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

1) The property tax revenue in 2010 is based on the assessed valuation dated 11/25/2009 by the Boulder County Assessor. Total mill levy = 13.885 mills, a decrease of .217 mills compared to 2009.

2) CSU/DOLA grant projects $980 Corridor Trail Improv, $1,480 Library Expansion Design, & $1,280 Eastern Trail connection with Foothills Hwy

3) Funding for Youth & Community Specialist position

4) Pending assessment grant for the Lyons Depot Library building, amount included in transfer to the Library Fund.

** Includes crossing guard ($1,447) & gardening club ($1,500) grants from LCF

		2008 ACTUAL	2008 BUDGET	YEAR-TO-DATE 10/31/2009 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	2010 BUDGET	
EXPENDITURES:								
EXPENDITURES TO BE ALLOCATED TO ALL FUNDS								
01. 44.4008	Office Supplies & Operations	20,584	23,000	18,643	20,000	20,371	20,000	
01. 44.4010	Postage	7,959	10,000	7,247	10,000	9,047	10,000	
01. 44.4011	Off Equip Maint/Software support	11,766	17,221	11,099	17,221	15,299	17,221	
01. 44.4014	Dues & Subscriptions	6,852	7,826	3,877	6,779	5,152	6,869	
01. 44.4015	Training & Meetings	4,873	9,150	1,774	7,000	4,066	6,880	
01. 44.4016	Travel, Meals, Lodging	5,273	6,325	757	4,500	4,458	5,900	
01. 44.4018	Staff Services	1,741	2,500	29	1,500	800	1,000	
01. 44.4022	Unemployment Comp	1,427	2,370	1,115	1,500	1,487	see dept's	
01. 44.4023	Workers' Comp	19,492	28,232	26,119	27,027	26,119	see dept's	
01. 44.4024	Payroll Taxes	54,575	60,423	48,381	57,357	56,058	see dept's	
01. 44.4025	Employee Insurances	176,617	180,042	163,738	221,064	201,985	see dept's	
01. 44.4026	Retirement Contribution	13,492	22,050	12,377	17,782	14,846	see dept's	
01. 44.4032	Attorneys' Fees	57,171	85,000	44,051	55,000	52,861	60,000	
01. 44.4033	Engineer	6,378	25,000	990	5,000	3,320	10,000	
01. 44.4055	PC Technician Fees	31,688	29,250	12,302	15,000	14,263	16,000	
01. 44.4102	Auditing Fees	6,900	8,500	7,100	7,250	7,100	12,100	5)
01. 44.4800	General Insurance	50,607	56,279	49,094	55,791	52,094	58,500	
01. 44.5009	Equip Lease Payment	3,934	4,200	3,370	4,200	4,044	4,560	
		481,328	577,368	412,063	533,971	493,369	229,030	
Less Allocations to Other Funds		327,361	375,501	277,319	359,123	332,783	122,873	
General Fund's Allocated Share		153,967	201,867	134,744	174,848	160,586	106,157	pg.30
ADMINISTRATION EXPENDITURES								
01. 50.4000	Admin Salaries	62,276	67,311	46,518	56,547	56,961	57,965	
01. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			5,147	**
01. 50.4025	Employee Insurances	see allocated costs		see allocated costs			11,808	
01. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,785	
01. 50.4006	Outside Services Fees	12,383	13,000	12,896	29,000	29,000	20,500	6)
01. 50.4012	Building Maint	6,358	14,000	9,037	12,000	10,344	10,500	7)
01. 50.4020	Natural Gas Service	1,578	2,800	758	1,800	1,660	2,000	
01. 50.4021	Telephone Service	8,456	12,000	6,708	10,000	9,470	10,500	
01. 50.4029	Vehicle Maintenance	5,239	2,800	209	1,800	210		8)
01. 50.4036	Publishing	3,458	3,750	2,288	3,750	2,734	2,500	
01. 50.4041	PC's, Software, Printers	19,959	22,775	6,920	10,875	10,304	7,375	9)
01. 50.4101	County Treasurer's Fee	3,498	3,572	3,965	4,012	4,050	4,131	
01. 50.4050	Other Expenditures	19,457	20,500	0	1,000	250	1,000	
	Total	142,662	162,508	89,299	130,784	124,983	135,211	
01. 66.4038	Capital Outlay	24,599	32,000	0	0	0	0	
	TOTAL ADMINISTRATION	167,261	194,508	89,299	130,784	124,983	135,211	
FUND TRANSFERS OUT								
01. 50.4509	To Library Fund	100,000	100,000	115,000	115,000	115,000	105,000	>
	TOTAL FUND TRANSFERS	100,000	100,000	115,000	115,000	115,000	105,000	
LEGISLATIVE EXPENDITURES								
01. 52.4000	Trustee Fees	9,275	11,600	6,850	11,600	9,633	11,600	
01. 52.4100	Elections	1,691	4,500	2,114	10,000	10,000	6,000	
01. 52.4036	New Ordinance Publication	1,307	4,000	1,728	1,800	2,073	1,800	
01. 52.4050	Other Expenditures	69	500	401	500	482	500	
	TOTAL LEGISLATIVE	12,342	20,600	11,093	23,900	22,188	19,900	

5) Audit fees increased for Federal Single Audit requirements of 2009 ARRA project

6) Includes $250 available to cover van rental for senior trips, $2,250 for other services including new hire physicals, vaccinations plus $12,000 interim administrator contract and $6,000 for TA relocation expenses

7) Includes $3,500 to repair Town Hall roof

8) Sold Administrative vehicles in 2009

9) Includes network software & antivirus renewals, laptop replacement for recording meetings, and contingency for printer/PC replacement in case of failures

** Payroll taxes include FICA, medicare, workers comp, and unemployment

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

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

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

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

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

		2008 ACTUAL	2008 BUDGET	---- YEAR-TO-DATE ---- 10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	**2010 BUDGET**	
	RESOURCES							
04. 17.3490	Sanitation Users' Fees	421,019	424,835	364,213	451,184	435,555	439,911	
04. 17.3410	Tap Connection Fees	85,000	212,500	25,500	51,000	34,000	34,000	1)
04. 17.3401	Interest Income	36,701	82,235	5,136	6,600	6,163	6,286	
04. 17.3400	Other Income	0	2,000	0	2,000	0	1,500	
	TOTAL	542,720	721,570	394,848	510,784	475,718	481,697	
	EXPENDITURES							
04. 44.8004	NON-CAPITAL ALLOCATED EXP	63,364	73,605	50,403	65,255	60,484	26,788	> pg.30
04. 50.4000	Administrative Salaries	45,086	50,377	34,427	40,579	40,513	38,710	
04. 50.4001	Admin Utility Billing Salaries	9,194	9,255	3,144	5,059	3,971	6,503	
04. 50.4024	Payroll Taxes	see allocated costs		see allocated costs			3,780	
04. 50.4025	Employee Insurances	see allocated costs		see allocated costs			8,932	
04. 50.4026	Retirement Contribution	see allocated costs		see allocated costs			1,401	
04. 50.4500	Transfer to General Fund				116,500	116,500		
	Total Administrative	117,644	133,237	87,974	227,393	221,468	86,114	
	OPERATIONS							
	TREATMENT PLANT							
04. 62.4004	Salaries	2,919	2,925	2,528	3,109	3,034	3,030	
04. 62.4024	Payroll Taxes	see allocated costs		see allocated costs			360	
04. 62.4025	Employee Insurances	see allocated costs		see allocated costs			719	
04. 62.4026	Retirement Contribution	see allocated costs		see allocated costs			93	
04. 62.4006	Outside Services Fees	88,277	88,277	68,504	80,999	86,825	79,784	*AWWS
04. 62.4017	Electricity	39,204	32,460	32,710	49,886	39,252	42,392	2)
04. 62.4020	Natural Gas	1,385	2,800	980	2,000	1,307	1,900	
04. 62.4021	Telephone	1,669	2,000	1,133	2,000	1,511	2,000	
04. 62.4027	Maintenance & Supplies	21,461	24,000	7,042	24,000	10,951	24,000	
04. 62.4029/30/	Contract Vehicle Expenses	10,344	10,345	3,448	3,450	3,448		3)
04. 62.4031	Chemicals, Trmt, & Lab	12,900	16,500	12,431	17,000	14,917	23,030	
04. 62.5202	Sludge Disposal	37,041	17,950	22,818	27,500	27,381	40,180	
04. 62.5203	Chlorine & CL2 Demurrage	250	250	119	259	143		3)
04. 62.4041	PC's, Software, Printers	0	1,500	0	1,000	0	1,000	
04. 62.4050	Other Expenses	1,396	2,120	440	1,000	528	1,000	
	Subtotal Treatment Plant Expenses	216,846	201,127	152,154	212,203	189,297	219,488	
	COLLECTION & TRANSMISSION							
04. 64.4005	Salaries	37,662	43,414	30,802	37,757	36,962	38,098	
04. 64.4024	Payroll Taxes	see allocated costs		see allocated costs			4,520	
04. 64.4025	Employee Insurances	see allocated costs		see allocated costs			9,524	
04. 64.4026	Retirement Contribution	see allocated costs		see allocated costs			1,170	
04. 64.4006	Outside Services Fees	0	1,000	0	1,000	0	1,000	
04. 64.4027	Maintenance & Supplies	5,119	19,500	2,613	19,500	4,336	16,000	
04. 64.4029	Vehicle Maintenance	110	1,500	60	1,500	572	1,500	
04. 64.4030	Gasoline, Oil, Etc.	2,376	2,700	1,166	2,900	1,399	1,800	
04. 64.4035	Uniform Expense	0	400	0	400	400	150	
04. 64.4309	Storm & Sewer Drainage	7,256	15,500	727	15,500	872	10,000	
04. 64.5105	Discharge Permit	2,425	3,400	2,444	3,600	2,600	3,600	
04. 64.5200	Line Repairs & Cleaning	32,273	44,750	6,470	35,000	7,764	35,000	
	Subtotal Collection/Trans Expenses	87,221	132,164	44,281	117,157	54,904	122,362	
	Total Operations Incl Allocated	421,711	466,528	284,409	556,753	465,669	427,964	
04. 66.4038	Capital Outlay	195,648	468,780	2,830	269,280	72,990	37,000	> pg.18
	TOTAL INCLUDING CAPITAL	617,359	935,308	287,239	826,033	538,659	464,964	

1) Based on 4 taps at $8,500 per tap.

2) Additional electrical demand from hydrocore/dewatering equipment

3) Costs removed from AWWS contract

		2008 ACTUAL	2008 BUDGET	---- YEAR-TO-DATE ---- 10/31/09 ACTUAL	2009 BUDGET	PROJECTED YE TOTALS	**2010 BUDGET**	
	WATER POLLUTION CONTROL REV(							
	DEBT SERVICE PAYMENTS							
04. 67.4914	WPCRF Loan Principal	25,344	25,344	19,766	26,504	26,504	241,530	4)
04. 67.4915	WPCRF Loan Interest	12,778	12,778	8,825	11,618	11,618	2,717	
	Sanitation Fund's WPCRF Debt Service	38,122	38,123	28,592	38,123	38,122	244,247	

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

SANITATION FUND CAPITAL REQUESTS
FOR BUDGET YEAR 2010

	Description	Proposed Cost
1.	Line replacement Stickney Ave 8" main trunk line	$5,000.00
2.	Line replacement Contingency for line replacements / upgrade lift stations	$25,000.00
3.	Plant improvements Dewatering containment area	$3,500.00
4.	Temperature Monitor Equipment needed per NPDES permit	$3,500.00
04.66.4038	TOTAL SANITATION FUND CAPITAL COSTS	$37,000.00

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

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