 3,310	\$ -	\$ -	\$ -	\$ -
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	\$ 851	\$ 2,972	\$ 8,000	\$ 8,000	\$ 2,764	\$ 3,500
02-65-5005	WIRE,XARMS,CONNECTORS,POLES	\$ 5,145	\$ -	\$ 15,000	\$ 15,000	\$ 2,833	\$ 4,000
02-65-5012	ELECTRIC POWER-MEAN & WAPA	\$ 776,312	\$ 940,334	\$ 875,000	\$ 988,007	\$ 787,240	\$ 945,000

Town of Lyons  
2017 Budget  
Electric Fund

	2014 ACTUAL	2015 YTD Actual	2015 BUDGET	2016 Budget	2016 YTD Actual	2016 Year-End Projection	2017 Budget
02-65-5014 SUBSTATION MAINT & SUPPLIES	\$ 765	\$ 730	\$ 3,200	\$ 3,200	\$ -	\$ -	\$ 3,200
Inflation							
TOTAL MAINTENANCE	\$ 925,596	\$ 1,110,694	\$ 1,073,850	\$ 1,186,207	\$ 913,606	\$ 1,089,322	\$ 1,176,619
<b>CAPITAL OUTLAY</b>							
CAPITAL PURCHASES(Mole,Civic Plus Web, Radio System, Meters)	\$ -	\$ -	\$ 34,240	\$ 107,475	\$ 54,186	\$ 54,186	\$ 100,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 34,240	\$ 107,475	\$ 54,186	\$ 54,186	\$ 100,000
Inflation							
<b>DEBT SERVICE</b>							
02-67-4902 BOND SERVICE FEES	\$ 150	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
02-67-4903 2003 BOND PRINCIPAL	\$ (53,627)	\$ -	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
02-67-4904 2003 BOND INTEREST	\$ 47,502	\$ 41,211	\$ 44,775	\$ 37,888	\$ 37,888	\$ 37,888	\$ 34,088
02-67-4921 2006 BOND PRINCIPAL	\$ 53,627	\$ -	\$ 17,257	\$ 19,172	\$ 19,172	\$ 19,172	\$ 20,207
02-67-4922 2006 BOND INTEREST	\$ 17,448	\$ 15,535	\$ 16,933	\$ 15,018	\$ 15,019	\$ 15,018	\$ 13,984
TOTAL DEBT SERVICE	\$ 65,101	\$ 56,746	\$ 149,115	\$ 152,228	\$ 152,228	\$ 152,228	\$ 148,428
FEMA Disaster Loan Payable Reserve							\$ 165,720
<b>FIXED CHARGES</b>							
02-68-4802 Depreciation Expense	\$ 99,805	\$ 100,132					
02-68-4804 Gain?Loss on FA disposal	\$ 81,474	\$ -					
02-68-4999 2013 Suspense Acct	\$ 9,945	\$ -					
TOTAL FIXED CHARGES	\$ 191,224	\$ 100,132					
TOTAL FUND EXPENDITURES	\$ 1,308,996	\$ 1,422,813	\$ 1,401,760	\$ 1,620,808	\$ 1,236,414	\$ 1,470,639	\$ 1,786,245

Town of Lyons  
2017 Budget  
Water Fund

**WATER FUND**

	2015 YTD		2015 BUDGET		2016 BUDGET		2016 YTD Actual		2016 Year-End Projection		2017 Budget	
	2014ACTUAL	ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	Projection	2017 Budget					
FUND REVENUES	\$ 967,244	\$ 938,645	\$ 1,010,500	\$ 1,028,000	\$ 867,641	\$ 1,055,722	\$ 1,213,900					
FUND EXPENDITURES	\$ 889,385	\$ 820,614	\$ 988,542	\$ 1,013,883	\$ 790,794	\$ 868,547	\$ 1,117,780					
NET OPERATING POSITION	\$ 77,858	\$ 118,030	\$ 21,958	\$ 14,117	\$ 76,846	\$ 187,175	\$ 96,120					
<b>Fund Balance Needed to Balance Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
beginning year Cash and Cash Equivalents, A/R			\$ 3,409,762	\$ 3,406,762	\$ 1,550,303	\$ 1,550,303	\$ 1,550,303	\$ 1,737,478				
budget surplus/deficit			\$ 118,030	\$ 21,958	\$ 14,117	\$ 76,846	\$ 187,175	\$ 96,120				
Restricted Funds (Bond Gov) per auditors limited to 3 months Operating expense as reserve policy			\$ (102,211)	\$ (163,080)	\$ (175,332)	\$ (110,176)	\$ (129,614)	\$ (103,640)				
Reserve of Tap Connection Fees for Capital Improvement Projects			\$ (105,190)	\$ (105,190)	\$ (102,305)	\$ (207,495)	\$ (207,495)	\$ (207,495)				
<b>Total Available Fund Balance Dec. 31</b>			<b>\$ 3,320,391</b>	<b>\$ 3,265,640</b>	<b>\$ 1,283,898</b>	<b>\$ 1,414,668</b>	<b>\$ 1,400,369</b>	<b>\$ 1,522,463</b>				
<b>Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31</b>			<b>\$ 3,422,602</b>	<b>\$ 3,428,720</b>	<b>\$ 1,459,230</b>	<b>\$ 1,524,844</b>	<b>\$ 1,529,983</b>	<b>\$ 1,626,104</b>				
<b>as of 11/29/2016</b>												
<b>WATER REVENUES</b>												
03-16-3400 OTHER INCOME	\$ 23	\$ 4,473	\$ 500	\$ 500	\$ 80	\$ 500	\$ 500	\$ 500				
03-16-3401 INTEREST INCOME	\$ 2,166	\$ 4,459	\$ 1,500	\$ 1,500	\$ 11,232	\$ 16,183	\$ 16,180					
03-16-3407 CWGB GRANT	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
03-16-3410 TAP CONNECTION FEES	\$ 73,075	\$ 105,190	\$ 105,000	\$ 122,500	\$ 102,305	\$ 122,500	\$ 122,500					
03-16-3411 Donated Assets	\$ 25,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
03-16-3480 METERED WATER SALES	\$ 833,642	\$ 791,416	\$ 880,000	\$ 880,000	\$ 718,663	\$ 880,000	\$ 880,000					
03-16-3481 UNMETERED WATER SALES	\$ 530	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000					
03-16-3482 PIPE WATER SALES RENTAL	\$ 10,411	\$ 12,076	\$ 15,000	\$ 15,000	\$ 16,460	\$ 18,000	\$ 18,000					
03-16-3483 WATER METER SALES	\$ 18,932	\$ 16,405	\$ 7,500	\$ 7,500	\$ 15,091	\$ 15,091	\$ 10,000					
03-16-3490 NCWCD ANNUAL LEASING PROCEEDS	\$ -	\$ 3,198	\$ -	\$ -	\$ 3,448	\$ 3,448	\$ 3,448					
TOTAL WATER REVENUES	\$ 967,244	\$ 937,216	\$ 1,010,500	\$ 1,028,000	\$ 867,279	\$ 1,055,722	\$ 1,048,180					
Inflation												
OTHER REVENUE												
03-25-3875 CIRSA Revenue	\$ -	\$ 1,429	\$ -	\$ -	\$ -	\$ -	\$ -					

Town of Lyons  
2017 Budget  
Water Fund

Reserve for FEMA disaster loan for operation

	2014 ACTUAL	2015 YTD ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
Reimbursables:							
03-39-3999 Reimbursables	\$ 967,244	\$ 938,645	\$ 1,010,500	\$ 1,028,000	\$ 867,641	\$ 1,055,722	\$ 1,213,900
TOTAL FUND REVENUE							
					\$ 362	\$ 362	
							\$ 165,720

ALLOCATED EXPENSES(ORIG

	2014 ACTUAL	2015 YTD ACTUAL	2014 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
03-44-4006 OUTSIDE PROFESSIONAL Service	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4008 OFFICE OPERATIONS	\$ 383	\$ 305	\$ -	\$ -	\$ 234	\$ 234	\$ -
03-44-4010 POSTAGE	\$ 2,134	\$ 1,784	\$ -	\$ -	\$ 1,367	\$ 1,367	\$ -
03-44-4011 EQUIPMENT MAINTENANCE	\$ -	\$ 789	\$ -	\$ -	\$ 119	\$ 119	\$ -
03-44-4014 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4015 SEMINARS/MEETINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4016 TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4018 STAFF SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4022 UNEMPLOYMENT INSURANCE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4023 WORK COMP EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4032 ATTORNEYS FEES	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 93	\$ -
03-44-4033 ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -	\$ 945	\$ 945	\$ -
03-44-4038 EQUIPMENT & SMALL TOOLS	\$ -	\$ 7	\$ -	\$ -	\$ 77	\$ 77	\$ -
03-44-4041 PC, SOFTWARE & PRINTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4055 PC TECHNICIAN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4057 TELEPHONE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4102 AUDITING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4800 GENERAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-4820 LMC CODIFICATION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-44-5009 COPIER LEASE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
new Transfer to General Fund for Allocated Exp	\$ 55,069	\$ 59,592	\$ 59,592	\$ 59,592	\$ 31,680	\$ 63,360	\$ 80,953
Inflation				\$ 1,192			\$ -
TOTAL ALLOCATED EXPENSES(ORIG	\$ 57,585	\$ 62,562	\$ 59,592	\$ 64,552	\$ 34,516	\$ 66,196	\$ 80,953

ADMINISTRATION

03-50-4000 FULLTIME SALARIES (ADMIN)	\$ 68,312	\$ 52,949	\$ 52,000	\$ 78,267	\$ 54,538	\$ 59,000	\$ 73,409
03-50-4001 PARTTIME SALARIES	\$ 22,748	\$ 11,961	\$ 24,500	\$ 14,100	\$ 9,814	\$ 10,600	\$ 15,576

Town of Lyons  
2017 Budget  
Water Fund

	2014ACTUAL	2015 YTD ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget	
03-50-4006	OUTSIDE PROF SERVICE FEES	\$ 150	\$ 370	\$ 8,000	\$ 8,000	\$ 507	\$ 1,000	\$ 8,000
03-50-4008	OFFICE OPERATIONS	\$ 315	\$ 152	\$ 250	\$ 250	\$ 69	\$ 250	\$ 250
03-50-4010	POSTAGE	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-50-4011	EQUIPMENT & SMALL TOOLS	\$ 626	\$ 2,516	\$ 5,600	\$ 5,600	\$ 1,007	\$ 1,500	\$ 5,600
03-50-4014	DUES & SUBSCRIPTIONS	\$ 401	\$ 653	\$ 350	\$ 350	\$ 2,442	\$ 2,442	\$ 350
03-50-4015	SEMINARS/MEETINGS	\$ 379	\$ 198	\$ 2,000	\$ 2,000	\$ 491	\$ 1,000	\$ 2,000
03-50-4024	PAYROLL TAXES - ER	\$ 6,545	\$ 4,930	\$ 7,200	\$ 5,525	\$ 4,720	\$ 5,525	\$ 6,810
03-50-4025	EMPLOYEE INS - ER	\$ 13,933	\$ 10,318	\$ 9,500	\$ 9,500	\$ 11,569	\$ 12,500	\$ 12,000
03-50-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,628	\$ 1,602	\$ 1,800	\$ 2,150	\$ 1,436	\$ 1,800	\$ 2,150
03-50-4032	ATTORNEYS FEES	\$ 518	\$ 693	\$ 3,000	\$ 3,000	\$ 620	\$ 1,000	\$ 3,000
03-50-4033	ENGINEERING FEES	\$ 615	\$ -	\$ 6,000	\$ 6,000	\$ 630	\$ 630	\$ 6,000
03-50-4041	PC, Software & Printers	\$ 57	\$ 2,517	\$ -	\$ -	\$ -	\$ -	\$ 2,100
03-50-4050	MISCELLANEOUS EXPENSE	\$ 93	\$ 1,199	\$ 500	\$ 500	\$ 81	\$ 500	\$ 500
03-50-4055	PC TECHNICIAN FEES	\$ 57	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ 250
03-50-4060	LONGMONT TAP FEE EXPENDITURE	\$ -	\$ -	\$ 4,328	\$ 4,328	\$ -	\$ -	\$ -
03-50-4500	Transfer Out to GF LESAP	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-50-4999	TRANSFER TO FLOOD FUND	\$ (40,971)	\$ (12,239)	\$ (25,000)	\$ -	\$ -	\$ -	\$ -
	Inflation				\$ 2,006			\$ -
	TOTAL ADMINISTRATION	\$ 80,412	\$ 77,819	\$ 100,278	\$ 141,826	\$ 87,921	\$ 97,747	\$ 137,995

TREATMENT

03-62-4006	OUTSIDE PROF SERVICE FEES	\$ 9,333	\$ 40	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 1,000
03-62-4017	ELECTRIC SERVICES	\$ 664	\$ 644	\$ 750	\$ 750	\$ 519	\$ 750	\$ 750
03-62-4021	TELEPHONE SERVICE	\$ 147	\$ 80	\$ 150	\$ 150	\$ -	\$ -	\$ 150
03-62-4024	PAYROLL TAXES - ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-62-4025	EMPLOYEE INS - ER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-62-4027	MAINTENANCE & SUPPLIES	\$ 569	\$ 720	\$ 500	\$ 500	\$ -	\$ -	\$ 500
03-62-4029	VEHICLE MAINT EXP	\$ -	\$ 180	\$ -	\$ -	\$ 67	\$ 67	\$ -
03-62-4030	GASOLINE,OIL,ETC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-62-4031	CHEMICALS,LAB & LAB SUPPLIES	\$ 358	\$ -	\$ 500	\$ 500	\$ 519	\$ 519	\$ 500
03-62-4050	MISCELLANEOUS EXPENSE	\$ 34	\$ 1,534	\$ 500	\$ 500	\$ 1,242	\$ 1,242	\$ 500
03-62-5106	LONGMONT WATER SERVICES	\$ 137,492	\$ 123,996	\$ 144,000	\$ 146,880	\$ 132,280	\$ 146,880	\$ 153,900
03-62-5111	CBACTERIA AND GIARDIA (WTR) TESTS	\$ 180	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ 250
	Inflation				\$ 253			\$ -
	TOTAL TREATMENT	\$ 148,776	\$ 127,195	\$ 156,650	\$ 159,783	\$ 134,626	\$ 149,458	\$ 157,550

DISTRIBUTION

03-63-4003	DISTRIBUTION SALARIES	\$ 97,328	\$ 89,491	\$ 103,000	\$ 98,000	\$ 74,859	\$ 81,000	\$ 104,054
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Town of Lyons  
2017 Budget  
Water Fund

	2014ACTUAL	2015 YTD ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget	
03-63-4006	OUTSIDE PROF SERVICE FEES	\$ 5,151	\$ 8,759	\$ 5,000	\$ 5,000	\$ 8,048	\$ 8,500	\$ 5,000
03-63-4012	BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,366	\$ 1,366	\$ 1,000
03-63-4020	NATURAL GAS SERVICE	\$ 1,628	\$ 1,390	\$ 1,200	\$ 1,200	\$ 707	\$ 1,200	\$ 1,200
03-63-4024	PAYROLL TAXES - ER	\$ 7,185	\$ 6,459	\$ 12,000	\$ 7,500	\$ 5,670	\$ 7,000	\$ 7,960
03-63-4025	EMPLOYEE INS - ER	\$ 19,566	\$ 23,077	\$ 13,000	\$ 13,000	\$ 9,696	\$ 10,500	\$ 13,000
03-63-4026	RETIREMENT CONTRIBUTION - ER	\$ 800	\$ 1,171	\$ 800	\$ 2,950	\$ 1,200	\$ 1,500	\$ 2,950
03-63-4027	MAINTENANCE & SUPPLIES	\$ 16,550	\$ 12,032	\$ 81,000	\$ 75,000	\$ 12,167	\$ 15,000	\$ 16,000
03-63-4029	VEHICLE MAINT EXP	\$ 1,050	\$ 3,146	\$ 1,000	\$ 1,000	\$ 1,833	\$ 1,833	\$ 1,000
03-63-4030	GASOLINE, OIL, ETC.	\$ 2,968	\$ 1,485	\$ 3,000	\$ 3,000	\$ 709	\$ 1,000	\$ 3,000
03-63-4031	CHEMICALS, LAB & LAB SUPPLIES	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,274	\$ 2,000	\$ 3,000
03-63-4035	UNIFORMS EXPENSE	\$ 433	\$ 423	\$ 400	\$ 400	\$ 262	\$ 400	\$ 400
03-63-4041	PC, SOFTWARE & PRINTERS	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,200
03-63-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,971	\$ 3,971	\$ 2,000
03-63-5009	COPIER LEASE EXP	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-63-5100	LINE & VALVE REPAIRS	\$ 15,747	\$ (3,136)	\$ 15,000	\$ 15,000	\$ 4,707	\$ 6,000	\$ 17,000
03-63-5101	HIGH SERV PUMP STATION MAINT	\$ 866	\$ 937	\$ 200	\$ 200	\$ 786	\$ 1,500	\$ 200
03-63-5102	PIPE & PIPE BEDDING	\$ 14,371	\$ (55,105)	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
03-63-5103	HIGHSERV PUMP STATION ELECTRIC	\$ 8,802	\$ 22,751	\$ 40,000	\$ 40,000	\$ 26,478	\$ 31,000	\$ 40,000
03-63-5104	HYDRANT REPAIRS	\$ 1,310	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 3,000
03-63-5107	WATER ASSESSMENTS & STORAGE	\$ 26,457	\$ 19,413	\$ 20,000	\$ 20,000	\$ 25,286	\$ 25,286	\$ 27,500
03-63-5110	WATER METERS & METER PARTS	\$ 5,006	\$ 8,975	\$ 22,000	\$ 22,000	\$ 4,622	\$ 6,000	\$ 22,000
	Inflation			\$ 6,716				\$ -
	TOTAL DISTRIBUTION	\$ 225,519	\$ 141,269	\$ 335,800	\$ 335,166	\$ 183,642	\$ 205,057	\$ 271,464
<b>CAPITAL OUTLAY</b>								
	CAPITAL PURCHASES(Mole, Civic Plus Web, and Radio System)	\$ 1,486	\$ 2,100	\$ 26,440	\$ 7,175	\$ 44,708	\$ 44,708	\$ -
	TOTAL CAPITAL OUTLAY	\$ 1,486	\$ 2,100	\$ 26,440	\$ 7,175	\$ 44,708	\$ 44,708	\$ -
	Inflation							\$ -
<b>DEBT SERVICE</b>								
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	\$ -	\$ -	\$ 229,283	\$ 229,283	\$ 229,283	\$ 229,283	\$ 234,875
03-67-4920	CWRPDA 03 LOAN INTEREST	\$ 78,688	\$ 82,868	\$ 80,499	\$ 76,098	\$ 76,099	\$ 76,099	\$ 69,223
	TOTAL DEBT SERVICE	\$ 78,688	\$ 82,868	\$ 309,782	\$ 305,381	\$ 305,381	\$ 305,381	\$ 304,098
	FEMAs Disaster Loan Payable Reserve							\$ 165,720

Town of Lyons  
2017 Budget  
Water Fund

	2014ACTUAL	2015 YTD ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
<b>CAPITAL IMPROVEMENT</b>							
03-69-4038		CIP	\$	-	\$	-	\$ 79,500
		TOTAL cip	\$	-	\$	-	\$ 79,500
	TOTAL FUND EXPENDITURES	\$ 305,693	\$ 493,813	\$ 988,542	\$ 1,013,883	\$ 790,794	\$ 868,547
							\$ 1,197,280
<b>FIXED CHARGES</b>							
03-68-4802		Depreciation Expense	\$ 296,920	\$ 326,802			
03-68-4803		Amortization Expense	\$ -	\$ -			
03-68-4804		Gain/Loss on FA Disposal	\$ -	\$ -			
	TOTAL FIXED CHARGES	\$ 296,920	\$ 326,802				
<b>JOINT REVENUE BOND EXP (</b>							
03-69-4038		CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL JOINT REVENUE BOND EXP (	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CONTINGENCY</b>							
03-80-8000		CONTINGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL FUND EXPENDITURES	\$ 889,385	\$ 820,614	\$ 988,542	\$ 1,013,883	\$ 790,794	\$ 868,547
							\$ 1,117,780

Town of Lyons  
2017 Budget  
Sanitation Fund

Sanitation Fund

	2014 ACTUAL	2015 YTD ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD ACTUAL	2016 Year-End Projection	2017 BUDGET
FUND REVENUES	\$ 493,572	\$ 857,808	\$ 484,508	\$ 553,492	\$ 905,532	\$ 986,511	\$ 1,428,962
FUND EXPENDITURES	\$ 577,685	\$ 4,156,044	\$ 477,690	\$ 691,399	\$ 1,102,033	\$ 1,167,547	\$ 1,576,049
NET OPERATING POSITION	\$ (84,113)	\$ (3,298,236)	\$ 6,818	\$ (137,907)	\$ (196,500)	\$ (181,036)	\$ (147,087)
<b>Fund Balance Needed to Balance Budget</b>	<b>\$ -</b>	<b>\$ 3,298,236</b>	<b>\$ -</b>	<b>\$ 137,907</b>	<b>\$ 196,500</b>	<b>\$ 181,036</b>	<b>\$ 147,087</b>
beginning year Cash and Cash Equivalents, A/R	\$ 3,409,762	\$ 3,409,762	\$ 3,409,762	\$ 1,653,914	\$ 1,653,914	\$ 1,653,914	\$ 1,472,878
budget surplus/deficit	\$ (3,298,236)	\$ 6,818	\$ (137,907)	\$ (137,907)	\$ (196,500)	\$ (181,036)	\$ (147,087)
Restricted Funds (Bond Cov) per auditors is 3 months of operating expenses	\$ (123,523)	\$ (116,944)	\$ (96,639)	\$ (96,639)	\$ (96,294)	\$ (112,680)	\$ (122,221)
Restricted for WWTP loan in 2016	\$ -	\$ -	\$ -	\$ -	\$ (103,611)	\$ (103,611)	\$ -
Reserve of Tap Connection Fees for Capital Improvement Projects	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (119,000)	\$ (119,000)
<b>Total Available Fund Balance Dec .31</b>	<b>\$ (11,998)</b>	<b>\$ 3,299,636</b>	<b>\$ 1,359,869</b>	<b>\$ 1,359,869</b>	<b>\$ 1,198,009</b>	<b>\$ 1,137,588</b>	<b>\$ 1,084,571</b>
<b>Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31</b>	<b>\$ 111,526</b>	<b>\$ 3,416,580</b>	<b>\$ 1,456,507</b>	<b>\$ 1,456,507</b>	<b>\$ 1,294,303</b>	<b>\$ 1,250,267</b>	<b>\$ 1,206,792</b>
OTHER REVENUE							
04-16-3411 Donated Assets	\$ 32,363						
<b>TOTAL OTHER REVENUE</b>	<b>\$ 32,363</b>						
SANITATION REVENUE							
04-17-3401 INTEREST INCOME	2014 ACTUAL \$ 571	2015 YTD ACTUAL \$ 1,176	2015 BUDGET \$ 500	2016 BUDGET \$ 500	2016 YTD ACTUAL \$ 4,281	2016 Year-End Projection \$ 4,281	2017 BUDGET \$ 4,270
04-17-3400 OTHER INCOME (GRANT TO BE JED)	\$ 7,300	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
04-17-3402 Construction Loan Draws New Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
new Honeywell WWTP Performance Guarantee	\$ 42,500	\$ 59,500	\$ 51,000	\$ 59,500	\$ 59,500	\$ 59,500	\$ 154,980
04-17-3410 TAP CONNECTION FEES	\$ 410,837	\$ 420,105	\$ 433,008	\$ 493,492	\$ 412,014	\$ 493,492	\$ 493,492
04-17-3490 SANITATION USERS' FEE	\$ 461,209	\$ 480,796	\$ 484,508	\$ 553,492	\$ 475,795	\$ 557,273	\$ 712,242
TOTAL SANITATION REVENUE	\$ 461,209	\$ 480,796	\$ 484,508	\$ 553,492	\$ 475,795	\$ 557,273	\$ 712,242

Town of Lyons  
2017 Budget  
Sanitation Fund  
2015 YTD

	2014 ACTUAL	ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD ACTUAL	2016 Year-End Projection	2017 BUDGET
GRANT PROCEEDS: Inflation				\$ -			\$ -
04-23-3400 WWTP SRF LOAN PROCEEDS		\$ -			\$ 53,654	\$ 53,654	
04-23-3500 WWTP DOLA GRANT PROCEEDS		\$ 375,583			\$ 375,583	\$ 375,583	
TOTAL GRANT PROCEEDS		\$ 375,583			\$ 429,237	\$ 429,237	

CIRSA REVENUE							
04-25-3875 CIRSA REVENUE	\$ -	\$ 1,429	\$ -	\$ -	\$ -	\$ -	\$ 551,000
TOTAL CIRSA REVENUE	\$ -	\$ 1,429	\$ -	\$ -	\$ -	\$ -	\$ 551,000

Reserve for FEMA disaster loan for operation

Reimbursables							
04-39-3999 Reimbursables	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -

TOTAL FUND REVENUE	\$ 493,572	\$ 857,808	\$ 484,508	\$ 553,492	\$ 905,532	\$ 986,511	\$ 1,428,962
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ALLOCATED EXPENSES

04-44-4006 OUTSIDE PROF SERVICE FEES	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4008 OFFICE OPERATIONS	\$ 383	\$ 307	\$ -	\$ -	\$ 280	\$ 280	\$ -
04-44-4010 POSTAGE	\$ 2,135	\$ 1,785	\$ -	\$ -	\$ 1,370	\$ 1,370	\$ -
04-44-4011 EQUIPMENT MAINTENANCE	\$ -	\$ 789	\$ -	\$ -	\$ 284	\$ 284	\$ -
04-44-4014 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 2,315	\$ 2,315	\$ -
04-44-4015 SEMINARS/MEETINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4016 TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4018 STAFF SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4022 UNEMPLOYMENT INSURANCE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4023 WORK COMP EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4032 ATTORNEYS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4033 ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4038 EQUIPMENT & SMALL TOOLS	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4041 PC, SOFTWARE & PRINTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4055 PC TECHNICIAN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4057 TELEPHONE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4102 AUDITING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4800 GENERAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4820 LMC CODIFICATION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lyons  
2017 Budget  
Sanitation Fund  
2015 YTD

TREATMENT	2014 ACTUAL	ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD ACTUAL	2016 Year-End		2017 BUDGET	
						2016 YTD ACTUAL	Projection		
04-44-5009	COPIER LEASE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-44-8004	Transfer to General Fund for Allocated Exp Inflation	\$ 28,845	\$ 31,215	\$ 31,215	\$ 32,960	\$ 16,480	\$ 31,215	\$ 41,900	
	TOTAL ALLOCATED EXPENSES	\$ 31,362	\$ 34,187	\$ 31,215	\$ 33,584	\$ 20,730	\$ 35,465	\$ 41,900	
<b>ADMINISTRATION</b>									
04-50-4000	FULLTIME SALARIES (ADMIN)	\$ 65,969	\$ 52,756	\$ 51,000	\$ 72,448	\$ 52,748	\$ 57,100	\$ 70,971	
04-50-4001	PARTTIME SALARIES	\$ 10,975	\$ 4,865	\$ 12,000	\$ 5,000	\$ 3,580	\$ 5,000	\$ 5,519	
04-50-4006	OUTSIDE PROF SERVICE FEES	\$ 567	\$ 5,691	\$ 5,000	\$ 5,000	\$ 448	\$ 448	\$ 5,000	
04-50-4007	PERFORMANCE CONTRACT (new 2016)	\$ -	\$ -	\$ -	\$ -	\$ 14,891	\$ 14,891	\$ 14,000	
04-50-4008	OFFICE OPERATIONS	\$ 268	\$ 152	\$ -	\$ -	\$ 127	\$ 127	\$ -	
04-50-4010	POSTAGE	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-50-4011	EQUIPMENT & SMALL TOOLS	\$ 626	\$ 2,582	\$ 4,600	\$ 4,600	\$ 1,007	\$ 1,500	\$ 4,600	
04-50-4015	SEMINARS	\$ -	\$ 132	\$ -	\$ -	\$ 809	\$ 809	\$ -	
04-50-4024	PAYROLL TAXES - ER	\$ 5,614	\$ 4,357	\$ 5,500	\$ 4,800	\$ 4,135	\$ 4,800	\$ 5,855	
04-50-4025	EMPLOYEE INS - ER	\$ 11,931	\$ 9,670	\$ 8,250	\$ 8,250	\$ 9,362	\$ 10,100	\$ 11,000	
04-50-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,609	\$ 1,583	\$ 1,400	\$ 1,875	\$ 1,419	\$ 1,875	\$ 1,875	
04-50-4032	ATTORNEYS FEES	\$ 10,383	\$ 1,649	\$ 6,000	\$ 6,000	\$ 1,572	\$ 1,572	\$ 6,000	
04-50-4033	ENGINEERING FEES	\$ 1,967	\$ 1,575	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 3,000	
04-50-4041	PC, SOFTWARE & PRINTERS	\$ 57	\$ 2,517	\$ -	\$ -	\$ -	\$ -	\$ 1,100	
04-50-4050	MISCELLANEOUS EXPENSE	\$ 96	\$ 543	\$ 1,500	\$ 1,500	\$ 670	\$ 1,500	\$ 1,500	
04-50-4055	PC TECHNICIAN FEES	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-50-4500	Transfer Out to GF LESAP	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-50-4999	Transfer to Flood Fund (reimbursable salaries) Inflation	\$ (22,844)	\$ (3,425)	\$ (15,000)	\$ 2,205	\$ -	\$ -	\$ -	
	TOTAL ADMINISTRATION	\$ 90,280	\$ 84,646	\$ 110,250	\$ 141,678	\$ 90,767	\$ 99,721	\$ 130,420	
<b>TREATMENT</b>									
04-62-4006	OUTSIDE PROF SERVICE FEES	\$ 88,054	\$ 113,346	\$ 80,000	\$ 57,000	\$ 128,788	\$ 150,000	\$ 144,000	
04-62-4008	OFFICE OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ 285	\$ 285	\$ -	
04-62-4012	BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	
04-62-4015	SEMINARS/MEETINGS	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-62-4017	ELECTRIC SERVICES	\$ 41,403	\$ 43,686	\$ 40,660	\$ 22,000	\$ 29,725	\$ 35,000	\$ 38,000	
04-62-4020	NATURAL GAS SERVICE	\$ 1,720	\$ 2,672	\$ 1,500	\$ 1,500	\$ 2,913	\$ 3,300	\$ 3,000	
04-62-4021	TELEPHONE SERVICE	\$ 910	\$ 646	\$ 1,500	\$ 1,500	\$ 1,910	\$ 2,200	\$ 1,500	



Town of Lyons  
2017 Budget  
Sanitation Fund  
2015 YTD

	2014 ACTUAL	ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD ACTUAL	2016 Year-End Projection	2017 BUDGET
04-68-4049 WPCRF TRT PLANT IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 843	\$ 843	\$ -
TOTAL CAPITAL OUTLAY	\$ 100,724	\$ 1,190	\$ 9,915	\$ 4,400	\$ 14,494	\$ 14,494	\$ -
<b>FIXED CHARGES</b>							
04-68-4802 Depreciation Expense	\$ 141,436	\$ 130,349					
04-68-4804 Gain/Loss on FA	\$ -	\$ -					
TOTAL FIXED CHARGES	\$ 141,436	\$ 130,349					
<b>JOINT REVENUE BOND EXPENSE</b>							
04-69-4038 CAPITAL IMPROVEMENT	\$ (99,618)	\$ -					\$ 63,000
TOTAL JOINT REVENUE BOND EXPENSE	\$ (99,618)	\$ -					\$ 63,000
<b>DEPARTMENT 70</b>							
04-70-4006 WWTP PMTS TO HONEYWELL	\$ 0	\$ 3,482,666	\$ -	\$ -	\$ 401,919	\$ 401,919	\$ 558,000
04-70-4914 WWTP SRF LOAN PRINCIPAL	\$ -	\$ -	\$ -	\$ 238,687	\$ 238,687	\$ 238,657	\$ 241,432
04-70-4915 WWTP SRF LOAN INTEREST	\$ -	\$ 47,745	\$ -	\$ 61,757	\$ 61,757	\$ 61,757	\$ 59,013
TOTAL DEPARTMENT 70	\$ 0	\$ 3,530,411	\$ -	\$ 300,445	\$ 702,364	\$ 702,334	\$ 858,445
FEMA Disaster Loan Payable Reserve							
TOTAL FUND EXPENDITURES	\$ 577,685	\$ 4,156,044	\$ 477,690	\$ 691,399	\$ 1,102,033	\$ 1,167,547	\$ 1,576,049

Town of Lyons  
2017 Budget

H2O Sanitation Combined Cash Equivalent

	2016 BUDGET		2016 YTD ACTUAL		2016 Year-End Projection		2017 BUDGET	
<b>Water</b>								
beginning year Cash and Cash Equivalents, A/R	\$ 1,550,303		\$ 1,550,303		\$ 1,550,303		\$ 1,737,478	
budget surplus/deficit	\$ 14,117		\$ 187,175		\$ 187,175		\$ 96,120	
3 months Operating - reserve policy	\$ (175,332)		\$ (129,614)		\$ (129,614)		\$ (103,640)	
Restricted water fund tap fees for future capital projects	\$ (105,190)		\$ (207,495)		\$ (207,495)		\$ (207,495)	
Total Available Fund Balance Dec. 31	\$ 1,283,898		\$ 1,400,369		\$ 1,400,369		\$ 1,522,463	
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 1,459,230		\$ 1,529,983		\$ 1,529,983		\$ 1,626,103	
<b>Sanitation</b>								
beginning year Cash and Cash Equivalents, A/R	\$ 1,653,914		\$ 1,653,914		\$ 1,653,914		\$ 1,472,878	
budget surplus/deficit	\$ (137,907)		\$ (181,036)		\$ (181,036)		\$ (147,087)	
3 months Operating - reserve policy	\$ (96,639)		\$ (112,680)		\$ (112,680)		\$ (122,221)	
Restricted for WWTP loan in 2016	\$ -		\$ (103,611)		\$ (103,611)		\$ -	
Restricted sanitation fund tap fees for future capital projects	\$ (59,500)		\$ (119,000)		\$ (119,000)		\$ (119,000)	
Total Available Fund Balance Dec. 31	\$ 1,359,868		\$ 1,137,587		\$ 1,137,587		\$ 1,084,570	
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 1,456,507		\$ 1,250,267		\$ 1,250,267		\$ 1,206,791	
<b>Combined</b>								
beginning year Cash and Cash Equivalents, A/R	\$ 3,204,217		\$ 3,204,217		\$ 3,204,217		\$ 3,210,356	
budget surplus/deficit - water	\$ 14,117		\$ 187,175		\$ 187,175		\$ 96,120	
budget surplus/deficit - sanitation	\$ (137,907)		\$ (181,036)		\$ (181,036)		\$ (147,087)	
3 months Operating - reserve policy-water	\$ (175,332)		\$ (129,614)		\$ (129,614)		\$ (103,640)	
3 months Operating - reserve policy-sanitation	\$ (96,639)		\$ (112,680)		\$ (112,680)		\$ (122,221)	
Restricted Funds (Bond Cov) per auditors-water	\$ -		\$ -		\$ -		\$ -	
Restricted Funds (Bond Cov) per auditors-sanitation	\$ -		\$ (103,611)		\$ (103,611)		\$ -	
Restricted water fund tap fees for future capital projects	\$ (105,190)		\$ (207,495)		\$ (207,495)		\$ (207,495)	
Restricted sanitation fund tap fees for future capital projects	\$ (59,500)		\$ (119,000)		\$ (119,000)		\$ (119,000)	
Total Available Fund Balance Dec. 31	\$ 2,643,766		\$ 2,537,956		\$ 2,537,956		\$ 2,607,033	
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 2,915,737		\$ 2,780,250		\$ 2,780,250		\$ 2,832,895	

Town of Lyons  
2017 Budget

Conservation Trust Fund

**CONSERVATION TRUST FUND**

	2014 YTD ACTUAL	2015 YTD Actual	2015 BUDGET	2016 BUDGET	2016 YTD Actual as of 11/29/2016	2016 Year- end Projections	2017 BUDGET
<b>CONSERVATION TRUST REVENUE</b>							
07-20-3203 COLORADO LOTTERY	\$ 20,280	\$ 10,686	\$ 19,000	\$ 20,000	\$ 16,483	\$ 20,000	\$ 20,000
07-20-3401 INTEREST INCOME	\$ 203	\$ 185	\$ 200	\$ 200	\$ 884	\$ 884	\$ 200
TOTAL CONSERVATION TRUST REVENUE	\$ 20,483	\$ 10,872	\$ 19,200	\$ 20,200	\$ 17,367	\$ 20,884	\$ 20,200
TOTAL FUND REVENUE	\$ 20,483	\$ 10,872	\$ 19,200	\$ 20,200	\$ 17,367	\$ 20,884	\$ 20,200
<b>CONSERVATION TRUST EXPENDITURES</b>							
07-70-4050	\$ -	\$ 7,670	\$ -	\$ -	\$ 63,666	\$ 63,666	\$ -
07-70-4385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONSERVATION EXPENDITURES	\$ -	\$ 7,670	\$ -	\$ -	\$ 63,666	\$ 63,666	\$ -
<b>ADMINISTRATION</b>							
07-82-4508 TRANSFER TO PARKS/RECR FUND	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
TOTAL FUND EXPENDITURES	\$ -	\$ 7,670	\$ 15,000	\$ 15,000	\$ 63,666	\$ 78,666	\$ 15,000
NET REVENUE OVER EXPENDITURES	\$ 20,483	\$ 3,202	\$ 4,200	\$ 5,200	\$ (46,299)	\$ (57,782)	\$ 5,200

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
FUND REVENUES	\$ 446,936	\$ 546,717	\$ 536,950	\$ 559,100	\$ 497,858	\$ 636,552	\$ 816,171	
FUND EXPENDITURES	\$ 342,876	\$ 465,273	\$ 523,229	\$ 552,835	\$ 459,829	\$ 501,531	\$ 778,046	
NET OPERATING POSITION	\$ 104,060	\$ 81,444	\$ 13,721	\$ 6,265	\$ 38,029	\$ 135,021	\$ 38,125	
<b>Fund Balance Needed to Balance Budget</b>		<b>\$ -</b>	<b>\$ -</b>					
beginning year Cash and Cash Equivalents, A/R	\$ -	\$ 760,921	\$ 760,921	\$ 552,063	\$ 552,063	\$ 552,063	\$ 687,084	
budget surplus/deficit	\$ -	\$ 81,444	\$ 13,721	\$ 6,265	\$ 38,029	\$ 135,021	\$ 38,125	
3 months Operating - reserve policy	\$ -	\$ (116,318)	\$ (130,807)	\$ (138,209)	\$ (114,957)	\$ (125,383)	\$ (194,512)	
Restricted home addition fees for future capital projects	\$ -	\$ (30,010)	\$ (30,010)	\$ (24,500)	\$ (24,500)	\$ (24,500)	\$ (54,510)	
<b>Total Available Fund Balance Dec .31</b>		\$ 696,037	\$ 613,825	\$ 395,619	\$ 450,634	\$ 537,201	\$ 476,187	
<b>Month Reserve Policy Dec. 31</b>		\$ 812,355	\$ 744,632	\$ 533,828	\$ 565,992	\$ 662,584	\$ 670,699	

as of 11/29/2016

REVENUES								
TAXES								
08-10-3007 HOME ADDITIONS FEE - PARKS	\$ 19,604	\$ 30,735	\$ 18,500	\$ 24,500	\$ 32,098	\$ 33,500	\$ 32,500	
<b>TOTAL TAXES</b>	<b>\$ 19,604</b>	<b>\$ 30,735</b>	<b>\$ 18,500</b>	<b>\$ 24,500</b>	<b>\$ 32,098</b>	<b>\$ 33,500</b>	<b>\$ 32,500</b>	

PARKS/RECREATION REVENUE								
08-21-3003 SALES TAX: MEADOW PARK - 1%	\$ 187,437	\$ 216,062	\$ 190,000	\$ 210,000	\$ 188,805	\$ 245,000	\$ 220,000	
08-21-3005 USE TAX: MEADOW PARK - 1%	\$ 64,799	\$ 94,041	\$ 50,000	\$ 62,500	\$ 70,727	\$ 84,000	\$ 62,500	
08-21-3400 OTHER INCOME	\$ 138	\$ 2,170	\$ 100	\$ 100	\$ 76	\$ 100	\$ 100	
08-21-3401 INTEREST INCOME	\$ 274	\$ 565	\$ 500	\$ 500	\$ 1,633	\$ 2,050	\$ 500	
08-21-3402 PARK DONATIONS	\$ 414	\$ 3,050	\$ 4,500	\$ 4,500	\$ 10	\$ 100	\$ 1,500	
08-21-3413 PARK GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08-21-3424 GOCO GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08-21-3440 GAP CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08-21-3500 TRANSFER IN FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08-21-3509 TRANSFER IN FROM CONSRV TRUST	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ 15,000	

PARK DIVISION REVENUE								
<b>TOTAL PARKS/RECREATION REVENUE</b>	<b>\$ 253,061</b>	<b>\$ 315,888</b>	<b>\$ 260,100</b>	<b>\$ 292,600</b>	<b>\$ 261,251</b>	<b>\$ 331,250</b>	<b>\$ 299,600</b>	

Town of Lyons  
2017 Budget  
Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
08-22-3889 Shower Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,165	\$ 2,500	\$ 4,700
08-22-3891 CAMPING REVENUES	\$ 57,126	\$ 83,477	\$ 82,000	\$ 89,500	\$ 75,581	\$ 125,000	\$ 179,500
08-22-3892 SHELTER REVENUES	\$ -	\$ -	\$ 2,750	\$ 3,750	\$ 930	\$ 1,500	\$ 6,250
08-22-3893 PARK (combined for 2015)	\$ 10,068	\$ 11,984	\$ 17,000	\$ 20,500	\$ 250	\$ 14,000	\$ 39,000
08-22-3894 DOG PARK FEES	\$ 1,670	\$ 1,328	\$ 1,500	\$ 1,500	\$ 1,435	\$ 1,500	\$ 1,500
08-22-3895 SPECIAL EVNT/LG GROUP PERMITS	\$ 4,658	\$ 6,811	\$ 9,500	\$ 9,250	\$ 1,606	\$ 2,200	\$ 3,500
08-22-3896 PARKING FEE: BOHN PARK(went away in '15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-22-3897 CSO TICKET REVENUE - PARKS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PARK DIVISION REVENUE</b>	<b>\$ 73,522</b>	<b>\$ 103,599</b>	<b>\$ 113,250</b>	<b>\$ 124,500</b>	<b>\$ 81,967</b>	<b>\$ 146,700</b>	<b>\$ 234,450</b>
<b>RECREATION DIVISION REVENUE</b>							
08-23-3800 RECR PROGRAM REVENUES	\$ 16,358	\$ 2,747	\$ 13,000	\$ 12,500	\$ 7,740	\$ 8,250	\$ 11,300
08-23-3801 MISC RECREATION EVENTS REV(went away '15)	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
new SENIOR PROGRAM REVENUE(new in '15)	\$ -	\$ -	\$ 2,750	\$ -	\$ -	\$ -	\$ -
08-23-3804 ADULT SOFTBALL REVENUES(change to Baseball/Softball)	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
08-23-3860 DUMP STATION REVENUE(move to Park Division Revenue?)	\$ 1,390	\$ 1,475	\$ 1,500	\$ 1,500	\$ 1,590	\$ 1,590	\$ 1,600
<b>TOTAL RECREATION DIVISION REVENUE</b>	<b>\$ 17,748</b>	<b>\$ 4,238</b>	<b>\$ 19,750</b>	<b>\$ 14,000</b>	<b>\$ 9,330</b>	<b>\$ 9,840</b>	<b>\$ 12,900</b>
<b>CULTURAL REVENUE</b>							
08-24-3400 LAHC GRANTS/DONATIONS INCOME	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
08-24-3404 OTHER EVENTS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lyons  
2017 Budget  
Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
08-24-3850 SCFD GRANT REVENUE	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CULTURAL REVENUE</b>	\$ -	\$ 100	\$ 3,600	\$ -	\$ -	\$ -	\$ -
<b>SPECIAL EVENT REVENUE</b>							
08-25-3404 SPECIAL EVENTS REVENUES	\$ -	\$ 337	\$ 1,500	\$ 500	\$ -	\$ 350	\$ 500
08-25-3406 LYONS 5K RIVER RUN REVENUE	\$ 4,180	\$ 5,867	\$ 12,000	\$ 6,500	\$ 10,421	\$ 10,421	\$ 7,000
08-25-3407 LYONS OUTDOOR GAMES REVENUE	\$ 55,474	\$ 72,851	\$ 85,000	\$ 83,500	\$ 84,811	\$ 84,811	\$ 48,500
08-25-3410 PARADE OF LIGHTS REVENUE	\$ 7,525	\$ 7,258	\$ 7,500	\$ 7,000	\$ 5,300	\$ 7,000	\$ 5,500
08-25-3820 LYONS GOOD OLD DAYS REVENUE	\$ 15,821	\$ 5,845	\$ 15,750	\$ 6,000	\$ 12,680	\$ 12,680	\$ 9,500
<b>TOTAL SPECIAL EVENT REVENUE</b>	\$ 83,000	\$ 92,158	\$ 121,750	\$ 103,500	\$ 113,212	\$ 115,262	\$ 71,000
Reserve for FEMA disaster loan for operation							\$ 165,721
<b>TOTAL FUND REVENUE</b>	\$ 446,936	\$ 546,717	\$ 536,950	\$ 559,100	\$ 497,858	\$ 636,552	\$ 816,171
<b>EXPENDITURES</b>							
<b>ALLOCATED EXPENSES</b>							
08-44-4008 OFFICE OPERATIONS	\$ 97	\$ 365	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4010 POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8	\$ -
08-44-4011 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4014 DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
08-44-4015 SEMINARS/MEETINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4016 TRAVEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4018 STAFF SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4022 UNEMPL INS EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4023 WORK COMP EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4032 ATTORNEYS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4033 ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4041 PC, SOFTWARE & PRINTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4055 PC TECHNICIAN FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4057 TELEPHONE EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4102 AUDITING FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4800 GENERAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-4820 LMC CODIFICATION EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-44-5009 COPIER LEASE EXP	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund for Allocated							\$ -
08-44-8008 Exp	\$ 18,356	\$ 19,864	\$ 19,864	\$ 21,120	\$ 10,560	\$ 21,120	\$ 26,849

Town of Lyons  
2017 Budget  
Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
<b>TOTAL ALLOCATED EXPENSES</b>	<b>\$ 18,453</b>	<b>\$ 20,285</b>	<b>\$ 19,864</b>	<b>\$ 21,120</b>	<b>\$ 10,768</b>	<b>\$ 21,328</b>	<b>\$ 26,849</b>
<b>ADMINISTRATION</b>							
08-50-4000 FULLTIME SALARIES (ADMIN)	\$ 19,733	\$ 15,734	\$ 15,000	\$ 23,985	\$ 13,988	\$ 17,000	\$ 16,168
08-50-4006 OUTSIDE PROF SERVICE FEES	\$ 762	\$ 314	\$ 1,000	\$ 1,000	\$ 236	\$ 1,000	\$ 1,000
08-50-4008 OFFICE OPERATIONS	\$ 2,555	\$ 1,900	\$ 2,000	\$ 2,000	\$ 2,043	\$ 2,500	\$ 2,000
08-50-4010 POSTAGE	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
08-50-4011 EQUIPMENT & SMALL TOOLS	\$ 34	\$ 56	\$ 500	\$ 500	\$ 271	\$ 500	\$ 500
08-50-4014 DUES & SUBSCR	\$ -	\$ 740	\$ 750	\$ 750	\$ 286	\$ 750	\$ 750
08-50-4015 SEMINARS/MEETINGS	\$ -	\$ 1,101	\$ 1,200	\$ 1,200	\$ 295	\$ 500	\$ 1,200
08-50-4021 TELEPHONE SERVICE	\$ 3,371	\$ 3,364	\$ 2,800	\$ 2,800	\$ 2,681	\$ 2,800	\$ 2,800
08-50-4024 PAYROLL TAXES - ER	\$ 1,393	\$ 1,142	\$ 1,150	\$ 1,150	\$ 982	\$ 1,150	\$ 1,240
08-50-4025 EMPLOYEE INS - ER	\$ 3,047	\$ 3,376	\$ 3,000	\$ 3,000	\$ 2,389	\$ 3,000	\$ 3,000
08-50-4026 RETIREMENT CONTRIBUTION - ER	\$ 592	\$ 465	\$ 600	\$ 600	\$ 427	\$ 600	\$ 600
08-50-4032 ATTORNEYS FEES	\$ 1,037	\$ 595	\$ 2,500	\$ 1,500	\$ 3,515	\$ 3,515	\$ 1,500
08-50-4033 ENGINEERING FEES	\$ -	\$ -	\$ -	\$ -	\$ 7,857	\$ 7,857	\$ -
08-50-4036 ADVERTISING & PUBLISHING	\$ -	\$ 2,718	\$ 2,000	\$ 4,000	\$ 1,999	\$ 2,500	\$ 3,500
08-50-4041 PC, SOFTWARE & PRINTERS	\$ -	\$ 1,200	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ 2,200
08-50-4050 MISCELLANEOUS EXPENSE	\$ 334	\$ 1,698	\$ 4,500	\$ 3,500	\$ 1,975	\$ 3,500	\$ 2,500
08-50-4055 PC TECHNICIAN FEES	\$ -	\$ 85	\$ 250	\$ 250	\$ -	\$ -	\$ 250
08-50-4519 TRANSFER OUT TO FUND 19							
08-50-4999 Transfer To Flood (reimbursable salaries)	\$ (70,171)	\$ (22,610)	\$ -	\$ -	\$ -	\$ (15,000)	\$ (10,000)
<b>TOTAL ADMINISTRATION</b>	<b>\$ (37,313)</b>	<b>\$ 11,897</b>	<b>\$ 38,750</b>	<b>\$ 47,735</b>	<b>\$ 38,944</b>	<b>\$ 32,172</b>	<b>\$ 29,208</b>
<b>PARKS DIRECTOR</b>							
08-51-4000 FULLTIME SALARIES DIRECTOR	\$ 63,241	\$ 61,389	\$ 62,000	\$ 64,914	\$ 58,100	\$ 64,914	\$ 69,536
08-51-4024 PAYROLL TAXES - ER	\$ 4,658	\$ 4,414	\$ 4,750	\$ 5,000	\$ 4,348	\$ 5,000	\$ 5,320
08-51-4025 EMPLOYEE INS - ER	\$ 13,535	\$ 15,559	\$ 27,928	\$ 12,500	\$ 12,233	\$ 12,500	\$ 12,500
08-51-4026 RETIREMENT CONTRIBUTION - ER	\$ 1,897	\$ 1,811	\$ (14,978)	\$ 1,700	\$ 1,774	\$ 1,850	\$ 1,850
<b>TOTAL PARKS DIRECTOR</b>	<b>\$ 83,330</b>	<b>\$ 83,173</b>	<b>\$ 79,700</b>	<b>\$ 84,114</b>	<b>\$ 76,454</b>	<b>\$ 84,264</b>	<b>\$ 89,206</b>
<b>SPECIAL EVENTS</b>							
08-55-4303 GOOD OLD DAYS EXP	\$ 18,334	\$ 8,360	\$ 15,500	\$ 7,750	\$ 4,764	\$ 5,000	\$ 7,750

Town of Lyons  
2017 Budget  
Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget	
08-55-4705	SPECIAL EVENTS EXPENSE	\$ 1,194	\$ 1,483	\$ 1,500	\$ 1,500	\$ 992	\$ 1,000	\$ 1,500
08-55-4707	PARADE OF LIGHTS EXPENSES	\$ 8,909	\$ 4,992	\$ 9,250	\$ 6,500	\$ 7,450	\$ 4,000	\$ 5,500
08-55-4709	LYONS 5K RIVER RUN	\$ 1,212	\$ 4,333	\$ 9,250	\$ 5,750	\$ 4,037	\$ 4,037	\$ 5,750
08-55-4710	LYONS OUTDOOR GAMES	\$ 32,666	\$ 85,326	\$ 64,500	\$ 72,500	\$ 89,358	\$ 89,500	\$ 48,500
	TOTAL SPECIAL EVENTS	\$ 62,315	\$ 104,493	\$ 100,000	\$ 94,000	\$ 106,600	\$ 103,537	\$ 69,000
	CULTURE EXPENDITURES							
08-56-4700	CULTURAL - OTHER	\$ 300	\$ 550	\$ 7,000	\$ 2,000	\$ 1,320	\$ 1,500	\$ -
08-56-4708	LAHC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CULTURE EXPENDITURES	\$ 300	\$ 550	\$ 7,000	\$ 2,000	\$ 1,320	\$ 1,500	\$ -
	PARKS DEPT							
08-60-4000	FULLTIME SALARIES (ADMIN)	\$ 33,823	\$ 33,702	\$ 35,000	\$ 33,420	\$ 30,062	\$ 33,420	\$ 35,803
08-60-4001	PARTTIME SALARIES	\$ 20,372	\$ 37,838	\$ 50,000	\$ 49,754	\$ 55,387	\$ 60,000	\$ 87,299
08-60-4002	MAINTENANCE SALARIES	\$ 74,195	\$ 65,677	\$ 72,500	\$ 72,592	\$ 50,579	\$ 55,000	\$ 77,050
08-60-4011	EQUIP & SMALL TOOLS	\$ -	\$ 2,670	\$ -	\$ -	\$ 73	\$ 73	\$ 1,000
08-60-4012	BLDG MAINT & GROUNDS	\$ 15,112	\$ 17,762	\$ 26,000	\$ 27,500	\$ 15,651	\$ 18,500	\$ 31,000
08-60-4017	ELECTRIC SERVICES	\$ 4,741	\$ 10,105	\$ 6,250	\$ 6,250	\$ 6,556	\$ 7,000	\$ 7,000
08-60-4020	NATURAL GAS SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 523	\$ 2,500	\$ 5,500
08-60-4021	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
08-60-4024	PAVROLL TAXES - ER	\$ 9,430	\$ 8,889	\$ 13,500	\$ 13,000	\$ 10,031	\$ 13,000	\$ 16,510

Town of Lyons  
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Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
08-60-4025 EMPLOYEE INS - ER	\$ 31,277	\$ 33,581	\$ 23,000	\$ 26,500	\$ 31,212	\$ 33,000	\$ 35,000
08-60-4026 RETIREMENT CONTRIBUTION - ER	\$ 1,015	\$ 995	\$ 1,200	\$ 1,200	\$ 918	\$ 1,200	\$ 1,200
08-60-4027 MAINTENANCE & SUPPLIES	\$ 8,897	\$ 11,876	\$ 15,000	\$ 18,500	\$ 10,792	\$ 14,000	\$ 19,500
08-60-4029 VEHICLE MAINT EXP	\$ 1,084	\$ 2,089	\$ 1,500	\$ 4,500	\$ 643	\$ 1,500	\$ 4,500
08-60-4030 GASOLINE, OIL, ETC.	\$ 4,869	\$ 3,712	\$ 3,750	\$ 4,500	\$ 1,682	\$ 2,500	\$ 5,500
08-60-4034 KioskTransaction Fees					\$ 270	\$ 270	\$ 9,000
08-60-4035 UNIFORMS EXPENSE	\$ 426	\$ 551	\$ 1,250	\$ 1,250	\$ 508	\$ 750	\$ 1,250
08-60-4038 CAPITAL IMPRMT - CAPITALIZED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-60-4040 GAP EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-60-4041 PC, SOFTWARE & PRINTERS	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
08-60-4050 MISCELLANEOUS EXPENSE	\$ 480	\$ 1,110	\$ 1,500	\$ 2,500	\$ 748	\$ 1,500	\$ 2,500
08-60-4311 SANITARY SRVS-TRASH,PORTAL:PRF	\$ 3,940	\$ 7,909	\$ 3,000	\$ 5,500	\$ 5,734	\$ 6,250	\$ 10,500
08-60-4317 RIVER COURSE MAINT	\$ -	\$ 5,500	\$ 2,000	\$ 2,500	\$ -	\$ -	\$ 4,000
08-60-4321 PARK SIGNAGE	\$ 387	\$ 554	\$ 1,000	\$ 1,250	\$ 1,199	\$ 1,250	\$ 1,250
08-60-4322 TREE MAINTENANCE	\$ -	\$ -	\$ 2,700	\$ 2,700	\$ -	\$ -	\$ 2,500
08-60-4383 BOHN PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 1,500	\$ 617	\$ 617	\$ -
Automated Parking Kiosk Expenses							
08-60-4385 PARK LAND PURCHASES	\$ 576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-60-4392 GOCO Grant Exp	\$ 3,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-60-6550 CSO EXPENDITURES - PARKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PARKS DEPT</b>	<b>\$ 214,073</b>	<b>\$ 244,520</b>	<b>\$ 260,650</b>	<b>\$ 276,416</b>	<b>\$ 223,183</b>	<b>\$ 252,330</b>	<b>\$ 364,362</b>
CAPITAL OUTLAY							
08-66-4038 CAPITAL PURCHASES	\$ 864	\$ -	\$ 4,015	\$ 700	\$ 700	\$ 700	\$ 21,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 864</b>	<b>\$ -</b>	<b>\$ 4,015</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 21,500</b>
BASEBALL SOFTBALL REC EXP							
08-70-4050 BASEBALL SOFTBALL EXPENSE	\$ -	\$ -	\$ 750	\$ 750	\$ -	\$ -	\$ -
<b>TOTAL BASEBALL SOFTBALL REC EXP</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
YOUTH SCHOLARSHIPS							
08-73-4052 YOUTH SCHOLARSHIPS & EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Lyons  
2017 Budget  
Parks, Recreation, Culture

	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 BUDGET	2016 YTD Actual	2016 Year-End Projection	2017 Budget
TOTAL YOUTH SCHOLARSHIPS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
PARKS RECREATION PROGRAMMING							
08-76-4050 RECREATION PROGRAMMING	\$ 830	\$ 354	\$ 10,000	\$ 24,000	\$ 1,646	\$ 4,500	\$ 12,200
TOTAL PARKS RECREATION PROGRAMMING	\$ 830	\$ 354	\$ 10,000	\$ 24,000	\$ 1,646	\$ 4,500	\$ 12,200
PARKS MISC RECREATION EXPENSE							
TOTAL PARKS MISC RECREATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT 79							
08-79-4050 SENIOR PROGRAMMING MISC EXPENS	\$ 24	\$ -	\$ 2,500	\$ 2,000	\$ 214	\$ 1,200	\$ -
TOTAL DEPARTMENT 79	\$ 24	\$ -	\$ 2,500	\$ 2,000	\$ 214	\$ 1,200	\$ -
Debt							
FEMA Disaster Loan Payable Reserve							
TOTAL FUND EXPENDITURES	\$ 342,876	\$ 465,273	\$ 523,229	\$ 552,835	\$ 459,829	\$ 501,531	\$ 778,046

Town of Lyons  
2017 Budget  
Grants

	2014 Actual	2015 Actual	2015 Budget	2016 Budget	2016 YTD as of 11/29/2016	2016 Year-end Projection	2017 Budget
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The Grants Funds are made up of three Special Revenue Funds and include Federal, State, and Local grants. Fund 19 is the tracking source for the 2013 Flood Event due to multi-year costs, as well as many other local and state grants and donations. All expenditures will be offset by revenues. These revenues will be direct payments, reimbursements, and fund transfers. For budgeting purposes - one revenue account and one expenditure account will be utilized. All grants and events being tracked will have their own specific revenue and expenditure department. Fund 21 was created in 2014 to track mainly the CDBG-DR grant as well as possibly more grants in the future. Fund 22 was created in 2014 to track USDA Revolving Loan Account and Lyons Business Recovery Account.

**FUND 19 Grants**

Account	2014 Actual	2015 Actual	2015 Budget	2016 Budget	2016 YTD	2016 Year-end Projection	2017 Budget
Revenue	\$ 9,050,276	\$ 7,517,857	\$ 15,000,000	\$ 15,000,000	\$ 3,460,517	\$ 3,460,517	\$ 15,000,000
Expense	\$ 4,454,158	\$ 4,843,315	\$ 15,000,000	\$ 15,000,000	\$ 8,123,936	\$ 8,123,936	\$ 15,000,000
Net Total	NET \$ 4,596,119	\$ 2,674,542	\$ -	\$ -	\$ (4,663,419)	\$ (4,663,419)	\$ -

**FUND 21 Grants**

Revenue	\$ -	\$ 2,314,596	\$ 10,000,000	\$ 10,000,000	\$ 3,897,587	\$ 3,897,587	\$ 10,000,000
Expense	\$ -	\$ 2,981,838	\$ 10,000,000	\$ 10,000,000	\$ 5,779,635	\$ 5,779,635	\$ 10,000,000
Net Total	\$ -	\$ (667,242)	\$ -	\$ -	\$ (1,882,048)	\$ (1,882,048)	\$ -

**FUND 22 Grants**

Revenue	\$ 8,721	\$ 8,721	\$ -	\$ -	\$ 807.67	\$ 807.67	\$ -
Expense	\$ 32,930	\$ 32,930	\$ -	\$ -	\$ -	\$ -	\$ -
Net Total	\$ (24,209)	\$ (24,209)	\$ -	\$ -	\$ 807.67	\$ 807.67	\$ -

Summary of Grants

Revenue	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 7,358,912	\$ 7,358,912	\$ 25,000,000
Expenses	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 13,903,571	\$ 13,903,571	\$ 25,000,000
Net Total	\$ -	\$ (6,544,659)	\$ -	\$ -	\$ (6,544,659)	\$ (6,544,659)	\$ -