



Meeting Agenda

4:30 – 6:00 PM, Wednesday March 30, 2022 Remote Zoom Meeting

UEB Zoom Meeting access link:

<https://us02web.zoom.us/j/83201655355?pwd=UVY3ODk0ZEhuc1pBWlJlVQmJSdDJVdz09>

Password: 972968 (New security feature may be required in future)

Or call: +1 346 248 7799

Meeting ID: 832 0165 5355

Password: 972968

1. Amendments to Agenda
2. Audience Business
3. Planet Bluegrass Farm Utilities
4. Approve Minutes from March 16, 2021
5. Upcoming Meetings
 - a) No UEB meeting April 6th
 - b) MEAN Power Supply/Finance/Oversight Committee Meetings - 31 March
6. Updates
 - a) Board of Trustees – Mike Karavas
 - b) Staff, Engineering – Aaron Caplan
 - c) UEB Chair – Jim Kerr
 - d) Member Updates
7. Miscellaneous Utility Fee Issues
 - a) Multiple base fees for single tap
 - b) Minimum residential wastewater charge based on winter months Dec - Feb
8. Solar Farm and Battery Storage Status
9. 2021 Utility Financial Reports (continued discussion) – Aaron

3. Planet Bluegrass Farm Utilities

A meeting was held with Planet Bluegrass on March 28 with the following individuals:

On behalf of Planet Bluegrass:

- Zack Tucker
- Justin Konrad
- Rosi Dennett

On behalf of Town:

- Victoria Simonsen
- Brandon Dittman
- Aaron Caplan
- Phillip Strom
- Mark Browning
- Mike Karavas
- Jim Kerr
- Chris Cope

Following were various discussion points:

1. Planet Bluegrass does not plan to build a bathhouse for at least the next five years and assumes the existing house can stay on septic system until the bathhouse is built. In the mean time the campers have 24x7 access to the nearby bathhouse on the Planet Bluegrass ranch property where the festival is held. It is assumed most meals are purchased and consumed on the ranch property. Porta potties are also provided on the Farm property. Many RV campers used also have self contained facilities. A time limit for construction of the bathhouse was not discussed.
2. The existing residential house, at the time outside of town, connected to Lyons water in 1973 and paid a tap roughly three times the existing tap rate. A water share was not paid. It is assumed the house is grandfather in as far as a water share is required.
3. Brandon Dittman, Town Legal Counsel, made the point that the Lyons Municipal Code (LMC) requires an additional connection for the bathhouse, although it was noted this can be waived by the BOT. Also noted was that the online LMC has not yet been updated with the recent water and sewer changes.
4. The house is a residential use, the bathhouse is commercial use and will require a separate water connection, water share, and base/usage fees.
5. It is expected the BOT will allow Planet Bluegrass to purchase Lake McIntosh water shares instead of a CBT share. Although only 1.4 Lake McIntosh shares are required they can only be purchase as whole increments so 2 shares will need to be purchase. It is expected these shares will be purchased shortly for future use.
6. The bathhouse will be required to connect to Town wastewater when built. A separate tap fee will be required when a building permit is pulled. Separate base/usage fees will be required.
7. The existing residential house will be required to connect to Town wastewater when the bathhouse is built. A separate tap fee will be required when a building permit is pulled. Separate base/usage fees will be required.
8. Planet Bluegrass was arguing for the bathhouse to be allowed on the same water connection as the house as it is only used a few days per year during festivals and with the house would likely be under 270k gallons per year. They would be willing to consider the house commercial use if this were to be allowed.



UEB Meeting Minutes, March 16, 2022

Meeting Time and Location: Began at 4:30pm. Held remote via Zoom meeting.

Attendance: Jim Kerr, Lee Hall, Larry Quinn, Mike Jackson, Chris Cope, Chris Meline

Staff: Aaron Caplan

Liaison: Mark Browning (Asked by Mike Karavas to substitute for meeting)

Guests: None

1. Amendments to Agenda

Approved with addition of Planet Bluegrass utility discussion after 7.

2. Approve Minutes from March 2, 2022

Approved Unanimously with minor change of “at” to “to” in the item 3, first paragraph, last sentence.

3. Audience Business.

None.

4. Upcoming Meetings

- CAMU meeting this Friday
- MEAN annual meeting March 22-24
- MEAN Finance, Power Supply and Risk Management available online, March 31
- MEAN Board meeting, May 18-19
- SFC having work session including building codes and Ithaca Green New Deal Electrification Plan, April 12
- Comp Plan mtg last week. Kerr and Quinn attended and suggested better utility goals.

5. Updates

a) Board of Trustees, Mark Browning

General:

BOT working on new wildfire task force that delivers specific goals and recommendations to follow previous effort that made general recommendations.

Planet Bluegrass Farm

BOT held their conditional use review public hearing last night that completed the quasi judicial aspects that restricted members from discussing with staff and boards and commissions.

BOT approved site plan for the Farm area with several changes from input from town staff, boards and public. However, the BOT would like input from UEB on several utility issues which will be discussed further at the April 4 BOT meeting. Mike Karavas and Mark Browning are the subcommittee that will work on the utility issues. Would like to define requirements now prior to the building permit stage. Open issues include:

1. Water shares – How many are required?
2. Wastewater connection – existing house on septic system. Code says that it needs to connect to town sewers if property is within 400 feet.
3. Wastewater base rate – what rate will be required.

There will be at some undetermined future date a bathhouse constructed for over 1300 campers with porta potties in the interim. There is a question regarding if and when the existing house and future bathhouse needs to be connected to the town sewer system with appropriate connection fees.

The existing house has been on town water since 1973 and a tap fee paid for a ¾ inch tap. No water share was provided.

b) Staff, Engineering. Aaron Caplan

- Longs Peak finishing up storm sewer and hope to be paving by first week of April. Electric lines were removed.
- Longmont pump station project under construction. Their water line was offset somewhat from their anticipated location. They are temporarily adjusting some town storm sewers. Project to be completed by July.
- Cost sharing for Longmont and Lyons water line removals looking at about \$48,000. Probably cheaper than bidding and doing on own.
- 4th Ave Pedestrian Bridge was delivered but will not be installed until April.
- Storm sewer in front of McCain property along 4th street was found to have deteriorated so replaced.
- Summit moving slowly and blasting permit not yet issued.
- Solar electric RFP in preparation and UEB input will be solicited.

c) UEB Chair – Jim Kerr

None

d) Other UEB Members

None

6. Solar Farm and Battery Storage Status

Aaron, Jim and Lee will meet to discuss the draft RFP and the technical issues as well as delivery options. After they have consensus the draft RFP will be given to the full UEB for information and comment.

7. Spirit Hound Distillers compliance with BOT resolution 2021-58

Spirit Hound Distillers has not yet complied with purchase of the required 1.4 water shares and is apparently requesting to be relieved of this requirement.

LMC 17-14-10(g), which provides for additional charges of \$2.75 per 1,000 gallons if a water user exceeds the volume covered by water shares submitted to the Town. Spirit Hound has not yet been charged for these fees.

Aaron is planning to have a staff memo for the March 21 BOT meeting that addresses this issue.

BOT Resolution 2021-58 (6/22/21) dictated that Spirit Hound was to provide these water shares and it does not appear to be confusing. The BOT did allow the purchase of Lake McIntosh water shares instead of CBT which saves them over \$50K.

Motion – The UEB recommends that Spirit Hound be required to submit the 1.4 shares of Lake McIntosh water shares as outlined in BOT resolution 2021-58.

Approved Unanimously (Mike Jackson stepped aside due to conflict)

Added Agenda Item – Planet Bluegrass Utilities

There is a scheduled meeting on March 28 with the BOT subcommittee (Browning and Karavas) with Planet Bluegrass and the UEB subcommittee is invited to attend.

There appeared to be UEB consensus that the ‘property’ referred to in town code for required connections to town water and sewerage systems refers to the land and not the structures or other facilities located on the land.

There appeared to be UEB consensus that the existing home should be connected to the town sewage system when the bath house is constructed. There are options to connect both by gravity or by pump station. There appeared to be UEB consensus that the bath house should be constructed as soon as practical and that appropriate tap and other connection fees should be collected. These fees and water shares delayed from annexation time frame should not be further delayed.

The UEB did not have enough time for a detailed discussion or motion on these issues. Jim Kerr and Chris Cope will attend the March 28 meeting with Planet Bluegrass as the UEB subcommittee. The UEB will have a special meeting on March 30 to provide a detailed recommendation. This will likely substitute for the April 6 regular meeting.

8. 2021 Utility Financial Reports (continued discussion) – Aaron

See detailed comments by Aaron on all funds.

Postponed due to time

9. Miscellaneous Utility Fee Issues

Postponed due to time

Meeting ended: 6:10 pm. Minutes Submitted by: Larry Quinn

7. Miscellaneous Utility Fee Issues

a) Multiple base fees for single tap

b) Minimum residential wastewater charge based on winter months Dec – Feb

- Should Lyons adopt a minimum residential winter calculated wastewater amount?

Currently Lyons does not have a minimum so snowbirds with no usage during Dec-Feb get away with lower annual wastewater costs. For example Corpus Christi has a 2,000 gallons per month minimum and Fort Collins has a 3,000 gallons per month minimum.

- Why do nonresidential customers pay a lower wastewater rate \$13.25 vs \$13.50 per 1,000 gallons?
- Should the “Periodic CPI rate adjustment” be implemented this year?

LMC Wastewater “**Sec. 13-4-70. - Service rates and charges.**” follows on next couple of pages.

9. 2021 Utility Financial Reports (continued discussion) – Aaron

Electric Fund - Aaron's Revenue vs Expense Comments/Questions

Revenue

- Actual sales pretty accurate, does some non res need to go towards non taxable?
- Summit is unexpected investment fee, were there any fees other than summit in this number?
- Why no pole attachment fee?
- Can no longer plan on interest in any of the funds. What changed?
- Other income is down because MEAN's large refund decreased in 2021 from what was budgeted, this is now gone.
- "Other income" also includes fees paid by customers to cover outside pro services that were directly related to them. (N-line doing tree removal on private property, or request to remove/reinstall power for construction)

Admin

- Salaries, insurance, retirement less because we did not have full administrative or public works (maintenance side) staff
- Outside pro is much higher because engineering for electric was previously lumped in with outside pro service under maintenance, I pulled it out for better understanding

Maintenance

- Meter project didn't start in 2020 as planned so an extra \$100,000 budgeted for 2020 should have been rolled into 2021 and wasn't
- Wires xarms poles negative - probably because of a refund from a flood recovery project need to check if something from bridge
- Telephone service jumped. Why?
- MEAN estimate 99.9% spot on
- Substation unexpected maintenance this year - in particular weed removal not done for a couple years

Capital & Debt

- Did not use \$50,000 budgeted in case another capital project came up, and no Town Vehicle at \$2,000

Did not pay off 2006 bond as was planned.

Water/Sewer Fund -Aaron's Revenue vs Expense Comments/Questions

Revenue

- Water sales a little lower than estimated. Purchased water expense is down showing less water bought and sold than planned.
- Why no Northern water income?
- Sanitation sales higher than estimated, did expect this at the end of the year and increased 2022 revenue for sewer sales.
- Tap fees in both Water/Sewer are from Summit, included in the budget a couple of years ago, so not really a big improvement to the fund.
- Telephone way up in this fund also, why?

Distribution

- Water electric, water, gas way up, need to look into it, telephone also.
- Water Fund had budgeted to work on another hydrant as there are some that need work. Worked on one, then had more in line repairs so held off on hydrant work.
- Sewer line repairs and cleaning -probably need this to be around \$30,000

Capital

- Longs Peak still has a large portion to be billed. Need to check how much.

Stormwater Fund -Aaron's Revenue vs Expense Comments/Questions

Revenue

- "Other income" is the Lyons Ditch reimbursing the Town for its share of the 2nd Ave storm sewer/Lyons Ditch project

Expenses

- Outside pro services we did not do any camera and jetting of storm sewer, only did sanitary.

Capital Projects

- Mostly the 2nd Ave project and the other income covers half of it.

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICIES</u>					
02-13-3300 RESIDENTIAL ELECTRIC SALES	240,972.75	1,085,116.95	1,050,000.00	(35,116.95)	103.3
02-13-3302 NON-TAXABLE ELECTRIC SALES	35,835.36	148,880.09	125,000.00	(23,880.09)	119.1
02-13-3303 NON-RESIDENTIAL ELECTRIC SALES	77,973.00	330,224.51	342,000.00	11,775.49	96.6
02-13-3304 RECONNECTION CHARGES	.00	.00	350.00	350.00	.0
02-13-3305 INVESTMENT FEE	180,000.00	180,000.00	13,500.00	(166,500.00)	1333.3
02-13-3306 ELECTRIC SURCHARGE	600.00	607.99	.00	(607.99)	.0
02-13-3307 POLE ATTACHMENT FEE	.00	.00	500.00	500.00	.0
TOTAL CHARGES FOR SERVICIES	535,381.11	1,744,829.54	1,531,350.00	(213,479.54)	113.9
<u>INVESTMENT</u>					
02-17-3500 INTEREST INCOME	48.96	361.23	5,000.00	4,638.77	7.2
TOTAL INVESTMENT	48.96	361.23	5,000.00	4,638.77	7.2
<u>OTHER INCOME</u>					
02-18-3600 OTHER INCOME	18,588.00	41,843.11	60,000.00	18,156.89	69.7
TOTAL OTHER INCOME	18,588.00	41,843.11	60,000.00	18,156.89	69.7
TOTAL FUND REVENUE	554,018.07	1,787,033.88	1,596,350.00	(190,683.88)	111.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	29,163.88	108,815.65	121,344.00	12,528.35	89.7
02-50-4002 PAYROLL TAXES - ER	2,237.34	8,306.39	9,283.00	976.61	89.5
02-50-4003 EMPLOYEE INS - ER	5,666.87	28,184.50	36,051.00	7,866.50	78.2
02-50-4004 RETIREMENT CONTRIBUTION - ER	614.38	2,806.46	3,640.00	833.54	77.1
02-50-4201 PC, SOFTWARE & PRINTERS	975.38	1,517.75	.00	(1,517.75)	.0
02-50-4203 DUES & SUBSCRIPTIONS	.00	1,753.16	1,800.00	46.84	97.4
02-50-4250 MISCELLANEOUS EXPENSE	291.04	291.04	1,000.00	708.96	29.1
02-50-4501 OUTSIDE PROF SERVICE FEES	15,231.42	20,622.92	500.00	(20,122.92)	4124.6
02-50-4503 SEMINARS/MEETINGS	73.89	73.89	500.00	426.11	14.8
TOTAL ADMINISTRATION	54,254.20	172,371.76	174,118.00	1,746.24	99.0
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	5,299.92	23,901.27	33,156.00	9,254.73	72.1
02-65-4002 PAYROLL TAXES - ER	401.76	1,799.09	2,536.00	736.91	70.9
02-65-4003 EMPLOYEE INS - ER	1,303.58	7,810.95	11,644.00	3,833.05	67.1
02-65-4004 RETIREMENT CONTRIBUTION - ER	.00	249.84	924.00	674.16	27.0
02-65-4251 MAINTENANCE & SUPPLIES	123.34	542.59	20,000.00	19,457.41	2.7
02-65-4252 GASOLINE, OIL, ETC.	190.59	1,431.43	1,000.00	(431.43)	143.1
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	16,146.12	204,178.56	100,001.00	(104,177.56)	204.2
02-65-4255 WIRE,XARMS,CONNECTORS,POLES	.00	(8,895.82)	10,000.00	18,895.82	(89.0)
02-65-4300 UTILITIES	130.71	130.71	.00	(130.71)	.0
02-65-4301 TELEPHONE SERVICE	306.85	1,011.04	300.00	(711.04)	337.0
02-65-4501 OUTSIDE PROF SERVICE FEES	14,004.30	51,094.37	100,000.00	48,905.63	51.1
02-65-4550 ELECTRIC POWER-MEAN & WAPA	305,507.79	948,925.43	950,000.00	1,074.57	99.9
02-65-4551 SUBSTATION MAINT & SUPPLIES	664.00	6,864.03	2,000.00	(4,864.03)	343.2
02-65-4552 TREE TRIMMING	3,724.00	6,168.00	10,000.00	3,832.00	61.7
TOTAL MAINTENANCE	347,802.96	1,245,211.49	1,241,561.00	(3,650.49)	100.3
<u>CAPITAL</u>					
02-66-6000 CAPITAL PURCHASES	14,505.84	80,903.60	147,050.00	66,146.40	55.0
TOTAL CAPITAL	14,505.84	80,903.60	147,050.00	66,146.40	55.0
<u>DEBT</u>					
02-70-7000 BOND SERVICE FEES	.00	400.00	400.00	.00	100.0
02-70-7002 2019 BOND PRINCIPAL	88,997.11	88,997.11	89,060.00	62.89	99.9
02-70-7003 2019 BOND INTEREST	3,927.70	7,855.40	7,861.00	5.60	99.9
02-70-7004 2006 BOND PRINCIPAL	.00	24,937.94	171,342.00	146,404.06	14.6
02-70-7005 2006 BOND INTEREST	.00	9,252.47	9,253.00	.53	100.0
TOTAL DEBT	92,924.81	131,442.92	277,916.00	146,473.08	47.3

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	29,642.00	74,485.22	59,791.00	(14,694.22)	124.6
TOTAL TRANSFERS	29,642.00	74,485.22	59,791.00	(14,694.22)	124.6
TOTAL FUND EXPENDITURES	539,129.81	1,704,414.99	1,900,436.00	196,021.01	89.7
NET REVENUE OVER EXPENDITURES	14,888.26	82,618.89	(304,086.00)	(386,704.89)	27.2

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300 METERED WATER SALES	223,337.41	944,361.45	972,000.00	27,638.55	97.2
03-16-3302 PIPE WATER SALES RENTAL	3,228.90	13,869.94	15,000.00	1,130.06	92.5
03-16-3303 WATER METER SALES	5,011.84	21,917.43	12,000.00	(9,917.43)	182.7
03-16-3305 TAP CONNECTION FEES	628,000.00	645,500.00	52,500.00	(593,000.00)	1229.5
TOTAL CHARGES FOR SERVICES - WATER	859,578.15	1,625,648.82	1,051,500.00	(574,148.82)	154.6
<u>INVESTMENT - WATER</u>					
03-17-3500 INTEREST INCOME	80.64	600.40	10,000.00	9,399.60	6.0
TOTAL INVESTMENT - WATER	80.64	600.40	10,000.00	9,399.60	6.0
<u>OTHER INCOME - WATER</u>					
03-18-3600 OTHER INCOME	.00	2,317.89	.00	(2,317.89)	.0
03-18-3603 NCWCD ANNUAL LEASING PROCEEDS	.00	.00	15,000.00	15,000.00	.0
TOTAL OTHER INCOME - WATER	.00	2,317.89	15,000.00	12,682.11	15.5
<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300 SANITATION USERS' FEE	226,609.22	882,701.89	840,000.00	(42,701.89)	105.1
03-26-3305 TAP CONNECTION FEES	314,500.00	314,500.00	17,000.00	(297,500.00)	1850.0
TOTAL CHARGES FOR SERVICES-SEWER	541,109.22	1,197,201.89	857,000.00	(340,201.89)	139.7
<u>OTHER INCOME - SEWER</u>					
03-28-3600 OTHER INCOME	937.44	937.44	.00	(937.44)	.0
TOTAL OTHER INCOME - SEWER	937.44	937.44	.00	(937.44)	.0
TOTAL FUND REVENUE	1,401,705.45	2,826,706.44	1,933,500.00	(893,206.44)	146.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000 FULL TIME SALARIES	29,163.88	108,823.05	120,406.00	11,582.95	90.4
03-50-4002 PAYROLL TAXES - ER	2,964.09	9,033.71	9,211.00	177.29	98.1
03-50-4003 EMPLOYEE INS - ER	5,666.87	28,218.61	35,879.00	7,660.39	78.7
03-50-4004 RETIREMENT CONTRIBUTION - ER	614.38	2,808.68	3,612.00	803.32	77.8
03-50-4005 ADDITIONAL COMPENSATION	9,500.00	9,500.00	.00	(9,500.00)	.0
03-50-4201 PC, SOFTWARE & PRINTERS	.00	500.00	.00	(500.00)	.0
03-50-4203 DUES & SUBSCRIPTIONS	.00	594.00	500.00	(94.00)	118.8
03-50-4250 MISCELLANEOUS	.00	.00	500.00	500.00	.0
03-50-4501 OUTSIDE PROF SERVICE FEES	8,764.28	14,655.28	20,000.00	5,344.72	73.3
TOTAL ADMINISTRATION - WATER	56,673.50	174,133.33	190,108.00	15,974.67	91.6
<u>TREATMENT - WATER</u>					
03-52-4300 ELECTRIC/WATER/GAS	223.67	673.54	550.00	(123.54)	122.5
03-52-4301 TELEPHONE SERVICE	241.86	1,249.12	300.00	(949.12)	416.4
03-52-4550 LONGMONT WATER SERVICES	73,560.45	225,376.15	235,000.00	9,623.85	95.9
TOTAL TREATMENT - WATER	74,025.98	227,298.81	235,850.00	8,551.19	96.4
<u>DISTRIBUTION - WATER</u>					
03-53-4000 FULL TIME SALARIES	5,299.92	25,369.28	31,432.00	6,062.72	80.7
03-53-4002 PAYROLL TAXES - ER	401.76	1,908.01	2,405.00	496.99	79.3
03-53-4003 EMPLOYEE INS - ER	1,303.58	8,198.30	12,448.00	4,249.70	65.9
03-53-4004 RETIREMENT CONTRIBUTION - ER	.00	290.00	943.00	653.00	30.8
03-53-4250 BUILDING MAINTENANCE	.00	360.00	.00	(360.00)	.0
03-53-4251 MAINTENANCE & SUPPLIES	4,162.32	5,085.72	6,700.00	1,614.28	75.9
03-53-4252 GASOLINE, OIL, ETC.	95.30	715.71	1,000.00	284.29	71.6
03-53-4253 CHEMICALS, LAB & LAB SUPPLIES	1,505.30	2,706.80	1,500.00	(1,206.80)	180.5
03-53-4254 ROAD BASE, SQUEEGEE, ASPHALT	.00	.00	5,000.00	5,000.00	.0
03-53-4255 PIPE & PIPE BEDDING	.00	.00	3,000.00	3,000.00	.0
03-53-4256 WATER METERS & METER PARTS	835.60	9,492.63	10,000.00	507.37	94.9
03-53-4258 WATER ASSESSMENTS & STORAGE	(18,314.00)	33,658.69	25,000.00	(8,658.69)	134.6
03-53-4300 ELECTRIC/WATER/GAS	37,925.33	55,640.72	20,000.00	(35,640.72)	278.2
03-53-4301 TELEPHONE SERVICE	660.98	2,418.68	1,000.00	(1,418.68)	241.9
03-53-4501 OUTSIDE PROF SERVICE FEES	770.92	995.32	5,000.00	4,004.68	19.9
03-53-4550 LINE & VALVE REPAIRS	7,231.47	7,231.47	5,000.00	(2,231.47)	144.6
03-53-4551 HIGH SERV PUMP STATION MAINT	1,400.00	2,600.00	3,000.00	400.00	86.7
03-53-4552 HYDRANT REPAIRS	.00	2,465.46	6,300.00	3,834.54	39.1
TOTAL DISTRIBUTION - WATER	43,278.48	159,136.79	139,728.00	(19,408.79)	113.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	30,082.64	111,956.00	123,662.00	11,706.00	90.5
03-60-4002 PAYROLL TAXES - ER	2,311.24	8,559.28	9,460.00	900.72	90.5
03-60-4003 EMPLOYEE INS - ER	5,666.90	28,086.80	35,879.00	7,792.20	78.3
03-60-4004 RETIREMENT CONTRIBUTION - ER	638.44	2,899.01	3,710.00	810.99	78.1
03-60-4501 OUTSIDE PROF SERVICE FEES	10,268.00	17,869.45	25,000.00	7,130.55	71.5
03-60-4503 SEMINARS	.00	.00	500.00	500.00	.0
03-60-4550 WWTP PERFORMANCE CONTRACT	.00	.00	16,000.00	16,000.00	.0
TOTAL ADMINISTRATION - SEWER	48,967.22	169,370.54	214,211.00	44,840.46	79.1
<u>TREATMENT - SEWER</u>					
03-62-4201 PC, SOFTWARE & PRINTERS	911.25	1,321.91	1,000.00	(321.91)	132.2
03-62-4250 MISCELLANEOUS	.00	793.00	1,000.00	207.00	79.3
03-62-4251 MAINTENANCE & SUPPLIES	5,023.74	9,899.54	25,000.00	15,100.46	39.6
03-62-4253 CHEMICALS,LAB & LAB SUPPLIES	23,291.52	51,389.58	35,000.00	(16,389.58)	146.8
03-62-4300 ELECTRIC/WATER/GAS	20,251.87	64,906.91	41,000.00	(23,906.91)	158.3
03-62-4301 TELEPHONE SERVICE	1,405.18	3,795.25	2,500.00	(1,295.25)	151.8
03-62-4501 OUTSIDE PROF SERVICE FEES	38,271.55	189,843.17	150,000.00	(39,843.17)	126.6
03-62-4550 SLUDGE DISPOSAL	14,385.58	42,173.37	60,000.00	17,826.63	70.3
TOTAL TREATMENT - SEWER	103,540.69	364,122.73	315,500.00	(48,622.73)	115.4
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	3,649.87	18,725.41	27,109.00	8,383.59	69.1
03-64-4002 PAYROLL TAXES - ER	278.05	1,412.39	2,074.00	661.61	68.1
03-64-4003 EMPLOYEE INS - ER	805.27	5,958.44	9,551.00	3,592.56	62.4
03-64-4004 RETIREMENT CONTRIBUTION - ER	.00	226.24	743.00	516.76	30.5
03-64-4201 PC, SOFTWARE & PRINTERS	267.30	1,115.10	.00	(1,115.10)	.0
03-64-4251 MAINTENANCE & SUPPLIES	335.05	6,142.26	10,000.00	3,857.74	61.4
03-64-4252 GASOLINE, OIL, ETC.	95.30	715.71	1,000.00	284.29	71.6
03-64-4257 DISCHARGE PERMIT	(2,825.00)	(2,825.00)	2,500.00	5,325.00	(113.0)
03-64-4501 OUTSIDE PROF SERVICE FEES	32,631.20	33,568.64	.00	(33,568.64)	.0
03-64-4550 LINE REPAIRS & CLEANING	22,588.88	33,874.48	20,000.00	(13,874.48)	169.4
03-64-4551 LIFT STATION PARTS & MAINT	1,643.54	4,717.84	20,000.00	15,282.16	23.6
TOTAL DISTRIBUTION - SEWER	59,469.46	103,631.51	92,977.00	(10,654.51)	111.5
<u>CAPITAL</u>					
03-66-6000 CAPITAL PURCHASES - WATER	268,334.06	298,671.68	1,305,650.00	1,006,978.32	22.9
03-66-6001 CAPITAL PURCHASES - SEWER	279,910.70	279,910.70	.00	(279,910.70)	.0
TOTAL CAPITAL	548,244.76	578,582.38	1,305,650.00	727,067.62	44.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
03-70-7002 CWRPDA 03 LOAN PRINCIPAL	.00	257,244.10	257,245.00	.90	100.0
03-70-7003 CWRPDA 03 LOAN INTEREST	.00	50,843.58	61,332.00	10,488.42	82.9
03-70-7005 WWTP 2014 WPCSRF LOAN PRINCIPL	126,862.01	252,973.59	252,974.00	.41	100.0
03-70-7006 WWTP 2014 WPCRF LOAN INTEREST	23,360.27	47,470.97	47,471.00	.03	100.0
TOTAL DEBT	150,222.28	608,532.24	619,022.00	10,489.76	98.3
<u>TRANSFERS</u>					
03-80-8001 WF'S SHARE OF ALLOCATED EXP	58,113.54	146,029.32	117,221.00	(28,808.32)	124.6
TOTAL TRANSFERS	58,113.54	146,029.32	117,221.00	(28,808.32)	124.6
TOTAL FUND EXPENDITURES	1,142,535.91	2,530,837.65	3,230,267.00	699,429.35	78.4
NET REVENUE OVER EXPENDITURES	259,169.54	295,868.79	(1,296,767.00)	(1,592,635.79)	22.8

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
06-13-3300 STORMWATER DRAINAGE FEES	29,309.04	117,314.28	118,000.00	685.72	99.4
TOTAL CHARGES FOR SERVICES	29,309.04	117,314.28	118,000.00	685.72	99.4
<u>INVESTMENT</u>					
06-17-3500 INTEREST INCOME	11.51	75.57	1,000.00	924.43	7.6
TOTAL INVESTMENT	11.51	75.57	1,000.00	924.43	7.6
<u>OTHER INCOME</u>					
06-18-3600 OTHER INCOME	6,086.00	6,086.00	.00	(6,086.00)	.0
TOTAL OTHER INCOME	6,086.00	6,086.00	.00	(6,086.00)	.0
TOTAL FUND REVENUE	35,406.55	123,475.85	119,000.00	(4,475.85)	103.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
06-50-4000 FULL TIME SALARIES	3,958.46	14,845.52	13,544.00	(1,301.52)	109.6
06-50-4002 PAYROLL TAXES - ER	298.67	1,118.84	1,036.00	(82.84)	108.0
06-50-4003 EMPLOYEE INSURANCE	1,086.26	4,676.99	4,475.00	(201.99)	104.5
06-50-4004 RETIREMENT CONTRIBUTION	101.36	398.72	406.00	7.28	98.2
06-50-4502 OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATION	5,444.75	21,040.07	20,961.00	(79.07)	100.4
<u>TRANSMISSION</u>					
06-65-4000 FULL TIME SALARIES	666.61	4,512.53	6,885.00	2,372.47	65.5
06-65-4002 PAYROLL TAXES - ER	51.49	341.83	527.00	185.17	64.9
06-65-4003 EMPLOYEE INSURANCE	102.30	1,324.60	2,093.00	768.40	63.3
06-65-4004 RETIREMENT CONTRIBUTION	.00	69.49	207.00	137.51	33.6
06-65-4251 MAINTENANCE & SUPPLIES	.00	201.65	.00	(201.65)	.0
06-65-4501 OUTSIDE PROFESSIONAL SERVICES	5,501.00	8,851.75	50,000.00	41,148.25	17.7
06-65-4503 SEMINARS/MEETINGS	.00	.00	500.00	500.00	.0
06-65-4504 TRAVEL EXPENSES	.00	.00	300.00	300.00	.0
TOTAL TRANSMISSION	6,321.40	15,301.85	60,512.00	45,210.15	25.3
<u>CAPITAL</u>					
06-66-6000 CAPITAL PURCHASES	5,573.90	13,490.70	6,550.00	(6,940.70)	206.0
TOTAL CAPITAL	5,573.90	13,490.70	6,550.00	(6,940.70)	206.0
<u>TRANSFERS</u>					
06-80-8001 STORMWATER SHARE OF ALLOCATED	3,956.17	9,941.17	7,980.00	(1,961.17)	124.6
TOTAL TRANSFERS	3,956.17	9,941.17	7,980.00	(1,961.17)	124.6
TOTAL FUND EXPENDITURES	21,296.22	59,773.79	96,003.00	36,229.21	62.3
NET REVENUE OVER EXPENDITURES	14,110.33	63,702.06	22,997.00	(40,705.06)	277.0