

## 2015 Budget Message

December 1, 2014

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 2015 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. A major part of the 2015 Budget is utilizing the Town of Lyons Long Term Recovery Action Plan (LRAP). The Town will use the goals and priorities set forth in the LRAP to guide the 2015 budget as well as future budgets.

### Budgetary Basis

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

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

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

### Budget Highlights

- On September 12<sup>th</sup>, 2013, the Town of Lyons was devastated by a flash flood that lasted for days. The initial damage to all Town infrastructure was estimated to be \$47 – \$50 million. 2014 was a year of response and recovery from the flood. Revenue loss to the Town from Sales and Property Taxes was not as projected and are now estimated to be 10% gain and 6% loss respectively. Parks and Recreation revenues were expected to be 30% of average due to damaged parks and the ability to host events prior to repair (lost parking, camping, general event revenues), but the gain in sales and use tax (much greater than budgeted) helped it stay at a level equal

to 2013 actuals. Fund Balance was not needed to the extent projected in each fund to cover the difference between revenues and expenditures. Most expenditures were for flood recovery and thus expense budgets were not fully utilized. Cash flow is an ongoing issue regarding CIRSA Insurance, FEMA and State reimbursement timing for flood costs and the Town's Public Assistance match of up to 12.5%. Other funding sources have been applied for such as FEMA Community Assistance Loan, additional State funding, grants, etc.

- On November 4<sup>th</sup>, 2014 the voters of the Lyons Library District approved the special tax district to implement the new Library District. The Town of Lyons will transition out of financially supporting the Library. The new district will start to receive funding in April of 2015. The Town will fund the library's operation until the new district can financially take over.
- The 2015 Budget also includes projected tax revenues from the sale of recreational marijuana. On November 4<sup>th</sup>, 2014 the voters of Lyons approved three recreational marijuana facilities. Additionally, the voters of Lyons approved an additional 3.5% sales tax on recreational marijuana. The Town will also receive 10% of 15% (1.5%) of the State sales tax on recreational marijuana.
- Given the economic conditions the Town is currently experiencing, the budget for 2015 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 & 2014 levels. Salaries are budgeted for a 4% increase in 2015 with possible additional quarterly bonuses. A Grants Fund was created in 2013 and flood costs and reimbursements are 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 when all flood projects have been completed – estimated 2018. Until the Town's match of flood costs is finalized, the impact is unknown – with 12.5% being worst case. In 2015 the Town may start restricting funds for future possible use of covering the local match needed. An additional grant fund (21) was created in 2014 to handle the influx of many grants such as the Community Development Block Grant Disaster Recovery (CDBG-DR) from which the Town will receive millions of dollars in funding for PA match assistance, planning and resiliency, property acquisition, etc. These grant funds were needed to account for and track the numerous grants and funding sources post –flood. In 2015 the Town will create a Service Fund to better track assets.
- The governmental funds include the General Fund and the Parks, Recreation and Cultural Fund. The Streets Department is part of the General Fund. In 2014 and continuing for years, 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 will be no Capital Improvement Projects (CIP) charged to the General Fund or the Enterprise funds in 2015. All CIP will be part of the flood reconstruction funded by FEMA, State, and other grants.
- Sales tax revenues are forecast to mirror 2014 which was a 10% increase over 2013. Use tax is a volatile resource based primarily on building permit activity and is also

projected to be comparable to the actual 2012 revenues. It is believed that residential remodels due to flood damage will occur at a slower pace than in 2014. Local developers are forecasting six housing starts in 2014.

- Administrative allocations and allocated costs were closely scrutinized in the 2012 and 2013. A new process was implemented in 2014 based on the historical percentage of share. The General Fund is funded for all allocated expenditures and those expenditures will be off-set by Transfer-Ins from the other funds. Such costs are those that common to all funds with no particular focus on any one fund. Those costs that do have a direct link to a particular fund are expensed to that fund.
- The 2013 flood impacted the Electric infrastructure severely. Lines, poles and equipment were lost or damaged. The repair and replacement process has been both temporary and permanent. The Town's wholesale purchase of power from MEAN and WAPA will again increase by 12-18% in 2015 as well as some other MEAN indirect increases. The Town will increase its usage rate to customers in 2015 by at least 8% to cover these unanticipated increases. A process of speeding up the rate increase to customers will be utilized in 2015 by the use of a Rate Sheet passed by resolution. This is to react quickly to unknown increases by MEAN. A surcharge was enacted for 10 months in 2014 to offset the expected match of FEMA PA. The \$5 per month surcharge per customer will end on December 31, 2014. There are presently no Electric CIP projects planned for 2014, as the Town concentrates on flood damage repairs. The Town is expecting to investigate the contract with MEAN by utilizing a consultant to review all documents.
- The combined Water/Sanitation Fund started 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. Loan payments will commence after construction is final. 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 with an estimated completion date of October 2015 is in addition to multiple flood repair projects throughout Town both to the Water and Sewer systems.
- After more than a year after the 2013 Flood, the Town is continuing to rebuild at a pace dictated by a slow FEMA/State reimbursement process. Cash Flow is a long term concern. The Town is expected to triple its employee base by 2015 to handle the increase in grants, projects, and finances. The mission of the Town is to rebuild better and stronger with an emphasis on the community's input on the LRAP priorities and goals.
- In determining and certifying the mill levy, the most restrictive guideline as set forth in Article X, Section 20 (TABOR) of the Colorado Constitution is used. The property tax revenue limit is \$421,923 in 2015. 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 1, 2014.

Tony Cavalier, Finance Director

**TOWN OF LYONS, COLORADO  
RESOLUTION 2014- 95  
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 2015 "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 2015 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 1st day of December, 2014.

TOWN OF LYONS, COLORADO

By:   
John O'Brien, Mayor

 *Anthony*  
\_\_\_\_\_  
Deb Anthony, MMC, Town Clerk

**TOWN OF LYONS, COLORADO  
RESOLUTION 2014-96**

**A RESOLUTION TO ADOPT THE TOWN OF LYONS 2015 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 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015**

**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 13, 2014 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 1, 2014 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	\$1,612,254
Electric Fund	1,401,760
Water Fund	988,541
Sanitation Fund	477,690
Conservation Trust Fund	15,000
Grant Fund	25,000,000
Parks & Rec. Fund	<u>523,229</u>
Total All Expenditures	\$30,018,474

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

General Fund	\$1,615,099
Electric Fund	1,414,200
Water Fund	1,010,500
Sanitation Fund	484,508
Conservation Trust Fund	19,200
Grant Fund	25,000,000
Parks & Rec. Fund	<u>533,350</u>
Total All Revenues	\$30,076,857

**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 1st day of December 2014.**

TOWN OF LYONS, COLORADO

By:

  
\_\_\_\_\_  
John O'Brien, Mayor



  
\_\_\_\_\_  
Deb Anthony, MMC, Town Clerk

**RESOLUTION 2014-97  
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 2015 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 1, 2014, 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	\$ 1,564,039
Capital Outlay	48,215
Debt Service	<u>0</u>
<b>Total General Fund</b>	<b>\$ 1,612,254</b>

**Electric Fund**

Current Operating Expenses	\$ 1,218,405
Capital Outlay	34,240
Debt Service	<u>149,115</u>
<b>Total Electric Fund</b>	<b>\$ 1,401,760</b>

**Water Fund**

Current Operating Expenses	\$ 652,319
Capital Outlay	26,440
Debt Service	<u>309,782</u>
<b>Total Water Fund</b>	<b>\$ 988,541</b>

**Sanitation Fund**

Current Operating Expenses	\$ 467,775
Capital Outlay	9,915
Debt Service	<u>0</u>
<b>Total Sanitation Fund</b>	<b>\$ 477,690</b>

**Grant Fund**

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

**Conservation Trust Fund**

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

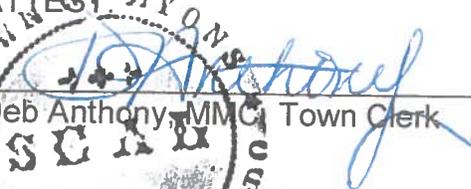
**Parks, Recreation, & Cultural Fund**

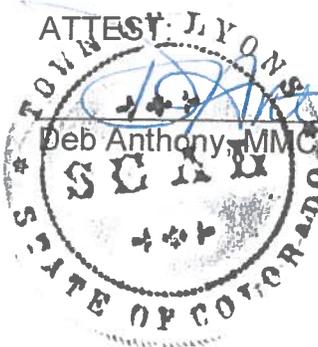
Current Operating Expenses	\$ 519,214
Capital Outlay	4,015
Debt Service	<u>0</u>
<b>Total PRC Fund</b>	<b>\$ 523,229</b>

**ADOPTED, this 1st day of December 2014.**

TOWN OF LYONS, COLORADO

By:   
John O'Brien, Mayor

ATTEST: LYONS  
  
Deb Anthony, MMC, Town Clerk



The seal is circular with the text "TOWN OF LYONS" at the top and "STATE OF COLORADO" at the bottom. In the center, it says "SEAL" and "1873". There are decorative stars on either side of the word "SEAL".

**RESOLUTION 2014-98**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LYONS, COLORADO, FOR THE 2015 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 1st, 2014 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$1,612,254, and;

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

**WHEREAS**, the 2014 valuation for assessment for the Town of Lyons as certified by the County Assessor is \$26,880,949;

**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 2015 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 2014. 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 2014. Total mill levy after application of the temporary credit will be 15.696 mills.

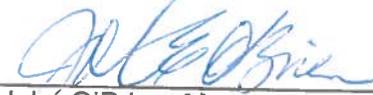
**Section 2.** That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2015 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2014.

**Section 3.** That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2015 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 2014.

**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 1st day of December, 2014.**

TOWN OF LYONS, COLORADO

By:   
John O'Brien, Mayor



## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

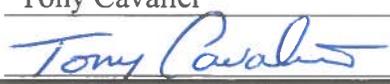
On behalf of the Town of Lyons,  
(taxing entity)<sup>A</sup>  
 the Board of Trustees,  
(governing body)<sup>B</sup>  
 of the Town of Lyons,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 26,880,949 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 26,880,949 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/08/2014 for budget/fiscal year 2015.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	19.522 mills	\$ 524,770
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 3.826 > mills	\$ < 102,847 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	15.696 mills	\$ 421,923
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ 400
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	15.696 mills	\$ 421,923

Contact person: Tony Cavalier Daytime phone: (303)823-6622 ext 17  
 (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) 864-7720.*

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



**Jerry Roberts**

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

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



Member  
International Association  
Of Assessing Officers

November 21, 2014

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

This is to certify that, as of November 21, 2014 per C.R.S. 39-5-128(1) the assessed valuation of the

Town of Lyons

for the purpose of taxation for the year 2014 is:

26,880,949

This valuation is subject to change by the County Board of Equalization (C.R.S. 39-8-107(2)), the State Board of Assessment Appeals (C.R.S. 39-2-125), the State Board of Equalization (C.R.S. 39-9-103), and the correction of errors by the Assessor or Treasurer (C.R.S. 39-5-125.2).

Please note that your mill levy must be certified to the Board of County Commissioners no later than December 15, 2014. **Please send your district mill levy to the Assessor's office.** A copy of your budget must be filed with the Department of Local Affairs, Colorado Division of Local Government, 1313 Sherman St., Room 523, Denver, CO 80203 no later than January 30, 2015. Your certification must clearly indicate the tax rate for general operating expenses separate from the tax rate for bonded indebtedness and the total.

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

Sincerely,

Jerry Roberts  
Boulder County Assessor

**CERTIFICATION OF VALUATION BY  
COUNTY ASSESSOR**

New Tax Entity  YES  NO

Date: November 18, 2014

**NAME OF TAX ENTITY:** CITY OF LYONS GENERAL OPERATING

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

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

1. PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION:	1. \$	<u>\$28,745,181</u>
2. CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡	2. \$	<u>\$26,880,949</u>
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	<u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	<u>\$26,880,949</u>
5. NEW CONSTRUCTION: *	5. \$	<u>\$293,318</u>
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$	<u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	7. \$	<u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$	<u>\$0</u>
9. NEW PRIMARY OIL AND GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.) Φ:	9. \$	<u>\$0</u>
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$	<u>\$0</u>
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a),C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$	<u>\$400</u>

‡ This value reflects personal property exemption IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

\* New Construction is defined as: Taxable real property structures and personal property connected with the structure .

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use forms DLG52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form (DLG 52B).

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

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

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$	<u>\$284,118,857</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$	<u>\$3,684,897</u>
3. ANNEXATIONS/INCLUSIONS:	3. \$	<u>\$0</u>
4. INCREASED MINING PRODUCTION: §	4. \$	<u>\$0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$	<u>\$209,300</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$	<u>\$0</u>
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property. ):	7. \$	<u>\$0</u>

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$	<u>-\$8,768,874</u>
9. DISCONNECTIONS/EXCLUSIONS:	9. \$	<u>\$0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$	<u>\$210,000</u>

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from a new mines and increase in production of existing producing mines.

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

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. \$	<u>\$0</u>
---	-------	------------

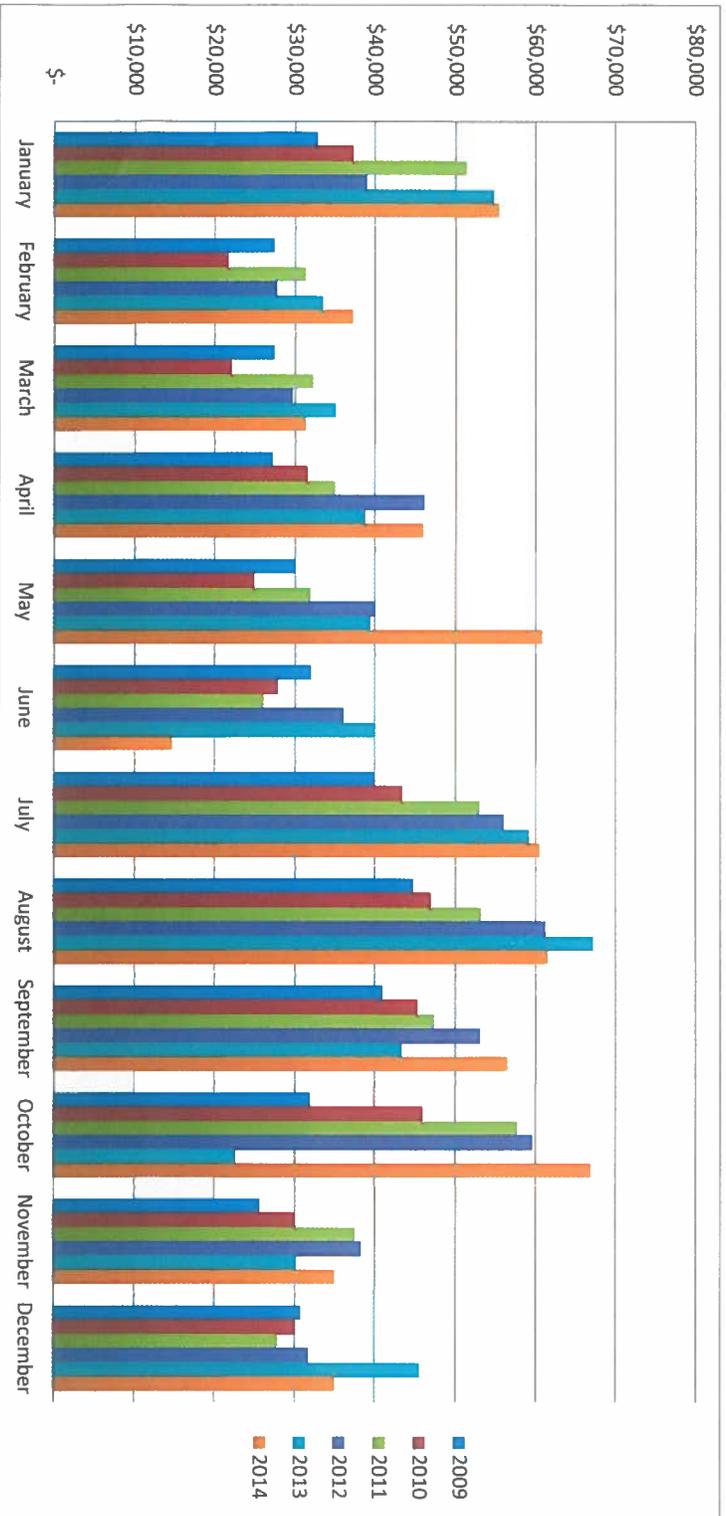
NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

SALES TAX COMPARISON

TC 5/30/14

Sales Month	Collection Month	2009	2010	2011	2012	2013	2014	2013 Budget	2014 Budget
December	January	\$ 32,847	\$ 37,304	\$ 51,402	\$ 39,030	\$ 54,734	\$ 55,385	\$ 47,385	\$ 28,431
January	February	\$ 27,415	\$ 21,740	\$ 31,377	\$ 27,718	\$ 33,509	\$ 37,322	\$ 27,615	\$ 16,569
February	March	\$ 27,491	\$ 22,069	\$ 32,365	\$ 29,751	\$ 35,137	\$ 31,335	\$ 28,033	\$ 16,820
March	April	\$ 27,224	\$ 31,604	\$ 34,980	\$ 46,181	\$ 38,824	\$ 45,979	\$ 40,144	\$ 24,087
April	May	\$ 30,131	\$ 24,910	\$ 31,975	\$ 40,097	\$ 39,454	\$ 60,852	\$ 31,642	\$ 18,985
May	June	\$ 32,100	\$ 27,831	\$ 26,081	\$ 36,155	\$ 40,170	\$ 14,663	\$ 35,351	\$ 21,211
June	July	\$ 40,044	\$ 43,343	\$ 53,047	\$ 56,124	\$ 59,266	\$ 60,533	\$ 55,055	\$ 33,033
July	August	\$ 44,832	\$ 46,976	\$ 53,309	\$ 61,281	\$ 67,279	\$ 61,540	\$ 59,671	\$ 35,803
August	September	\$ 40,980	\$ 45,350	\$ 47,385	\$ 53,165	\$ 43,417	\$ 56,464	\$ 57,605	\$ 34,563
September	October	\$ 31,995	\$ 46,009	\$ 57,796	\$ 59,619	\$ 22,655	\$ 66,953	\$ 58,442	\$ 35,065
October	November	\$ 25,728	\$ 29,992	\$ 37,619	\$ 38,435	\$ 30,237	\$ 35,000	\$ 38,097	\$ 22,858
November	December	\$ 30,832	\$ 30,014†	\$ 27,887	\$ 31,727	\$ 45,699	\$ 35,000	\$ 38,125	\$ 22,875
		\$ 391,617	\$ 407,143	\$ 485,223	\$ 519,284	\$ 510,381	\$ 561,026	\$ 517,166	\$ 310,300

2014 Budget was 60% of 2013 Budget



Available Cash(Unrestricted) by Fund

11/29/2014

<b>For Budget Year 2014 - projected 12/31/14</b>		Parks and						
	General Fund 01	Recreation 08	Electric 02	Water 03	Sanitation 04	Grants 19		
Cash and Cash Equivalents, A/R	\$796,028	\$445,021	\$760,921	\$2,730,908	\$1,635,930	\$1,577,752		
Fund Balance needed for '14 Budget	\$0	\$0	\$0	\$0	(\$386,288)	\$0		
3 months Operating (TABOR and/or BOT Resolution)	(\$310,160)	(\$101,788)	(\$305,844)	(\$164,992)	(\$115,712)	\$0		
Restricted Funds(Debt, Bonds, etc)	\$0	\$0	(\$152,828)	(\$121,193)	(\$98,258)	\$0		
<b>Total Available</b>	<b>\$485,868</b>	<b>\$343,233</b>	<b>\$302,249</b>	<b>\$2,444,723</b>	<b>\$1,035,672</b>	<b>\$1,577,752</b>		
Total Available w/o 3 month operating restriction	\$796,028	\$445,021	\$608,093	\$2,609,715	\$1,151,384	\$1,577,752		

<b>For Budget Year 2015 - projected 12/31/15</b>		Parks and						
	General Fund 01	Recreation 08	Electric 02	Water 03	Sanitation 04	Grants 19		
Cash and Cash Equivalents, A/R	\$968,978	\$534,252	\$789,000	\$2,830,860	\$1,249,642	\$1,577,752		
Fund Balance needed for '15 Budget	\$0	\$0	\$0	\$0	\$0	\$0		
3 months Operating (TABOR and/or BOT Resolution)	(\$393,623)	(\$133,914)	(\$357,624)	(\$157,999)	(\$119,710)	\$0		
Restricted Funds(Debt, Bonds, etc)	\$0	\$0	(\$152,827)	(\$121,193)	(\$98,258)	\$0		
<b>Total Available</b>	<b>\$575,355</b>	<b>\$400,338</b>	<b>\$278,549</b>	<b>\$2,551,668</b>	<b>\$1,031,674</b>	<b>\$1,577,752</b>		
Total Available w/o 3 month operating restriction	\$968,978	\$534,252	\$636,173	\$2,709,667	\$1,151,384	\$1,577,752		

NOTES:

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

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

2015 CAPITAL LEASES

tc 11/29/14

John Deere 333DT Skid Steer # 227926 with 84" bucket and pallet forks

12 month lease 12/31/13 thru 1/31/15 Pmt \$3,454.07

Purchase Option Price \$29,800 or renew lease for 12/24 mo term

John Deere 310SK Backhoe #258342

24 month lease 03/18/14 thru 5/18/16 Pmt \$2,274.89

Purchase Option Price \$72,900 or renew lease for 12/24 mo term

John Deere 524K Loader #646340

24 month lease 03/24/2014 thru 05/24/2016 Pmt \$2,683.58

Purchase Option Price \$78,000 or renew lease for 12/24 mo term

Note: All equipment leases are used in Town reconstruction of flood damage. All costs are charged to the Grant's Fund (19) and will be reimbursed through FEMA PA and State PA Assistance. If any equipment is purchased after lease expiration, current Town owned equipment will be traded in to reduce purchase cost (except 524 loader).

## 2015 BUDGET REQUESTS

tc 11/29/14

### General Fund:

#### Capital Outlay:

Mini-excavator (\$76,003 shared with Utilities:GF 20%, EF 10%, WF 40%, SF 30%)

\$15,200 01-66-4038

Truck replacement – \$25,000 (10% Street, WF 75%, SF 10%, EF 5%)

\$2,500 01-66-4038

Truck Plow - \$3500 01-66-4038

3- Info Kiosks EDC \$10,000(poss grant) 01-66-4038

Air Compressor \$14,075 (20% each PF, GF,WF,EF,SF) \$2815 01-66-4038

Xpress BillPay \$4,000 plus \$6k annual maint (GF 12.5%) \$500 plus allocate

Maint 01-66-4038

Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (GF 37%) \$3700 plus

Allocate maint 01-66-4038

### Electric Fund:

#### Capital Outlay:

Electric Fund Assessment \$25,000 02-66-4038

Mini-excavator (\$76,003 shared with Utilities:GF 20%, EF 10%, WF 40%, SF 30%)

\$7600 02-66-4038

Truck replacement – \$25,000 (10% Street, WF 75%, SF 10%, EF 5%) - EF- \$1,250 02-66-4038

Pneumatic Mole \$3550 split with Water \$1775 02-66-4038

Air Compressor \$14,075 (20% each PF, GF,WF,EF,SF) \$2815 02-66-4038

Xpress BillPay \$4,000 plus \$6k annual maint (EF 25%) \$1,000 plus allocate

Maint 02-66-4038

Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (EF 24%) \$2400 plus

allocate maint 02-66-4038

**Water Fund:**

Capital Outlay:

Mini-excavator (\$76,003 shared with Utilities:GF 20%, EF 10%, WF 40%, SF 30%)

\$30,401 03-66-4038

Truck replacement – \$25,000 (10% Street, WF 75%, SF 10%, EF 5%)

\$18,750 03-66-4038

Pneumatic Mole \$3550 split with Electric \$1775 03-66-4038

Air Compressor \$14,075 (20% each PF, GF,WF,EF,SF) \$2815 03-66-4038

Xpress BillPay \$4,000 plus \$6k annual maint (WF 25%) \$1,000 plus allocate

Maint 03-66-4038

Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (WF 21%) \$2,100 plus

Allocate maint 03-66-4038

**Sanitation Fund:**

Capital Outlay:

Mini-excavator (\$76,003 shared with Utilities:GF 20%, EF 10%, WF 40%, SF 30%)

\$22,801 04-66-4038

Truck replacement – \$25,000 (10% Street, WF 75%, SF 20%, EF 5%)

\$5,000 04-66-4038

Air Compressor \$14,075 (20% each PF, GF,WF,EF,SF) \$2815 04-66-4038

Xpress BillPay \$4,000 plus \$6k annual maint (SF 12.5%) \$1,000 plus allocate

Maint

04-66-4038

Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (SF 37%) \$1,100 plus

Allocate maint

04-66-4038

**Park & Rec Fund:**

Capital Outlay:

Air Compressor \$14,075 (20% each PF, GF,WF,EF,SF) \$2815

08-66-4038

Xpress BillPay \$4,000 plus \$6k annual maint (PF 12.5%) \$500 plus allocate

Maint

08-66-4038

Civic Plus Website 3yrs \$10k/yr plus \$3k/yr main (PF 7%) \$700 plus

Allocate maint

08-66-4038

**GENERAL FUND 2015 BUDGET**

	General Fund	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 BUDGET
<b>TAXES</b>								
01-10-3000	PROPERTY TAXES REVENUE	\$ 431,568.53	\$ 461,346.91	458,599	451,185	439,063	451,185	421,923
01-10-3001	SPECIFIC OWNERSHIP TAX	\$ 20,555.04	\$ 22,510.27	15,300	13,770	19,885	23,000	15,000
01-10-3002	SALES TAX REV - 2%	\$ 356,758.14	\$ 340,687.82	349,365	209,619	357,817	380,000	360,000
01-10-3003	TOWN of LYONS 3.5% Rec MMJ <b>NEW</b>	\$ -	\$ -	-	-	-	-	35,000
01-10-3004	USE TAX REV - 2% (6 mos)	\$ 101,529.74	\$ 128,296.94	83,600	83,600	29,250	120,000	100,000
01-10-3006	FRANCHISE TAX REVENUE	\$ 31,064.77	\$ 21,842.91	32,500	29,250	22,622	36,000	30,000
	<b>TOTAL TAXES</b>	\$ <b>941,476.22</b>	\$ <b>974,684.85</b>	\$ <b>939,364</b>	\$ <b>787,424</b>	\$ <b>929,790</b>	\$ <b>1,010,185</b>	\$ <b>961,923</b>
<b>FEES, LICENSES &amp; PERMITS</b>								
01-11-3100	BUSINESS LICENSES	\$ 7,255.00	\$ 10,724.73	7,000	6,300	9,737	10,000	10,000
01-11-3101	NON-BUSINESS LICENSES	\$ 1,662.50	\$ 1,735.00	2,000	1,800	1,525	1,800	1,800
01-11-3102	LIQUOR LICENSES	\$ 2,843.75	\$ 4,021.25	3,000	4,000	3,743	5,000	5,000
01-11-3103	BUILDING PERMITS REVENUE	\$ 28,929.59	\$ 51,125.97	23,000	23,000	47,608	50,000	40,000
01-11-3104	PLANNING FEES REVENUE	\$ 8,564.74	\$ 14,486.77	7,500	7,500	25,410	30,000	28,000
01-11-3106	MMJ LICENSES	\$ 375.00	\$ 375.00	375	375	375	375	750
	<b>TOTAL FEES, LICENSES &amp; PERMITS</b>	\$ <b>49,630.58</b>	\$ <b>82,468.72</b>	\$ <b>42,875</b>	\$ <b>42,975</b>	\$ <b>88,398</b>	\$ <b>97,175</b>	\$ <b>85,550</b>
<b>INTERGOVERNMENTAL</b>								
01-12-3200	CIGARETTE TAX REVENUE (3 mos)	\$ 2,662.00	\$ 2,589.66	2,600	2,600	626	2,600	2,600
01-12-3201	HIGHWAY USERS TAX REVENUE (6 mos)	\$ 63,080.57	\$ 64,022.70	65,000	62,899	31,294	63,000	60,000
01-12-3203	STATE 1.5% REC MMJ <b>NEW</b>	\$ -	\$ -	-	-	-	-	15,000
01-12-3204	COUNTY ROAD & BRIDGE REVENUE (6 mos)	\$ 11,254.38	\$ 10,970.00	13,000	13,000	6,598	13,000	13,000
	<b>TOTAL INTERGOVERNMENTAL</b>	\$ <b>76,996.95</b>	\$ <b>77,582.36</b>	\$ <b>80,600</b>	\$ <b>78,499</b>	\$ <b>38,518</b>	\$ <b>78,600</b>	\$ <b>90,600</b>
<b>FINES &amp; FORFEITS</b>								
01-13-3300	MUNICIPAL COURT FINES REVENUE	\$ 155,390.12	\$ 85,719.16	95,000	76,000	104,604	115,000	175,000
	<b>TOTAL FINES &amp; FORFEITS</b>	\$ <b>155,390.12</b>	\$ <b>85,719.16</b>	\$ <b>95,000</b>	\$ <b>76,000</b>	\$ <b>104,604</b>	\$ <b>115,000</b>	\$ <b>175,000</b>
<b>MISCELLANEOUS INCOME</b>								
01-14-3400	OTHER INCOME	\$ 26,464.42	\$ 11,855.89	10,000	10,000	6,804	9,000	9,000
01-14-3401	INTEREST INCOME	\$ 2,944.10	\$ 819.95	2,000	1,000	186	500	750
01-14-3402	COBRA Reimbursements	\$ -	\$ -	-	-	322	322	-
01-14-3403	LAND LEASE FEE REVENUE (Post Office and corridor land)	\$ 12,750.00	\$ 44,656.97	78,732	100,000	93,064	78,732	110,000
01-14-3404	MANAGEMENT FEE	\$ 3,000.00	\$ -	3,000	3,000	-	-	-
01-14-3405	Boco LESAP fund 2 match	\$ -	\$ -	1,000	1,000	-	-	-
01-14-3406	Boco LESAP fund 3 match	\$ -	\$ -	5,000	5,000	-	-	-
01-14-3407	Boco LESAP fund 4 match	\$ -	\$ -	3,000	3,000	-	-	-
01-14-3408	Transfer In from Fund 02 for Allocated Expense	\$ -	\$ -	-	62,935	31,468	62,935	68,105
01-14-3409	Transfer In from Fund 03 for Allocated Expense	\$ -	\$ -	-	55,069	27,535	55,069	59,592
01-14-3410	Transfer In from Fund 04 for Allocated Expense	\$ -	\$ -	-	28,845	14,423	28,845	31,215
01-14-3411	Transfer In from Fund 08 for Allocated Expense	\$ -	\$ -	-	18,356	9,175	18,356	19,864
01-14-3412	SPRING CLEAN UP DAYS REVENUE	\$ 3,064.00	\$ -	-	1,532	2,965	2,965	3,000
	<b>TOTAL MISCELLANEOUS INCOME</b>	\$ <b>45,158.52</b>	\$ <b>60,396.81</b>	\$ <b>102,732</b>	\$ <b>289,737</b>	\$ <b>185,942</b>	\$ <b>256,724</b>	\$ <b>301,526</b>

	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 BUDGET
LIBRARY							
01-25-3871	\$ 2,574.59	\$ 2,489.85	2,500	1,250	84	150	200
FUNDRAISERS	\$ 5,844.71	\$ 4,693.55	2,000	1,000	279	279	300
01-25-3872	\$ 8,419.30	\$ 7,183.40	4,500	2,250	363	429	500
TOTAL LIBRARY	\$	\$	\$	\$	\$	\$	\$
OTHER FINANCING SOURCES							
01-30-3412	\$ 32,500.00	\$ -	5,000	-	1,716	1,716	-
DOLA Grant Revenue	\$ 88,000.00	\$ -	25,500	-	-	-	-
01-30-3413	\$ 24,998.44	\$ 10,096.96	6,000	-	22,942	22,942	-
DRCOG GRANTS	\$ 6,000.00	\$ 3,400.00	12,500	-	-	-	-
01-30-3436			47,500	-	8,438	11,250	-
BOULDER CNTY HEALTH DEPT GRANT							
01-30-3450							
BOULDER CO ECON DEV GRANT							
01-30-3451							
Boco LESAP - County match							
01-30-3460							
USDA Funds							
01-30-3875	\$ 151,498.44	\$ 13,496.96	96,500	-	59,069	59,069	-
CIRSA Reimbursements (cyber)							
TOTAL OTHER FINANCING SOURCES	\$ 1,428,570	\$ 1,301,532	1,361,571	1,276,885	1,439,780	1,653,090	1,615,099
TOTAL FUND REVENUE							

EXPENDITURES

Revenues as of June/July

	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 BUDGET
ALLOCATED EXPENDITURES							
01-44-4006	\$ -	\$ -	2,500	-	-	-	-
OUTSIDE PROF SERVICE FEES	\$ 3,803.30	\$ 4,722.72	10,000	26,350	14,960	20,000	26,350
01-44-4008	\$ 1,010.24	\$ 1,266.03	800	9,400	2,715	4,500	9,400
OFFICE OPERATIONS	\$ 6,933.31	\$ 5,971.47	4,000	13,925	20,164	21,000	13,925
01-44-4010	\$ 787.37	\$ 1,699.35	2,000	4,650	3,490	4,500	4,500
EQUIPMENT MAINTENANCE	\$ 624.16	\$ 854.83	3,500	6,250	1,246	2,000	2,000
01-44-4014	\$ 263.84	\$ 922.51	350	1,350	1,015	1,500	1,500
DUES & SUBSCRIPTIONS	\$ 245.45	\$ 482.27	500	750	196	150	750
01-44-4016	\$ -	\$ 1,448.61	1,200	1,950	2,721	2,800	1,950
TRAVEL EXPENSES	\$ 10,677.35	\$ 15,340.64	10,677	35,927	14,737	30,725	30,725
01-44-4018	\$ -	\$ 639.73	-	-	255	300	-
STAFF SERVICES	\$ 13,003.31	\$ 12,378.86	11,000	46,475	48,764	50,000	46,475
01-44-4022	\$ 2,784.93	\$ 3,685.90	3,000	8,225	4,496	5,000	8,225
UNEMPL INS EXP							
01-44-4023							
WORK COMP EXP							
01-44-4025							
EMPLOYEE INS - ER							
01-44-4032							
ATTORNEYS FEES							
01-44-4033							
ENGINEERING FEES							
New							
Merchant Service Fees (Xpress Bill Pay)							
New							
Website Fees (Civic Plus)							
01-44-4041	\$ 3,580.18	\$ 2,695.41	1,500	4,150	8,057	10,000	4,150
PC, SOFTWARE & PRINTERS	\$ 4,630.54	\$ 3,601.88	4,000	5,800	13,358	14,000	5,800
01-44-4055	\$ (2,732.33)	\$ 221.71	250	4,900	350	400	4,900
TELEPHONE EXP	\$ 8,143.77	\$ 14,441.05	5,600	22,300	60,000	60,000	60,000
01-44-4057	\$ 13,720.79	\$ 19,265.30	19,704	55,979	55,257	56,000	60,000
AUDITING FEES	\$ 2,321.89	\$ -	8,000	9,550	2,571	8,000	41,321
01-44-4102	\$ 1,745.53	\$ 1,227.27	1,200	4,300	3,218	4,300	3,000
GENERAL INSURANCE	\$ 71,543.63	\$ 90,865.54	89,781	262,231	257,570	294,950	4,300
01-44-4800							
LMC Codification Exp							
01-44-4820							
COPPER LEASE EXP							
01-44-5009							
TOTAL ALLOCATED EXPENDITURES	\$ 71,543.63	\$ 90,865.54	\$ 89,781	\$ 262,231	\$ 257,570	\$ 294,950	\$ 283,771



01-54-4024	PAYROLL TAXES - ER	\$	809.28	\$	440.48	449	449	409	500	460
01-54-4025	EMPLOYEE INS - ER	\$	1,910.23	\$	1,274.96	1,184	1,184	1,117	1,300	1,400
01-54-4026	RETIREMENT CONTRIBUTION - ER	\$	276.69	\$	177.97	176	176	166	175	200
01-54-4032	ATTORNEYS FEES	\$	4,618.28	\$	1,332.93	5,538	5,538	1,201	1,350	5,538
01-54-4050	MISCELLANEOUS EXPENSE	\$	53.71	\$	-	81	81	395	500	500
01-54-4104	PLANNERS SERVICES FEES	\$	43,256.25	\$	25,602.44	45,000	35,000	23,798	25,000	30,000
	TOTAL PLANNING & ZONING	\$	60,203.99	\$	34,762.64	58,297	48,297	32,634	35,325	44,198

HEALTH, WELFARE & COMMUNITY

01-55-4000	FULLTIME SALARIES YOUTH SPEC	\$	29,830.84	\$	14,503.39	29,831	16,796	9,164	9,164	-
01-55-4024	PAYROLL TAXES - ER	\$	2,322.23	\$	1,054.89	2,282	1,285	651	651	-
01-55-4025	EMPLOYEE INS - ER	\$	11,351.41	\$	7,562.96	11,434	5,500	3,476	3,476	-
01-55-4700	DONATION - OTHER	\$	3,800.00	\$	4,300.00	4,300	4,300	-	1,500	6,000
01-55-4701	DONATION-SPECIAL TRANSIT SYST	\$	1,500.00	\$	1,500.00	1,500	1,500	-	1,500	1,500
01-55-4711	BRCC DISPATCH FEES	\$	27,253.00	\$	17,417.00	17,417	17,417	9,822	19,644	19,144
01-55-4714	HUMANIE SOCIETY	\$	1,000.00	\$	1,500.00	1,500	1,500	1,188	1,500	1,500
01-55-4750	WALT SELF EXPENDITURES	\$	400.98	\$	3,297.64	10,100	10,100	3,202	5,000	5,000
01-55-4775	SPRING CLEAN UP DAYS EXPENSE	\$	2,019.40	\$	4,316.55	2,000	2,000	2,708	2,708	2,000
new	SFC - ENERGY EFFICIENT UPGRADES									7,000
new	SFC- RTD BUS TRANSPORTATION									9,000
	TOTAL HEALTH, WELFARE & COMMUNITY	\$	79,477.86	\$	55,452.43	80,364	60,398	30,211	45,143	51,144

ECONOMIC DEVELOPMENT

01-56-4000	FULLTIME SALARIES ECO DEV	\$	45,900.11	\$	49,099.35	48,636	48,636	44,233	48,636	52,000
01-56-4001	ECON DEVELOPMENT PT SALARIES	\$	-	\$	1,155.00	-	-	1,530	1,530	27,000
01-56-4006	OUTSIDE PROF SERVICE FEES(URA)	\$	515.00	\$	4,035.25	35,000	35,000	5,101	5,500	73,000
01-56-4014	DUES & SUBSCRIPTIONS	\$	1,260.00	\$	2,134.00	4,000	4,000	1,005	1,005	4,000
01-56-4024	PAYROLL TAXES - ER	\$	4,044.37	\$	3,700.33	3,721	3,721	3,343	3,500	3,721
01-56-4025	EMPLOYEE INS - ER	\$	22,305.09	\$	12,562.17	18,240	18,240	9,800	11,000	18,240
01-56-4026	RETIREMENT CONTRIBUTION - ER	\$	1,376.96	\$	1,473.02	1,459	1,459	1,327	1,500	1,459
01-56-4036	ADVERTISING & PUBLISHING	\$	1,741.92	\$	107.36	12,500	12,500	1,268	1,800	12,500
01-56-4702	LYONS REDSTONE MUSEUM	\$	10,305.25	\$	11,250.00	16,250	16,250	16,250	16,250	13,250
01-56-4715	BOCO ECON DEV GRANT match	\$	1,419.06	\$	6,000.00	12,000	-	-	-	1,200
01-56-4716	DOLA Mini Grant match	\$	-	\$	1,804.10	5,000	-	-	-	1,000
01-56-4717	Grant Match (other- LCF)	\$	-	\$	-	47,500	-	-	-	5,000
	TOTAL ECONOMIC DEVELOPMENT	\$	88,867.76	\$	93,320.58	204,306	139,806	83,857	90,721	212,370

BUILDING INSPECTION

01-57-4600	BLDG INSPECTOR FEES EXPENSE	\$	20,659.86	\$	39,776.24	20,000	35,000	47,220	50,000	42,000
01-57-4601	PLAN CHECK	\$	3,666.60	\$	6,406.04	-	6,000	4,562	5,000	6,000
	TOTAL BUILDING INSPECTION	\$	24,326.46	\$	46,182.28	20,000	41,000	51,782	55,000	48,000

GENERAL FUND POLICE

01-58-4006	BOULDER COUNTY CONTRACT FEE(Add 1- 40hr deputy)	\$	299,296.26	\$	305,392.56	305,100	309,226	255,670	309,226	438,375
01-58-4008	OFFICE OPERATIONS	\$	1,823.22	\$	96.93	-	-	-	-	-
01-58-4012	BLDG MAINT & GROUNDS	\$	514.60	\$	-	66,000	49,500	36,533	49,500	-
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	\$	54,946.75	\$	35,879.00	66,000	49,500	36,533	49,500	35,000
	TOTAL GENERAL FUND POLICE	\$	356,580.83	\$	341,368.49	371,100	358,726	292,203	358,726	473,375

STREET'S

01-59-4000	FULLTIME SALARIES (ADMIN)	\$	4,656.58	\$	8,473.90	3,150	6,300	4,572	6,300	-
------------	---------------------------	----	----------	----	----------	-------	-------	-------	-------	---





**ELECTRIC FUND**

2014 Year-End

	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD Actual	2015 TOTAL
FUND REVENUES	\$ 1,079,999.94	\$ 1,141,366.00	\$ 1,290,208.20	\$ 1,305,045.00	\$ 1,062,600.00	1,269,200.00
FUND EXPENDITURES	\$ 1,427,381.36	\$ 1,195,945.47	\$ 1,386,004.00	\$ 1,390,319.00	\$ 975,705.50	1,241,121.00
NET OPERATING POSITION	\$ (347,381.42)	\$ (54,579.47)	\$ (95,795.80)	\$ (85,274.00)	\$ 86,894.50	28,079.00
<b>Fund Balance Needed to Balance Budget</b>		<b>\$ 95,795.80</b>	<b>\$ 85,274.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
beginning year Cash and Cash Equivalents, A/R			\$ 414,545.00	\$ 760,921.00	\$ 760,921.00	\$ 789,000.00
budget surplus/deficit			\$ (95,795.80)	\$ (85,274.00)	\$ 28,079	\$ 12,440
3 months Operating - reserve policy			\$ (298,378.00)	\$ (347,580.00)	\$ (294,520)	\$ (357,624)
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)	\$ 175,240.00	\$ 341,653	\$ 290,989
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31			\$ 165,922.20	\$ 522,820.00	\$ 636,173	\$ 648,613

**ELECTRIC REVENUES**

02-15-3400	OTHER INCOME	6541.13	1821.28	6,098.20	3,000.00	16,142.00	17,000.00	3,000
02-15-3401	INTEREST INCOME	1328.32	558.21	1,100.00	500.00	123.00	200.00	500
02-15-3409	INVESTMENT FEE	27000	40500	13,500.00	13,500.00	22,500.00	22,500.00	27,000
02-15-3414	RECONNECTION CHARGES	240.25	0	2,700.00	2,700.00	2,400.00	2,500.00	2,700
02-15-3470	TAXABLE ELECTRIC SALES	707559.99	758575.25	863,099.00	906,254.00	657,746.00	800,000.00	967,000
02-15-3471	NON-TAXABLE ELECTRIC SALES	102737.99	100412.16	124,351.00	107,466.00	88,520.00	107,000.00	137,000
02-15-3472	COMMERCIAL ELECTRIC SALES	234592.26	239499.1	279,360.00	271,625.00	226,619.00	260,000.00	277,000
02-15-3473	ELECTRIC SURCHARGE					48,550.00	60,000.00	0
	TOTAL ELECTRIC REVENUES	\$ 1,079,999.94	\$ 1,141,366.00	\$ 1,290,208.20	\$ 1,305,045.00	\$ 1,062,600.00	\$ 1,269,200.00	\$ 1,414,200.00

**ALLOCATED EXPENSES**

02-44-4008	OFFICE OPERATIONS	5771.42	3907.83	5,700.00	-	375.00	375.00	0
02-44-4010	POSTAGE	2589.9	2678.66	3,100.00	-	1,783.00	1,850.00	0
02-44-4011	EQUIPMENT MAINTENANCE	3555.75	4725.21	4,000.00	-	-	0.00	0
02-44-4014	DUES & SUBSCRIPTIONS	663.55	1251.87	1,000.00	-	-	0.00	0
02-44-4015	SEMINARS/MEETINGS	690.17	687.12	1,000.00	-	-	0.00	0
02-44-4016	TRAVEL EXPENSES	443.01	332.71	500.00	-	-	0.00	0
02-44-4018	STAFF SERVICES	150.67	259.95	250.00	-	-	0.00	0
02-44-4022	UNEMPLOYMETN INS EXP		176.07	-	-	-	0.00	0
02-44-4023	WORK COMP EXP	9367.17	4654.24	8,500.00	-	-	0.00	0
02-44-4032	ATTORNEYS FEES	10661.05	9893.35	12,900.00	-	-	0.00	0
02-44-4033	ENGINEERING FEES	2148.2	2700.23	1,500.00	-	-	0.00	0
02-44-4041	PC, SOFTWARE & PRINTERS	8066.88	2118.56	750.00	-	-	0.00	0
02-44-4055	PC TECHNICIAN FEES	3699.92	2844.07	300.00	-	-	0.00	0
02-44-4057	TELEPHONE EXP	619.65	143.18	3,700.00	-	-	0.00	0
	TOTAL FUND REVENUE	\$ 1,079,999.94	\$ 1,141,366.00	\$ 1,290,208.20	\$ 1,305,045.00	\$ 1,062,600.00	\$ 1,269,200.00	\$ 1,414,200.00

02-44-4102	AUDITING FEES	5723.13	1981.05	\$	4,300.00	\$	-	\$	-	\$	0.00	0
02-44-4800	GENERAL INSURANCE	13068.2	15412.37	\$	13,300.00	\$	-	\$	-	\$	0.00	0
02-44-4820	LMC CODIFICATION EXP	1520.76	0	\$	500.00	\$	-	\$	-	\$	0.00	0
02-44-5009	COPIER LEASE EXP	608.17	968.21	\$	1,200.00	\$	-	\$	-	\$	0.00	0
new	Transfer to General Fund for Allocated Exp		0	\$	62,935.00	\$	31,467.50	\$	62,935.00	\$	68,105	68,105
	TOTAL ALLOCATED EXPENSES	\$ 69,347.60	\$ 54,734.68	\$	62,500.00	\$	62,935.00	\$	33,625.50	\$	65,160.00	\$ 68,105.00

ADMINISTRATION

02-50-4000	FULLTIME SALARIES (ADMIN)	54349.88	55508.66	\$	55,360.00	\$	57,799.00	\$	57,645.00	\$	65,000.00	\$ 52,000
02-50-4001	PARTTIME SALARIES	0	14098.09	\$	10,232.00	\$	10,806.00	\$	12,117.00	\$	14,000.00	\$ 14,500
02-50-4006	OUTSIDE PROF SERVICE FEES	4527.48	174	\$	-	\$	-	\$	1,941.00	\$	2,000.00	\$ -
02-50-4008	OFFICE OPERATIONS	774.26	106.68	\$	1,000.00	\$	-	\$	277.00	\$	300.00	\$ 1,000
02-50-4010	POSTAGE		3.25	\$	-	\$	-	\$	6.00	\$	10.00	\$ -
02-50-4011	EQUIPMENT & SMALL TOOLS	632.72	0	\$	2,700.00	\$	2,700.00	\$	527.00	\$	550.00	\$ 2,700
02-50-4014	DUES & SUBSCRIPTIONS	1380.73	1510.09	\$	1,000.00	\$	1,000.00	\$	1,207.00	\$	1,750.00	\$ 1,000
02-50-4015	SEMINARS/MEETINGS		0	\$	1,000.00	\$	1,000.00	\$	-	\$	0.00	\$ 1,000
02-50-4024	PAYROLL TAXES - ER	5169.28	5295.03	\$	5,018.00	\$	5,018.00	\$	5,165.00	\$	6,000.00	\$ 6,000
02-50-4025	EMPLOYEE INS - ER	14835.65	8555.48	\$	8,660.00	\$	8,660.00	\$	9,447.00	\$	10,500.00	\$ 9,500
02-50-4026	RETIREMENT CONTRIBUTION - ER	1543.6	1215.82	\$	1,968.00	\$	1,968.00	\$	1,389.00	\$	1,600.00	\$ 2,500
02-50-4032	ATTORNEYS FEES	2637.02	791.82	\$	500.00	\$	500.00	\$	814.00	\$	1,000.00	\$ 500
02-50-4050	MISCELLANEOUS EXPENSE	2550.41	299.48	\$	500.00	\$	500.00	\$	1,273.00	\$	1,400.00	\$ 500
02-50-4055	PC TECHNICIAN FEES	628.58	113.32	\$	250.00	\$	250.00	\$	57.00	\$	57.00	\$ 250
02-50-4500	Transfer to GF LESAP		0	\$	1,000.00	\$	1,000.00	\$	-	\$	0.00	\$ -
02-50-4999	Transfer to Flood Fund (reimbursable salaries)		-28330.81	\$	1,000.00	\$	1,000.00	\$	-	\$	-25,000.00	\$ (15,000)
	TOTAL ADMINISTRATION	\$ 89,029.61	\$ 59,340.91	\$	89,188.00	\$	92,201.00	\$	91,865.00	\$	79,167.00	\$ 76,450.00

MAINTENANCE

02-65-4002	MAINTENANCE SALARIES	42718.84	38338.31	\$	35,107.00	\$	34,984.00	\$	37,063.00	\$	40,000.00	\$ 36,500
02-65-4006	OUTSIDE PROF SERVICE FEES	87739.95	70210.85	\$	88,000.00	\$	88,000.00	\$	56,834.00	\$	60,000.00	\$ 88,000
02-65-4021	TELEPHONE SERVICE	823.94	349.71	\$	1,000.00	\$	1,000.00	\$	93.00	\$	200.00	\$ 1,000
02-65-4024	PAYROLL TAXES - ER	3751.71	2850.75	\$	2,686.00	\$	2,676.00	\$	2,323.00	\$	2,800.00	\$ 3,800
02-65-4025	EMPLOYEE INS - ER	9599.44	4548.87	\$	5,908.00	\$	3,743.00	\$	3,956.00	\$	4,500.00	\$ 3,600
02-65-4026	RETIREMENT CONTRIBUTION - ER	794.79	479.28	\$	1,053.00	\$	465.00	\$	425.00	\$	500.00	\$ 750
02-65-4027	MAINTENANCE & SUPPLIES	21196.66	16180.54	\$	15,000.00	\$	15,000.00	\$	11,729.00	\$	15,000.00	\$ 15,000
02-65-4029	VEHICLE MAINT EXP	1071.25	4156.84	\$	750.00	\$	750.00	\$	695.00	\$	1,000.00	\$ 750
02-65-4030	GASOLINE, OIL, ETC.	3878.31	2183.75	\$	4,000.00	\$	4,000.00	\$	5,224.00	\$	5,300.00	\$ 4,000
02-65-4035	UNIFORMS EXPENSE	380.38	165.31	\$	500.00	\$	500.00	\$	433.00	\$	500.00	\$ 500
02-65-4041	PC, SOFTWARE & PRINTERS	0	42.01	\$	500.00	\$	500.00	\$	-	\$	0.00	\$ 500
02-65-4050	MISCELLANEOUS EXPENSE	86.8	1822.08	\$	250.00	\$	250.00	\$	53.00	\$	53.00	\$ 250
02-65-4306	TREE TRIMMING	16901.5	1704.98	\$	18,000.00	\$	18,000.00	\$	7,642.00	\$	7,750.00	\$ 18,000
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	10809.9	850.76	\$	8,000.00	\$	8,000.00	\$	5,107.00	\$	5,500.00	\$ 8,000
02-65-5005	WIRE,XARMS,CONNECTORS,POLES	27	5144.86	\$	15,000.00	\$	15,000.00	\$	12,703.00	\$	13,000.00	\$ 15,000
02-65-5012	ELECTRIC POWER-MEAN & WAPA	778924.7	776311.89	\$	842,871.00	\$	890,000.00	\$	648,812.00	\$	785,000.00	\$ 875,000
02-65-5014	SUBSTATION MAINT & SUPPLIES	2195.5	765.25	\$	3,200.00	\$	3,200.00	\$	545.00	\$	1,000.00	\$ 3,200
	TOTAL MAINTENANCE	\$ 980,900.67	\$ 926,106.04	\$	1,041,825.00	\$	1,086,068.00	\$	793,637.00	\$	942,103.00	\$ 1,073,850.00

CAPITAL OUTLAY

02-66-4038	CAPITAL PURCHASES(assessment, truck, mole, compressor, Xpress Bill, (	\$ 138,979.27	\$ 4,290.00	\$ 42,800.00	\$ -	\$ -	\$ -	\$ 0.00	\$ 34,240
	TOTAL CAPITAL OUTLAY	\$ 138,979.27	\$ 4,290.00	\$ 42,800.00	\$ -	\$ -	\$ -	\$ 0.00	\$ 34,240

DEBT SERVICE

02-67-4902	BOND SERVICE FEES	150	150	150.00	\$	150.00	\$	-	150.00	\$	150.00
02-67-4903	2003 BOND PRINCIPAL	65000	70000	65,000.00	\$	70,000.00	\$	-	70,000.00	\$	70,000.00
02-67-4904	2003 BOND INTEREST	50133.33	47502.08	50,350.00	\$	44,775.00	\$	22,388.00	50,350.00	\$	44,775.00
02-67-4921	2006 BOND PRINCIPAL	15534.42	16373.28	15,535.00	\$	17,257.00	\$	17,257.00	15,535.00	\$	17,257.00
02-67-4922	2006 BOND INTEREST	18306.46	17448.48	18,656.00	\$	16,933.00	\$	16,933.00	18,656.00	\$	16,933.00
	TOTAL DEBT SERVICE	\$ 149,124.21	\$ 151,473.84	\$ 149,691.00	\$	149,115.00	\$	56,578.00	\$ 154,691.00	\$	149,115.00

TOTAL FUND EXPENDITURES		\$ 1,427,381.36	\$ 1,195,945.47	\$ 1,386,004.00	\$ 1,390,319.00	\$ 975,705.50	\$ 1,241,121.00	\$ 1,401,760.00
-------------------------	--	-----------------	-----------------	-----------------	-----------------	---------------	-----------------	-----------------

**WATER FUND**

	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 Request
FUND REVENUES	\$ 1,088,071.32	\$ 916,010.66	\$ 991,150.00	\$ 929,332.00	\$ 829,276.31	\$ 977,400.00	\$ 1,010,500.00
FUND EXPENDITURES	\$ 2,178,474.04	\$ 1,556,703.84	\$ 1,574,496.00	\$ 1,344,764.00	\$ 797,222.62	\$ 877,448.00	\$ 988,541.28
NET OPERATING POSITION	\$ (1,090,402.72)	\$ (640,693.18)	\$ (583,346.00)	\$ (415,432.00)	\$ 32,053.69	\$ 99,952.00	\$ 21,958.72
<b>Fund Balance Needed to Balance Budget</b>	<b>\$ 1,090,403</b>	<b>\$ 640,693</b>	<b>\$ 583,346</b>	<b>\$ 415,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
beginning year Cash and Cash Equivalents, A/R			\$ 3,699,454.00	\$ 3,146,340.00		\$ 2,730,908	\$ 2,830,860
budget surplus/deficit			\$ (583,346.00)	\$ (415,432.00)		\$ 99,952	\$ 21,959
3 months Operating - reserve policy			\$ (166,532.00)	\$ (164,992.00)		\$ (164,992)	\$ (157,999)
Restricted Funds (Bond Cov) per auditors			\$ (187,001.00)	\$ (121,193.00)		\$ (121,193)	\$ (121,193)
<b>Total Available Fund Balance Dec. 31</b>			<b>\$ 2,762,575.00</b>	<b>\$ 2,444,723.00</b>		<b>\$ 2,544,675</b>	<b>\$ 2,573,627</b>
<b>Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31</b>			<b>\$ 2,929,107.00</b>	<b>\$ 2,609,715.00</b>		<b>\$ 2,709,667</b>	<b>\$ 2,731,626</b>

WATER REVENUES	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 Request
03-16-3400 OTHER INCOME	\$ 6,322.69	\$ 364.40	\$ 1,200.00	\$ 500.00	\$ 23.40	\$ 50.00	\$ 500
03-16-3401 INTEREST INCOME	\$ 9,575.47	\$ 4,346.60	\$ 8,300.00	\$ 3,000.00	\$ 961.51	\$ 1,400.00	\$ 1,500
03-16-3407 CWCB GRANT					\$ 2,700.00	\$ 2,700.00	\$ -
03-16-3410 TAP CONNECTION FEES	\$ 133,801.50	\$ 131,535.00	\$ 52,500.00	\$ 52,500.00	\$ 73,075.50	\$ 100,000.00	\$ 105,000
03-16-3480 METERED WATER SALES	\$ 914,700.51	\$ 750,023.71	\$ 905,000.00	\$ 845,097.00	\$ 727,080.00	\$ 845,000.00	\$ 880,000
03-16-3481 UNMETERED WATER SALES	\$ 1,591.20	\$ 1,591.20	\$ 1,500.00	\$ 1,500.00	\$ 530.40	\$ 750.00	\$ 1,000
03-16-3482 PIPE WATER SALES RENTAL	\$ 18,399.20	\$ 16,429.75	\$ 19,500.00	\$ 23,585.00	\$ 8,604.00	\$ 11,000.00	\$ 15,000
03-16-3483 WATER METER SALES	\$ 3,680.75	\$ 11,720.00	\$ 3,150.00	\$ 3,150.00	\$ 16,302.00	\$ 16,500.00	\$ 7,500
TOTAL WATER REVENUES	\$ 1,088,071.32	\$ 916,010.66	\$ 991,150.00	\$ 929,332.00	\$ 829,276.31	\$ 977,400.00	\$ 1,010,500.00
TOTAL FUND REVENUE	\$ 1,088,071.32	\$ 916,010.66	\$ 991,150.00	\$ 929,332.00	\$ 829,276.31	\$ 977,400.00	\$ 1,010,500.00

ALLOCATED EXPENSES(ORIG)	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 Request
03-44-4008 OFFICE OPERATIONS	\$ 5,233.53	\$ 3,577.10	\$ 5,600.00		\$ 375.38	\$ 375.00	\$ -
03-44-4010 POSTAGE	\$ 2,589.88	\$ 2,641.84	\$ 2,500.00		\$ 1,784.00	\$ 1,800.00	\$ -
03-44-4011 EQUIPMENT MAINTENANCE	\$ 3,222.34	\$ 4,282.17	\$ 3,300.00		\$ -	\$ -	\$ -
03-44-4014 DUES & SUBSCRIPTIONS	\$ 601.33	\$ 1,134.47	\$ 1,000.00		\$ -	\$ -	\$ -
03-44-4015 SEMINARS/MEETINGS	\$ 397.26	\$ 622.70	\$ 1,000.00		\$ -	\$ -	\$ -
03-44-4016 TRAVEL EXPENSES	\$ 177.10	\$ 296.67	\$ 300.00		\$ -	\$ -	\$ -
03-44-4018 STAFF SERVICES	\$ 136.54	\$ 235.58	\$ -		\$ -	\$ -	\$ -
03-44-4022 UNEMPLOYMENT INSURANCE EXP		\$ 159.56	\$ -		\$ -	\$ -	\$ -
03-44-4023 WORK COMP EXP	\$ 8,488.88	\$ 4,217.84	\$ 8,500.00		\$ -	\$ -	\$ -
03-44-4032 ATTORNEYS FEES	\$ 10,359.46	\$ 8,965.75	\$ 12,000.00		\$ -	\$ -	\$ -
03-44-4033 ENGINEERING FEES	\$ 1,946.78	\$ 2,447.05	\$ 1,200.00		\$ -	\$ -	\$ -
03-44-4041 PC, SOFTWARE & PRINTERS	\$ 7,809.23	\$ 1,919.90	\$ 1,200.00		\$ -	\$ -	\$ -
03-44-4055 PC TECHNICIAN FEES	\$ 3,353.00	\$ 2,577.37	\$ 150.00		\$ -	\$ -	\$ -
03-44-4057 TELEPHONE EXP	\$ 561.56	\$ 129.76	\$ 250.00		\$ -	\$ -	\$ -
03-44-4102 AUDITING FEES	\$ 5,186.52	\$ 1,795.31	\$ 3,900.00		\$ -	\$ -	\$ -
03-44-4800 GENERAL INSURANCE	\$ 11,842.90	\$ 13,967.25	\$ 11,600.00		\$ -	\$ -	\$ -
03-44-4820 LMC CODIFICATION EXP	\$ 1,378.15	\$ -	\$ 500.00		\$ -	\$ -	\$ -





**SANITATION FUND**

	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2014 YTD ACTUAL	2014 Year-End Projection	2015 TOTAL
FUND REVENUES	\$ 499,213	\$ 527,223	\$ 475,550	\$ 443,558	\$ 1,739,000	\$ 1,796,895	\$ 484,508
FUND EXPENDITURES	\$ 876,293	\$ 421,538	\$ 754,180	\$ 875,249	\$ 1,733,289	\$ 2,183,183	\$ 477,690
NET OPERATING POSITION	\$ (377,081)	\$ 105,685	\$ (278,630)	\$ (431,691)	\$ 5,711	\$ (386,288)	\$ 6,818
<b>Fund Balance Needed to Balance Budget</b>	<b>\$ 377,081</b>		<b>\$ 278,630</b>	<b>\$ 431,691</b>		<b>\$ 386,288</b>	
beginning year Cash and Cash Equivalents, A/R			\$ 836,723	\$ 1,635,930		\$ 1,635,930	\$ 1,249,642
budget surplus/deficit			\$ (278,630)	\$ (431,691)		\$ (386,288)	\$ 6,818
3 months Operating - reserve policy			\$ (113,000)	\$ (115,712)		\$ (115,712)	\$ (119,710)
Restricted Funds (Bond Gov) per auditors			\$ (120,062)	\$ (98,258)		\$ (98,258)	\$ (98,258)
Total Available Fund Balance Dec. 31			\$ 325,031	\$ 990,269		\$ 1,035,672	\$ 1,038,492
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31			\$ 438,031	\$ 1,105,981		\$ 1,151,384	\$ 1,158,202

**SANITATION REVENUE**

04-17-3401	INTEREST INCOME	\$ 2,595.48	\$ 1,146.15	\$ 2,300.00	\$ 500.00	\$ 254.00	\$ 1,000.00	500
04-17-3400	OTHER INCOME (GRANT TO BE J.E'd)					\$ 7,300.00		0
04-17-3402	Construction Loan Draws New Plant					\$ 1,348,395.00		0
04-17-3410	TAP CONNECTION FEES	\$ 51,000.00	\$ 76,500.00	\$ 25,500.00	\$ 25,500.00	\$ 42,500.00	\$ 42,500.00	51,000

**04-17-3490 SANITATION USERS' FEE**

TOTAL SANITATION REVENUE	\$ 445,617.04	\$ 449,576.84	\$ 447,750.00	\$ 417,558.00	\$ 340,551.00	\$ 405,000.00	\$ 433,008
TOTAL FUND REVENUE	\$ 499,212.52	\$ 527,222.99	\$ 475,550.00	\$ 443,558.00	\$ 1,739,000.00	\$ 1,796,895.00	\$ 484,508.00

**ALLOCATED EXPENSES**

04-44-4008	OFFICE OPERATIONS	\$ 2,171.63	\$ 1,919.47	\$ 3,000.00	\$ -	\$ 375.00	\$ 375.00	\$ -
04-44-4010	POSTAGE	\$ 2,589.90	\$ 2,457.45	\$ 2,500.00	\$ -	\$ 1,785.00	\$ 2,000.00	\$ -
04-44-4011	EQUIPMENT MAINTENANCE	\$ 1,386.64	\$ 2,061.76	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -
04-44-4014	DUES & SUBSCRIPTIONS	\$ 277.51	\$ 525.53	\$ 400.00	\$ -	\$ -	\$ -	\$ -
04-44-4015	SEMINARS/MEETINGS	\$ 79.35	\$ 295.84	\$ 450.00	\$ -	\$ -	\$ -	\$ -
04-44-4016	TRAVEL EXPENSES	\$ 85.26	\$ 142.85	\$ 100.00	\$ -	\$ -	\$ -	\$ -
04-44-4018	STAFF SERVICES	\$ 65.75	\$ 104.28	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4022	UNEMPLOYMENT INSURANCE EXPENSE	\$ -	\$ 76.83	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4023	WORK COMP EXP	\$ 4,087.21	\$ 2,030.80	\$ 4,200.00	\$ -	\$ -	\$ -	\$ -
04-44-4032	ATTORNEYS FEES	\$ 4,995.94	\$ 4,316.80	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
04-44-4033	ENGINEERING FEES	\$ 13,101.75	\$ 1,119.88	\$ -	\$ -	\$ -	\$ -	\$ -
04-44-4041	PC, SOFTWARE & PRINTERS	\$ 6,540.17	\$ 920.93	\$ 500.00	\$ -	\$ -	\$ -	\$ -
04-44-4055	PC TECHNICIAN FEES	\$ 1,449.07	\$ 1,240.95	\$ 500.00	\$ -	\$ -	\$ -	\$ -
04-44-4057	TELEPHONE EXP	\$ 245.44	\$ 62.47	\$ 500.00	\$ -	\$ -	\$ -	\$ -
04-44-4102	AUDITING FEES	\$ 2,497.20	\$ 864.40	\$ 1,900.00	\$ -	\$ -	\$ -	\$ -
04-44-4800	GENERAL INSURANCE	\$ 5,688.57	\$ 6,724.94	\$ 5,800.00	\$ -	\$ -	\$ -	\$ -
04-44-4820	LMC CODIFICATION EXP	\$ 507.32	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -
04-44-5009	COPIER LEASE EXP	\$ 265.39	\$ 422.48	\$ 900.00	\$ -	\$ -	\$ -	\$ -
04-44-8004	Transfer to General Fund for Allocated Exp	\$ -	\$ -	\$ -	\$ 28,845.00	\$ 14,423.00	\$ 28,845.00	\$ 31,215
TOTAL ALLOCATED EXPENSES	\$ 46,034.10	\$ 25,287.66	\$ 28,500.00	\$ 28,845.00	\$ 16,583.00	\$ 31,220.00	\$ 31,215.00	

**ADMINISTRATION**

04-50-4000	FULLTIME SALARIES (ADMIN)	\$ 45,190.00	\$ 55,181.79	\$ 54,773.00	\$ 57,213.00	\$ 57,090.00	\$ 65,000.00	\$ 51,000
------------	---------------------------	--------------	--------------	--------------	--------------	--------------	--------------	-----------

04-50-4001	PARTTIME SALARIES	\$ 17,605.04	\$ 10,934.59	\$ 7,804.00	\$ 8,379.00	\$ 9,450.00	\$ 10,000.00	\$ 12,000
04-50-4006	OUTSIDE PROF SERVICE FEES	\$ 1,060.00	\$ 4,197.57	\$ 5,000.00	\$ 5,000.00	\$ 567.00	\$ 1,000.00	\$ 5,000
04-50-4008	OFFICE OPERATIONS	\$ 956.51	\$ 102.65	\$ 1,000.00	\$ -	\$ 268.00	\$ 300.00	\$ -
04-50-4010	POSTAGE	\$ -	\$ 3.25	\$ -	\$ -	\$ 6.00	\$ 6.00	\$ -
04-50-4011	EQUIPMENT & SMALL TOOLS	\$ 632.70	\$ 158.60	\$ 4,600.00	\$ 4,600.00	\$ 626.00	\$ 650.00	\$ 4,600
04-50-4015	SEMINARS	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
04-50-4024	PAYROLL TAXES - ER	\$ 5,101.51	\$ 5,013.61	\$ 4,787.00	\$ 4,700.00	\$ 4,928.00	\$ 5,750.00	\$ 5,500
04-50-4025	EMPLOYEE INS - ER	\$ 14,544.50	\$ 7,941.42	\$ 7,919.00	\$ 7,500.00	\$ 8,997.00	\$ 10,000.00	\$ 8,250
04-50-4026	RETIREMENT CONTRIBUTION - ER	\$ 1,491.02	\$ 1,119.33	\$ 1,877.00	\$ 1,100.00	\$ 1,373.00	\$ 1,500.00	\$ 1,400
04-50-4032	ATTORNEYS FEES	\$ 1,142.18	\$ 1,208.34	\$ 1,000.00	\$ 1,200.00	\$ 1,038.00	\$ 11,000.00	\$ 6,000
04-50-4033	ENGINEERING FEES	\$ 10,849.29	\$ 1,709.00	\$ 30,000.00	\$ 30,000.00	\$ 1,967.00	\$ 2,500.00	\$ 30,000
04-50-4050	MISCELLANEOUS EXPENSE	\$ 2,142.50	\$ 298.49	\$ 1,500.00	\$ 1,500.00	\$ 96.00	\$ 125.00	\$ 1,500
04-50-4055	PC TECHNICIAN FEES	\$ 628.59	\$ 113.34	\$ -	\$ -	\$ 57.00	\$ -	\$ -
04-50-4500	Transfer Out to GF LESAP	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -
04-50-4999	Transfer to Flood Fund (reimbursable salaries)	\$ -	\$ (26,592.15)	\$ -	\$ -	\$ -	\$ (20,000.00)	\$ (15,000)
TOTAL ADMINISTRATION		\$ 101,343.84	\$ 61,389.83	\$ 123,760.00	\$ 124,192.00	\$ 95,808.00	\$ 87,831.00	\$ 110,250.00

TREATMENT									
04-62-4006	OUTSIDE PROF SERVICE FEES	\$ 103,529.10	\$ 76,610.26	\$ 118,890.00	\$ 80,000.00	\$ 76,874.00	\$ 80,000.00	\$ 80,000	
04-62-4015	SEMINARS/MEETINGS	\$ -	\$ 141.61	\$ -	\$ -	\$ -	\$ -	\$ -	
04-62-4017	ELECTRIC SERVICES	\$ 42,228.42	\$ 38,207.75	\$ 40,660.00	\$ 40,660.00	\$ 32,981.00	\$ 34,000.00	\$ 40,660	
04-62-4020	NATURAL GAS SERVICE	\$ 1,496.46	\$ 1,283.39	\$ 1,500.00	\$ 1,500.00	\$ 1,163.00	\$ 1,500.00	\$ 1,500	
04-62-4021	TELEPHONE SERVICE	\$ 2,122.63	\$ 2,230.89	\$ 1,500.00	\$ 1,500.00	\$ 843.00	\$ 1,000.00	\$ 1,500	
04-62-4024	PAYROLL TAXES - ER	\$ -	\$ 176.33	\$ -	\$ -	\$ 95.00	\$ 95.00	\$ -	
04-62-4025	EMPLOYEE INS - ER	\$ 58.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-62-4026	RETIREMENT CONTRIBUTION - ER	\$ 6,268.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
04-62-4027	MAINTENANCE & SUPPLIES	\$ 10,568.83	\$ 16,894.00	\$ 13,800.00	\$ 13,800.00	\$ 20,407.00	\$ 23,000.00	\$ 20,000	
04-62-4029	VEHICLE MAINT EXP	\$ 281.50	\$ 903.05	\$ -	\$ -	\$ 49.00	\$ 50.00	\$ 500	
04-62-4030	GASOLINE,OIL,ETC.	\$ -	\$ 4.37	\$ -	\$ -	\$ -	\$ -	\$ 50	
04-62-4031	CHEMICALS,LAB & LAB SUPPLIES	\$ 25,755.90	\$ 3,529.19	\$ 18,000.00	\$ 18,000.00	\$ 4,520.00	\$ 4,750.00	\$ 18,000	
04-62-4041	PC,SOFTWARE & PRINTERS	\$ -	\$ -	\$ -	\$ -	\$ 42.00	\$ 100.00	\$ -	
04-62-5202	SLUDGE DISPOSAL	\$ 63,168.73	\$ 74,307.00	\$ 45,000.00	\$ 85,000.00	\$ 60,854.00	\$ 80,000.00	\$ 85,000	
TOTAL TREATMENT		\$ 255,477.93	\$ 214,287.84	\$ 239,340.00	\$ 240,460.00	\$ 198,395.00	\$ 225,062.00	\$ 247,210.00	

COLLECTION & TRANSMISSION									
04-64-4005	COLLECT/TRANSMIT SALARIES	\$ 32,055.85	\$ 33,263.12	\$ 29,309.00	\$ 29,170.00	\$ 25,964.00	\$ 30,000.00	\$ 31,500	
04-64-4006	OUTSIDE PROF SERVICE FEES	\$ 910.51	\$ 6,395.02	\$ -	\$ -	\$ 632.00	\$ 750.00	\$ -	
04-64-4024	PAYROLL TAXES - ER	\$ 2,573.14	\$ 2,488.32	\$ 2,242.00	\$ 2,232.00	\$ 1,928.00	\$ 2,300.00	\$ 2,950	
04-64-4025	EMPLOYEE INS - ER	\$ 10,501.79	\$ 5,022.39	\$ 6,454.00	\$ 6,000.00	\$ 4,242.00	\$ 5,250.00	\$ 6,000	
04-64-4026	RETIREMENT CONTRIBUTION - ER	\$ 417.79	\$ 287.82	\$ 879.00	\$ 900.00	\$ 255.00	\$ 325.00	\$ 1,200	
04-64-4027	MAINTENANCE & SUPPLIES	\$ 6,003.85	\$ 5,959.18	\$ 5,000.00	\$ 5,000.00	\$ 5,939.00	\$ 6,500.00	\$ 6,500	
04-64-4029	VEHICLE MAINT EXP	\$ 667.04	\$ 1,125.96	\$ 600.00	\$ 600.00	\$ 215.00	\$ 300.00	\$ 600	
04-64-4030	GASOLINE, OIL, ETC.	\$ 1,933.46	\$ 1,089.68	\$ 1,600.00	\$ 1,600.00	\$ 2,640.00	\$ 3,000.00	\$ 2,500	
04-64-4035	UNIFORMS EXPENSE	\$ 380.31	\$ 165.32	\$ 350.00	\$ 350.00	\$ 338.00	\$ 350.00	\$ 350	
04-64-4309	STORM & SEWER DRAINAGE	\$ 4,801.48	\$ 1,169.74	\$ 5,000.00	\$ 5,000.00	\$ 2,160.00	\$ 3,000.00	\$ 5,000	
04-64-5105	DISCHARGE PERMIT	\$ 2,315.00	\$ 4,480.00	\$ 2,500.00	\$ 2,500.00	\$ 1,075.00	\$ 2,500.00	\$ 2,500	
04-64-5200	LINE REPAIRS & CLEANING	\$ 16,598.91	\$ 28,970.48	\$ 16,000.00	\$ 16,000.00	\$ 22,915.00	\$ 24,000.00	\$ 20,000	
TOTAL COLLECTION & TRANSMISSION		\$ 79,159.13	\$ 90,417.03	\$ 69,934.00	\$ 69,352.00	\$ 68,303.00	\$ 78,275.00	\$ 79,100.00	

CAPITAL OUTLAY

04-66-4038	CAPITAL PURCHASES (truck,compressor,Xpress Bill, Civic Plus)	\$	394,278.08	\$	30,155.83	\$	292,646.00	\$	412,400.00	\$	5,805.00	\$	412,400.00	\$	9,915
04-70-4006	MMWTP Construction Pmts top Honeywell										\$ 1,348,395.00		\$ 1,348,395.00		
	TOTAL CAPITAL OUTLAY	\$	394,278.08	\$	30,155.83	\$	292,646.00	\$	412,400.00	\$	1,354,200.00	\$	1,760,795.00	\$	9,915.00
	TOTAL FUND EXPENDITURES	\$	876,293.08	\$	421,538.19	\$	754,180.00	\$	875,249.00	\$	1,733,289.00	\$	2,183,183.00	\$	477,690.00

**PARKS & RECREATION FUND** 11-18-2014 updated  
Home w/ improved basement pays rec fee

2012 ACTUAL      2013 ACTUAL      2013 BUDGET      2014 BUDGET      2014 YTD ACTUAL      2014 Year-End Projection      2015 BUDGET

REVENUES

TAXES														
08-10-3007	HOME ADDITIONS FEE - PARKS	\$ 21,495.96	\$ 35,743.08	\$ 15,000	\$ 15,000	\$ 15,000	\$ 19,604.00	\$ 20,000	\$ 18,500					
	TOTAL TAXES	\$ 21,495.96	\$ 35,743.08	\$ 15,000	\$ 15,000	\$ 15,000	\$ 19,604	\$ 20,000	\$ 18,500					

PARKS/RECREATION REVENUE

08-21-3003	SALES TAX: MEADOW PARK - 1%	\$ 178,379.07	\$ 170,343.91	\$ 168,908	\$ 101,345	\$ 178,908	\$ 190,000	\$ 190,000
08-21-3005	USE TAX: MEADOW PARK - 1%	\$ 50,620.90	\$ 64,028.30	\$ 42,651	\$ 42,651	\$ 42,559	\$ 60,000	\$ 50,000
08-21-3400	OTHER INCOME	\$ 1,341.94	\$ 1,601.18	\$ 1,500	\$ 1,000	\$ 7	\$ 25	\$ 100
08-21-3401	INTEREST INCOME	\$ 1,199.19	\$ 550.72	\$ 750	\$ 500	\$ 122	\$ 250	\$ 500
08-21-3402	PARK DONATIONS	\$ 839.51	\$ 678.00	\$ 1,000	\$ 500	\$ 0	\$ 500	\$ 4,500
08-21-3413	PARK GRANTS	\$ -	\$ 600.00	\$ 0	\$ 0	\$ 15,000	\$ 15,000	\$ -
08-21-3424	GOCCO GRANT	\$ 42,460.00	\$ -	\$ 3,600	\$ 0	\$ 0	\$ -	\$ -
08-21-3440	GAP CONTRIBUTIONS	\$ 25.00	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -
08-21-3500	TRANSFER IN FROM GENERAL FUND	\$ 1,700.00	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -
08-21-3509	TRANSFER IN FROM CONSRV TRUST	\$ 15,000.00	\$ -	\$ 15,000	\$ 15,000	\$ 0	\$ 0	\$ 15,000
	TOTAL PARKS/RECREATION REVENUE	\$ 291,565.61	\$ 237,802.11	\$ 233,409	\$ 160,996	\$ 236,596	\$ 265,775	\$ 260,100

PARK DIVISION REVENUE

08-22-3891	CAMPING REVENUES	\$ 97,017.50	\$ 87,850.79	\$ 89,500	\$ 13,425	\$ 7,337	\$ 57,215	\$ 82,000
08-22-3892	SHELTER HOUSE REVENUES	\$ 2,310.00	\$ 2,495.00	\$ 2,500	\$ 375	\$ 0	\$ -	\$ 2,750

08-22-3893	PARKING FEES: MEADOW PARK/BOHN PARK (combined for 2015)	\$ 17,917.27	\$ 20,424.64	\$ 25,000	\$ 3,750	\$ 0	\$ 10,055	\$ 17,000
08-22-3894	DOG PARK FEES	\$ 1,662.50	\$ 1,650.00	\$ 1,800	\$ 270	\$ 1,510	\$ 1,510	\$ 1,500
08-22-3895	SPECIAL EVNT/LG GROUP PERMITS	\$ 5,428.00	\$ 4,050.00	\$ 8,000	\$ 1,200	\$ 2,525	\$ 4,450	\$ 9,500
08-22-3896	PARKING FEE: BOHN PARK(goes away in '15)	\$ 8,111.46	\$ 4,459.19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
08-22-3897	CSO TICKET REVENUE - PARKS(goes away '15 - automation)	\$ (6,770.00)	\$ -	\$ 4,500	\$ 675	\$ 0	\$ -	\$ 500
	TOTAL PARK DIVISION REVENUE	\$ 125,676.73	\$ 120,929.62	\$ 131,300	\$ 19,695	\$ 11,372	\$ 73,240	\$ 113,250

RECREATION DIVISION REVENUE

08-23-3800	RECR PROGRAM REVENUES(je corrections)	\$ 4,351.65	\$ 9,428.76	\$ 12,000	\$ 9,600	\$ 16,214	\$ 5,305	\$ 13,000
08-23-3801	MISC RECREATION EVENTS REV(goes away '15)	\$ 1,963.00	\$ 1,345.00	\$ -	\$ -	\$ -	\$ -	\$ 2,750
new	SENIOR PROGRAM REVENUE(new in '15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-23-3804	ADULT SOFTBALL REVENUES(change to Baseball/Softball)	\$ 5,985.00	\$ 8,121.71	\$ 9,500	\$ -	\$ -	\$ -	\$ 1,500
08-23-3860	DUMP STATION REVENUE(move to Park Division Revenue?)	\$ 1,263.00	\$ 1,185.00	\$ 1,300	\$ 1,300	\$ 1,110	\$ -	\$ 1,500
	TOTAL RECREATION DIVISION REVENUE	\$ 13,562.65	\$ 20,080.47	\$ 22,800.00	\$ 10,900.00	\$ 17,324	\$ 6,805	\$ 19,750

CULTURAL REVENUE

08-24-3400	LAHC GRANTS/DONATIONS INCOME	\$ 9,123.04	\$ 5,248.54	\$ 8,784	\$ 0	\$ 0	\$ -	\$ -
08-24-3404	OTHER EVENTS REVENUE	\$ 1,160.00	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -
08-24-3850	SCFD GRANT REVENUE	\$ (300.00)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 3,600
	TOTAL CULTURAL REVENUE	\$ 9,983.04	\$ 5,248.54	\$ 8,784	\$ -	\$ -	\$ -	\$ 3,600

SPECIAL EVENT REVENUE															
08-25-3404	SPECIAL EVENTS REVENUES	\$	4,739.17	\$	1,861.50		500		500		-	-	1,500		
08-25-3406	LYONS 5K RIVER RUN REVENUE	\$	10,814.00	\$	12,960.00		13,000		-		4,180	-	12,000		
08-25-3407	LYONS OUTDOOR GAMES REVENUE	\$	27,265.00	\$	13,742.41		12,000		10,000		50,736	61,078	85,000		
08-25-3410	PARADE OF LIGHTS REVENUE	\$	2,665.00	\$	2,896.00		6,500		6,000		2,100	6,000	7,500		
08-25-3820	LYONS GOOD OLD DAYS REVENUE	\$	8,326.75	\$	11,945.35		10,000		10,000		15,723	15,723	15,750		
	TOTAL SPECIAL EVENT REVENUE	\$	53,809.92	\$	43,405.26	\$	42,000	\$	26,500	\$	72,739	\$	86,981	\$	121,750

TOTAL FUND REVENUE \$ 516,093.91 \$ 463,209.08 \$ 453,293 \$ 233,091 \$ 357,635 \$ 452,801 \$ 533,350

EXPENDITURES

ALLOCATED EXPENSES															
08-44-4008	OFFICE OPERATIONS	\$	2,731.37	\$	1,319.38		2,000		-		-	-	-		
08-44-4010	POSTAGE	\$	386.48	\$	366.24		500		-		-	-	-		
08-44-4011	EQUIPMENT MAINTENANCE	\$	1,329.91	\$	1,767.31		1,000		-		-	-	-		
08-44-4014	DUES & SUBSCRIPTIONS	\$	488.74	\$	450.48		250		-		-	-	-		
08-44-4015	SEMINARS/MEETINGS	\$	160.74	\$	253.59		300		-		-	-	-		
08-44-4016	TRAVEL EXPENSES	\$	73.09	\$	122.44		100		-		-	-	-		
08-44-4018	STAFF SERVICES	\$	56.36	\$	89.38		-		-		-	-	-		
08-44-4022	UNEMPL INS EXP	\$	-	\$	65.85		250		-		-	-	-		
08-44-4023	WORK COMP EXP	\$	3,503.46	\$	1,740.76		2,500		-		-	-	-		
08-44-4032	ATTORNEYS FEES	\$	3,987.39	\$	3,836.27		3,500		-		-	-	-		
08-44-4033	ENGINEERING FEES	\$	803.47	\$	1,009.52		1,500		-		-	-	-		
08-44-4041	PC, SOFTWARE & PRINTERS	\$	2,229.59	\$	789.40		200		-		-	-	-		
08-44-4055	PC TECHNICIAN FEES	\$	1,383.84	\$	1,063.76		850		-		-	-	-		
08-44-4057	TELEPHONE EXP	\$	217.87	\$	21.14		-		-		-	-	-		
08-44-4102	AUDITING FEES	\$	2,140.54	\$	740.94		1,600		-		-	-	-		
08-44-4800	GENERAL INSURANCE	\$	4,887.71	\$	5,764.46		4,000		-		-	-	-		
08-44-4820	LMC CODIFICATION EXP	\$	568.78	\$	-		300		-		-	-	-		
08-44-5009	COPIER LEASE EXP	\$	278.53	\$	362.11		-		-		-	-	-		
08-44-8008	Transfer to General Fund for Allocated Exp	\$	-	\$	-		-		-		-	-	-		
	TOTAL ALLOCATED EXPENSES	\$	25,227.87	\$	19,763.03	\$	18,850	\$	18,356	\$	9,175	\$	18,356	\$	19,864

ADMINISTRATION															
08-50-4000	FULLTIME SALARIES (ADMIN)	\$	20,919.95	\$	20,280.01		14,233		14,233		14,592	21,000	15,000		
08-50-4006	OUTSIDE PROF SERVICE FEES	\$	1,775.00	\$	333.50		-		-		762	1,000	1,000		
08-50-4008	OFFICE OPERATIONS	\$	2,713.29	\$	3,328.25		2,000		2,000		1,503	2,000	2,000		
08-50-4010	POSTAGE	\$	5.75	\$	875.79		-		-		-	-	-		
08-50-4011	EQUIPMENT & SMALL TOOLS	\$	421.44	\$	-		500		500		-	-	500		
08-50-4014	DUES & SUBSCR	\$	811.00	\$	-		750		750		-	-	750		
08-50-4015	SEMINARS/MEETINGS	\$	-	\$	-		1,200		1,200		-	-	1,200		
08-50-4021	TELEPHONE SERVICE	\$	3,195.66	\$	3,477.66		2,800		2,800		2,294	2,800	2,800		
08-50-4024	PAYROLL TAXES - ER	\$	1,805.65	\$	1,503.65		1,089		1,089		1,092	1,250	1,150		
08-50-4025	EMPLOYEE INS - ER	\$	6,248.99	\$	4,137.09		2,625		2,625		1,601	2,000	3,000		
08-50-4026	RETIREMENT CONTRIBUTION - ER	\$	583.38	\$	431.97		427		427		438	500	600		
08-50-4032	ATTORNEYS FEES	\$	3,964.00	\$	2,362.50		-		2,500		255	500	2,500		
08-50-4033	ENGINEERING FEES	\$	180.00	\$	-		-		-		-	-	-		
08-50-4036	ADVERTISING & PUBLISHING	\$	2,555.08	\$	5,731.30		3,100		2,000		-	500	2,000		
08-50-4041	PC, SOFTWARE & PRINTERS	\$	379.00	\$	199.99		1,500		1,500		-	-	1,500		
08-50-4050	MISCELLANEOUS EXPENSE	\$	5,112.98	\$	29.16		500		500		4,889	6,000	4,500		
08-50-4055	PC TECHNICIAN FEES	\$	170.00	\$	340.00		250		250		-	-	250		
08-50-4999	Transfer To Flood (reimbursable salaries)	\$	-	\$	(37,432.16)		-		-		-	(25,500)	(35,500)		
	TOTAL ADMINISTRATION	\$	50,841.17	\$	5,598.71	\$	30,974	\$	32,374	\$	27,426	\$	12,550	\$	38,750

PARKS DIRECTOR	08-51-4000	FULLTIME SALARIES DIRECTOR	\$	59,657.74	\$	59,076.94	58,477	58,477	42,220	60,000	62,000
	08-51-4024	PAYROLL TAXES - ER	\$	5,256.56	\$	4,384.69	13,527	4,473	3,116	4,500	4,750
	08-51-4025	EMPLOYEE INS - ER	\$	18,903.43	\$	19,308.92	38,851	19,589	7,639	10,000	11,250
	08-51-4026	RETIREMENT CONTRIBUTION - ER	\$	1,754.22	\$	1,772.21	5,305	1,754	1,267	1,500	1,700
		TOTAL PARKS DIRECTOR	\$	85,571.95	\$	84,542.76	116,160	84,293	54,242	76,000	79,700
SPECIAL EVENTS	08-55-4303	GOOD OLD DAYS EXP	\$	8,370.11	\$	6,966.61	9,000	9,000	19,468	19,468	15,500
	08-55-4705	SPECIAL EVENTS EXPENSE	\$	3,989.71	\$	1,249.35	1,000	1,000	-	-	1,500
	08-55-4707	PARADE OF LIGHTS EXPENSES	\$	8,522.58	\$	7,561.88	8,500	8,500	(300)	8,500	9,250
	08-55-4709	LYONS SK RIVER RUN	\$	8,166.93	\$	10,168.87	10,000	-	1,212	1,212	9,250
	08-55-4710	LYONS OUTDOOR GAMES	\$	21,703.85	\$	7,498.98	12,000	6,000	44,938	44,938	64,500
		TOTAL SPECIAL EVENTS	\$	50,753.18	\$	33,445.69	40,500	24,500	65,318	74,118	100,000
CULTURE EXPENDITURES	08-56-4700	CULTURAL - OTHER	\$	5,114.08	\$	2,950.00	5,500	5,500	300	3,200	7,000
	08-56-4708	LAHC EXPENSES	\$	5,144.46	\$	6,325.95	11,620	-	-	-	-
		TOTAL CULTURE EXPENDITURES	\$	10,258.54	\$	9,275.95	17,120	5,500	300	3,200	7,000
PARKS DEPT	08-60-4000	FULLTIME SALARIES (ADMIN)	\$	31,356.61	\$	34,455.59	32,597	33,420	22,014	32,000	35,000
	08-60-4001	PARTTIME SALARIES	\$	43,454.80	\$	29,417.73	23,927	37,567	13,204	22,000	50,000
	08-60-4002	MAINTENANCE SALARIES	\$	58,479.08	\$	68,803.24	61,823	63,745	47,168	62,000	72,500
	08-60-4012	BLDG MAINT & GROUNDS	\$	26,097.25	\$	30,502.95	43,266	25,960	9,991	12,500	26,000
	08-60-4017	ELECTRIC SERVICES	\$	6,187.80	\$	5,112.98	6,250	6,250	3,119	4,800	6,250
	08-60-4024	PAYROLL TAXES - ER	\$	10,615.61	\$	9,587.24	-	10,307	6,021	8,500	13,500
	08-60-4025	EMPLOYEE INS - ER	\$	23,855.60	\$	23,252.37	-	19,500	18,977	21,000	23,000
	08-60-4026	RETIREMENT CONTRIBUTION - ER	\$	923.00	\$	1,033.63	-	1,100	660	950	1,200
	08-60-4027	MAINTENANCE & SUPPLIES	\$	19,390.77	\$	18,231.13	24,000	14,400	2,884	4,000	15,000
	08-60-4029	VEHICLE MAINT EXP	\$	846.86	\$	7,494.86	2,000	1,200	1,005	1,300	1,500
	08-60-4030	GASOLINE, OIL, ETC.	\$	4,863.22	\$	3,495.91	5,500	3,300	2,792	3,500	3,750
	08-60-4035	UNIFORMS EXPENSE	\$	150.00	\$	273.52	500	300	-	-	1,250
	08-60-4038	CAPITAL IMPRINT - CAPITALIZED	\$	34,540.50	\$	4,250.00	-	-	-	-	-
	08-60-4040	GAP EXPENDITURES	\$	1,216.61	\$	-	-	-	-	-	-
	08-60-4041	P.C. SOFTWARE & PRINTERS	\$	-	\$	-	1,500	1,500	-	-	1,500
	08-60-4050	MISCELLANEOUS EXPENSE	\$	6,976.20	\$	1,635.05	1,500	1,500	50	150	1,500
	08-60-4311	SANITARY SRVS-TRASH,PORTAL:PRF	\$	4,725.68	\$	3,172.96	4,300	2,580	1,550	2,000	3,000
	08-60-4317	RIVER COURSE MAINT	\$	557.50	\$	1,417.50	4,000	2,400	-	-	2,000
	08-60-4321	PARK SIGNAGE	\$	-	\$	294.23	1,500	900	387	500	1,000
	08-60-4322	TREE MAINTENANCE	\$	5,000.00	\$	1,120.00	4,500	2,700	-	-	2,700
	08-60-4385	PARK LAND PURCHASES	\$	-	\$	-	-	-	576	576	-
CAPITAL OUTLAY	08-60-4392	GOCO Grant EXP	\$	-	\$	121,518.54	130,000	-	-	-	-
	08-60-6350	CSO EXPENDITURES - PARKS	\$	-	\$	-	4,500	-	-	-	-
		TOTAL PARKS DEPT	\$	279,237.09	\$	365,069.43	351,663	228,629	130,398	175,776	260,650
CAPITAL OUTLAY	08-66-4038	CAPITAL PURCHASES (20% of \$14,075 compressor, Xpress Bill, CWC Plus)	\$	54,959.05	\$	40,250.00	44,150	-	-	-	4,015
		TOTAL CAPITAL OUTLAY	\$	54,959.05	\$	40,250.00	44,150	-	-	-	4,015
BASEBALL SOFTBALL REC EXP	08-70-4050	BASEBALL SOFTBALL EXPENSE	\$	2,620.00	\$	1,694.21	4,000	-	-	-	750
		TOTAL BASEBALL SOFTBALL REC EXP	\$	2,620.00	\$	1,694.21	4,000	-	-	-	750



GRANTS FUND

The 2014 Grants Funds are made up of two Special Revenue Funds and include Federal, State, and Local grants. Fund 19 is the tracking source for the 2013 Flood Event due to multi-year costs, as well as many other local and state grants and donations. All expenditures will be offset by revenues. These revenues will be direct payments, reimbursements, and fund transfers. For budgeting purposes - one revenue account and one expenditure account will be utilized. All grants and events being tracked will have their own specific revenue and expenditure department. Fund 21 was created in 2014 to track mainly the CDBG-DR grant as well as possibly more grants in the future.

Account	2014 Budget		2014 YTD		2014 Year End Projection		2015 Budget
	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue
<b>FUND 19 Grants</b>	\$ 25,000,000	\$ 25,000,000	\$ 5,162,214	\$ 5,399,297	\$ 6,000,000	\$ 6,000,000	\$ 15,000,000
Net Total	\$ -	\$ -	\$ -	\$ (237,083.00)	\$ -	\$ -	\$ -
<b>FUND 21 Grants</b>	\$ 500,000	\$ 500,000	\$ -	\$ 66,334	\$ 100,000	\$ 100,000	\$ 10,000,000
Net Total	\$ -	\$ -	\$ (66,334.00)	\$ -	\$ -	\$ -	\$ -

Fund Balance	Fund 19	Fund 21
Beginning Jan 1, 2014	\$ (3,250,254)	\$ -
Ending Dec 31, 2014	\$ -	\$ -
Beginning Jan 1, 2015	\$ -	\$ -
Ending Dec 31, 2015	\$ -	\$ -