

2014 Budget Message

December 6, 2013

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 2014 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. As of January 1, 2014, the Water and Sewer Funds will be combined into one Balance Sheet. The Property Fund was discontinued as of July 2013 after paying off a loan on the Post Office property.

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

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

Budget Highlights

- On September 12th, 2013, the Town of Lyons was devastated by a flash flood that lasted for days. The initial damage to all Town infrastructure is estimated to be \$47 – \$50 million. 2014 will be a year of response and recovery from the flood. Revenue loss to the Town from Sales and Property Taxes are estimated to be 40% and 10% respectively. Parks and Recreation revenues are expected to be 30% of average due to damaged parks and the ability to host events prior to repair. Fund Balance will be needed in each fund to cover the difference between revenues and expenditures. Cash flow will be an issue regarding CIRSA Insurance, FEMA and State

reimbursements for flood costs and the Town's match of 12.5%. Other funding sources are being investigated such as FEMA Community Assistance Loan, additional State funding, grants, etc.

- Given the economic conditions the Town is currently experiencing, the budget for 2014 was prepared with a focus on controlling and reducing normal operating expenses wherever possible given the reduction of revenues. Overall, some expenses were held at the 2013 level. Salaries will not increase for 2014. A Grants Fund was created in 2013 and flood costs and reimbursements will be tracked there separated from normal grant accounts. The Town's share (match) will be charged back to the appropriate fund based on the individual FEMA project. Until the Town's match of flood costs is finalized, the impact is unknown – with 12.5% being worst case.
- The governmental funds include the General Fund and the Parks, Recreation and Cultural Fund. The Streets Department is part of the General Fund. During 2014, some streets will be replaced due to the need to replace water and sanitation/sewer lines due to flood damage. However, the cost of such is expected to be charged initially to the Grant-Flood Fund and eventually the appropriate Town match back 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. There is approximately \$50,000 set aside for Street CIP funded by Post Office rent designated by a Town Resolution. The specific CIP work will more than likely be planned work in 2013 not completed due to the flood.
- Sales tax revenues are forecast to decline by 40% due to the economic impact of the 2013 flood on businesses and Town parks. Use tax is a volatile resource based primarily on building permit activity and is also projected to be comparable to the budgeted 2013 revenues. It is believed that many residential remodels due to flood damage will occur. Local developers are forecasting three housing starts in 2014.
- Administrative allocations and allocated costs were closely scrutinized in the 2012 and 2013. A new process will be implemented in 2014 based on the historical percentage of share. The General Fund will be funded for all allocated expenditures and those expenditures will be off-set by Transfer-Ins from the other funds. Such costs are those that common to all funds with no particular focus on any one fund. Those costs that do have a direct link to a particular fund are expensed to that fund.
- The 2013 flood impacted the Electric infrastructure severely. Lines, poles and equipment were lost or damaged. The repair and replacement process has been both temporary and permanent. The cost impact is still unknown, but will reduce an already low fund balance situation. The Town's wholesale purchase of power from MEAN and WAPA will increase by 12.8% (5.8% was projected) as well as some other MEAN indirect increases. The Town will increase its usage rate to customers in 2014 by at least 14% to cover these unanticipated increases. The Board of Trustee decision will occur after a presentation by the Utility Engineering Board and after the approval of the 2014 budget. There are presently no Electric CIP projects planned for 2014, as the Town concentrates on flood damage repairs.
- The newly combined Water/Sanitation Fund will start construction of a new sewer treatment plant in 2014 with Honeywell overseeing the project. Estimated cost is

\$5.8 million. The Town received a State Energy/Impact Mineral grant in the amount of \$1 million to help offset the costs. The remaining amount to be financed will be a combination of two loans, one of which is \$2 million at 0% for 20 years and the remaining amount being funded with an estimated 2.5% twenty year loan. The current plant will run parallel while the new plant is being constructed. The impact to ratepayers is estimated to be an increase of \$8-\$11 per month. The Town may decide to infuse Capital from Fund Balance from the Water/Sewer Fund to lower the loan amount and thus lower the rate increase to Town customers. Overall savings due to the new highly efficient plant will reduce the Town's operating cost. This project is in addition to multiple flood repair projects throughout Town both to the Water and Sewer systems. Non-flood Capital projects are: \$380,000 for Water line repair/replacement on Longs Peak avenue; \$7,500 for Water – Vasquez Air Relief Valves; \$286,860 for Sanitation work in North Old Town Alleys; \$53,400 for Sanitation work on Longs Peak Ave; \$48,000 for Sanitation - North Old Town Manholes; and \$24,000 for Sanitation – Meily St-Ewald to 5th ave.

- 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 \$451,184 in 2014. In order to restrict revenue at or below this amount, a temporary property tax mill levy credit of 3.826 mills will be applied to the 2014 mill levy of 19.522 mills. The certified Town of Lyons mill levy will then be 15.696 mills.

This budget message and the attached documents are respectfully submitted for final adoption on December 16, 2013.

Tony Cavalier, Finance Director

Available Cash(Unrestricted) by Fund

For Budget Year 2013 - projected 12/31/13		General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04
Cash and Cash Equivalents, A/R						
		\$797,792	\$548,361	\$414,545	\$3,699,454	\$836,723
Fund Balance needed for '13 Budget						
		(\$59,149)	(\$147,795)	(\$53,236)	(\$158,578)	(\$153,226)
3 months Operating (TABOR and/or BOT Resolution)						
		(\$341,290)	(\$95,210)	(\$298,378)	(\$166,532)	(\$107,000)
Restricted Funds(Debt, Bonds, etc)						
		\$0	\$0	(\$152,827)	(\$187,001)	(\$120,062)
Total Available						
		\$397,353	\$305,356	(\$89,896)	\$3,187,343	\$456,435
Total Available w/o 3 month operating restriction						
		\$738,643	\$400,566	\$208,482	\$3,353,875	\$563,435

For Budget Year 2014 - projected 12/31/14		General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04
Cash and Cash Equivalents, A/R						
		\$738,643	\$400,566	\$361,309	\$3,540,876	\$683,497
Fund Balance needed for '14 Budget						
		(\$156,337)	(\$174,061)	(\$85,275)	(\$415,431)	(\$431,691)
3 months Operating (TABOR and/or BOT Resolution)						
		(\$319,221)	(\$101,788)	(\$305,844)	(\$164,992)	(\$115,750)
Restricted Funds(Debt, Bonds, etc)						
		\$0	\$0	(\$152,827)	(\$187,001)	(\$120,062)
Total Available						
		\$263,085	\$124,717	(\$182,637)	\$2,773,452	\$15,994
Total Available w/o 3 month operating restriction						
		\$582,306	\$226,505	\$123,207	\$2,938,444	\$131,744

NOTES:

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

****Fund Balance will Change****

2014 CAPITAL/CIP Projects:							
General Fund - Streets(2013 Projects not completed)							
		\$	50,000				
Water Fund - water line repair/replacement on Longs Peak Ave							
				\$	380,000		
Water Fund - Vasquez Air Relief Valaves							
				\$	7,500		
Sanitation Fund - North Old Town Alleys							
						\$	286,860
Sanitation Fund - Longs Peak Ave							
						\$	53,400
Sanitation Fund - North Old Town Manholes							
						\$	48,000
Sanitation Fund - Meily St-Ewald to 5th Ave							
						\$	24,000
TOTAL CIP by Fund		\$	50,000	\$	387,500	\$	412,260

**TOWN OF LYONS, COLORADO
RESOLUTION 2013- 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 2014 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.
2. The Town's water, sewer, and electric funds meet the criteria to be designated as "enterprises" in 2014 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.

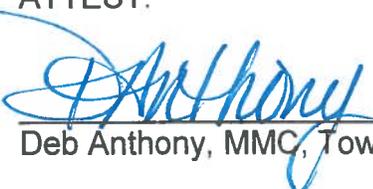
Adopted this 16th day of December, 2013.

TOWN OF LYONS, COLORADO

By: _____

Julie Van Domelen, Mayor

ATTEST:



Deb Anthony, MMC, Town Clerk

**TOWN OF LYONS, COLORADO
RESOLUTION 2013-51**

A RESOLUTION TO ADOPT THE TOWN OF LYONS 2014 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 2014 AND ENDING ON THE LAST DAY OF DECEMBER 2014

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 14, 2013 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 16, 2013 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	\$1,433,222
Electric Fund	1,390,319
Water Fund	1,344,763
Sanitation Fund	875,249
Conservation Trust Fund	15,000
Grant Fund	25,000,000
Parks & Rec. Fund	<u>407,152</u>
Total All Expenditures	\$30,465,705

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

General Fund	\$1,276,885
Electric Fund	1,305,044
Water Fund	929,332
Sanitation Fund	443,558
Conservation Trust Fund	21,200
Grant Fund	25,000,000
Parks & Rec. Fund	<u>233,091</u>
Total All Revenues	\$29,209,110

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.

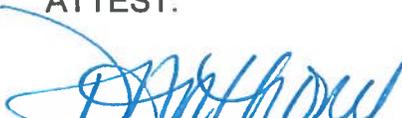
ADOPTED, this 16th day of December 2013.

TOWN OF LYONS, COLORADO

By: 

Julie Van Domelen, Mayor

ATTEST:



Deb Anthony, MMC, Town Clerk

**RESOLUTION 2013-53
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 2014 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 16, 2013, 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	\$ 1,358,222
Capital Outlay	75,000
Debt Service	<u>0</u>
Total General Fund	\$ 1,433,222

Electric Fund

Current Operating Expenses	\$ 1,241,204
Capital Outlay	0
Debt Service	<u>149,115</u>
Total Electric Fund	\$ 1,390,319

Water Fund

Current Operating Expenses	\$ 659,967
Capital Outlay	380,180
Debt Service	<u>304,616</u>
Total Water Fund	\$ 1,344,763

Sanitation Fund

Current Operating Expenses	\$ 462,849
Capital Outlay	412,400
Debt Service	<u>0</u>
Total Sanitation Fund	\$ 875,249

Grant Fund

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

Conservation Trust Fund

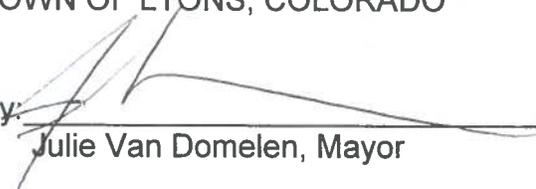
Current Operating Expenses	\$ 15,000
Capital Outlay	0
Debt Service	<u>0</u>
Total Conservation Trust Fund	\$ 15,000

Parks, Recreation, & Cultural Fund

Current Operating Expenses	\$ 407,152
Capital Outlay	0
Debt Service	<u>0</u>
Total PRC Fund	\$ 407,152

ADOPTED, this 16th day of December 2013.

TOWN OF LYONS, COLORADO

By: 

Julie Van Domelen, Mayor

ATTEST:



Deb Anthony, MMC, Town Clerk

RESOLUTION 2013-55

**A REVISED RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE
YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR
THE TOWN OF LYONS, COLORADO, FOR THE 2014 BUDGET YEAR, AND REPLACING
RESOLUTION 2013-52**

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 16th, 2013 and;

WHEREAS, as part of the budget adoption process, on December 9, 2013, the Board adopted Resolution 2013-52, levying general property taxes for 2013 to help defray the costs of government for the Town for the 2014 budget year; and

WHEREAS, Town staff has determined that Resolution 2013-52 was based in part on incomplete financial information, and that it is necessary to adopt this Resolution replacing Resolution 2013-52 and incorporating the complete and correct information; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$1,433,222, and;

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

WHEREAS, the 2013 valuation for assessment for the Town of Lyons as certified by the County Assessor is \$28,745,181;

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 2014 budget year, there is hereby levied a tax of 19.522 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2013. A temporary credit of 3.826 mills shall be issued upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2013. Total mill levy after application of the temporary credit will be 15.696 mills.

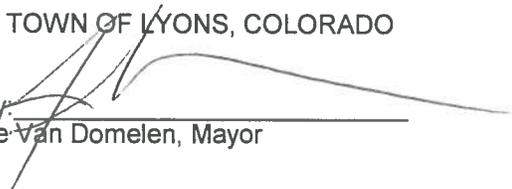
Section 2. That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2014 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2013.

Section 3. That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2014 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 2013.

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 16th day of December, 2013.

TOWN OF LYONS, COLORADO

By: 
Julie Van Domelen, Mayor

ATTEST:


Deb Anthony, MMC Town Clerk

GENERAL FUND BUDGET 2014

General Fund

TAXES	2012 ACTUAL	2013 BUDGET	2013 YTD ACTUAL	2013 Year-End Projection	2014 BUDGET TOTAL
1/10/3000 PROPERTY TAXES REVENUE	\$ 431,568.53	458,599	438,388	439,303	451,185
1/10/3001 SPECIFIC OWNERSHIP TAX	\$ 20,555.04	15,300	12,589	15,300	13,770
1/10/3002 SALES TAX REV - 2%	\$ 356,758.14	349,365	182,370	279,857	209,619
1/10/3004 USE TAX REV - 2%	\$ 101,529.74	83,600	82,425	91,583	83,600
1/10/3006 FRANCHISE TAX REVENUE	\$ 31,064.77	32,500	10,457	32,500	29,250
TOTAL TAXES	\$ 941,476.22	\$ 939,364	\$ 726,229	\$ 858,543	\$ 787,424
FEES, LICENSES & PERMITS					
1/11/3100 BUSINESS LICENSES	\$ 7,255.00	7,000	8,840	10,385	6,300
1/11/3101 NON-BUSINESS LICENSES	\$ 1,662.50	2,000	1,705	1,705	1,800
1/11/3102 LIQUOR LICENSES	\$ 2,843.75	3,000	3,549	4,000	4,000
1/11/3103 BUILDING PERMITS REVENUE	\$ 28,929.59	23,000	38,828	48,994	23,000
1/11/3104 PLANNING FEES REVENUE	\$ 8,564.74	7,500	10,625	14,079	7,500
1/11/3106 MMJ LICENSES	\$ 375.00	375	375	375	375
TOTAL FEES, LICENSES & PERMITS	\$ 49,630.58	\$ 42,875	\$ 63,922	\$ 79,538	\$ 42,975
INTERGOVERNMENTAL					
1/12/3200 CIGARETTE TAX REVENUE	\$ 2,662.00	2,600	1,447	2,600	2,600
1/12/3201 HIGHWAY USERS TAX REVENUE	\$ 63,080.57	65,000	35,686	65,000	62,899
1/12/3204 COUNTY ROAD & BRIDGE REVENUE	\$ 11,254.38	13,000	7,282	13,000	13,000
TOTAL INTERGOVERNMENTAL	\$ 76,996.95	\$ 80,600	\$ 44,415	\$ 80,600	\$ 78,499
FINES & FORFEITS					
1/13/3300 MUNICIPAL COURT FINES REVENUE	\$ 155,390.12	95,000	65,019	81,794	76,000
TOTAL FINES & FORFEITS	\$ 155,390.12	\$ 95,000	\$ 65,019	\$ 81,794	\$ 76,000
MISCELLANEOUS INCOME					
1/14/3400 OTHER INCOME	\$ 26,464.42	10,000	10,127	10,127	10,000
1/14/3401 INTEREST INCOME	\$ 2,944.10	2,000	515	800	1,000
1/14/3429 LAND LEASE FEE REVENUE	\$ 12,750.00	78,732	33,166	78,732	100,000
1/14/3430 MANAGEMENT FEE	\$ 3,000.00	3,000	-	3,000	3,000
new					
1/14/3510 Boco LESAP fund 2 match		1,000	-	-	1,000
1/14/3511 Boco LESAP fund 3 match		5,000	-	-	5,000
new					
10/29/5030 Boco LESAP fund 4 match		3,000	-	-	3,000
Transfer In from Fund 02 for Allocated Expense					62,935
Transfer In from Fund 03 for Allocated Expense					55,069

01-444-4057	TELEPHONE EXP	\$	(2,732.33)		250	230	250	4,900
01-444-4102	AUDITING FEES	\$	8,143.77		5,600	14,441	5,600	22,300
01-444-4800	GENERAL INSURANCE	\$	13,720.79		19,704	15,213	19,704	55,979
01-444-4820	LMC Codification Exp	\$	2,321.89		8,000	-	8,000	9,550
01-444-5009	COPIER LEASE EXP	\$	1,745.53		1,200	1,030	1,200	4,300
	TOTAL ALLOCATED EXPENDITURES	\$	71,543.63	\$	89,781	84,125	87,281	262,231

ADMINISTRATION

01-50-4000	FULLTIME SALARIES (ADMIN)	\$	97,648.17		87,372	42,838	74,266	79,243
01-50-4006	OUTSIDE PROF SERVICE FEES	\$	7,106.38		8,118	2,048	4,754	8,118
01-50-4008	OFFICE OPERATIONS	\$	5,374.89		1,500	2,792	3,292	3,000
01-50-4010	POSTAGE	\$	-		-	130	130	-
01-50-4011	EQUIPMENT MAINTENANCE	\$	-		500	94	261	500
01-50-4012	BLDG MAINT & GROUNDS	\$	9,646.67		7,500	4,436	5,000	7,500
01-50-4014	DUES & SUBSCRIPTIONS	\$	390.00		200	71	138	200
01-50-4015	SEMINARS/MEETINGS	\$	1,095.00		-	510	510	-
01-50-4016	TRAVEL EXPENSES	\$	288.00		-	993	993	-
01-50-4018	STAFF SERVICES	\$	654.65		-	-	-	-
01-50-4020	NATURAL GAS SERVICE	\$	1,484.56		1,740	1,158	1,738	1,740
01-50-4021	TELEPHONE SERVICE	\$	8,111.46		7,500	4,721	7,221	7,500
01-50-4024	PAYROLL TAXES - ER	\$	7,627.33		6,263	3,270	5,324	6,263
01-50-4025	EMPLOYEE INS - ER	\$	20,470.12		9,474	5,762	8,053	9,474
01-50-4026	RETIREMENT CONTRIBUTION - ER	\$	2,235.75		2,456	949	2,088	2,456
01-50-4032	ATTORNEYS FEES	\$	11,434.35		-	-	-	-
01-50-4036	ADVERTISING & PUBLISHING EXP	\$	945.32		-	173	173	-
01-50-4041	PC, SOFTWARE & PRINTERS	\$	-		-	5,475	5,475	-
01-50-4050	MISCELLANEOUS EXPENSE	\$	(2,521.80)		10,000	798	1,000	10,000
01-50-4057	TELEPHONE EXP	\$	812.77		-	235	500	-
01-50-4101	COUNTY TREASURER'S FEE	\$	4,329.78		6,201	4,497	6,201	6,201
01-50-4102	AUDITING FEES	\$	19.58		-	-	-	-
01-50-4103	TRANSFER TO PARKS/REC FUND	\$	1,700.00		-	-	-	-
01-50-4104	TRANSFER OUT TO LIBRARY FUND	\$	97,500.00		-	-	-	-
01-50-4510	Advance to Other Funds (payment for post office property)	\$	-		140,000	140,000	140,000	-
	TOTAL ADMINISTRATION	\$	276,352.98	\$	288,824	220,949	267,115	142,195

LEGISLATIVE

01-52-4000	FULLTIME SALARIES (ADMIN)	\$	9,650.00		12,500	4,075	5,000	12,500
01-52-4006	OUTSIDE PROF SERVICE FEES	\$	-		-	22	22	-
01-52-4036	ADVERTISING & PUBLISHING	\$	1,306.71		2,000	2,371	3,000	2,000
01-52-4050	MISCELLANEOUS EXPENSE	\$	650.70		500	195	250	500
01-52-4100	ELECTIONS EXPENSE	\$	3,068.91		6,500	3,500	3,500	3,500
01-52-4105	ORDINANCE CODIFICATION	\$	3,043.90		-	-	-	-
	TOTAL LEGISLATIVE	\$	17,720.22	\$	21,500	10,163	11,772	18,500

JUDICIAL

01-53-4000	FULLTIME SALARIES (ADMIN)	\$	18,709.47		14,585	14,849	14,585	14,585
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01-53-4024	PAVROLL TAXES - ER	\$	1,648.18		1,116	1,120	1,400	1,116
01-53-4025	EMPLOYEE INS - ER	\$	3,363.03		2,492	1,510	2,166	2,492
01-53-4026	RETIREMENT CONTRIBUTION - ER	\$	561.32		438	286	395	438
01-53-4032	ATTORNEYS FEES	\$	11,915.98		12,000	6,115	10,000	10,000
01-53-4050	MISCELLANEOUS EXPENSE	\$	808.72		100	750	750	83
01-53-4103	JUDGE'S SERVICES FEES	\$	11,400.00		12,000	8,000	10,000	12,000
	TOTAL JUDICIAL	\$	48,406.70	\$	42,731	32,630	39,296	40,714

PLANNING & ZONING

01-54-4000	FULLTIME SALARIES (ADMIN)	\$	9,279.55		5,869	3,857	4,989	5,869
01-54-4007	PCDC STIPEND	\$	-		-	-	382	-
01-54-4024	PAYROLL TAXES - ER	\$	809.28		449	288	-	449
01-54-4025	EMPLOYEE INS - ER	\$	1,910.23		1,184	747	1,006	1,184
01-54-4026	RETIREMENT CONTRIBUTION - ER	\$	276.69		176	116	150	176
01-54-4032	ATTORNEYS FEES	\$	4,618.28		5,538	680	1,000	5,538
01-54-4050	MISCELLANEOUS EXPENSE	\$	53.71		81	-	500	81
01-54-4104	PLANNER'S SERVICES FEES	\$	43,256.25		45,000	21,560	24,000	35,000
	TOTAL PLANNING & ZONING	\$	60,203.99	\$	58,297	27,248	32,026	48,297

HEALTH, WELFARE & COMMUNITY

01-55-4000	FULLTIME SALARIES YOUTH SPEC	\$	29,830.84		29,831	9,205	29,831	16,796
01-55-4024	PAYROLL TAXES - ER	\$	2,322.23		2,282	678	2,282	1,285
01-55-4025	EMPLOYEE INS - ER	\$	11,351.41		11,434	5,175	11,434	5,500
01-55-4700	DONATION - OTHER	\$	3,800.00		4,300	4,300	4,300	4,300
01-55-4701	DONATION-SPECIAL TRANSIT SYST	\$	1,500.00		1,500	1,500	1,500	1,500
01-55-4711	BRCC DISPATCH FEES	\$	27,253.00		17,417	8,709	17,417	17,417
01-55-4714	HUMANE SOCIETY	\$	1,000.00		1,500	625	1,250	1,500
01-55-4750	WALT SELF EXPENDITURES	\$	400.98		10,100	1,931	3,000	10,100
01-55-4775	SPRING CLEAN UP DAYS EXPENSE	\$	2,019.40		2,000	4,317	4,317	2,000
	TOTAL HEALTH,WELFARE & COMMUNITY	\$	79,477.86	\$	80,364	36,439	75,331	60,398

ECONOMIC DEVELOPMENT

01-56-4000	FULLTIME SALARIES ECO DEV	\$	45,900.11		48,636	31,740	41,341	48,636
01-56-4001	ECON DEVELOPMENT PT SALARIES	\$	-		-	965	1,155	-
01-56-4006	OUTSIDE PROF SERVICE FEES	\$	515.00		35,000	1,005	4,500	35,000
01-56-4014	DUES & SUBSCRIPTIONS	\$	1,260.00		4,000	1,870	2,200	4,000
01-56-4024	PAYROLL TAXES - ER	\$	4,044.37		3,721	2,408	3,163	3,721
01-56-4025	EMPLOYEE INS - ER	\$	22,305.09		18,240	9,200	15,504	18,240
01-56-4026	RETIREMENT CONTRIBUTION - ER	\$	1,376.96		1,459	952	1,240	1,459
01-56-4036	ADVERTISING & PUBLISHING	\$	1,741.92		12,500	107	200	12,500
01-56-4702	LYONS REDSTONE MUSEUM	\$	10,305.25		16,250	9,000	11,250	16,250
01-56-4715	ECONOMIC DEV GRANT EXPENSE	\$	1,419.06		12,000	6,000	12,000	-
01-56-4716	DOLA Mini Grant	\$	-		5,000	-	5,000	-
01-56-4717	USDA Grant Exp	\$	-		47,500	-	47,500	-
	TOTAL ECONOMIC DEVELOPMENT	\$	88,867.76	\$	204,306	63,248	145,053	139,806

BUILDING INSPECTION										
01-57-4600	BLDG INSPECTOR FEES EXPENSE	\$	20,659.86		20,000		28,407		35,065	35,000
01-57-4601	PLAN CHECK	\$	3,666.60		-		4,509		6,160	6,000
	TOTAL BUILDING INSPECTION	\$	24,326.46	\$	20,000	\$	32,916	\$	41,225	41,000
GENERAL FUND POLICE										
01-58-4006	BOULDER COUNTY CONTRACT FEE	\$	299,296.26		305,100		178,271		305,100	309,226
01-58-4008	OFFICE OPERATIONS	\$	1,823.22		-		97		97	-
01-58-4012	BLDG MAINT & GROUNDS	\$	514.60						42,000	49,500
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	\$	54,946.75		66,000		40,456		42,000	
	TOTAL GENERAL FUND POLICE	\$	356,580.83	\$	371,100	\$	218,823	\$	347,197	358,726
STREETS										
01-59-4000	FULLTIME SALARIES (ADMIN)	\$	4,656.58		3,150		6,685		8,000	6,300
01-59-4002	MAINTENANCE SALARIES	\$	39,654.84		33,737		18,981		26,990	33,631
01-59-4008	OFFICE OPERATIONS	\$	4.00		-		3		-	-
01-59-4011	EQUIPMENT MAINTENANCE	\$	1,328.95		2,500		1,974		2,200	2,500
01-59-4012	BLDG MAINT & GROUNDS	\$	3,208.31		3,000		2,924		3,101	3,000
01-59-4020	NATURAL GAS SERVICE	\$	4,270.17		5,000		3,667		5,000	5,000
01-59-4024	PAYROLL TAXES - ER	\$	3,683.28		2,822		2,141		2,258	3,338
01-59-4025	EMPLOYEE INS - ER	\$	11,597.58		4,084		1,777		3,267	4,084
01-59-4026	RETIREMENT CONTRIBUTION - ER	\$	410.10		1,107		248		886	1,107
01-59-4027	STREET MAINTENANCE	\$	22,602.54		33,342		30,407		33,342	33,342
01-59-4029	VEHICLE MAINT EXP	\$	1,159.81		1,000		1,333		1,853	1,000
01-59-4030	GASOLINE, OIL, ETC.	\$	6,789.67		7,000		4,716		7,000	7,000
01-59-4035	UNIFORMS EXPENSE	\$	514.26		500		205		500	500
01-59-4037	EQUIPMENT LEASE EXP	\$	12,019.04		13,112		9,834		13,112	13,112
01-59-4038	EQUIPMENT & SMALL TOOLS	\$	1,030.50		1,500		953		1,500	1,500
01-59-4041	PC, SOFTWARE & PRINTERS	\$	84.90		500		-		-	500
01-59-4050	MISCELLANEOUS EXPENSE	\$	822.50		500		75		350	500
01-59-4302	ROADBASE, PATCH, & REPAIR EXP	\$	1,763.93		2,500		806		1,000	2,500
01-59-4303	STREET SIGNS	\$	3,621.12		4,500		793		800	4,500
01-59-4306	TREE TRIMMING	\$	3,935.50		5,000		250		250	5,000
01-59-4311	TRASH REMOVAL	\$	2,516.69		2,400		1,397		1,700	2,400
01-59-4312	STREET LIGHTING - ELECTRICITY	\$	11,479.65		12,000		7,581		12,000	12,000
01-59-4313	STREET LIGHT MAINTENANCE	\$	1,577.23		500		3,833		3,833	500
01-59-4314	FLAG MAINTENANCE	\$	831.00		500		-		-	500
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	\$	5,383.77		1,200		5,863		5,863	1,200
	TOTAL STREETS	\$	144,945.92	\$	141,454	\$	106,444	\$	134,804	145,014
VISITOR CENTER										
01-60-4001	PARTTIME SALARIES	\$	5,237.72		6,944		5,839		6,944	9,655
01-60-4012	BLDG MAINT & GROUNDS	\$	9.50		500		1,107		1,107	500
01-60-4020	NATURAL GAS SERVICE	\$	810.30		1,000		266		500	1,000
01-60-4024	PAYROLL TAXES - ER	\$	384.74		393		447		600	393
01-60-4025	EMPLOYEE INS - ER	\$	213.81							

01-60-4050	MISCELLANEOUS EXPENSE	\$	-	150	-	-	-	150			
	TOTAL VISITOR CENTER	\$	6,656.07	\$	8,987	\$	7,658	\$	9,151	\$	11,698
LIBRARY											
01-61-4000	SALARIES FULLTIME	\$	49,502.44	49,762	28,437	43,263	43,263				
01-61-4001	SALARIES, PARTTIME	\$	21,866.29	26,202	14,520	17,715	26,202				
01-61-4006	OUTSIDE SERVICES FEES	\$	405.54	3,500	-	3,870	1,000				
01-61-4008	OFFICE OPERATIONS	\$	932.77	-	449	473	250				
01-61-4011	EQUIPMENT AND SMALL TOOLS	\$	-	-	975	975	250				
01-61-4012	BUILDING AND GROUNDS MAINT	\$	1,888.98	2,000	2,499	2,750	2,000				
01-61-4014	DUES & SUBSCRIPTS - PERIODICAL	\$	1,487.84	2,000	1,367	1,600	-				
01-61-4017	UTILITY SERVICE	\$	2,711.07	3,000	1,770	2,250	3,000				
01-61-4021	TELEPHONE SERVICE	\$	1,223.36	1,200	713	1,113	1,200				
01-61-4024	PAVROLL TAXES - ER	\$	6,010.67	5,811	3,286	5,811	5,350				
01-61-4025	EMPLOYEE INSURANCE - ER	\$	2,948.93	-	123	123	300				
01-61-4026	RETIREMENT CONTRIBUTION - ER	\$	1,485.12	1,493	853	1,493	1,298				
01-61-4036	FUND RAISING EXPENDITURES	\$	4,383.01	1,000	263	400	-				
01-61-4040	CRAFT & PROGRAM SUPPLIES	\$	302.21	400	146	200	-				
01-61-4041	PCS.SOFTWARE PRINTERS	\$	-	1,500	1,040	1,100	1,500				
01-61-4050	OTHER EXPENDITURES	\$	551.16	500	4,426	4,687	-				
01-61-4055	PC TECHNICIAN FEES	\$	-	400	1,488	1,621	1,000				
01-61-4400	BOOKS	\$	2,214.41	2,800	1,984	2,500	280				
01-61-4406	AUDIO VISUAL	\$	1,167.82	2,000	921	1,000	200				
01-61-4408	ELECTRONIC CARD CATALOG EXP	\$	-	4,300	-	3,287	2,550				
01-61-8005	LIBR'S SHARE OF ALLOCATED EXPENSE	\$	72.75	-	-	-	-				
	GRANT MATCH	\$	-	-	-	-	-				
	new for 2014	\$	-	-	-	-	-				
	TOTAL LIBRARY	\$	99,154.37	\$	107,868	\$	65,259	\$	96,231	\$	89,643
OTHER FINANCING EXPENDITURES											
01-66-4038	CAPITAL PURCHASES	\$	16,488.62	112,400	4,990	30,000	50,000				
01-66-4039	CDOT TRANSPORTATION PROJECT	\$	59,016.90	-	49,176	92,828	25,000				
01-66-5600	GRANT EXPENDITURES	\$	8,940.30	-	-	-	-				
01-66-5650	BOCO LESAP GRANT PROJECT	\$	-	22,500	11,250	11,250	-				
01-66-5703	PROPERTY ACQUISITION COSTS	\$	-	-	3,750	3,750	-				
01-66-5800	PRE-AWARD GRANT EXPENSE	\$	1,723.90	-	-	-	-				
	TOTAL OTHER FINANCING EXPENDITURES	\$	86,169.72	\$	134,900	\$	69,166	\$	137,828	\$	75,000
	TOTAL FUND EXPENDITURES	\$	1,360,406.51	\$	1,570,112	\$	975,068	\$	1,424,309	\$	1,433,222
	TOTAL REVENUES LESS OPERATING COSTS NON-CAPITAL			(96,141)	(17,763)	(29,149)	(106,337)				
	TOTAL REVENUES LESS TOTAL EXPENDITURES (DEFICIT/SURPLUS)			(208,541)	(22,753)	(59,149)	(156,337)				
	Fund Balance Needed to Balance Budget			\$	\$	\$	\$				
				59,149	156,337	59,149	156,337				

2012 ACTUAL 2013 BUDGET 2013 YTD ACTUAL 2013 Year-End Projection 2014 BUDGET

Pre-Flood Reserves	beginning year Cash and Cash Equivalents, A/R	797,792	797,792	797,792	797,792	738,643
	budget surplus/deficit	(208,541)	(22,753)	(59,149)	(156,337)	
	3 months Operating - reserve policy	(340,393)	(238,079)	(341,290)	(319,221)	
	Restricted Funds (TABOR Reserve 3% already inc. in above)	(47,103)	(29,252)	-	-	
	Total Available Fund Balance	\$ 201,755	\$ 507,708	\$ 397,353	\$ 263,085	

Total Available Fund Balance w/o 3 Month Reserve Policy or TABOR \$ 542,148 \$ 745,787 \$ **738,643** \$ **582,306**

FLOOD EXPENDITURES

WP# Temporary Measures

		WP ID					
1	Debris	20130501	1,000,000	600,000	400,000		
2	Emergency protective measures - general	20130502	300,000	180,000	120,000		
3	Emergency protective measures - 2nd Ave bridge	20130503	106,554	63,932	42,622		
4	Emergency protective measures - CDOT bridges	20130504	108,954	65,373	43,582		
5	Emergency protective measures - Mc Connell 'broad'	20130505	504,895	302,937	201,958		
6	Emergency protective measures - St Vrain breaches	20130506	657,283	394,370	262,913		
	<i>Subtotal Temporary Measures</i>		2,677,687	1,606,612	1,071,075		
	Permanent measures						
18	Roads and bridges		7,200,000	-	7,200,000		
19	Storm drainage		250,000	-	250,000		
21	Buildings and contents		1,000,000	-	1,000,000		
22	Damaged equipment		150,000	-	150,000		
	Apple Valley Bridge to West Lyons Bridge		2,346,000	-	2,346,000		
	West Lyons Bridge to Meadow Park		975,000	-	975,000		
	Confluence to the Highline Diversion		6,045,750	-	6,045,750		
	South St Vrain to Town Limits		3,156,750	-	3,156,750		

Temp Hires	2 Fin 1/2 time, 1 Fin admin, 1 PW admin, 1 Comm admin, 1 general admin, 1/2 permit tech, 2 laborers, 1 equip operator, 1 admin housing	10,000	10,000	10,000	330,000
	<i>Subtotal Permanent Measures</i>	\$ 21,133,500	\$ 10,000	\$ 10,000	\$ 21,453,500

TOTAL \$ **23,811,187** \$ **1,616,612** \$ **22,524,575**

FLOOD REIMBURSEMENTS

	Percent Cost-Share				
Federal	75%	17,858,390	1,212,459	16,893,431	
State	12.5%	2,976,398	202,076	2,815,572	
		20,834,788	1,414,535	19,709,003	

TOTAL REIMBURSEMENTS \$ **20,834,788** \$ **1,414,535** \$ **19,709,003**

NET FLOOD COSTS (EXPENDITURES LESS REIMBURSEMENTS) \$ **2,976,398** \$ **202,076** \$ **2,815,572**

PARKS & RECREATION FUND

Home w/ Improved basement pays rec fee

REVENUES

TAXES

8/10/3007 HOME ADDITIONS FEE - PARKS	\$	21,495.96	\$	15,000	\$	35,743.00	\$	35,743	\$	35,743	\$	15,000
TOTAL TAXES	\$	21,495.96	\$	15,000	\$	35,743	\$	35,743	\$	35,743	\$	15,000

PARKS/RECREATION REVENUE

8/21/3003 SALES TAX: MEADOW PARK - 1%	\$	178,379.07		168,908		91,185		110,891		101,345
8/21/3005 USE TAX: MEADOW PARK - 1%	\$	50,620.90		42,651		45,671		45,671		42,651
8/21/3400 OTHER INCOME	\$	1,341.94		1,500		1,599		1,600		1,000
8/21/3401 INTEREST INCOME	\$	1,199.19		750		349		500		500
8/21/3402 PARK DONATIONS	\$	839.51		1,000		645		645		500
8/21/3413 PARK GRANTS	\$	-		0		600		600		-
8/21/3424 GOCO GRANT	\$	42,460.00		3,600		0		-		-
8/21/3440 GAP CONTRIBUTIONS	\$	25.00				0				
8/21/3500 TRANSFER IN FROM GENERAL FUND	\$	1,700.00				0		15,000		15,000
8/21/3509 TRANSFER IN FROM CONSRV TRUST	\$	15,000.00		15,000		0		15,000		15,000
TOTAL PARKS/RECREATION REVENUE	\$	291,565.61	\$	233,409	\$	140,049	\$	174,907	\$	160,996

PARK DIVISION REVENUE

8/22/3891 CAMPING REVENUES	\$	97,017.50		89,500		88,151		88,151		13,425
8/22/3892 SHELTER HOUSE REVENUES	\$	2,310.00		2,500		2,495		2,500		375
8/22/3893 PARKING FEES: MEADOW PARK	\$	17,917.27		25,000		20,425		20,425		3,750
8/22/3894 DOG PARK FEES	\$	1,662.50		1,800		1,620		1,700		270
8/22/3895 SPECIAL EVNT/LG GROUP PERMITS	\$	5,428.00		8,000		4,050		5,500		1,200
8/22/3896 PARKING FEE: BOHN PARK	\$	8,111.46		0		4,459		4,459		0
8/22/3897 CSO TICKET REVENUE - PARKS	\$	(6,770.00)		4,500		0		4,000		675
TOTAL PARK DIVISION REVENUE	\$	125,676.73	\$	131,300	\$	121,200	\$	126,735	\$	19,695

RECREATION DIVISION REVENUE

8/23/3800 RECR PROGRAM REVENUES	\$	4,351.65		12,000		9,429		9,429		9,600
8/23/3801 MISC RECREATION EVENTS REV	\$	1,963.00		-		1,345		1,345		-
8/23/3804 ADULT SOFTBALL REVENUES	\$	5,985.00		9,500		7,177		7,177		-
8/23/3860 DUMP STATION REVENUE	\$	1,263.00		1,300		950		950		1,300
TOTAL RECREATION DIVISION REVENUE	\$	13,562.65	\$	22,800.00	\$	18,901	\$	18,901	\$	10,900

CULTURAL REVENUE

8/24/3400 LAHC GRANTS/DONATIONS INCOME	\$	9,123.04		8,784		3,879		4,500		-
8/24/3404 OTHER EVENTS REVENUE	\$	1,160.00								
8/24/3850 SCFD GRANT REVENUE	\$	(300.00)								
TOTAL CULTURAL REVENUE	\$	9,983.04	\$	8,784	\$	3,879	\$	4,500	\$	-

	2012 ACTUAL	2013 BUDGET	2013 YTD ACTUAL	2013 Year-End Projection	2014 BUDGET TOTAL
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SPECIAL EVENT REVENUE

8/25/3404 SPECIAL EVENTS REVENUES	\$	4,739.17	500	1,862	1,862	500
8/25/3406 LYONS SK RIVER RUN REVENUE	\$	10,814.00	13,000	12,960	12,960	-
8/25/3407 LYONS OUTDOOR GAMES REVENUE	\$	27,265.00	12,000	13,742	13,742	10,000
8/25/3410 PARADE OF LIGHTS REVENUE	\$	2,665.00	6,500	2,000	2,000	6,000
8/25/3820 LYONS GOOD OLD DAYS REVENUE	\$	8,326.75	10,000	11,945	11,945	10,000
TOTAL SPECIAL EVENT REVENUE	\$	53,809.92	42,000	40,509	42,509	26,500

TOTAL FUND REVENUE \$ 516,093.91 \$ 453,293 \$ 360,282 \$ 403,295 \$ 233,091

EXPENDITURES

ALLOCATED EXPENSES						
08-44-4008 OFFICE OPERATIONS	\$	2,731.37	2,000	840	2,000	-
08-44-4010 POSTAGE	\$	386.48	500	320	500	-
08-44-4011 EQUIPMENT MAINTENANCE	\$	1,329.91	1,000	1,144	1,000	-
08-44-4014 DUES & SUBSCRIPTIONS	\$	488.74	250	300	250	-
08-44-4015 SEMINARS/MEETINGS	\$	160.74	300	254	300	-
08-44-4016 TRAVEL EXPENSES	\$	73.09	100	105	100	-
08-44-4018 STAFF SERVICES	\$	56.36	-	13	-	-
08-44-4022 UNEMPL INS EXP	\$	-	250	-	250	-
08-44-4023 WORK COMP EXP	\$	3,503.46	2,500	870	2,500	-
08-44-4032 ATTORNEYS FEES	\$	3,987.39	3,500	2,198	3,500	-
08-44-4033 ENGINEERING FEES	\$	803.47	1,500	884	1,500	-
08-44-4041 PC, SOFTWARE & PRINTERS	\$	2,229.59	200	481	200	-
08-44-4055 PC TECHNICIAN FEES	\$	1,383.84	850	656	850	-
08-44-4057 TELEPHONE EXP	\$	217.87	-	21	-	-
08-44-4102 AUDITING FEES	\$	2,140.54	1,600	741	1,600	-
08-44-4800 GENERAL INSURANCE	\$	4,887.71	4,000	4,618	4,000	-
08-44-4820 LMC CODIFICATION EXP	\$	568.78	300	-	300	-
08-44-5009 COPIER LEASE EXP	\$	278.53	-	219	-	-
new Transfer to General Fund for Allocated Exp						18,356
TOTAL ALLOCATED EXPENSES	\$	25,227.87	18,850	13,664	18,850	18,356

ADMINISTRATION

08-50-4000 FULLTIME SALARIES (ADMIN)	\$	20,919.95	14,233	15,244	19,500	14,233
08-50-4006 OUTSIDE PROF SERVICE FEES	\$	1,775.00	-	334	350	-
08-50-4008 OFFICE OPERATIONS	\$	2,713.29	2,000	2,676	3,400	2,000
08-50-4010 POSTAGE	\$	5.75	-	790	900	-
08-50-4011 EQUIPMENT & SMALL TOOLS	\$	421.44	500	-	-	500
08-50-4014 DUES & SUBSCR	\$	81.00	750	-	-	750
08-50-4015 SEMINARS/MEETINGS	\$	-	1,200	-	-	1,200
08-50-4021 TELEPHONE SERVICE	\$	3,195.66	2,800	2,149	3,200	2,800
08-50-4024 PAYROLL TAXES - ER	\$	1,805.65	1,089	1,130	1,500	1,089
08-50-4025 EMPLOYEE INS - ER	\$	6,248.99	2,625	3,117	4,000	2,625
08-50-4026 RETIREMENT CONTRIBUTION - ER	\$	583.38	427	281	450	427
08-50-4032 ATTORNEYS FEES	\$	3,964.00	-	2,363	2,500	-
08-50-4033 ENGINEERING FEES	\$	180.00	-	-	-	-

08-50-4036	ADVERTISING & PUBLISHING	\$	2,555.08	3,100	5,537	6,250	2,000
08-50-4041	PC, SOFTWARE & PRINTERS	\$	379.00	1,500	200	250	1,500
08-50-4050	MISCELLANEOUS EXPENSE	\$	5,112.98	500	29	50	500
08-50-4055	PC TECHNICIAN FEES	\$	170.00	250	340	500	250
	TOTAL ADMINISTRATION	\$	50,841.17	30,974	34,189	42,850	32,374
	PARKS DIRECTOR						
08-51-4000	FULLTIME SALARIES DIRECTOR	\$	59,657.74	58,477	38,835	46,782	58,477
08-51-4024	PAYROLL TAXES - ER	\$	5,256.56	13,527	2,861	4,000	4,473
08-51-4025	EMPLOYEE INS - ER	\$	18,903.43	38,851	14,031	16,000	19,589
08-51-4026	RETIREMENT CONTRIBUTION - ER	\$	1,754.22	5,305	1,151	1,200	1,754
	TOTAL PARKS DIRECTOR	\$	85,571.95	116,160	56,878	67,982	84,293
	SPECIAL EVENTS						
08-55-4303	GOOD OLD DAYS EXP	\$	8,370.11	9,000	6,617	7,000	9,000
08-55-4705	SPECIAL EVENTS EXPENSE	\$	3,989.71	1,000	650	1,000	1,000
08-55-4707	PARADE OF LIGHTS EXPENSES	\$	8,522.58	8,500	-	6,000	8,500
08-55-4709	LYONS 5K RIVER RUN	\$	8,166.93	10,000	9,309	10,152	-
08-55-4710	LYONS OUTDOOR GAMES	\$	21,703.85	12,000	7,499	7,499	6,000
	TOTAL SPECIAL EVENTS	\$	50,753.18	40,500	24,074	31,651	24,500
	CULTURE EXPENDITURES						
08-56-4700	CULTURAL - OTHER	\$	5,114.08	5,500	2,950	3,000	5,500
08-56-4708	LAHC EXPENSES	\$	5,144.46	11,620	6,137	6,500	-
	TOTAL CULTURE EXPENDITURES	\$	10,258.54	17,120	9,087	9,500	5,500
	PARKS DEPT						
08-60-4000	FULLTIME SALARIES (ADMIN)	\$	31,356.61	32,597	22,076	27,707	33,420
08-60-4001	PARTTIME SALARIES	\$	43,454.80	23,927	21,686	22,731	37,567
08-60-4002	MAINTENANCE SALARIES	\$	58,479.08	61,823	44,124	49,458	63,745
08-60-4012	BLDG MAINT & GROUNDS	\$	26,097.25	43,266	28,541	32,000	25,960
08-60-4017	ELECTRIC SERVICES	\$	6,187.80	6,250	3,457	4,800	6,250
08-60-4024	PAYROLL TAXES - ER	\$	10,615.61	-	8,548	8,500	10,307
08-60-4025	EMPLOYEE INS - ER	\$	23,855.60	-	17,963	16,575	19,500
08-60-4026	RETIREMENT CONTRIBUTION - ER	\$	923.00	-	907	935	1,100
08-60-4027	MAINTENANCE & SUPPLIES	\$	19,390.77	24,000	16,282	17,500	14,400
08-60-4029	VEHICLE MAINT EXP	\$	846.86	2,000	1,118	1,800	1,200
08-60-4030	GASOLINE, OIL, ETC.	\$	4,863.22	5,500	3,134	4,000	3,300
08-60-4035	UNIFORMS EXPENSE	\$	150.00	500	274	350	300
08-60-4038	CAPITAL IMPRINT - CAPITALIZED	\$	34,540.50	-	4,250	4,250	-
08-60-4040	GAP EXPENDITURES	\$	1,216.61	-	-	-	-
08-60-4041	PC, SOFTWARE & PRINTERS	\$	-	1,500	-	500	1,500
08-60-4050	MISCELLANEOUS EXPENSE	\$	6,976.20	1,500	1,380	1,600	1,500
08-60-4311	SANITARY SRVS-TRASH,PORTAL:PRF	\$	4,725.68	4,300	2,719	3,000	2,580
08-60-4317	RIVER COURSE MAINT	\$	557.50	4,000	1,418	1,418	2,400
08-60-4321	PARK SIGNAGE	\$	-	1,500	294	294	900
08-60-4322	TREE MAINTENANCE	\$	5,000.00	4,500	1,120	1,120	2,700

08-60-4392	GOCO Grant EXP	\$ -	130,000	130,000	130,000				
08-60-6350	CSO EXPENDITURES - PARKS	\$ -	4,500	4,500	4,500	unknown			
	TOTAL PARKS DEPT	\$ 279,237.09	\$ 351,663	\$ 313,790	\$ 333,038	\$		228,629	
CAPITAL OUTLAY									
08-66-4038	CAPITAL PURCHASES	\$ 54,959.05	44,150	40,250	40,250				
	TOTAL CAPITAL OUTLAY	\$ 54,959.05	\$ 44,150	\$ 40,250	\$ 40,250	\$		-	
BASEBALL SOFTBALL REC EXP									
08-70-4050	BASEBALL SOFTBALL EXPENSE	\$ 2,620.00	4,000	1,694	1,694				
	TOTAL BASEBALL SOFTBALL REC EXP	\$ 2,620.00	\$ 4,000	\$ 1,694	\$ 1,694	\$		-	
YOUTH SCHOLARSHIPS									
08-73-4052	YOUTH SCHOLARSHIPS & EQUIP	\$ 350.00	500	-	500				
	TOTAL YOUTH SCHOLARSHIPS	\$ 350.00	\$ 500	\$ -	\$ 500	\$		500	
PARKS RECREATION PROGRAMMING									
08-76-4050	RECREATION PROGRAMMING	\$ 3,466.28	-	(190)	(190)				
	TOTAL PARKS RECREATION PROGRAMMING	\$ 3,466.28	\$ -	\$ (190)	\$ (190)	\$		-	
PARKS MISC RECREATION EXPENSE									
08-77-4050	MISC RECREATION EXPENSE	\$ 4,217.15	11,000	4,171	4,171				
	TOTAL PARKS MISC RECREATION EXPENSE	\$ 4,217.15	\$ 11,000	\$ 4,171	\$ 4,171	\$		10,000	
DEPARTMENT 79									
08-79-4050	SENIOR PROGRAMMING MISC EXPENS	\$ -	4,000	794	794				
	TOTAL DEPARTMENT 79	\$ -	\$ 4,000	\$ 794	\$ 794	\$		3,000	
	TOTAL FUND EXPENDITURES	\$ 567,502.28	\$ 638,917	\$ 498,401	\$ 551,090	\$		407,152	
	TOTAL REVENUES LESS OPERATING COSTS NON-CAPITAL			\$ (107,545)	\$			(174,061)	
	TOTAL REVENUES LESS TOTAL EXPENDITURES (DEFICIT/SURPLUS)			\$ (147,795)	\$			(174,061)	
	Fund Balance Needed to Balance Budget			\$ 147,795	\$			174,061	

CONSERVATION TRUST FUND

		2013 BUDGET		2013 YTD					
		ACTUAL							
CONSERVATION TRUST REVENUE									
7/20/3203	COLORADO LOTTERY	\$ 20,359.33	21,000	10,864	21,000				21,000
7/20/3401	INTEREST INCOME	\$ 324.75	300	110	200				200
	TOTAL CONSERVATION TRUST REVENUE	\$ 20,684.08	21,300	10,974	21,200				21,200
	TOTAL FUND REVENUE	\$ 20,684.08	\$ 21,300	\$ 10,974	\$ 21,200	\$		\$	21,200

ADMINISTRATION
07-82-4508

TRANSFER TO PARKS/RECR FUND \$ 15,000.00 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000

TOTAL ADMINISTRATION \$ 15,000.00 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000

TOTAL FUND EXPENDITURES \$ 15,000.00 \$ 15,000 \$ 15,000 \$ 15,000 \$ 15,000 \$ 15,000 \$ 15,000 \$ 15,000

Parks and Rec ONLY

NET REVENUE OVER EXPENDITURES \$ 5,684.08 \$ 6,300 \$ (4,026) \$ 6,200

Beginning year Cash and Cash Equivalents, A/R \$ 548,361.00 548,361 548,361 548,361 400,566
 budget surplus/deficit (185,624) (138,120) (147,795) (174,061)
 3 months Operating - reserve policy (159,729) (124,600) (95,210) (101,788)
 Restricted Funds (TABOR Reserve 3% - already inc. in above) (19,168) (14,952) - -
 Total Available Fund Balance \$ 183,840 \$ 270,689 \$ 305,356 \$ 124,717
 Total Available Fund Balance w/o 3 Month Reserve Policy or TABOR \$ 362,737 \$ 410,241 \$ 400,566 \$ 226,505

FLOOD EXPENDITURES WP ID

FLOOD EXPENDITURES

Wp# Temporary Measures

Subtotal Temporary Measures - - - - - Projects commence 2014

Permanent measures 4,200,000 20,000 500,000 2,570,000 2,185,000 9,475,000

20 Parks and Rec 20,000 500,000 2,570,000 2,185,000

23 Water control structure (headgate, irrigation system) 500,000 2,570,000 2,185,000

24 sandstone walls 2,570,000 2,185,000

Meadow Park to Historic Channel 2,185,000

Meadow Park to Confluence 2,185,000

Subtotal Permanent Measures 9,475,000

TOTAL 9,475,000

FLOOD REIMBURSEMENTS Percent Cost-Share

Federal 75.00% 7,106,250.00 7,106,250

State 12.50% 1,184,375.00 1,184,375

Subtotal - Reimbursements 8,290,625.00

TOTAL REIMBURSEMENTS \$ 8,290,625 \$ 8,290,625

NET FLOOD COSTS (EXPENDITURES LESS REIMBURSEMENTS) \$ 1,184,375 \$ 1,184,375

ELECTRIC FUND

	2012 ACTUAL	2013 BUDGET	2013 YTD Aug.	2013 Year-End Projection	2014 Request
FUND REVENUES	\$ 1,079,999.94	\$ 1,290,208.20	\$ 728,069.13	\$ 1,164,333.00	\$ 1,305,044.24
FUND EXPENDITURES	\$ 1,427,381.36	\$ 1,386,004.00	\$ 826,700.04	\$ 1,217,568.85	\$ 1,390,319.13
NET OPERATING POSITION	\$ (347,381.42)	\$ (95,795.80)	\$ (98,630.91)	\$ -53,235.85	\$ -85,274.89
				\$ 53,235.85	\$ 85,274.89

Fund Balance Needed to Balance Budget

beginning year Cash and Cash Equivalents, A/R Jan 1, 2013	\$ 414,545.00	\$ 414,545.00	\$ 414,545.00	\$ 361,309.15	
budget surplus/deficit	\$ (95,795.80)	\$ (95,795.80)	\$ (95,795.80)	\$ (53,236)	\$ (85,275)
3 months Operating - reserve policy	\$ (298,378.00)	\$ (298,378.00)	\$ (298,378)	\$ (305,844)	
Restricted Funds (Bond Cov) per auditors	\$ (152,827.00)	\$ (152,827.00)	\$ (152,827)	\$ (152,827)	
Total Available Fund Balance Dec. 31	\$ (132,455.80)	\$ (132,455.80)	\$ (89,896)	\$ (89,896)	\$ (182,637)
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 165,922.20	\$ 165,922.20	\$ 208,482	\$ 208,482	\$ 123,207

ELECTRIC REVENUES

2/15/3400 OTHER INCOME	6541.13	6,098.20	1,471.58	6,098.00	3,000
2/15/3401 INTEREST INCOME	1328.32	1,100.00	354.07	600.00	500
2/15/3409 INVESTMENT FEE	27000	13,500.00	40,500.00	40,500.00	13,500
2/15/3414 RECONNECTION CHARGES	240.25	2,700.00	-	2,600.00	2,700
2/15/3470 TAXABLE ELECTRIC SALES	707559.99	863,099.00	551,142.02	736,000.00	906,254
2/15/3471 NON-TAXABLE ELECTRIC SALES	102737.99	124,351.00	71,643.86	107,000.00	107,466
2/15/3472 COMMERCIAL ELECTRIC SALES	234592.26	279,360.00	181,083.00	271,535.00	271,625
TOTAL ELECTRIC REVENUES	\$ 1,079,999.94	\$ 1,290,208.20	\$ 846,194.53	\$ 1,164,333.00	\$ 1,305,044

TOTAL FUND REVENUE \$ 1,079,999.94 \$ 1,290,208.20 \$ 728,069.13 1,164,333.00 1,305,044

ALLOCATED EXPENSES

02-44-4008 OFFICE OPERATIONS	5771.42	5,700.00	2,626.18	4,507.18	0
02-44-4010 POSTAGE	2589.9	3,100.00	2,139.10	3,162.10	0
02-44-4011 EQUIPMENT MAINTENANCE	3555.75	4,000.00	3,058.60	4,378.60	0
02-44-4014 DUES & SUBSCRIPTIONS	663.55	1,000.00	821.47	1,151.47	0
02-44-4015 SEMINARS/MEETINGS	690.17	1,000.00	687.12	1,017.12	0
02-44-4016 TRAVEL EXPENSES	443.01	500.00	285.14	450.14	0
02-44-4018 STAFF SERVICES	150.67	250.00	45.43	127.93	0
02-44-4023 WORK COMP EXP	9367.17	8,500.00	2,327.12	5,132.12	0
02-44-4032 ATTORNEYS FEES	10661.05	12,900.00	5,513.00	9,770.00	0
02-44-4033 ENGINEERING FEES	2148.2	1,500.00	2,365.93	2,860.93	0
02-44-4041 PC, SOFTWARE & PRINTERS	8066.88	750.00	1,285.59	1,533.09	0
02-44-4055 PC TECHNICIAN FEES	3699.92	300.00	1,754.48	1,853.48	0
02-44-4057 TELEPHONE EXP	619.65	3,700.00	118.42	1,339.42	0

See Enterprise Rev

02-44-4102	AUDITING FEES	5723.13	\$	4,300.00	\$	1,981.05		3,400.05	0
02-44-4800	GENERAL INSURANCE	13068.2	\$	13,300.00	\$	12,346.19		16,735.19	0
02-44-4820	LMC CODIFICATION EXP	1520.76	\$	500.00	\$	-		165.00	0
02-44-5009	COPIER LEASE EXP	608.17	\$	1,200.00	\$	584.38		980.38	0
new	Transfer to General Fund for Allocated Exp								62,935
	TOTAL ALLOCATED EXPENSES	\$ 69,347.60	\$	62,500.00	\$	37,939.20		58,564.20	62,935

ADMINISTRATION

02-50-4000	FULLTIME SALARIES (ADMIN)	54349.88	\$	55,360.00	\$	35,640.82		52,592.00	\$ 57,799
02-50-4001	PARTTIME SALARIES	0	\$	10,232.00	\$	9,101.89		9,720.40	\$ 10,806
02-50-4006	OUTSIDE PROF SERVICE FEES	4527.48	\$	-	\$	174.00		175.00	\$ -
02-50-4008	OFFICE OPERATIONS	774.26	\$	1,000.00	\$	3.49		5.00	\$ 1,000
02-50-4010	POSTAGE		\$	-	\$	3.25		5.00	\$ -
02-50-4011	EQUIPMENT & SMALL TOOLS	632.72	\$	2,700.00	\$	-		0.00	\$ 2,700
02-50-4014	DUES & SUBSCRIPTIONS	1380.73	\$	1,000.00	\$	1,510.09		1,750.00	\$ 1,000
02-50-4015	SEMINARS/MEETINGS		\$	1,000.00	\$	-		0.00	\$ 1,000
02-50-4024	PAYROLL TAXES - ER	5169.28	\$	5,018.00	\$	3,420.34		4,767.10	\$ 5,018
02-50-4025	EMPLOYEE INS - ER	14835.65	\$	8,660.00	\$	5,242.93		8,227.00	\$ 8,660
02-50-4026	RETIREMENT CONTRIBUTION - ER	1543.6	\$	1,968.00	\$	827.08		1,869.60	\$ 1,968
02-50-4032	ATTORNEYS FEES	2637.02	\$	500.00	\$	791.82		1,000.00	\$ 500
02-50-4050	MISCELLANEOUS EXPENSE	2550.41	\$	500.00	\$	-		0.00	\$ 500
02-50-4055	PC TECHNICIAN FEES	628.58	\$	250.00	\$	113.32		125.00	\$ 250
02-50-4500	Transfer to GF LESAP		\$	1,000.00	\$	-		0.00	\$ 1,000
	TOTAL ADMINISTRATION	\$ 89,029.61	\$	89,188.00	\$	56,829.03		80,236.10	\$ 92,201

MAINTENANCE

02-65-4002	MAINTENANCE SALARIES	42718.84	\$	35,107.00	\$	21,709.33		33,351.65	\$ 34,984
02-65-4006	OUTSIDE PROF SERVICE FEES	87739.95	\$	88,000.00	\$	58,397.85		72,500.00	\$ 88,000
02-65-4021	TELEPHONE SERVICE	823.94	\$	1,000.00	\$	296.39		500.00	\$ 1,000
02-65-4024	PAYROLL TAXES - ER	3751.71	\$	2,686.00	\$	1,635.19		2,551.70	\$ 2,676
02-65-4025	EMPLOYEE INS - ER	9599.44	\$	5,908.00	\$	2,495.17		5,612.60	\$ 3,743
02-65-4026	RETIREMENT CONTRIBUTION - ER	794.79	\$	1,053.00	\$	310.25		1,000.35	\$ 465
02-65-4027	MAINTENANCE & SUPPLIES	21196.66	\$	15,000.00	\$	14,530.07		16,000.00	\$ 15,000
02-65-4029	VEHICLE MAINT EXP	1071.25	\$	750.00	\$	3,333.34		3,750.00	\$ 750
02-65-4030	GASOLINE, OIL, ETC.	3878.31	\$	4,000.00	\$	2,179.39		2,500.00	\$ 4,000
02-65-4035	UNIFORMS EXPENSE	380.38	\$	500.00	\$	165.31		200.00	\$ 500
02-65-4041	PC, SOFTWARE & PRINTERS	0	\$	500.00	\$	-		0.00	\$ 500
02-65-4050	MISCELLANEOUS EXPENSE	86.8	\$	250.00	\$	1,773.33		1,800.00	\$ 250
02-65-4306	TREE TRIMMING	16901.5	\$	18,000.00	\$	1,704.98		2,000.00	\$ 18,000
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	10809.9	\$	8,000.00	\$	850.76		1,000.00	\$ 8,000
02-65-5005	WIRE,XARMS,CONNECTORS,POLES	27	\$	15,000.00	\$	5,144.86		5,200.00	\$ 15,000
02-65-5012	ELECTRIC POWER-MEAN & WAPA	778924.7	\$	842,871.00	\$	554,284.93		775,000.00	\$ 890,000

02-65-5014	SUBSTATION MAINT & SUPPLIES	2195.5	\$	3,200.00	\$	765.25		1,821.25		3,200
	TOTAL MAINTENANCE	\$ 980,900.67	\$	1,041,825.00	\$	669,576.40		924,787.55		1,086,068

CAPITAL OUTLAY

02-66-4038	CAPITAL PURCHASES	\$ 138,979.27	\$	42,800.00	\$	4,290.00		4,290.00		0
	TOTAL CAPITAL OUTLAY	\$ 138,979.27	\$	42,800.00	\$	4,290.00		4,290.00		0

DEBT SERVICE

02-67-4902	BOND SERVICE FEES	150	\$	150.00	\$	-		150.00	\$	150.00
02-67-4903	2003 BOND PRINCIPAL	65000	\$	65,000.00	\$	-		65,000.00	\$	70,000.00
02-67-4904	2003 BOND INTEREST	50133.33	\$	50,350.00	\$	23,875.00		50,350.00	\$	44,775.00
02-67-4921	2006 BOND PRINCIPAL	15534.42	\$	15,535.00	\$	16,373.28		15,535.00	\$	17,257.00
02-67-4922	2006 BOND INTEREST	18306.46	\$	18,656.00	\$	17,817.13		18,656.00	\$	16,933.00
	TOTAL DEBT SERVICE	\$ 149,124.21	\$	149,691.00	\$	58,065.41		149,691.00		149,115.00

	TOTAL FUND EXPENDITURES	\$ 1,427,381.36	\$	1,386,004.00	\$	826,700.04	\$	1,217,568.85	\$	1,390,319.13
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FLOOD EXPENDITURES

Electric	From "Lyons Fiscal Impact Fact Sheet"			Full	\$	628,389.00		Estimate		
				25% match	\$	157,097.25				
				12.5% match	\$	78,548.63				
				2.5% match	\$	15,709.73				

WATER FUND

	2012 ACTUAL	2013 BUDGET	2013 YTD Aug. 31	2013 Year-End Projection	2014 Request
FUND REVENUES	\$ 1,088,071.32	991,150.00	723,106.12	\$ 1,011,509	\$ 929,332
FUND EXPENDITURES	\$ 2,178,474.04	1,574,496.00	930,215.45	\$ 1,170,088	\$ 1,344,763
NET OPERATING POSITION	\$ (1,090,402.72)	-583,346.00	-207,109.33	\$ (158,578)	\$ (415,431)
				\$ 158,578	\$ 415,431

Fund Balance Needed to Balance Budget

beginning year Cash and Cash Equivalents, A/R/Jan 1, 2013	\$ 3,699,454.00	\$ 3,699,454	\$ 3,699,454	\$ 3,540,876
budget surplus/deficit	\$ (583,346.00)	\$ (158,578)	\$ (158,578)	\$ (415,431)
3 months Operating - reserve policy	\$ (166,532.00)	\$ (166,532)	\$ (166,532)	\$ (164,992)
Restricted Funds (Bond Cov) per auditors	\$ (187,001.00)	\$ (187,001)	\$ (187,001)	\$ (187,001)
Total Available Fund Balance Dec. 31	\$ 2,762,575.00	\$ 2,762,575.00	\$ 2,187,343	\$ 2,773,452
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$ 2,929,107.00	\$ 2,929,107.00	\$ 3,353,875	\$ 2,938,444

WATER REVENUES

3/16/3400 OTHER INCOME	\$ 6,322.69	\$ 1,200.00	\$ 364.40	\$ 750.00	\$ 500
3/16/3401 INTEREST INCOME	\$ 9,575.47	\$ 8,300.00	\$ 2,757.05	\$ 4,500.00	\$ 3,000
3/16/3410 TAP CONNECTION FEES	\$ 133,801.50	\$ 52,500.00	\$ 131,535.00	\$ 131,535.00	\$ 52,500
3/16/3480 METERED WATER SALES	\$ 914,700.51	\$ 905,000.00	\$ 559,946.27	\$ 842,004.27	\$ 845,097
3/16/3481 UNMETERED WATER SALES	\$ 1,591.20	\$ 1,500.00	\$ 1,060.80	\$ 1,500.00	\$ 1,500
3/16/3482 PIPE WATER SALES RENTAL	\$ 18,399.20	\$ 19,500.00	\$ 15,722.60	\$ 19,500.00	\$ 23,585
3/16/3483 WATER METER SALES	\$ 3,680.75	\$ 3,150.00	\$ 11,720.00	\$ 11,720.00	\$ 3,150
TOTAL WATER REVENUES	\$ 1,088,071.32	\$ 991,150.00	\$ 723,106.12	\$ 1,011,509.27	\$ 929,332
TOTAL FUND REVENUE	\$ 1,088,071.32	\$ 991,150.00	\$ 723,106.12	\$ 1,011,509.27	\$ 929,332

2013 YTD ACTUAL 2013 Year-End Projection

ALLOCATED EXPENSES(ORIG

03-44-4008 OFFICE OPERATIONS	\$ 5,233.53	\$ 5,600.00	\$ 2,415.62	\$ 5,600.00	\$ -
03-44-4010 POSTAGE	\$ 2,589.88	\$ 2,500.00	\$ 2,102.28	\$ 2,500.00	\$ -
03-44-4011 EQUIPMENT MAINTENANCE	\$ 3,222.34	\$ 3,300.00	\$ 2,771.82	\$ 3,300.00	\$ -
03-44-4014 DUES & SUBSCRIPTIONS	\$ 601.33	\$ 1,000.00	\$ 744.44	\$ 1,000.00	\$ -
03-44-4015 SEMINARS/MEETINGS	\$ 397.26	\$ 1,000.00	\$ 622.70	\$ 1,000.00	\$ -
03-44-4016 TRAVEL EXPENSES	\$ 177.10	\$ 300.00	\$ 253.56	\$ 300.00	\$ -
03-44-4018 STAFF SERVICES	\$ 136.54	\$ -	\$ 41.17	\$ -	\$ -
03-44-4023 WORK COMP EXP	\$ 8,488.88	\$ 8,500.00	\$ 2,108.92	\$ 8,500.00	\$ -
03-44-4032 ATTORNEYS FEES	\$ 10,359.46	\$ 12,000.00	\$ 4,996.09	\$ 12,000.00	\$ -
03-44-4033 ENGINEERING FEES	\$ 1,946.78	\$ 1,200.00	\$ 2,144.10	\$ 1,200.00	\$ -

03-44-4041	PC, SOFTWARE & PRINTERS	\$	7,809.23	\$	1,200.00	\$	1,165.03	\$	1,200.00	\$	-
03-44-4055	PC TECHNICIAN FEES	\$	3,353.00	\$	150.00	\$	1,589.96	\$	150.00	\$	-
03-44-4057	TELEPHONE EXP	\$	561.56	\$	250.00	\$	107.32	\$	250.00	\$	-
03-44-4102	AUDITING FEES	\$	5,186.52	\$	3,900.00	\$	1,795.31	\$	3,900.00	\$	-
03-44-4800	GENERAL INSURANCE	\$	11,842.90	\$	11,600.00	\$	11,188.57	\$	11,600.00	\$	-
03-44-4820	LMC CODIFICATION EXP	\$	1,378.15	\$	500.00	\$	-	\$	500.00	\$	-
03-44-5009	COPIER LEASE EXP	\$	551.13	\$	1,000.00	\$	529.58	\$	1,000.00	\$	-
new	Transfer to General Fund for Allocated Exp										55,069
	TOTAL ALLOCATED EXPENSES(ORIG)	\$	63,835.59	\$	54,000.00	\$	34,576.47	\$	54,000.00	\$	55,069

ADMINISTRATION

03-50-4000	FULLTIME SALARIES (ADMIN)	\$	46,037.29	\$	55,360.00	\$	35,640.82	\$	52,592.00	\$	57,799
03-50-4001	PARTTIME SALARIES	\$	17,072.44	\$	18,535.00	\$	17,205.95	\$	16,681.50	\$	19,393
03-50-4006	OUTSIDE PROF SERVICE FEES	\$	1,115.00	\$	8,000.00	\$	275.50	\$	500.00	\$	8,000
03-50-4008	OFFICE OPERATIONS	\$	774.29	\$	250.00	\$	(0.55)	\$	20.00	\$	250
03-50-4010	POSTAGE	\$	7.49	\$	-	\$	3.25	\$	5.00	\$	-
03-50-4011	EQUIPMENT & SMALL TOOLS	\$	632.71	\$	5,600.00	\$	-	\$	-	\$	5,600
03-50-4014	DUES & SUBSCRIPTIONS	\$	440.00	\$	250.00	\$	300.00	\$	300.00	\$	250
03-50-4015	SEMINARS/MEETINGS	\$	-	\$	2,000.00	\$	-	\$	-	\$	2,000
03-50-4024	PAYROLL TAXES - ER	\$	5,110.67	\$	5,653.00	\$	4,032.07	\$	5,370.35	\$	5,905
03-50-4025	EMPLOYEE INS - ER	\$	15,415.44	\$	10,649.00	\$	6,175.92	\$	10,116.55	\$	9,264
03-50-4026	RETIREMENT CONTRIBUTION - ER	\$	1,509.29	\$	2,217.00	\$	955.84	\$	2,106.15	\$	1,434
03-50-4032	ATTORNEYS FEES	\$	2,306.59	\$	3,000.00	\$	1,283.25	\$	1,500.00	\$	3,000
03-50-4033	ENGINEERING FEES	\$	8,657.03	\$	12,000.00	\$	1,080.00	\$	1,500.00	\$	12,000
03-50-4050	MISCELLANEOUS EXPENSE	\$	2,540.85	\$	500.00	\$	78.72	\$	100.00	\$	500
03-50-4055	PC TECHNICIAN FEES	\$	628.59	\$	250.00	\$	113.34	\$	150.00	\$	250
03-50-4060	LONGMONT TAP FEE EXPENDITURE	\$	-	\$	8,655.00	\$	-	\$	8,655.00	\$	4,328
03-50-4500	Transfer Out to GF LESAP	\$	-	\$	5,000.00	\$	-	\$	-	\$	5,000
	TOTAL ADMINISTRATION	\$	102,247.68	\$	137,919.00	\$	67,144.11	\$	99,596.55	\$	134,972

TREATMENT

03-62-4006	OUTSIDE PROF SERVICE FEES	\$	13,764.62	\$	-	\$	1,217.88	\$	1,500.00	\$	1,500
03-62-4017	ELECTRIC SERVICES	\$	465.00	\$	500.00	\$	384.90	\$	750.00	\$	500
03-62-4021	TELEPHONE SERVICE	\$	97.02	\$	-	\$	89.72	\$	200.00	\$	-
03-62-4024	PAYROLL TAXES - ER	\$	19.02	\$	-	\$	-	\$	-	\$	-
03-62-4025	EMPLOYEE INS - ER	\$	58.36	\$	-	\$	-	\$	-	\$	-
03-62-4027	MAINTENANCE & SUPPLIES	\$	1,059.60	\$	75.00	\$	34.57	\$	50.00	\$	75
03-62-4031	CHEMICALS, LAB & LAB SUPPLIES	\$	308.90	\$	500.00	\$	250.00	\$	400.00	\$	500
03-62-4050	MISCELLANEOUS EXPENSE	\$	-	\$	500.00	\$	-	\$	-	\$	500
03-62-5106	LONGMONT WATER SERVICES	\$	361,546.70	\$	144,000.00	\$	86,237.20	\$	130,000.00	\$	144,000
	TOTAL TREATMENT	\$	377,319.22	\$	145,575.00	\$	88,214.27	\$	132,900.00	\$	147,075

DISTRIBUTION											
03-63-4003	DISTRIBUTION SALARIES	\$	46,649.01	\$	86,395.00	\$	55,139.68	\$	69,116.00	\$	84,901
03-63-4006	OUTSIDE PROF SERVICE FEES	\$	888.27	\$	-	\$	1,059.18	\$	1,500.00	\$	1,200
03-63-4020	NATURAL GAS SERVICE	\$	1,120.14	\$	1,200.00	\$	835.72	\$	1,200.00	\$	1,200
03-63-4024	PAYROLL TAXES - ER	\$	3,976.46	\$	6,609.00	\$	4,134.00	\$	5,287.20	\$	6,201
03-63-4025	EMPLOYEE INS - ER	\$	14,810.61	\$	18,938.00	\$	8,469.53	\$	15,150.40	\$	12,704
03-63-4026	RETIREMENT CONTRIBUTION - ER	\$	839.43	\$	2,592.00	\$	496.40	\$	2,073.60	\$	745
03-63-4027	MAINTENANCE & SUPPLIES	\$	15,395.53	\$	81,000.00	\$	17,227.36	\$	20,000.00	\$	81,000
03-63-4029	VEHICLE MAINT EXP	\$	1,269.46	\$	1,000.00	\$	905.54	\$	1,500.00	\$	1,000
03-63-4030	GASOLINE, OIL, ETC.	\$	1,933.45	\$	2,500.00	\$	1,417.74	\$	2,000.00	\$	2,500
03-63-4035	UNIFORMS EXPENSE	\$	368.67	\$	300.00	\$	165.31	\$	200.00	\$	300
03-63-4041	PC, SOFTWARE & PRINTERS	\$	1,452.00	\$	1,200.00	\$	-	\$	-	\$	1,200
03-63-5100	LINE & VALVE REPAIRS	\$	10,081.99	\$	10,000.00	\$	2,486.19	\$	3,000.00	\$	10,000
03-63-5102	PIPE & PIPE BEDDING	\$	1,192.28	\$	2,000.00	\$	-	\$	-	\$	2,000
03-63-5103	HIGHSERV PUMP STATION ELECTRIC	\$	57,971.20	\$	40,000.00	\$	23,380.88	\$	35,000.00	\$	40,000
03-63-5104	HYDRANT REPAIRS	\$	3,164.39	\$	7,000.00	\$	1,145.68	\$	1,200.00	\$	7,000
03-63-5107	WATER ASSESSMENTS & STORAGE	\$	16,196.66	\$	17,000.00	\$	19,056.45	\$	20,000.00	\$	20,000
03-63-5110	WATER METERS & METER PARTS	\$	24,762.58	\$	50,900.00	\$	9,235.98	\$	10,000.00	\$	50,900
	TOTAL DISTRIBUTION	\$	202,072.13	\$	328,634.00	\$	145,155.64	\$	187,227.20	\$	322,851

CAPITAL OUTLAY											
03-66-4038	CAPITAL PURCHASES	\$	826,385.25	\$	564,735.00	\$	220,761.77	\$	322,000.00	\$	380,180
	TOTAL CAPITAL OUTLAY	\$	826,385.25	\$	564,735.00	\$	220,761.77	\$	322,000.00	\$	380,180

DEBT SERVICE											
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	\$	218,098.26	\$	223,691.00	\$	223,690.52	\$	223,691.00	\$	223,691
03-67-4920	CWRPDA 03 LOAN INTEREST	\$	96,529.81	\$	94,942.00	\$	90,180.80	\$	90,181.00	\$	80,925
	TOTAL DEBT SERVICE	\$	314,628.07	\$	318,633.00	\$	313,871.32	\$	313,872.00	\$	304,616

JOINT REVENUE BOND EXP (
03-69-4038	CAPITAL IMPROVEMENT	\$	291,986.10	\$	-	\$	60,491.87	\$	60,491.87	\$	-
	TOTAL JOINT REVENUE BOND EXP (\$	291,986.10	\$	-	\$	60,491.87	\$	60,491.87	\$	-

CONTINGENCY											
03-80-8000	CONTINGENCY RESERVE	\$	-	\$	25,000.00	\$	-	\$	-	\$	-
	TOTAL CONTINGENCY	\$	-	\$	25,000.00	\$	-	\$	-	\$	-

TOTAL FUND EXPENDITURES \$ 2,178,474.04 \$ 1,574,496.00 \$ 930,215.45 \$ 1,170,087.62 \$ 1,344,763

FLOOD EXPENDITURES Estimate

Water

From "Lyons Fiscal Impact Fact Sheet"

Full	\$ 2,348,127.00
25% match	\$ 587,031.75
12.5% match	\$ 293,515.88
2.5% match	\$ 58,703.18

SANITATION FUND

2012 ACTUAL 2013 BUDGET 31 2013 YTD Aug. 2013 Year-End Projection 2014 Request

FUND REVENUES	\$ 499,213	\$ 475,550	\$ 383,392	\$ 477,600	\$ 443,558
FUND EXPENDITURES	\$ 876,293	\$ 754,180	\$ 329,193	\$ 630,826	\$ 875,249
NET OPERATING POSITION	\$ (377,081)	\$ (278,630)	\$ 54,199	\$ (153,226)	\$ (431,691)
				\$ 153,226	\$ 431,691

Fund Balance Needed to Balance Budget

beginning year Cash and Cash Equivalents, A/R Jan 1, 2013	\$	\$ 836,723	\$	\$ 836,723	\$ 683,497
budget surplus/deficit	\$	\$ (278,630)	\$	\$ (153,226)	\$ (431,691)
3 months Operating - reserve policy	\$	\$ (113,000)	\$	\$ (107,000)	\$ (115,750)
Restricted Funds (Bond Cov) per auditors	\$	\$ (120,062)	\$	\$ (120,062)	\$ (120,062)
Total Available Fund Balance Dec. 31	\$	\$ 325,031	\$	\$ 456,435	\$ 15,994
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	\$	\$ 438,031	\$	\$ 563,435	\$ 131,744

SANITATION REVENUE

4/17/3401 INTEREST INCOME	\$ 2,595.48	\$ 2,300.00	\$ 727.01	\$ 1,100.00	\$ 500
4/17/3410 TAP CONNECTION FEES	\$ 51,000.00	\$ 25,500.00	\$ 76,500.00	\$ 76,500.00	\$ 25,500

4/17/3490 SANITATION USERS' FEE	\$ 445,617.04	\$ 447,750.00	\$ 306,165.00	\$ 400,000.00	\$ 417,558
TOTAL SANITATION REVENUE	\$ 499,212.52	\$ 475,550.00	\$ 383,392.01	\$ 477,600.00	\$ 443,558
TOTAL FUND REVENUE	\$ 499,212.52	\$ 475,550.00	\$ 383,392.01	\$ 477,600.00	\$ 443,558

ALLOCATED EXPENSES

04-44-4008 OFFICE OPERATIONS	\$ 2,171.63	\$ 3,000.00	\$ 1,360.25	\$ 2,350.25	\$ -
04-44-4010 POSTAGE	\$ 2,589.90	\$ 2,500.00	\$ 1,917.89	\$ 2,742.89	\$ -
04-44-4011 EQUIPMENT MAINTENANCE	\$ 1,386.64	\$ 1,500.00	\$ 1,334.57	\$ 1,829.57	\$ -
04-44-4014 DUES & SUBSCRIPTIONS	\$ 277.51	\$ 400.00	\$ 350.38	\$ 482.38	\$ -
04-44-4015 SEMINARS/MEETINGS	\$ 79.35	\$ 450.00	\$ 295.84	\$ 444.34	\$ -
04-44-4016 TRAVEL EXPENSES	\$ 85.26	\$ 100.00	\$ 122.09	\$ 155.09	\$ -
04-44-4018 STAFF SERVICES	\$ 65.75	\$ -	\$ 15.50	\$ 15.50	\$ -
04-44-4023 WORK COMP EXP	\$ 4,087.21	\$ 4,200.00	\$ 1,015.40	\$ 2,401.40	\$ -
04-44-4032 ATTORNEYS FEES	\$ 4,995.94	\$ 6,000.00	\$ 2,405.51	\$ 4,385.51	\$ -
04-44-4033 ENGINEERING FEES	\$ 13,101.75	\$ -	\$ 1,032.36	\$ 1,032.36	\$ -
04-44-4041 PC, SOFTWARE & PRINTERS	\$ 6,540.17	\$ 500.00	\$ 560.94	\$ 725.94	\$ -
04-44-4055 PC TECHNICIAN FEES	\$ 1,449.07	\$ 500.00	\$ 765.52	\$ 930.52	\$ -
04-44-4057 TELEPHONE EXP	\$ 245.44	\$ 500.00	\$ 51.67	\$ 216.67	\$ -
04-44-4102 AUDITING FEES	\$ 2,497.20	\$ 1,900.00	\$ 864.40	\$ 1,491.40	\$ -
04-44-4800 GENERAL INSURANCE	\$ 5,688.57	\$ 5,800.00	\$ 5,387.06	\$ 7,301.06	\$ -
04-44-4820 LMC CODIFICATION EXP	\$ 507.32	\$ 250.00	\$ -	\$ 82.50	\$ -

04-44-5009	COPIER LEASE EXP	\$	265.39	\$	900.00	\$	255.00	\$	552.00	\$	-
new	Transfer to General Fund for Allocated Exp										28,845
	TOTAL ALLOCATED EXPENSES	\$	46,034.10	\$	28,500.00	\$	17,734.38	\$	27,139.38	\$	28,845

ADMINISTRATION

04-50-4000	FULLTIME SALARIES (ADMIN)	\$	45,190.00	\$	54,773.00	\$	35,255.11	\$	52,034.35	\$	57,213
04-50-4001	PARTTIME SALARIES	\$	17,605.04	\$	7,804.00	\$	6,955.30	\$	7,023.60	\$	8,379
04-50-4006	OUTSIDE PROF SERVICE FEES	\$	1,060.00	\$	5,000.00	\$	159.50	\$	500.00	\$	5,000
04-50-4008	OFFICE OPERATIONS	\$	956.51	\$	1,000.00	\$	(0.55)	\$	-	\$	-
04-50-4010	POSTAGE	\$	-	\$	-	\$	3.25	\$	3.25	\$	-
04-50-4011	EQUIPMENT & SMALL TOOLS	\$	632.70	\$	4,600.00	\$	158.60	\$	250.00	\$	4,600
04-50-4015	SEMINARS	\$	-	\$	500.00	\$	-	\$	-	\$	-
04-50-4024	PAYROLL TAXES - ER	\$	5,101.51	\$	4,787.00	\$	3,230.74	\$	4,427.98	\$	4,700
04-50-4025	EMPLOYEE INS - ER	\$	14,544.50	\$	7,919.00	\$	4,791.00	\$	7,325.08	\$	7,500
04-50-4026	RETIREMENT CONTRIBUTION - ER	\$	1,491.02	\$	1,877.00	\$	751.16	\$	1,736.23	\$	1,100
04-50-4032	ATTORNEYS FEES	\$	1,142.18	\$	1,000.00	\$	1,208.34	\$	1,500.00	\$	1,200
04-50-4033	ENGINEERING FEES	\$	10,849.29	\$	30,000.00	\$	1,709.00	\$	2,500.00	\$	30,000
04-50-4050	MISCELLANEOUS EXPENSE	\$	2,142.50	\$	1,500.00	\$	-	\$	-	\$	1,500
04-50-4055	PC TECHNICIAN FEES	\$	628.59	\$	-	\$	113.34	\$	113.34	\$	-
04-50-4500	Transfer Out to GF LESAP	\$	-	\$	3,000.00	\$	-	\$	-	\$	3,000
	TOTAL ADMINISTRATION	\$	101,343.84	\$	123,760.00	\$	54,334.79	\$	77,413.82	\$	124,192

TREATMENT

04-62-4006	OUTSIDE PROF SERVICE FEES	\$	103,529.10	\$	118,880.00	\$	55,327.75	\$	80,000.00	\$	80,000
04-62-4017	ELECTRIC SERVICES	\$	42,228.42	\$	40,660.00	\$	29,445.54	\$	37,500.00	\$	40,660
04-62-4020	NATURAL GAS SERVICE	\$	1,496.46	\$	1,500.00	\$	1,243.51	\$	1,600.00	\$	1,500
04-62-4021	TELEPHONE SERVICE	\$	2,122.63	\$	1,500.00	\$	1,388.89	\$	2,000.00	\$	1,500
04-62-4024	PAYROLL TAXES - ER	\$	-	\$	-	\$	176.33	\$	176.33	\$	-
04-62-4025	EMPLOYEE INS - ER	\$	58.36	\$	-	\$	-	\$	-	\$	-
04-62-4026	RETIREMENT CONTRIBUTION - ER	\$	6,268.00	\$	-	\$	176.33	\$	176.33	\$	-
04-62-4027	MAINTENANCE & SUPPLIES	\$	10,568.83	\$	13,800.00	\$	13,417.98	\$	21,000.00	\$	13,800
04-62-4029	VEHICLE MAINT EXP	\$	281.50	\$	-	\$	685.41	\$	685.41	\$	-
04-62-4031	CHEMICALS, LAB & LAB SUPPLIES	\$	25,755.90	\$	18,000.00	\$	2,740.40	\$	3,500.00	\$	18,000
04-62-5202	SLUDGE DISPOSAL	\$	63,168.73	\$	45,000.00	\$	69,939.00	\$	81,000.00	\$	85,000
	TOTAL TREATMENT	\$	255,477.93	\$	239,340.00	\$	174,541.14	\$	227,638.07	\$	240,460

COLLECTION & TRANSMISSION

04-64-4005	COLLECT/TRANSMIT SALARIES	\$	32,055.85	\$	29,309.00	\$	18,465.89	\$	24,912.65	\$	29,170
04-64-4006	OUTSIDE PROF SERVICE FEES	\$	910.51	\$	-	\$	5,207.02	\$	5,207.02	\$	-
04-64-4024	PAYROLL TAXES - ER	\$	2,573.14	\$	2,242.00	\$	1,382.78	\$	1,905.70	\$	2,232
04-64-4025	EMPLOYEE INS - ER	\$	10,501.79	\$	6,454.00	\$	2,725.04	\$	5,485.90	\$	6,000
04-64-4026	RETIREMENT CONTRIBUTION - ER	\$	417.79	\$	879.00	\$	186.32	\$	747.15	\$	900

04-64-4027	MAINTENANCE & SUPPLIES	\$	6,003.85	\$	5,000.00	\$	4,072.67	\$	5,800.00	\$	5,000
04-64-4029	VEHICLE MAINT EXP	\$	667.04	\$	600.00	\$	220.14	\$	725.00	\$	600
04-64-4030	GASOLINE, OIL, ETC.	\$	1,933.46	\$	1,600.00	\$	1,089.68	\$	1,200.00	\$	1,600
04-64-4035	UNIFORMS EXPENSE	\$	380.31	\$	350.00	\$	165.32	\$	200.00	\$	350
04-64-4309	STORM & SEWER DRAINAGE	\$	4,801.48	\$	5,000.00	\$	1,169.74	\$	1,300.00	\$	5,000
04-64-5105	DISCHARGE PERMIT	\$	2,315.00	\$	2,500.00	\$	-	\$	-	\$	2,500
04-64-5200	LINE REPAIRS & CLEANING	\$	16,598.91	\$	16,000.00	\$	23,850.07	\$	26,000.00	\$	16,000
	TOTAL COLLECTION & TRANSMISSION	\$	79,159.13	\$	69,934.00	\$	58,534.67	\$	73,483.42	\$	69,352

CAPITAL OUTLAY

04-66-4038	CAPITAL PURCHASES	\$	394,278.08	\$	292,646.00	\$	24,048.00	\$	225,151.00	\$	412,400
	TOTAL CAPITAL OUTLAY	\$	394,278.08	\$	292,646.00	\$	24,048.00	\$	225,151.00	\$	412,400

TOTAL FUND EXPENDITURES \$ 876,293.08 \$ 754,180.00 \$ 329,192.98 \$ 630,825.69 \$ 875,249.00

FLOOD EXPENDITURES

Sanitation	From "Lyons Fiscal Impact Fact Sheet"	Full	Estimate
		25% match	\$ 5,048,643.00
		12.5% match	\$ 1,262,160.75
		2.5% match	\$ 631,080.38
			\$ 126,216.08

GRANTS FUND

The 2014 Grant Fund will include Federal, State, and Local grants. It will also be the tracking source for the 2013 Flood Event due to multi-year costs. All expenditures will be offset by revenues. These revenues will be direct payments, reimbursements, and fund transfers. For initial budgeting purposes - one revenue account and one expenditure account will be utilized. By the beginning of 2014 all grants and events being tracked will have their own specific revenue and expense department.

Account	Revenue
FUND 19 Grants	\$ 25,000,000
19-61-3400	Expense
19-61-4038	\$ 25,000,000 Capital
Net Total	\$ -