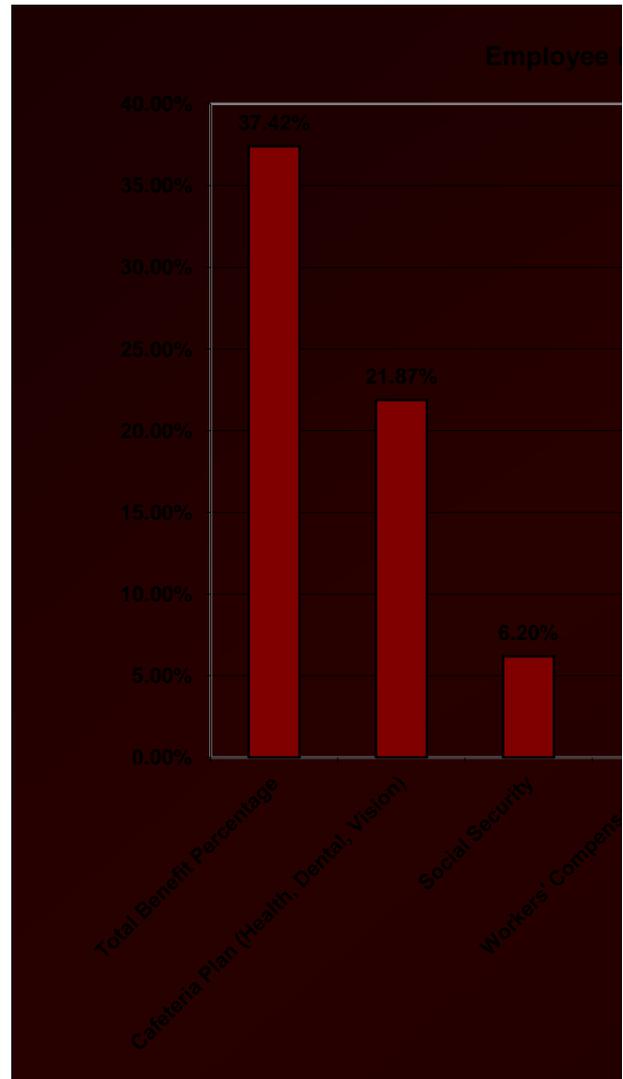


| | |
|--|---------------|
| Total Benefit Percentage | 37.42% |
| Cafeteria Plan (Health, Dental, Vision) | 21.87% |
| Social Security | 6.20% |
| Workers' Compensation | 3.90% |
| Retirement | 3.00% |
| Medicare | 1.45% |
| FUTA (6.2% w/5.4% credit) | 0.80% |
| SUTA | 0.20% |

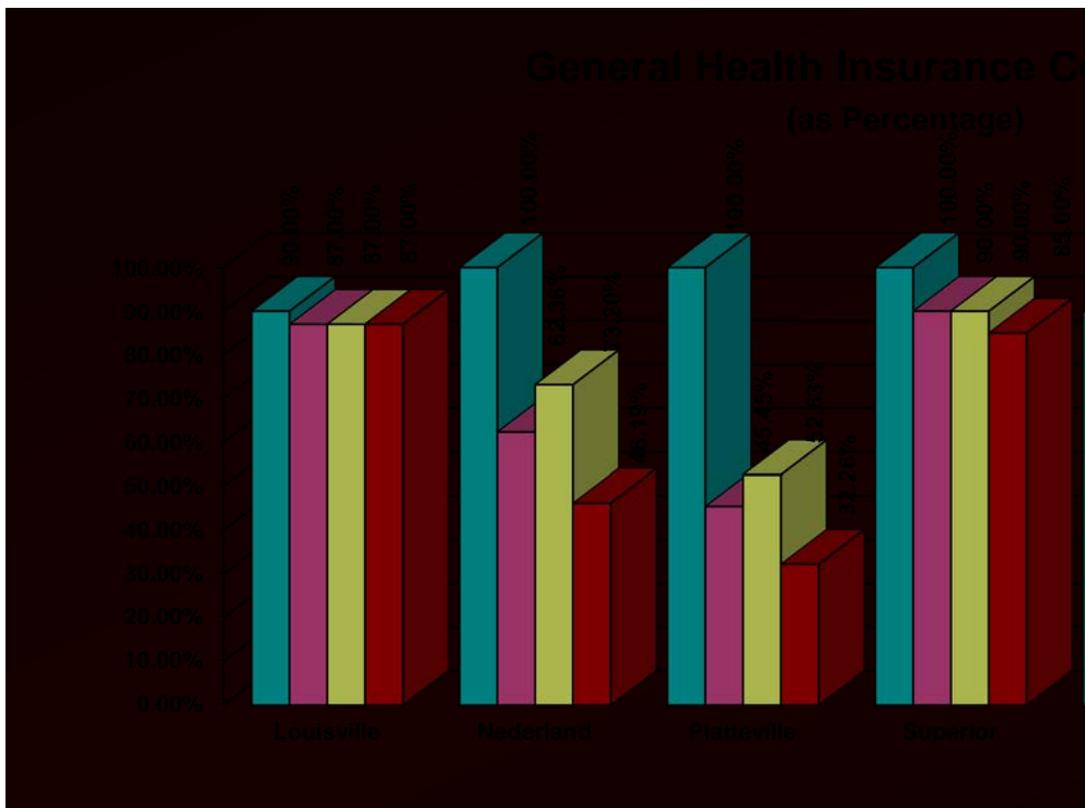
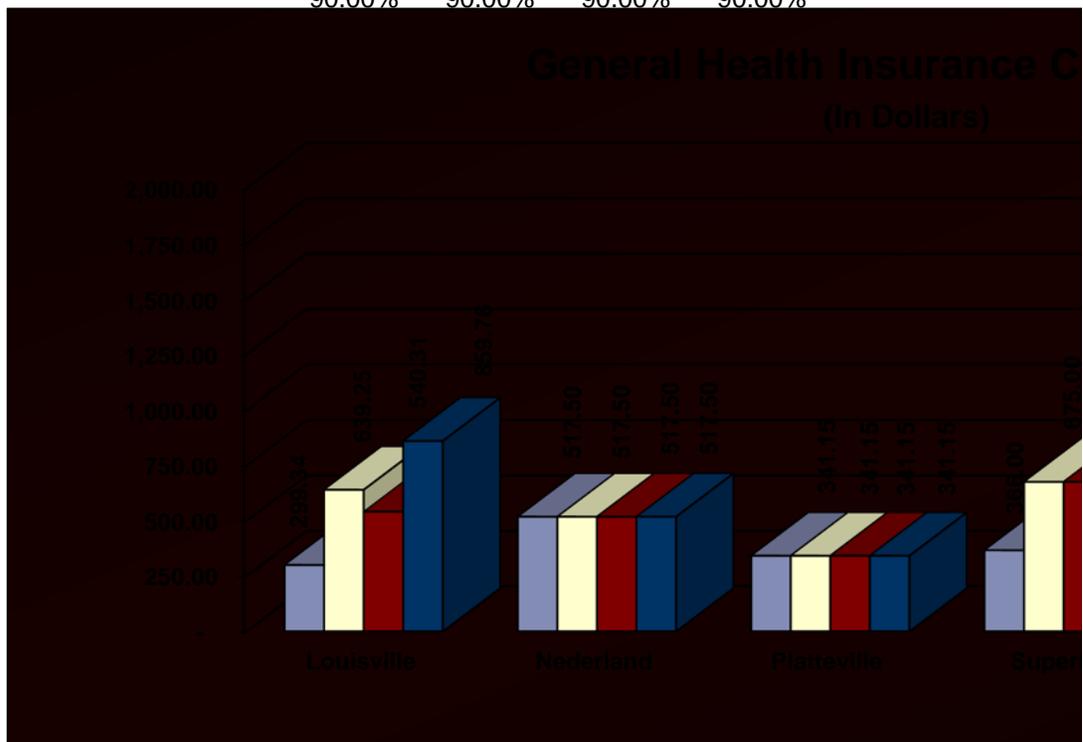


Colorado Municipal League

| General Health Benefits Premium | Employee Only \$ | Emp + Sp \$ | Emp + 1 Dep \$ | Emp + Fam \$ |
|---------------------------------|------------------|-------------|----------------|--------------|
| Louisville | 299.34 | 639.25 | 540.31 | 859.76 |
| Nederland | 517.50 | 517.50 | 517.50 | 517.50 |
| Platteville | 341.15 | 341.15 | 341.15 | 341.15 |
| Superior | 366.00 | 675.00 | 675.00 | 948.60 |
| Lyons (2010) | 596.18 | 1,268.85 | 991.18 | 1,745.46 |

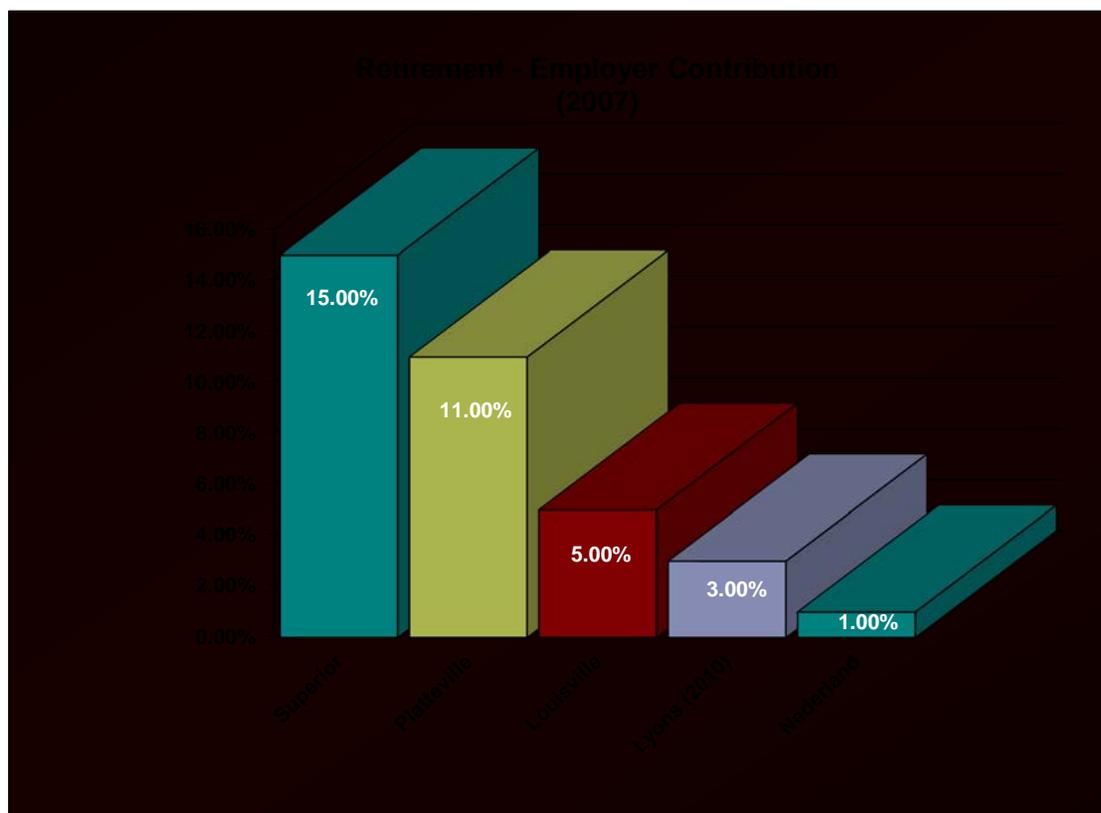
| General Health Benefits Premium | Employee Only | Emp + Sp | Emp + 1 Dep | Emp + Fam |
|---------------------------------|---------------|----------|-------------|-----------|
| Louisville | 90.00% | 87.00% | 87.00% | 87.00% |

| | | | | |
|--------------|---------|--------|--------|--------|
| Nederland | 100.00% | 62.36% | 73.20% | 46.19% |
| Platteville | 100.00% | 45.45% | 52.63% | 32.26% |
| Superior | 100.00% | 90.00% | 90.00% | 85.00% |
| Lyons (2010) | 90.00% | 90.00% | 90.00% | 90.00% |

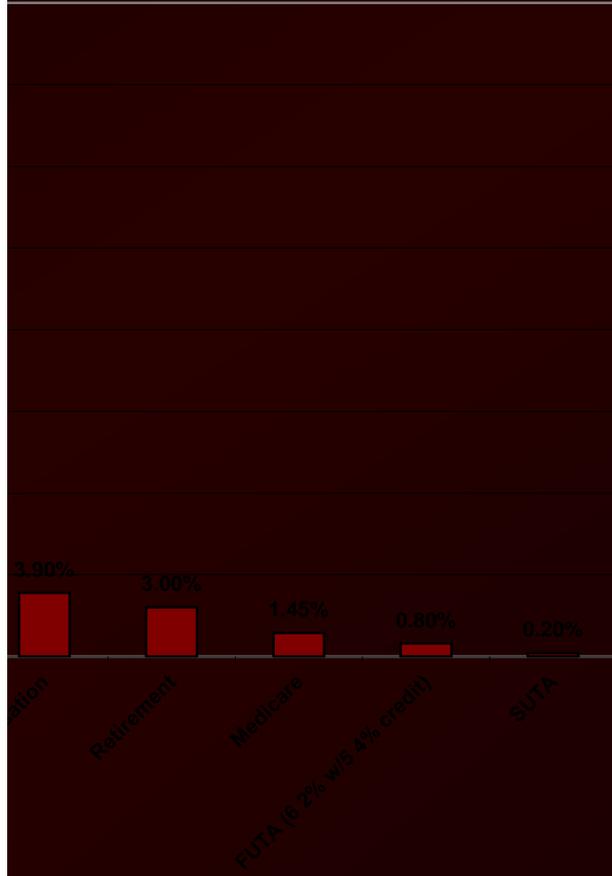


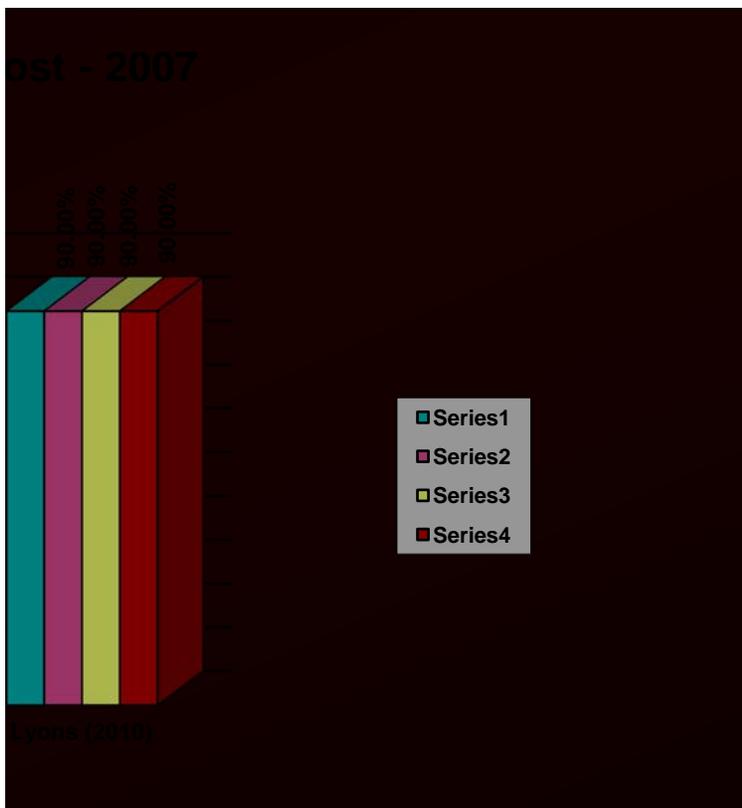
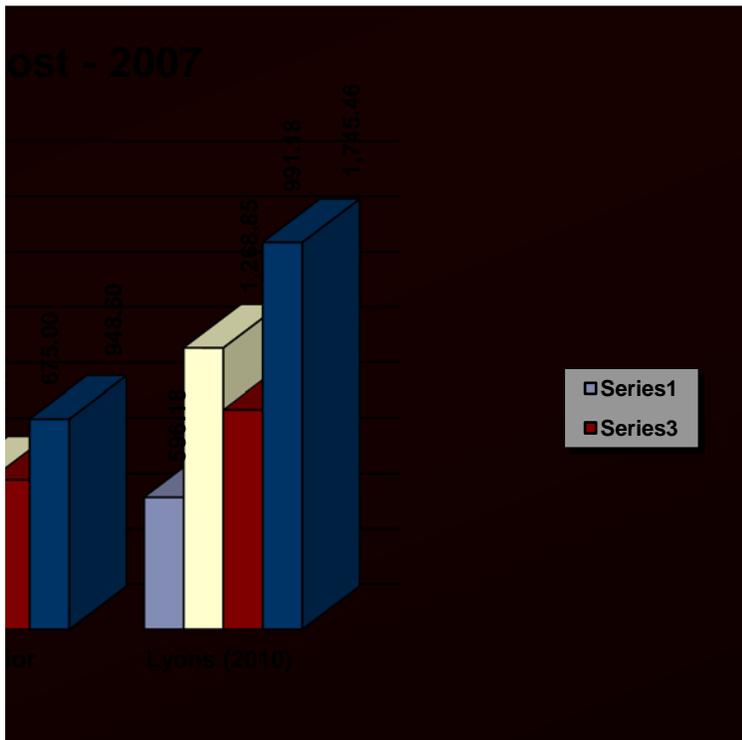
Retirement - Employer Contribution

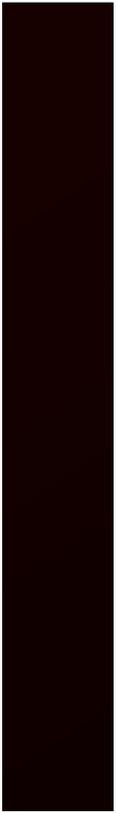
| | |
|--------------|--------|
| Superior | 15.00% |
| Platteville | 11.00% |
| Louisville | 5.00% |
| Lyons (2010) | 3.00% |
| Nederland | 1.00% |



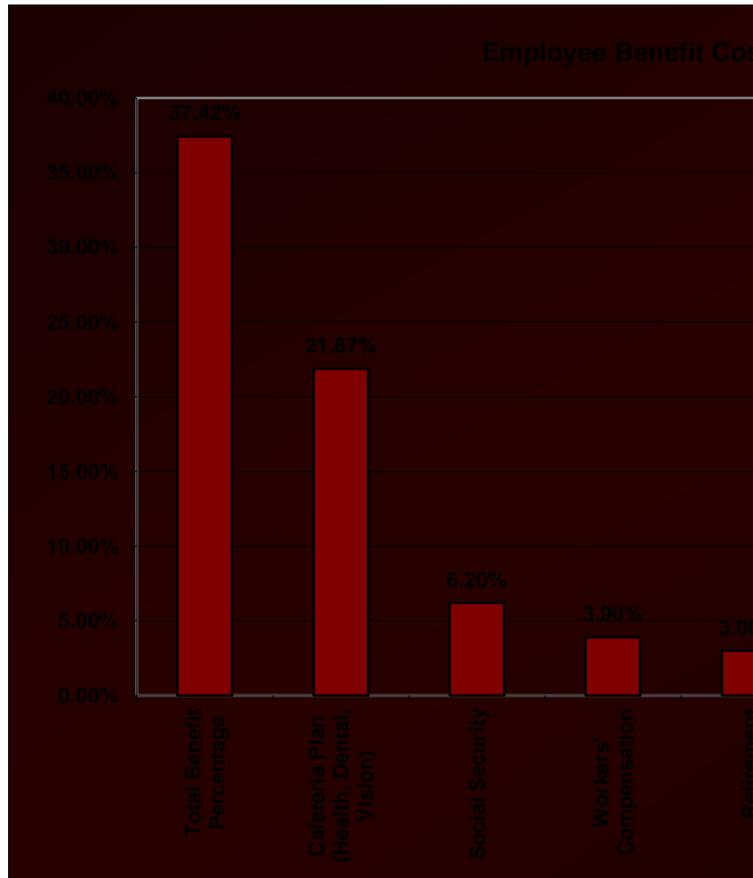
Benefit Costs







| | |
|--|---------------|
| Total Benefit Percentage | 37.42% |
| Cafeteria Plan (Health, Dental, Vision) | 21.87% |
| Social Security | 6.20% |
| Workers' Compensation | 3.90% |
| Retirement | 3.00% |
| Medicare | 1.45% |
| FUTA (6.2% w/5.4% credit) | 0.80% |
| SUTA | 0.20% |

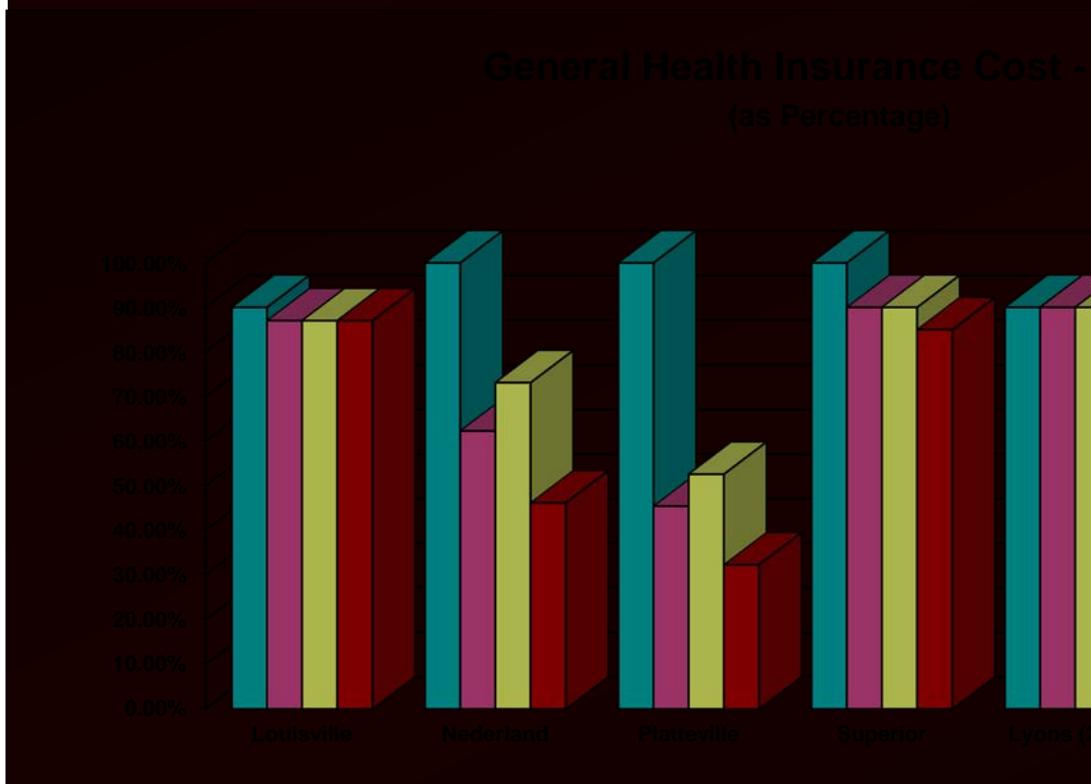
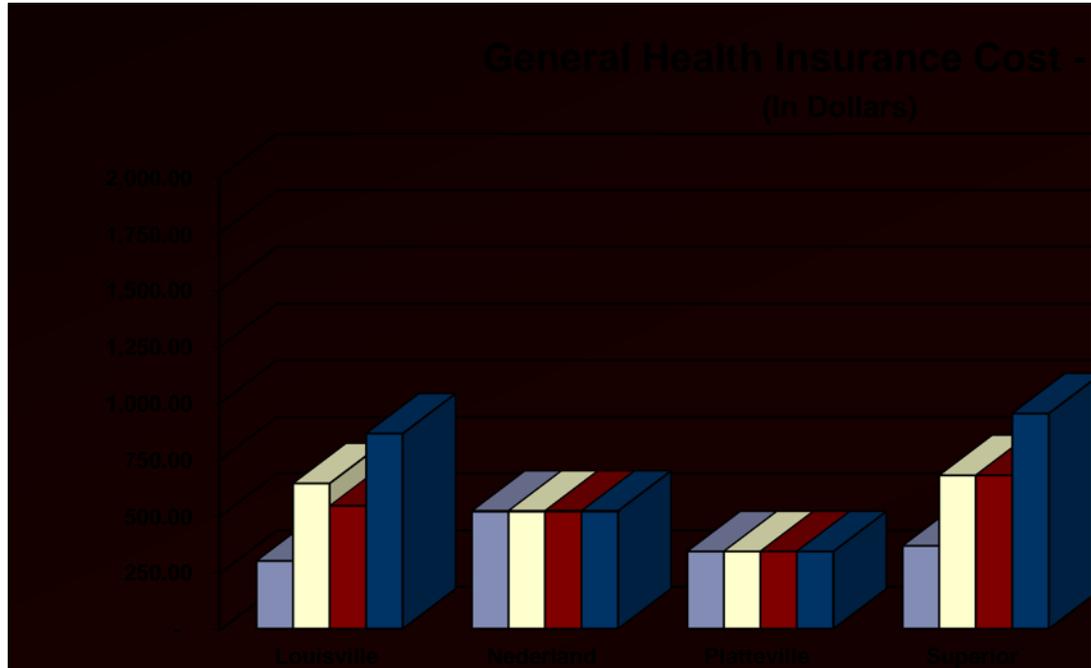


Colorado Municipal League

| | Employee Only \$ | Emp + Sp \$ | Emp + 1 Dep \$ | Emp + Fam \$ |
|------------------------------|------------------|-------------|----------------|--------------|
| General Health Benefits Prem | | | | |
| Louisville | 299.34 | 639.25 | 540.31 | 859.76 |
| Nederland | 517.50 | 517.50 | 517.50 | 517.50 |
| Platteville | 341.15 | 341.15 | 341.15 | 341.15 |
| Superior | 366.00 | 675.00 | 675.00 | 948.60 |
| Lyons (2010) | 596.18 | 1,268.85 | 991.18 | 1,745.46 |

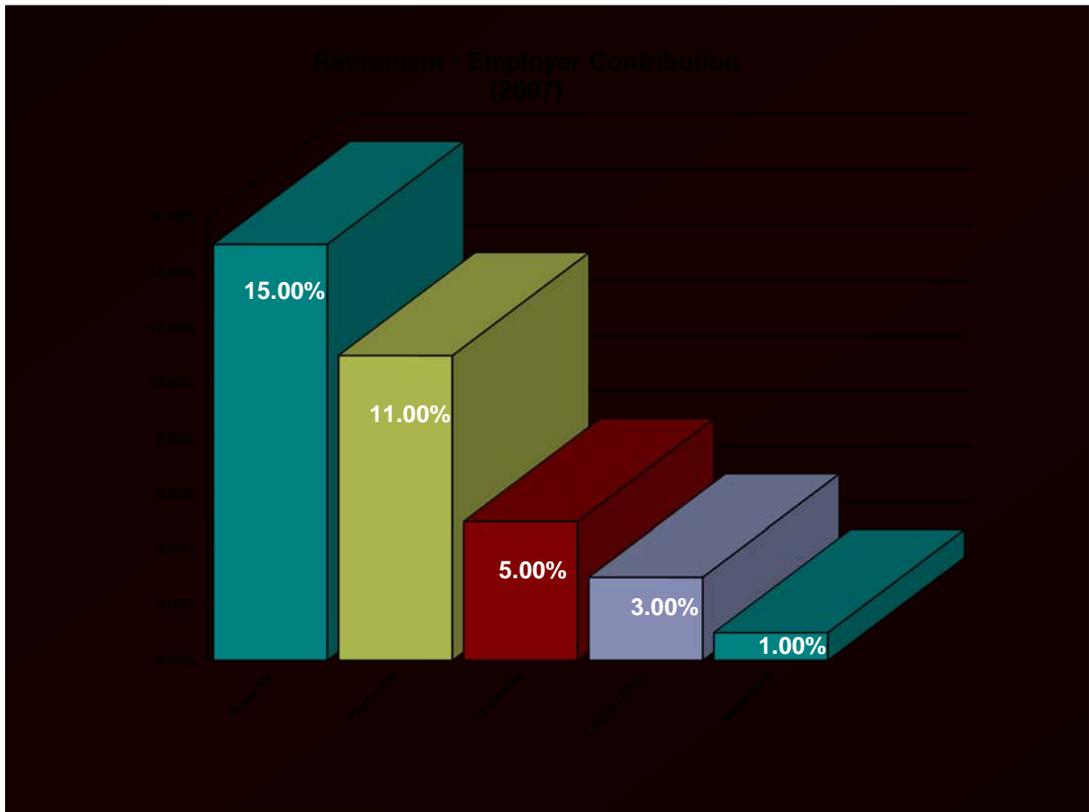
| | Employee Only | Emp + Sp | Emp + 1 Dep | Emp + Fam |
|------------------------------|---------------|----------|-------------|-----------|
| General Health Benefits Prem | | | | |

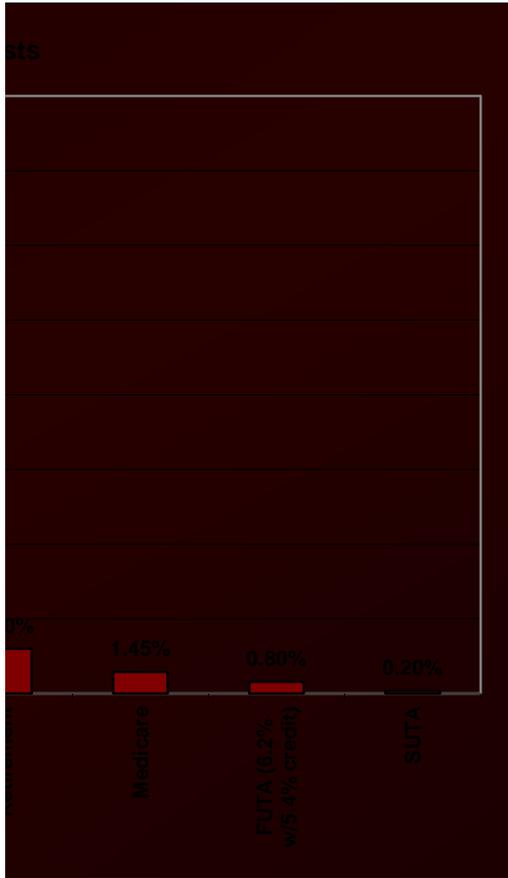
| | | | | |
|--------------|---------|--------|--------|--------|
| Louisville | 90.00% | 87.00% | 87.00% | 87.00% |
| Nederland | 100.00% | 62.36% | 73.20% | 46.19% |
| Platteville | 100.00% | 45.45% | 52.63% | 32.26% |
| Superior | 100.00% | 90.00% | 90.00% | 85.00% |
| Lyons (2010) | 90.00% | 90.00% | 90.00% | 90.00% |

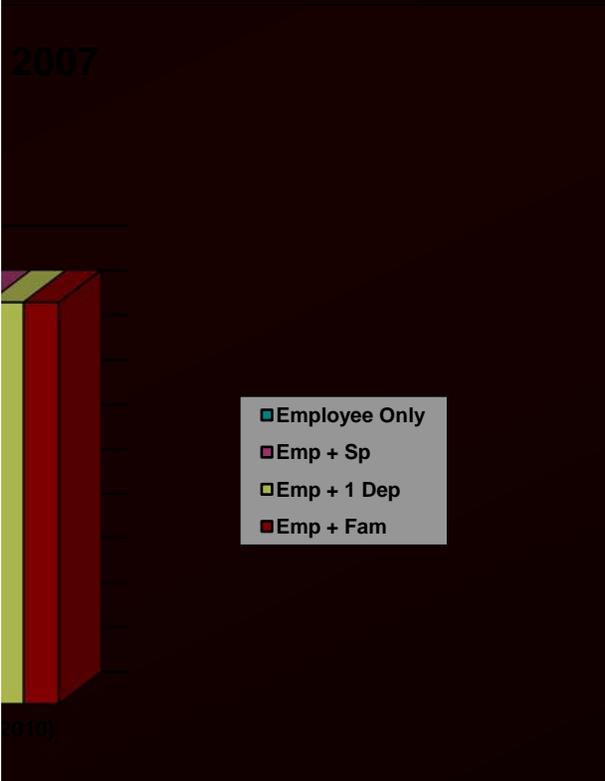
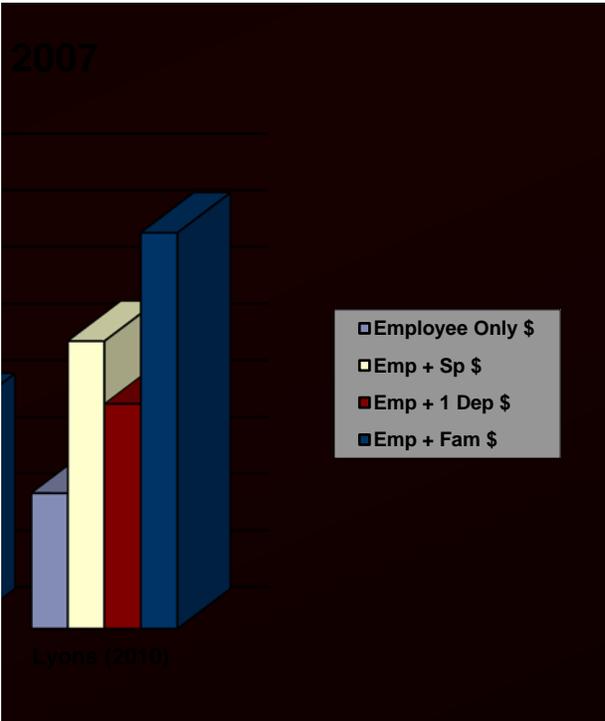




| Retirement - Employer Contribution | |
|------------------------------------|--------|
| Superior | 15.00% |
| Platteville | 11.00% |
| Louisville | 5.00% |
| Lyons (2010) | 3.00% |
| Nederland | 1.00% |

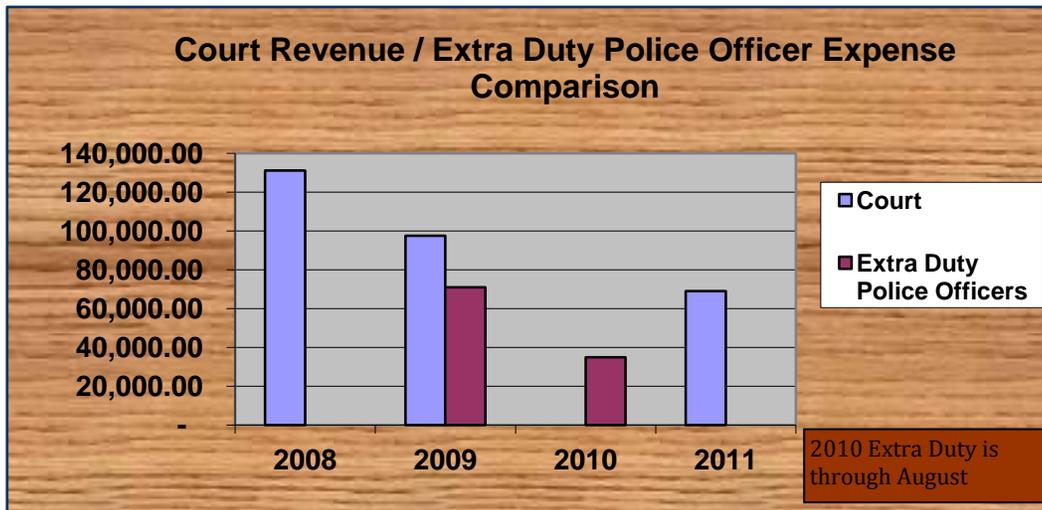






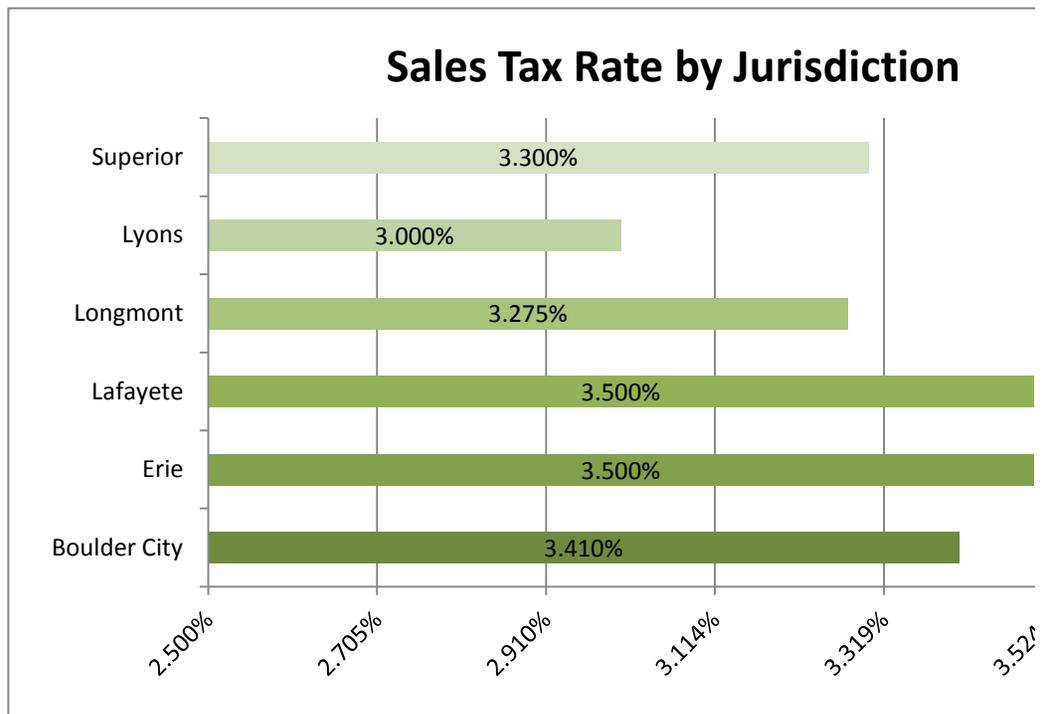
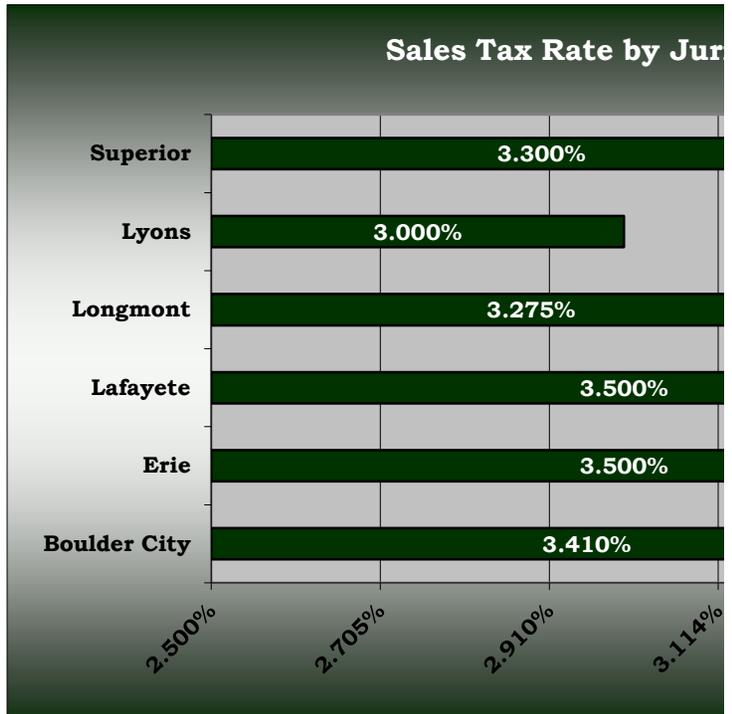


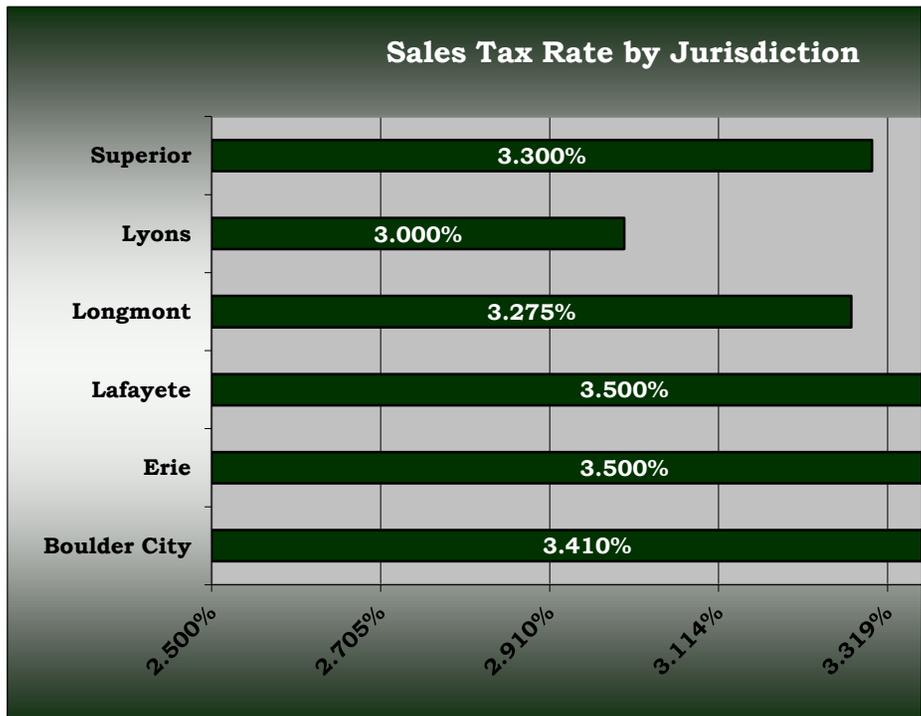
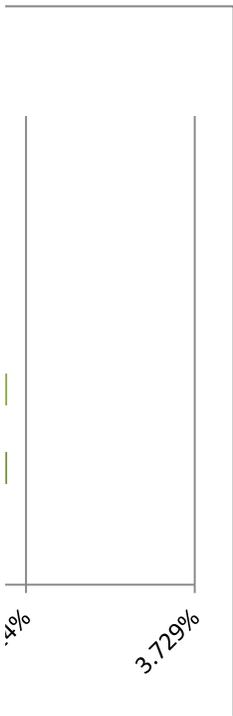
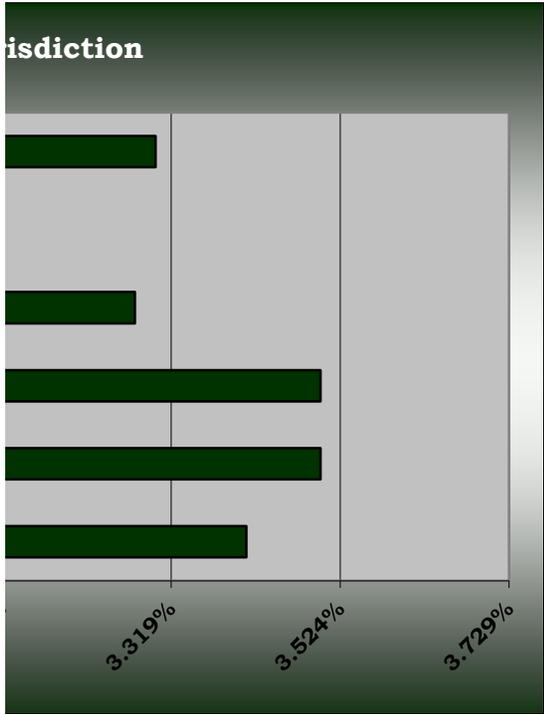
| | 2008 | 2009 | 2010 | 2011 |
|----------------------------|------------|-----------|-----------|-----------|
| Court | 131,144.84 | 97,602.16 | #REF! | 69,000.00 |
| Extra Duty Police Officers | - | 71,044.25 | 35,000.00 | #REF! |
| | | 0.27 | | 51750 |



2010

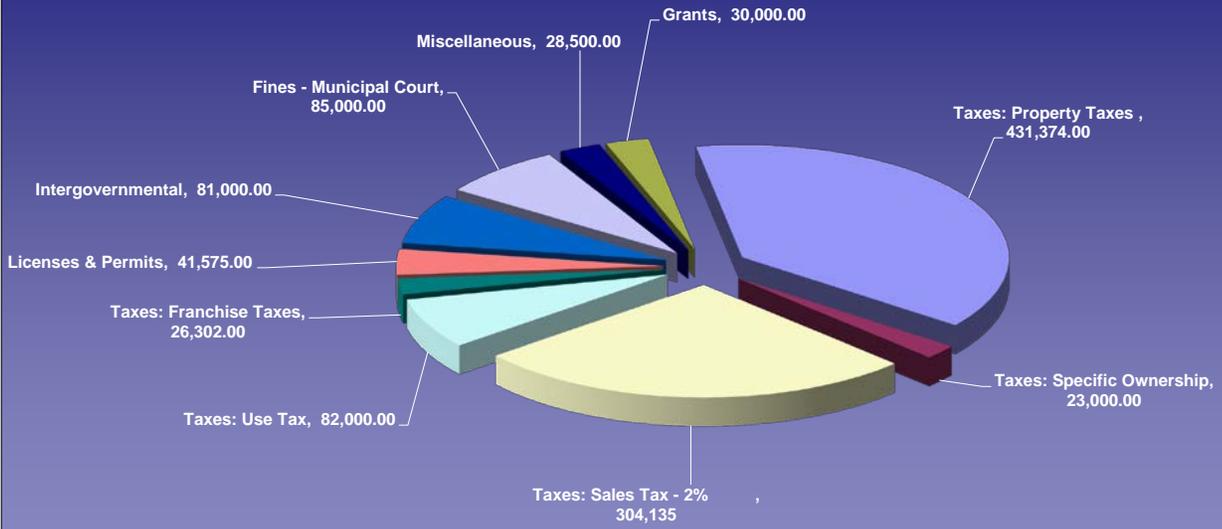
| | |
|-------------------|--------|
| State of Colorado | 2.900% |
| RTD | 1.200% |
| Boulder County | 0.650% |
| Boulder City | 3.410% |
| Erie | 3.500% |
| Lafayette | 3.500% |
| Longmont | 3.275% |
| Lyons | 3.000% |
| Superior | 3.300% |



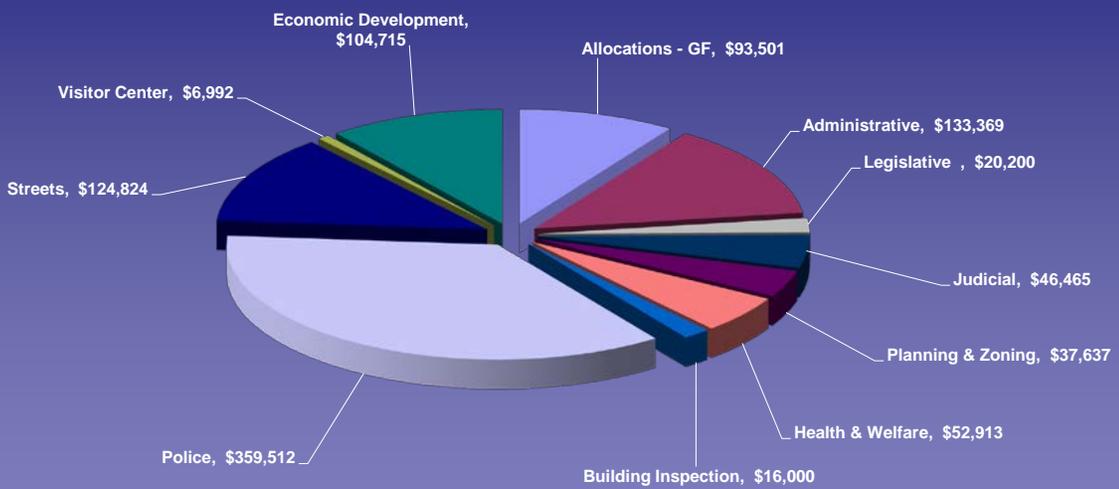




2012 General Fund Revenues



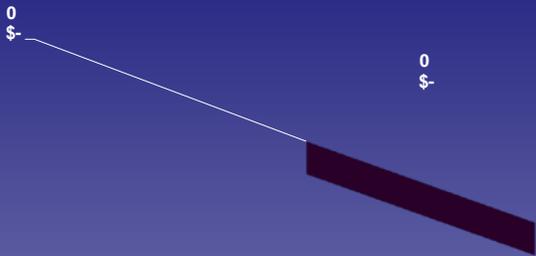
2011 General Fund Expenditures



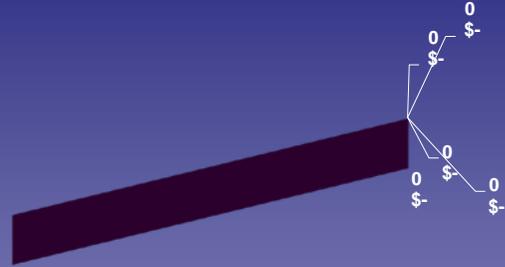
2011 Library Fund Revenues



2011 Library Fund Expenditures



2011 Parks, Recreational & Cultural Fund Revenues



2011 Parks, Recreation & Cultural Fund Expenditures



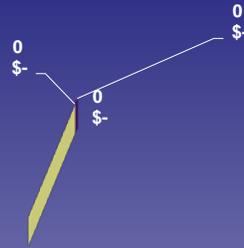
2011 Electric Fund Revenues



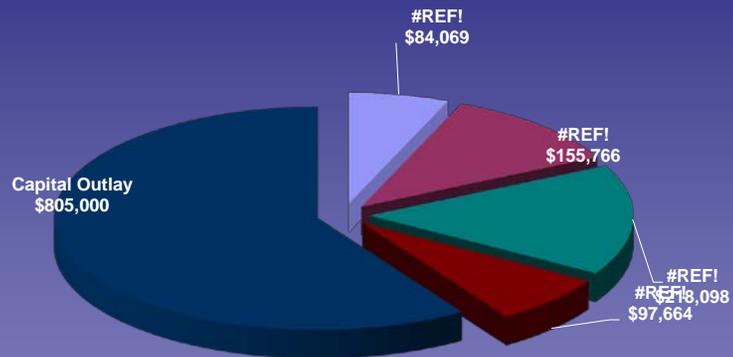
2011 Electric Expenditures



2011 Water Fund Revenues



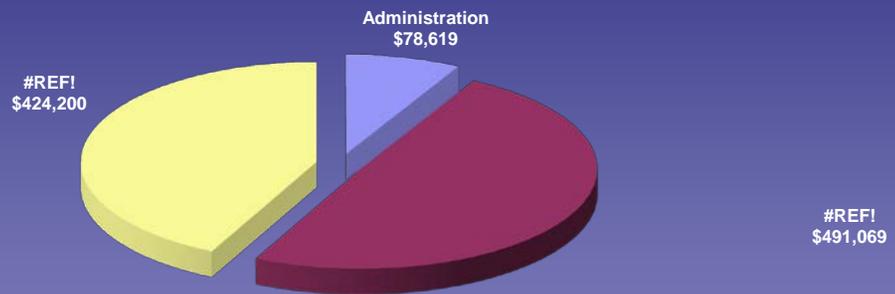
2011 Water Fund Expenditures



2011 Sanitation Fund Revenues



2011 Sanitation Fund Expenditures



2011 Property Fund Revenues

\$ 0



2011 Property Fund Expenditures

\$ 0
\$ 0
\$ 0

Town of Lyons
Estimated Fund Balances
For the Year Ended 12/31/2011

| | General Governmental Funds | | | | Enterprise Funds | | | | Total |
|---|----------------------------|-----------------|----------------|-------------------|-------------------|-------------------|---------------------|----------------|-------------------|
| | General Fund | Library Fund | PRC Fund | Conservation Fund | Electric Fund | Water Fund | Sanitation Fund | Property Fund | |
| Revenues | | | | | | | | | |
| Taxes | \$ 898,589 | | \$ 201,868 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,100,457 |
| Fees | 106,500 | - | #REF! | - | 370,800 | #REF! | 449,300 | 50 | #REF! |
| Court | 69,000 | - | - | - | - | - | - | - | \$ 69,000 |
| Grants/Donations | 30,000 | 6,600 | - | - | - | - | - | - | \$ 36,600 |
| Other/Transfers* | - | 97,500 | #REF! | 17,300 | 705,000 | #REF! | 42,500 | 98,373 | #REF! |
| Total Revenues | <u>1,104,089</u> | <u>104,100</u> | <u>#REF!</u> | <u>17,300</u> | <u>1,075,800</u> | <u>#REF!</u> | <u>491,800</u> | <u>98,423</u> | <u>#REF!</u> |
| Expenditures | | | | | | | | | |
| Allocated among funds | 61,944 | 400 | #REF! | - | - | 5,600 | 2,800 | 5,700 | #REF! |
| Administrative | #REF! | 101,188 | #REF! | - | 82,532 | 78,469 | 75,819 | 8,300 | #REF! |
| Program/Departmental | #REF! | - | #REF! | - | 654,074 | #REF! | 348,100 | - | #REF! |
| Other/Transfers | #REF! | - | - | #REF! | - | - | - | - | #REF! |
| Capital Outlay | #REF! | - | - | - | - | 805,000 | 424,200 | - | #REF! |
| Debt Service | - | - | - | - | 152,059 | 315,762 | - | 83,705 | 551,527 |
| Contingency Expenditures | 15,000 | - | - | - | - | - | - | - | 15,000 |
| Total Expenditures | <u>#REF!</u> | <u>101,588</u> | <u>#REF!</u> | <u>#REF!</u> | <u>888,665</u> | <u>#REF!</u> | <u>850,919</u> | <u>97,705</u> | <u>#REF!</u> |
| Net Revenues over Expenditures | <u>#REF!</u> | <u>\$ 2,512</u> | <u>#REF!</u> | <u>#REF!</u> | <u>\$ 187,135</u> | <u>#REF!</u> | <u>\$ (359,119)</u> | <u>\$ 718</u> | <u>#REF!</u> |
| Beg Fund Balance/Retained Earnings, 1/1/2011 | <u>415,000</u> | <u>22,500</u> | <u>585,000</u> | <u>115,476</u> | <u>3,100,000</u> | <u>10,560,000</u> | <u>4,275,000</u> | <u>106,000</u> | <u>19,178,976</u> |
| Ending Fund Balance, 12/31/2011 | <u>#REF!</u> | <u>25,012</u> | <u>#REF!</u> | <u>#REF!</u> | <u>3,287,135</u> | <u>#REF!</u> | <u>3,915,881</u> | <u>106,718</u> | <u>#REF!</u> |

Town of Lyons
Estimated Fund & Cash Balances
For the Year Ended 12/31/2011

| | General Governmental Funds | | | | | Enterprise Funds | | | | | Total of All Funds |
|--|----------------------------|---------------|-----------------|-------------------|--------------------------|------------------|------------------|------------------|----------------|------------------------|--------------------|
| | General Fund | Library Fund | PRC Fund | Conservation Fund | Total Governmental Funds | Electric Fund | Water Fund | Sanitation Fund | Property Fund | Total Enterprise Funds | |
| Revenue (excluding transfers from Fd Bal) | 1,263,316 | 100,604 | 408,971 | 20,228 | 1,793,119 | 1,074,907 | 908,600 | 464,005 | 98,423 | 2,545,935 | 4,339,054 |
| Expenditures (excluding transfers from Fd Bal) | 1,209,900 | 100,334 | 467,487 | 13,000 | 1,790,721 | 1,016,036 | 754,866 | 421,669 | 94,403 | 2,286,974 | 4,077,695 |
| Beg Fund Balance/Retained Earnings, 1/1/2011* | 477,234 | 2,833 | 617,440 | 115,472 | 1,212,979 | 2,051,577 | 7,204,279 | 2,920,740 | 107,963 | 12,284,559 | 13,497,538 |
| Ending Fund Balance, 12/31/2011 | <u>530,650</u> | <u>3,103</u> | <u>558,924</u> | <u>122,700</u> | <u>1,215,377</u> | <u>2,110,448</u> | <u>7,358,013</u> | <u>2,963,076</u> | <u>111,983</u> | <u>12,543,520</u> | <u>13,758,897</u> |
| Current Year Only: | | | | | | | | | | | |
| Cash and Cash Equivalents, 1/1/2011** | 251,178 | 15,911 | 619,809 | 115,472 | 1,002,370 | 862,626 | 4,437,768 | 1,193,129 | 47,351 | 6,540,874 | 7,543,244 |
| Cash coming in during current year | 1,263,316 | 100,604 | 408,971 | 20,228 | 1,793,119 | 1,074,907 | 908,600 | 464,005 | 98,423 | 2,545,935 | 4,339,054 |
| Cash going out during current year (operating) | (1,064,615) | (100,334) | (407,174) | (13,000) | (1,585,123) | (963,171) | (728,866) | (416,569) | (94,403) | (2,203,009) | (3,788,132) |
| Cash going out during current year (capital) | (145,285) | - | (60,313) | - | (205,598) | (52,865) | (26,000) | (5,100) | - | (83,965) | (289,563) |
| Cash and Cash Equivalents, 12/31/2011 | <u>304,594</u> | <u>16,181</u> | <u>561,293</u> | <u>122,700</u> | <u>1,004,768</u> | <u>921,497</u> | <u>4,591,502</u> | <u>1,235,465</u> | <u>51,371</u> | <u>6,799,835</u> | <u>7,804,603</u> |
| Net Change in Cash | <u>53,416</u> | <u>270</u> | <u>(58,516)</u> | <u>7,228</u> | <u>2,398</u> | <u>58,871</u> | <u>153,734</u> | <u>42,336</u> | <u>4,020</u> | <u>258,961</u> | <u>261,359</u> |

Estimated Fund & Cash Balances
For the Year Ended 12/31/2012

| | General Governmental Funds | | | | | Enterprise Funds | | | | | Total of All Funds |
|--|----------------------------|----------------|-----------------|-------------------|--------------------------|------------------|------------------|------------------|----------------|------------------------|--------------------|
| | General Fund | Library Fund | PRC Fund | Conservation Fund | Total Governmental Funds | Electric Fund | Water Fund | Sanitation Fund | Property Fund | Total Enterprise Funds | |
| Revenue | 1,132,886 | 104,100 | 433,618 | 21,300 | 1,691,904 | 1,095,800 | 877,200 | 491,800 | 98,423 | 2,563,223 | 4,255,127 |
| Expenditures | 1,110,327 | 107,188 | 443,892 | 15,000 | 1,676,407 | 1,200,701 | 1,591,222 | 915,269 | 97,705 | 3,804,897 | 5,481,304 |
| Beg Fund Balance/Retained Earnings, 1/1/2012 | 530,650 | 3,103 | 558,924 | 122,700 | 1,215,377 | 2,110,448 | 7,358,013 | 2,963,076 | 111,983 | 12,543,520 | 13,758,897 |
| Ending Fund Balance, 12/31/2012 | <u>553,209</u> | <u>15</u> | <u>548,650</u> | <u>129,000</u> | <u>1,230,874</u> | <u>2,005,547</u> | <u>6,643,991</u> | <u>2,539,607</u> | <u>112,701</u> | <u>11,301,846</u> | <u>12,532,720</u> |
| Cash and Cash Equivalents, 1/1/2012 | 304,594 | 16,181 | 561,293 | 122,700 | 1,004,768 | 921,497 | 4,591,502 | 1,235,465 | 51,371 | 6,799,835 | 7,804,603 |
| Cash coming in during current year | 1,132,886 | 104,100 | 433,618 | 21,300 | 1,691,904 | 1,095,800 | 877,200 | 491,800 | 98,423 | 2,563,223 | 4,255,127 |
| Cash going out during current year (operating) | (1,011,127) | (101,588) | (427,652) | (15,000) | (1,555,367) | (1,089,601) | (470,460) | (491,069) | (97,705) | (2,148,835) | (3,704,202) |
| Cash going out during current year (capital) | (99,200) | (5,600) | (16,240) | - | (121,040) | (111,100) | (1,120,762) | (424,200) | - | (1,656,062) | (1,777,102) |
| Cash and Cash Equivalents, 12/31/2012 | <u>327,153</u> | <u>13,093</u> | <u>551,019</u> | <u>129,000</u> | <u>1,020,265</u> | <u>816,596</u> | <u>3,877,480</u> | <u>811,996</u> | <u>52,089</u> | <u>5,558,161</u> | <u>6,578,426</u> |
| Net Change in Cash | <u>22,559</u> | <u>(3,088)</u> | <u>(10,274)</u> | <u>6,300</u> | <u>15,497</u> | <u>(104,901)</u> | <u>(714,022)</u> | <u>(423,469)</u> | <u>718</u> | <u>(1,241,674)</u> | <u>(1,226,177)</u> |

*Includes total fund balance

**Cash and Cash Equivalents: Combination of cash in Bank of the West and ColoTrust

Note: Form Ignores non-cash items such as depreciation

(Beg Fund Balance/Retained Earnings, 1/1/2011 = from page 4 of the 2010 CAFR total fund balances for governmental funds; page 8 total of cash and cash equivalents and restricted for enterprise funds. Similar in presentation as Statement of Revenues, Expenses, and Changes in Funds Fund Balance/Net Assets on pages 5 & 9.)

TOWN OF LYONS, COLORADO
GENERAL FUND
2012 Budget
As approved on December 5, 2011

| | | Prior Year | | Current Year | | | |
|----------------------------------|--|------------------|------------------|------------------|---------------------|----------------------------|-------------------------|
| | | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | 2012 Proposed Budget |
| REVENUE | | | | | | | |
| TAX REVENUE | | | | | | | |
| 01. 10.3000 | Taxes: Property Taxes | 413,097 | 412,248 | 422,089 | 387,031 | 420,000 | 431,374 ¹ |
| 01. 10.3001 | Taxes: Specific Ownership | 22,000 | 19,430 | 21,000 | 14,020 | 23,000 | 23,000 |
| 01. 10.3002 | Taxes: Sales Tax - 2% | 271,438 | 295,493 | 280,000 | 241,281 | 317,469 | 304,135 ² |
| 01. 10.3004 | Taxes: Use Tax | 72,000 | 91,327 | 74,500 | 52,439 | 79,000 | 82,000 |
| 01. 10.3006 | Taxes: Franchise Taxes | 31,000 | 26,622 | 30,000 | 23,533 | 30,400 | 26,302 ³ |
| | Total Tax Revenue | 809,535 | 845,121 | 827,589 | 718,303 | 869,869 | 866,811 |
| LICENSES & PERMITS | | | | | | | |
| 01. 11.3100 | Business License | 10,000 | 7,010 | 6,500 | 4,600 | 6,700 | 7,000 |
| 01. 11.3101 | Non-Bus. License | 2,600 | 1,395 | 2,000 | 1,728 | 1,800 | 2,000 |
| 01. 11.3102 | Liquor License | 2,525 | 4,393 | 4,500 | 4,223 | 5,200 | 5,200 |
| 01. 11.3103 | Building Permits | 22,300 | 36,939 | 39,500 | 10,377 | 19,600 | 20,000 |
| 01. 11.3104 | Plan Review Fees | 8,920 | 15,198 | 17,500 | 3,760 | 6,600 | 7,000 |
| 01. 11.3106 | MMJ Licenses | - | - | - | 2,500 | 3,125 | 375 ⁴ |
| | Total Licenses & Permits | 46,345 | 64,935 | 70,000 | 27,186 | 43,025 | 41,575 |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 01. 12.3200 | Cigarette Taxes | 2,600 | 2,273 | 2,000 | 1,565 | 3,000 | 3,000 |
| 01. 12.3201 | Highway Users Tax Fund (HUTF) | 57,460 | 64,864 | 60,000 | 46,123 | 62,000 | 65,000 |
| 01. 12.3204 | Co. Road & Bridge Funds | 10,516 | 10,193 | 9,000 | 8,762 | 12,000 | 13,000 |
| | Total Intergovernmental Revenue | 70,576 | 77,329 | 71,000 | 56,451 | 77,000 | 81,000 |
| 01. 13.3300 | Fines: Municipal Court | 110,000 | 68,781 | 69,000 | 75,193 | 85,000 | 85,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 01. 14.3400 | Other Income | 14,000 | 20,797 | 17,000 | 10,948 | 12,000 | 12,000 ⁵ |
| 01. 14.3401 | Interest Income | 3,000 | 3,458 | 1,500 | 541 | 600 | 500 |
| 01. 14.3416 | Gifts & Donations | 400 | - | 1,500 | - | 1,200 | - |
| 01. 14.3428 | Equipment & Vehicle Sales | 2,000 | - | - | 126 | - | - |
| 01. 14.3429 | Land Lease Fee Income | 12,100 | 12,950 | 14,500 | 8,025 | 11,700 | 13,000 |
| 01. 14.3430 | Management Fee (Property Fund) - end of year | - | - | 2,000 | - | 2,000 | 3,000 ⁶ |
| 01. 14.3495 | Annexation Reimbursement | - | - | - | 3,922 | 7,922 | - |
| | Total Miscellaneous Revenue | 31,500 | 37,205 | 36,500 | 23,562 | 35,422 | 28,500 |
| GRANTS | | | | | | | |
| | Miscellaneous Other Grants | 13,740 | - | - | - | - | - |
| 01. 14.3436 | Boulder Cnty Health Dept Grant | 23,351 | 34,239 | 24,000 | 10,772 | 24,000 | 24,000 ⁷ |
| 01. 30.3438 | TIP Cycle Funding Grant | - | - | - | - | - | - |
| 01. 30.3439 | Safe Routes to School Grant | 27,903 | - | - | - | - | - |
| 01. 30.3450 | Economic Development Grant | 6,000 | 1,460 | 6,000 | 6,000 | 6,000 | 6,000 ⁸ |
| | Total Grant Revenue | 70,994 | 35,699 | 30,000 | 16,772 | 30,000 | 30,000 |
| | Total Revenue | 1,138,950 | 1,129,070 | 1,104,089 | 917,467 | 1,140,316 | 1,132,886 |

TOWN OF LYONS, COLORADO
GENERAL FUND
2012 Budget
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| | Prior Year | | Current Year | | | 2012 Proposed Budget | |
|---|--|----------------|----------------|------------------|-------------------------|----------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | | |
| EXPENDITURES | | | | | | | |
| ALLOCATED EXPENDITURES (see General Notes in the Footnote Section) | | | | | | | |
| 01. 44.4008 | Office Supplies & Operations | 20,000 | 22,522 | 24,000 | 7,310 | 5,850 | 7,000 |
| | Outside Services (LMC codification) | - | - | - | - | - | 6,500 |
| 01. 44.4010 | Postage | 10,000 | 8,477 | 7,500 | 421 | 500 | 400 ⁹ |
| 01. 44.4011 | Equipment Maintenance | 17,221 | 11,342 | 25,500 | 3,427 | 5,000 | 5,000 |
| 01. 44.4014 | Dues & Subscriptions | 6,869 | 8,407 | - | 998 | - | - |
| 01. 44.4015 | Seminars/Meetings | 6,880 | 2,611 | 3,000 | 1,277 | 1,277 | 1,277 |
| 01. 44.4016 | Travel, Meals, Lodging | 5,900 | 3,801 | 2,000 | 325 | 350 | 350 |
| 01. 44.4018 | Staff Services | 1,000 | 436 | 50 | 24 | 24 | 24 |
| 01. 44.4022 | Unemployment Comp | - | 981 | 1,200 | 466 | 1,200 | 1,200 |
| 01. 44.4023 | Workers' Comp | - | 12,209 | 29,000 | 6,872 | 10,000 | 12,300 |
| 01. 44.4032 | Attorneys' Fees | 60,000 | 53,988 | 56,000 | 11,682 | 18,200 | 20,000 |
| 01. 44.4033 | Engineering Fees | 10,000 | 12,938 | 5,000 | 4,614 | 4,614 | 3,000 |
| 01. 44.4041 | PCs, Software, Printers | - | 100 | - | 556 | 556 | 7,100 ¹⁰ |
| 01. 44.4055 | PC Technician Fees | 16,000 | 10,665 | 12,000 | 2,721 | 3,900 | 3,900 |
| 01. 44.4057 | Telephone Expense | - | - | - | 192 | 250 | 250 |
| 01. 44.4102 | Auditing Fees | 12,100 | 10,702 | 8,000 | - | 3,413 | 3,575 |
| 01. 44.4800 | General Insurance | 58,500 | 49,042 | 56,500 | 13,992 | 18,000 | 20,000 |
| 01. 44.5009 | Equip Lease Payment | 4,560 | 4,299 | 5,000 | 1,412 | 1,625 | 1,625 |
| | Total Allocated Expenditures | 229,030 | 212,519 | 234,750 | 56,289 | 74,759 | 93,501 |
| | Less Allocations to Other Funds | (122,873) | (33,033) | (172,806) | NA | NA | NA |
| | General Fund's Allocated Share | 106,157 | 179,486 | 61,944 | 56,289 | 74,759 | 93,501 |
| ADMINISTRATION EXPENDITURES | | | | | | | |
| 01. 50.4000 | Admin Salaries | 57,965 | 57,967 | 74,577 | 54,498 | 74,577 | 74,928 |
| 01. 50.4024 | Payroll Taxes | 5,147 | 5,089 | 5,705 | 4,094 | 5,705 | 5,732 |
| 01. 50.4025 | Employee Insurances | 11,808 | 9,198 | 12,987 | 10,132 | 12,987 | 13,961 ¹¹ |
| 01. 50.4026 | Retirement Contribution | 1,785 | 1,315 | 2,237 | 1,574 | 2,237 | 2,248 |
| 01. 50.4006 | Outside Services Fees | 20,500 | 19,303 | 29,000 | 947 | 1,500 | 5,000 ¹² |
| 01. 50.4008 | Office Operations | - | 3,203 | - | 4,173 | 4,173 | 3,300 |
| 01. 50.4011 | Equipment Maintenance | - | 4,424 | - | 75 | 100 | 100 |
| 01. 50.4012 | Building Maint | 10,500 | 8,299 | 6,000 | 6,217 | 6,500 | 8,000 |
| 01. 50.4014 | Dues & Subscriptions | - | - | - | 42 | 100 | 1,000 |
| 01. 50.4020 | Natural Gas Service | 2,000 | 1,469 | 1,400 | 1,355 | 1,700 | 1,900 |
| 01. 50.4021 | Telephone Service | 10,500 | 7,829 | 7,500 | 5,306 | 7,500 | 7,500 |
| 01. 50.4203 | Attorney Fees | - | 1,376 | - | - | - | - |
| 01. 50.4036 | Advertising & Publishing Exp | 2,500 | 2,951 | 2,500 | 663 | 1,000 | 1,200 |
| 01. 50.4041 | PC's, Software, Printers | 7,375 | 3,947 | 4,000 | 2,438 | 2,600 | 1,200 |
| 01. 50.4101 | County Treasurer's Fee | 4,131 | 616 | 6,000 | 3,986 | 4,300 | 4,300 |
| 01. 50.4050 | Other Expenditures | 1,000 | 4,138 | 2,500 | 3,402 | 4,000 | 3,000 ²⁰ |
| | Total Administration Expenditures | 135,211 | 131,125 | 154,406 | 98,902 | 128,979 | 133,369 |
| LEGISLATIVE EXPENDITURES | | | | | | | |
| 01. 52.4000 | BOT - Stipend | 11,600 | 9,650 | 6,500 | 3,775 | 6,500 | 12,200 ¹³ |
| 01. 52.4036 | New Ordinance Publication | 1,800 | 1,120 | 1,000 | 2,365 | 2,500 | 2,500 |
| 01. 52.4050 | Other Expenditures | 500 | 338 | 500 | 325 | 500 | 500 |
| 01. 52.4100 | Elections | 6,000 | 1,990 | 5,000 | 50 | 5,000 | 5,000 |
| | Total Legislative Expenditures | 19,900 | 13,098 | 13,000 | 6,514 | 14,500 | 20,200 |
| JUDICIAL EXPENDITURES | | | | | | | |
| 01. 53.4000 | Salaries | 13,969 | 15,054 | 18,231 | 13,062 | 17,874 | 18,231 |
| 01. 53.4024 | Payroll Taxes | 1,168 | 1,212 | 1,395 | 979 | 1,367 | 1,395 |
| 01. 53.4025 | Employee Insurances | 2,769 | 2,649 | 3,527 | 2,742 | 3,527 | 3,792 |
| 01. 53.4026 | Retirement Contribution | 429 | 431 | 544 | 392 | 544 | 547 |
| 01. 53.4032 | Prosecuting Attorney Fees | 18,000 | 9,117 | 9,000 | 5,875 | 9,000 | 9,000 |
| 01. 53.4050 | Other Expenditures | 250 | 1,323 | 2,000 | - | 2,000 | 2,000 |
| 01. 53.4103 | Judge's Fee | 12,000 | 8,862 | 11,500 | 8,550 | 11,500 | 11,500 |
| | Total Judicial Expenditures | 48,585 | 38,648 | 46,197 | 31,600 | 45,812 | 46,465 |

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| | Prior Year | | Current Year | | | 2012 Proposed Budget | |
|---|---|----------------|----------------|------------------|-------------------------|----------------------|-----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | | |
| PLANNING & ZONING EXPENDITURES | | | | | | | |
| 01. 54.4000 | Salaries | 5,621 | 6,369 | 8,803 | 6,307 | 8,631 | 8,803 |
| 01. 54.4007 | PCDC: Var. Bd. Stipends | 5,000 | 950 | - | - | - | - ¹⁴ |
| 01. 54.4024 | Payroll Taxes | 470 | 512 | 660 | 470 | 420 | 673 |
| 01. 54.4025 | Employee Insurances | 785 | 1,256 | 2,229 | 1,739 | 2,229 | 2,396 |
| 01. 54.4026 | Retirement Contribution | 298 | 205 | 259 | 189 | 169 | 264 |
| 01. 54.4050 | Other Expenditures | 500 | 964 | 500 | 120 | 150 | 500 |
| 01. 54.4104 | Planning Fees | 20,000 | 25,769 | 9,000 | 30,289 | 31,000 | 25,000 |
| | Total Planning & Zoning Expenditures | 32,674 | 36,025 | 21,451 | 39,114 | 42,599 | 37,637 |
| HEALTH & WELFARE EXPENDITURES | | | | | | | |
| 01. 55.4000 | Youth&Community Specialist Salary | 28,571 | 29,662 | 29,000 | 21,372 | 29,000 | 29,831 |
| 01. 55.4001 | Part Time Crossing Guard Salaries | - | - | 1,319 | - | - | - |
| 01. 55.4024 | Payroll Taxes | 1,342 | 2,378 | 2,319 | 1,563 | 2,219 | 2,282 |
| 01. 55.4025 | Employee Insurances | 2,500 | 11,295 | 12,201 | 9,565 | 12,201 | - |
| 01. 55.4026 | Retirement Contribution | 11,595 | 141 | 870 | - | - | - |
| 01. 55.4700 | Donation - Other/Senior Services | 877 | 2,500 | 3,100 | 3,150 | 3,150 | 3,800 |
| 01. 55.4701 | Donation - Special Transit System | 3,500 | 1,210 | 750 | 750 | 750 | 1,500 |
| 01. 55.4711 | Bldr Cnty Communications (Dispatch Fees) | 16,272 | 14,272 | 15,500 | 8,161 | 13,500 | 13,500 |
| 01. 55.4714 | Humane Society | 3,000 | 1,730 | 3,000 | 815 | 1,500 | 1,500 |
| 01. 55.4750 | Walt Self Expenditures | - | - | - | 307 | 307 | 500 |
| | Total Health & Welfare Expenditures | 67,657 | 63,189 | 68,059 | 45,683 | 62,627 | 52,913 |
| ECONOMIC DEVELOPMENT EXPENDITURES | | | | | | | |
| 01. 56.4000 | Eco Dev & Events Coord Salary | 43,962 | 47,034 | 45,900 | 32,885 | 45,000 | 45,900 |
| 01. 56.4024 | Payroll Taxes | 3,675 | 3,591 | 3,511 | 2,370 | 3,443 | 3,511 |
| 01. 56.4025 | Employee Insurances | 19,938 | 18,989 | 20,164 | 15,809 | 20,164 | 21,676 |
| 01. 56.4026 | Retirement Contribution | 1,350 | 1,308 | 1,377 | 986 | 1,350 | 1,377 |
| 01. 56.4006 | Outside Services | 11,500 | 6,831 | 15,000 | 1,060 | 2,500 | 15,000 |
| 01. 56.4036 | Publishing (Ads, Brochures, PR) | 2,500 | - | - | 1,305 | 1,305 | 1,500 |
| 01. 56.4038 | Capital Improvement | 4,300 | - | - | - | - | - |
| 01. 56.4702 | Lyons Redstone Museum | 9,750 | 9,750 | 9,750 | 9,750 | 9,750 | 9,750 |
| 01. 56.4715 | Economic Dev Grant Expense | 4,000 | - | 4,000 | 6,000 | 6,000 | 6,000 ⁸ |
| | Total Economic Development Expenditures | 100,975 | 87,503 | 99,702 | 70,165 | 89,512 | 104,715 |
| BUILDING INSPECTION EXPENDITURES | | | | | | | |
| 01. 57.4600/01 | Bldg Inspection Fees/Plan Check | 18,300 | 32,618 | 24,000 | 11,166 | 15,000 | 15,000 |
| 01. 57.4602 | Flood Control | 250 | - | - | - | - | - |
| 01. 57.4050 | Misc Exp | 250 | - | 6,000 | - | - | 1,000 |
| | Total Building Inspection Expenditures | 18,800 | 32,618 | 30,000 | 11,166 | 15,000 | 16,000 |
| POLICE EXPENDITURES | | | | | | | |
| 01. 58.4006 | Boulder County Sheriff's Contract | 291,538 | 295,405 | 286,700 | 219,370 | 286,700 | 291,000 ¹⁵ |
| 01. 58.4028 | Extra Duty Traffic & Festivals | 71,132 | 50,941 | 65,000 | 9,320 | 65,000 | 65,975 |
| 01. 58.4950 | Code Enforcement | - | - | 4,000 | 1,841 | 2,037 | 2,537 |
| | Total Police Expenditures | 362,670 | 346,346 | 355,700 | 230,531 | 353,737 | 359,512 |

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| | Prior Year | | Current Year | | | 2012 Proposed Budget |
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| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| STREETS EXPENDITURES | | | | | | |
| 01. 59.4000 | 3,030 | 3,459 | 21,713 | 13,482 | 21,713 | 3,825 |
| 01. 59.4002 | 47,449 | 45,668 | 26,858 | 20,688 | 26,858 | 39,672 |
| 01. 59.4008 | - | - | - | 253 | 253 | 500 |
| 01. 59.4011 | 3,000 | 2,124 | 2,000 | 4,695 | 4,800 | 5,000 |
| 01. 59.4012 | 4,000 | 1,569 | 1,500 | 2,874 | 2,900 | 1,500 |
| 01. 59.4020 | 3,200 | 2,859 | 2,500 | 2,030 | 2,800 | 3,000 |
| 01. 59.4024 | 12,954 | 6,332 | 3,716 | 2,553 | 3,716 | 3,328 |
| 01. 59.4025 | 12,220 | 10,102 | 9,576 | 8,282 | 9,576 | 10,294 |
| 01. 59.4026 | 1,550 | 851 | 1,074 | 685 | 1,095 | 1,305 |
| 01. 59.4027 | 16,000 | 10,189 | 6,500 | 11,594 | 13,000 | 10,000 |
| 01. 59.4029 | 2,500 | 3,311 | 3,000 | 652 | 1,000 | 2,000 |
| 01. 59.4030 | 5,424 | 7,097 | 5,700 | 7,016 | 7,600 | 7,000 |
| 01. 59.4035 | 150 | 76 | 150 | 325 | 325 | 500 |
| 01. 59.4037 | 14,300 | 12,026 | 9,000 | 6,118 | 9,000 | 9,200 |
| 01. 59.4038 | 27,903 | 14,853 | 3,000 | 2,750 | 3,000 | 2,500 |
| 01. 59.4041 | 1,200 | 112 | - | - | - | - |
| 01. 59.4050 | 500 | 203 | 1,000 | 390 | 500 | 500 |
| 01. 59.4302 | 10,000 | 10,171 | 500 | 515 | 600 | 2,000 |
| 01. 59.4303 | 3,000 | 2,676 | 2,000 | 1,141 | 1,200 | 2,000 |
| 01. 59.4305 | 1,800 | 25 | 500 | 69 | 300 | 500 |
| 01. 59.4306 | 1,500 | 75 | 1,500 | - | 1,500 | 1,500 |
| 01. 59.4311 | 7,000 | 4,665 | 6,000 | 5,433 | 6,500 | 7,000 |
| 01. 59.4312 | 9,576 | 12,098 | 9,500 | 7,192 | 9,600 | 9,600 |
| 01. 59.4313 | 5,500 | 574 | 200 | - | - | 500 |
| 01. 59.4314 | 750 | 375 | 400 | - | - | 400 |
| 01. 59.4316 | 1,200 | 4,767 | 1,200 | - | 1,200 | 1,200 ¹⁶ |
| Total Streets Expenditures | 195,706 | 156,259 | 119,087 | 98,737 | 129,036 | 124,824 |
| VISITOR CENTER EXPENDITURES | | | | | | |
| 01. 60.4001 | 8,972 | 5,158 | 6,586 | 3,922 | 4,600 | 4,498 ²¹ |
| 01. 60.4024 | 745 | 942 | 504 | 300 | 504 | 344 |
| 01. 60.4012 | 2,500 | 923 | 1,000 | - | 1,000 | 1,000 |
| 01. 60.4020 | 1,500 | 569 | 800 | 628 | 800 | 1,000 |
| 01. 60.4050 | 250 | 58 | 100 | 145 | 150 | 150 |
| Total Visitor Center Expenditures | 13,967 | 7,650 | 8,990 | 4,995 | 7,054 | 6,992 |
| CONTINGENCY RESERVE | | | | | | |
| | - | - | 15,000 | - | 7,000 | 15,000 |
| Total Expenditures | 1,102,302 | 1,091,948 | 993,537 | 693,697 | 970,615 | 1,011,127 |
| Net Revenues over Expenditures Before Other Financing Sources & Uses | 36,648 | 37,121 | 110,552 | 223,770 | 169,701 | 121,760 |
| NON-OPERATING REVENUES | | | | | | |
| Main Street Enhancement Grant | 390,892 | 356,800 | - | - | 90,000 ¹⁷ | - |
| Boulder County Grant - Trash Recycle Cans | - | - | - | 8,000 | 8,000 ¹⁸ | - |
| Transfer from Turner/Reed Bank of the West Account | - | - | - | - | 25,000 ¹⁹ | - |
| Total Non-Operating Revenues | 390,892 | 356,800 | - | 8,000 | 123,000 | - |
| NON-OPERATING EXPENDITURES | | | | | | |
| CIP, one time events | - | - | 22,000 | - | 45,002 ¹⁹ | - |
| Transfer To Other Funds | 105,000 | 75,000 | 94,000 | 75,000 | 94,000 | 99,200 ²² |
| Main Street Enhancement | 586,516 | 425,401 | - | 84,306 | 84,306 | - |
| Safe Routes to School | - | - | - | - | 4,900 | - |
| Streets - Trash Can Recycle Cans | - | - | - | - | 11,077 ¹⁸ | - |
| Total Non-Operating Expenditures | 691,516 | 500,401 | 116,000 | 159,306 | 239,285 | 99,200 |
| Net Revenue over Expenditures | (263,976) | (106,479) | (5,448) | 72,464 | 53,416 | 22,560 |

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| Prior Year | | Current Year | | | 2012 Proposed Budget |
|-------------|-------------|--------------|------------------|-------------------------|----------------------|
| 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |

Notes:

Revenue:

- ¹ Property Tax - In spite of the drop in property value for 2012 (2011 was an adjustment year), the mill levy increased by almost 1 mill due to the additional construction that occurred in 2010-2011. The increase in the mill levy is restricted by Colorado Statute and by TABOR. The basic formula is Revenue divided by Current Year's Net Total Taxable Assessed Valuation x 1,000. TABOR limits the increase to Inflation in the prior calendar year plus annual local growth.
- ² Sales Tax - Per the Board of Trustees direction, the 2012 sales tax revenue was projected to remain the same as 2011. Due to the uncertainty of the future of the MMJ businesses, the revenue produced by those businesses was subtracted for the eight months following April (when the election to allow or ban would take place).
- ³ Franchise Fees - the 2012 figure does not include fee revenue from Cams Cable; it does not include the estimated fee revenue from a 3% fee to each of the utility funds.
- ⁴ MMJ Licenses - the license fee is \$500 per application plus \$125 per license. 2012 is projected for 3 licenses being issued at \$125 per license.
- ⁵ Other Income - this category is for all monies received that does not have a specific line item associated with that particular type of revenue.
- ⁶ Management Fee - Staff recommends increasing the fee to \$3,000/year.
- ⁷ Boulder County Health Dept Grant - this grant provides for approximately half of the Youth Specialists salary.
- ⁸ Economic Development Grant/Expenditures - The money for 2011 was used to develop and purchase new letterhead, business cards, brochures, and post cards. In 2012, the plans are to spend \$3,000 - \$4,000 as a matching grant for comprehensive signage and wayfinding program for the Town. The Main Street Program is expected to use \$3,000 for events as well as membership costs. Chamber dues also will be expensed to the Economic Development category. Formal signage units will be purchased (similar to what the Parks Dept. uses) to house the liquor license signs. This will provide a much more professional and practical way to display the notices are required by the Town's ordinance.

Expenditures:

- ⁹ Postage - While the rest of the allocated expenditures are distributed to the other funds based on a percentage of total revenue, most of the postage cost is incurred through the mailing of the utility bills. Therefore, most of the postage category will be charged to the Electric, Water, and Sewer Funds.
- ¹⁰ PCs, Software, Printers - There will be major upgrades to the IT area. A new server will need to be purchased at a cost of about \$15,000; the accounting software will be upgraded from a DOS-based system to a windows-based system with Caselle called Clarity, for a cost of \$25,000 for software, \$9,200 for training and bringing a specialist out to set up the software, plus support fees of \$4,200 per quarter (5-years, includes the next upgrade of Clarity, version 5, at no additional cost).
- ¹¹ Employee Insurance - estimated increase is again at 7.5% annualized as the insurance year is July - June.
- ¹² Outside Services - professional services (other than legal, engineering and planning) that are needed to ensure the running of the government. This includes an estimated fee of outsourcing our payroll to an independent vendor (Paychex) which includes, but not limited to, a timeclock reporting system, payroll, quarterly and annual reporting to the appropriate authorities, W2's, 1099-Misc, HR functions and ability to address specific questions to an attorney, health insurance administration, Employee Handbooks, and job descriptions. It should be noted that a local resident is our contact person at Paychex.
- ¹³ BOT Stipend - the stipend for the BOT was reduced to 50% of what has been received in years' past due to the tight budget situation. It has been returned to its original cost, and the board sitting at that time will have the option to amend their compensation.
- ¹⁴ PCDC Stipend - unless otherwise directed by the Board of Trustees, this stipend is not budgeted for the 2012 fiscal year.
- ¹⁵ Boulder County Sheriff's Contract - this contract is renewed each December. It has been estimated by their financial director that a 1-1/2 percent increase will take effect for 2012.
- ¹⁶ Holiday Lighting & Decorations - a donation from the electric fund will help offset this cost.
- ²¹ Visitors Center-Salaries - Includes part-time personnel and cleaning personnel. This amount may change in 2012 due to current circumstances.

Capital Expenditures:

- ¹⁷ Main Street Enhancement Grant & Expenditures - the Town should be receiving a final payment from CDOT. Staff is expecting to hear back regarding this final payment, as messages have been left with CDOT personnel. As expected by staff, the Town's auditor adjusted the 2010 revenue to reflect the amount associated with the delay in the closure of this project. Therefore, that adjustment will result in revenue for the 2011 fiscal year.
- ¹⁸ Streets: Trash Recycle Cans -During the summer, Parks purchased additional trash cans and recycle trash cans for Main and High streets. \$8,000 was reimbursed by Boulder County, and the total cost of \$11,077 was charged to General Fund (Streets) Other Financing Sources & Uses for purposes of this budget. (This bill is prepared for payment in November 2011.)
- ¹⁹ Transfer from Fund Balance - included in the amount listed is 1) the estimated cost to repair the 1st Avenue pavement project (\$39,402 less \$25,000 from Street Improvements (Turner/Reed reserve) leaving \$14,402 to be paid through the current budget. the geotech cost has not been recorded due to the fact that the Town Engineer is in the process of obtaining an invoice for such and will be included in the final budget for BOT approval on December 5, 2011; 2) \$5,000 for Budget and Financial Analysis software; \$9,600 Kawasaki ATV w/plow for sidewalk and bridge; \$16,000 to replace truck totaled in accident
- ²⁰ Administration - Other Expenditures - Includes \$500 specifically for Sustainable Futures Committee (SFC).
- ²² Transfer to Other Funds - Library = \$97,500; Parks (for LAHC) = \$1,700 (\$1,000 from EDC, \$700 General Funds)

General Notes:

- 1) Lyons Community Foundation has been removed from the budget due to the fact that the Town acts on behalf of the Garden Club (recipient of the LCF contributions) only and the Town has no ownership claims to that money.
- 2) Allocated expenditures will receive a final review after the December 31, 2011 bank reconciliation has been completed. Any adjustments that are deemed to be required will be made at that time.

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LIBRARY FUND
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| | Prior Year | | Current Year | | | 2012 Proposed Budget | |
|--|------------------------------------|----------------|----------------|------------------|-------------------------|----------------------|---------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | | |
| REVENUE | | | | | | | |
| 05. 25.3871 | Library Fines/Donations | 3,000 | 2,975 | 2,600 | 1,579 | 2,600 | 2,600 |
| 05. 25.3872 | Friends/ Fundraisers | 4,100 | 4,606 | 4,000 | 1,796 | 4,000 | 4,000 |
| 05. 18.3401 | Interest Income | 350 | 228 | 300 | 4 | 4 | - |
| 05. 18.3500 | Transfer from General Fund | 105,000 | 75,000 | 94,000 | 75,000 | 94,000 | 97,500 |
| Total Revenue | | 112,450 | 82,809 | 100,900 | 78,378 | 100,604 | 104,100 |
| EXPENDITURES | | | | | | | |
| Allocated Expenditures | | | | | | | |
| 05. 44.4008 | Office Operations | 6,963 | 2,026 | 386 | 15 | 30 | 50 |
| 05. 44.4011 | Equipment Maintenance | 1,788 | 1,707 | - | 100 | 100 | 125 |
| 05. 44.4023 | Workers' Comp Insurance | 149 | 144 | - | 36 | 36 | 50 |
| 05. 44.4032 | Attorneys Fees | 393 | 26 | - | 61 | 61 | 75 |
| 05. 44.4033 | Engineering Fees | - | - | - | 6 | 6 | 25 |
| 05. 44.4800 | General Insurance | - | - | - | 67 | 67 | 75 |
| 05. 44.Various | Payroll Expenses | 610 | 202 | - | - | - | - |
| Total Allocated Expenditures | | 9,903 | 4,105 | 386 | 284 | 300 | 400 |
| Administrative | | | | | | | |
| 05. 61.4000 | Salaries, Fulltime | 64,012 | 62,306 | 42,414 | 31,463 | 42,414 | 43,263 |
| 05. 61.4001 | Salaries, Parttime | - | 5,277 | 27,040 | 17,111 | 27,040 | 26,706 ¹ |
| 05. 61.4011 | Equipment & Small Tools <\$5,000 | - | - | - | 120 | - | 100 |
| 05. 61.4024 | Payroll Taxes - ER | 5,351 | 5,643 | 5,313 | 3,678 | 5,313 | 5,353 |
| 05. 61.4025 | Employee Insurance - ER | 13,814 | 10,758 | 6,875 | 5,642 | 6,875 | 7,391 |
| 05. 61.4026 | Retirement Contribution - ER | 1,272 | 1,344 | 1,272 | 944 | 1,272 | 1,298 |
| 05. 61.4006 | Outside Services Fees | 750 | 4,182 | 500 | 60 | 500 | 500 ² |
| 05. 61.4012 | Building & Grounds Maint | 5,500 | 2,825 | 2,000 | 1,853 | 2,000 | 2,000 |
| 05. 61.4014 | Dues & Subscriptions - Periodicals | 2,200 | 2,180 | 2,000 | 1,629 | 2,000 | 1,500 |
| 05. 61.4017 | Utility Service | 3,100 | 3,015 | 3,000 | 2,302 | 3,000 | 3,000 |
| 05. 61.4021 | Telephone Service | 1,300 | 1,188 | 1,200 | 826 | 1,200 | 1,200 |
| 05. 61.4036 | Fund Raising Expenditures | 822 | 1,137 | 1,000 | - | 1,000 | 1,000 |
| 05. 61.4040 | Craft & Program Supplies | 575 | 153 | 250 | 67 | 250 | 400 |
| 05. 61.4400 | Books | 3,000 | 3,370 | 3,500 | 2,181 | 3,500 | 2,800 |
| 05. 61.4406 | Audio Visual | 2,900 | 2,043 | 1,750 | 1,099 | 1,750 | 2,000 |
| 05. 61.4041 | PC's, Software, Printers | 1,000 | 205 | 1,000 | - | 300 | 1,350 |
| 05. 61.4050 | Other Expenditures | 2,000 | 807 | 1,250 | 278 | 1,250 | 929 |
| 05. 61.4055 | PC Technician Fees | - | - | - | 370 | 370 | 400 |
| Total Administrative Expenditures | | 107,596 | 106,435 | 100,364 | 69,623 | 100,034 | 101,188 |
| TOTAL LIBRARY EXPENDITURES | | 117,499 | 110,539 | 100,750 | 69,907 | 100,334 | 101,588 |

TOWN OF LYONS, COLORADO
 LIBRARY FUND
 2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|---------------------------------------|----------------|-----------------|----------------|---------------------|----------------------------|-------------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| NON-OPERATING REVENUES | | | | | | |
| Transfer from Fund Balance | - | - | - | - | - | 3,379 |
| NON-OPERATING EXPENDITURES | | | | | | |
| Card Catalog | - | - | - | - | - | 5,600 ³ |
| NET Non-Operating Expenditures | - | - | - | - | - | (2,221) |
| Net Revenue over Expenditures | (5,049) | (27,730) | 150 | 8,471 | 270 | 291 |

¹ Includes \$500 for an additional 20 hours per hourly employee for time needed for staff meetings.

² Library courier service. This expenditure is incurred in the fall.

³ CIP - Card Catalog - \$5,600 is for bringing the project to fuition. The money may be spent on the transfer of data, but need not be used exclusively for that activity. The money may be spent for the software, labor or other necessities to implement the project. it is understood that \$10,000 is closer to the final amount for the project, but that grants for such are being sought out and applied for.

TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget | |
|--|----------------|----------------|----------------|------------------|-------------------------|----------------------|--|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | | |
| REVENUE | | | | | | | |
| TAX REVENUE | | | | | | | |
| 08. 21.3003 Sales Tax - 1% | 135,719 | 130,613 | 141,871 | 120,640 | 156,755 | 152,068 ¹ | |
| 08. 21.3005 Use Tax - 1% | 36,000 | 46,842 | 35,000 | 26,111 | 35,000 | 35,000 | |
| 08. 10.3007 Home Addition Park Fee | 13,600 | 28,633 | 20,000 | 3,114 | 5,000 | 14,800 | |
| Total Tax Revenue | 185,319 | 206,088 | 196,871 | 149,866 | 196,755 | 201,868 | |
| GRANTS REVENUE | | | | | | | |
| 08. 21.3413 Park Grants | - | - | - | - | - | - | |
| 08. 21.3424 GoCO Grant | - | - | - | - | - | - | |
| 08. 24.3850 Arts and Culture (SCFD) Grant | - | - | - | - | - | - | |
| Total Grant Revenue | - | - | - | - | - | - | |
| RECREATION REVENUE | | | | | | | |
| 08. 22.3895 Permits: Special Events/Large Groups | 1,500 | 4,401 | 5,500 | 2,698 | 3,500 | 4,000 | |
| 08. 23.3800 Recr Program (On-going) | 7,200 | 6,247 | 7,000 | 5,466 | 7,000 | 7,000 | |
| 08. 23.3801 Misc Recreation Revenue | 9,400 | 2,060 | 3,500 | 1,640 | 3,500 | 3,000 | |
| 08. 23.3804 Baseball/Softball Income | 10,250 | 11,183 | 10,250 | 8,773 | 10,250 | 10,500 | |
| 08. 23.3805 Recr Designated Donations | 1,500 | - | - | - | - | - | |
| Total Recreation Revenue | 29,850 | 23,891 | 26,250 | 18,577 | 24,250 | 24,500 | |
| CULTURAL & SPECIAL EVENTS REVENUE | | | | | | | |
| 08. 24.3400 LAHC Cultural Revenue | 1,750 | 1,770 | - | 1,070 | 2,010 | 3,500 ⁹ | |
| 08. 25.3403 Duck Race | - | - | 6,500 | - | - | - | |
| 08. 25.3404 Special Events Revenue | 14,250 | 5,819 | 750 | - | - | - | |
| 08. 25.3406 Lyons 5K River Run Revenue | 12,000 | 8,301 | 12,000 | 11,086 | 11,086 | 12,000 | |
| 08. 25.3407 Lyons Outdoor Games Rev | 20,000 | 10,854 | 15,000 | 21,097 | 21,097 | 30,000 | |
| 08. 25.3410 Parade of Lights | - | 2,190 | 7,500 | 500 | 6,000 | 6,000 ² | |
| 08. 25.3820 Lyons Good Ol Days Rev | 14,000 | 10,011 | 12,000 | 9,940 | 9,940 | 10,000 ³ | |
| Transfer from Conservation Trust Fund | 20,000 | - | 26,000 | - | 13,000 | 15,000 ⁷ | |
| Total Cultural Revenue | 82,000 | 38,945 | 79,750 | 43,692 | 63,133 | 76,500 | |
| PARKS & MISCELLANEOUS REVENUE | | | | | | | |
| 08. 21.3400 Other Income | 1,500 | 361 | 500 | 3,323 | 4,400 | 2,000 | |
| 08. 21.3401 Interest Income | 4,000 | 1,901 | 2,300 | 438 | 500 | 750 | |
| 08. 21.3402 Park Donations | 3,750 | 7,087 | 2,500 | - | 500 | 1,500 | |
| 08. 21.3428 Equipment & Vehicle Sales | - | - | - | 2,578 | 2,578 ⁴ | - | |
| 08. 22.3860 Dump Fee | - | 340 | 2,000 | 1,440 | 1,600 | 1,800 | |
| 08. 22.3891 Camping | 75,500 | 83,593 | 80,000 | 86,626 | 87,500 | 88,000 | |
| 08. 22.3892 Shelter House | 2,500 | 3,170 | 3,500 | 2,430 | 2,500 | 3,000 | |
| 08. 22.3893 Parking Fees Revenue | 12,000 | 19,936 | 19,000 | 18,068 | 19,000 | 30,000 | |
| 08. 22.3894 Dog Fees/Licenses | 2,000 | 1,385 | 1,500 | 1,688 | 1,700 | 1,700 ⁶ | |
| 08. 22.3897 CSO Ticket Revenue | - | - | - | 5,495 | 5,495 | 5,500 | |
| Total Parks & Miscellaneous | 101,250 | 117,773 | 111,300 | 122,084 | 125,773 | 134,250 | |
| Total Revenue | 398,419 | 386,697 | 414,171 | 334,219 | 409,911 | 437,118 | |

TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2012 Budget

As approved on December 5, 2011

EXPENDITURES

| ALLOCATED EXPENDITURES | | | | | | | |
|-------------------------------------|---------------------------------|---------------|--------------|---------------|---------------|---------------|---------------|
| 08. 44.8008 | Office Operations | 26,634 | 7,398 | 23,142 | 1,758 | 1,427 | 2,000 |
| 08. 44.4010 | Postage | - | - | - | 464 | 500 | 500 |
| 08. 44.4011 | Equipment Maintenance | - | - | - | 828 | 900 | 1,000 |
| 08. 44.4014 | Dues & Subscriptions | - | - | - | 229 | 250 | 250 |
| 08. 44.4015 | Seminars/Meetings | - | - | - | 303 | 303 | 300 |
| 08. 44.4016 | Travel Expenses | - | - | - | 65 | 65 | 100 |
| 08. 44.4018 | Staff Services | - | - | - | 5 | 5 | - |
| 08. 44.4022 | Unemployment Insurance | - | - | - | 113 | 250 | 250 |
| 08. 44.4023 | Workers' Compensation Insurance | - | - | - | 1,668 | 2,500 | 2,500 |
| 08. 44.4032 | Attorneys Fees | - | - | - | 2,836 | 3,500 | 3,500 |
| 08. 44.4033 | Engineering Fees | - | - | - | 1,115 | 1,500 | 1,500 |
| 08. 44.4041 | PC, Software & Printers | - | - | - | 134 | 200 | 200 |
| 08. 44.4055 | PC Technician Fees | - | - | - | 657 | 850 | 850 |
| 08. 44.4800 | General Insurance | - | - | - | 3,257 | 4,000 | 4,000 |
| 08. 44.5009 | Copier Lease Expenditure | - | - | - | 249 | 300 | 300 |
| Total Allocated Expenditures | | 26,634 | 7,398 | 23,142 | 13,680 | 16,550 | 17,250 |

| ADMINISTRATIVE EXPENDITURES | | | | | | | |
|--|--|---------------|---------------|---------------|---------------|---------------|--------------------|
| 08. 50.4000 | Administrative Salaries | 32,630 | 32,271 | 22,737 | 16,615 | 22,737 | 18,415 |
| 08. 50.4011 | Equipment & Small Tools <\$5,000 | - | - | - | 594 | 594 | - |
| 08. 50.4014 | Dues & Subscriptions | - | - | - | 118 | 118 | - |
| 08. 50.4021 | Communication: Telephone, Internet, etc. | 2,800 | 2,574 | 3,087 | 2,197 | 2,800 | 2,800 |
| 08. 50.4024 | Payroll Taxes - ER | 2,728 | 2,808 | 1,739 | 1,247 | 1,739 | 1,600 |
| 08. 50.4025 | Employee Insurance - ER | 6,806 | 5,389 | 4,144 | 3,236 | 4,144 | 4,455 ⁵ |
| 08. 50.4026 | Retirement Contribution - ER | 1,087 | 776 | 682 | 478 | 682 | 682 ⁹ |
| 08. 50.4036 | Advertising & Publishing | 2,000 | 1,973 | 3,100 | 3,819 | 3,100 | 3,100 |
| Total Administrative Expenditures | | 48,051 | 45,790 | 35,489 | 28,305 | 35,914 | 31,052 |

| PARKS EXPENDITURES | | | | | | | |
|---------------------------|---------------------------|--------|--------|--------|--------|--------|--------|
| 08. 51.4000 | Salaries - Full-time | 56,007 | 56,228 | 57,330 | 41,895 | 57,330 | 58,477 |
| 08. 51.4024 | Payroll Taxes | 7,947 | 5,583 | 4,386 | 3,118 | 4,386 | 4,386 |
| 08. 51.4025 | Employee Insurances | 14,333 | 13,842 | 14,857 | 11,592 | 14,857 | 15,971 |
| 08. 51.4026 | Retirement Contribution | 1,720 | 1,666 | 1,720 | 1,257 | 1,720 | 1,720 |
| 08. 60.4000 | Salaries - Administration | 28,732 | 29,099 | 30,160 | 22,040 | 30,160 | 30,763 |
| 08. 60.4001 | Salaries, Parttime | 13,134 | 10,071 | 18,882 | 11,457 | 17,382 | 23,974 |
| 08. 60.4002 | Salaries, FT Maintenance | 68,310 | 68,692 | 58,240 | 45,241 | 58,240 | 58,344 |
| 08. 60.4012 | Bldg, Grounds & Maint | 34,000 | 41,742 | 22,600 | 11,978 | 21,000 | 22,800 |
| 08. 60.4017 | Electric Service | 3,360 | 4,625 | 5,500 | 4,025 | 4,800 | 5,100 |
| 08. 60.4024 | Payroll Taxes | 14,867 | 10,840 | 8,200 | 5,868 | 8,092 | 8,200 |
| 08. 60.4025 | Employee Insurances | 40,612 | 33,790 | 28,500 | 20,997 | 28,500 | 28,215 |
| 08. 60.4026 | Retirement Contribution | 1,926 | 1,975 | 3,200 | 1,014 | 3,200 | 3,200 |
| 08. 60.4027 | Maintenance & Supplies | 20,500 | 13,522 | 19,000 | 13,730 | 15,000 | 15,000 |
| 08. 60.4029 | Vehicle Maintenance | 1,500 | 950 | 300 | 1,958 | 2,000 | 2,000 |
| 08. 60.4030 | Vehicle & Equipment Gas | 4,250 | 5,055 | 4,000 | 4,980 | 5,000 | 5,500 |
| 08. 60.4035 | Uniform Expense | 450 | 412 | 300 | 47 | 150 | 700 |

**TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2012 Budget**

As approved on December 5, 2011

| | | | | | | | |
|---|----------------------------------|-----------------|-----------------|----------------|----------------|---------------------|---------------------|
| 08. 60.4041 | PC's, Software, Printers | 1,500 | - | - | 1,699 | 1,699 | 1,200 |
| 08. 60.4045 | Capital Purchases | - | 5,000 | 2,500 | - | 2,500 | - |
| 08. 60.4050 | Other Expenditures | 1,000 | 1,716 | 1,000 | 1,675 | 1,700 | 1,700 |
| 08. 60.4311 | Trash Removal | 7,000 | 4,720 | 4,300 | 3,312 | 4,000 | 4,300 |
| 08. 60.4317 | River Course Maint | 4,500 | 2,590 | 4,000 | - | 4,000 | 4,000 |
| 08. 60.4318 | Graffiti Removal | 1,000 | - | - | - | - | - |
| 08. 60.4321 | Park Signage | 1,500 | 747 | 1,500 | 1,372 | 1,500 | 1,500 |
| 08. 60.4322 | Tree Maintenance | 4,000 | 3,528 | 3,500 | 472 | 3,500 | 6,500 ⁶ |
| 08. 60.6350 | CSO Expenditures | - | - | - | 3,835 | 4,248 | 4,500 |
| Total Parks Expenditures | | 332,148 | 316,395 | 293,975 | 213,562 | 295,264 | 308,050 |
| RECREATIONAL EXPENDITURES | | | | | | | |
| 08. 70.4050 | Basball/Softball Exp | 3,500 | 3,407 | 3,500 | 2,530 | 3,500 | 4,000 |
| 08. 73.4052 | Youth Scholarships&Equipment | 1,000 | 105 | 160 | 110 | 160 | 500 |
| 08. 74.4050 | Grant&Desig Rec Dona Exp | 1,000 | - | - | - | - | - |
| 08. 76.4050 | Recreational Programming Exp | 6,500 | 4,840 | 5,500 | 1,365 | 5,500 | 5,500 |
| 08. 77.4050 | Misc Recreation Exp | 3,500 | 2,414 | 3,000 | 1,317 | 3,000 | 2,300 |
| Total Recreation Expense | | 15,500 | 10,767 | 12,160 | 5,321 | 12,160 | 12,300 |
| CULTURAL & SPECIAL EVENTS EXPENDITURES | | | | | | | |
| 08. 56.4703 | Good Old Days Expense | 8,500 | 9,005 | 8,500 | 8,339 | 8,339 | 9,000 |
| 08. 56.4705 | Special Events Exp | 5,500 | (2,657) | 750 | 450 | 750 | 1,000 |
| 08. 56.4706 | Arts & Cultural (SCFD) Grant Exp | - | - | - | - | - | - |
| 08. 56.4707 | Parade of Lights Exp | 8,450 | 7,883 | 8,000 | 40 | 8,000 | 8,000 |
| 08. 56.4711 | Duck Race | - | - | 4,000 | - | - | - |
| 08. 56.4708 | LAHC Exp | 3,389 | 2,345 | - | 885 | 1,825 | 5,000 |
| 08. 56.4709 | Lyons 5K River Run | 9,500 | 13,374 | 8,500 | 9,835 | 9,835 | 10,000 |
| 08. 56.4710 | Lyons Outdoor Games | 17,500 | 11,816 | 14,000 | 14,477 | 14,477 | 24,500 ⁷ |
| 08. 56.4700 | Other Cultural Exp | 5,500 | 4,777 | 5,000 | 4,235 | 5,000 | 5,000 |
| Total Cultural Expense | | 58,339 | 46,543 | 48,750 | 38,261 | 48,226 | 62,500 |
| CONTINGENCY RESERVE | | | | | | | |
| Total Expenditures | | 480,672 | 426,892 | 413,516 | 299,129 | 408,114 | 431,152 |
| NON-OPERATING REVENUES | | | | | | | |
| Transfer from Fund Balance (CIP, one time events) | | - | - | - | - | 59,000 ⁸ | 11,000 ⁸ |
| Total Non-Operating Revenues | | - | - | - | - | 59,000 | 11,000 |
| NON-OPERATING EXPENDITURES | | | | | | | |
| CIP, one time events, etc. | | - | - | - | - | 60,313 ⁸ | 16,240 ⁸ |
| Total Non-Operating Expenditures | | - | - | - | - | 60,313 | 16,240 |
| Ne | | (82,253) | (40,196) | 655 | 35,090 | 484 | 725 |

TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2012 Budget

As approved on December 5, 2011

Notes:

Revenue:

- ¹ Sales tax revenue as computed for projected year end is based on the weighted average of the 3- and 5-year average. 2012 has removed MMJ sales tax from the last 8 months of the year.
- ² Parade of Lights - Blue Mountain Stone provided "in-kind" donation (the fountain in the Sandstone Park. Parks Department has also restructured the sponsorship to a donation method. Donations are just beginning to come in.
- ³ Good Ol' Days - the Parks Commission is looking at alternative events.
- ⁴ Equipment & Vehicle Sales - includes sale of a mower and truck.

Expenditures:

- ⁵ Effective rate of expected increase in insurance = 7.5%
- ⁶ Tree Trimming - due to the October 26th heavy snowfall, the amount that will be incurred for this expense is unknown at the time this report was prepared. \$3,000 (not to exceed this amount) is added specifically for the planting and maintaining of new trees in the parks.
- ⁷ Includes \$10,000 for outside consultant.

Capital Expenditures:

- ⁸ Fund Balance Transfer - 2011 is to match the equipment Parks purchased which are considered one time purchases. In 2011, Parks Department purchased a copier, \$9,170, to replace the old printer. This copier/printer is also used as a backup to the other departments should the Front Office copier be busy or not working. Parks also purchased a new Kubota mower, \$10,577. An adaptor and bag for mowing/collecting leaves, \$2,800. Installed an irrigation system for Bohn Park, \$37,766. In 2012, a Dixon DX272 mower, \$10,200 and a Rotary Cutter, \$13,000, will be purchased (70%Parks/30%PW split between Parks and PW Dept for 2012 items).
- ⁹ LAHC - Due to the unique nature of this committee, monies remaining from donations, grants and fundraisers at the end of 2011 will be carried forward to 2012. At the time of this report, the best estimate of 2012 revenues and expenditures have been made, but are subject to future amendments of this budget.

General Note: During the summer, Parks purchased additional trash cans and recycle trash cans for Main and High streets. \$8,000 was reimbursed by Boulder County, and the total cost of \$11,077 was charged to General Fund (Streets) Other Financing Sources & Uses for purposes of this budget. (This bill is prepared for payment in November 2011.)

TOWN OF LYONS, COLORADO
ELECTRIC FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|---|------------------|------------------|------------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| REVENUE | | | | | | |
| 02. 15.3400 Other Income | 165 | 5,000 | 200 | 3,404 | 3,500 | 3,500 |
| 02. 15.3401 Interest Income | 2,646 | 5,000 | 2,500 | 953 | 1,200 | 800 |
| 02. 15.3409 Electrical Investment Fee (\$4,500) | 36,000 | 18,000 | 30,000 | 4,500 | 9,000 | 22,500 ¹ |
| 02. 15.3414 Reconnection Charges | 2,000 | 3,000 | 2,100 | 700 | 1,000 | 1,000 |
| 02. 15.3428 Equipment & Vehicle Sales | - | - | - | 1,407 | 1,407 | - |
| 02. 15.3470 Taxable Electric Sales | 696,401 | 641,070 | 705,000 | 552,003 | 715,300 | 718,000 |
| 02. 15.3471 Non-taxable Electric Sales | 116,197 | 118,251 | 120,000 | 80,655 | 110,800 | 114,000 |
| 02. 15.3472 Commercial Electric Sales | 208,425 | 218,794 | 216,000 | 181,737 | 232,700 | 236,000 |
| Total Revenue | 1,061,834 | 1,009,115 | 1,075,800 | 825,358 | 1,074,907 | 1,095,800 |
| EXPENSES | | | | | | |
| ALLOCATED EXPENSES | | | | | | |
| 02. 44.4008 Office Operations | - | - | - | 5,139 | 5,532 | 5,600 |
| 02. 44.4010 Postage | - | - | - | 1,856 | 1,727 | 1,700 |
| 02. 44.4011 Equipment Maintenance | - | - | - | 2,419 | 4,033 | 4,000 |
| 02. 44.4014 Dues & Subscriptions | - | - | - | 1,187 | 1,846 | 1,800 |
| 02. 44.4015 Seminars/Meetings | - | - | - | 894 | 693 | 700 |
| 02. 44.4016 Travel Expenses | - | - | - | 216 | 460 | 500 |
| 02. 44.4018 Staff Services | - | - | - | 16 | 11 | 25 |
| 02. 44.4022 Unempl Ins Exp | - | - | - | 329 | 276 | 300 |
| 02. 44.4023 Workers' Comp Ins | - | - | - | 4,876 | 6,685 | 6,700 |
| 02. 44.4032 Attorneys Fees | - | - | - | 8,289 | 12,916 | 12,900 |
| 02. 44.4033 Engineering Fees | - | - | - | 3,258 | 1,153 | 1,200 |
| 02. 44.4041 PC, Software & Printers | - | - | - | 392 | 500 | 10,900 ² |
| 02. 44.4055 PC Technician Fees | - | - | - | 2,136 | 2,766 | 2,800 |
| 02. 44.4057 Telephone Exp | - | - | - | 104 | 1,846 | 1,900 |
| 02. 44.4800 General Insurance | - | - | - | 9,519 | 13,030 | 13,000 |
| 02. 44.5009 Copier Lease Exp | - | - | - | 728 | 1,158 | 1,200 |
| 02. 44.8002 Allocated Expenses | 8,523 | 32,247 | 60,112 | - | - | - |
| Total Allocated Expenses (29.8%) | 8,523 | 32,247 | 60,112 | 41,359 | 54,632 | 65,225 |
| ADMINISTRATIVE EXPENSES | | | | | | |
| 02. 50.4000 Administrative Salaries | 49,026 | 47,386 | 63,290 | 43,698 | 63,290 | 53,450 |
| 02. 50.4008 Office Operations | - | - | - | 135 | 150 | 150 |
| 02. 50.4011 Equip & Small Tools (<\$5k) | - | - | - | 594 | 800 | 600 |
| 02. 50.4014 Dues & Subscriptions | - | - | - | 903 | 950 | 1,000 |
| 02. 50.4024 Payroll Taxes | 4,099 | 4,147 | 4,842 | 3,289 | 4,842 | 4,089 |
| 02. 50.4025 Employee Insurances | 9,205 | 7,642 | 12,501 | 7,535 | 12,501 | 13,439 |
| 02. 50.4026 Retirement Contribution | 1,523 | 1,008 | 1,899 | 992 | 1,899 | 1,603 |
| 02. 50.4032 Attorney Fees | - | 1,056 | - | 384 | 500 | 500 |
| 02. 50.4050 Miscellaneous Expense | - | 1,747 | - | 275 | 250 | 500 |
| 02. 50.4055 PC Technician Fees | - | - | - | 113 | 200 | 250 |
| Total Administrative Expenses | 63,853 | 62,986 | 82,532 | 57,918 | 85,382 | 75,581 |

TOWN OF LYONS, COLORADO
ELECTRIC FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|--|----------------|----------------|----------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| MAINTENANCE EXPENSES | | | | | | |
| 02. 65.4002 Salaries | 26,323 | 27,871 | 23,844 | 18,169 | 23,844 | 45,765 |
| 02. 65.4006 Outside Services Fees | 50,000 | 42,402 | 50,000 | 43,826 | 51,500 | 91,000 ³ |
| 02. 65.4021 Telephone | 850 | 565 | 570 | 383 | 425 | 500 |
| 02. 65.4024 Payroll Taxes | 3,384 | 2,499 | 1,824 | 1,346 | 1,800 | 3,501 |
| 02. 65.4025 Employee Insurances | 6,972 | 5,574 | 4,871 | 5,514 | 4,871 | 7,528 |
| 02. 65.4026 Retirement Contribution | 808 | 627 | 715 | 398 | 715 | 1,373 |
| 02. 65.4027 Maintenance & Supplies | 15,000 | 6,298 | 6,000 | 7,322 | 15,633 ⁵ | 9,700 |
| 02. 65.4029 Vehicle Maint | 2,000 | 6,875 | 6,750 | 3,503 | 3,600 | 3,600 |
| 02. 65.4030 Gasoline, Oil, Etc. | 3,500 | 4,034 | 3,000 | 3,984 | 4,500 | 4,000 |
| 02. 65.4035 Uniform Expense | 150 | 155 | 250 | 199 | 250 | 500 |
| 02. 65.4041 PC's, Software, Printers | 1,500 | 13 | 250 | 1,324 | 1,324 | 2,700 |
| 02. 65.4306 Tree Trimming | 5,000 | - | - | 7,576 | 17,600 ⁶ | 7,500 |
| 02. 65.5001 Transformers | 5,000 | - | - | 2,892 | 3,500 | 5,000 |
| 02. 65.5002 Meters:Replc,Sockets,Tests | 10,500 | 4,264 | 5,000 | - | 5,000 | 8,000 |
| 02. 65.5005 Wire, Xarms, Connectors, Poles | 9,500 | - | - | - | - | - |
| 02. 65.5012 Elec Power-MEAN & WAPA | 566,044 | 630,883 | 547,000 | 485,455 | 533,214 | 580,137 ⁴ |
| 02. 65.5014 Sub station Maint & Supplies | 16,500 | 9,818 | 4,000 | 2,864 | 3,252 | 3,300 |
| Total Maintenance Expense | 723,031 | 741,878 | 654,074 | 584,757 | 671,028 | 774,104 |
| CONTINGENCY RESERVE | | | | | | |
| Total Expenses | 795,407 | 837,112 | 796,718 | 684,034 | 811,042 | 939,910 |
| Net Operating Revenue over Expenses Before Capital & Debt Service | 266,427 | 172,003 | 279,082 | 141,324 | 263,865 | 155,890 |
| CAPTIAL OUTLAY | | | | | | |
| 02. 66.4042 LVP Elec Dist System | - | 79,921 | - | 3,665 | 3,665 | 83,900 ⁶ |
| 02. 66.4038 Capital Expenses - CIP | - | - | - | - | 39,200 ⁶ | 27,200 ⁶ |
| Total Capital Outlay | - | 79,921 | - | 3,665 | 42,865 | 111,100 |
| DEBT SERVICE | | | | | | |
| 02. 67.4902 Substation Bond Fees | 150 | - | - | 150 | 150 | 150 |
| 02. 67.4903 Substation Bond Principal-2003 (\$1.48m) | 60,000 | - | 61,200 | - | 65,000 | 65,000 |
| 02. 67.4904 Substation Bond Interest-2003 | 54,888 | 54,888 | 55,985 | 26,394 | 52,788 | 50,350 |
| 02. 67.4921 Bond Principal-2006 (\$412k) | 13,983 | - | 14,263 | 14,739 | 14,739 | 15,535 |
| 02. 67.4922 Bond Interest-2006 | 20,207 | 20,207 | 20,611 | 19,452 | 19,452 | 18,656 |
| Total Debt Service | 149,228 | 75,094 | 152,059 | 60,734 | 152,129 | 149,691 |
| TRANSFER FROM FUND BALANCE - CIP | - | - | - | - | - | 105,000 |
| Net Revenue over Expenses After Capital & Debt Service | 117,199 | 16,988 | 127,023 | 76,924 | 68,870 | 99 |

Notes:

- ¹ Electrical Investment Fee (\$4,500) - this fee is based on 5 homes
- ² PC, Software & Printers - Includes allocated cost of server and upgrade to Clarity
- ³ Outside Service Fees - Includes Nline, attorney for Poudre Valley electrical customer buyout, and outside contractor to carry out electrical projects
- ⁴ Mean & WAPA - includes a projected 8.8% increase in fees per vendor
- ⁵ Capital Expenses -CIP - \$10,000 for Electrical Engineer; GIS Definition and Implementation (see UEB memo dated September 13, 2011, attached)
- ⁶ Maintenance & Supplies/Tree Trimming - Includes items listed in Public Works 2011/2012 Budget Request

TOWN OF LYONS, COLORADO
WATER FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|---|----------------|------------------|----------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| REVENUE | | | | | | |
| 03. 16.3400 Other Income | 2,500 | 1,962 | 100 | 1,118 | 1,500 | 1,200 |
| 03. 16.3401 Interest Income | 19,082 | 5,566 | 5,100 | 3,536 | 4,300 | 3,500 |
| 03. 16.3410 Tap Connection Fees (\$17,500) | 58,460 | 116,920 | 60,000 | 14,615 | 15,800 | 87,500 ¹ |
| 03. 16.3428 Equipment & Vehicle Sales | - | - | - | 1,155 | 1,600 | - |
| 03. 16.3480 Metered Water Sales | 889,415 | 919,836 | 906,000 | 737,898 | 872,000 | 770,000 ² |
| 03. 16.3481 Unmetered Water Sales | 1,592 | 1,591 | 1,600 | 1,193 | 1,400 | 1,500 |
| 03. 16.3482 Pipe Water Sales | 12,000 | 10,665 | 9,400 | 9,132 | 11,000 | 12,000 |
| 03. 16.3483 Water Meter Sales | 3,600 | 3,350 | 4,000 | 630 | 1,000 | 1,500 |
| Total Revenue | 986,649 | 1,059,889 | 986,200 | 769,277 | 908,600 | 877,200 |
| EXPENSES | | | | | | |
| ALLOCATED EXPENSES | | | | | | |
| 03. 44.4008 Office Operations | - | - | - | 5,129 | 5,534 | 5,600 |
| 03. 44.4010 Postage | - | - | - | 1,854 | 2,500 | 2,500 |
| 03. 44.4011 Equipment Maintenance | - | - | - | 2,415 | 3,226 | 3,300 |
| 03. 44.4014 Dues & Subscriptions | - | - | - | 686 | 916 | 1,000 |
| 03. 44.4015 Seminars/Meetings | - | - | - | 892 | 900 | 1,000 |
| 03. 44.4016 Travel Expenses | - | - | - | 216 | 291 | 300 |
| 03. 44.4018 Staff Services | - | - | - | 16 | 16 | - |
| 03. 44.4022 Unemployment Insurance - ER | - | - | - | 329 | 400 | 400 |
| 03. 44.4023 Workers' Compensation - ER | - | - | - | 4,867 | 6,502 | 8,800 |
| 03. 44.4032 Attorneys Fees | - | - | - | 8,274 | 11,052 | 12,000 |
| 03. 44.4033 Engineering Fees | - | - | - | 3,636 | 1,153 | 1,200 |
| 03. 44.4038 Equipment & Small Tools <\$5,000 | - | - | - | - | - | - |
| 03. 44.4041 PC, Software & Printers | - | - | - | 392 | 392 | 10,900 ³ |
| 03. 44.4055 PC Technician Fees | - | - | - | 1,702 | 2,300 | 2,300 |
| 03. 44.4057 Telephone Expense | - | - | - | 104 | 250 | 250 |
| 03. 44.4102 Auditing Fees | - | - | - | - | 2,421 | 2,500 |
| 03. 44.4800 General Insurance | - | - | - | 9,502 | 12,692 | 11,600 |
| 03. 44.5009 Copier Lease | - | - | - | 727 | 1,000 | 1,000 |
| 03. 44.4003 Allocated Expenses | 27,163 | 7,008 | 55,105 | - | - | - |
| Total Allocated Expenses | 27,163 | 7,008 | 55,105 | 40,740 | 51,545 | 64,650 |
| ADMINISTRATION | | | | | | |
| 03. 50.4000 Administrative Salaries | 46,838 | 45,009 | 43,863 | 32,487 | 43,863 | 53,163 |
| 03. 50.4008 Office Operations | - | - | - | 135 | 150 | 250 |
| 03. 50.4011 Equipment & Small Tools (< \$5,000) | - | - | - | 594 | 600 | 600 |
| 03. 50.4014 Dues & Subscriptions | - | 68 | - | - | - | 250 |
| 03. 50.4015 Seminars/Meetings | - | - | - | 824 | 850 | 2,000 |
| 03. 50.4024 Payroll Taxes - ER | 3,916 | 3,942 | 3,356 | 2,444 | 3,356 | 4,067 |
| 03. 50.4025 Employee Insurances - ER | 9,029 | 7,304 | 7,808 | 5,485 | 7,808 | 8,394 |
| 03. 50.4026 Retirement Contribution - ER | 1,448 | 981 | 983 | 817 | 983 | 1,595 |
| 03. 50.4032 Attorney Fees | 2,500 | 4,866 | 3,300 | 1,511 | 1,600 | 3,000 |
| 03. 50.4033 Engineering Fees | - | 2,380 | 2,000 | 15,768 | 15,768 | 10,000 |
| 03. 50.4050 Office Other | - | 90 | - | 380 | 400 | 500 |
| 03. 50.4055 PC Technician Fees | - | - | - | 113 | 175 | 250 |
| Total Administrative Expenses | 63,731 | 64,640 | 61,310 | 60,558 | 75,378 | 84,069 |

TOWN OF LYONS, COLORADO
WATER FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|--|------------------|----------------|----------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| TREATMENT | | | | | | |
| 03. 62.4004 Salaries | 3,030 | 2,699 | 9,306 | 5,778 | 7,496 | - |
| 03. 62.4006 Outside Services Fees | 6,500 | - | 26,000 | - | - | - |
| 03. 62.4017 Electricity | 500 | 813 | 1,000 | 348 | 450 | 500 |
| 03. 62.4024 Payroll Taxes - ER | 391 | 266 | 712 | 437 | 573 | - |
| 03. 62.4025 Employee Insurances - ER | 719 | 690 | 2,208 | 974 | 1,298 | - |
| 03. 62.4026 Retirement Contribution - ER | 93 | 15 | 23 | 93 | 225 | - |
| 03. 62.4027 Maintenance & Supplies | - | 91 | 150 | 33 | 75 | 75 |
| 03. 62.4029 Vehicle Expenses | - | 8 | 12 | - | - | 500 |
| 03. 62.4031 Chemicals, Lab & Lab Supplies | - | - | 20,000 | 70 | 500 | 500 |
| 03. 62.4050 Other Expenses | 1,500 | - | - | - | - | 500 |
| 03. 62.5106 Lgmt Water Treatment Services | 136,401 | 125,362 | 153,000 | 99,186 | 132,250 | 138,900 ⁴ |
| Total Water Expenses | 149,134 | 129,943 | 212,411 | 106,918 | 142,868 | 140,975 |
| DISTRIBUTION | | | | | | |
| 03. 63.4003 Salaries | 38,704 | 38,695 | 34,657 | 25,206 | 30,762 | 47,309 |
| 03. 63.4020 Natural Gas | 2,000 | 1,113 | 1,300 | 731 | 853 | 1,000 |
| 03. 63.4024 Payroll Taxes - ER | 4,991 | 3,545 | 2,651 | 1,877 | 2,353 | 3,619 |
| 03. 63.4025 Employee Insurance - ER | 9,668 | 7,907 | 6,855 | 6,736 | 6,855 | 7,369 |
| 03. 63.4026 Retirement Contribution - ER | 1,189 | 741 | 726 | 526 | 923 | 1,419 |
| 03. 63.4027 Maintenance & Supplies | 22,000 | 26,591 | 26,000 | 16,437 | 35,883 ⁵ | 22,000 ⁵ |
| 03. 63.4029 Vehicle Maintenance | 1,500 | 973 | 1,500 | 453 | 300 | 500 |
| 03. 63.4030 Gasoline, Oil, Etc. | 2,500 | 2,019 | 2,600 | 1,992 | 2,500 | 3,000 |
| 03. 63.4035 Uniform Expense | 150 | 55 | 150 | 129 | 150 | 150 |
| 03. 63.5100 Line & Valve Repairs | 55,000 | 34,034 | 30,000 | 4,500 | 5,500 | 10,000 |
| 03. 63.5101 Pump Station Maint | 60,000 | 4,803 | 3,000 | 5,391 | 6,000 | 6,000 |
| 03. 63.5102 Pipe & Pipe Bedding | 1,200 | - | 2,000 | - | - | - |
| 03. 63.5103 Serv Pump Station Electric | 19,860 | 30,686 | 33,000 | 15,606 | 16,000 | 20,000 |
| 03. 63.5104 Hydrant Repairs | 12,000 | - | 13,000 | 10,913 | 13,000 | 13,000 |
| 03. 63.5105 Discharge Permit | - | - | - | - | - | - |
| 03. 63.5107 Water Assesments & Storage | 18,000 | 12,627 | 19,500 | 12,325 | 15,400 | 15,400 |
| 03. 63.5110 Water Meters & Meter Parts | 10,000 | 11,523 | 13,500 | 4,144 | 4,600 | 5,000 |
| Total Distribution Expenses | 258,762 | 175,313 | 190,439 | 106,967 | 141,079 | 155,766 |
| CONTINGENCY RESERVE | | | | | | 25,000 |
| Total Expenses | 498,790 | 376,905 | 519,265 | 315,183 | 410,870 | 470,460 |
| Net Operating Revenue over Expenses Before Capital & Debt Service | 487,859 | 682,985 | 466,935 | 454,094 | 497,730 | 406,740 |
| CAPITAL OUTLAY | | | | | | |
| 03. 66.4038 Capital Improvement/Maintenance/Purchases | 418,864 | - | 100,000 | 13,812 | 26,000 | 805,000 ⁵ |
| 03. 66.4048 Water System Improvements | - | - | - | 431 | - | - |
| Total Capital Outlay | 418,864 | - | 100,000 | 14,243 | 26,000 | 805,000 |
| DEBT SERVICE | | | | | | |
| 03. 67.4908 1997 DWRP Loan Principal (Pd off in 2010) | 241,047 | 241,047 | - | - | - | - |
| 03. 67.4909 1997 DWRP Loan Interest | 2,712 | 1,843 | - | - | - | - |
| 03. 67.4919 2003 CWRPDA Loan Principal | 212,506 | 212,506 | 218,098 | 218,098 | 218,098 | 218,098 |
| 03. 67.4920 2003 CWRPDA Loan Interest | 102,075 | 99,130 | 99,898 | 99,898 | 99,898 | 97,664 |
| Total Debt Service | 558,340 | 554,525 | 317,996 | 317,996 | 317,996 | 315,762 |
| Net Revenue over Expenses After Capital & Debt Service | (489,345) | 128,459 | 48,939 | 121,855 | 153,734 | (714,022) |
| TRANSFER FROM FUND BALANCE - CIP | | | | | | |
| Net Revenue over Expenses After Transfer from Fund Balance | (489,345) | 128,459 | 48,939 | 121,855 | 153,734 | 978 |

TOWN OF LYONS, COLORADO
WATER FUND
2012 Budget

As approved on December 5, 2011

| Prior Year | | Current Year | | | 2012 Proposed Budget |
|-------------|-------------|--------------|------------------|-------------------------|----------------------|
| 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |

Notes:

- ¹ Tap Connection Fees (\$17,500) - this fee is based on 5 homes
- ² Metered Water Sales - Anticipating a \$10 decrease in base fee per rate study recommendation
- ³ PC, Software & Printers - Includes allocated cost of server and upgrade to Clarity
- ⁴ Longmont Water Treatment Services - Includes anticipated 5% increase in fees from vendor
- ⁵ Capital Improvement/Maintenance/Purchases - \$789,500, See CIP chart from Jim Blankenship, Town Engineer (attached); \$17,200 ($\$51,575/3 = \$17,200$) GIS Definition and Implementation (see UEB memo dated September 13, 2011, attached)
- ⁶ Maintenance & Supplies - Includes items listed on Public Works 2011/2012 Budget Request

TOWN OF LYONS, COLORADO
SANITATION FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|----------------|-------------------------------|----------------|----------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| REVENUE | | | | | | |
| 04. 17.3400 | Other Income | 1,500 | - | - | 1,500 | 1,500 |
| 04. 17.3401 | Interest Income | 6,286 | 2,249 | 2,000 | 1,294 | 2,200 |
| 04. 17.3410 | Tap Connection Fees (\$8,500) | 34,000 | 76,500 | 60,000 | 14,875 | 14,875 |
| 04. 17.3428 | Equipment & Vehicle Sales | - | - | - | 1,130 | 1,130 |
| 04. 17.3490 | Sanitation Users' Fees | 439,911 | 438,192 | 449,000 | 339,654 | 444,300 |
| | Total Revenue | 481,697 | 516,941 | 511,000 | 358,453 | 464,005 |

EXPENSES

| ALLOCATED EXPENSES | | | | | | |
|---------------------------|--------------------------------------|---------------|--------------|---------------|---------------|---------------|
| 04. 44.4008 | Office Operations | - | - | - | 2,502 | 2,700 |
| 04. 44.4010 | Postage | - | - | - | 1,160 | 2,500 |
| 04. 44.4011 | Equipment Maintenance | - | - | - | 1,178 | 1,600 |
| 04. 44.4014 | Dues & Subscriptions | - | - | - | 332 | 400 |
| 04. 44.4015 | Seminars/Meetings | - | - | - | 431 | 450 |
| 04. 44.4016 | Travel Expenses | - | - | - | 105 | 150 |
| 04. 44.4018 | Staff Services | - | - | - | 8 | 8 |
| 04. 44.4022 | Unemployment Insurance - ER | - | - | - | 160 | 3,257 |
| 04. 44.4023 | Workers' Compensation Insurance - ER | - | - | - | 2,374 | 4,248 |
| 04. 44.4032 | Attorneys Fees | - | - | - | 4,035 | 5,400 |
| 04. 44.4033 | Engineering Fees | - | - | - | 1,202 | 1,500 |
| 04. 44.4041 | PC, Software & Printers | - | - | - | 191 | 250 |
| 04. 44.4055 | PC Technician Fees | - | - | - | 935 | 1,200 |
| 04. 44.4057 | Telephone Expense | - | - | - | 50 | 50 |
| 04. 44.4800 | General Insurance | - | - | - | 4,634 | 5,615 |
| 04. 44.5009 | Copier Lease | - | - | - | 355 | 500 |
| 04. 44.8004 | Allocated Expenses | 26,788 | 6,805 | 28,553 | - | - |
| | Total Allocated Expenses | 26,788 | 6,805 | 28,553 | 19,653 | 29,828 |

| ADMINISTRATIVE EXPENSES | | | | | | |
|--------------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 04. 50.4000 | Administrative Salaries | 45,213 | 43,834 | 43,863 | 31,459 | 43,863 |
| 04. 50.4008 | Office Operations | - | - | - | 135 | 150 |
| 04. 50.4011 | Equipment & Small Tools <\$5,000 | - | - | - | 594 | 600 |
| 04. 50.4015 | Seminars/Meetings | - | - | - | 112 | 150 |
| 04. 50.4024 | Payroll Taxes - ER | 3,780 | 3,837 | 3,356 | 2,366 | 3,356 |
| 04. 50.4025 | Employee Insurance - ER | 8,932 | 7,092 | 7,808 | 5,485 | 7,808 |
| 04. 50.4026 | Retirement Contribution - ER | 1,401 | 972 | 1,015 | 817 | 1,015 |
| 04. 50.4033 | Engineering Fees | - | - | - | 26,354 | 28,000 |
| 04. 50.4050 | Miscellaneous Expense | - | - | - | 170 | 250 |
| 04. 50.4055 | PC Technician Fees | - | - | - | 113 | 250 |
| | Total Administrative Expenses | 59,326 | 55,735 | 56,042 | 67,605 | 85,442 |

| TREATMENT EXPENSES | | | | | | |
|---------------------------|------------------------------------|--------|--------|--------|--------|--------|
| 04. 62.4004 | Salaries | 3,030 | 2,538 | 4,653 | 2,889 | 4,653 |
| 04. 62.4006 | Outside Professional Services Fees | 79,784 | 75,414 | 80,000 | 61,257 | 80,000 |
| 04. 62.4008 | Office Operations | - | - | - | 83 | 100 |
| 04. 62.4017 | Electricity | 42,392 | 40,386 | 40,000 | 28,241 | 35,000 |
| 04. 62.4020 | Natural Gas | 1,900 | 1,178 | 1,300 | 981 | 1,300 |
| 04. 62.4021 | Telephone | 2,000 | 1,599 | 1,500 | 1,153 | 1,500 |
| 04. 62.4024 | Payroll Taxes - ER | 360 | 246 | 356 | 218 | 356 |
| 04. 62.4025 | Employee Insurance - ER | 719 | 690 | 1,104 | 487 | 1,104 |

TOWN OF LYONS, COLORADO
SANITATION FUND
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|--|------------------|----------------|----------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| 04. 62.4026 Retirement Contribution - ER | 93 | 15 | 108 | 47 | 108 | - |
| 04. 62.4027 Maintenance & Supplies | 24,000 | 10,638 | 14,250 | 12,315 | 14,000 | 15,000 |
| 04. 62.4031 Chemicals, Lab & Lab Supplies | 23,030 | 22,433 | 26,000 | 13,322 | 18,000 | 20,000 |
| 04. 62.4041 PC's, Software, Printers | 1,000 | - | - | - | - | - |
| 04. 62.4050 Other Expenses | 1,000 | - | - | - | - | - |
| 04. 62.5202 Sludge Disposal | 40,180 | 41,585 | 55,000 | 40,351 | 55,000 | 60,000 |
| 04. 62.5203 Chlorine & CL2 Demmurgage | - | - | - | 16,657 | 18,000 | 20,000 |
| Total Treatment Expenses | 219,488 | 196,721 | 224,271 | 177,999 | 229,121 | 273,500 |
| COLLECTION & TRANSMISSION EXPENSES | | | | | | |
| 04. 64.4005 Salaries | 38,098 | 38,034 | 30,004 | 22,317 | 30,004 | 32,009 |
| 04. 64.4006 Outside Services Fees | 1,000 | - | - | - | - | - |
| 04. 64.4024 Payroll Taxes - ER | 4,520 | 3,376 | 2,295 | 1,659 | 2,295 | 2,449 |
| 04. 64.4025 Employee Insurance - ER | 9,524 | 7,769 | 5,751 | 6,249 | 5,751 | 6,182 |
| 04. 64.4026 Retirement Contribution - ER | 1,170 | 737 | 695 | 479 | 695 | 960 |
| 04. 64.4027 Maintenance & Supplies | 16,000 | 6,545 | 4,000 | 2,970 | 6,733 ⁷ | 4,000 ⁷ |
| 04. 64.4029 Vehicle Maintenance | 1,500 | 109 | 200 | 99 | 150 | 250 |
| 04. 64.4030 Gasoline, Oil, Etc. | 1,800 | 2,019 | 2,100 | 1,992 | 2,200 | 2,400 |
| 04. 64.4035 Uniform Expense | 150 | 150 | 250 | 129 | 250 | 250 |
| 04. 64.4309 Storm & Sewer Drainage | 10,000 | 923 | 1,500 | 3,165 | 3,500 | 3,500 |
| 04. 64.5105 Discharge Permit | 3,600 | 2,485 | 3,800 | 2,560 | 2,600 | 2,600 |
| 04. 64.5200 Line Repairs & Cleaning | 35,000 | 51,176 | 25,000 | 12,967 | 18,000 | 20,000 |
| Total Collection & Transmission Expenses | 122,362 | 113,324 | 75,595 | 54,587 | 72,178 | 74,600 |
| CONTINGENCY RESERVE | | | | | | |
| | - | - | - | - | - | 23,000 |
| Total Expenses | 427,964 | 372,584 | 384,461 | 319,844 | 416,569 | 491,069 |
| Net Revenue over Expenses Before Capital & Debt Service | 53,733 | 144,357 | 126,539 | 38,609 | 47,436 | 731 |
| CAPITAL OUTLAY | | | | | | |
| 04. 66.4038 Capital Purchases | 37,000 | - | 50,000 | - | - | 17,200 ⁴ |
| 04. 66.4049 System Improvements | - | - | - | 5,090 | 5,100 | 407,000 ⁵ |
| 04. 66.4038 Capital Outlay | 37,000 | - | 50,000 | 5,090 | 5,100 | 424,200 |
| DEBT SERVICE | | | | | | |
| 04. 67.4914 WPCRF Loan Principal (Paid off in 2010) | 241,530 | - | - | - | - | - |
| 04. 67.4915 WPCRF Loan Interest (Paid off in 2010) | 2,717 | 746 | - | - | - | - |
| Total Debt Service | 244,247 | 746 | - | - | - | - |
| TRANSFER FROM FUND BALANCE - CIP | | | | | | |
| | - | - | - | - | - | 425,000 ⁶ |
| Net Revenue over Expenses After Capital & Debt Service | (227,514) | 143,611 | 76,539 | 33,519 | 42,336 | 1,531 |

Notes:

- ¹ Tap Connection Fees - this fee is based on 5 homes
- ² PC, Software & Printers - Includes allocated cost of server and upgrade to Clarity
- ³ Outside Services - \$80,000 for Alberts Water/Wastewater; One-time costs total: \$37,500: \$15,000 Schematic engineering design and cost projection for a selected alternative; \$5,000 Schematic analysis of NTS; \$10,000 Honeywell contract modification; \$5,000 Report of Flood Way status of present site and estimate of cost to remedy it; \$2,500 Appraisal of value of present WWTF/Public
- ⁴ Capital Purchases - GIS Definition and Implementation (see UEB memo dated September 13, 2011, attached)
- ⁵ Capital Improvement/Maintenance/Purchases - See CIP chart from Jim Blankenship, Town Engineer (attached)
- ⁶ Transfer from Fund Balance - \$53,000 See UEB's recommendation of WWTF Alternatives (see Steve Wratten's email from October 11, 2011)
- ⁷ Maintenance & Supplies - Includes items listed on Public Works 2011/2012 Budget Request

TOWN OF LYONS, COLORADO
Property Fund
2012 Budget

As approved on December 5, 2011

| | Prior Year | | Current Year | | | 2012 Proposed Budget |
|--|---------------|---------------|---------------|------------------|-------------------------|----------------------|
| | 2010 Budget | 2010 Actual | 2011 Budget | 9/30/2011 Actual | 2011 Projected Year End | |
| PROPERTY REVENUE | | | | | | |
| 09. 26.3401 Interest Income | 300 | 186 | 225 | 30 | 50 | 50 |
| 09. 26.3429 Lease Income | 98,298 | 98,298 | 98,298 | 65,532 | 98,298 | 98,298 |
| 09. 26.3890 Senior Community Building Rental | 500 | 20 | 75 | - | 75 | 75 |
| Total Revenue | 99,098 | 98,504 | 98,598 | 65,562 | 98,423 | 98,423 |
| PROPERTY EXPENDITURES | | | | | | |
| 09. 44.8009 Property's Share of Alloc Exp | 3,077 | 1,274 | 5,509 | 2,981 | 4,617 | 5,700 |
| 09. 50.4000 Administrative Salaries | 1,971 | 1,833 | - | - | - | - |
| 09. 50.4012 Building & Grounds Maintenance | 2,500 | 853 | - | 360 | 480 | 500 |
| 09. 50.4017 Electric & Utility Services | 2,800 | 1,954 | 2,500 | 1,204 | 1,600 | 1,800 |
| 09. 50.4018 Management Fee (GF) | - | - | 2,000 | - | 2,000 | 3,000 |
| 09. 50.4020 Natural Gas Service | 1,800 | 1,213 | 1,100 | 824 | 1,100 | 1,300 |
| 09. 50.4021 Telephone Service | 1,300 | 1,303 | 1,200 | 693 | 900 | 1,200 |
| 09. 50.4024 Payroll Taxes | 166 | 166 | - | - | - | - |
| 09. 50.4025 Employee Insurances | 483 | 261 | - | - | - | - |
| 09. 50.4026 Retirement Contribution | 47 | 36 | - | - | - | - |
| 09. 50.4050 Other Expenditures | 500 | - | 500 | - | - | 500 |
| Total Expenditures | 14,644 | 8,894 | 12,809 | 6,062 | 10,697 | 14,000 |
| CONTINGENCY RESERVE | | | | | | |
| DEBT SERVICE | | | | | | |
| 09. 67.4917 Loan Principal | 56,619 | 56,590 | 60,893 | 20,202 | 60,893 | 65,490 |
| 09. 67.4918 Loan Interest | 27,087 | 27,116 | 22,813 | 13,816 | 22,813 | 18,216 |
| Total Debt Service | 83,706 | 83,706 | 83,706 | 34,018 | 83,706 | 83,705 |
| Total Expenses | 98,350 | 92,600 | 96,515 | 40,080 | 94,403 | 97,705 |
| Net Revenue over Expenses | 748 | 5,904 | 2,083 | 25,482 | 4,020 | 718 |

Flows from entries on the GF Allocation section

Allocation of Expenditures for 2011 Budget

| Account # | Description | 11/30/2010 | GF | EF | WF | SF | LF | PRC | PF | Total |
|--------------------------|---------------------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Percentage of Revenue | | | #REF! |
| 01. 44.4008 | Office Supplies & Operations | 22,483 | #REF! |
| 01. 44.4010 | Postage | 8,285 | #REF! |
| 01. 44.4011 | Off Equip Maint/Software support | 12,373 | #REF! |
| 01. 44.4014 | Dues & Subscriptions | 6,254 | #REF! |
| 01. 44.4015 | Training & Meetings - All Admin Depts | 2,355 | #REF! |
| 01. 44.4016 | Travel, Meals, Lodging | 4,081 | #REF! |
| 01. 44.4018 | Staff Services | 476 | #REF! |
| 01. 44.4022 | Unemployment Comp | 27,981 | #REF! |
| 01. 44.4023 | Workers' Comp | 13,319 | #REF! |
| 01. 44.4024 | Payroll Taxes | - | #REF! |
| 01. 44.4025 | Employee Insurances | - | #REF! |
| 01. 44.4026 | Retirement Contribution | - | #REF! |
| 01. 44.4032 | Attorneys' Fees | 52,769 | #REF! |
| 01. 44.4033 | Engineer | 14,015 | #REF! |
| 01. 44.4041 | PCs, Software, Printers | 109 | #REF! |
| 01. 44.4055 | PC Technician Fees | 10,255 | #REF! |
| 01. 44.4102 | Auditing Fees | - | #REF! |
| 01. 44.4800 | General Insurance | 53,500 | #REF! |
| 01. 44.5009 | Equip Lease Payment | 4,472 | #REF! |
| Total Allocations | | 232,727 | #REF! |

Calculation of Percentage of Revenue

| | | | | | | | |
|-------|-----------|-----------|-----------|---------|--------|---------|--------|
| #REF! | 1,035,338 | 1,048,702 | 1,068,828 | 515,030 | 86,508 | 351,022 | 98,507 |
| #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |

| As of 8/31/2010: | | Budget from GF-Alloc | 103,362 | 8,523 | 7,008 | 6,805 | 2,026 | 7,398 | 1,274 | 136,396 |
|---|---------------------------------------|----------------------|----------------|---------------|--------------|--------------|---------------|---------------|--------------|-------------------|
| Account # | Description | | Actual GF | Actual EF | Actual WF | Actual SF | Actual LF | Actual PRC | Actual PF | Total by Category |
| 01. 44.4008 | Office Supplies & Operations | 20,000 | 1,655 | - | - | - | - | - | - | 1,655 |
| 01. 44.4010 | Postage | 10,000 | - | - | - | - | - | - | - | - |
| 01. 44.4011 | Off Equip Maint/Software support | 17,221 | - | - | - | - | - | - | - | - |
| 01. 44.4014 | Dues & Subscriptions | 6,869 | - | - | - | 1,334 | 1,334 | - | - | 2,669 |
| 01. 44.4015 | Training & Meetings - All Admin Depts | 6,880 | - | - | - | - | - | - | - | - |
| 01. 44.4016 | Travel, Meals, Lodging | 5,900 | - | - | - | - | - | - | - | - |
| 01. 44.4018 | Staff Services | 1,000 | - | - | - | - | - | - | - | - |
| 01. 44.4022 | Unemployment Comp | - | - | - | - | - | - | - | - | - |
| 01. 44.4023 | Workers' Comp | - | - | - | - | - | - | - | - | - |
| 01. 44.4024 | Payroll Taxes | - | 14,247 | 1,815 | 175 | 167 | 3,863 | 14,452 | 119 | 34,838 |
| 01. 44.4025 | Employee Insurances | - | 33,153 | 3,596 | 430 | 430 | 8,251 | 36,179 | 159 | 82,198 |
| 01. 44.4026 | Retirement Contribution | - | 2,813 | 411 | 15 | 15 | 792 | 2,921 | 25 | 6,992 |
| 01. 44.4032 | Attorneys' Fees | 60,000 | - | - | - | - | - | - | - | - |
| 01. 44.4033 | Engineer | 10,000 | - | - | - | - | - | - | - | - |
| 01. 44.4041 | PCs, Software, Printers | - | 1,560 | 13 | - | - | 162 | - | - | 1,735 |
| 01. 44.4055 | PC Technician Fees | 16,000 | - | - | - | - | - | - | - | - |
| 01. 44.4102 | Auditing Fees | 12,100 | - | - | - | - | - | - | - | - |
| 01. 44.4800 | General Insurance | 58,500 | - | - | - | - | - | - | - | - |
| 01. 44.5009 | Equip Lease Payment | 4,560 | - | - | - | - | - | - | - | - |
| Total Fund Specific Allocations | | 229,030 | 53,428 | 5,835 | 620 | 1,946 | 14,402 | 53,552 | 303 | 130,087 |
| Universal & Fund Specific Allocation Total | | | 156,790 | 14,358 | 7,628 | 8,751 | 16,429 | 60,950 | 1,577 | 266,483 |
| Percent of Grand Total Allocation by Fund to Overall Total | | | 58.84% | 5.39% | 2.86% | 3.28% | 6.16% | 22.87% | 0.59% | 100.00% |

Funds are currently shown as an 8-digit number. The first two digits represent the Fund, the next two represent the category within the fund, the last four represent the account number
 FF = Fund ID Number (01-09)
 CC=Category ID Number (44=Allocated Funds)

Flows from entries on the GF Allocation section

| Account # | Description | 2011 Total Budget | GF | EF | WF | SF | LF | PRC | PF | Total |
|---|---------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|--------------------------|
| | | | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | |
| Percentage of Revenue | | | | | | | | | | |
| 01. 44.4008 | Office Supplies & Operations | 24,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4010 | Postage | 7,500 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4011 | Off Equip Maint/Software support | 25,500 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4014 | Dues & Subscriptions | - | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4015 | Training & Meetings - All Admin Depts | 3,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4016 | Travel, Meals, Lodging | 2,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4018 | Staff Services | 50 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4022 | Unemployment Comp | 1,200 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4023 | Workers' Comp | 29,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4024 | Payroll Taxes | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4025 | Employee Insurances | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4026 | Retirement Contribution | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4032 | Attorneys' Fees | 56,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4033 | Engineer | 5,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4041 | PCs, Software, Printers | - | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4055 | PC Technician Fees | 12,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4102 | Auditing Fees | 8,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.4800 | General Insurance | 56,500 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| 01. 44.5009 | Equip Lease Payment | 5,000 | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| Total Allocations | | | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| Calculation of Percentage of Revenue | | #REF! | 1,104,089 | 1,075,800 | 877,200 | 491,800 | #REF! | #REF! | #REF! | #REF! |
| | | | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| | | | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| Individual Categories within each fund listed | | | | | | | | | | |
| As of 8/31/2010: | | Allocated Expenditures | 103,362 | 8,523 | 7,008 | 6,805 | 2,026 | 7,398 | 1,274 | 136,396 |
| Account # | Description | Budget from GF-Alloc | Actual GF | Actual EF | Actual WF | Actual SF | Actual LF | Actual PRC | Actual PF | Total by Category |
| 01. 44.4008 | Office Supplies & Operations | 20,000 | 1,655 | - | - | - | - | - | - | 1,655 |
| 01. 44.4010 | Postage | 10,000 | - | - | - | - | - | - | - | - |
| 01. 44.4011 | Off Equip Maint/Software support | 17,221 | - | - | - | - | - | - | - | - |
| 01. 44.4014 | Dues & Subscriptions | 6,869 | - | - | - | 1,334 | 1,334 | - | - | 2,669 |
| 01. 44.4015 | Training & Meetings - All Admin Depts | 6,880 | - | - | - | - | - | - | - | - |
| 01. 44.4016 | Travel, Meals, Lodging | 5,900 | - | - | - | - | - | - | - | - |
| 01. 44.4018 | Staff Services | 1,000 | - | - | - | - | - | - | - | - |
| 01. 44.4022 | Unemployment Comp | - | - | - | - | - | - | - | - | - |
| 01. 44.4023 | Workers' Comp | - | - | - | - | - | - | - | - | - |
| 01. 44.4024 | Payroll Taxes | - | 14,247 | 1,815 | 175 | 167 | 3,863 | 14,452 | 119 | 34,838 |
| 01. 44.4025 | Employee Insurances | - | 33,153 | 3,596 | 430 | 430 | 8,251 | 36,179 | 159 | 82,198 |
| 01. 44.4026 | Retirement Contribution | - | 2,813 | 411 | 15 | 15 | 792 | 2,921 | 25 | 6,992 |
| 01. 44.4032 | Attorneys' Fees | 60,000 | - | - | - | - | - | - | - | - |
| 01. 44.4033 | Engineer | 10,000 | - | - | - | - | - | - | - | - |
| 01. 44.4041 | PCs, Software, Printers | - | 1,560 | 13 | - | - | 162 | - | - | 1,735 |
| 01. 44.4055 | PC Technician Fees | 16,000 | - | - | - | - | - | - | - | - |
| 01. 44.4102 | Auditing Fees | 12,100 | - | - | - | - | - | - | - | - |
| 01. 44.4800 | General Insurance | 58,500 | - | - | - | - | - | - | - | - |
| 01. 44.5009 | Equip Lease Payment | 4,560 | - | - | - | - | - | - | - | - |
| Total Fund Specific Allocations | | 229,030 | 53,428 | 5,835 | 620 | 1,946 | 14,402 | 53,552 | 303 | 130,087 |
| Universal & Fund Specific Allocation Total | | | 156,790 | 14,358 | 7,628 | 8,751 | 16,429 | 60,950 | 1,577 | 266,483 |
| Percent of Grand Total Allocation by Fund to Overall Total | | | 58.84% | 5.39% | 2.86% | 3.28% | 6.16% | 22.87% | 0.59% | 100.00% |

Funds are currently shown as an 8-digit number. The first two digits represent the Fund, the next two represent the category within the fund, the last four represent the account number
 FF = Fund ID Number (01-09)
 CC=Category ID Number (44=Allocated Funds)

Wages are calculated as % of 2011: **102.00%**

| Wages | | 2012 | | Ames, Lucas Parks | | Anthony, Debra (Town Clerk) | | Ballou, Michael Public Works | |
|----------------------------|------------|------------|------------------|----------------------|------------------|--------------------------------|------------------|---------------------------------|---|
| Wages | | \$ 14,2800 | | \$ 58,688.01 | | \$ 17,4726 | | | |
| Wages | | 2080 | | 2080 | | 2080 | | | |
| General | | | | | | | | | |
| Administration (FT) | 01.50.4000 | - | 25% | 14,672.00 | - | - | - | - | - |
| Judicial | 01.53.4000 | - | - | - | - | - | - | - | - |
| Planning & Zoning | 01.54.4000 | - | 15% | 8,803.20 | - | - | - | - | - |
| Health & Welfare | 01.55.4000 | - | - | - | - | - | - | - | - |
| Economic Development | 01.56.4000 | - | - | - | - | - | - | - | - |
| Streets - Administration | 01.59.4000 | - | - | - | - | - | - | - | - |
| Streets - Maintenance | 01.59.4002 | - | - | - | - | 20% | 7,268.60 | - | - |
| Visitor Center (PT) | 01.60.4001 | - | - | - | - | - | - | - | - |
| Total General | | - | - | 23,475.20 | - | - | 7,268.60 | - | - |
| Electric | | | | | | | | | |
| Administration (FT) | 02.50.4000 | - | 15% | 8,803.20 | - | - | - | - | - |
| Administration (PT) | 02.50.4001 | - | - | - | - | - | - | - | - |
| Maintenance | 02.65.4002 | - | - | - | - | 30% | 10,902.90 | - | - |
| Total Electric | | - | - | 8,803.20 | - | - | 10,902.90 | - | - |
| Water | | | | | | | | | |
| Administration (FT) | 03.50.4000 | - | 15% | 8,803.20 | - | - | - | - | - |
| Administration (PT) | 03.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 03.62.4004 | - | - | - | - | - | - | - | - |
| Distribution | 03.63.4003 | - | - | - | - | 25% | 9,085.75 | - | - |
| Total Water | | - | - | 8,803.20 | - | - | 9,085.75 | - | - |
| Sanitation | | | | | | | | | |
| Administration (FT) | 04.50.4000 | - | 15% | 8,803.20 | - | - | - | - | - |
| Administration (PT) | 04.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 04.62.4004 | - | - | - | - | - | - | - | - |
| Collection | 04.64.4005 | - | - | - | - | 25% | 9,085.75 | - | - |
| Total Sanitation | | - | - | 8,803.20 | - | - | 9,085.75 | - | - |
| Library | | | | | | | | | |
| Library (FT) | 05.61.4000 | - | - | - | - | - | - | - | - |
| Library (PT)* | 05.61.4001 | - | - | - | - | - | - | - | - |
| Total Library | | - | - | - | - | - | - | - | - |
| Parks | | | | | | | | | |
| Administration (FT) | 08.50.4000 | - | 15% | 8,803.20 | - | - | - | - | - |
| Parks - Director | 08.51.4000 | - | - | - | - | - | - | - | - |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | - | - | - | - | - | - |
| Parks (PT/Seasonal) | 08.60.4001 | - | - | - | - | - | - | - | - |
| Parks - Maintenance | 08.60.4002 | 100% | 29,702.40 | - | - | - | - | - | - |
| Total Parks | | | 29,702.40 | 8,803.20 | - | - | - | - | - |
| Property | | | | | | | | | |
| Negligible Time Spent Here | | - | - | - | - | - | - | - | - |
| Total Property | | - | - | - | - | - | - | - | - |
| Grand Total | | 100% | 29,702.40 | 100% | 58,688.01 | 100% | 36,343.01 | - | - |
| Verification | | - | - | - | - | - | - | - | - |

Wages are calculated as % of 2011:

| Wages | | 2012 | | | | |
|----------------------------|------------|----------------------------|------------------------------|-------------------------------------|-------------------------|-----------|
| | | Barnard, Joanne Library | Bryan, Jerry Public Works | Cosgrove, David (Parks Director) | Davis, Marissa Parks | |
| | | \$ 12,5970 | \$ 14,9736 | \$ 58,477.09 | \$ 14,7900 | |
| Hours | | 1060 | 2080 | 2080 | 2080 | |
| General | | | | | | |
| Administration (FT) | 01.50.4000 | - | - | - | - | |
| Judicial | 01.53.4000 | - | - | - | - | |
| Planning & Zoning | 01.54.4000 | - | - | - | - | |
| Health & Welfare | 01.55.4000 | - | - | - | - | |
| Economic Development | 01.56.4000 | - | - | - | - | |
| Streets - Administration | 01.59.4000 | - | - | - | - | |
| Streets - Maintenance | 01.59.4002 | - | 30% | 9,343.53 | - | |
| Visitor Center (PT) | 01.60.4001 | - | - | - | - | |
| Total General | | - | 9,343.53 | - | - | |
| Electric | | | | | | |
| Administration (FT) | 02.50.4000 | - | - | - | - | |
| Administration (PT) | 02.50.4001 | - | - | - | - | |
| Maintenance | 02.65.4002 | - | 20% | 6,229.02 | - | |
| Total Electric | | - | 6,229.02 | - | - | |
| Water | | | | | | |
| Administration (FT) | 03.50.4000 | - | - | - | - | |
| Administration (PT) | 03.50.4001 | - | - | - | - | |
| Treatment | 03.62.4004 | - | - | - | - | |
| Distribution | 03.63.4003 | - | 25% | 7,786.27 | - | |
| Total Water | | - | 7,786.27 | - | - | |
| Sanitation | | | | | | |
| Administration (FT) | 04.50.4000 | - | - | - | - | |
| Administration (PT) | 04.50.4001 | - | - | - | - | |
| Treatment | 04.62.4004 | - | - | - | - | |
| Collection | 04.64.4005 | - | 25% | 7,786.27 | - | |
| Total Sanitation | | - | 7,786.27 | - | - | |
| Library | | | | | | |
| Library (FT) | 05.61.4000 | - | - | - | - | |
| Library (PT)* | 05.61.4001 | 100% | 13,352.82 | - | - | |
| Total Library | | | 13,352.82 | - | - | |
| Parks | | | | | | |
| Administration (FT) | 08.50.4000 | - | - | - | - | |
| Parks - Director | 08.51.4000 | - | - | 100% | 58,477.09 | |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | - | - | |
| Parks (PT/Seasonal) | 08.60.4001 | - | - | - | 100% | 30,763.20 |
| Parks - Maintenance | 08.60.4002 | - | - | - | - | |
| Total Parks | | - | - | 58,477.09 | 30,763.20 | |
| Property | | | | | | |
| Negligible Time Spent Here | | - | - | - | - | |
| Total Property | | - | - | - | - | |
| Grand Total | | 100% | 13,352.82 | 100% | 31,145.09 | |
| Verification | | - | - | - | - | |

Wages are calculated as % of 2011:

| Wages | | | | | | | | | |
|----------------------------|------------|------------------------------|-----------------|-------------------------------|-----------------|----------------------|-----------------|--------------------------|------------------|
| 2012 | | Dyer, Stanley (Park Host) | | Edelen, Martin (Park Host) | | Clery, Edward CSO | | Harris, Michael Parks | |
| | | \$ 875.00 | | \$ 625.00 | | \$ 15,300.00 | | \$ 13,770.00 | |
| Hours | | 6.5 | | 6.5 | | 250 | | 2080 | |
| General | | | | | | | | | |
| Administration (FT) | 01.50.4000 | - | - | - | - | - | - | - | - |
| Judicial | 01.53.4000 | - | - | - | - | - | - | - | - |
| Planning & Zoning | 01.54.4000 | - | - | - | - | - | - | - | - |
| Health & Welfare | 01.55.4000 | - | - | - | - | - | - | - | - |
| Economic Development | 01.56.4000 | - | - | - | - | - | - | - | - |
| Streets - Administration | 01.59.4000 | - | - | - | - | 50% | 1,912.50 | - | - |
| Streets - Maintenance | 01.59.4002 | - | - | - | - | - | - | - | - |
| Visitor Center (PT) | 01.60.4001 | - | - | - | - | - | - | - | - |
| Total General | | - | - | - | - | 1,912.50 | | - | - |
| Electric | | | | | | | | | |
| Administration (FT) | 02.50.4000 | - | - | - | - | - | - | - | - |
| Administration (PT) | 02.50.4001 | - | - | - | - | - | - | - | - |
| Maintenance | 02.65.4002 | - | - | - | - | - | - | - | - |
| Total Electric | | - | - | - | - | - | - | - | - |
| Water | | | | | | | | | |
| Administration (FT) | 03.50.4000 | - | - | - | - | - | - | - | - |
| Administration (PT) | 03.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 03.62.4004 | - | - | - | - | - | - | - | - |
| Distribution | 03.63.4003 | - | - | - | - | - | - | - | - |
| Total Water | | - | - | - | - | - | - | - | - |
| Sanitation | | | | | | | | | |
| Administration (FT) | 04.50.4000 | - | - | - | - | - | - | - | - |
| Administration (PT) | 04.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 04.62.4004 | - | - | - | - | - | - | - | - |
| Collection | 04.64.4005 | - | - | - | - | - | - | - | - |
| Total Sanitation | | - | - | - | - | - | - | - | - |
| Library | | | | | | | | | |
| Library (FT) | 05.61.4000 | - | - | - | - | - | - | - | - |
| Library (PT)* | 05.61.4001 | - | - | - | - | - | - | - | - |
| Total Library | | - | - | - | - | - | - | - | - |
| Parks | | | | | | | | | |
| Administration (FT) | 08.50.4000 | - | - | - | - | - | - | - | - |
| Parks - Director | 08.51.4000 | - | - | - | - | - | - | - | - |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | - | - | - | - | - | - |
| Parks (PT/Seasonal) | 08.60.4001 | 100% | 5,687.50 | 100% | 4,062.50 | 50% | 1,912.50 | - | - |
| Parks - Maintenance | 08.60.4002 | - | - | - | - | - | - | 100% | 28,641.60 |
| Total Parks | | 5,687.50 | | 4,062.50 | | 1,912.50 | | 28,641.60 | |
| Property | | | | | | | | | |
| Negligible Time Spent Here | | | | | | | | | |
| Total Property | | - | - | - | - | - | - | - | - |
| Grand Total | | 100% | 5,687.50 | 100% | 4,062.50 | 100% | 3,825.00 | 100% | 28,641.60 |
| Verification | | - | - | - | - | - | - | - | - |

Wages are calculated as % of 2011:

| Wages | | 2012 | | | | Hirschfeld, Diane (Public Works) | | Johnson, Linda (Cleans Visitor's Center) | | Martinez, Thomas CSO | | McCurkin, Joby (Finance Director) | |
|----------------------------|------------|-----------------------|-----------|----------------------|----------|-------------------------------------|---|--|----------|-------------------------|-----------|--------------------------------------|---|
| Wages | | \$ 17,3400 | | \$ 11,9850 | | \$ 15,3000 | | \$ 60,242.22 | | | | | |
| Wages | | Hours | | 2080 | | 500 | | 250 | | 2080 | | | |
| General | | | | | | | | | | | | | |
| Administration (FT) | 01.50.4000 | - | - | - | - | - | - | - | - | 25% | 15,060.56 | - | - |
| Judicial | 01.53.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning & Zoning | 01.54.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Health & Welfare | 01.55.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development | 01.56.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Streets - Administration | 01.59.4000 | - | - | - | - | - | - | 50% | 1,912.50 | - | - | - | - |
| Streets - Maintenance | 01.59.4002 | 30% | 10,820.16 | - | - | - | - | - | - | - | - | - | - |
| Visitor Center (PT) | 01.60.4001 | - | - | 50% | 2,996.25 | - | - | - | - | - | - | - | - |
| Total General | | 10,820.16 | | 2,996.25 | | 1,912.50 | | 15,060.56 | | | | | |
| Electric | | | | | | | | | | | | | |
| Administration (FT) | 02.50.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration (PT) | 02.50.4001 | - | - | - | - | - | - | - | - | 25% | 15,060.56 | - | - |
| Maintenance | 02.65.4002 | 20% | 7,213.44 | - | - | - | - | - | - | - | - | - | - |
| Total Electric | | 7,213.44 | | - | | - | | 15,060.56 | | | | | |
| Water | | | | | | | | | | | | | |
| Administration (FT) | 03.50.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration (PT) | 03.50.4001 | - | - | - | - | - | - | - | - | 25% | 15,060.56 | - | - |
| Treatment | 03.62.4004 | - | - | - | - | - | - | - | - | - | - | - | - |
| Distribution | 03.63.4003 | 25% | 9,016.80 | - | - | - | - | - | - | - | - | - | - |
| Total Water | | 9,016.80 | | - | | - | | 15,060.56 | | | | | |
| Sanitation | | | | | | | | | | | | | |
| Administration (FT) | 04.50.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration (PT) | 04.50.4001 | - | - | - | - | - | - | - | - | 25% | 15,060.56 | - | - |
| Treatment | 04.62.4004 | - | - | - | - | - | - | - | - | - | - | - | - |
| Collection | 04.64.4005 | 25% | 9,016.80 | - | - | - | - | - | - | - | - | - | - |
| Total Sanitation | | 9,016.80 | | - | | - | | 15,060.56 | | | | | |
| Library | | | | | | | | | | | | | |
| Library (FT) | 05.61.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Library (PT)* | 05.61.4001 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Library | | - | | - | | - | | - | | | | | |
| Parks | | | | | | | | | | | | | |
| Administration (FT) | 08.50.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks - Director | 08.51.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks (PT/Seasonal) | 08.60.4001 | - | - | 50% | 2,996.25 | - | - | 50% | 1,912.50 | - | - | - | - |
| Parks - Maintenance | 08.60.4002 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Parks | | - | | 2,996.25 | | 1,912.50 | | - | | | | | |
| Property | | | | | | | | | | | | | |
| Negligible Time Spent Here | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Property | | - | | - | | - | | - | | | | | |
| Grand Total | | 100% 36,067.20 | | 100% 5,992.50 | | 100% 3,825.00 | | 100% 60,242.22 | | | | | |
| Verification | | - | | - | | - | | - | | | | | |

Wages are calculated as % of 2011:

| Wages | | 2012 | | | | | | | |
|----------------------------|------------|---------------------------------|------------------|--|------------------|---------------------------|------------------|---|------------------|
| Wages | | Russell, Deborah Court Clerk | | Simonsen, Victoria (Town Administrator) | | Smith, Melanie Library | | Watson, Jacquelyn (Economics Director) | |
| Wages | | \$ 17,5302 | | \$ 83,640.00 | | \$ 12,5970 | | \$ 45,900.00 | |
| Wages | | 2080 | | 2080 | | 1060 | | 2080 | |
| General | | | | | | | | | |
| Administration (FT) | 01.50.4000 | 50% | 18,231.44 | 30% | 25,092.00 | - | - | - | - |
| Judicial | 01.53.4000 | 50% | 18,231.44 | - | - | - | - | - | - |
| Planning & Zoning | 01.54.4000 | - | - | - | - | - | - | - | - |
| Health & Welfare | 01.55.4000 | - | - | - | - | - | - | - | - |
| Economic Development | 01.56.4000 | - | - | - | - | - | 100% | 45,900.00 | - |
| Streets - Administration | 01.59.4000 | - | - | - | - | - | - | - | - |
| Streets - Maintenance | 01.59.4002 | - | - | - | - | - | - | - | - |
| Visitor Center (PT) | 01.60.4001 | - | - | - | - | - | - | - | - |
| Total General | | | 36,462.88 | | 25,092.00 | | | | 45,900.00 |
| Electric | | | | | | | | | |
| Administration (FT) | 02.50.4000 | - | - | 20% | 16,728.00 | - | - | - | - |
| Administration (PT) | 02.50.4001 | - | - | - | - | - | - | - | - |
| Maintenance | 02.65.4002 | - | - | - | - | - | - | - | - |
| Total Electric | | | | | 16,728.00 | | | | |
| Water | | | | | | | | | |
| Administration (FT) | 03.50.4000 | - | - | 20% | 16,728.00 | - | - | - | - |
| Administration (PT) | 03.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 03.62.4004 | - | - | - | - | - | - | - | - |
| Distribution | 03.63.4003 | - | - | - | - | - | - | - | - |
| Total Water | | | | | 16,728.00 | | | | |
| Sanitation | | | | | | | | | |
| Administration (FT) | 04.50.4000 | - | - | 20% | 16,728.00 | - | - | - | - |
| Administration (PT) | 04.50.4001 | - | - | - | - | - | - | - | - |
| Treatment | 04.62.4004 | - | - | - | - | - | - | - | - |
| Collection | 04.64.4005 | - | - | - | - | - | - | - | - |
| Total Sanitation | | | | | 16,728.00 | | | | |
| Library | | | | | | | | | |
| Library (FT) | 05.61.4000 | - | - | - | - | - | - | - | - |
| Library (PT)* | 05.61.4001 | - | - | - | - | 100% | 13,352.82 | - | - |
| Total Library | | | | | | | 13,352.82 | | |
| Parks | | | | | | | | | |
| Administration (FT) | 08.50.4000 | - | - | 10% | 8,364.00 | - | - | - | - |
| Parks - Director | 08.51.4000 | - | - | - | - | - | - | - | - |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | - | - | - | - | - | - |
| Parks (PT/Seasonal) | 08.60.4001 | - | - | - | - | - | - | - | - |
| Parks - Maintenance | 08.60.4002 | - | - | - | - | - | - | - | - |
| Total Parks | | | | | 8,364.00 | | | | |
| Property | | | | | | | | | |
| Negligible Time Spent Here | | - | - | - | - | - | - | - | - |
| Total Property | | | | | | | | | |
| Grand Total | | 100% | 36,462.88 | 100% | 83,640.00 | 100% | 13,352.82 | 100% | 45,900.00 |
| Verification | | - | - | - | - | - | - | - | - |

Wages are calculated as % of 2011:

| Wages | | Werner, Wayne Visitor's Center | | Williams, Marilyn (Library Director) | | Totals | | Fund % to Total |
|----------------------------|------------|-----------------------------------|-----------------|---|------------------|-----------|-------------------|-----------------|
| 2012 | | \$ 7,5072 | \$ 43,262.55 | | | | | |
| Hours | | 400 | 2080 | | | | 36,780 | |
| General | | | | | | | | |
| Administration (FT) | 01.50.4000 | - | - | | | | 73,056.00 | |
| Judicial | 01.53.4000 | - | - | | | | 18,231.44 | |
| Planning & Zoning | 01.54.4000 | - | - | | | | 8,803.20 | |
| Health & Welfare | 01.55.4000 | - | - | | | | 13,161.06 | |
| Economic Development | 01.56.4000 | - | - | | | | 45,900.00 | |
| Streets - Administration | 01.59.4000 | - | - | | | | 3,825.00 | |
| Streets - Maintenance | 01.59.4002 | - | - | | | | 39,672.29 | |
| Visitor Center (PT) | 01.60.4001 | 50% | 1,501.44 | - | - | | 4,497.69 | |
| Total General | | | 1,501.44 | | | | 207,146.67 | 28% |
| Electric | | | | | | | | |
| Administration (FT) | 02.50.4000 | - | - | | | | 35,269.34 | |
| Administration (PT) | 02.50.4001 | - | - | | | | 15,060.56 | |
| Maintenance | 02.65.4002 | - | - | | | | 45,765.36 | |
| Total Electric | | | | | | | 96,095.26 | 13% |
| Water | | | | | | | | |
| Administration (FT) | 03.50.4000 | - | - | | | | 34,982.93 | |
| Administration (PT) | 03.50.4001 | - | - | | | | 15,060.56 | |
| Treatment | 03.62.4004 | - | - | | | | - | |
| Distribution | 03.63.4003 | - | - | | | | 47,308.82 | |
| Total Water | | | | | | | 97,352.31 | 13% |
| Sanitation | | | | | | | | |
| Administration (FT) | 04.50.4000 | - | - | | | | 34,982.93 | |
| Administration (PT) | 04.50.4001 | - | - | | | | 15,060.56 | |
| Treatment | 04.62.4004 | - | - | | | | - | |
| Collection | 04.64.4005 | - | - | | | | 32,008.82 | |
| Total Sanitation | | | | | | | 82,052.31 | 11% |
| Library | | | | | | | | |
| Library (FT) | 05.61.4000 | - | 100% | 43,262.55 | | | 43,262.55 | |
| Library (PT)* | 05.61.4001 | - | - | - | | | 26,705.64 | |
| Total Library | | | | 43,262.55 | | | 69,968.19 | 9% |
| Parks | | | | | | | | |
| Administration (FT) | 08.50.4000 | - | - | | | | 17,167.20 | |
| Parks - Director | 08.51.4000 | - | - | | | | 58,477.09 | |
| Parks - Rec Coord (FT) | 08.60.4000 | - | - | | | | 30,763.20 | |
| Parks (PT/Seasonal) | 08.60.4001 | 50% | 1,501.44 | - | - | | 23,973.90 | |
| Parks - Maintenance | 08.60.4002 | - | - | | | | 58,344.00 | |
| Total Parks | | | 1,501.44 | | | | 188,725.39 | 25% |
| Property | | | | | | | | |
| Negligible Time Spent Here | | - | - | | | | - | |
| Total Property | | | | | | | | 0% |
| Grand Total | | 100% | 3,002.88 | 100% | 43,262.55 | 0% | 741,340.12 | 100% |
| Verification | | - | - | - | - | - | - | |

Town of Lyons
Property Tax Information as of August 31, 2010
Cash Basis

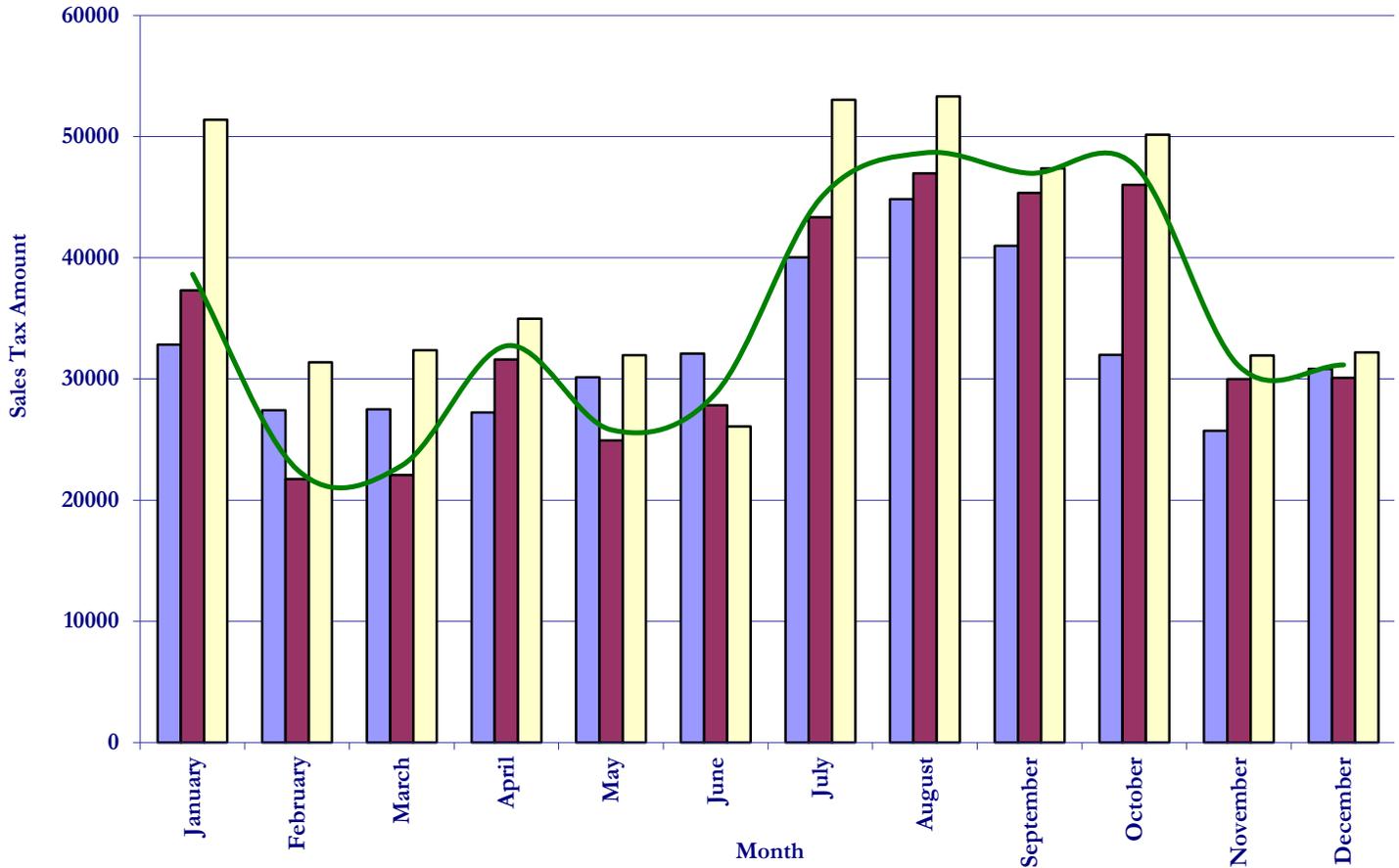
| Per Boulder County - Amount Received in this Month | Property Taxes | Current Interest | Abatements | Delinquent Tax | Treasurer's Fee | Ownership Tax | Emissions Control \$1.50 | Emergency Med Svc & Ins ID Database \$2.50 | Net Rec'd | Amount Paid In this Month |
|--|----------------|---------------------|------------|-------------------|--------------------|---------------|-----------------------------|--|------------|------------------------------|
| Account # | 01.10.3000 | 01.10.3000 | 01.10.3000 | 01.10.3000 | 01.50.4101 DR | 01.10.3001 | 01.12.3204 | 01.12.3204 | 01.01.1010 | |
| Budgeted | \$ 413,097.00 | | | | | \$ 22,000.00 | | 3,016.00 | | |
| December 31, 2009 | 13.96 | 1.34 | - | - | (0.15) | 1,474.84 | 205.50 | 325.00 | 2,020.49 | January 11, 2010 |
| January | 4,825.17 | - | - | - | (48.25) | 1,511.18 | 189.00 | 285.00 | 6,762.10 | February 10, 2010 |
| February | 133,994.64 | - | (110.84) | - | (1,339.95) | 1,771.94 | 277.50 | 417.50 | 135,010.79 | March 10, 2010 |
| March | 32,783.96 | 9.61 | - | - | (327.93) | 1,479.68 | 228.00 | 360.00 | 34,533.32 | April 12, 2010 |
| April | 50,725.43 | 2.04 | - | - | (507.27) | 1,720.65 | 288.00 | 415.00 | 52,643.85 | May 10, 2010 |
| May | 76,976.96 | 9.43 | - | 0.09 | (769.86) | 1,628.08 | 267.00 | 372.50 | 78,484.20 | June 10, 2010 |
| June | 83,010.71 | 25.09 | - | - | (830.35) | 1,403.92 | 268.50 | 357.50 | 84,235.37 | July 12, 2010 |
| July | 8,533.10 | 251.44 | - | 0.50 | (87.86) | 1,778.58 | 366.00 | 505.00 | 11,346.76 | August 10, 2010 |
| August | 3,539.76 | 121.73 | - | 5.08 | (36.66) | 1,405.41 | 235.50 | 307.50 | 5,578.32 | September 10, 2010 |
| September | | | | | | | | | - | |
| October | | | | | | | | | - | |
| November | | | | | | | | | - | |
| December | | | | | | | | | - | |
| Total Received | 394,403.69 | 420.68 | (110.84) | 5.67 | (3,948.28) | 14,174.28 | 2,325.00 | 3,345.00 | 410,615.20 | |
| | | | | 394,719.20 | | | | 5,670.00 | | |

95.47% Has been received.

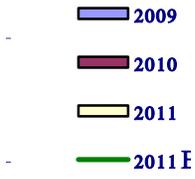
92.55% Has been received. Confirmed % with Lisa at Boulder County on July 22, 2010

18,693.31 Still Outstanding

Sales Tax Comparison



| Current Month Net Collections | | | | % Change from Prior Year* | Month | Actual to Budget Comp | | |
|-------------------------------|-----------|-----------|--------------------------------|------------------------------|-----------|-----------------------|---------------------|--|
| 2009 | 2010 | 2011 | Total Sales Tax 2011 Budget | | | GF (2/3) Actual | PRC (1/3) Actual | |
| \$ 32,847 | \$ 37,304 | \$ 51,402 | 37.79% | January | \$ 35,384 | \$ 34,268 | \$ 17,134 | |
| \$ 27,415 | \$ 21,740 | \$ 31,377 | 44.33% | February | 29,533 | 20,918 | 10,459 | |
| \$ 27,491 | \$ 22,069 | \$ 32,365 | 46.66% | March | 29,614 | 21,577 | 10,788 | |
| \$ 27,224 | \$ 31,604 | \$ 34,980 | 10.68% | April | 29,327 | 23,320 | 11,660 | |
| \$ 30,131 | \$ 24,910 | \$ 31,975 | 28.36% | May | 32,458 | 21,317 | 10,658 | |
| \$ 32,100 | \$ 27,831 | \$ 26,081 | -6.28% | June | 34,580 | 17,388 | 8,694 | |
| \$ 40,044 | \$ 43,343 | \$ 53,047 | 22.39% | July | 43,137 | 35,365 | 17,682 | |



| Arizona | |
|----------------|------------------------------------|
| | Actual to Budget Difference |
| \$ | 16,018 |
| | 1,844 |
| | 2,751 |
| | 5,653 |
| | (483) |
| | (8,498) |
| | 9,910 |

| Electric Bonds # 1 for 2003 | | | | | | | | Would expect to see monthly: | | | |
|-----------------------------|-----------|---------------------|-------------------|-------------|---------------------|--------------|----------------|------------------------------|---------------------------------|-------------------------------|---------------------|
| 10/29/2003 | | | | | | | | 1,480,000 | Based every 6 months (xxx/6) | Based on 12 month (xxx/12) | |
| Payment # | Date | Principal* | Interest | Coupon Rate | Total P+I | Fiscal Total | Sinking Fd Bal | Princ Bal | Interest Mo Accrual | Principal Mo Accrual | Total Mo Accrual |
| 1 | 6/1/2004 | - | 39,662.22 | | 39,662.22 | 39,662.22 | - | | 6,610.37 | - | - |
| 2 | 12/1/2004 | 45,000.00 | 31,589.38 | 1.750% | 76,589.38 | 116,251.60 | 45,000.00 | 1,435,000.00 | 5,264.90 | 3,750.00 | 9,687.63 |
| 3 | 6/1/2005 | - | 31,195.63 | | 31,195.63 | 31,195.63 | 45,000.00 | | 5,199.27 | - | - |
| 4 | 12/1/2005 | 55,000.00 | 31,195.63 | 2.000% | 86,195.63 | 117,391.26 | 100,000.00 | 1,380,000.00 | 5,199.27 | 4,583.33 | 9,782.61 |
| 5 | 6/1/2006 | - | 30,645.63 | | 30,645.63 | 30,645.63 | 100,000.00 | | 5,107.61 | - | - |
| 6 | 12/1/2006 | 55,000.00 | 30,645.63 | 2.200% | 85,645.63 | 116,291.26 | 155,000.00 | 1,325,000.00 | 5,107.61 | 4,583.33 | 9,690.94 |
| 7 | 6/1/2007 | - | 30,040.63 | | 30,040.63 | 30,040.63 | 155,000.00 | | 5,006.77 | - | - |
| 8 | 12/1/2007 | 55,000.00 | 30,040.63 | 2.625% | 85,040.63 | 115,081.26 | 210,000.00 | 1,270,000.00 | 5,006.77 | 4,583.33 | 9,590.11 |
| 9 | 6/1/2008 | - | 29,318.75 | | 29,318.75 | 29,318.75 | 210,000.00 | | 4,886.46 | - | - |
| 10 | 12/1/2008 | 60,000.00 | 29,318.75 | 3.000% | 89,318.75 | 118,637.50 | 270,000.00 | 1,210,000.00 | 4,886.46 | 5,000.00 | 9,886.46 |
| 11 | 6/1/2009 | - | 28,418.75 | | 28,418.75 | 28,418.75 | 270,000.00 | | 4,736.46 | - | - |
| 12 | 12/1/2009 | 60,000.00 | 28,418.75 | 3.250% | 88,418.75 | 116,837.50 | 330,000.00 | 1,150,000.00 | 4,736.46 | 5,000.00 | 9,736.46 |
| 13 | 6/1/2010 | - | 27,443.75 | | 27,443.75 | 27,443.75 | 330,000.00 | | 4,573.96 | - | - |
| 14 | 12/1/2010 | 60,000.00 | 27,443.75 | 3.500% | 87,443.75 | 114,887.50 | 390,000.00 | 1,090,000.00 | 4,573.96 | 5,000.00 | 9,573.96 |
| 15 | 6/1/2011 | - | 26,393.75 | | 26,393.75 | 26,393.75 | 390,000.00 | | 4,398.96 | - | - |
| 16 | 12/1/2011 | 65,000.00 | 26,393.75 | 3.750% | 91,393.75 | 117,787.50 | 455,000.00 | 1,025,000.00 | 4,398.96 | 5,416.67 | 9,815.63 |
| 17 | 6/1/2012 | - | 25,175.00 | | 25,175.00 | 25,175.00 | 455,000.00 | | 4,195.83 | - | - |
| 18 | 12/1/2012 | 65,000.00 | 25,175.00 | 4.000% | 90,175.00 | 115,350.00 | 520,000.00 | 960,000.00 | 4,195.83 | 5,416.67 | 9,612.50 |
| 19 | 6/1/2013 | - | 23,875.00 | | 23,875.00 | 23,875.00 | 520,000.00 | | 3,979.17 | - | - |
| 20 | 12/1/2013 | 70,000.00 | 23,875.00 | 4.250% | 93,875.00 | 117,750.00 | 590,000.00 | 890,000.00 | 3,979.17 | 5,833.33 | 9,812.50 |
| 21 | 6/1/2014 | - | 22,387.50 | | 22,387.50 | 22,387.50 | 590,000.00 | | 3,731.25 | - | - |
| 22 | 12/1/2014 | 70,000.00 | 22,387.50 | 4.750% | 92,387.50 | 114,775.00 | 660,000.00 | 820,000.00 | 3,731.25 | 5,833.33 | 9,564.58 |
| 23 | 6/1/2015 | - | 20,725.00 | | 20,725.00 | 20,725.00 | 660,000.00 | | 3,454.17 | - | - |
| 24 | 12/1/2015 | 75,000.00 | 20,725.00 | 4.750% | 95,725.00 | 116,450.00 | 735,000.00 | 745,000.00 | 3,454.17 | 6,250.00 | 9,704.17 |
| 25 | 6/1/2016 | - | 18,943.75 | | 18,943.75 | 18,943.75 | 735,000.00 | | 3,157.29 | - | - |
| 26 | 12/1/2016 | 80,000.00 | 18,943.75 | 4.750% | 98,943.75 | 117,887.50 | 815,000.00 | 665,000.00 | 3,157.29 | 6,666.67 | 9,823.96 |
| 27 | 6/1/2017 | - | 17,043.75 | | 17,043.75 | 17,043.75 | 815,000.00 | | 2,840.63 | - | - |
| 28 | 12/1/2017 | 80,000.00 | 17,043.75 | 4.750% | 97,043.75 | 114,087.50 | 895,000.00 | 585,000.00 | 2,840.63 | 6,666.67 | 9,507.29 |
| 29 | 6/1/2018 | - | 15,143.75 | | 15,143.75 | 15,143.75 | 895,000.00 | | 2,523.96 | - | - |
| 30 | 12/1/2018 | 85,000.00 | 15,143.75 | 4.750% | 100,143.75 | 115,287.50 | 980,000.00 | 500,000.00 | 2,523.96 | 7,083.33 | 9,607.29 |
| 31 | 6/1/2019 | - | 13,125.00 | | 13,125.00 | 13,125.00 | 980,000.00 | | 2,187.50 | - | - |
| 32 | 12/1/2019 | 90,000.00 | 13,125.00 | 5.250% | 103,125.00 | 116,250.00 | 1,070,000.00 | 410,000.00 | 2,187.50 | 7,500.00 | 9,687.50 |
| 33 | 6/1/2020 | - | 10,762.50 | | 10,762.50 | 10,762.50 | 1,070,000.00 | | 1,793.75 | - | - |
| 34 | 12/1/2020 | 95,000.00 | 10,762.50 | 5.250% | 105,762.50 | 116,525.00 | 1,165,000.00 | 315,000.00 | 1,793.75 | 7,916.67 | 9,710.42 |
| 35 | 6/1/2021 | - | 8,268.75 | | 8,268.75 | 8,268.75 | 1,165,000.00 | | 1,378.13 | - | - |
| 36 | 12/1/2021 | 100,000.00 | 8,268.75 | 5.250% | 108,268.75 | 116,537.50 | 1,265,000.00 | 215,000.00 | 1,378.13 | 8,333.33 | 9,711.46 |
| 37 | 6/1/2022 | - | 5,643.75 | | 5,643.75 | 5,643.75 | 1,265,000.00 | | 940.63 | - | - |
| 38 | 12/1/2022 | 105,000.00 | 5,643.75 | 5.250% | 110,643.75 | 116,287.50 | 1,370,000.00 | 110,000.00 | 940.63 | 8,750.00 | 9,690.63 |
| 39 | 6/1/2023 | - | 2,887.50 | | 2,887.50 | 2,887.50 | 1,370,000.00 | | 481.25 | - | - |
| 40 | 12/1/2023 | 110,000.00 | 2,887.50 | 5.250% | 112,887.50 | 115,775.00 | 1,480,000.00 | - | 481.25 | 9,166.67 | 9,647.92 |
| | | 1,480,000.00 | 846,127.88 | | 2,326,127.88 | | | | | | |

*Principal = Amount required for sinking fund provision

Bonds are sold in increments of \$5,000

Bonds highlighted in gray or white above mature by corresponding year?

Bond maturing on & before 12/1/2013 are not subject to redemption prior to maturity.

Bonds maturing on 12/1/2018 are subject to mandatory sinking fund redemption

Bonds maturing on 12/1/2023 are also subject to mandatory sinking fund redemption

Maturity Date = 12/1/2018. Ref# R-11

Maturity Date = 12/1/2023. Ref# R-12

Payable solely from the Electric Funds net revenues

Verification:

| | | | |
|--|------------|--------------|--------------|
| | 141,021.31 | 123,333.33 | 193,843.99 |
| | 6.00 | 12.00 | 12.00 |
| | 846,127.88 | 1,480,000.00 | 2,326,127.88 |
| | 70,510.66 | 123,333.33 | 193,843.99 |

| Water Bonds # 1 for 2003 | | | | | | | | Monthly | | | |
|--------------------------|----------|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|------------------------------|------------------------------|------------------------------|
| 8/1/2003 | 3.030% | 4,395,000.00 | 520,599.18 | (244,108.36) | | | | 4,915,599.18 | Converted to a Monthly Basis | Converted to a Monthly Basis | Converted to a Monthly Basis |
| | | | | | | | | Decreasing Princ Balance | Interest | Principal | Total |
| Payment # | Date | Principal ¹ | Principal ² | Interest | Total P+I | Yearly Total | Running Princ Bal | | Mo Accrual | Mo Accrual | Mo Accrual |
| 1 | 8/1/2003 | - | | 28,645.24 | 28,645.24 | 28,645.24 | - | | 2,387.10 | - | 2,387.10 |
| 2 | 2/1/2004 | 95,000.00 | 11,252.99 | 32,895.15 | 139,148.14 | | 95,000.00 | 4,809,346.19 | 2,741.26 | 8,854.42 | |
| 3 | 8/1/2004 | 95,000.00 | 11,253.00 | 46,377.73 | 152,630.73 | 291,778.87 | 190,000.00 | 4,703,093.19 | 3,864.81 | 8,854.42 | 24,314.91 |
| 4 | 2/1/2005 | 95,000.00 | 11,252.99 | 52,442.26 | 158,695.25 | | 285,000.00 | 4,596,840.20 | 4,370.19 | 8,854.42 | |
| 5 | 8/1/2005 | 95,000.00 | 11,253.00 | 52,442.26 | 158,695.26 | 317,390.51 | 380,000.00 | 4,490,587.20 | 4,370.19 | 8,854.42 | 26,449.21 |
| 6 | 2/1/2006 | 95,000.00 | 11,252.99 | 52,303.80 | 158,556.79 | | 475,000.00 | 4,384,334.21 | 4,358.65 | 8,854.42 | |
| 7 | 8/1/2006 | 95,000.00 | 11,253.00 | 52,303.80 | 158,556.80 | 317,113.59 | 570,000.00 | 4,278,081.21 | 4,358.65 | 8,854.42 | 26,426.13 |
| 8 | 2/1/2007 | 95,000.00 | 11,252.99 | 52,165.35 | 158,418.34 | | 665,000.00 | 4,171,828.22 | 4,347.11 | 8,854.42 | |
| 9 | 8/1/2007 | 59,537.32 | 11,253.00 | 19,662.40 | 90,452.72 | 248,871.06 | 724,537.32 | 4,065,575.22 | 1,638.53 | 5,899.19 | 20,739.26 |
| 10 | 2/1/2008 | 61,298.86 | 11,252.99 | 19,662.40 | 92,214.25 | | 785,836.18 | 3,959,322.23 | 1,638.53 | 6,045.99 | |
| 11 | 8/1/2008 | 61,298.86 | 11,253.00 | 19,662.40 | 92,214.26 | 184,428.51 | 847,135.04 | 3,853,069.23 | 1,638.53 | 6,045.99 | 15,369.04 |
| 12 | 2/1/2009 | 82,977.07 | 11,252.99 | 19,662.40 | 113,892.46 | | 930,112.11 | 3,746,816.24 | 1,638.53 | 7,852.51 | |
| 13 | 8/1/2009 | 95,000.00 | 11,253.00 | 51,650.94 | 157,903.94 | 271,796.40 | 1,025,112.11 | 3,640,563.24 | 4,304.25 | 8,854.42 | 22,649.70 |
| 14 | 2/1/2010 | 95,000.00 | 11,252.99 | 51,037.48 | 157,290.47 | | 1,120,112.11 | 3,534,310.25 | 4,253.12 | 8,854.42 | |
| 15 | 8/1/2010 | 95,000.00 | 11,253.00 | 51,037.48 | 157,290.48 | 314,580.95 | 1,215,112.11 | 3,428,057.25 | 4,253.12 | 8,854.42 | 26,215.08 |
| 16 | 2/1/2011 | 97,500.00 | 11,549.13 | 49,949.03 | 158,998.16 | | 1,312,612.11 | 3,319,008.12 | 4,162.42 | 9,087.43 | |
| 17 | 8/1/2011 | 97,500.00 | 11,549.13 | 49,949.03 | 158,998.16 | 317,996.32 | 1,410,112.11 | 3,209,958.99 | 4,162.42 | 9,087.43 | 26,499.69 |
| 18 | 2/1/2012 | 97,500.00 | 11,549.13 | 48,831.93 | 157,881.06 | | 1,507,612.11 | 3,100,909.86 | 4,069.33 | 9,087.43 | |
| 19 | 8/1/2012 | 97,500.00 | 11,549.13 | 48,831.93 | 157,881.06 | 315,762.12 | 1,605,112.11 | 2,991,860.73 | 4,069.33 | 9,087.43 | 26,313.51 |
| 20 | 2/1/2013 | 100,000.00 | 11,845.26 | 47,471.08 | 159,316.34 | | 1,705,112.11 | 2,880,015.47 | 3,955.92 | 9,320.44 | |
| 21 | 8/1/2013 | 100,000.00 | 11,845.26 | 47,471.08 | 159,316.34 | 318,632.68 | 1,805,112.11 | 2,768,170.21 | 3,955.92 | 9,320.44 | 26,552.72 |
| 22 | 2/1/2014 | 100,000.00 | 11,845.26 | 46,075.34 | 157,920.60 | | 1,905,112.11 | 2,656,324.95 | 3,839.61 | 9,320.44 | |
| 23 | 8/1/2014 | 100,000.00 | 11,845.26 | 46,075.34 | 157,920.60 | 315,841.20 | 2,005,112.11 | 2,544,479.69 | 3,839.61 | 9,320.44 | 26,320.10 |
| 24 | 2/1/2015 | 102,500.00 | 12,141.39 | 44,679.60 | 159,320.99 | | 2,107,612.11 | 2,429,838.30 | 3,723.30 | 9,553.45 | |
| 25 | 8/1/2015 | 102,500.00 | 12,141.39 | 44,679.60 | 159,320.99 | 318,641.98 | 2,210,112.11 | 2,315,196.91 | 3,723.30 | 9,553.45 | 26,553.50 |
| 26 | 2/1/2016 | 102,500.00 | 12,141.39 | 42,480.21 | 157,121.60 | | 2,312,612.11 | 2,200,555.52 | 3,540.02 | 9,553.45 | |
| 27 | 8/1/2016 | 102,500.00 | 12,141.39 | 42,480.21 | 157,121.60 | 314,243.20 | 2,415,112.11 | 2,085,914.13 | 3,540.02 | 9,553.45 | 26,186.93 |
| 28 | 2/1/2017 | 105,000.00 | 12,437.52 | 40,280.82 | 157,718.34 | | 2,520,112.11 | 1,968,476.61 | 3,356.74 | 9,786.46 | |
| 29 | 8/1/2017 | 105,000.00 | 12,437.52 | 40,280.82 | 157,718.35 | 315,436.69 | 2,625,112.11 | 1,851,039.08 | 3,356.74 | 9,786.46 | 26,286.39 |
| 30 | 2/1/2018 | 107,500.00 | 12,733.65 | 38,027.80 | 158,261.45 | | 2,732,612.11 | 1,730,805.43 | 3,168.98 | 10,019.47 | |
| 31 | 8/1/2018 | 107,500.00 | 12,733.66 | 38,027.80 | 158,261.46 | 316,522.91 | 2,840,112.11 | 1,610,571.77 | 3,168.98 | 10,019.47 | 26,376.91 |
| 32 | 2/1/2019 | 110,000.00 | 13,029.78 | 35,721.12 | 158,750.90 | | 2,950,112.11 | 1,487,541.99 | 2,976.76 | 10,252.48 | |
| 33 | 8/1/2019 | 110,000.00 | 13,029.79 | 35,721.12 | 158,750.91 | 317,501.81 | 3,060,112.11 | 1,364,512.20 | 2,976.76 | 10,252.48 | 26,458.48 |
| 34 | 2/1/2020 | 112,500.00 | 13,325.92 | 33,360.81 | 159,186.73 | | 3,172,612.11 | 1,238,686.28 | 2,780.07 | 10,485.49 | |
| 35 | 8/1/2020 | 112,500.00 | 13,325.92 | 33,360.81 | 159,186.73 | 318,373.46 | 3,285,112.11 | 1,112,860.36 | 2,780.07 | 10,485.49 | 26,531.12 |
| 36 | 2/1/2021 | 115,000.00 | 13,622.05 | 30,665.60 | 159,287.65 | | 3,400,112.11 | 984,238.31 | 2,555.47 | 10,718.50 | |
| 37 | 8/1/2021 | 115,000.00 | 13,622.05 | 30,665.60 | 159,287.65 | 318,575.30 | 3,515,112.11 | 855,616.26 | 2,555.47 | 10,718.50 | 26,547.94 |
| 38 | 2/1/2022 | 120,000.00 | 14,214.31 | 23,282.39 | 157,496.70 | | 3,635,112.11 | 721,401.95 | 1,940.20 | 11,184.53 | |
| 39 | 8/1/2022 | 120,000.00 | 14,214.31 | 23,282.39 | 157,496.70 | 314,993.40 | 3,755,112.11 | 587,187.64 | 1,940.20 | 11,184.53 | 26,249.45 |
| 40 | 2/1/2023 | 127,500.00 | 15,102.70 | 15,791.90 | 158,394.60 | | 3,882,612.11 | 444,584.94 | 1,315.99 | 11,883.56 | |
| 41 | 8/1/2023 | 127,500.00 | 15,102.71 | 15,791.90 | 158,394.61 | 316,789.21 | 4,010,112.11 | 301,982.23 | 1,315.99 | 11,883.56 | 26,399.10 |
| 42 | 2/1/2024 | 135,000.00 | 15,991.10 | 7,981.10 | 158,972.20 | | 4,145,112.11 | 150,991.13 | 665.09 | 12,582.59 | |
| 43 | 8/1/2024 | 135,000.00 | 15,991.13 | 7,980.72 | 158,971.85 | 317,944.05 | 4,280,112.11 | (0.00) | 665.06 | 12,582.59 | 26,495.34 |
| | | 4,280,112.11 | 520,599.18 | 1,611,148.17 | 6,411,859.46 | 6,411,859.46 | 4,280,112.11 | | 134,262.35 | 400,059.27 | 534,321.62 |
| | | A | B | D | E | E | A | | | | |
| | | | | | | | | | 12.00 | 12.00 | 12.00 |
| | | | | | | | | | 1,611,148.17 | 4,800,711.29 | 6,411,859.46 |
| | | | | | | | | | D | C | E |

Note (see Blue book in Finance office):
6/13/07 "per Brittany Marty @ CWRPDA, this amount will be applied to interest for the next 4 payments due.
The principal of loan remains the same."
Requisition # 26 notes \$244,108.36 is the amount that will be applied to interest. Why wasn't it applied to the principal?

| | Interest Loan # 1 | Interest Loan # 2 | Total Interest | Unused Funds Applied to Int # 1 | Unused Funds Applied to Loan # 1 |
|------------------------------|-------------------|-------------------|----------------|---------------------------------|----------------------------------|
| 244,108.36 | | | | | |
| 176,142.73 | 32,502.95 | 35,462.68 | 67,965.63 | 32,502.95 | 35,462.68 |
| 110,077.10 | 32,364.49 | 33,701.14 | 66,065.63 | 32,364.49 | 33,701.14 |
| 44,011.47 | 32,364.49 | 33,701.14 | 66,065.63 | 32,364.49 | 33,701.14 |
| (0.00) | 31,988.54 | 31,939.59 | 63,928.13 | 31,988.54 | 12,022.93 |
| Charged back to Interest # 2 | | | (19,916.66) | | |
| | 129,220.47 | 134,804.55 | 244,108.36 | 129,220.47 | 114,887.89 |
| | | | | | 244,108.36 |

| | |
|------------------------|-------------|
| Interest # 2 | 63,928.13 |
| Unused Funds Remaining | (44,011.47) |
| | 19,916.66 |

Town of Lyons
2011 Budget Considerations

| Grant Requests / Department Requests for Funding | | | | | | | | | | | | |
|--|-----------------|-----------------|--------------------|-----------------|--|-------------------------|-----------------------------------|--------------------------|------------------------|-------------------|----------------------------|--|
| Line # | From what Fund? | Name | Org/Dept | \$ Request | Purpose | # People Served in 2009 | # People Served in 2010 (YTD-Aug) | Cost to Serve Lyons/Year | % of Budget Requested* | Cost/Service 2009 | Cost/Service 2010 Estimate | *Notes |
| 1 | GF | Steve Blacksher | Special Transit | \$ 3,500.00 | Providing transit service for Lyons for residents who cannot drive due to age, health or disability | 362 | 457 | \$ 34,700.00 | 10.09% | \$ 95.86 | \$ 75.93 | % from applicant |
| 2 | GF | Deb | Town Clerk | 17,000.00 | Part-time person (Dolores) in front office. Employer taxes (excluding WC) ~ \$1,378. No benefits for PT. Excludes any additional office expense of having additional personnel. | NA | 6 | 18,378.00 | 108.11% | NA | 3,063.00 | % of initial budget expenditures of GF = 1.53% |
| 3 | EF | Larry | Public Works | 25,000 - 30,000 | Truck w/snowplow & heavy duty frame. See Attached Capital Funding Request. | Town | Town | 25,000 - 30,000 | 100.00% | NA | NA | Paid from Retained Earnings. Would like to see this purchased in 2009. |
| 4 | GF/Pub Works | Larry | Public Works | 4,822,132.00 | Street maintenance/upgrading. | | | | | | | Figures are from the 2009 Summary of Infrastructure Projects - cost will vary. Some funding may come from ARRA/TIP? |
| 5 | GF/LF | Merilyn | Library | 800.00 | Media Cabinet to replace VHS with DVD size videos. | Town | Town | 800.00 | 100.00% | NA | NA | |
| 6 | GF/LF | Merilyn | Library | 1,000.00 | Add new, and replace old, books. | Town | Town | 1,000.00 | 100.00% | NA | NA | |
| 7 | GF/LF | Merilyn | Library | 150.00 | New area rug as old ones are wearing out. | Town | Town | 150.00 | 100.00% | NA | NA | |
| 8 | GF/LF | Merilyn | Library | ? | New carpeting. Old is buckling and is a hazard. Area rugs covering most of the walking space. | Town | Town | ? | 100.00% | NA | NA | Would need to get RFP's if considered. |
| 9 | GF | Jody | Finance | ? | Replace carpeting. Extremely soiled in the front and buckling causing a hazard. Possible to replace with porcelain and carpeting in remaining admin offices. Presents poor representation of the town. | Town | Town | ? | 100.00% | NA | NA | Would need to get RFP's if considered. |
| 10 | PRC | Dave | Parks & Recreation | 10,600.00 | Mower. This would be used with PW as needed. Mowers are around 10 years old and needs the motor to be replaced if kept. Plans on getting rid of one mower at auction. | Town | Town | 10,600.00 | 100.00% | NA | NA | Dave has checked into local companies for purchase to avoid shipping & transportation costs from other manufacturers. |
| 11 | PRC | Dave | Parks & Recreation | 3,600.00 | Increase payment to park hosts (2) at \$150 per month. | Town | Town | 3,600.00 | 100.00% | NA | NA | |
| 12 | PRC | Dave/Marissa | Parks & Recreation | 5,500.00 | Color printer used to print brochures, flyers, and such for PRC activities is worn out. Fuser unit is burned and needs "TLC." | Town | Town | 5,500.00 | 100.00% | NA | NA | Fuser is main part of the unit and would like to consider leasing a printer to handle their printing needs. It is less expensive to print in-house than to take projects to an outside service provider. |
| 13 | Town Hall | Jody | Finance | 15,000.00 | Copier in the hallway is old, slow, and the paper jams frequently. | Town | Town | 15,000.00 | 100.00% | NA | NA | Would need to get RFP's if considered. Would prefer to lease. Would either trade in old copier, auction, or donate to a school or nonprofit. |
| 14 | PW | Kyle | Public Works | 1,300.00 | Jail Workender Program | Town | Town | 1,300.00 | 100.00% | NA | NA | Please see attached report from Kyle. |
| 15 | Staff/Board | Honeywell | | | Cost of projects need to be considered in finalizing the 2011 budget. | | | | | | | See Honeywell's report. |
| 16 | PW | | | | State of Colorado Safe Drinking Water Program | | | | | | | See attached memo from State. |

**Town of Lyons
Crossing Guard Wage**

Grant Amount \$ 1,447.00
 Total Tax Rate 0.0885

| | | | | |
|----|-----------|-----|---|----------------|
| | 100% | Net | / | 1 - 0.0885 |
| \$ | 1,447.00 | = | X | / (1-Tax Rate) |
| | 1318.9405 | = | X | |

| Grant | FICA | FUTA | SUTA | WC | Total Taxes | Total Wage |
|----------|--------|--------|--------|--------|-------------|------------|
| | 7.650% | 0.800% | 0.200% | 0.200% | 8.850% | |
| 1,447.00 | 110.70 | 11.58 | 2.89 | 2.89 | 128.06 | 1,318.94 |