

2013 Budget Message

December 10, 2012

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2013 budget for the Town of Lyons, Colorado.

Services Provided

The Town of Lyons provides the customary municipal services to its residents and businesses. These services include: water, sanitary sewer and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; library services; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services.

Budgetary Basis

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

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

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

Budget Highlights

- Given the economic conditions the Town is currently experiencing, the budget for 2013 was prepared with a focus on controlling and reducing normal operating expenses wherever possible. Overall, most expenses were held at the 2012 level, with moderate increases as needed. Salaries were granted a 2% increase for 2012. 2013 will provide certain employees with an appropriate increase to begin to bring

their pay closer to the “minimum” level general held by like communities for those particular positions. Directors’ (with the exception of one person) salaries are expected to remain static during 2013.

- Traditionally the governmental funds included the General Fund, Library Fund and the Parks, Recreation and Cultural Fund. The Streets Department is part of the General Fund. During 2012, some streets will be replaced due to the need to replace water and sanitation/sewer lines. However, the cost of such has been charged to the Water and Sanitation Funds since those issues needing attention are below the street level and access is only available by the removal of the asphalt. Per the auditor’s recommendation, the Library Fund will be merged into the General Fund, and such will become effective January 1, 2013.
- Sales tax revenues are forecast to be comparable with 2012; with an additional two percent increase in 2013. Use tax is a volatile resource based primarily on building permit activity and is also projected to be comparable to the revenues collected in 2012. Local developers are forecasting three to five housing starts in 2013. The 2013 budget is conservatively based on three housing starts.
- Administrative allocations and allocated costs continue to be scrutinized in the 2013 budget. Such costs are those that common to all funds with no particular focus on any one fund. Those costs that do have a direct link to a particular fund are expensed to that fund.
- The Electric Fund plans to extend the distribution system to serve new customers, as well as replace existing transformers that do not meet the load requirements for the usage. The Town will also order the necessary items to have the equipment available and ready for installation. A rate study is in its final stages at this time and the 2013 budget incorporates an increase in electrical rates of 15.4% No rate increase has occurred since 2008, and as a result is causing a negative effect on the cash reserve targeted balance of at least \$500,000.
- The capital improvement plan was significantly developed in 2012, and repairs began in the fall of 2012 on water and sewer lines. The 2013 budget incorporates several of the proposed improvements and repairs to the Town’s infrastructure. Only the most pertinent of the recommendations have been accepted and plan to be implemented in 2013. Other recommendations will continue to be part of the overall capital improvement plan and will be considered in future years. A list of capital improvements is part of the final budget presentation that is included with this budget message.
- In 2012, the Water Fund began to implement routine maintenance of lines and valves, hydrant flushing, and adequate staffing that helps to ensure water quality in the distribution system. Capital needs were identified and is part of the comprehensive improvement plan.
- The Sanitation Fund plans continued maintenance of the treatment plant, and replacement of collection/transmission lines. Please see the capital improvement plan for detailed information. A study continues at this time regarding whether or not to relocate the wastewater treatment plant, or upgrade the system at the current site.

- In determining and certifying the mill levy, the most restrictive guideline as set forth in Article X, Section 20 (TABOR) of the Colorado Constitution is used. The property tax revenue limit is \$459,541 in 2013. In order to restrict revenue at or below this amount, a temporary property tax mill levy credit of 4.914 mills will be applied to the 2013 mill levy of 20.636 mills. The certified Town of Lyons mill levy will then be 15.722 mills.

This budget message and the attached documents are respectfully submitted for final adoption on December 3, 2012.

Jody McClurkin, CPA, Finance Director

AGENDA
TOWN OF LYONS

5:30 P.M., MONDAY, DECEMBER 10, 2012

BOARD OF TRUSTEES MEETING
SHIRLEY F. JOHNSON COUNCIL CHAMBER
LYONS TOWN HALL, 432 5TH AVENUE, LYONS, COLORADO

- I. Roll Call and Pledge of Allegiance
- II. General Business
 1. Public Hearing - Resolution 2012-50, a Resolution Designation and Setting Aside "Reserve Increases", Defining Enterprise Funds and Declaring Emergency Reserve
 2. Public Hearing - Resolution 2012-51, a Resolution, a Resolution Summarizing Revenues and Expenditures for Each Fund and Adopting a Budget for the Town of Lyons, Colorado for the Calendar Year Beginning on the First Day of January 2013 and Ending on the Last Day of December 2013.
 3. Public Hearing – Resolution 2012-52, a Resolution Levying General Property Taxes for the Year 2012 to Help Defray the Costs of Government for the Town of Lyons, Colorado, for the 2013 Budget Year
 4. Public Hearing – Resolution 2012-53, a Resolution Appropriating Sums of Money to the Various Funds in the Amount and for the Purpose As Set Forth Below, for the Town of Lyons, Colorado for the 2013 Budget Year
- III. Adjournment

"GATEWAY TO THE ROCKIES"

The Town of Lyons

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

CERTIFICATE OF AUTHENTICITY

STATE OF COLORADO)

TOWN OF LYONS)

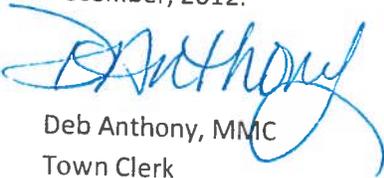
SS:

COUNTY OF BOULDER)

I, Deb Anthony, Town Clerk, in and for said Town of Lyons in the County of Boulder, in the State aforesaid, do hereby certify that the attached is a true and correct copy of the Town of Lyons 2013 budget, approved by Resolution 2012-51, immediately following a properly notified Public Hearing, on the 10th day of December 2012.

For questions regarding the budget please contact Jody McClurkin, Finance Director, (303)-823-6622 X17, PO Box 49, Lyons, Colorado 80540.

In witness whereof, I have here unto set my hand and the seal of the Town of Lyons, this 11th day of December, 2012.



Deb Anthony, MMC
Town Clerk
Town of Lyons



**TOWN OF LYONS, COLORADO
RESOLUTION 2012- 50
A RESOLUTION DESIGNATING AND SETTING
ASIDE "RESERVE INCREASES", DEFINING ENTERPRISE FUNDS
AND DECLARING EMERGENCY RESERVE**

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

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

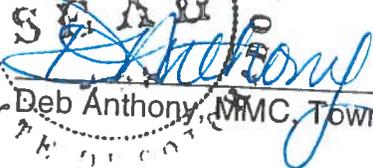
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO AS FOLLOWS:

1. All revenues in excess of expenditures shall be considered a restricted "reserve increase" and therefore a part of the 2013 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.
2. The Town's property, water, sewer, and electric funds meet the criteria to be designated as "enterprises" in 2013 under Article X, Section 20(2)(d) and are therefore excluded from the revenue and spending limits.
3. In compliance with Article X, Section 20(5), the Lyons Town Board of Trustees hereby designates as Emergency Reserves for the Town of Lyons, Colorado the equivalent of three months of expenditures in the General Fund.

Adopted this 10th day of December, 2012.

TOWN OF LYONS, COLORADO

By: 
Julie Van Domelen, Mayor


ATTEST:

Deb Anthony, MMC, Town Clerk

**TOWN OF LYONS, COLORADO
RESOLUTION 2012-51**

A RESOLUTION TO ADOPT THE TOWN OF LYONS 2013 BUDGET

**A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH
FUND AND ADOPTING A BUDGET FOR THE TOWN OF LYONS, COLORADO, FOR
THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013 AND
ENDING ON THE LAST DAY OF DECEMBER 2013**

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

WHEREAS, the Town Administrator, has submitted a proposed budget to this governing body on October 15, 2012 for consideration, and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 10, 2012 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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

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

General Fund	\$1,512,313
Electric Fund	1,377,003
Water Fund	1,538,996
Sanitation Fund	720,681
Conservation Trust Fund	15,000
Parks & Rec. Fund	<u>494,351</u>
Total All Expenditures	\$5,658,344

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

General Fund	\$1,323,337
Electric Fund	1,288,110
Water Fund	991,150
Sanitation Fund	475,550
Conservation Trust Fund	21,300
Parks & Rec. Fund	<u>453,293</u>
Total All Revenues	\$4,552,740

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

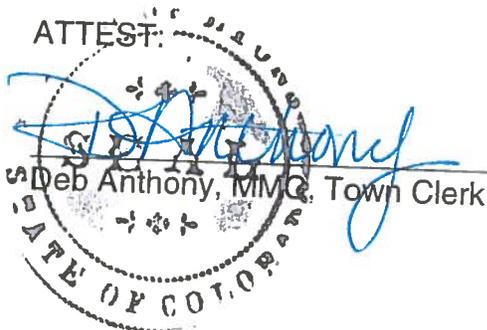
Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town.

ADOPTED, this 10th day of December 2012.

TOWN OF LYONS, COLORADO

By: _____

Julie Van Domelen, Mayor



RESOLUTION 2012-52

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2012 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LYONS, COLORADO, FOR THE 2013 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Lyons, has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2012 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$1,184,913, and;

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

WHEREAS, the 2012 valuation for assessment for the Town of Lyons as certified by the County Assessor is \$29,217,565;

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

Section 1. That for the purpose of meeting all general operating expenses of the Town of Lyons, Colorado during the 2013 budget year, there is hereby levied a tax of 20.644 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2012. A temporary credit of 4.948 mills shall be issued upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2012. Total mill levy after application of the temporary credit will be 15.696 mills.

Section 2. That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2013 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2012.

Section 3. That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2013 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment within the Town for the year 2012.

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

ADOPTED, this 10th day of December, 2012.

TOWN OF LYONS, COLORADO

By: _____

Julie Van Domelen, Mayor



**RESOLUTION 2012-53
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN
THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN
OF LYONS, COLORADO FOR THE 2013 BUDGET YEAR**

WHEREAS, the Board of Trustees of the Town of Lyons has adopted the annual budget in accordance with the Local Government Budget Law on December 10, 2012, and

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

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

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

Section 1: That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund	
Current Operating Expenses	\$ 1,184,913
Capital Outlay	112,400
Debt Service	<u>215,000</u>
Total General Fund	\$ 1,512,313
Electric Fund	
Current Operating Expenses	\$ 1,192,512
Capital Outlay	34,800
Debt Service	<u>149,691</u>
Total Electric Fund	\$ 1,377,003
Water Fund	
Current Operating Expenses	\$ 681,128
Capital Outlay	539,235
Debt Service	<u>318,633</u>
Total Water Fund	\$ 1,538,996

Sanitation Fund

Current Operating Expenses	\$ 453,535
Capital Outlay	267,146
Debt Service	<u>0</u>
Total Sanitation Fund	\$ 702,681

Conservation Trust Fund

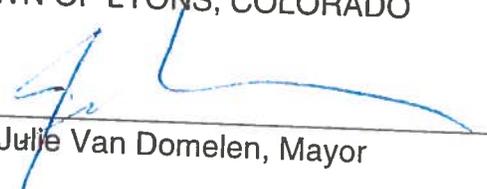
Current Operating Expenses	\$ 15,000
Capital Outlay	0
Debt Service	<u>0</u>
Total Conservation Trust Fund	\$ 15,000

Parks, Recreation, & Cultural Fund

Current Operating Expenses	\$ 450,201
Capital Outlay	44,150
Debt Service	<u>0</u>
Total PRC Fund	\$ 494,351

ADOPTED, this 10th day of December 2012.

TOWN OF LYONS, COLORADO

By: 
Julie Van Domelen, Mayor

ATTEST: 
Deb Anthony, MMC, Town Clerk


CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder County, Colorado.

On behalf of the Town of Lyons,
(taxing entity)^A

the Board of Trustees,
(governing body)^B

of the Town of Lyons,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 29,217,565 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 29,217,565 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: _____ for budget/fiscal year 2013.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

<u>PURPOSE</u> (see end notes for definitions and examples)	<u>LEVY</u> ²	<u>REVENUE</u> ²
1. General Operating Expenses ^H	20.644 mills	\$ 603,167
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 4.948 > mills	\$ < 144,568 >
SUBTOTAL FOR GENERAL OPERATING:	15.696 mills	\$ 458,599
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	15.696 mills	\$ 458,599

Contact person: Jody McClurkin, CPA Daytime phone: (303) 823-6622 x17
(print)
Signed: _____ Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

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

Town of Lyons
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	Governmental Funds	Electric Fund	Water Fund	Sanitation Fund	Property Fund	Total Enterprise Funds	
Revenue	1,352,624	107,869	535,311	21,300	1,909,235	1,391,025	1,995,703	844,225	98,453	4,329,406	6,238,641
Expenditures	1,173,139	107,869	535,189	18,767	1,727,095	1,390,766	1,994,841	844,048	100,165	4,329,820	6,056,915
Beg Fund Balance/Retained Earnings, 1/1/2012	670,016	16,181	576,370	133,427	1,379,813	1,976,227	7,624,423	2,870,812	132,389	12,603,851	13,983,664
Ending Fund Balance, 12/31/2012	849,501	16,181	576,492	135,960	1,561,953	1,976,486	7,625,285	2,870,989	130,677	12,603,437	14,165,390
Cash and Cash Equivalents, 1/1/2012	637,176	16,181	561,293	133,427	1,331,896	713,419	4,563,163	1,170,843	38,418	6,485,843	7,817,739
Cash coming in during current year	1,352,624	107,869	494,311	21,300	1,888,235	1,083,025	994,703	483,225	98,453	2,659,406	4,527,641
Cash going out during current year	(1,173,139)	(107,869)	(535,189)	(18,767)	(1,727,095)	(1,390,766)	(1,994,841)	(844,048)	(100,165)	(4,329,820)	(6,056,915)
Cash and Cash Equivalents, 12/31/2012	816,661	16,181	520,415	135,960	1,473,036	405,678	3,563,025	810,020	36,706	4,815,429	6,288,465
Net Change in Cash	179,485	-	(40,878)	2,533	141,140	(307,741)	(1,000,138)	(360,823)	(1,712)	(1,670,414)	(1,529,274)

Cash & Cash Equivalents are per the audited CAFR (Comprehensive Annual Financial Report)

Includes total fund balance

Cash and Cash Equivalents: Combination of cash in Bank of the West and ColoTrust. Includes restricted cash & cash equivalents

Cash & Cash Equivalents are per the audited CAFR (Comprehensive Annual Financial Report)

Note: Form ignores non-cash items such as depreciation

Town of Lyons
Estimated Fund & Cash Balances
For the Year Ended 12/31/2013

	General Governmental Funds					Enterprise Funds				Total of All Funds	
	General Fund	Library Fund	PRC Fund	Conservation Fund	Governmental Funds	Electric Fund	Water Fund	Sanitation Fund	Property Fund		Total Enterprise Funds
1 Revenue	1,538,337	-	494,351	21,300	2,053,988	1,377,003	1,538,996	720,681	-	3,636,680	5,690,668
2 Expenditures	1,512,313	-	494,351	15,000	2,021,664	1,377,003	1,538,996	720,681	-	3,636,680	5,658,344
3 Beg Fund Balance/Retained Earnings, 1/1/2013	849,501	-	576,492	135,960	1,561,953	1,976,486	7,625,285	2,870,989	-	12,472,760	14,034,713
4 Ending Fund Balance, 12/31/2013	876,525	-	576,492	142,260	1,594,277	1,976,486	7,625,285	2,870,989	-	12,472,760	14,087,037
5 Cash and Cash Equivalents, 1/1/2013	690,063	-	520,415	135,960	1,346,438	405,678	3,563,025	810,020	-	4,778,723	6,125,161
6 Cash coming in during current year	1,323,337	-	452,693	21,300	1,797,330	1,288,110	991,150	475,550	-	2,754,810	4,552,140
7 Cash going out during current year	(1,512,313)	-	(494,351)	(15,000)	(2,021,664)	(1,377,003)	(1,538,996)	(720,681)	-	(3,636,680)	(5,658,344)
8 Cash and Cash Equivalents, 12/31/2013	501,087	-	478,757	142,260	1,122,104	316,785	3,015,179	564,889	-	3,896,853	5,018,957
9 Net Change in Cash	(188,976)	-	(41,658)	6,300	(224,334)	(88,893)	(547,846)	(245,131)	-	(881,870)	(1,106,204)

Includes total fund balance
Cash and Cash Equivalents: Combination of cash in Bank of the West and ColoTrust. Includes restricted cash & cash equivalents
Cash & Cash Equivalents are per the audited CAFR (Comprehensive Annual Financial Report)
Note: Form ignores non-cash items such as depreciation

General Fund includes the Library and Property Funds

Cash Calculations (Proof) of Cash & Cash Equivalents	
Revenues* (line 1) excluding fund transfer	1,323,337
Expenditures (line 2)	1,184,913
CIP (From Prop Fund)	89,000
CIP - Other	23,400
Post Office payoff	215,000
Net change in cash (line 9)	1,512,313
Fund Balance Tx (asset cash traded for asset property)	(188,976)
Net change in assets	215,000
	26,024
How cash is affected:	
Cash and Cash Equivalents, 1/1/2013 (line 5)	637,176
Transfer in from Library Fund	16,181
Transfer in from Property Fund	36,706
Total Cash and Cash Equivalents, 1/1/2013	690,063
New cash generated (line 6)	1,323,337
Cash going out (excluding \$215K) (line 7)	(1,297,313)
Loan Payment	716,087
Cash and Cash Equivalents, 12/31/2013 (line 8)	(215,000)
	501,087

TOWN OF LYONS, COLORADO
GENERAL FUND (including Library)
2013 Budget

		Prior Year		Current Year			
		2011 Budget	2011 Actual	2012 Budget	10/30/2012 (not finalized)	2012 Projected Year End	2013 Proposed Budget
REVENUE							
TAX REVENUE							
01. 10.3000	Taxes: Property Taxes	422,089	420,913	431,374	422,559	431,374	458,599
01. 10.3001	Taxes: Specific Ownership (License Plates renewals)	21,000	18,696	23,000	10,198	15,298	15,300
01. 10.3002	Taxes: Sales Tax - 2%	280,000	315,234	304,135	299,514	342,514	349,365
01. 10.3004	Taxes: New Vehicle Tax	74,500	74,579	82,000	59,089	83,629	83,600
	Total Tax Revenue	797,589	829,423	840,509	791,361	872,815	906,864
LICENSES & PERMITS							
01. 11.3100	Business License	6,500	4,895	7,000	6,135	7,000	7,000
01. 11.3101	Non-Bus. License	2,000	1,788	2,000	1,475	1,500	2,000
01. 11.3102	Liquor License	4,500	4,445	5,200	2,371	3,000	3,000
01. 11.3103	Building Permits ("Use" tax)	39,500	14,570	20,000	18,041	23,000	23,000
01. 11.3104	Plan Review Fees	17,500	5,541	7,000	6,259	7,000	7,500
01. 11.3106	MMJ Licenses	-	3,125	375	250	375	375
01. 10.3006	Franchise Fees (Xcel, Lyons Comm, Century Link, etc.)	30,000	31,912	26,302	14,710	32,500	32,500
	Total Licenses & Permits	70,000	66,276	67,877	49,241	74,375	75,375
INTERGOVERNMENTAL REVENUE							
01. 12.3200	Cigarette Taxes	2,000	2,310	3,000	1,755	2,632	2,600
01. 12.3201	Highway Users Tax Fund (HUTF)	60,000	61,237	65,000	30,593	60,600	65,000
01. 12.3204	Co. Road & Bridge Funds	9,000	10,949	13,000	7,426	12,731	13,000
	Total Intergovernmental Revenue	71,000	74,496	81,000	39,774	75,963	80,600
01. 13.3300	FINES: MUNICIPAL COURT	69,000	92,124	85,000	112,379	115,000	95,000
MISCELLANEOUS REVENUE							
01. 14.3400	Other Income	17,000	54,622	12,000	17,298	25,628	10,000
01. 14.3401	Interest Income	1,500	1,996	500	1,795	2,693	2,000
01. 14.3416	Gifts & Donations	1,500	-	-	-	-	-
01. 14.3428	Equipment & Vehicle Sales	-	376	-	-	-	-
01. 14.3429	Land Lease Income	14,500	14,995	13,000	2,350	13,000	13,200
	Post Office Lease Income	-	-	-	-	-	98,298
01. 14.3430	Management Fee (Property Fund) - end of year	2,000	2,000	3,000	-	3,000	3,000
01. 14.3495	Annexation Reimbursement	-	3,922	-	-	-	-
	Total Miscellaneous Revenue	36,500	77,911	28,500	21,444	44,321	126,498
GRANTS							
01.30.3412	DOLA - Intern	-	-	-	24,372	32,500	-
01. 14.3436	DOLA/CDOT Grants	-	56,541	-	-	-	-
01. 14.3436	Boulder Cnty Health Dept Grant	24,000	24,560	24,000	-	24,000	25,500
01. 30.3438	TIP Cycle Funding Grant	-	-	-	-	-	-
01. 30.3439	Safe Routes to School Grant	-	-	-	5,223	5,223	-
01. 30.3443	Lyons Comm Foundation Grant	4,500	-	-	-	-	-
01. 30.3450	Economic Development Grant	6,000	6,000	6,000	3,000	6,000	6,000
	Other	-	-	-	-	-	6,000
	Total Grant Revenue	34,500	87,102	30,000	32,595	67,723	31,500
LIBRARY Revenue							
05. 25.3871	Library Fines/Donations	2,600	2,406	2,600	1,579	2,600	2,500
05. 25.3872	Friends/ Fundraisers	4,000	5,067	4,000	1,796	1,796	2,000
05. 18.3401	Interest Income	300	5	-	4	4	-
05. 18.3500	Transfer from General Fund (non-capital)	94,000	90,302	-	-	-	3,000
	Total Library Revenue	100,900	97,779	6,600	3,378	4,400	7,500
	Total Revenue	1,179,489	1,325,109	1,139,486	1,050,172	1,254,597	1,323,337

TOWN OF LYONS, COLORADO
GENERAL FUND (including Library)
2013 Budget

		Prior Year		Current Year			
		2011 Budget	2011 Actual	2012 Budget	10/30/2012 (not finalized)	2012 Projected Year End	2013 Proposed Budget
EXPENDITURES							
ALLOCATED EXPENDITURES							
01. 44.4008	Office Supplies & Operations	24,000	8,744	7,000	6,061	9,000	10,000
01. 44.4008	Outside Services (LMC codification)	-	-	6,500	4,000	6,500	2,500
01. 44.4010	Postage	7,500	999	400	388	583	800
01. 44.4011	Equipment Maintenance	25,500	3,812	5,000	4,622	5,800	4,000
01. 44.4014	Dues & Subscriptions	-	1,165	-	583	600	2,000
01. 44.4015	Seminars/Meetings	3,000	1,718	1,277	75	1,200	3,500
01. 44.4016	Travel, Meals, Lodging	2,000	346	350	161	275	350
01. 44.4018	Staff Services	50	72	24	-	-	500
01. 44.4022	Unemployment Comp	1,200	669	1,200	-	1,200	1,200
01. 44.4023	Workers' Comp	29,000	9,163	12,300	10,677	10,677	10,677
01. 44.4032	Attorneys' Fees	56,000	15,886	20,000	7,090	11,000	11,000
01. 44.4033	Engineering Fees	5,000	5,474	3,000	1,722	3,000	3,000
01. 44.4041	PCs, Software, Printers	-	556	7,100	-	1,500	1,500
01. 44.4055	PC Technician Fees	12,000	3,332	3,900	2,800	2,500	4,000
01. 44.4057	Telephone Expense	-	235	250	192	250	250
01. 44.4102	Auditing Fees	8,000	2,762	3,575	-	5,600	5,600
01. 44.4800	General Insurance	56,500	18,077	20,000	13,136	19,704	19,704
01. 44.5009	Equip Lease Payment	5,000	1,753	1,625	-	1,200	1,200
01. 50.4008	Bank Fees	-	4,748	3,300	3,714	4,800	1,500
	Total Allocated Expenditures	234,750	79,511	96,801	55,222	85,389	83,281
	Less Allocations to Other Funds (Includes reallocation of 2010 common ex	(172,806)	(120,695)	NA	NA	NA	NA
	General Fund's Allocated Share	61,944	(41,184)	96,801	55,222	85,389	83,281
ADMINISTRATION EXPENDITURES							
01. 50.4000	Admin Salaries	74,577	67,994	74,928	83,578	100,635	81,872
01. 50.4024	Payroll Taxes	5,705	5,737	5,732	5,222	7,699	6,263
01. 50.4025	Employee Insurances	12,987	13,392	13,961	8,716	10,459	9,474
01. 50.4026	Retirement Contribution	2,237	2,229	2,248	1,433	3,019	2,456
01. 50.4006	Outside Services Fees	29,000	1,080	5,000	5,412	8,118	8,118
01. 50.4011	Equipment Maintenance	-	75	100	-	-	500
01. 50.4012	Building Maint	6,000	7,618	8,000	5,054	7,581	7,500
01. 50.4014	Dues & Subscriptions	-	72	1,000	69	103	200
01. 50.4020	Natural Gas Service	1,400	1,717	1,900	1,160	1,740	1,740
01. 50.4021	Telephone Service	7,500	7,207	7,500	6,625	7,500	7,500
01. 50.4023	Attorney Fees	-	-	-	642	642	-
01. 50.4036	Advertising & Publishing Exp	2,500	720	1,200	473	709	-
01. 50.4041	PC's, Software, Printers	4,000	5,993	1,200	-	-	-
01. 50.4101	County Treasurer's Fee	6,000	4,226	4,300	4,134	6,201	6,201
01. 50.4050	Other Expenditures	2,500	10,184	3,000	3,802	5,000	10,000
	Total Administration Expenditures	154,406	128,244	130,069	126,320	159,406	141,825
LEGISLATIVE EXPENDITURES							
01. 52.4000	BOT Stipends	6,500	5,100	12,200	4,900	12,500	12,500
01. 52.4036	New Ordinance Publication	1,000	2,370	2,500	1,071	2,500	2,000
01. 52.4050	Other Expenditures	500	338	500	314	500	500
01. 52.4100	Elections	5,000	50	5,000	3,069	3,500	6,500
	Total Legislative Expenditures	13,000	7,858	20,200	9,355	19,000	21,500
JUDICIAL EXPENDITURES							
01. 53.4000	Salaries	17,874	15,641	18,231	8,821	11,124	14,585
01. 53.4024	Payroll Taxes	1,367	1,381	1,395	675	851	1,116
01. 53.4025	Employee Insurances	3,527	3,618	3,792	2,154	2,585	2,492
01. 53.4026	Retirement Contribution	544	552	547	265	334	438
01. 53.4032	Prosecuting Attorney Fees	9,000	8,103	9,000	8,597	12,896	12,000
01. 53.4050	Other Expenditures	2,000	-	2,000	67	100	100
01. 53.4103	Judge's Fee	11,500	11,400	11,500	7,600	11,400	12,000
	Total Judicial Expenditures	45,812	40,694	46,465	28,179	39,289	42,730
PLANNING & ZONING EXPENDITURES							
01. 54.4000	Salaries	8,631	7,728	8,803	13,314	14,241	5,869
01. 54.4024	Payroll Taxes	660	704	673	1,019	1,089	449
01. 54.4025	Employee Insurances	2,229	2,299	2,396	1,095	1,313	1,184
01. 54.4026	Retirement Contribution	259	283	264	173	427	176
01. 54.4032	Attorneys Fees	-	735	-	3,692	5,538	5,538
01. 54.4050	Other Expenditures	500	120	500	54	81	81
01. 54.4104	Planner Fees	9,000	45,386	25,000	28,061	38,000	45,000
	Total Planning & Zoning Expenditures	21,279	57,254	37,637	47,406	60,690	58,297

TOWN OF LYONS, COLORADO
GENERAL FUND (including Library)
2013 Budget

	Prior Year		Current Year			2013 Proposed Budget
	2011 Budget	2011 Actual	2012 Budget	10/30/2012 (not finalized)	2012 Projected Year End	
HEALTH & WELFARE EXPENDITURES						
01. 55.4000 Youth&Community Specialist Salary	29,000	28,571	29,831	9,615	29,831	29,831
01. 55.4024 Payroll Taxes	2,319	2,137	2,282	736	2,282	2,282
01. 55.4025 Employee Insurances	12,201	12,674	-	9,820	11,784	11,434
01. 55.4026 Retirement Contribution	870	-	-	-	-	-
01. 55.4700 Donation - Other/Senior Services	3,100	3,625	3,800	3,800	3,850	4,300
01. 55.4701 Donation - VIA (formerly Special Transit System)	750	750	1,500	1,500	1,500	1,500
01. 55.4711 Bldr Cnty Communications (Dispatch Fees)	15,500	16,322	13,500	17,707	17,707	17,417
01. 55.4714 Humane Society	3,000	1,250	1,500	745	1,500	1,500
01. 55.4750 Walt Self Expenditures	-	307	500	377	500	10,100
01 55.4775 Spring Clean Up Days Expense	-	-	-	2,019	2,019	2,000
Total Health & Welfare Expenditures	66,740	65,637	52,913	46,319	70,973	80,364
ECONOMIC DEVELOPMENT EXPENDITURES						
01. 56.4000 Eco Dev & Events Coord Salary	45,000	41,168	45,900	25,932	33,432	48,636
01. 56.4024 Payroll Taxes	3,443	3,242	3,511	1,984	2,558	3,721
01. 56.4025 Employee Insurances	20,164	20,949	21,676	16,004	19,205	18,240
01. 56.4026 Retirement Contribution	1,350	1,350	1,377	900	1,003	1,459
01. 56.4014 Dues & Subscriptions	-	-	-	1,260	1,890	1,500
Professional Development	-	-	-	-	-	1,000
Commission Training	-	-	-	-	-	1,500
01. 56.4006 Outside Services	15,000	1,491	15,000	515	15,000	10,000
01. 56.4036 Publishing & Marketing	-	1,305	1,500	1,483	1,500	12,500
01. 56.4702 Lyons Redstone Museum	9,750	9,750	9,750	10,305	10,305	11,250
01. 56.4715 Economic Dev Grant Expense	4,000	-	6,000	1,400	14,000	6,000
Total Economic Development Expenditures	98,707	79,255	104,714	59,783	98,892	115,806
BUILDING INSPECTION EXPENDITURES						
01. 57.4600/01 Bldg Inspection Fees/Plan Check	24,000	15,267	15,000	15,007	20,000	20,000
01. 57.4050 Misc Exp	6,000	-	1,000	-	-	-
Total Building Inspection Expenditures	30,000	15,267	16,000	15,007	20,000	20,000
LAW ENFORCEMENT EXPENDITURES						
01. 58.4006 Boulder County Sheriff's Contract	286,700	267,809	291,000	197,393	291,000	305,100
01. 58.4028 Extra Duty Traffic & Festivals	65,000	51,854	65,975	22,477	65,975	66,000
01. 58.4950 Code Enforcement	4,000	1,841	2,537	-	-	-
Total Police Expenditures	355,700	321,504	359,512	219,870	356,975	371,100
STREETS EXPENDITURES						
01. 59.4000 Community Service Officers (50% Shared with PRC)	21,713	18,443	3,825	2,468	3,150	3,150
01. 59.4002 Street Salaries	26,858	26,210	39,672	32,149	33,432	33,737
01. 59.4024 Payroll Taxes	3,716	3,533	3,328	2,648	2,799	2,822
01. 59.4025 Employee Insurances	9,576	11,942	10,294	4,121	4,946	4,084
01. 59.4026 Retirement Contribution	1,074	958	1,305	1,038	1,097	1,107
01. 59.4012 Building Maint	1,500	3,187	1,500	2,775	3,000	3,000
01. 59.4305 Catch Basins & Culverts	500	103	500	-	-	-
01. 59.4038 Equipment & Small Tools <\$5,000	-	18,735	2,500	1,031	1,546	1,500
01. 59.4037 Equipment Lease	34,000	9,396	9,200	8,741	13,112	13,112
01. 59.4011 Equipment Maintenance	2,000	4,695	5,000	1,329	2,000	2,500
01. 59.4314 Flag Maintenance	400	-	400	831	831	500
01. 59.4030 Gasoline, Oil, Etc.	5,700	8,552	7,000	4,652	7,000	7,000
01. 59.4316 Holiday Lighting & Decorations	1,200	1,174	1,200	3,322	3,500	1,200
01. 59.4020 Natural Gas Service	2,500	2,662	3,000	3,459	5,000	5,000
01. 59.4008 Office Operations	-	253	500	-	-	-
01. 59.4050 Other Expenses	1,000	390	500	13	500	500
01. 59.4041 PC's, Software, Printers	-	-	-	85	500	500
01. 59.4302 Roadbase, Patch & Repairs	500	904	2,000	1,764	2,500	2,500
01. 59.4313 Street Light Maint	200	-	500	-	500	500
01. 59.4312 Street Lighting Electricity	9,500	10,100	9,600	7,912	12,000	12,000
01. 59.4027 Street Maintenance	6,500	52,667	10,000	16,228	24,342	24,342
01. 59.4303 Street Signs	2,000	2,202	2,000	2,834	4,251	4,500
01. 59.4311 Trash Collection	6,000	5,950	7,000	1,622	2,400	2,400
01. 59.4306 Tree Trimming	1,500	-	1,500	3,936	5,000	5,000
01. 59.4035 Uniform Expense	150	541	500	390	500	500
01. 59.4029 Vehicle Maint	3,000	1,127	2,000	459	689	1,000
Total Streets Expenditures	141,087	183,725	124,823	103,805	134,595	132,454

TOWN OF LYONS, COLORADO
GENERAL FUND (including Library)
2013 Budget

	Prior Year		Current Year			2013 Proposed Budget
	2011 Budget	2011 Actual	2012 Budget	10/30/2012 (not finalized)	2012 Projected Year End	
VISITOR CENTER EXPENDITURES						
01. 60.4001	Seasonal Salaries	6,586	4,951	4,498	4,420	5,144
01. 60.4024	Payroll Taxes	504	379	344	338	393
01. 60.4012	Building Maint	1,000	364	1,000	10	500
01. 60.4020	Natural Gas Service	800	815	1,000	678	1,000
01. 60.4050	Other Expenses	100	115	150	-	150
	Total Visitor Center Expenditures	8,990	6,623	6,992	5,446	7,187
LIBRARY Administrative						
05. 61.4000	Salaries, Fulltime	42,414	40,288	42,414	35,056	49,762
05. 61.4001	Salaries, Parttime	27,040	21,872	27,040	19,521	26,202
05. 61.4024	Payroll Taxes - ER	5,313	5,513	5,313	4,175	5,811
05. 61.4025	Employee Insurance - ER	6,875	910	6,875	-	-
05. 61.4026	Retirement Contribution - ER	1,272	1,473	1,272	1,052	1,493
05. 61.4006	Outside Services Fees	500	530	500	60	3,500
05. 61.4012	Building & Grounds Maint	2,000	2,677	2,000	1,853	2,000
05. 61.4014	Dues & Subscriptions - Periodicals Seminars/Training	2,000	1,959	2,000	1,629	2,000
05. 61.4017	Utility Service	3,000	2,911	3,000	2,302	3,000
05. 61.4021	Telephone Service	1,200	1,130	1,200	826	1,200
05. 61.4036	Fund Raising Expenditures	1,000	984	1,000	-	1,000
05. 61.4040	Craft & Program Supplies	250	67	250	67	400
05. 61.4400	Books	3,500	2,849	3,500	2,181	2,800
05. 61.4406	Audio Visual	1,750	1,535	1,750	1,099	2,000
05. 61.4041	PC's, Software, Printers	1,000	1,195	1,000	-	1,500
05. 61.4050	Other Expenditures	1,250	721	1,250	398	500
05. 61.4055	PC Technician Fees	-	370	-	370	400
	Electronic Card Catalog Expenditures	-	-	-	-	4,300
	Total Administrative Expenditures	100,364	86,983	100,364	70,588	107,869
PAY-FOR-PERFORMANCE INCREASES						
		-	-	-	-	2,500
CONTINGENCY RESERVE						
		15,000	-	15,000	-	-
	Total Expenditures	1,113,029	951,860	1,111,490	787,300	1,184,913
	Net Revenues over Expenditures (Before Capital-type Activities)	66,460	373,250	27,996	262,872	138,424
NON-OPERATING REVENUES						
	Capital Items	-	-	-	90,027	-
	Transfer from Fund Balance - Pay off Post Office Loan (rounded)	-	-	-	-	215,000
	Grants	90,000	-	-	8,000	-
	Other Financing Sources	-	-	-	-	-
	Total Non-Operating Revenues	90,000	-	-	98,027	215,000
NON-OPERATING EXPENDITURES						
	Capital Improvement/Maintenance/Purchases	-	27,962	5,600	11,643	23,400
	Capital Improvement (from Property Fund revenues)	-	-	-	-	89,000
	Transfer to Other Funds (Library)	94,000	90,302	-	-	-
	Pay off Post Office Loan (rounded)	-	-	-	-	215,000
	Main Street Enhancement	-	84,306	-	-	-
	Grant & Pre-Award Grant Expenditures	-	-	-	10,664	-
	Total Non-Operating Expenditures	94,000	202,570	5,600	22,307	327,400
	Net Revenue over Expenditures (After Capital-Type Activities)	62,460	170,680	22,396	338,592	26,024
Payment of Property Lease Purchase (Post Office)						
	Transfer from Fund Balance					\$ 215,000
	Pay Off Post Office Lease Purchase					\$ (215,000)
	Net Effect to 2013 Budget					\$ -

TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2013 Budget

		Prior Year		Current Year			
		2011 Budget	2011 Actual	2012 Budget	10/30/2012 (Not Finalized)	2012 Projected Year End	2013 Proposed Budget
REVENUE							
TAX REVENUE							
08. 21.3003	Sales Tax - 1%	141,871	161,741	152,068	149,707	165,596	168,908
08. 21.3005	Use Tax - 1%	35,000	37,181	35,000	29,545	41,815	42,651
08. 10.3007	Home Addition Park Fee	20,000	4,376	14,800	15,132	15,500	15,000
	Total Tax Revenue	196,871	203,299	201,868	194,384	222,911	226,559
GRANTS REVENUE							
<i>(Non-Capital type grants - Capital type grants have been moved to the Capital section at the end of this report)</i>							
08. 21.3413	Park Grants	-	800	-	-	-	-
08. 21.3424	GoCO Grant	-	-	-	-	-	-
	Lyons Community Foundation (for LAHC)	-	-	-	-	-	3,600
08. 24.3850	Arts and Culture (SCFD) Grant	-	-	-	-	-	-
	Total Grant Revenue	-	800	-	-	-	3,600
RECREATION REVENUE							
08. 22.3895	Permits: Special Events/Large Groups	-	-	4,000	5,428	5,500	8,000
08. 23.3800	Recr Program (On-going)	16,600	8,307	10,000	5,738	6,200	12,000
08. 23.3804	Baseball/Softball Income	10,250	11,183	10,500	5,985	5,985	9,500
08. 23.3805	Recr Designated Donations	1,500	-	-	-	-	-
	Senior Programming	-	-	-	-	-	-
	Total Recreation Revenue	28,350	19,490	24,500	17,151	17,685	29,500
CULTURAL & SPECIAL EVENTS REVENUE							
08. 24.3400	LAHC Cultural Revenue	1,750	1,770	3,500	4,176	5,000	8,784
08. 25.3403	Duck Race	-	-	-	-	-	-
08. 25.3404	Special Events Revenue	14,250	5,819	-	4,658	-	500
08. 25.3406	Lyons 5K River Run Revenue	12,000	8,301	12,000	10,814	10,814	13,000
08. 25.3407	Lyons Outdoor Games Rev	20,000	10,854	30,000	27,265	27,265	12,000
08. 25.3410	Parade of Lights	6,000	6,432	6,000	875	6,000	6,500
08. 25.3820	Lyons Good Ol Days Rev	14,000	10,011	10,000	8,327	9,700	10,000
	Transfer from Conservation Trust Fund	26,000	-	15,000	-	18,767	15,000
	Total Cultural Revenue	94,000	43,187	76,500	56,115	77,546	65,784
PARKS & MISCELLANEOUS REVENUE							
08. 21.3400	Other Income	500	560	2,000	1,342	1,500	1,500
08. 21.3401	Interest Income	2,300	1,901	750	784	750	750
08. 21.3402	Park Donations	2,500	-	1,500	815	800	1,000
08. 21.3428	Equipment & Vehicle Sales	-	-	-	-	-	-
08. 22.3860	Dump Fee	-	340	1,800	1,203	1,200	1,300
08. 22.3891	Camping	80,000	87,421	88,000	97,018	95,149	89,500
08. 22.3892	Shelter House	2,500	3,170	3,000	2,310	2,310	2,500
08. 22.3893	Parking Fees Revenue	12,000	19,936	30,000	26,019	26,000	25,000
08. 22.3894	Dog Fees	2,000	1,385	1,700	1,590	1,600	1,800
08. 22.3897	CSO Ticket Revenue	-	-	5,500	-	4,400	4,500
	Total Parks & Miscellaneous	101,800	114,712	134,250	131,080	133,709	127,850
	Total Revenue	421,021	381,488	437,118	398,729	451,851	453,293
EXPENDITURES							
ALLOCATED EXPENDITURES							
<i>(Common / Indirect expenditures related to the Town as a whole)</i>							
08. 44.8008	Office Operations	26,634	7,398	2,000	2,224	2,500	2,000
08. 44.4010	Postage	-	-	500	386	523	500
08. 44.4011	Equipment Maintenance	-	-	1,000	994	1,000	1,000
08. 44.4014	Dues & Subscriptions	-	-	250	481	481	250
08. 44.4015	Seminars/Meetings	-	-	300	68	68	300
08. 44.4016	Travel Expenses	-	-	100	73	73	100
08. 44.4018	Staff Services	-	-	-	29	29	-
08. 44.4022	Unemployment Insurance	-	-	250	-	-	250
08. 44.4023	Workers' Compensation Insurance	-	-	2,500	3,503	3,503	2,500
08. 44.4032	Attorneys Fees	-	-	3,500	3,954	4,000	3,500
08. 44.4033	Engineering Fees	-	-	1,500	520	520	1,500
08. 44.4041	PC, Software & Printers	-	-	200	2,146	2,146	200
08. 44.4055	PC Technician Fees	-	-	850	1,107	1,107	850
08. 44.4057	Telephone Exp	-	-	-	198	250	-
08. 44.4102	Auditing Fees	-	-	-	1,663	1,663	1,600
08. 44.4800	General Insurance	-	-	4,000	4,768	4,768	4,000
08. 44.5009	LMC Codification	-	-	300	370	500	300
	Total Allocated Expenditures	26,634	7,398	17,250	22,485	23,131	18,850

TOWN OF LYONS, COLORADO
Parks, Recreation & Cultural Fund
2013 Budget

	Prior Year		Current Year			2013 Proposed Budget	
	2011 Budget	2011 Actual	2012 Budget	10/30/2012 (Not Finalized)	2012 Projected Year End		
CULTURAL & SPECIAL EVENTS EXPENDITURES							
08 56 4703	Good Old Days Expense	8,500	9,005	9,000	8,370	8,370	9,000
08 56 4705	Special Events Exp	5,500	(2,657)	1,000	3,302	3,500	1,000
08 56 4706	Arts & Cultural (SCFD) Grant Exp	-	-	-	-	-	-
08 56 4707	Parade of Lights Exp	8,450	7,883	8,000	308	8,000	8,500
08 56 4711	Duck Race	-	-	-	-	-	-
08 56 4708	LAHC Exp	3,389	2,345	5,000	5,156	5,156	11,620
08 56 4709	Lyons 5K River Run	9,500	13,374	10,000	8,167	8,167	10,000
08 56 4710	Lyons Outdoor Games - Outsourced Human Movement	17,500	11,816	24,500	21,634	21,634	12,000
08 56 4700	Other Cultural Exp	5,500	4,777	5,000	4,499	5,000	5,500
	Total Cultural Expense	58,339	46,543	62,500	51,436	59,827	57,620
CONTINGENCY RESERVE							
	Total Expenditures	480,672	426,892	402,937	379,324	445,689	450,201
	Net Revenues over Expenditures (Before Capital Improvement Activity)	(59,651)	(45,403)	34,180	19,405	6,162	3,092
CAPITAL REVENUE / GRANTS (projects greater than \$5,000)							
	Grants - Capital	-	-	-	-	42,460	-
	Total Non-Operating Revenues	-	-	-	-	42,460	-
CAPITAL EXPENDITURES (greater than \$5,000)							
	Capital Expenditures	-	-	16,240	89,500	89,500	44,150
	Capital Purchase Reserve - 10% of Revenues	-	-	-	-	-	-
	Total Non-Operating Expenditures	-	-	16,240	89,500	89,500	44,150
	Net Revenue over Expenditures (After Capital Improvement Activity)	(59,651)	(45,403)	17,940	(70,094)	(40,878)	(41,058)
	TRANSFER FROM FUND BALANCE NEEDED TO ZERO OUT THE BUDGET	-	-	-	-	40,878	41,058
	Ending Net Revenue over Expenditures	(59,651)	(45,403)	17,940	(70,094)	-	-

Town of Lyons
2013 CIP Budget

Location	Included in Budget
Parks, Recreation & Cultural	
Toro w/Cab	\$ 31,650
Top dresser	\$ 12,500
	<u>\$ 44,150</u>

TOWN OF LYONS, COLORADO
 Conservation Trust Fund
 2013 Budget

		Prior Year		Current Year			
		2011 Budget	2011 Actual	2012 Budget	10/30/2012 (not finalized)	2012 Projected Year End	2013 Proposed Budget
Revenue							
07. 20 3203	Lottery Distributions	20,000	17,821	21,000	15,418	21,000	21,000
07. 20 3401	Interest	228	131	300	237	300	300
Total Revenue		20,228	17,952	21,300	15,655	21,300	21,300
PROPERTY EXPENDITURES							
07. 82 5080	Transfer to Parks, Recreation & Cultural Fund	13,000	-	15,000	-	18,767	15,000
Total Expenditures		13,000	-	15,000	-	18,767	15,000
Net Revenue over Expenditures		7,228	17,952	6,300	15,655	2,533	6,300

TOWN OF LYONS, COLORADO
ELECTRIC FUND
2013 Budget

	Prior Year		Current Year				
	2011 Budget	2011 Actual	2012 Budget	10/30/2012 Actual (Not Finalized)	2012 Projected Year End	2013 Proposed Budget	
REVENUE							
02. 15.3400	Other Income	200	3,695	3,500	6,541	6,600	4,000
02. 15.3401	Interest Income	2,500	1,076	800	901	1,100	1,100
02. 15.3409	Electrical Investment Fee (\$4,500)	30,000	9,000	22,500	18,000	18,000	13,500
02. 15.3414	Reconnection Charges	2,100	700	1,000	3,100	3,500	2,700
02. 15.3428	Equipment & Vehicle Sales	-	2,157	-	-	-	-
02. 15.3470	Taxable Electric Sales	705,000	739,041	718,000	579,989	717,989	863,099
02. 15.3471	Non-taxable Electric Sales	120,000	106,953	114,000	84,343	103,444	124,351
02. 15.3472	Commercial Electric Sales	216,000	236,542	236,000	194,920	232,392	279,360
	Total Revenue	1,075,800	1,099,164	1,095,800	887,794	1,083,025	1,288,110
EXPENSES							
ALLOCATED EXPENSES							
02. 44.4008	Office Operations	-	6,151	5,600	4,415	5,532	5,700
02. 44.4010	Postage	-	2,192	1,700	2,238	3,025	3,100
02. 44.4011	Equipment Maintenance	-	2,690	4,000	2,657	4,000	4,000
02. 44.4014	Dues & Subscriptions	-	1,297	1,800	643	700	1,000
02. 44.4015	Seminars/Meetings	-	1,204	700	442	500	1,000
02. 44.4016	Travel Expenses	-	225	500	443	500	500
02. 44.4018	Staff Services	-	35	25	76	100	250
02. 44.4022	Unempl Ins Exp	-	472	300	-	-	-
02. 44.4023	Workers' Comp Ins	-	6,502	6,700	9,367	9,367	8,500
02. 44.4032	Attorneys Fees	-	11,268	12,900	10,572	12,950	12,900
02. 44.4033	Engineering Fees	-	3,865	1,200	1,390	1,390	1,500
02. 44.4041	PC, Software & Printers	-	392	10,900	7,843	8,142	750
02. 44.4055	PC Technician Fees	-	2,567	2,800	2,959	2,959	300
02. 44.4057	Telephone Exp	-	127	1,900	2,917	3,500	3,700
02. 44.4102	Auditing Fees	-	1,960	-	4,447	4,447	4,300
02. 44.4800	General Insurance	-	12,418	13,000	12,747	13,228	13,300
02. 44.4820	LMC Codification	-	-	-	991	1,000	500
02. 44.5009	Copier Lease Exp	-	969	1,200	806	1,200	1,200
02. 44.8002	Allocated Expenses	60,112	-	-	-	-	-
	Total Allocated Expenses (29.8%)	60,112	54,336	65,225	64,954	72,540	62,500
ADMINISTRATIVE EXPENSES							
02. 50.4000	Administrative Salaries	63,290	61,112	53,450	41,956	66,550	65,592
02. 50.4024	Payroll Taxes - ER	4,842	4,601	4,089	3,743	5,091	5,018
02. 50.4025	Employee Insurances - ER	12,501	9,930	13,438	7,816	9,379	8,660
02. 50.4026	Retirement Contribution - ER	1,899	1,416	1,803	1,034	1,996	1,968
02. 50.4032	Attorney Fees	-	384	500	270	500	500
02. 50.4011	Equipment & Small Tools	-	-	-	633	650	600
02. 50.4014	Dues & Subscriptions	-	919	1,000	1,381	1,400	1,000
02. 50.4050	Miscellaneous Expense	-	275	500	2,549	2,600	500
02. 50.4008	Office Operations	-	1,402	150	757	800	1,000
02. 50.4006	Outside Prof Service Fees	-	-	-	4,527	5,000	-
02. 50.4055	PC Technician Fees	-	113	250	-	200	250
02. 50.4041	PC, Software & Printers	-	-	-	572	572	-
	Total Administrative Expenses	82,532	80,154	74,980	65,238	94,738	86,088
MAINTENANCE EXPENSES							
02. 65.4002	Salaries (Direct)	23,844	24,105	45,765	29,429	34,660	35,107
02. 65.4024	Payroll Taxes - ER	1,824	1,828	3,501	2,741	2,651	2,686
02. 65.4025	Employee Insurances - ER	4,871	8,444	7,528	5,722	6,866	5,908
02. 65.4026	Retirement Contribution - ER	715	496	1,373	602	1,040	1,053
02. 65.5012	Elec Power MEAN & WAPA	547,000	716,474	580,137	610,724	780,436	842,871
02. 65.4030	Gasoline, Oil, Etc.	3,000	4,862	4,000	3,017	4,000	4,000
02. 65.4027	Maintenance & Supplies	6,000	13,539	9,700	16,088	16,500	15,000
02. 65.5002	Meters, Replic, Sockets, Tests	5,000	7,946	8,000	7,946	8,000	8,000
02. 65.4050	Misc Expense	-	-	-	250	250	250
02. 65.4006	Outside Services Fees	50,000	58,663	91,000	114,544	129,544	88,000
02. 65.4041	PCs, Software, Printers	250	1,324	2,700	-	-	500
02. 65.5014	Sub station Maint & Supplies	4,000	2,990	3,300	1,756	1,800	3,200
02. 65.4021	Telephone	570	528	500	692	750	1,000
02. 65.5001	Transformers	-	2,892	5,000	-	-	-
02. 65.4306	Tree Trimming	-	25,032	7,500	16,902	20,000	18,000
02. 65.4035	Uniform Expense	250	199	500	355	500	500
02. 65.4029	Vehicle Maint	6,750	3,503	3,600	758	1,000	750
02. 50.4011	Equip & Small Tools (<\$5k)	-	-	600	-	800	2,100
02. 65.5005	Wire, Xarms, Connectors, Poles	-	5,888	-	-	-	15,000
	Total Maintenance Expense	654,074	878,714	774,704	811,526	1,008,797	1,043,925
CONTINGENCY RESERVE							
	Total Expenses	786,718	1,013,203	939,910	941,718	1,178,076	1,192,512
	Net Operating Revenue over Expenses (Before Capital & Debt Service)	279,082	85,961	155,890	(53,924)	(93,051)	1,192,512
CAPITAL OUTLAY							
02. 66.4042	LVP Elec Dist System	-	-	83,900	-	65,000	-
02. 66.4038	Capital Improvement/Maintenance/Purchases	-	-	27,200	-	-	34,800
	Total Capital Outlay	-	-	111,100	-	65,000	34,800
DEBT SERVICE							
02. 67.4902	Substation Bond Fees	-	150	150	150	150	150
02. 67.4903	Substation Bond Principal-2003 (\$1.48m)	61,200	-	65,000	-	65,000	65,000
02. 67.4904	Substation Bond Interest-2003	55,985	26,394	50,350	51,569	50,350	50,350
02. 67.4921	Bond Principal-2006 (\$412k)	14,263	14,739	15,535	15,534	15,534	15,535
02. 67.4922	Bond Interest-2006	20,611	19,452	18,656	18,656	18,656	18,656
	Total Debt Service	152,059	60,734	149,691	85,909	149,690	149,691
	Net Revenue over Expenses (After Capital & Debt Service)	127,023	25,227	(104,901)	(139,833)	(307,741)	(88,893)
TRANSFER FROM FUND BALANCE NEEDED TO ZERO OUT THE BUDGET							
	Ending Net Revenue over Expenses	127,023	25,227	104,901	(139,833)	307,741	88,893

TOWN OF LYONS, COLORADO
WATER FUND
2013 Budget

	Prior Year		Current Year				
	2011	Budget	2011 Actual	2012 Budget	10/30/2012 Actual (Not Finalized)	2012 Projected Year End	2013 Proposed Budget
REVENUE							
03 16 3400	Other Income	100	2,151	1,200	6,323	9,484	1,200
03 16 3401	Interest Income	5,100	4,392	3,500	6,249	9,373	8,300
03 16 3410	Tap Connection Fees (\$17,500)	60,000	17,500	87,500	46,730	47,730	52,500
03 16 3428	Equipment & Vehicle Sales	-	1,905	-	-	-	-
03 16 3480	Metered Water Sales	906,000	950,938	770,000	795,191	904,035	905,000
03 16 3481	Unmetered Water Sales	1,600	1,591	1,500	1,326	1,500	1,500
03 16 3482	Pipe Water Sales	9,400	11,516	12,000	16,581	19,581	19,500
03 16 3483	Water Meter Sales	4,000	1,045	1,500	2,556	3,000	3,150
03 16 3 490	NCWCD Annual Leasing Proceeds	-	5,065	-	-	-	-
	Total Revenue	986,200	996,104	877,200	874,965	984,703	991,150
EXPENSES							
ALLOCATED EXPENSES							
03 44 4008	Office Operations	-	6,140	5,600	4,005	6,007	5,600
03 44 4010	Postage	-	2,189	2,500	2,238	3,357	2,500
03 44 4011	Equipment Maintenance	-	2,685	3,300	2,408	3,612	3,300
03 44 4014	Dues & Subscriptions	-	796	1,000	582	873	1,000
03 44 4015	Seminars/Meetings	-	1,202	1,000	173	175	1,000
03 44 4016	Travel Expenses	-	225	300	177	266	300
03 44 4018	Staff Services	-	35	-	62	93	-
03 44 4022	Unemployment Insurance - ER	-	472	400	-	-	-
03 44 4023	Workers' Compensation - ER	-	8,490	8,800	8,489	8,489	8,500
03 44 4032	Attorneys Fees	-	11,248	12,000	10,279	14,000	12,000
03 44 4033	Engineering Fees	-	4,782	1,200	1,260	1,890	1,200
03 44 4038	Equipment & Small Tools <\$5,000	-	-	-	-	3,500	-
03 44 4041	PC Software & Printers	-	392	10,900	7,606	8,000	1,200
03 44 4055	PC Technician Fees	-	2,133	2,300	2,682	150	150
03 44 4057	Telephone Expense	-	127	250	514	4,300	250
03 44 4102	Auditing Fees	-	1,956	2,500	4,030	3,900	3,900
03 44 4800	General Insurance	-	12,395	11,600	11,552	12,000	11,600
03 44 4820	LMC Codification	-	-	-	898	1,000	500
03 44 5009	Copier Lease	-	967	1,000	730	1,100	1,000
03 44 4003	Allocated Expenses	55,105	-	-	-	-	-
	Total Allocated Expenses	55,105	64,232	64,650	67,685	72,713	64,000
ADMINISTRATION							
03 50 4000	Administrative Salaries (Indirect Administrative Allocation)	43,863	50,946	53,163	40,289	73,590	73,895
	Administrative Salaries (Billing & Recepting)	-	-	-	-	-	-
03 50 4024	Payroll Taxes - ER	3,356	3,839	4,067	3,691	5,630	5,653
03 50 4025	Employee Insurances - ER	7,808	7,446	8,394	8,893	10,671	10,649
03 50 4026	Retirement Contribut on - ER	983	1,142	1,595	1,003	2,208	2,217
03 50 4032	Attorney Fees	3,300	1,511	3,000	2,259	3,388	3,000
03 50 4014	Dues & Subscriptions	-	-	250	440	660	250
03 50 4033	Engineering Fees	2,000	16,806	10,000	8,207	12,311	12,000
03 50 4011	Equipment & Small Tools <\$5,000	-	1,268	600	633	949	5,600
03 50 4008	Office Operations	-	135	250	757	1,135	250
03 50 4050	Office Other	-	380	500	-	-	500
03 50 4006	Outside Prof Service Fees	-	-	-	4,744	12,560	3,000
03 50 4055	PC Technician Fees	-	113	250	572	858	250
	Longmont Tap Fee Expend ture	-	-	-	-	2,885	8,655
03 50 4041	PC, Software & Printers	-	-	-	2,541	3,811	-
03 50 4015	Seminars/Meetings	-	824	2,000	-	-	2,000
	Total Administrative Expenses	61,310	84,410	84,069	74,028	123,959	127,918
TREATMENT							
03 62 4004	Salaries	9,306	7,904	-	-	-	-
03 62 4024	Payroll Taxes - ER	712	599	-	-	-	-
03 62 4025	Employee Insurances - ER	2,208	974	-	-	-	-
03 62 4026	Retirement Contribution - ER	23	157	-	-	-	-
03 62 4031	Chemicals Lab & Lab Supplies	20,000	70	500	76	100	500
03 62 4017	Electricity	1,000	487	500	348	522	500
03 62 5106	Lgmt Water Treatment Serv ces	153,000	132,745	138,900	143,467	370,605	144,000
03 62 4027	Maintenance & Supplies	150	172	75	1,060	1,500	75
03 62 4050	Other Expenses	-	-	500	139	100	500
03 62 4006	Outside Services Fees	26,000	-	-	-	-	-
03 62 4029	Vehicle Expenses	12	-	500	-	-	-
	Total Water Expenses	212,411	143,108	140,975	145,090	372,827	145,675
DISTRIBUTION							
03 63 4003	Salaries (Direct)	34,657	35,208	47,309	33,228	85,404	86,395
03 63 4024	Payroll Taxes - ER	2,651	2,613	3,619	2,956	6,533	6,609
03 63 4025	Employee Insurance - ER	6,855	10,031	7,369	23,146	27,776	18,938
03 63 4026	Retirement Contribution - ER	726	713	1,419	643	2,562	2,592
03 63 5105	Discharge Permit	-	-	-	-	-	-
03 63 4030	Gasoline, Oil, Etc.	2,600	2,431	3,000	1,503	1,800	2,500
03 63 5104	Hydrant Repairs	13,000	10,913	13,000	3,164	5,000	7,000
03 63 5100	Line & Valve Repairs	30,000	6,852	10,000	7,277	6,000	10,000
03 63 4027	Maintenance & Supplies	29,000	23,674	28,000	30,248	35,000	81,000
03 63 4020	Natural Gas	1,300	931	1,000	894	1,341	1,200
03 63 4041	PC Software & Printers	-	-	-	1,452	2,178	1,200
03 63 5102	Pipe & Pipe Bedding	2,000	-	-	1,192	1,000	2,000
03 63 5103	Serv Pump Station Electric	33,000	26,011	20,000	32,448	39,839	40,000
03 63 4035	Uniform Expense	150	259	150	319	319	300
03 63 4029	Vehicle Maintenance	1,500	574	500	1,183	1,200	1,000
03 63 5107	Water Assessments & Storage	19,500	12,325	15,400	16,197	17,000	17,000
03 63 5110	Water Meters & Meter Parts	13,500	4,261	5,000	22,025	23,000	50,900
	Total Distribution Expenses	190,439	136,796	165,766	177,675	256,962	328,636

TOWN OF LYONS, COLORADO
WATER FUND
2013 Budget

	Prior Year		Current Year			2013 Proposed Budget
	2011	Budget	2011 Actual	2012 Budget	10/30/2012 Actual (Not Finalized)	
CONTINGENCY RESERVE						
Total Expenses				25,000		25,000
Net Operating Revenue over Expenses (Before Capital & Debt Service)	519,265	418,546	470,461	454,678	420,277	681,128
	486,938	577,557	406,739			310,022
CAPITAL OUTLAY						
03 66 4036 Capital Improvement/Maintenance/Purchases	100,000	14,243	805,000	546,104	851,394	539,235
Total Capital Outlay	100,000	14,243	805,000	646,104	851,394	539,235
DEBT SERVICE						
03 67 4919 2003 CWRPDA Loan Principal	218,098	218,098	218,098	-	218,098	223,691
03 67 4920 2003 CWRPDA Loan Interest	99,898	99,898	97,664	97,664	99,898	94,942
Total Debt Service	317,996	317,996	315,762	97,664	317,996	318,633
Net Revenue over Expenses (After Capital & Debt Service)	48,939	245,318	(714,023)	(223,491)	(1,000,138)	(647,846)
TRANSFER FROM FUND BALANCE NEEDED TO ZERO OUT THE BUDGET	-	-	714,023	-	1,000,138	547,846
Ending Net Revenue over Expenses	48,939	245,318	-	(223,491)	-	-

Town of Lyons
2013 CIP Budget

Location	Included in Budget
Water	
3rd Ave Old Main to Evans	\$ 149,000
Park Street - Highway - 3rd	\$ 198,835
Meters & AMR	\$ 178,000
Clambucket/Thumb	\$ 9,900
Shower	\$ 3,500
	<u>\$ 539,235</u>

TOWN OF LYONS, COLORADO
SANITATION FUND
2013 Budget

		Prior Year		Current Year			
		2011 Budget	2011 Actual	2012 Budget	10/30/2012 Actual (Not Finalized)	2012 Projected Year End	2013 Proposed Budget
REVENUE							
04. 17.3400	Other Income	-	1,500	1,500	-	-	-
04. 17.3401	Interest Income	2,000	1,529	1,800	1,716	2,575	2,300
04. 17.3410	Tap Connection Fees (\$8,500)	60,000	23,375	42,500	34,000	34,000	25,500
04. 17.3428	Equipment & Vehicle Sales	-	1,880	-	-	-	-
04. 17.3490	Sanitation Users' Fees	449,000	451,318	446,000	372,195	446,650	447,750
Total Revenue		511,000	479,602	491,800	407,911	483,225	475,550
EXPENSES							
ALLOCATED EXPENSES							
04. 44.4008	Office Operations	-	2,995	2,800	1,946	2,300	3,000
04. 44.4010	Postage	-	1,324	2,500	2,238	2,500	2,500
04. 44.4011	Equipment Maintenance	-	1,310	1,200	1,159	1,600	1,500
04. 44.4014	Dues & Subscriptions	-	386	400	278	278	400
04. 44.4015	Seminars/Meetings	-	666	450	79	100	450
04. 44.4016	Travel Expenses	-	105	150	85	85	100
04. 44.4018	Staff Services	-	17	-	33	33	-
04. 44.4022	Unemployment Insurance - ER	-	230	3,300	-	-	-
04. 44.4023	Workers' Compensation Insurance - ER	-	3,165	4,400	4,087	4,087	4,200
04. 44.4032	Attorneys Fees	-	5,486	5,500	4,613	5,500	6,000
04. 44.4033	Engineering Fees	-	1,498	1,500	-	-	-
04. 44.4041	PC, Software & Printers	-	191	10,900	6,432	6,432	500
04. 44.4055	PC Technician Fees	-	1,145	1,200	1,291	1,300	500
04. 44.4057	Telephone Expense	-	62	750	248	375	500
04. 44.4102	Auditing Services	-	954	-	37	375	500
04. 44.4800	General Insurance	-	6,046	5,800	5,562	5,772	5,800
04. 44.4820	LMC Codification	-	-	-	432	432	250
04. 44.5009	Copier Lease	-	472	500	352	900	900
04. 44.8004	Allocated Expenses	28,553	-	-	-	-	-
Total Allocated Expenses		28,553	26,050	41,350	28,873	33,634	28,500
ADMINISTRATIVE EXPENSES							
04. 50.4000	Administrative Salaries	43,863	44,070	53,163	40,214	63,073	62,577
04. 50.4024	Payroll Taxes - ER	3,356	3,314	4,067	3,685	4,825	4,787
04. 50.4025	Employee Insurance - ER	7,808	7,446	8,394	7,168	8,601	7,919
04. 50.4026	Retirement Contribution - ER	1,015	1,142	1,595	1,003	1,892	1,877
04. 50.4032	Attorney Fees	-	-	-	635	1,000	1,000
04. 50.4033	Engineering Fees	-	27,681	10,000	23,053	29,500	30,000
04. 50.4011	Equipment & Small Tools <\$5,000	-	1,268	600	633	633	4,600
04. 50.4050	Miscellaneous Expense	-	170	250	2,143	2,200	1,500
04. 50.4006	Outside Professional Services	-	-	-	1,060	1,060	-
04. 50.4008	Office Operations	-	135	150	939	950	1,000
04. 50.4055	PC Technician Fees	-	113	250	-	-	-
04. 50.4041	PC, Software & Printers	-	-	-	572	572	-
04. 50.4015	Seminars/Meetings	-	112	150	-	-	500
Total Administrative Expenses		56,042	85,451	78,619	81,105	114,307	115,761
TREATMENT EXPENSES							
04. 62.4004	Salaries - See Collection & Transmission	4,653	3,952	-	-	-	-
04. 62.4024	Payroll Taxes - ER	356	300	-	-	-	-
04. 62.4025	Employee Insurance - ER	1,104	487	-	-	-	-
04. 62.4026	Retirement Contribution - ER	108	79	-	-	-	-
04. 62.4031	Chemicals, Lab & Lab Supplies	26,000	24,123	20,000	20,684	21,000	18,000
04. 62.4017	Electricity	40,000	38,342	38,000	31,792	38,000	40,660
04. 62.4027	Maintenance & Supplies	14,250	23,184	15,000	10,837	10,000	13,800
04. 62.4020	Natural Gas	1,300	1,236	1,500	1,228	1,500	1,500
04. 62.4008	Office Operations	-	83	-	-	-	-
04. 62.4006	Outside Professional Services Fees	80,000	79,578	117,500	77,490	117,500	118,880
04. 62.5202	Sludge Disposal	55,000	75,024	80,000	44,874	45,000	45,000
04. 62.4021	Telephone	1,500	1,694	1,500	1,620	1,500	1,500
Total Treatment Expenses		224,271	248,080	273,500	188,525	234,500	239,340
COLLECTION & TRANSMISSION EXPENSES							
04. 64.4005	Salaries (Direct)	30,004	30,651	32,009	22,260	28,817	29,309
04. 64.4024	Payroll Taxes - ER	2,295	2,267	2,449	1,923	2,205	2,242
04. 64.4025	Employee Insurance - ER	5,751	9,544	6,182	5,949	7,139	6,454
04. 64.4026	Retirement Contribution - ER	695	616	960	350	865	879
04. 64.5105	Discharge Permit	3,800	2,560	2,600	2,315	2,315	2,500
04. 64.4030	Gasoline, Oil, Etc.	2,100	2,431	2,400	1,503	1,600	1,600
04. 64.5200	Line Repairs & Cleaning	25,000	14,776	20,000	12,142	15,000	16,000
04. 64.4027	Maintenance & Supplies	4,000	8,728	4,000	4,766	5,000	5,000
04. 64.4309	Storm & Sewer Drainage	1,500	3,165	3,500	4,401	4,500	5,000
04. 64.4035	Uniform Expense	250	129	250	355	355	350
04. 64.4029	Vehicle Maintenance	200	99	250	581	581	600
Total Collection & Transmission Expenses		75,595	74,967	74,600	56,545	68,376	69,935
CONTINGENCY RESERVE							
Total Expenses		384,461	434,548	491,069	355,048	450,818	453,535
Net Revenue over Expenses (Before Capital & Debt Service)		126,539	45,054	731	52,864	32,407	22,015
CAPITAL OUTLAY							
04. 66.4038	Capital Improvement/Maintenance/Purchases	50,000	-	424,200	376,405	393,230	267,146
Net Revenue over Expenses (After Capital & Debt Service)		76,539	45,054	(423,469)	(323,541)	(360,823)	(245,131)
TRANSFER FROM FUND BALANCE NEEDED TO ZERO OUT THE BUDGET							
Ending Net Revenue over Expenses		76,539	45,054	423,469	(323,541)	360,823	245,131