

"GATEWAY TO THE ROCKIES"

# The Town of Lyons

P.O. BOX 49 • LYONS, COLORADO 80540 • PHONE: 303-823-6622 • FAX: 303-823-8257

## 2010 Budget Message

December 14, 2009

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 2009 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, sewer and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; library services; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services.

### 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 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 excludes depreciation, amortization, and adjustments for accrued compensated absences. The governmental fund types utilize the modified accrual basis. 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

- Given the economic conditions the Town is currently experiencing, the budget for 2010 was prepared with a focus on controlling and reducing normal operating expenses wherever possible, including six planned furlough days and reduced health benefits for all employees.
- The governmental funds including the General Fund and the Parks, Recreation and Cultural Fund were particularly impacted this past year by reduced sales tax revenues and the loss of resources associated with building permit activity. In order to preserve adequate fund balances these funds have very limited capital project expenditures planned.
- The Electric Fund plans to extend the distribution system to serve new customers.
- The Water Fund plans line and valve replacements and improvements to water quality in the distribution system.

- The Sanitation Fund plans improvements to the treatment plant, and replacement of collection/transmission lines.
- Sales tax revenues are forecast to be comparable with 2009. Use tax is a volatile resource based primarily on building permit activity and is also projected to be comparable to the revenues collected in 2009.
- There are no utility rate increases predicted for 2010.
- 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 \$413,097 in 2010. In order to restrict revenue at or below this amount, a temporary property tax mill levy credit of 5.637 mills will be applied to the current mill levy of 19.522 mills. The certified Town of Lyons mill levy for 2010 will then be 13.885 mills.

This budget message and the attached documents are respectfully submitted for final adoption on December 14, 2009.

A handwritten signature in cursive script that reads "Janice Saeger". The signature is written in black ink and is positioned above the printed name.

Janice Saeger, Finance Director

**TOWN OF LYONS, COLORADO**  
**RECAP SUMMARY OF ALL FUNDS**  
**2010 BUDGET - FINAL**  
 December 14, 2009

BUDGET YEAR	GENERAL FUND	ELECTRIC FUND	WATER FUND	SANITATION FUND	LIBRARY FUND	CONS TRUST FUND	PARKS/REC FUND	PROPERTY FUND	TOTAL ALL FUNDS
2010									
Est. Beginning Fund Resources Available	403,471	427,739	4,064,628	1,139,743	28,524	98,252	633,130	38,556	\$6,834,043
<b>2010 Resources</b>									
Total Budgeted Operating Revenues	1,113,993	991,115	928,189	447,697	7,450	18,060	378,419	99,098	\$3,984,021
Budgeted Trsf In					105,000		20,000		\$125,000
<b>Subtotal '10 Resources</b>	<b>1,113,993</b>	<b>991,115</b>	<b>928,189</b>	<b>447,697</b>	<b>112,450</b>	<b>18,060</b>	<b>398,419</b>	<b>99,098</b>	<b>4,109,021</b>
<b>2010 Expenditures</b>									
Budgeted Operating Expenditures	(1,055,799)	(819,129)	(498,790)	(427,964)	(116,957)	0	(480,673)	(14,644)	(\$3,413,956)
Budgeted Transfers (Out)	(105,000)					(20,000)			(\$125,000)
<b>Subtotal '10 Operating Expenditures</b>	<b>(1,160,799)</b>	<b>(819,129)</b>	<b>(498,790)</b>	<b>(427,964)</b>	<b>(116,957)</b>	<b>(20,000)</b>	<b>(480,673)</b>	<b>(14,644)</b>	<b>(3,538,956)</b>
Budgeted Debt Service Payments		(149,228)	(559,340)	(244,247)				(83,706)	(\$1,035,521)
<b>Net Operating Income (Loss)</b>	<b>(46,806)</b>	<b>22,758</b>	<b>(128,941)</b>	<b>(224,514)</b>	<b>(4,507)</b>	<b>(1,940)</b>	<b>(82,254)</b>	<b>748</b>	<b>(465,456)</b>
<b>2010 Other Revenues &amp; (Expenditures)</b>									
Budgeted Capital Income -Tap Fees		18,000	58,460	34,000					\$110,460
Budgeted Capital Expenditures	(18,600)	(79,921)	(418,864)	(37,000)	(10,000)	0	(10,500)		(\$574,885)
<b>Net Subtotal Other Revenues &amp; (Expenditures)</b>	<b>(18,600)</b>	<b>(61,921)</b>	<b>(360,404)</b>	<b>(3,000)</b>	<b>(10,000)</b>	<b>0</b>	<b>(10,500)</b>	<b>0</b>	<b>(464,425)</b>
2010's Total Resources Over Total Expenditures	(\$65,406)	(\$39,163)	(\$489,345)	(\$227,514)	(\$14,507)	(\$1,940)	(\$92,754)	\$748	(\$929,881)
<b>EXPECTED ENDING RESOURCES AVAIL.</b>	<b>\$338,065</b>	<b>\$388,576</b>	<b>\$3,575,283</b>	<b>\$912,229</b>	<b>\$14,017</b>	<b>\$96,312</b>	<b>\$540,376</b>	<b>\$39,304</b>	<b>\$5,904,162</b>

	2008		--- YEAR-TO-DATE ---			2010 BUDGET
	ACTUAL	BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		802,856		571,604		403,471
REVENUES						
TAXES	818,412	971,722	665,893	794,949	786,410	809,535
LICENSES & PERMITS	60,012	163,475	39,409	62,083	49,482	46,345
INTERGOVERNMENTAL	60,900	63,556	51,595	63,554	63,342	70,576
FINES: MUNICIPAL COURT	131,145	185,000	88,066	145,000	105,679	110,000
MISCELLANEOUS	47,643	110,373	21,146	42,500	35,040	31,500
GRANTS	30,931	111,159	125,584	1,407,791	1,409,037	46,038
TOTAL REVENUES	1,149,043	1,605,285	991,693	2,515,876	2,448,990	1,113,993
EXPENDITURES						
ALLOCATED EXPENDITURES	153,967	201,867	134,744	174,848	160,586	106,157
ADMINISTRATION	142,662	162,508	89,299	130,784	124,983	135,211
LEGISLATIVE	12,342	20,600	11,093	23,900	22,188	19,900
JUDICIAL	48,348	46,575	37,383	46,549	44,473	48,585
PLANNING & ZONING	57,875	110,781	99,607	126,254	117,811	32,674
HEALTH & WELFARE	64,536	70,901	51,233	71,555	68,604	67,657
PROTECTIVE INSPECTION	33,362	95,640	14,835	19,500	17,552	18,800
POLICE	378,629	390,758	288,496	378,284	373,591	362,670
STREETS	121,125	148,262	76,477	138,621	99,572	153,503
VISITOR CENTER	13,468	16,900	12,511	17,306	14,478	13,967
ECONOMIC DEVELOPMENT	0	17,408	70,869	83,408	83,208	96,675
CAPITAL EXP	253,982	398,100	179,931	1,666,000	1,666,000	18,600
TOTAL EXPENDITURES	1,280,296	1,680,300	1,066,478	2,877,009	2,793,048	1,074,399
REV OVER EXP - FISCAL YEAR	(131,252)	(75,015)	(74,784)	(361,133)	(344,057)	39,594
FUND TRANSFERS						
IN	0	0	45,000	308,000	308,000	0
(OUT)	(100,000)	(100,000)	(115,000)	(115,000)	(115,000)	(105,000)
TOTAL TRANSFERS, NET	(100,000)	(100,000)	(70,000)	193,000	193,000	(105,000)
TOTAL CALENDAR YEAR EXCESS OR (DEFICIT)	(231,252)	(175,015)	(144,784)	(168,133)	(151,057)	(65,406)
ENDING RESOURCE BALANCE				403,471	420,547	338,065

**Per BOT direction, use 2010 estimated beginning balance of \$403,471 versus 2009 YE balance of \$420,547**

Minimum Balance Requirements =	<b>323,600</b>
Includes 3 months operating plus TABOR reserve	

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

			--- YEAR-TO-DATE ---			2010 BUDGET		
	2008 ACTUAL	2008 BUDGET	10/31/2009 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS			
<b>TAXES REVENUES</b>								
01. 10.3000	Property Taxes	349,254	357,184	396,519	401,168	405,018	413,097	1)
01. 10.3001	Specific Ownership	21,634	23,004	15,638	22,780	21,966	22,000	
01. 10.3002	Sales Tax - 2%	320,478	365,037	180,144	265,000	266,115	271,438	
01. 10.3004	Use Tax	96,131	192,497	51,502	72,000	65,803	72,000	
01. 10.3006	Franchise Taxes	30,915	34,000	22,090	34,000	27,508	31,000	
<b>TOTAL TAXES</b>		<b>818,412</b>	<b>971,722</b>	<b>665,893</b>	<b>794,949</b>	<b>786,410</b>	<b>809,535</b>	
<b>LICENSES &amp; PERMITS</b>								
01. 11.3100	Business License	2,410	8,250	6,020	10,500	9,974	10,000	
01. 11.3101	Non-Bus. License	895	925	1,965	4,600	2,200	2,600	
01. 11.3102	Liquor License	1,101	2,250	4,879	4,650	5,104	2,525	
01. 11.3103	Building Permits	40,979	126,250	16,636	28,000	20,713	22,300	
01. 11.3104	Planning Fees	14,627	25,800	9,909	14,333	11,491	8,920	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>60,012</b>	<b>163,475</b>	<b>39,409</b>	<b>62,083</b>	<b>49,482</b>	<b>46,345</b>	
<b>INTERGOVERNMENTAL REV'S</b>								
01. 12.3200	Cigarette Taxes	2,975	2,450	1,988	2,600	2,585	2,600	
01. 12.3201	Highway Users Tax	47,868	50,456	41,490	51,025	51,025	57,460	
01. 12.3202	Motor Vehicle Reg.	7,550	7,200	5,480	7,000	6,775	7,500	
01. 12.3204	Co. Road & Bridge Fund	2,507	3,450	2,638	2,929	2,957	3,016	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>60,900</b>	<b>63,556</b>	<b>51,595</b>	<b>63,554</b>	<b>63,342</b>	<b>70,576</b>	
01. 13.3300	FINES: MUNICIPAL COURT	131,145	185,000	88,066	145,000	105,679	110,000	
<b>MISCELLANEOUS REVENUES</b>								
01. 14.3400	Other Income	12,987	24,000	10,731	22,000	13,077	14,000	
01. 14.3401	Interest Income	21,956	65,523	1,635	3,000	1,962	3,000	
01. 14.3416	Gifts & Donations	2,100	750	330	400	400	400	
01. 14.3428	Equipment & Vehicle Sales	500	8,000	700	5,000	7,500	2,000	
01. 14.3429	Land Lease Fee Income	10,100	12,100	7,750	12,100	12,100	12,100	
<b>TOTAL MISC REVENUES</b>		<b>47,643</b>	<b>110,373</b>	<b>21,146</b>	<b>42,500</b>	<b>35,040</b>	<b>31,500</b>	
<b>GRANTS</b>								
01. 14.3412	DRCOG/DOLA/EIAF Grant	0	5,000	42,500	51,500	51,500	3,740	2)
01. 14.3436	Boulder Cnty Health Dept Grant	22,931	23,159	22,537	21,291	22,537	23,351	3)
01. 30.3438	TIP Cycle Funding Grant	0	75,000	40,000	240,000	240,000	0	
01. 30.3439	Safe Routes to School Grant			9,547	69,000	69,000	0	
01. 30.3440	State Historical Society Grant			0	0	0	10,000	4)
01. 30.3441	CDOT ARRA Transport Funds			0	989,000	989,000	0	
01. 30.3442	Energy Grants			3,000	29,000	29,000	0	
01. 30.3443	Lyons Community Foundation						2,947	**
01. 30.3450	Economic Development Grant	8,000	8,000	8,000	8,000	8,000	6,000	
<b>TOTAL GRANT REVENUE</b>		<b>30,931</b>	<b>111,159</b>	<b>125,584</b>	<b>1,407,791</b>	<b>1,409,037</b>	<b>46,038</b>	
<b>TRANSFERS</b>								
01. 14.3502	Transfer In from Water Fund			45,000	191,500	191,500		
01. 14.3503	Transfer In from Sanitation Fund			0	116,500	116,500		
<b>TOTAL ALL REVENUES</b>		<b>1,149,043</b>	<b>1,605,285</b>	<b>1,036,693</b>	<b>2,823,876</b>	<b>2,756,990</b>	<b>1,113,993</b>	

- 1) The property tax revenue in 2010 is based on the assessed valuation dated 11/25/2009 by the Boulder County Assessor. Total mill levy = 13.885 mills, a decrease of .217 mills compared to 2009.
- 2) CSU/DOLA grant projects \$980 Corridor Trail Improv, \$1,480 Library Expansion Design, & \$1,280 Eastern Trail connection with Foothills Hwy
- 3) Funding for Youth & Community Specialist position
- 4) Pending assessment grant for the Lyons Depot Library building, amount included in transfer to the Library Fund.
- \*\* Includes crossing guard (\$1,447) & gardening club (\$1,500) grants from LCF

TOWN OF LYONS, COLORADO  
GENERAL FUND  
2010 BUDGET

		--- YEAR-TO-DATE ---					
		2008	2008	10/31/2009	2009	PROJECTED	2010
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	BUDGET
<b>EXPENDITURES:</b>							
<b>EXPENDITURES TO BE ALLOCATED TO ALL FUNDS</b>							
01. 44.4008	Office Supplies & Operations	20,584	23,000	18,643	20,000	20,371	20,000
01. 44.4010	Postage	7,959	10,000	7,247	10,000	9,047	10,000
01. 44.4011	Off Equip Maint/Software support	11,766	17,221	11,099	17,221	15,299	17,221
01. 44.4014	Dues & Subscriptions	6,852	7,826	3,877	6,779	5,152	6,869
01. 44.4015	Training & Meetings	4,873	9,150	1,774	7,000	4,066	6,880
01. 44.4016	Travel, Meals, Lodging	5,273	6,325	757	4,500	4,458	5,900
01. 44.4018	Staff Services	1,741	2,500	29	1,500	800	1,000
01. 44.4022	Unemployment Comp	1,427	2,370	1,115	1,500	1,487	see dept's
01. 44.4023	Workers' Comp	19,492	28,232	26,119	27,027	26,119	see dept's
01. 44.4024	Payroll Taxes	54,575	60,423	48,381	57,357	56,058	see dept's
01. 44.4025	Employee Insurances	176,617	180,042	163,738	221,064	201,985	see dept's
01. 44.4026	Retirement Contribution	13,492	22,050	12,377	17,782	14,846	see dept's
01. 44.4032	Attorneys' Fees	57,171	85,000	44,051	55,000	52,861	60,000
01. 44.4033	Engineer	6,378	25,000	990	5,000	3,320	10,000
01. 44.4055	PC Technician Fees	31,688	29,250	12,302	15,000	14,263	16,000
01. 44.4102	Auditing Fees	6,900	8,500	7,100	7,250	7,100	12,100
01. 44.4800	General Insurance	50,607	56,279	49,094	55,791	52,094	58,500
01. 44.5009	Equip Lease Payment	3,934	4,200	3,370	4,200	4,044	4,560
Less Allocations to Other Funds		481,328	577,368	412,063	533,971	493,369	229,030
		327,361	375,501	277,319	359,123	332,783	122,873
General Fund's Allocated Share		153,967	201,867	134,744	174,848	160,586	106,157
<b>ADMINISTRATION EXPENDITURES</b>							
01. 50.4000	Admin Salaries	62,276	67,311	46,518	56,547	56,961	57,965
01. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			5,147
01. 50.4025	Employee Insurances	see allocated costs		see allocated costs			11,808
01. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,785
01. 50.4006	Outside Services Fees	12,383	13,000	12,896	29,000	29,000	20,500
01. 50.4012	Building Maint	6,358	14,000	9,037	12,000	10,344	10,500
01. 50.4020	Natural Gas Service	1,578	2,800	758	1,800	1,660	2,000
01. 50.4021	Telephone Service	8,456	12,000	6,708	10,000	9,470	10,500
01. 50.4029	Vehicle Maintenance	5,239	2,800	209	1,800	210	
01. 50.4036	Publishing	3,458	3,750	2,288	3,750	2,734	2,500
01. 50.4041	PC's, Software, Printers	19,959	22,775	6,920	10,875	10,304	7,375
01. 50.4101	County Treasurer's Fee	3,498	3,572	3,965	4,012	4,050	4,131
01. 50.4050	Other Expenditures	19,457	20,500	0	1,000	250	1,000
Total		142,662	162,508	89,299	130,784	124,983	135,211
01. 66.4038	Capital Outlay	24,599	32,000	0	0	0	0
<b>TOTAL ADMINISTRATION</b>		167,261	194,508	89,299	130,784	124,983	135,211
<b>FUND TRANSFERS OUT</b>							
01. 50.4509	To Library Fund	100,000	100,000	115,000	115,000	115,000	105,000
<b>TOTAL FUND TRANSFERS</b>		100,000	100,000	115,000	115,000	115,000	105,000
<b>LEGISLATIVE EXPENDITURES</b>							
01. 52.4000	Trustee Fees	9,275	11,600	6,850	11,600	9,633	11,600
01. 52.4100	Elections	1,691	4,500	2,114	10,000	10,000	6,000
01. 52.4036	New Ordinance Publication	1,307	4,000	1,728	1,800	2,073	1,800
01. 52.4050	Other Expenditures	69	500	401	500	482	500
<b>TOTAL LEGISLATIVE</b>		12,342	20,600	11,093	23,900	22,188	19,900

- 5) Audit fees increased for Federal Single Audit requirements of 2009 ARRA project
- 6) Includes \$250 available to cover van rental for senior trips, \$2,250 for other services including new hire physicals, vaccinations plus \$12,000 interim administrator contract and \$6,000 for TA relocation expenses
- 7) Includes \$3,500 to repair Town Hall roof
- 8) Sold Administrative vehicles in 2009
- 9) Includes network software & antivirus renewals, laptop replacement for recording meetings, and contingency for printer/PC replacement in case of failures
- \*\* Payroll taxes include FICA, medicare, workers comp, and unemployment

			--- YEAR-TO-DATE ---			2010 BUDGET
	2008 ACTUAL	2008 BUDGET	10/31/2009 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
<b>JUDICIAL EXPENDITURES</b>						
01. 53.4000	Salaries	13,846	13,875	11,657	14,299	13,988
01. 53.4024	Payroll Taxes	see allocated costs		see allocated costs		1,168
01. 53.4025	Employee Insurances	see allocated costs		see allocated costs		2,769
01. 53.4026	Retirement Contribution	see allocated costs		see allocated costs		429
01. 53.4032	Prosecuting Attorney Fees	20,707	19,450	11,291	20,000	14,049
01. 53.4103	Judge's Fee	12,000	12,000	10,000	12,000	12,000
01. 53.4050	Other Expenditures	1,795	1,250	4,435	250	4,435
<b>TOTAL JUDICIAL</b>		<b>48,348</b>	<b>46,575</b>	<b>37,383</b>	<b>46,549</b>	<b>44,473</b>
<b>PLANNING &amp; ZONING EXPENDITURES</b>						
01. 54.4000	Salaries	5,572	5,689	4,691	5,754	5,744
01. 54.4024	Payroll Taxes	see allocated costs		see allocated costs		470
01. 54.4025	Employee Insurances	see allocated costs		see allocated costs		785
01. 54.4026	Retirement Contribution	see allocated costs		see allocated costs		298
01. 54.4007	PCDC/Var. Bd. Stipends	1,875	5,000	1,425	5,000	1,900
01. 54.4104	Planning Fees	49,616	100,000	93,358	115,000	110,000
01. 54.4050	Other Expenditures	812	92	133	500	168
<b>TOTAL PLAN &amp; ZONING</b>		<b>57,875</b>	<b>110,781</b>	<b>99,607</b>	<b>126,254</b>	<b>117,811</b>
<b>HEALTH &amp; WELFARE EXPENDITURES</b>						
01. 55.4000	Youth&Community Specialist Salari	31,948	34,536	23,841	29,246	29,045
01. 55.4001	Part Time Crossing Guard Salaries					1,342
01. 55.4024	Payroll Taxes	see allocated costs		see allocated costs		2,500
01. 55.4025	Employee Insurances	see allocated costs		see allocated costs		11,595
01. 55.4026	Retirement Contribution	see allocated costs		see allocated costs		877
01. 55.4700	Donation - Other/Senior Services	4,573	5,350	3,000	5,875	5,125
01. 55.4701	Donation - STS	3,500	3,500	3,500	3,500	3,500
01. 55.4702	Donation - Museum	9,750	9,250	9,800	13,250	13,250
01. 55.4702a	Museum Restoration Contingency	0	2,500	2,500	2,500	2,500
01. 55.4712	Public Emerg Communications	0	1,000	0	2,000	0
01. 55.4711	Bldr Cnty Communications	12,765	12,765	6,592	13,184	13,184
01. 55.4714	Humane Society	2,000	2,000	2,000	2,000	2,000
<b>TOTAL HEALTH &amp; WELFARE</b>		<b>64,536</b>	<b>70,901</b>	<b>51,233</b>	<b>71,555</b>	<b>68,604</b>
<b>PROTECTIVE INSPECTION EXPENDITURES</b>						
01. 57.4600/1	Bldg Inspection/Plan Check Fees	33,362	95,140	14,835	19,000	17,552
01. 57.4602	Flood Control	0	250	0	250	0
01. 57.4050	Other Expenditures	0	250	0	250	0
<b>TOTAL PROTECTIVE INSPECT</b>		<b>33,362</b>	<b>95,640</b>	<b>14,835</b>	<b>19,500</b>	<b>17,552</b>
<b>POLICE EXPENDITURES</b>						
01. 58.4006	Salaries-County Contract	264,460	264,460	224,111	268,933	268,933
01. 58.4028	Sheriff's Extra Duty Traffic/Festivals	77,489	86,622	35,697	71,132	69,632
01. 58.4008	Operations	1,903	4,000	1,135	4,000	1,562
01. 58.4009	County Admin Fee	6,406	6,185	5,804	6,965	6,965
01. 58.4010	Postage	0	125	0	125	0
01. 58.4011	Equipment Maint	0	500	0	500	0
01. 58.4012	Building Maint	2,342	2,150	1,684	2,150	2,021
01. 58.4029	County Vehicle Maint	3,922	4,143	1,116	1,488	1,488
01. 58.4030	Gasoline, Oil, Etc.	7,105	7,105	6,309	7,571	7,571
01. 58.4035	Uniform Expense	1,342	1,342	1,118	1,342	1,342
01. 58.4050	Other Expenditures	0	400	0	400	400
01. 58.4060	County Veh Replacmnt Fund	12,401	12,401	10,334	12,401	12,401
01. 58.4800	Vehicle Liability Insurance	1,259	1,325	1,188	1,277	1,277
<b>TOTAL POLICE</b>		<b>378,629</b>	<b>390,758</b>	<b>288,496</b>	<b>378,284</b>	<b>373,591</b>

- 10) Includes CSU/DOLA MOU's \$2,500 for Corridor Trail Improvements plus \$3,700 for Library Expansion/Design, plus \$3,200 for Eastern Corridor Trail connection to Foothills Hwy. Total CSU/DOLA studies = \$9,400
- 11) LCF Grant award for School Crossing Guards, 178 hours (59 days of school year)
- 12) Per B.O.T. direction funds to be split among STS, Golden Gang, and LAACA pending further discussion & approval
- 13) Contract amount includes salaries, taxes, insurance, training, non-veh equipment maint, IT & records support, misc operating supplies, phones, radio shop support, etc.  
**Total contract amount represents a 5.2% decrease from 2009.**
- 14) Includes 100 hours per month for extra-duty officers, plus special event coverage

				--- YEAR-TO-DATE ---				
		2008	2008	10/31/2009	2009	PROJECTED	2010	
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	BUDGET	
<b>STREETS EXPENDITURES</b>								
01.	59.4000	Publ Works Admin Salary	2,919	2,925	2,528	3,102	3,096	3,030
01.	59.4002	Maintenance Salaries	43,297	50,937	37,091	47,680	46,852	47,449
01.	59.4024	Payroll Taxes	see allocated costs		see allocated costs			12,954
01.	59.4025	Employee Insurances	see allocated costs		see allocated costs			12,220
01.	59.4026	Retirement Contribution	see allocated costs		see allocated costs			1,550
01.	59.4012	Building Maint	4,092	4,000	1,546	4,000	1,855	4,000
01.	59.4013	Equipment Maint	2,635	3,500	981	3,500	1,177	3,000
01.	59.4020	Natural Gas Service	3,479	4,800	1,821	3,600	2,427	3,200
01.	59.4027	Maint & Supplies	16,627	20,000	7,629	16,000	9,155	16,000
01.	59.4029	Vehicle Maint	1,524	4,000	1,814	3,000	2,177	2,500
01.	59.4030	Gasoline, Oil, Etc.	8,332	6,900	4,109	10,013	4,931	5,424
01.	59.4035	Uniform Expense	574	400	321	400	400	150
01.	59.4302	Roadbase, Patch & Repairs	9,374	12,000	1,449	10,000	1,739	10,000
01.	59.4303	Street Signs	7,867	5,000	2,628	4,500	3,154	3,000
01.	59.4305	Catch Basins & Culverts	0	2,000	100	1,800	120	1,800
01.	59.4306	Tree Trimming	1,500	1,500	0	1,500	1,500	1,500
01.	59.4311	Trash Collection	6,544	14,000	5,623	6,550	6,547	7,000
01.	59.4312	Street Lighting Electricity	8,400	8,400	7,900	9,576	9,576	9,576
01.	59.4313	Street Light Maint	3,523	3,000	628	9,750	2,153	5,500
01.	59.4314	Flag Maintenance	438	2,000	33	750	39	750
01.	59.4316	Holiday Lighting & Decorations	0	1,200	0	1,200	1,850	1,200
01.	59.4041	PC's, Software, Printers	0	1,200	7	1,200	500	1,200
01.	59.4050	Other Expenses	0	500	269	500	323	500
Total Streets Operating			121,125	148,262	76,477	138,621	99,572	153,503
01.	59.4038	Streets Cap Improvements	229,383	366,100	61,747	114,000	114,000	14,300
01.	59.4039	CDOT ARRA Main St Project			118,184	1,552,000	1,552,000	0
TOTAL STREETS			350,508	514,362	256,408	1,804,621	1,765,572	167,803
<b>VISITOR CENTER EXPENDITURES</b>								
01.	60.4001	Seasonal Salaries	10,872	11,650	11,257	12,056	12,008	8,972
01.	60.4024	Payroll Taxes	see allocated costs		see allocated costs			745
01.	60.4012	Building Maint	1,264	3,500	489	3,500	1,408	2,500
01.	60.4020	Natural Gas Service	1,243	1,500	679	1,500	958	1,500
01.	60.4050	Other Expenses	89	250	86	250	104	250
TOTAL VISITOR CENTER			13,468	16,900	12,511	17,306	14,478	13,967
<b>ECONOMIC DEVELOPMENT EXPENDITURES</b>								
01.	56.4000	Eco Dev & Events Coord Salary			36,346	45,000	45,000	43,962
01.	56.4024	Payroll Taxes			see allocated costs			3,675
01.	56.4025	Employee Insurances			see allocated costs			19,938
01.	56.4026	Retirement Contribution			see allocated costs			1,350
01.	56.4006	Outside Services			9,052	12,500	12,500	11,500
01.	56.4036	Publishing (Ads, Brochures, PR)			300	500	300	2,500
01.	56.4038	Capital Improvement						4,300
01.	56.4702	Lyons Redstone Museum			see Health & Welfare pg. 5 for previous years			9,750
01.	56.4715	Economic Dev Grant Expense	0	17,408	25,171	25,408	25,408	4,000
TOTAL ECONOMIC DEVELOP.			0	17,408	70,869	83,408	83,208	100,975
TOTAL OPERATING EXP (excl cap)			1,026,314	1,282,200	886,547	1,211,009	1,127,048	1,060,099
TOTAL ADMIN & STREETS CAPITAL			253,982	398,100	179,931	1,666,000	1,666,000	18,600

15) Includes \$1,500 for Lyons Gardening Club LCF grant, \$1,500 for DCI Main Street, and \$8,500 for Marketing Plan strategies.

16) \$4,000 to St Vrain minimum streamflow agreement

GENERAL FUND CAPITAL REQUESTS  
FOR BUDGET YEAR 2010

ECONOMIC DEVELOPMENT CAPITAL REQUESTS:

	Description	Proposed Cost
1.	Street Banner Poles .....	4,300.00
	Poles placed at eastern corridor for event banners	
01.56.4038	TOTAL ECONOMIC DEVELOPMENT CAPITAL COSTS	<u>4,300.00</u>

STREETS/PW CAPITAL REQUESTS:

	Description	Proposed Cost
1.	Tractor with ditch mower attached .....	14,300.00
	Maintaining right-of-ways, side streets, drainage areas	
	First year cost of four year lease/purchase	
01.59.4038	TOTAL STREETS CAPITAL COSTS	<u>\$14,300.00</u>

TOTAL GENERAL FUND		
ECONOMIC DEVELOPMENT & STREETS		<u>\$18,600.00</u>

TOWN OF LYONS, COLORADO  
ELECTRIC FUND  
2010 BUDGET

	2008 ACTUAL	2008 BUDGET	--- YEAR-TO-DATE ---			2010 BUDGET
			10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		357,709		423,163		427,739
<b>RESOURCES</b>						
Electric Sales	952,703	962,734	799,114	1,021,075	958,937	978,115
Interest Income	16,738	28,000	2,612	5,000	3,134	5,000
Other Income	4,486	5,800	2,915	7,800	3,498	8,000
TOTAL	973,927	996,534	804,641	1,033,875	965,569	991,115
<b>BUDGETED EXPENDITURES</b>						
Allocated & Administrative Exp	122,231	137,460	89,312	114,067	109,022	96,100
Operating Exp	675,614	658,459	472,706	700,805	632,793	723,031
Capital Exp	2,651	212,200	46,130	187,440	86,000	79,921
TOTAL	800,496	1,008,119	608,148	1,002,312	827,815	899,051
EXCESS RES OVER EXP	173,431	(11,585)	196,493	31,563	137,754	92,064
<b>OTHER RESOURCES &amp; (EXP)</b>						
Electrical Investment Fee	45,000	75,000	13,500	27,000	18,000	18,000
Bond Proceeds						
Substation Project	0	0	0	0	0	0
Debt Service	(152,978)	(152,978)	(62,684)	(151,178)	(151,178)	(149,228)
TOTAL	(107,978)	(77,978)	(49,184)	(124,178)	(133,178)	(131,228)
TOTAL CALENDAR YEAR EXCESS OR (DEFICIT)	65,453	(89,563)	147,308	(92,615)	4,576	(39,163)
ENDING RESOURCE BALANCE					427,739	388,576

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

		--- YEAR-TO-DATE ---					
		2008	2008	10/31/09	2009	PROJECTED	2010
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	BUDGET
<b>REVENUES</b>							
02. 15.3470	Taxable Electric Sales	630,246	620,004	523,750	669,235	628,500	641,070
02. 15.3471	Non-taxable Electric Sales	115,228	118,027	96,611	127,786	115,933	118,251
02. 15.3472	Commercial Electric Sales	207,229	224,703	178,753	224,054	214,503	218,794
02. 15.3414	Reconnection Charges	1,525	800	2,075	2,800	2,490	3,000
02. 15.3401	Interest Income	16,738	28,000	2,612	5,000	3,134	5,000
02. 15.3400	Other Income	2,961	5,000	840	5,000	1,008	5,000
<b>TOTAL REVENUES</b>		<b>973,927</b>	<b>996,534</b>	<b>804,641</b>	<b>1,033,875</b>	<b>965,569</b>	<b>991,115</b>
<b>OTHER RESOURCES</b>							
02. 15.3409	Electrical Investment Fee	45,000	75,000	13,500	27,000	18,000	18,000
02. 19.35xx	Loan Proceeds						
<b>TOTAL REVENUES/RESOURCES</b>		<b>1,018,927</b>	<b>1,071,534</b>	<b>818,141</b>	<b>1,060,875</b>	<b>983,569</b>	<b>1,009,115</b>
<b>EXPENDITURES:</b>							
02. 44.8002	Allocated Expenses	66,111	75,480	50,176	66,431	61,711	32,247
02. 50.4000	Administrative Salaries	45,158	50,946	33,636	40,526	40,363	39,272
02. 50.4001	Admin Utility Billing Salaries	10,962	11,034	5,500	7,110	6,947	9,754
02. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			4,099
02. 50.4025	Employee Insurances	see allocated costs		see allocated costs			9,205
02. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,523
<b>Total Administrative</b>		<b>122,231</b>	<b>137,460</b>	<b>89,312</b>	<b>114,067</b>	<b>109,022</b>	<b>96,100</b>
<b>OPERATIONS EXPENSES</b>							
02. 65.4002	Salaries	29,109	35,892	21,984	26,945	26,380	26,323
02. 65.4024	Payroll Taxes	see allocated costs		see allocated costs			3,384
02. 65.4025	Employee Insurances	see allocated costs		see allocated costs			6,972
02. 65.4026	Retirement Contribution	see allocated costs		see allocated costs			808
02. 65.4006	Outside Services Fees	54,069	50,000	26,188	61,000	34,926	50,000
02. 65.4021	Telephone	495	2,750	454	1,200	605	850
02. 65.4027	Maintenance & Supplies	16,823	17,500	5,212	15,000	8,754	15,000
02. 65.4029	Vehicle Maint	1,274	2,000	777	2,000	932	2,000
02. 65.4030	Gasoline, Oil, Etc.	4,736	4,500	2,322	5,200	2,787	3,500
02. 65.4306	Tree Trimming	7,880	7,500	0	5,000	5,000	5,000
02. 65.5012	Elec Power-MEAN & WAPA	522,607	500,892	408,205	545,660	544,273	566,044
02. 65.5014	Sub station Maint	12,658	9,000	2,368	15,500	2,841	15,500
02. 65.5001	Transformers	10,959	8,225	0	5,000	0	5,000
02. 65.5002	Meters:Replc, Sockets, Tests	10,461	12,000	700	6,100	840	10,500
02. 65.5005	Wire, Xarms, Connectrs, Poles	4,426	5,500	2,768	9,500	3,691	9,500
02. 65.4035	Uniform Expense	0	200	165	200	200	150
02. 65.4041	PC's, Software, Printers	0	1,500	1,565	1,500	1,565	1,500
02. 65.4050	Other Expenses	117	1,000	0	1,000	0	1,000
<b>Total</b>		<b>675,614</b>	<b>658,459</b>	<b>472,706</b>	<b>700,805</b>	<b>632,793</b>	<b>723,031</b>
<b>TOTAL OPERATING EXP</b>		<b>797,845</b>	<b>795,919</b>	<b>562,018</b>	<b>814,872</b>	<b>741,815</b>	<b>819,130</b>
02. 66.4042	LVP Elec Dist System		180,400	46,130	187,440	86,000	79,921
02. 66.4038	Capital Outlay	2,651	31,800				
<b>Total Capital Outlay</b>		<b>2,651</b>	<b>212,200</b>	<b>46,130</b>	<b>187,440</b>	<b>86,000</b>	<b>79,921</b>
<b>TOTAL OPERATIONS INCL CAP</b>		<b>800,496</b>	<b>1,008,119</b>	<b>608,148</b>	<b>1,002,312</b>	<b>827,815</b>	<b>899,051</b>
<b>DEBT SERVICE PAYMENTS</b>							
02. 67.4902	Substation Bond Fees	150	150	75	150	150	150
02. 67.4903	Substation Bond Principal-2003	60,000	60,000	0	60,000	60,000	60,000
02. 67.4904	Substation Bond Interest-2003	58,638	58,638	28,419	56,838	56,838	54,888
02. 67.4921	Bond Principal-2006	12,587	12,587	13,267	13,267	13,267	13,983
02. 67.4922	Bond Interest-2006	21,603	21,603	20,923	20,923	20,923	20,207
<b>Total Debt Service</b>		<b>152,978</b>	<b>152,978</b>	<b>62,684</b>	<b>151,178</b>	<b>151,178</b>	<b>149,228</b>

1) Based on 4 investment fees at \$4,500 each

2) Includes contracted service for software host, substation and system maintenance

3) Includes landscaping costs to screen sub-station site

1)

> pg.30

2)

3)

> pg.10

ELECTRIC FUND CAPITAL REQUESTS  
FOR BUDGET YEAR 2010

	Description	Proposed Cost
1. 02.66.4042	LVP Distribution System ..... Filing #8 Phase 2 undergrounds	79,921.00
	TOTAL ELECTRIC FUND CAPITAL COSTS	<u>79,921.00</u>

TOWN OF LYONS, COLORADO  
WATER FUND  
2010 BUDGET

			---- YEAR-TO-DATE ----			2010 BUDGET
	2008 ACTUAL	2008 BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		3,552,993		4,118,303		4,064,628
RESOURCES						
Water Sales	909,320	877,042	753,313	914,712	891,976	903,007
Interest Income	100,385	185,710	15,822	20,000	18,987	19,082
Other Income	4,667	23,600	2,506	9,500	2,785	6,100
TOTAL	1,014,372	1,086,352	771,641	944,212	913,748	928,189
BUDGETED EXPENDITURES						
Allocated & Administrative Exp	118,491	138,141	89,977	117,210	107,690	90,894
Operating Exp	228,374	407,212	183,617	397,828	247,838	407,896
Capital Exp	8,300	440,284	20,721	217,160	125,000	418,864
TOTAL	355,165	985,637	294,315	732,198	480,528	917,654
EXCESS REV OVER EXP	659,207	100,715	477,326	212,014	433,220	10,535
OTHER RESOURCES & (EXP)						
Tap Fees	146,150	365,375	43,995	87,690	58,460	58,460
Transfer to General Fund			(45,000)	(191,500)	(191,500)	0
Debt Serv: Principal	(237,800)	(237,800)	(232,233)	(238,957)	(238,957)	(453,553)
Debt Service: Interest/Fees	(116,807)	(116,807)	(112,110)	(114,898)	(114,898)	(104,787)
TOTAL CALENDAR YEAR EXCESS OR (DEFICIT)	450,750	111,483	131,978	(245,651)	(53,675)	(489,345)
ENDING RESOURCE BALANCE					4,064,628	3,575,283

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

		--- YEAR-TO-DATE ---					
RESOURCES		2008	2008	10/31/09	2009	PROJECTED	2010
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	BUDGET
03. 16.3480	Metered Water Sales	895,597	867,200	743,841	901,120	880,609	889,415
03. 16.3481	Unmetered Water Sales	1,591	1,592	1,326	1,592	1,592	1,592
03. 16.3482	Pipe Water Sales	12,132	8,250	8,146	12,000	9,775	12,000
03. 16.3483	Water Meter Sales	4,331	18,600	1,385	4,500	1,785	3,600
03. 16.3401	Interest Income	100,385	185,710	15,822	20,000	18,987	19,082
03. 16.3400	Other Income	336	5,000	1,121	5,000	1,000	2,500
SUB-TOTAL RESOURCES		1,014,372	1,086,352	771,641	944,212	913,748	928,189
03. 16.3408	E.I.A.F. Grant						
03. 16.3410	Tap Connection Fees	146,150	365,375	43,995	87,690	58,460	58,460
03. 19.3514	CWRPDA Water Project Loan						
TOTAL RESOURCES		1,160,522	1,451,727	815,636	1,031,902	972,208	986,649
EXPENSES:							
ADMINISTRATION							
03. 44.8003	Allocated Expenses	62,721	73,509	51,090	64,982	62,809	27,163
03. 50.4000	Administrative Salaries	45,086	50,377	33,167	39,949	38,051	38,710
03. 50.4001	Admin Utility Billing Salaries	9,194	9,255	5,484	7,279	6,581	8,128
03. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			3,916
03. 50.4025	Employee Insurances	see allocated costs		see allocated costs			9,029
03. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,448
03. 50.4032	Water Attorney Fees	1,490	5,000	235	5,000	250	2,500
03. 50.4500	Transfer to General Fund			45,000	191,500	191,500	
Total Administrative		118,491	138,141	134,977	308,710	299,190	90,894
OPERATIONS EXPENSES							
WATER TREATMENT							
03. 62.4004	Salaries	2,919	2,925	2,528	3,102	3,034	3,030
03. 62.4006	Outside Services Fees						6,500
03. 62.4024	Payroll Taxes	see allocated costs		see allocated costs			391
03. 62.4025	Employee Insurances	see allocated costs		see allocated costs			719
03. 62.4026	Retirement Contribution	see allocated costs		see allocated costs			93
03. 62.4017	Electricity	538	500	392	500	427	500
03. 62.4050	Other Expenses	78	2,200	0	2,200	0	1,500
03. 62.5106	Lgmt Water Treatment Services	128,760	140,773	94,350	146,300	119,179	136,401
Subtotal Treatment Expenses		132,295	146,398	97,270	152,102	122,640	149,134
DISTRIBUTION							
03. 63.4003	Salaries	37,662	43,414	30,801	37,758	36,962	38,704
03. 63.4024	Payroll Taxes	see allocated costs		see allocated costs			4,991
03. 63.4025	Employee Insurances	see allocated costs		see allocated costs			9,668
03. 63.4026	Retirement Contribution	see allocated costs		see allocated costs			1,189
03. 63.4020	HSPS Natural Gas	1,511	2,600	868	2,600	1,302	2,000
03. 63.4027	Maintenance & Supplies	1,786	22,000	6,295	22,000	7,554	22,000
03. 63.4029	Vehicle Maintenance	470	2,000	434	2,000	520	1,500
03. 63.4030	Gasoline, Oil, Etc.	2,364	3,000	1,166	3,200	1,749	2,500
03. 63.4035	Uniform Expense	295	400	198	400	400	150
03. 63.5100	Line & Valve Repairs	5,486	55,000	1,661	55,000	18,982	55,000
03. 63.5101	Pump Station Maint	8,674	60,000	8,338	60,000	12,606	60,000
03. 63.5102	Pipe & Pipe Bedding	25	1,200	50	1,200	750	1,200
03. 63.5103	HSPS Electric	16,461	19,200	12,577	19,860	16,769	19,860
03. 63.5104	Hydrant Repairs	5,233	12,000	4,867	11,708	6,489	12,000
03. 63.5107	Water Assessments & Storage	13,738	20,000	11,991	20,000	13,000	18,000
03. 63.5110	Water Meters & Meter Parts	2,374	20,000	7,101	10,000	8,116	10,000
Subtotal Distribution Expenses		96,079	260,814	86,347	245,726	125,198	258,762
TOTAL OPERATIONS WITH ADMIN		346,865	545,353	318,594	706,538	547,028	498,790

1) Based on 4 taps at \$14,615 ( \$17,500 per tap, less \$2,885 to Longmont ).

2) \$1,500 included for training & certification; \$5,000 for system engineering review

1)

pg.30

2)

		--- YEAR-TO-DATE ---					2010
		2008	2008	10/31/09	2009	PROJECTED	BUDGET
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	
03. 66.4038	Capital Outlay	8,300	440,284	20,721	217,160	125,000	418,864 > pg.14
TOTAL OPERATIONS & CAPITAL		357,173	987,645	379,432	925,707	672,028	957,811
DRINKING WATER REV FUND DEBT SERVICE PAYMENTS							
03. 67.4908	1997 DWRP Loan Principal	25,294	25,294	19,727	26,451	26,451	241,047 3)
03. 67.4909	1997 DWRP Loan Interest	12,753	12,753	8,808	11,596	11,596	2,712
Water Fund's DWRP Debt Serv		38,047	38,047	28,535	38,047	38,047	243,759
DRINKING WATER REV FUND DEBT SERVICE PAYMENTS							
03. 67.4919	2003 CWRPDA Loan Principal	212,506	212,506	212,506	212,506	212,506	212,506
03. 67.4920	2003 CWRPDA Loan Interest	104,054	104,054	103,302	103,302	103,302	102,075
Water Fund's CWRPDA Debt Serv		316,560	316,560	315,808	315,808	315,808	314,581

- 3) Budgeted amount reflects anticipated pay off of the remaining principal balance in the first quarter 2010. This is six years earlier than the original repayment schedule.

WATER FUND CAPITAL REQUESTS  
FOR BUDGET YEAR 2010

Description	Proposed Cost
1. 03.66.4038 Water Line Improvements ..... 8" water line 5th Ave, Evans to Meily	164,124.00
2. 03.66.4038 Water Line Improvements ..... Contingency for water line/valve replacements	50,000.00
3. 03.66.4038 Water Line Improvements ..... Stickney Ave from 3rd to 5th, 8" Line, new hydrants, asphalt patch	144,540.00
4. 03.66.4038 Hypo-chlorination System at Apple Valley Tank ..... Improve chlorine residuals in distribution lines	54,200.00
5. 03.66.4038 12" Gate Valve at HSPS ..... Allow isolation of water system for repairs/maintenance	6,000.00
 TOTAL WATER FUND CAPITAL COSTS	 ----- \$418,864.00 =====

TOWN OF LYONS, COLORADO  
SANITATION FUND  
2010 BUDGET

	2008 ACTUAL	2008 BUDGET	--- YEAR-TO-DATE ---			2010 BUDGET
			10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		1,369,532		1,240,806		1,139,743
RESOURCES						
Sewer Fees	421,019	424,835	364,213	451,184	435,555	439,911
Interest Income	36,701	82,235	5,136	6,600	6,163	6,286
Other Income	0	2,000	0	2,000	0	1,500
TOTAL	457,720	509,070	369,348	459,784	441,718	447,697
BUDGETED EXPENDITURES						
Allocated & Administrative Exp	117,644	133,237	87,974	110,893	104,968	86,114
Operating Exp	304,067	333,291	196,435	329,360	244,201	341,850
Capital Exp	195,648	468,780	2,830	269,280	72,990	37,000
TOTAL	617,359	935,308	287,239	709,533	422,159	464,964
EXCESS REV OVER EXP	(159,639)	(426,238)	82,109	(249,749)	19,559	(17,267)
OTHER RESOURCES & (EXP)						
Tap Fees	85,000	212,500	25,500	51,000	34,000	34,000
Grants						
Debt Service: Principal	(25,344)	(25,344)	(19,766)	(26,504)	(26,504)	(241,530)
Debt Service: Interest/Fees	(12,778)	(12,778)	(8,825)	(11,618)	(11,618)	(2,717)
FUND TRANSFERS						
IN	0	0	0	0	0	0
(OUT)	0	0	0	(116,500)	(116,500)	0
TOTAL CALENDAR YEAR EXCESS OR (DEFICIT)	(112,761)	(251,861)	79,017	(353,371)	(101,063)	(227,514)
ENDING RESOURCE BALANCE					1,139,743	912,229

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

				--- YEAR-TO-DATE ---			
		2008	2008	10/31/09	2009	PROJECTED	2010
		ACTUAL	BUDGET	ACTUAL	BUDGET	YE TOTALS	BUDGET
<b>RESOURCES</b>							
04. 17.3490	Sanitation Users' Fees	421,019	424,835	364,213	451,184	435,555	439,911
04. 17.3410	Tap Connection Fees	85,000	212,500	25,500	51,000	34,000	34,000
04. 17.3401	Interest Income	36,701	82,235	5,136	6,600	6,163	6,286
04. 17.3400	Other Income	0	2,000	0	2,000	0	1,500
<b>TOTAL</b>		<b>542,720</b>	<b>721,570</b>	<b>394,848</b>	<b>510,784</b>	<b>475,718</b>	<b>481,697</b>
		=====	=====	=====	=====	=====	=====
<b>EXPENDITURES</b>							
04. 44.8004	NON-CAPITAL ALLOCATED EXP	63,364	73,605	50,403	65,255	60,484	26,788
04. 50.4000	Administrative Salaries	45,086	50,377	34,427	40,579	40,513	38,710
04. 50.4001	Admin Utility Billing Salaries	9,194	9,255	3,144	5,059	3,971	6,503
04. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			3,780
04. 50.4025	Employee Insurances	see allocated costs		see allocated costs			8,932
04. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,401
04. 50.4500	Transfer to General Fund				116,500	116,500	
<b>Total Administrative</b>		<b>117,644</b>	<b>133,237</b>	<b>87,974</b>	<b>227,393</b>	<b>221,468</b>	<b>86,114</b>
<b>OPERATIONS</b>							
<b>TREATMENT PLANT</b>							
04. 62.4004	Salaries	2,919	2,925	2,528	3,109	3,034	3,030
04. 62.4024	Payroll Taxes	see allocated costs		see allocated costs			360
04. 62.4025	Employee Insurances	see allocated costs		see allocated costs			719
04. 62.4026	Retirement Contribution	see allocated costs		see allocated costs			93
04. 62.4006	Outside Services Fees	88,277	88,277	68,504	80,999	86,825	79,784
04. 62.4017	Electricity	39,204	32,460	32,710	49,886	39,252	42,392
04. 62.4020	Natural Gas	1,385	2,800	980	2,000	1,307	1,900
04. 62.4021	Telephone	1,669	2,000	1,133	2,000	1,511	2,000
04. 62.4027	Maintenance & Supplies	21,461	24,000	7,042	24,000	10,951	24,000
04. 62.4029/30/1	Contract Vehicle Expenses	10,344	10,345	3,448	3,450	3,448	
04. 62.4031	Chemicals, Trmt, & Lab	12,900	16,500	12,431	17,000	14,917	23,030
04. 62.5202	Sludge Disposal	37,041	17,950	22,818	27,500	27,381	40,180
04. 62.5203	Chlorine & CL2 Demurrage	250	250	119	259	143	
04. 62.4041	PC's, Software, Printers	0	1,500	0	1,000	0	1,000
04. 62.4050	Other Expenses	1,396	2,120	440	1,000	528	1,000
<b>Subtotal Treatment Plant Expenses</b>		<b>216,846</b>	<b>201,127</b>	<b>152,154</b>	<b>212,203</b>	<b>189,297</b>	<b>219,488</b>
<b>COLLECTION &amp; TRANSMISSION</b>							
04. 64.4005	Salaries	37,662	43,414	30,802	37,757	36,962	38,098
04. 64.4024	Payroll Taxes	see allocated costs		see allocated costs			4,520
04. 64.4025	Employee Insurances	see allocated costs		see allocated costs			9,524
04. 64.4026	Retirement Contribution	see allocated costs		see allocated costs			1,170
04. 64.4006	Outside Services Fees	0	1,000	0	1,000	0	1,000
04. 64.4027	Maintenance & Supplies	5,119	19,500	2,613	19,500	4,336	16,000
04. 64.4029	Vehicle Maintenance	110	1,500	60	1,500	572	1,500
04. 64.4030	Gasoline, Oil, Etc.	2,376	2,700	1,166	2,900	1,399	1,800
04. 64.4035	Uniform Expense	0	400	0	400	400	150
04. 64.4309	Storm & Sewer Drainage	7,256	15,500	727	15,500	872	10,000
04. 64.5105	Discharge Permit	2,425	3,400	2,444	3,600	2,600	3,600
04. 64.5200	Line Repairs & Cleaning	32,273	44,750	6,470	35,000	7,764	35,000
<b>Subtotal Collection/Trans Expenses</b>		<b>87,221</b>	<b>132,164</b>	<b>44,281</b>	<b>117,157</b>	<b>54,904</b>	<b>122,362</b>
<b>Total Operations Incl Allocated</b>		<b>421,711</b>	<b>466,528</b>	<b>284,409</b>	<b>556,753</b>	<b>465,669</b>	<b>427,964</b>
04. 66.4038	Capital Outlay	195,648	468,780	2,830	269,280	72,990	37,000
<b>TOTAL INCLUDING CAPITAL</b>		<b>617,359</b>	<b>935,308</b>	<b>287,239</b>	<b>826,033</b>	<b>538,659</b>	<b>464,964</b>
		-----	-----	-----	-----	-----	-----

- 1) Based on 4 taps at \$8,500 per tap.
- 2) Additional electrical demand from hydrocore/dewatering equipment
- 3) Costs removed from AWWWS contract

1)

> pg.30

\*AWWS

2)

3)

3)

> pg.18

		2008	2008	--- YEAR-TO-DATE ---			2010
		ACTUAL	BUDGET	10/31/09	2009	PROJECTED	BUDGET
				ACTUAL	BUDGET	YE TOTALS	
WATER POLLUTION CONTROL REV(							
DEBT SERVICE PAYMENTS							
04. 67.4914	WPCRF Loan Principal	25,344	25,344	19,766	26,504	26,504	241,530
04. 67.4915	WPCRF Loan Interest	12,778	12,778	8,825	11,618	11,618	2,717
Sanitation Fund's							
WPCRF Debt Service		38,122	38,123	28,592	38,123	38,122	244,247

- 4) Budgeted amount reflects anticipated pay off of the remaining principal balance in the first quarter 2010. This is six years earlier than the original repayment schedule.

SANITATION FUND CAPITAL REQUESTS  
FOR BUDGET YEAR 2010

Description	Proposed Cost
1. Line replacement ..... Stickney Ave 8" main trunk line	\$5,000.00
2. Line replacement ..... Contingency for line replacements / upgrade lift stations	\$25,000.00
3. Plant improvements ..... Dewatering containment area	\$3,500.00
4. Temperature Monitor ..... Equipment needed per NPDES permit	\$3,500.00
04.66.4038 TOTAL SANITATION FUND CAPITAL COSTS	<hr style="border-top: 1px dashed black;"/> <b>\$37,000.00</b> <hr style="border-top: 3px double black;"/>

TOWN OF LYONS, COLORADO  
LIBRARY FUND  
2010 BUDGET

Page 19  
FINAL VERSION  
10-Dec

	2008		--- YEAR-TO-DATE ---			2010 BUDGET
	ACTUAL	BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		42,448		24,389		28,524
RESOURCES						
LIBRARY	6,766	5,350	3,332	5,750	6,272	7,100
OTHER INCOME	876	2,000	98	1,200	117	350
TOTAL RESOURCES	7,642	7,350	3,429	6,950	6,390	<b>7,450</b>
EXPENDITURES						
ALLOCATED & ADMIN EXP	35,765	38,158	24,160	31,200	28,992	9,361
LIBRARY	89,935	94,816	67,367	92,791	88,262	107,596
CAPITAL EXPENSE				2,500		10,000
TOTAL EXPENDITURES	125,701	132,974	91,527	126,491	117,254	126,957
EXCESS RESOURCES OVER EXP	(118,059)	(125,624)	(88,097)	(119,541)	(110,865)	(119,507)
FUND TRANSFERS						
IN	100,000	100,000	115,000	115,000	115,000	105,000
(OUT)	0	0	0	0	0	0
TOTAL CALENDAR YEAR EXCESS / (DEFICIT)	(18,059)	(25,624)	26,903	(4,541)	4,135	(14,507)
ENDING RESOURCE BALANCE					28,524	14,017

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

TOWN OF LYONS, COLORADO  
LIBRARY FUND  
2010 BUDGET

LIBRARY REVENUES		— YEAR-TO-DATE —					2010 BUDGET	
		2008 ACTUAL	2008 BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED TOTALS		
05. 25.3871	Library Fines/Donations	2,266	1,500	1,894	1,850	2,272	3,000	1)
05. 25.3872	Friends/ Fundraisers	4,500	3,850	1,438	3,900	4,000	4,100	
05. 18.3401	Interest Income	876	2,000	98	1,200	117	350	
05. 18.3500	Trns from General Fund	100,000	100,000	115,000	115,000	115,000	105,000	2)
Total Library Rev		107,642	107,350	118,429	121,950	121,390	112,450	

LIBRARY EXPENDITURES								
05. 44.8005	Lib's Share of Alloc Exp	34,017	36,405	22,657	29,370	27,188	6,963	pg.30
05. 50.4000	Administrative Salaries	1,748	1,753	1,503	1,830	1,804	1,788	
05. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			149	
05. 50.4025	Employee Insurances	see allocated costs		see allocated costs			393	
05. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			68	
Total Administrative		35,765	38,158	24,160	31,200	28,992	9,361	
05. 61.4000	Salaries, Fulltime	65,395	68,414	53,593	68,091	66,991	64,012	
05. 61.4001	Salaries, Parttime	0	5,160					
05. 61.4024	Payroll Taxes	see allocated costs		see allocated costs			5,351	
05. 61.4025	Employee Insurances	see allocated costs		see allocated costs			13,814	
05. 61.4026	Retirement Contribution	see allocated costs		see allocated costs			1,272	
05. 61.4006	Outside Services Fees	410	750	345	750	750	750	
05. 61.4012	Building & Grounds Maint	5,685	2,400	2,755	5,500	3,806	5,500	
05. 61.4014	Periodical Subscriptions	2,193	1,642	1,632	2,200	2,200	2,200	
05. 61.4017	Utility Service	2,958	2,600	2,130	3,400	2,906	3,100	
05. 61.4021	Telephone Service	1,041	1,200	949	1,200	1,265	1,300	
05. 61.4036	Publishing	1,294	1,175	4	1,175	1,175	822	3)
05. 61.4040	Craft & Program Supplies	556	575	0	575	575	575	
05. 61.4400	Books	4,601	5,300	4,319	4,000	4,000	3,000	3)
05. 61.4406	Audio Visual	1,684	1,350	1,196	2,900	1,595	2,900	
05. 61.4041	PC's, Software, Printers	2,383	2,250	37	1,000	1,000	1,000	
05. 61.4050	Other Expenditures	1,736	2,000	408	2,000	2,000	2,000	
Total Operations Incl Allocated		125,701	132,974	91,527	123,991	117,254	116,957	
05. 66.4038	Library Capital Outlay				2,500		10,000	pg.21
TOTAL LIBRARY EXPENDITURES		125,701	132,974	91,527	126,491	117,254	126,957	

- 1) Fines & donations revenue reflects daily fine fee increase from \$.05 to \$.10 per day.
- 2) Includes \$95,000 for operations and \$10,000 from potential grant funds
- 3) Reduced Publishing (used for Bazaar advertising) and Books expenditures for 2010.

LIBRARY FUND CAPITAL REQUESTS  
FOR BUDGET YEAR 2010

	Description	Proposed Cost
1.	Grant funds for building assessment .....	\$10,000.00
	Building repair assesment through Colorado Historical Grant	
05.66.4038	TOTAL LIBRARY FUND CAPITAL COSTS	----- \$10,000.00 =====

**TOWN OF LYONS, COLORADO  
CONSERVATION TRUST FUND  
2010 BUDGET**

			2008	2008	---- YEAR-TO-DATE ----			2010
			ACTUAL	BUDGET	10/31/09	2009	PROJECTED	BUDGET
					ACTUAL	BUDGET	YE TOTAL	
BEGINNING RESOURCE BALANCE				60,968		80,554		98,252
RESOURCES								
07.	20.3203	Colorado Lottery	17,829	18,650	12,609	18,946	17,313	17,560
07.	20.3401	Interest Income	1,757	3,500	321	2,200	385	500
TOTAL RESOURCES			19,586	22,150	12,930	21,146	17,698	18,060
EXPENDITURES								
07.	82.4508	Transfer to Parks/Rec						20,000
EXCESS/(DEFICIT)			19,586	22,150	12,930	21,146	17,698	(1,940)
ENDING RESOURCE BALANCE							98,252	96,312

**TOWN OF LYONS, COLORADO  
PARKS, RECREATION AND CULTURAL FUND  
2010 BUDGET**

	2008		--- YEAR-TO-DATE ---			2010 BUDGET
	ACTUAL	BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
<b>BEGINNING RESOURCE BALANCE</b>		884,562		810,775		633,130
<b>RESOURCES</b>						
TAXES	242,103	451,767	126,058	185,600	176,694	185,319
GRANTS	2,000	2,000	0	0	0	0
PARKS	71,114	71,750	83,703	78,750	83,749	83,250
RECREATION	17,537	21,250	18,609	23,350	19,570	28,350
CULTURE	52,260	47,500	47,276	58,000	54,248	62,000
OTHER INCOME	35,224	69,750	16,592	20,500	17,193	19,500
<b>TOTAL RESOURCES</b>	<b>420,237</b>	<b>664,017</b>	<b>292,238</b>	<b>366,200</b>	<b>351,454</b>	<b>378,419</b>
<b>EXPENDITURES</b>						
ALLOCATED & ADMIN EXP	140,516	157,123	130,457	165,484	156,549	69,885
PARKS	242,532	283,704	206,213	279,392	259,152	336,949
RECREATION	13,473	15,550	8,582	14,950	9,598	15,500
CULTURE	44,350	44,700	51,139	55,950	55,735	58,339
CAPITAL PROJECT EXPENSE	53,152	122,400	22,161	48,064	48,064	10,500
<b>TOTAL EXPENDITURES</b>	<b>494,023</b>	<b>623,477</b>	<b>418,551</b>	<b>563,840</b>	<b>529,098</b>	<b>491,173</b>
<b>EXCESS RESOURCES OVER EXP</b>	<b>(73,786)</b>	<b>40,540</b>	<b>(126,313)</b>	<b>(197,640)</b>	<b>(177,645)</b>	<b>(112,754)</b>
<b>FUND TRANSFERS</b>						
IN	0	0	0	0	0	20,000
(OUT)	0	0	0	0	0	0
<b>TOTAL CALENDAR YEAR EXCESS / (DEFICIT)</b>	<b>(73,786)</b>	<b>40,541</b>	<b>(126,313)</b>	<b>(197,640)</b>	<b>(177,645)</b>	<b>(92,754)</b>
<b>ENDING RESOURCE BALANCE</b>					633,130	540,376

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

TOWN OF LYONS, COLORADO  
 PARKS, RECREATION AND CULTURAL FUND  
 2010 BUDGET

		— YEAR-TO-DATE —					2010 BUDGET
		2008 ACTUAL	2008 BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTAL	
<b>TAX REVENUES</b>							
08. 21.3003	Sales Tax - 1%	160,239	182,519	90,072	132,500	133,058	135,719
08. 21.3005	Use Tax - 1%	48,066	96,248	25,751	36,000	32,901	36,000
08. 10.3007	Home Addition Park Fee	33,798	173,000	10,235	17,100	10,735	13,600
Total Taxes Revenue		<u>242,103</u>	<u>451,767</u>	<u>126,058</u>	<u>185,600</u>	<u>176,694</u>	<u>185,319</u>
<b>RECREATION REVENUES</b>							
08. 23.3800	Recr Program (On-going)	4,426	7,500	5,646	7,200	5,775	7,200
08. 23.3801	Misc Recreation Evnts Rev	1,360	9,500	2,910	4,400	3,492	9,400
08. 23.3804	Baseball/Softball Income	11,751	2,500	10,053	10,250	10,053	10,250
08. 23.3805	Recr Designated Donations	0	1,750	0	1,500	250	1,500
Total Recreation Rev		<u>17,537</u>	<u>21,250</u>	<u>18,609</u>	<u>23,350</u>	<u>19,570</u>	<u>28,350</u>
<b>CULTURAL &amp; SPECIAL EVENTS REV</b>							
08. 24.3400	LAHC Cultural Revenue	689	1,000	0	1,000	0	1,750
08. 24.3404	Special Events Revenue	38,349	32,000	34,857	43,000	41,829	14,250
08. 24.3406	Lyons 5K River Run Revenue						12,000
08. 24.3407	Lyons Outdoor Games Rev						20,000
08. 24.3820	Lyons Good Ol Days Rev	13,222	14,500	12,419	14,000	12,419	14,000
Total Cultural Revenue		<u>52,260</u>	<u>47,500</u>	<u>47,276</u>	<u>58,000</u>	<u>54,248</u>	<u>62,000</u>
<b>MISCELLANEOUS REVENUES</b>							
08. 21.3401	Interest Income	21,626	55,000	2,676	5,000	3,211	4,000
08. 21.3402	Park Donations	205	5,000	3,654	3,750	3,700	3,750
08. 22.3891	Camping	68,849	64,000	76,404	72,000	76,404	75,500
08. 22.3892	Shelter House	2,060	2,750	3,645	3,000	3,645	4,000
08. 22.3893	Parking Fees Revenue	11,818	13,000	11,762	12,000	11,762	12,000
08. 22.3894	Dog Park Fees/Licenses			1,935	2,000	2,000	2,000
08. 21.3400	Other Income	1,780	1,750	220	1,500	220	1,500
08. 21.3509	Trsf from Conservation Trust	0	0	0	0	0	20,000
Total Miscellaneous		<u>106,337</u>	<u>141,500</u>	<u>100,295</u>	<u>99,250</u>	<u>100,942</u>	<u>122,750</u>
<b>TOTAL REVENUES</b>		<u>420,237</u>	<u>664,017</u>	<u>292,238</u>	<u>366,200</u>	<u>351,454</u>	<u>398,419</u>

\*\* Includes \$1,750 for LCF grant

TOWN OF LYONS, COLORADO  
 PARKS, RECREATION AND CULTURAL FUND  
 2010 BUDGET

EXPENDITURES:	2008 ACTUAL	2008 BUDGET	— YEAR-TO-DATE —			2010 BUDGET
			10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTAL	
08. 44.8008 NON-CAPITAL ALLOCATED EXP	100,091	113,028	99,908	128,429	119,889	26,634
08. 50.4000 Administrative Salaries	40,425	44,095	30,550	37,055	36,660	32,630
08. 50.4024 Payroll Taxes	see allocated costs		see allocated costs			2,728
08. 50.4025 Employee Insurances	see allocated costs		see allocated costs			6,806
08. 50.4026 Retirement Contribution	see allocated costs		see allocated costs			1,087
Total Administrative	140,516	157,123	130,457	165,484	156,549	69,885
PARKS EXPENDITURES						
08. 51.4000 Salaries, Pks/Rec Director	53,330	54,055	46,726	57,331	57,216	56,007
08. 51.4024 Payroll Taxes	see allocated costs		see allocated costs			7,947
08. 51.4025 Employee Insurances	see allocated costs		see allocated costs			14,333
08. 51.4026 Retirement Contribution	see allocated costs		see allocated costs			1,720
08. 60.4000 Salaries, Pks/Rec Coord	27,819	28,538	23,976	29,411	28,771	28,732
08. 60.4001 Salaries, Parttime	13,083	13,775	11,367	13,028	13,640	13,134
08. 60.4002 Salaries, FT Maintenance	72,787	74,966	66,563	79,062	79,075	68,310
08. 60.4024 Payroll Taxes	see allocated costs		see allocated costs			14,867
08. 60.4025 Employee Insurances	see allocated costs		see allocated costs			40,612
08. 60.4026 Retirement Contribution	see allocated costs		see allocated costs			1,926
08. 50.4021 Telephone	2,891	2,850	1,786	3,000	2,144	2,800
08. 50.4036 Publishing	1,330	2,500	500	2,000	2,400	2,000
08. 60.4006 Outside Service Fees	0	9,000	3,250	6,500	3,250	
08. 60.4012 Bldg, Grounds, Rest Room Maint	24,756	30,000	25,715	32,500	30,858	34,000
08. 60.4017 Electric Service	3,120	3,120	2,800	3,360	3,360	3,360
08. 60.4027 Maintenance & Supplies	14,461	18,500	10,797	15,000	12,957	20,500
08. 60.4029 Vehicle Maintenance	958	2,750	408	2,500	490	1,500
08. 60.4030 Vehicle & Equipment Gas	6,032	5,000	2,964	6,500	3,557	4,250
08. 60.4035 Uniform Expense	368	650	70	650	450	450
08. 60.4041 PC's, Software, Printers	562	2,000	2,029	3,000	2,030	1,500
08. 60.4050 Other Expenditures	556	2,000	308	1,750	800	1,000
08. 60.4311 Trash & Sanitary Svcs	8,519	6,500	4,380	9,000	5,255	7,000
08. 60.4317 River Course Maint	4,720	8,000	0	6,800	6,800	4,500
08. 60.4318 Graffiti Removal	0	12,000	0	2,500	0	1,000
08. 60.4321 Park Signage	2,760	2,500	2,575	2,000	2,600	1,500
08. 60.4322 Tree Maintenance	4,480	5,000	0	3,500	3,500	4,000
Total Parks Operations	242,532	283,704	206,213	279,392	259,152	336,949
RECREATION EXPENDITURES						
08. 70.4050 Baseball/Softball Exp	2,569	1,550	3,898	3,500	3,978	3,500
08. 73.4052 Youth Scholarships&Equipment	100	1,000	120	1,000	144	1,000
08. 74.4050 Grant&Desig Rec Dona Exp	0	1,000	0	1,000	0	1,000
08. 76.4050 Rec Programming Exp	5,622	5,500	4,258	7,250	5,110	6,500
08. 77.4050 Misc Recreation Exp	5,182	6,500	305	2,200	366	3,500
Total Recreation Expense	13,473	15,550	8,582	14,950	9,598	15,500

pg.30

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- 1) Increased to address \$6,000 one-time cost in order to replace doors in restroom facilities that are failing. On-going costs for sprinklers & irrigation maintenance, seeding, fertilization, weed control, trash receptacle supplies, dog bags, etc.
- 2) Increased to address \$8,500 needed in one-time maintenance costs for repair of the Sandstone Park fountain, landscaping around clarifier, and repainting of shelters. On-going equipment maintenance, safety supplies, trail maintenance, and non-capitalized improvements

TOWN OF LYONS, COLORADO  
 PARKS, RECREATION AND CULTURAL FUND  
 2010 BUDGET

				— YEAR-TO-DATE —			2010 BUDGET
		2008 ACTUAL	2008 BUDGET	10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTAL	
CULTURAL & SPECIAL EVENTS EXP							
08. 56.4703	Good Ole Days Expense	6,634	10,000	9,113	8,500	9,113	8,500
08. 56.4705	Special Events Exp	21,486	16,500	30,944	32,000	32,000	5,500
08. 56.4706	Arts & Cultural (SCFD) Grant Exp	4,019	2,000	172	0	172	
08. 56.4707	Parade of Lights Exp	7,996	8,200	5,500	8,450	8,450	8,450
08. 56.4708	LAHC Exp	0	1,000	50	1,500	500	3,389
08. 56.4709	Lyons 5K River Run						9,500
08. 56.4710	Lyons Outdoor Games						17,500
08. 56.4700	Other Cultural Exp	4,215	7,000	5,360	5,500	5,500	5,500
Total Cultural Expense		44,350	44,700	51,139	55,950	55,735	58,339
CAPITAL PROJECTS EXPENDITURES NON GRANT FUNDED							
08. 60.4038	Parks Capital Improvements	45,247	52,400	8,013	24,500	24,500	10,500
08. 60.4383	Bohn Park Improvements	7,905	70,000	14,147	23,564	23,564	0
Subtotal Non-Grant		53,152	122,400	22,161	48,064	48,064	10,500
Total Capital Projects Exp		53,152	122,400	22,161	48,064	48,064	10,500

4)  
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pg.27

4) Includes \$1,000 carry over from 2006 Clarifier grant, \$639 LAHC fundraiser carryover, and \$1,750 LCF grant

\* These events were previously included under 08.56.4705 Special Events



TOWN OF LYONS, COLORADO  
PROPERTY FUND  
2010 BUDGET

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FINAL VERSION  
10-Dec

	2008 ACTUAL	2008 BUDGET	---- YEAR-TO-DATE ----			2010 BUDGET
			10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	
BEGINNING RESOURCE BALANCE		30,688		35,217		38,556
RESOURCES						
LEASE INCOME	98,298	98,298	81,915	98,298	98,298	98,298
OTHER INCOME	720	1,625	114	2,375	137	800
TOTAL RESOURCES	99,018	99,923	82,029	100,673	98,435	99,098
EXPENDITURES						
ADMINISTRATION	10,772	14,338	9,089	15,594	11,389	14,644
TOTAL EXPENDITURES	10,772	14,338	9,089	15,594	11,389	14,644
EXCESS RESOURCES OVER EXP	88,246	85,585	72,940	85,079	87,045	84,454
OTHER RESOURCES & (EXP)						
Debt Service: Principal	(48,949)	(48,949)	(46,507)	(52,645)	(52,645)	(56,619)
Debt Service: Interest/Fees	(34,757)	(34,757)	(30,223)	(31,061)	(31,061)	(27,087)
TOTAL CALENDAR YEAR EXCESS / (DEFICIT)	4,540	1,879	(3,790)	1,373	3,339	748
ENDING RESOURCE BALANCE					38,556	39,304

This Budget includes the reduction in salary expense for six mandatory furlough days in 2010 and reduced cost for employee health insurance resulting from the policy change effective January 1, 2010.

	2008 ACTUAL	2008 BUDGET	---- YEAR-TO-DATE ----			2010 BUDGET
			10/31/09 ACTUAL	2009 BUDGET	PROJECTED TOTALS	
<b>PROPERTY REVENUES</b>						
09. 26.3429 Lease Income	98,298	98,298	81,915	98,298	98,298	98,298
09. 26.3401 Interest Income	615	1,250	114	800	137	300
09. 26.3890 Senior Community Building Rental	105	375	0	1,575	0	500
Total Property Rev	99,018	99,923	82,029	100,673	98,435	99,098

**PROPERTY EXPENDITURES**

09. 44.8009 Property's Share of Alloc Exp	3,129	3,488	3,085	3,759	3,552	3,077	pg.30
09. 50.4000 Administrative Salaries	2,202	2,350	1,743	2,235	2,092	1,971	
09. 50.4024 Payroll Taxes	see allocated costs		see allocated costs			166	
09. 50.4025 Employee Insurances	see allocated costs		see allocated costs			483	
09. 50.4026 Retirement Contribution	see allocated costs		see allocated costs			47	
09. 50.4012 Building & Grounds Maintenance	949	1,500	720	3,000	864	2,500	
09. 50.4017 Electric & Utility Services	1,516	3,000	1,686	2,500	2,529	2,800	
09. 50.4020 Natural Gas Service	1,664	2,300	950	2,300	1,267	1,800	
09. 50.4021 Telephone Service	1,312	1,200	905	1,300	1,086	1,300	
09. 50.4050 Other Expenditures	0	500	0	500	0	500	
Total Administrative	10,772	14,338	9,089	15,594	11,389	14,644	
<b>DEBT SERVICE PAYMENTS</b>							
09. 67.4917 Loan Principal	48,949	48,949	46,507	52,645	52,645	56,619	
09. 67.4918 Loan Interest	34,757	34,757	30,223	31,061	31,061	27,087	
Total Debt Service	83,706	83,706	76,730	83,706	83,706	83,706	

TOWN OF LYONS, COLORADO  
 ALLOCATED EXPENSES FOR BUDGET YEAR 2010

12/09/09

ACCT #	DESCRIPTION	GENERAL FUND	ELECTRIC FUND	WATER FUND	SANITATION FUND	PARKS/REC FUND	LIBRARY FUND	PROPERTY FUND	TOTAL BUDGET
01.44.4008	Office Operations	\$7,000	\$2,400	\$2,000	\$2,000	\$5,000	\$1,600		\$20,000.00 Office Operations
01.44.4010	Postage	\$2,090	\$2,310	\$1,950	\$1,950	\$1,500	\$200		\$10,000.00 Postage
01.44.4011	OffEquip/Main/SoftwareSupport	\$3,014	\$3,789	\$3,444	\$3,444	\$2,151	\$1,378		\$17,221.25 Off Equip Maint/Software Support
01.44.4014	Dues & Subscr's	\$2,879	\$2,141	\$666	\$291	\$740		\$152	\$6,869.00 Dues & Subscr's
01.44.4015	Training & Meetings	\$3,973	\$611	\$461	\$461	\$1,212	\$162		\$6,880.00 Training & Meetings
01.44.4016	Travel	\$1,913	\$1,892	\$392	\$392	\$1,142	\$170		\$5,900.00 Travel
01.44.4800	General Insurance	\$16,965	\$9,360	\$8,775	\$8,775	\$9,536	\$2,165	\$2,925	\$58,500.00 General Insurance
01.44.4032	Attorneys' Fees	\$52,920	\$3,150	\$3,150	\$3,150	\$630			\$63,000.00 Attorneys' Fees
01.44.4102	Auditing Fees	\$5,566	\$1,500	\$1,488	\$1,488	\$1,755	\$303		\$12,100.00 Auditing Fees
01.44.4018	Staff Appreciation	\$190	\$190	\$190	\$190	\$190	\$50		\$1,000.00 Staff Services
01.44.4033	Engineering Fees	\$4,130	\$700	\$980	\$980	\$210			\$7,000.00 Engineering Fees
01.44.4055	PC Technician Fees	\$3,920	\$3,520	\$3,120	\$3,120	\$1,520	\$800		\$16,000.00 PC Technician Fees
01.44.5009	Copier Lease Pymt	\$1,596	\$684	\$547	\$547	\$1,049	\$137	\$0	\$4,560.00 Copier Lease Pymt
<b>SUBTOTAL BY FUND</b>		<b>\$106,157</b>	<b>\$32,247</b>	<b>\$27,163</b>	<b>\$26,788</b>	<b>\$26,634</b>	<b>\$6,963</b>	<b>\$3,077</b>	<b>\$229,030</b>
Overall % of total costs shared by each Fund		page 4 46.4%	02.44.8002 14.1%	03.44.8003 11.9%	04.44.8004 11.7%	08.44.8008 11.6%	05.44.8005 3.0%	09.44.8009 1.3%	100.0%