

This presentation provides a preliminary financial update through November 30, 2022.

Monthly Sales Tax Comparison						
Sales Month	Month Paid to Town	2019	2020	2021	2022	
January	March	\$ 61,482	\$ 99,049	\$ 107,443	\$ 105,772	
February	April	\$ 64,355	\$ 82,669	\$ 91,583	\$ 100,297	
March	May	\$ 94,095	\$ 69,914	\$ 102,238	\$ 138,458	
April	June	\$ 86,307	\$ 98,921	\$ 117,911	\$ 125,019	
May	July	\$ 91,584	\$ 94,217	\$ 141,141	\$ 138,071	
June	August	\$ 143,286	\$ 122,786	\$ 164,490	\$ 170,562	
July	September	\$ 146,652	\$ 129,765	\$ 179,054	\$ 194,782	
August	October	\$ 133,288	\$ 129,117	\$ 178,910	\$ 189,817	
September	November	\$ 160,464	\$ 117,283	\$ 159,385	\$ 207,068	
October	December	\$ 110,947	\$ 103,382	\$ 144,897	\$ 144,600	
November	January	\$ 109,861	\$ 105,551	\$ 129,429		
December	February	\$ 116,443	\$ 110,374	\$ 126,987		
TOTAL		\$ 1,318,764	\$ 1,263,027	\$ 1,643,468	\$ 1,514,447	
Preliminary estimate						

While the financial data reported in this presentation is through November of 2022, the sales tax information presented here is through December 2022, although a preliminary estimate since not all tax has been received. Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- Year to date receipts were up approximately 9.18% (\$127,400) from 2021
 - Note: The revenue received in November included a larger amount of prior year tax, penalties, and interest
- The estimated sales for October (collected in December) shows the month is fairly similar to October 2021. This preliminary amount will be updated as final tax remittances are received
- The Town will see two additional months of sales tax revenue that will be accrued back to the 2022 fiscal year
- As a reminder, 2022 Sales tax was conservatively budgeted to be 5.5% higher than 2021

The Town now has 3 local retail marijuana businesses. Because of this we can now report the total marijuana-related tax revenue received. October retail marijuana sales brought in approximately \$25,100 revenue. This is a combination of the 3 separate tax remittances:

the Town's regular sales tax, the Town's local retail marijuana tax, and the special marijuana tax remitted to the Town from the State.

**Town of Lyons
2022 Sales Tax
Local Businesses vs. Non-Local Businesses**

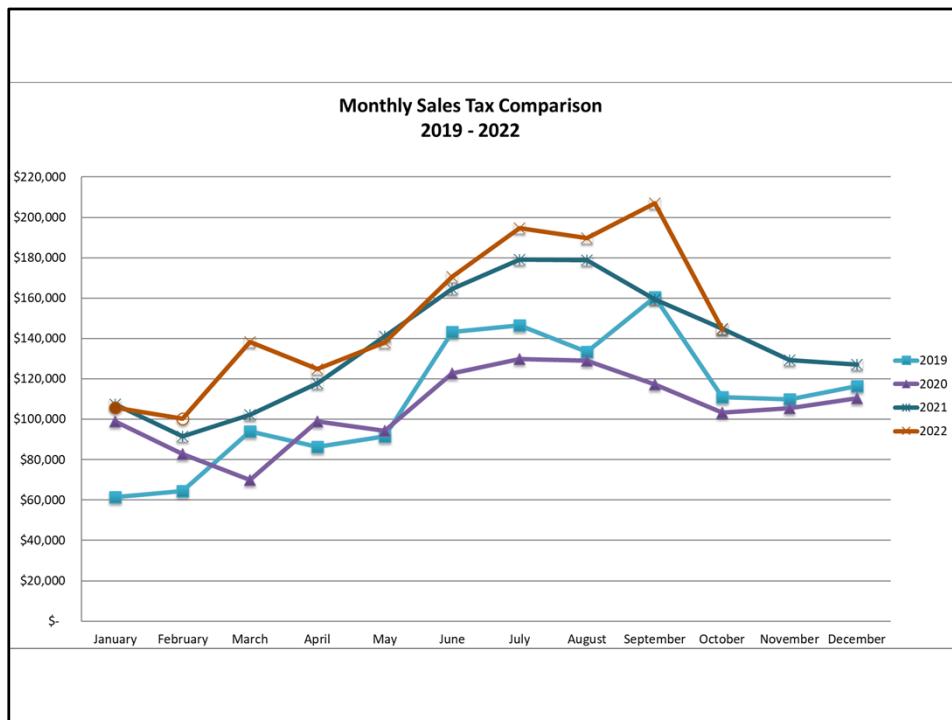
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 105,772	49%	51%
February	April	\$ 100,297	52%	48%
March	May	\$ 138,458	54%	46%
April	June	\$ 125,019	55%	45%
May	July	\$ 138,071	57%	43%
June	August	\$ 170,562	58%	42%
July	September	\$ 194,782	66%	34%
August	October	\$ 189,817	62%	38%
September	November	\$ 207,068	64%	36%
October	December	\$ 144,600	55%	45%
November	January	\$ -	-	-
December	February	\$ -	-	-

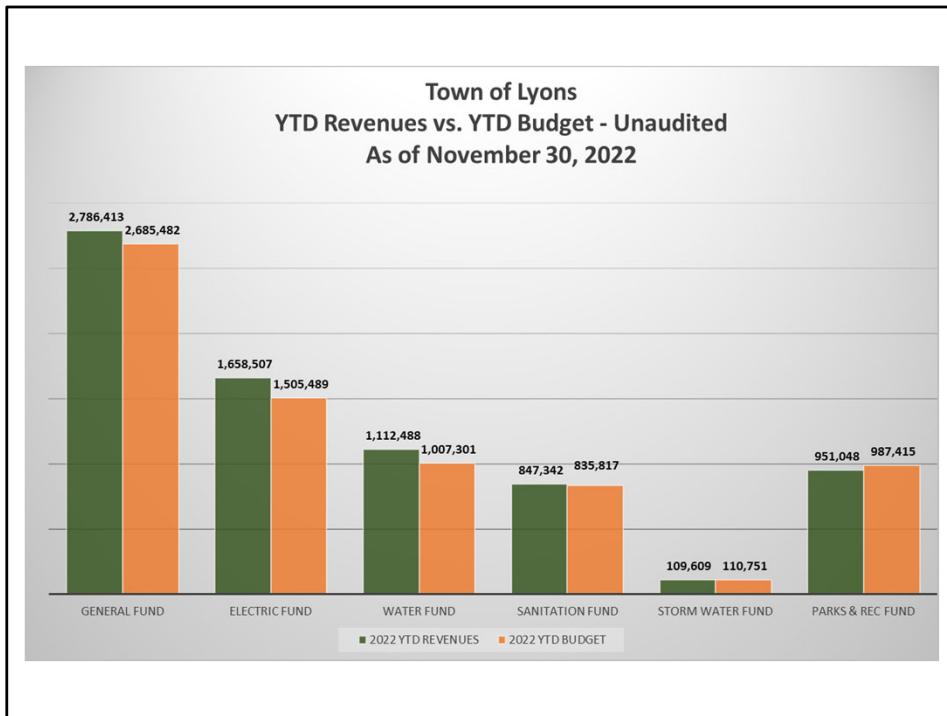
*Total sales tax includes taxes collected from retail marijuana

Preliminary estimate

This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons.

Approximately 55% of the sales tax revenue received in December for sales in the month of October can be attributed to local businesses. Keep in mind that this amount is still a preliminary estimate. This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes.



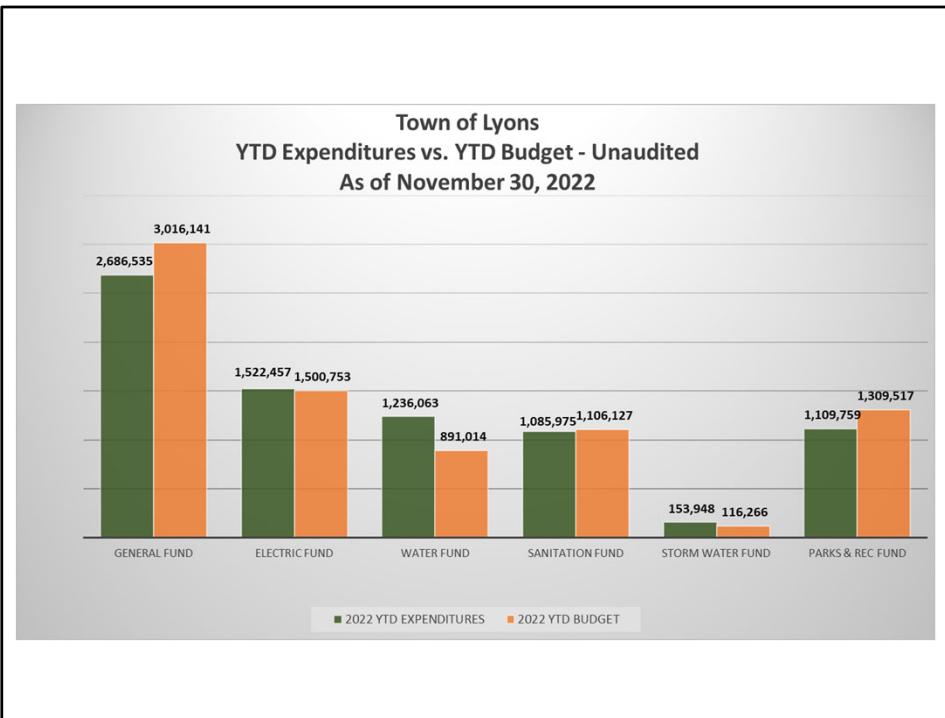


Revenue Budget to Actual

The revenue received through November exceeded the year-to-date budget projections in all funds except for the Parks & Recreation Fund and Stormwater Fund.

- **General Fund** – Higher mainly due to planning and building revenue and intergovernmental revenue received for Comp Plan reimbursements
 - It is also worth noting that Use Tax is lower than budgeted for 2022 (approximately \$38,200) and is likely related to the recent changes in the economy (vehicle use tax)
- **Electric Fund** - Higher due to the reimbursements from Longmont related to capital projects
- **Water Fund** – Higher due to increase in metered water sales and also construction meter water usage
- **Parks & Recreation Fund** - Lower mostly due to the method that the average 3-year monthly budget projection was calculated and the timing of sales & use taxes. Once the full 12 months of taxes are recognized in 2022 it is anticipated this line item will be over the budget projections.
 - Also worth noting are the following:
 - Parking at LMJ and Bohn exceed budget projections by \$27,800 combined
 - Camping revenue exceeded budget by \$16,500

- Additionally, in October the Town received the portion of the refund for the sale of Broncos Stadium to be used for Youth Activities (approximately \$16,000)



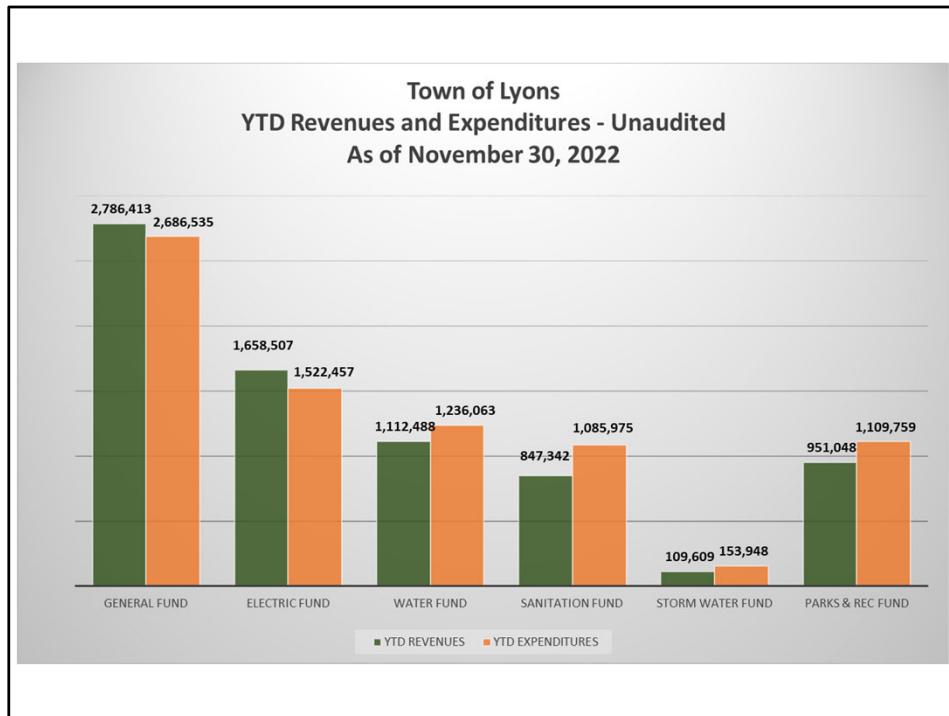
Expenditures Budget to Actual

Expenditures through November were lower than the 2022 budget in the following funds:

- **General Fund** - Expenses are lower than budgeted. Part of this is due to general operational savings but also the remaining wildfire mitigation funding which will roll into the 2023 budget. Currently overall expenses are projected to be lower than budgeted at year-end
- **Parks & Recreation Fund** - Expenses are lower due to primarily due to the timing of capital projects and corresponding transfers which typically occur towards project completion or at year-end
 - An expense of note in this fund is the water use. This account is currently over budget by approximately \$67,000. This is due to the need to use potable water for irrigation as well as the timing of a meter reading and recording in Bohn park. This account coverage is being covered by reduced spending in other line items.
 - Note: All funds/Town Facilities/Parks must pay the Town's Utility Funds for use of water, sewer, and electrical services
- **Sanitation Fund** – This is lower than budgeted because the Wastewater Re-Rating project was budgeted for in 2022 and will be delayed. Therefore, this will show up as a budget savings. However, it is anticipated that this savings will be utilized to help fund costs detailed in budget amendment #2

Expenditures were higher than the monthly budgeted projections in the following funds:

- **Water Fund** – Due to the capital expenditures related to the Longs Peak Project. This project was budgeted in 2021 and not fully spent/completed. Therefore, the remaining expenditures will roll forward into the 2022 budget. This project rollover is included in Budget Amendment #2
- **Stormwater Fund** - Capital expenditures related to the Longs Peak Project. This project was budgeted in 2021 and not fully spent/completed. Therefore, the remaining expenditures roll forward into the 2022 budget. It is anticipated that 2022 budgetary savings in this Fund will be able to absorb this rollover expense and therefore an amendment is not needed in this Fund.



Year-to-Date Revenues and Expenditures

Through November, year-to-date revenues exceed expenditures in the following funds:

- **General Fund** – Expenses are lower mostly due to general operational savings
- **Electric Fund** – This is related to the reimbursement revenue from Longmont for the electric undergrounding and pump station projects

Year-to-date expenditures exceeded revenues in the following funds:

- **Water Fund** – This is partially related to the Longs Peak project. This project was budgeted in 2021 and not fully spent/completed. Therefore, the remaining expenditures will roll forward into the 2022 budget (included in budget amendment #2). Additionally, debt service payments also increase the expenditures.
- **Sanitation Fund** – Due to debt service payments, legal expenses, and other operational expenses included in budget amendment #2
- **Stormwater Fund** - This is related to the Longs Peak project. This project was budgeted in 2021 and not fully spent/completed. Therefore, the remaining expenditures will roll forward into the 2022 budget. Originally it was expected that we would need to amend the budget for this cost, however, it appears that with savings in other budgetary line items that this will not be necessary and can

be absorbed by the savings.

- **Parks & Recreation Fund** – Expenditures exceed revenues because the budgeted capital project transfers were made for Black Bear Hole, Safe Routes to Schools, and US 36 Broadway. These transfers were approved in the April budget amendment and are coming from Fund Balance.

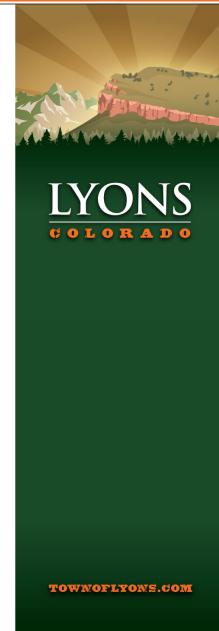
2022 Year-to-Date Attorney's Fees Paid

Kissinger & Feldman: \$222,409*

- Operational: \$76,508
- Pending Lawsuits: \$145,901

American Arbitration Association: \$20,500

*Invoices/expenses through October 30, 2022



This information was previously requested by the Board of Trustees. A comparison to 2021 was requested and the information is as follows:

2021 YTD Total: \$189,908

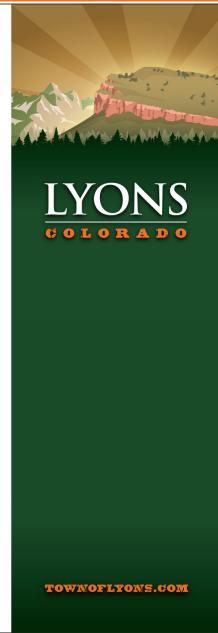
2021 YTD Operational: \$82,569

2021 YTD Pending Lawsuits: \$107,339

For equal comparison purposes, the 2021 data is through the same period as the 2022 period.

Questions?

Contact Information: Cassey Eystone
ceystone@townoflyons.com



Report Criteria:

Accounts to include: With balances

Includes Report-Only Transactions

Include Funds: 01,02,03,04,06,07,08,19,21,22,23

Print Fund Titles

Page and Total by Fund

Total by Source

Total by Department

All Segments Tested for Total Breaks

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
GENERAL FUND														
Total TAXES:	714	25,553	373,907	167,842	244,696	186,782	354,689	167,857	174,133	166,996	164,012	.00	2,027,178	2,047,453
Total LICENSES AND PERMITS:	11,032	4,404	21,580	2,114	3,960	5,797	15,007	4,996	24,559	21,788	17,110	.00	132,348	86,375
Total INTERGOVERNMENTAL:	4,744	11,026	3,409	3,890	24,749	11,061	5,356	6,768	12,047	5,056	13,028	.00	101,133	38,090
Total CHARGES FOR SERVICES:	246	744	455	347	172	139	250	130	520	224	195	.00	3,422	7,644
Total FINES AND FORFEITURES:	1,530	1,620	2,250	2,190	4,770	4,140	4,180	7,750	4,740	4,165	4,170	.00	41,505	52,650
Total OTHER INCOME:	21,596	9,936	3,904	12,037	21,459	2,871	10,364	27,636	17,702	12,230	2,859	.00	142,595	131,061
Total INVESTMENT:	78	82	239	401	653	1,007	1,625	2,365	2,816	3,564	4,064	.00	16,892	997
Total TRANSFERS:	29,213	29,213	29,213	29,213	29,213	29,213	29,213	29,213	29,213	29,213	29,213	.00	321,340	321,212
Total Revenue:	69,152	82,578	434,957	218,034	329,670	241,009	420,684	246,716	265,730	243,234	234,650	.00	2,786,413	2,685,482
Total ALLOCATED EXPENSES:	42,287	44,916	40,481	71,725	22,356	55,158	76,135	49,696	39,469	56,627	51,111	.00	549,961	531,870
Total ADMINISTRATION:	24,740	24,186	26,254	23,675	25,117	25,701	39,846	19,041	23,947	24,434	28,221	.00	285,161	338,259
Total LEGISLATIVE:	5	101	5,017	1,548	1,620	189	5,974	60	5,099	275	719	.00	20,607	22,015
Total JUDICIAL:	1,892	1,082	4,732	1,914	1,054	2,987	3,079	3,953	1,118	1,996	8,032	.00	31,839	27,638
Total PLANNING AND ZONING:	15,563	11,907	12,312	25,807	8,559	34,108	35,050	31,025	32,654	17,490	24,846	.00	249,321	263,575
Total HEALTH WELFARE COMMUNITY:	16,725	8,621	67,367	12,897	7,819	25,596	10,982	16,814	6,149	6,216	16,263	.00	195,448	222,476
Total ECONOMIC DEVELOPMENT:	2,861	5,184	6,375	5,778	4,699	10,704	11,241	14,425	12,631	7,022	6,628	.00	87,546	119,688
Total BUILDING INSPECTION:	.00	4,526	5,541	11,161	4,976	7,010	4,015	4,928	5,402	5,591	20,047	.00	73,197	59,520
Total POLICE:	32,645	33,140	33,091	33,201	446	72,799	33,146	65,791	7,629	33,083	33,235	.00	378,207	405,324
Total STREETS:	8,137	24,698	11,340	8,953	10,847	24,769	23,286	28,587	18,579	14,664	35,328	.00	209,187	304,114
Total VISITORS CENTER:	104	704	496	536	328	644	557	619	429	146	378	.00	4,943	9,674
Total CAPITAL:	.00	.00	.00	.00	.00	13,754	.00	5,960	.00	.00	7,804	.00	27,518	125,222
Total TRANSFERS:	.00	.00	.00	100,000	25,000	25,000	25,000	25,000	25,000	25,000	323,600	.00	573,600	586,766
Total Expenditure:	144,958	159,065	213,006	297,196	112,822	298,418	268,311	265,897	178,106	192,544	556,211	.00	2,686,535	3,016,141
Net Total GENERAL FUND:	75,806-	76,487-	221,951	79,162-	216,848	57,409-	152,372	19,181-	87,623	50,690	321,561-	.00	99,878	330,658-

Periods: 00/22-11/22

Dec 14, 2022 11:55AM

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
ELECTRIC FUND														
Total CHARGES FOR SERVCIES:	169,728	134,709	134,069	126,364	114,225	131,645	159,502	134,965	131,548	105,264	128,046	.00	1,470,065	1,487,939
Total INVESTMENT:	40	42	123	206	336	519	837	1,218	1,451	4,860	2,093	.00	11,726	500
Total OTHER INCOME:	.00	108,644	314	21,035	.00	24,792	811	732	250	250	19,888	.00	176,717	17,049
Total Revenue:	169,768	243,395	134,506	147,606	114,561	156,955	161,150	136,916	133,249	110,374	150,028	.00	1,658,507	1,505,489
Total ADMINISTRATION:	11,717	13,226	11,608	11,924	12,274	18,780	18,929	12,341	12,428	11,648	13,373	.00	148,249	165,969
Total MAINTENANCE:	2,394	93,139	87,686	82,122	14,155	162,520	87,562	101,031	94,980	82,182	82,943	.00	890,714	964,381
Total CAPITAL:	.00	142,976	6,536	52,162	21,294	17,136	.00	15,174	.00	5,100	34,007	.00	294,385	275,268
Total DEBT:	.00	.00	400	.00	2,651	.00	34,190	.00	.00	93,952	.00	.00	131,193	37,243
Total TRANSFERS:	5,265	5,265	5,265	5,265	5,265	5,265	5,265	5,265	5,265	5,265	5,265	.00	57,916	57,893
Total Expenditure:	19,376	254,606	111,495	151,473	55,639	203,702	145,947	133,811	112,673	198,147	135,589	.00	1,522,457	1,500,753
Net Total ELECTRIC FUND:	150,392	11,211-	23,011	3,867-	58,923	46,746-	15,203	3,105	20,576	87,774-	14,439	.00	136,051	4,736

Periods: 00/22-11/22

Dec 14, 2022 11:55AM

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
WATER/SEWER FUND														
Total CHARGES FOR SERVICES - WATER:	66,171	58,507	70,809	66,374	140,407	112,607	133,992	114,645	148,240	109,805	65,190	.00	1,086,748	991,306
Total INVESTMENT - WATER:	66	69	203	340	554	854	1,379	2,007	2,389	.00	3,448	.00	11,309	995
Total OTHER INCOME - WATER:	.00	.00	650	6,359	.00	7,101	.00	.00	.00	.00	321	.00	14,431	15,000
Total CHARGES FOR SERVICES-SEWER:	71,864	70,965	75,591	71,150	82,275	75,294	75,151	77,345	87,777	85,759	74,172	.00	847,342	835,817
Total Revenue:	138,101	129,542	147,253	144,224	223,235	195,856	210,522	193,997	238,406	195,564	143,130	.00	1,959,829	1,843,118
Total ADMINISTRATION - WATER:	10,947	10,584	11,472	10,280	11,199	11,634	17,800	11,622	12,330	12,131	13,965	.00	133,965	157,107
Total TREATMENT - WATER:	1,317-	31,126	14,292	12,388	13,647	24,147	28,757	74,794	425	35,920	43,671	.00	277,851	218,924
Total DISTRIBUTION - WATER:	5,528	15,573	7,772	13,991	5,528	7,240	9,488	11,757	12,106	9,746	10,123	.00	108,851	117,090
Total ADMINISTRATION - SEWER:	11,489	11,254	11,787	10,562	11,869	12,051	18,836	21,519	105,654	25,737	45,641	.00	286,397	250,094
Total TREATMENT - SEWER:	118	27,248	39,725	25,637	21,033	80,773	57,795	44,183	77,510-	14,063	74,847	.00	307,911	277,577
Total DISTRIBUTION - SEWER:	7,684	29,346	13,000	20,870	11,516	32,202	4,315	4,008	2,785	3,303	4,714	.00	133,742	89,304
Total Department: 65:	.00	.00	.00	.00	.00	.00	.00	267	.00	.00	.00	.00	267	.00
Total CAPITAL:	.00	33,923	.00	348,784	41,267-	2,700	.00	1,637	.00	.00	5,750	.00	351,526	165,563
Total DEBT:	.00	153,873	.00	150,222	.00	.00	.00	152,248	.00	150,222	.00	.00	606,566	606,566
Total TRANSFERS:	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	10,451	.00	114,962	114,916
Total Expenditure:	44,901	323,378	108,499	603,185	43,976	181,198	147,441	332,486	66,242	261,574	209,161	.00	2,322,039	1,997,141
Net Total WATER/SEWER FUND:	93,200	193,837-	38,754	458,961-	179,260	14,657	63,081	138,489-	172,165	66,010-	66,031-	.00	362,210-	154,023-

Periods: 00/22-11/22

Dec 14, 2022 11:55AM

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
STORM WATER														
Total CHARGES FOR SERVICES:	9,783	9,801	9,806	9,823	9,802	9,772	9,779	9,759	9,731	9,753	9,753	.00	107,562	110,652
Total INVESTMENT:	9	10	29	49	79	122	197	287	341	432	493	.00	2,048	98
Total Revenue:	9,792	9,811	9,835	9,871	9,881	9,894	9,976	10,046	10,072	10,185	10,245	.00	109,609	110,751
Total ADMINISTRATION:	2,049	2,318	2,312	1,890	2,522	2,904	3,990	3,479	3,262	2,730	4,095	.00	31,550	36,753
Total TRANSMISSION:	681	947	1,346	943	2,127	883	3,983	854	855	832	4,740	.00	18,190	47,882
Total CAPITAL:	.00	.00	19,820	3,110	68,153	175	.00	.00	.00	.00	250	.00	91,508	18,938
Total TRANSFERS:	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	.00	12,700	12,694
Total Expenditure:	3,884	4,420	24,633	7,097	73,956	5,116	9,128	5,488	5,271	4,716	10,239	.00	153,948	116,266
Net Total STORM WATER:	5,908	5,392	14,797-	2,774	64,075-	4,778	848	4,558	4,801	5,468	6	.00	44,339-	5,516-

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
CONSERVATION TRUST															
Total INTERGOVERNMENTAL:		.00	.00	7,621	.00	.00	6,562	.00	.00	6,454	.00	.00	.00	20,637	19,631
Total INVESTMENT:		15	19	54	94	162	220	324	442	508	650	754	.00	3,241	149
Total Revenue:		15	19	7,675	94	162	6,782	324	442	6,961	650	754	.00	23,877	19,780
Total TRANSFER:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	194,599
Total Expenditure:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	194,599
Net Total CONSERVATION TRUST:		15	19	7,675	94	162	6,782	324	442	6,961	650	754	.00	23,877	174,819-

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
PARKS AND RECREATION FUND														
Total TAXES:	357	4,897	38,609	31,085	42,612	38,278	39,784	48,760	56,015	54,273	60,006	.00	414,678	445,140
Total CHARGES FOR SERVICES:	109,976	31,177	32,792	40,087	34,418	107,328	5,381	69,067	51,515	15,031	11,950	.00	508,722	477,081
Total INVESTMENT:	42	45	130	219	356	549	886	1,290	1,536	1,944	2,217	.00	9,214	595
Total OTHER INCOME:	190-	850	134-	.00	.00	39-	.00	1,285	19	16,047	.00	.00	17,839	.00
Total Source: 23:	.00	292	305-	121	55	.00	.00	180	173	80	.00	.00	596	.00
Total TRANSFERS:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	64,599
Total Revenue:	110,185	37,261	71,093	71,511	77,441	146,116	46,051	120,581	109,258	87,375	74,173	.00	951,048	987,415
Total ADMINISTRATION:	8,366	6,813	6,937	7,806	7,895	8,078	12,246	8,250	7,889	7,634	8,923	.00	90,838	194,417
Total SPECIAL EVENTS:	612	49	458	114	.00	2,089	710	95-	65	.00	3,248	.00	7,250	13,266
Total PARKS:	19,849	31,310	32,004	30,346	33,738	69,157	113,165	54,421	56,443	34,859	52,020	.00	527,312	500,758
Total CAPITAL:	.00	.00	5,836	.00	.00	48,861	.00	.00	594	.00	8,750	.00	64,041	73,063
Total Department: 70:	.00	.00	.00	1,652	450	1,024	1,247	650	.00	.00	.00	.00	5,022	3,500
Total TRANSFERS:	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	12,342	291,875	.00	415,296	524,513
Total Expenditure:	41,170	50,514	57,577	52,260	54,425	141,551	139,709	75,568	77,333	54,835	364,817	.00	1,109,759	1,309,517
Net Total PARKS AND RECREATION FUND:	69,016	13,253-	13,516	19,251	23,015	4,566	93,658-	45,014	31,926	32,540	290,643-	.00	158,711-	322,101-

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
GRANT - FLOOD															
Total LOCAL GRANTS:		6,500	.00	.00	15,000	.00	.00	.00	8,000	.00	.00	.00	.00	29,500	.00
Total TRANSFER:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	593,133	.00	593,133	.00
Total Source: 23:		.00	25,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	25,000	.00
Total LOCAL REVENUE:		.00	.00	12,800	.00	.00	.00	.00	.00	.00	15	.00	.00	12,815	.00
Total LCF:		.00	.00	.00	.00	.00	.00	27-	.00	.00	11,762	.00	.00	11,735	.00
Total FEDERAL FUNDING:		42,000	.00	.00	.00	.00	.00	298,665	.00	.00	.00	.00	.00	340,665	.00
Total STATE FUNDING:		.00	.00	116,966	15,497	94,917	126,321	2,351	.00	112,829	24,564	22,500	.00	515,946	.00
Total FISCAL AGENT REVENUES:		1,083	137	1,536	6,069	60	607	462	655	3,014	5,880	837	.00	20,340	.00
Total Revenue:		49,583	25,137	131,302	36,566	94,977	126,928	301,451	8,655	115,843	42,221	616,470	.00	1,549,134	.00
Total NOT ELIGIBLE:		.00	.00	15	15	.00	.00	.00	.00	.00	.00	30	.00	60	.00
Total DOLA STAFFING:		13,946	14,325	14,411	12,461	15,257	11,887	13,148	14,646	8,605	8,483	.00	.00	127,171	.00
Total Department: 48:		.00	265,128	70	154,608	24,716	3,422	37	50,000	.00	.00	.00	.00	497,981	.00
Total LOCAL EXPENDITURES:		.00	.00	.00	.00	18,189	.00	.00	.00	.00	.00	.00	.00	18,189	.00
Total LAHC:		3,000	262	245	240	750	1,625	2,545	1,912	603	2,400	1,577	.00	15,160	.00
Total DOLA MARKETING:		.00	.00	84,766	50,123	25,473	158,699	127,112	49,714	27,158	131,022	26,467	.00	680,534	.00
Total 2013 FLOOD:		.00	.00	3,457	53	5,458-	.00	35	.00	.00	.00	.00	.00	1,913-	.00
Total LCF/LOCAL GRANTS:		1,050	575	153	.00	748	1,884	.00	850	1,210	12	.00	.00	6,483	.00
Total CPW:		.00	9,807	.00	.00	24,551	50	.00	.00	.00	.00	.00	.00	34,408	.00
Total DHSEM FLOOD MANAGER:		.00	.00	577	18	71,427	154,557	11,099	44,076	100,857	14,920	302,127	.00	699,656	.00
Total Department: 70:		.00	.00	.00	.00	500,000	.00	.00	.00	.00	.00	.00	.00	500,000	.00
Total Expenditure:		17,996	290,098	103,694	217,517	675,653	332,124	153,976	161,198	138,433	156,837	330,201	.00	2,577,727	.00
Net Total GRANT - FLOOD:		31,587	264,961-	27,609	180,951-	580,676-	205,196-	147,475	152,543-	22,590-	114,616-	286,269	.00	1,028,593-	.00

Periods: 00/22-11/22

Dec 14, 2022 11:55AM

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
GRANTS OTHER															
Total CDBG-DR RD 2:		.00	.00	256,706	82,200	.00	.00	.00	.00	.00	.00	301,565	.00	640,470	.00
Total STATE FUNDS:		47,601	.00	34,487	.00	.00	.00	45,698	.00	.00	.00	47,589	.00	175,376	.00
Total Revenue:		47,601	.00	291,193	82,200	.00	.00	45,698	.00	.00	.00	349,154	.00	815,846	.00
Total CDBG RD 2:		.00	8,536	63,273	27,250	196,745	.00	.00	.00	.00	.00	.00	.00	295,804	.00
Total CDBG/DEF:		.00	.00	.00	.00	2,686-	.00	.00	.00	.00	.00	.00	.00	2,686-	.00
Total Expenditure:		.00	8,536	63,273	27,250	194,059	.00	.00	.00	.00	.00	.00	.00	293,118	.00
Net Total GRANTS OTHER:		47,601	8,536-	227,920	54,949	194,059-	.00	45,698	.00	.00	.00	349,154	.00	522,727	.00

Periods: 00/22-11/22

Dec 14, 2022 11:55AM

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
BUSINESS LOAN FUND															
Total OTHER INCOME:		2,861	2,164	2,322	3,447	3,158	2,604	11,495	5,107	6,497	6,081	7,335	.00	53,071	.00
Total INVESTMENT:		60	93	44	74	41	71	38	67	36	35	76	.00	636	.00
Total Revenue:		2,921	2,256	2,366	3,521	3,200	2,674	11,533	5,174	6,533	6,117	7,411	.00	53,707	.00
Total Department: 50:		.00	25,000	.00	20,000	.00	51	.00	.00	.00	.00	.00	.00	45,051	.00
Total Department: 52:		.00	.00	15	10,000	.00	51	.00	.00	.00	15	.00	.00	10,081	.00
Total Expenditure:		.00	25,000	15	30,000	.00	102	.00	.00	.00	15	.00	.00	55,132	.00
Net Total BUSINESS LOAN FUND:		2,921	22,744-	2,351	26,479-	3,200	2,572	11,533	5,174	6,533	6,102	7,411	.00	1,425-	.00

Account Number	Account Title	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22	2022-22
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual
URBAN RENEWAL DISTRICT														
Total TAXES:	.00	81	5,853	4,592	6,368	3,143	5,982	1,101	772	184	116	.00	28,191	27,346
Total Revenue:	.00	81	5,853	4,592	6,368	3,143	5,982	1,101	772	184	116	.00	28,191	27,346
Total ADMINISTRATION:	.00	3	4,296	69	96	5,987	1,674	1,254	4,461	3	3,467	.00	21,309	15,244
Total DOWNTOWN URA:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	745
Total Expenditure:	.00	3	4,296	69	96	5,987	1,674	1,254	4,461	3	3,467	.00	21,309	15,989
Net Total URBAN RENEWAL DISTRICT:	.00	78	1,556	4,523	6,272	2,845-	4,308	153-	3,689-	181	3,350-	.00	6,882	11,357
Net Grand Totals:	324,834	585,540-	549,545	667,828-	351,129-	278,842-	347,186	252,074-	304,306	172,768-	23,553-	.00	805,862-	971,024-

Report Criteria:

Accounts to include: With balances

Includes Report-Only Transactions

Include Funds: 01,02,03,04,06,07,08,19,21,22,23

Print Fund Titles

Page and Total by Fund

Total by Source

Total by Department

All Segments Tested for Total Breaks

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2022

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	1,908,868.25
01-01-1013	PETTY CASH - FRONT OFFICE	400.00
01-01-1015	DUE TO GENERAL FUND	583.74
01-01-1100	PETTY CASH	150.00
01-01-1150	DEPOSITS HELD BY OTHERS	200.00
01-01-1200	A/R - MISCELLANEOUS	8,185.05
01-01-1201	CASH CLEARING - AR	6,743.50
01-01-1205	PREPAID EXPENSES	1,026.00
01-01-1207	PREPAID RECORDING FEES	1,888.59
01-01-1217	A/R - PROPERTY TAXES	806,462.00
01-01-1240	A/R - LAND USE FEES	1,734.76
01-01-1247	INTERFUND - RECEIVABLES	60,108.57
TOTAL ASSETS		2,796,350.46

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	36.96
01-02-2002	SOC SEC PAYABLE:ER&EE	(39.74)
01-02-2003	MEDICARE PAYABLE:ER&EE	156.87
01-02-2008	DUE TO OTHER FUNDS	88.14
01-02-2013	DEFERRED REAL ESTATE TAXES	806,462.00
01-02-2020	RETIREMENT PAYABLE:ER&EE	(69.60)
01-02-2031	MEDICAL INSURANCE PAYABLE	(11,847.19)
01-02-2033	VOLUNTARY INSURANCE PAYABLE	3,368.66
01-02-2037	UNEMPLOYMENT INSURANCE	308.54
01-02-2044	LAND USE FEES PAYABLE	15,607.41
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	2,794.79
01-02-2110	ST VRAIN SCHOOLS FEE	10,318.00
01-02-2201	ACCOUNTS PAYABLE	31,150.93
01-02-2203	NON-BOND LAND USE RETAIN FUNDS	33,237.10
TOTAL LIABILITIES		891,572.87

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:	
01-02-2290	FUND BALANCE - UNRESTRICTED	1,804,899.23
	REVENUE OVER EXPENDITURES - YTD	99,878.36
	BALANCE - CURRENT DATE	1,904,777.59
	TOTAL FUND EQUITY	1,904,777.59
	TOTAL LIABILITIES AND EQUITY	2,796,350.46

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
01-10-3000	PROPERTY TAX	1,042.63	801,025.02	799,672.44	(1,352.58)	100.2
01-10-3001	SPECIFIC OWNERSHIP TAX	3,143.27	29,374.23	30,240.88	866.65	97.1
01-10-3002	SALES TAX REV - 2.5%	143,461.89	1,005,442.44	992,219.00	(13,223.44)	101.3
01-10-3004	USE TAX REV - 2%	8,804.49	98,389.73	136,586.69	38,196.96	72.0
01-10-3006	FRANCHISE TAX	1,252.69	17,900.81	15,798.55	(2,102.26)	113.3
01-10-3007	HIGHWAY USERS TAX	4,956.54	52,819.79	56,212.09	3,392.30	94.0
01-10-3008	CIGARETTE TAX	326.08	1,895.45	2,099.94	204.49	90.3
01-10-3009	LODGING TAX	1,024.00	20,330.40	14,623.49	(5,706.91)	139.0
	TOTAL TAXES	164,011.59	2,027,177.87	2,047,453.08	20,275.21	99.0
LICENSES AND PERMITS						
01-11-3100	BUSINESS LICENSES	350.00	15,610.51	19,849.48	4,238.97	78.6
01-11-3101	NON-BUSINESS LICENSES	.00	1,375.00	994.84	(380.16)	138.2
01-11-3102	LIQUOR LICENSES	22.50	420.00	1,436.28	1,016.28	29.2
01-11-3103	PLANNING AND BUILDING REVENUE	8,637.41	92,015.27	56,768.73	(35,246.54)	162.1
01-11-3106	MMJ LICENSES	3,000.00	6,000.00	4,000.00	(2,000.00)	150.0
01-11-3107	RMJ LICENSES	3,000.00	3,000.00	.00	(3,000.00)	.0
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	.00	(1,100.53)	1,173.33	2,273.86	(93.8)
01-11-3109	WASTE HAULING ANNUAL LICENSE	.00	.00	170.00	170.00	.0
01-11-3110	RMJ CO APPLICATION FEE	1,000.00	1,000.00	.00	(1,000.00)	.0
01-11-3112	LIQUOR APPLICATION FEE	100.00	6,477.45	932.40	(5,545.05)	694.7
01-11-3113	MMJ LYONS APPLICATION FEES	1,000.00	6,000.00	.00	(6,000.00)	.0
01-11-3114	STR APPLICATION	.00	1,275.00	1,050.00	(225.00)	121.4
01-11-3115	STR LICENSE	.00	275.00	.00	(275.00)	.0
	TOTAL LICENSES AND PERMITS	17,109.91	132,347.70	86,375.06	(45,972.64)	153.2
INTERGOVERNMENTAL						
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	795.50	9,055.71	10,705.37	1,649.66	84.6
01-12-3206	STATE INTERGOVERNMENTAL	11,257.99	53,941.07	560.00	(53,381.07)	9632.3
01-12-3207	LOCAL INTERGOVERNMENTAL	974.25	38,136.48	26,825.06	(11,311.42)	142.2
	TOTAL INTERGOVERNMENTAL	13,027.74	101,133.26	38,090.43	(63,042.83)	265.5
CHARGES FOR SERVICES						
01-13-3300	VEHICLE CHARGING STATION	146.30	1,036.93	644.09	(392.84)	161.0
01-13-3301	ECO PASS	49.00	2,385.00	2,000.00	(385.00)	119.3
01-13-3302	SPRING CLEAN UP DAYS REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CHARGES FOR SERVICES	195.30	3,421.93	7,644.09	4,222.16	44.8

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
FINES AND FORFEITURES						
01-14-3400	MUNICIPAL COURT FINES	4,170.00	41,505.00	52,649.92	11,144.92	78.8
	TOTAL FINES AND FORFEITURES	4,170.00	41,505.00	52,649.92	11,144.92	78.8
OTHER INCOME						
01-16-3600	OTHER INCOME	2,859.30	16,930.59	8,808.21	(8,122.38)	192.2
01-16-3603	RENTAL INCOME	.00	119,077.12	122,252.82	3,175.70	97.4
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	5,160.00	.00	(5,160.00)	.0
01-16-3605	LOCAL GRANTS	.00	1,427.50	.00	(1,427.50)	.0
	TOTAL OTHER INCOME	2,859.30	142,595.21	131,061.03	(11,534.18)	108.8
INVESTMENT						
01-17-3500	INTEREST INCOME	4,063.66	16,891.91	996.98	(15,894.93)	1694.3
	TOTAL INVESTMENT	4,063.66	16,891.91	996.98	(15,894.93)	1694.3
TRANSFERS						
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	5,265.08	57,915.88	57,892.78	(23.10)	100.0
01-35-3903	TRANSFER IN FROM WATER FUND	10,451.08	114,961.88	114,915.90	(45.98)	100.0
01-35-3906	TRANSFER IN FROM STORMWATER	1,154.50	12,699.50	12,694.44	(5.06)	100.0
01-35-3908	TRANSFER IN FROM PARKS/RECR	12,342.08	135,762.88	135,708.65	(54.23)	100.0
	TOTAL TRANSFERS	29,212.74	321,340.14	321,211.77	(128.37)	100.0
	TOTAL FUND REVENUE	234,650.24	2,786,413.02	2,685,482.36	(100,930.66)	103.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ALLOCATED EXPENSES						
01-44-4002	PAYROLL TAXES-ER WORKERS COMP	.00	13,303.50	20,459.06	7,155.56	65.0
01-44-4003	EMPLOYEE INSURANCE	.00	1,424.00	.00	(1,424.00)	.0
01-44-4200	POSTAGE	.00	7,160.00	8,857.87	1,697.87	80.8
01-44-4201	PC, SOFTWARE & PRINTERS	3,433.00	38,427.04	28,961.74	(9,465.30)	132.7
01-44-4203	DUES & SUBSCRIPTIONS	214.95	3,481.40	5,210.51	1,729.11	66.8
01-44-4250	MISCELLANEOUS	334.13	8,791.75	.00	(8,791.75)	.0
01-44-4300	ELECTRIC/WATER/GAS	3,317.27	18,569.03	16,499.95	(2,069.08)	112.5
01-44-4301	TELEPHONE	938.74	16,893.16	16,499.95	(393.21)	102.4
01-44-4501	OUTSIDE PROF SERVICE FEES	12,612.36	98,042.14	118,973.26	20,931.12	82.4
01-44-4502	OFFICE OPERATIONS	2,325.91	31,842.39	17,715.72	(14,126.67)	179.7
01-44-4503	SEMINARS/MEETINGS/TRAINING	875.00	1,626.02	868.42	(757.60)	187.2
01-44-4504	TRAVEL EXPENSES	.00	4.60	.00	(4.60)	.0
01-44-4506	BUILDING MAINTENANCE & GROUNDS	9,048.25	31,335.31	26,920.97	(4,414.34)	116.4
01-44-4701	UNIFORMS	1,201.98	6,690.68	6,730.24	39.56	99.4
01-44-4702	EQUIPMENT MAINTENANCE	5,188.76	25,076.42	21,710.44	(3,365.98)	115.5
01-44-4703	STAFF SERVICES	.00	140.24	434.20	293.96	32.3
01-44-4705	PC TECHNICIAN FEES	9,212.50	49,812.50	48,631.41	(1,181.09)	102.4
01-44-4706	AUDITING FEES	.00	62,866.18	86,841.81	23,975.63	72.4
01-44-4707	VEHICLE MAINTENANCE	1,115.75	5,572.28	11,723.63	6,151.35	47.5
01-44-4708	XPRESS MERCHANT FEES	1,192.26	13,110.74	10,681.54	(2,429.20)	122.7
01-44-4709	CIVICPLUS WEB FEES	.00	5,337.23	6,599.98	1,262.75	80.9
01-44-4710	GENERAL INSURANCE	100.00	104,139.30	73,207.63	(30,931.67)	142.3
01-44-4711	LMC CODIFICATION	.00	6,101.90	4,342.10	(1,759.80)	140.5
01-44-4713	CASH OVER/SHORT	.00	212.74	.00	(212.74)	.0
TOTAL ALLOCATED EXPENSES		51,110.86	549,960.55	531,870.43	(18,090.12)	103.4
ADMINISTRATION						
01-50-4000	FULL TIME SALARIES	21,541.80	213,704.87	229,426.89	15,722.02	93.2
01-50-4001	PART TIME SALARIES	2,084.38	3,914.38	.00	(3,914.38)	.0
01-50-4002	PAYROLL TAXES - ER	1,795.96	16,806.53	17,550.83	744.30	95.8
01-50-4003	EMPLOYEE INSURANCE	2,246.89	22,578.82	46,455.53	23,876.71	48.6
01-50-4004	RETIREMENT CONTRIBUTION	430.06	4,951.37	11,220.11	6,268.74	44.1
01-50-4201	PC, SOFTWARE & PRINTERS	.00	99.96	.00	(99.96)	.0
01-50-4203	DUES & SUBSCRIPTIONS	.00	2,164.98	5,625.05	3,460.07	38.5
01-50-4250	MISCELLANEOUS	39.44	5,379.85	12,511.57	7,131.72	43.0
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	45.00	5,401.54	8,272.13	2,870.59	65.3
01-50-4502	OFFICE OPERATIONS	26.64	1,560.09	.00	(1,560.09)	.0
01-50-4503	SEMINARS/MEETING/TRAININGS	.00	490.37	.00	(490.37)	.0
01-50-4504	TRAVEL	.00	140.00	.00	(140.00)	.0
01-50-4704	COUNTY TREASURER'S FEE	10.42	7,968.58	7,196.76	(771.82)	110.7
TOTAL ADMINISTRATION		28,220.59	285,161.34	338,258.87	53,097.53	84.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
LEGISLATIVE						
01-52-4000	FULL TIME SALARIES	.00	13,800.00	14,400.00	600.00	95.8
01-52-4002	PAYROLL TAXES - ER	.00	1,083.30	1,101.75	18.45	98.3
01-52-4250	MISCELLANEOUS	5.00	1,356.33	380.46	(975.87)	356.5
01-52-4501	OUTSIDE PROF SERVICE FEES	.00	.00	426.11	426.11	.0
01-52-4503	SEMINARS/MEETINGS/TRAINING	632.98	3,224.29	1,141.42	(2,082.87)	282.5
01-52-4504	TRAVEL	50.77	50.77	.00	(50.77)	.0
01-52-4505	ADVERTISING & PUBLISHING	30.16	817.58	.00	(817.58)	.0
01-52-4700	ELECTIONS	.00	275.00	4,565.60	4,290.60	6.0
TOTAL LEGISLATIVE		718.91	20,607.27	22,015.34	1,408.07	93.6
JUDICIAL						
01-53-4000	FULL TIME SALARIES	513.08	5,422.18	5,720.44	298.26	94.8
01-53-4002	PAYROLL TAXES - ER	40.10	403.62	438.02	34.40	92.2
01-53-4003	EMPLOYEE INSURANCE	.00	1,776.20	2,261.38	485.18	78.5
01-53-4004	RETIREMENT CONTRIBUTION	.00	134.48	285.89	151.41	47.0
01-53-4250	MISCELLANEOUS	.00	.00	1,690.35	1,690.35	.0
01-53-4501	OUTSIDE PROF SERVICE FEES	166.50	4,790.78	5,071.06	280.28	94.5
01-53-4700	JUDGE'S SERVICES FEES	7,312.00	19,312.00	12,170.55	(7,141.45)	158.7
TOTAL JUDICIAL		8,031.68	31,839.26	27,637.69	(4,201.57)	115.2
PLANNING AND ZONING						
01-54-4000	FULL TIME SALARIES	11,829.09	76,964.28	134,865.61	57,901.33	57.1
01-54-4001	PART TIME SALARIES	.00	30,460.25	.00	(30,460.25)	.0
01-54-4002	PAYROLL TAXES - ER	884.53	8,174.09	10,317.56	2,143.47	79.2
01-54-4003	EMPLOYEE INSURANCE	3,130.52	19,204.93	7,744.55	(11,460.38)	248.0
01-54-4004	RETIREMENT CONTRIBUTION	.00	275.93	6,743.00	6,467.07	4.1
01-54-4201	PC, SOFTWARE & PRINTERS	.00	1,739.28	795.35	(943.93)	218.7
01-54-4203	DUES & SUBSCRIPTIONS	.00	337.13	1,360.05	1,022.92	24.8
01-54-4250	MISCELLANEOUS	.00	78.34	795.35	717.01	9.9
01-54-4501	OUTSIDE PROF SERVICE FEES	8,670.00	111,529.44	100,158.29	(11,371.15)	111.4
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	397.67	397.67	.0
01-54-4505	ADVERTISING & PUBLISHING	331.60	557.60	397.67	(159.93)	140.2
TOTAL PLANNING AND ZONING		24,845.74	249,321.27	263,575.10	14,253.83	94.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
HEALTH WELFARE COMMUNITY						
01-55-4000	FULL TIME SALARIES	662.26	7,610.38	7,888.43	278.05	96.5
01-55-4001	PART TIME SALARIES	1,062.18	12,615.50	14,202.65	1,587.15	88.8
01-55-4002	PAYROLL TAXES - ER	134.79	1,581.01	1,689.71	108.70	93.6
01-55-4003	EMPLOYEE INSURANCE	59.66	707.42	9,831.03	9,123.61	7.2
01-55-4004	RETIREMENT CONTRIBUTION	19.86	228.39	1,104.18	875.79	20.7
01-55-4202	EQUIPMENT & SMALL TOOLS	.00	60.00	4,536.96	4,476.96	1.3
01-55-4700	GRANTS TO OTHERS	.00	13,500.00	12,249.80	(1,250.20)	110.2
01-55-4701	CULTURAL/CONCERT SERIES	.00	3,098.98	4,083.27	984.29	75.9
01-55-4702	BRCC DISPATCH FEES	.00	46,913.00	42,577.54	(4,335.46)	110.2
01-55-4704	HUMANE SOCIETY	407.00	4,070.00	4,718.44	648.44	86.3
01-55-4706	WALT SELF EXPENDITURES	1,256.12	4,707.62	5,716.56	1,008.94	82.4
01-55-4707	SENIOR PROGRAMMING	873.45	2,295.53	1,814.79	(480.74)	126.5
01-55-4708	SPRING CLEAN UP DAYS	.00	.00	5,898.05	5,898.05	.0
01-55-4709	FALL/SPRING CURBSIDE PICKUP	3,625.00	11,125.00	8,620.22	(2,504.78)	129.1
01-55-4710	RTD/Z TRIPS TRANSPORTATION	974.25	36,855.00	47,184.40	10,329.40	78.1
01-55-4711	ZERO WASTE COVERAGE	.00	1,734.51	453.68	(1,280.83)	382.3
01-55-4712	MAIN STREET GREENSCAPE	3,819.00	27,262.00	25,406.97	(1,855.03)	107.3
01-55-4713	PUBLIC ART	1,853.13	10,202.91	8,166.51	(2,036.40)	124.9
01-55-4714	CREATIVE DISTRICT	.00	9,364.46	16,333.07	6,968.61	57.3
01-55-4715	POST OFFICE EXPENDITURES	1,516.00	1,516.00	.00	(1,516.00)	.0
TOTAL HEALTH WELFARE COMMUNITY		16,262.70	195,447.71	222,476.26	27,028.55	87.9
ECONOMIC DEVELOPMENT						
01-56-4000	FULL TIME SALARIES	1,324.50	15,220.75	18,984.79	3,764.04	80.2
01-56-4001	PART TIME SALARIES	.00	14,744.00	28,208.29	13,464.29	52.3
01-56-4002	PAYROLL TAXES - ER	102.86	2,338.76	3,610.20	1,271.44	64.8
01-56-4003	EMPLOYEE INSURANCE	119.32	1,414.94	1,575.09	160.15	89.8
01-56-4004	RETIREMENT CONTRIBUTION	39.74	457.01	788.92	331.91	57.9
01-56-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,275.98	1,275.98	.0
01-56-4203	DUES & SUBSCRIPTIONS	19.95	910.14	510.40	(399.74)	178.3
01-56-4250	MISCELLANEOUS EXPENSE	.00	94.41	.00	(94.41)	.0
01-56-4501	OUTSIDE PROF SERVICE FEES	4,873.16	28,426.91	28,922.04	495.13	98.3
01-56-4503	SEMINARS/MEETINGS/TRAINING	.00	83.52	850.66	767.14	9.8
01-56-4505	ADVERTISING & PUBLISHING	.00	7,402.60	17,863.63	10,461.03	41.4
01-56-4700	MAIN STREET INITIATIVES	148.75	412.95	1,361.04	948.09	30.3
01-56-4701	LYONS REDSTONE MUSEUM	.00	16,040.34	13,610.38	(2,429.96)	117.9
01-56-4702	ECONOMIC DEV GRANT	.00	.00	2,126.62	2,126.62	.0
TOTAL ECONOMIC DEVELOPMENT		6,628.28	87,546.33	119,688.04	32,141.71	73.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
BUILDING INSPECTION						
01-57-4000	FULL TIME SALARIES	2,915.70	17,832.51	23,823.80	5,991.29	74.9
01-57-4002	PAYROLL TAXES - ER	224.18	1,381.24	1,822.48	441.24	75.8
01-57-4003	EMPLOYEE INSURANCE	261.83	1,313.97	10,766.58	9,452.61	12.2
01-57-4004	RETIREMENT CONTRIBUTION	.00	.00	1,191.19	1,191.19	.0
01-57-4250	MISCELLANEOUS	.00	1,013.71	217.00	(796.71)	467.2
01-57-4501	OUTSIDE PROF SERVICE FEES	16,644.99	51,655.22	21,699.22	(29,956.00)	238.1
TOTAL BUILDING INSPECTION		20,046.70	73,196.65	59,520.27	(13,676.38)	123.0
POLICE						
01-58-4501	OUTSIDE PROF SERVICE FEES	32,653.00	359,103.00	333,407.91	(25,695.09)	107.7
01-58-4502	OFFICE OPERATIONS	.00	121.41	1,276.62	1,155.21	9.5
01-58-4506	BLDG MAINT & GROUNDS	582.33	4,798.08	15,319.45	10,521.37	31.3
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	.00	14,184.01	55,320.17	41,136.16	25.6
TOTAL POLICE		33,235.33	378,206.50	405,324.15	27,117.65	93.3
STREETS						
01-59-4000	FULL TIME SALARIES	9,068.79	82,680.27	128,872.15	46,191.88	64.2
01-59-4001	PART TIME SALARIES	2,673.00	15,655.50	.00	(15,655.50)	.0
01-59-4002	PAYROLL TAXES - ER	906.78	7,547.26	9,859.41	2,312.15	76.6
01-59-4003	EMPLOYEE INSURANCE	1,150.98	13,576.74	39,002.26	25,425.52	34.8
01-59-4004	RETIREMENT CONTRIBUTION	78.65	811.75	5,345.67	4,533.92	15.2
01-59-4202	EQUIPMENT & SMALL TOOLS	2,371.77	2,725.43	2,419.93	(305.50)	112.6
01-59-4250	MISCELLANEOUS	380.00	1,273.13	1,116.89	(156.24)	114.0
01-59-4300	STREET LIGHTING - ELECTRICITY	1,868.19	10,718.22	11,168.93	450.71	96.0
01-59-4318	GRAFFITI REMOVAL	.00	2,710.00	1,675.34	(1,034.66)	161.8
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	9,768.00	33,380.50	16,008.80	(17,371.70)	208.5
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,116.89	1,116.89	.0
01-59-4700	GASOLINE, OIL, ETC.	1,643.15	7,003.52	4,095.29	(2,908.23)	171.0
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	.00	.00	2,419.93	2,419.93	.0
01-59-4702	STREET SIGNS	.00	200.27	2,419.93	2,219.66	8.3
01-59-4703	STREET MAINTENANCE	3,493.36	14,817.64	16,381.10	1,563.46	90.5
01-59-4704	ROADBASSE, PATCH, & REPAIR	.00	9,027.90	32,389.92	23,362.02	27.9
01-59-4706	TREE TRIMMING	.00	.00	9,307.46	9,307.46	.0
01-59-4709	TRASH REMOVAL	1,772.78	6,055.74	3,350.67	(2,705.07)	180.7
01-59-4710	STREET LIGHT MAINTENANCE	153.03	183.01	13,402.74	13,219.73	1.4
01-59-4711	FLAG MAINTENANCE	.00	.00	930.73	930.73	.0
01-59-4713	EQUIPMENT MAINTENANCE	.00	820.43	2,829.46	2,009.03	29.0
TOTAL STREETS		35,328.48	209,187.31	304,113.50	94,926.19	68.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
VISITORS CENTER						
01-60-4001	PART TIME SALARIES	144.08	1,798.63	5,868.94	4,070.31	30.7
01-60-4002	PAYROLL TAXES - ER	11.31	141.25	449.02	307.77	31.5
01-60-4250	MISCELLANEOUS	.00	1,272.25	430.22	(842.03)	295.7
01-60-4300	UTILITY SERVICE	62.81	1,330.59	1,032.48	(298.11)	128.9
01-60-4512	BLDG MAINT & GROUNDS	160.00	400.00	1,892.91	1,492.91	21.1
TOTAL VISITORS CENTER		378.20	4,942.72	9,673.57	4,730.85	51.1
CAPITAL						
01-66-6000	CAPITAL PURCHASES	7,804.00	27,517.75	125,221.77	97,704.02	22.0
TOTAL CAPITAL		7,804.00	27,517.75	125,221.77	97,704.02	22.0
TRANSFERS						
01-80-8019	TRANSFER OUT TO FLOOD FUND	313,600.00	313,600.00	311,875.78	(1,724.22)	100.6
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	10,000.00	260,000.00	274,890.00	14,890.00	94.6
TOTAL TRANSFERS		323,600.00	573,600.00	586,765.78	13,165.78	97.8
TOTAL FUND EXPENDITURES		556,211.47	2,686,534.66	3,016,140.77	329,606.11	89.1
NET REVENUE OVER EXPENDITURES		(321,561.23)	99,878.36	(330,658.41)	(430,536.77)	30.2

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2022

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	983,212.50
02-01-1108	INVENTORY	31,500.00
02-01-1110	LAND & WATER RIGHTS	49,215.00
02-01-1113	SYSTEM FIXED ASSETS	3,925,560.79
02-01-1114	ACCUM DEPREC - SYSTEM	(1,581,305.02)
02-01-1115	PLANT & EQUIP FIXED ASSETS	59,880.89
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(38,035.46)
02-01-1200	A/R - MISCELLANEOUS	21,737.26
02-01-1201	CASH CLEARING - UTILITIES	(20.00)
02-01-1220	A/R - UTILITY BILLING	138,977.31
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TOTAL ASSETS		3,590,723.27
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LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	7,800.00
02-02-2005	SALES TAX PAYABLE	4,660.33
02-02-2010	ACCRUED INTEREST PAYABLE	4,634.44
02-02-2017	COMPENSATION FOR ABSENCES	10,412.72
02-02-2022	BONDS PAYABLE	146,404.06
02-02-2024	ELEC REV REF BONDS SERIES 2019	184,710.49
02-02-2201	A/P - GENERAL FUND	(2,585.55)
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TOTAL LIABILITIES		356,036.49

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,098,636.11
REVENUE OVER EXPENDITURES - YTD		136,050.67
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BALANCE - CURRENT DATE		3,234,686.78
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TOTAL FUND EQUITY		3,234,686.78
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TOTAL LIABILITIES AND EQUITY		3,590,723.27
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES						
02-13-3300	RESIDENTIAL ELECTRIC SALES	88,438.76	1,000,203.93	1,029,817.20	29,613.27	97.1
02-13-3302	NON-TAXABLE ELECTRIC SALES	12,426.39	138,068.66	117,519.42	(20,549.24)	117.5
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	26,910.68	322,319.56	331,102.73	8,783.17	97.4
02-13-3305	INVESTMENT FEE	.00	4,500.00	9,000.00	4,500.00	50.0
02-13-3306	ELECTRIC SURCHARGE	270.00	3,092.94	.00	(3,092.94)	.0
02-13-3307	POLE ATTACHMENT FEE	.00	1,880.00	500.00	(1,380.00)	376.0
TOTAL CHARGES FOR SERVICES		128,045.83	1,470,065.09	1,487,939.35	17,874.26	98.8
INVESTMENT						
02-17-3500	INTEREST INCOME	2,093.40	11,725.61	500.00	(11,225.61)	2345.1
TOTAL INVESTMENT		2,093.40	11,725.61	500.00	(11,225.61)	2345.1
OTHER INCOME						
02-18-3600	OTHER INCOME	19,888.40	176,716.54	17,049.17	(159,667.37)	1036.5
TOTAL OTHER INCOME		19,888.40	176,716.54	17,049.17	(159,667.37)	1036.5
TOTAL FUND REVENUE		150,027.63	1,658,507.24	1,505,488.52	(153,018.72)	110.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
02-50-4000	FULL TIME SALARIES	10,280.92	102,433.64	108,760.19	6,326.55	94.2
02-50-4002	PAYROLL TAXES - ER	792.53	7,818.54	8,319.96	501.42	94.0
02-50-4003	EMPLOYEE INS - ER	1,628.96	18,667.96	26,486.57	7,818.61	70.5
02-50-4004	RETIREMENT CONTRIBUTION - ER	198.31	2,263.85	5,311.79	3,047.94	42.6
02-50-4201	PC, SOFTWARE & PRINTERS	.00	6,827.66	9,815.85	2,988.19	69.6
02-50-4203	DUES & SUBSCRIPTIONS	.00	1,815.83	1,577.55	(238.28)	115.1
02-50-4250	MISCELLANEOUS EXPENSE	.00	826.62	876.42	49.80	94.3
02-50-4501	OUTSIDE PROF SERVICE FEES	472.50	6,053.00	4,382.08	(1,670.92)	138.1
02-50-4503	SEMINARS/MEETINGS	.00	1,541.49	438.20	(1,103.29)	351.8
TOTAL ADMINISTRATION		13,373.22	148,248.59	165,968.61	17,720.02	89.3
MAINTENANCE						
02-65-4000	FULL TIME SALARIES	2,421.71	23,539.44	28,865.32	5,325.88	81.6
02-65-4002	PAYROLL TAXES - ER	184.69	1,783.37	2,208.25	424.88	80.8
02-65-4003	EMPLOYEE INS - ER	411.92	5,010.77	10,275.43	5,264.66	48.8
02-65-4004	RETIREMENT CONTRIBUTION - ER	19.47	163.63	1,318.57	1,154.94	12.4
02-65-4251	MAINTENANCE & SUPPLIES	.00	1,317.38	16,709.82	15,392.44	7.9
02-65-4252	GASOLINE, OIL, ETC.	938.94	3,979.15	1,169.69	(2,809.46)	340.2
02-65-4254	METERS:REPLACMNTS,SOCKETS,TEST	.00	1,222.64	835.47	(387.17)	146.3
02-65-4255	WIRE,XARMS,CONNECTORS,POLES	.00	3,530.13	16,709.82	13,179.69	21.1
02-65-4300	UTILITIES	3.70	34.66	.00	(34.66)	.0
02-65-4301	TELEPHONE SERVICE	.00	476.38	668.40	192.02	71.3
02-65-4501	OUTSIDE PROF SERVICE FEES	3,127.43	39,824.97	75,194.13	35,369.16	53.0
02-65-4550	ELECTRIC POWER-MEAN & WAPA	74,276.52	801,739.55	793,715.94	(8,023.61)	101.0
02-65-4551	SUBSTATION MAINT & SUPPLIES	770.00	1,695.00	4,177.45	2,482.45	40.6
02-65-4552	TREE TRIMMING	789.00	6,396.90	12,532.34	6,135.44	51.0
TOTAL MAINTENANCE		82,943.38	890,713.97	964,380.63	73,666.66	92.4
CAPITAL						
02-66-6000	CAPITAL PURCHASES	34,006.90	294,385.20	275,268.00	(19,117.20)	106.9
TOTAL CAPITAL		34,006.90	294,385.20	275,268.00	(19,117.20)	106.9
DEBT						
02-70-7000	BOND SERVICE FEES	.00	400.00	400.00	.00	100.0
02-70-7002	2019 BOND PRINCIPAL	.00	91,301.32	.00	(91,301.32)	.0
02-70-7003	2019 BOND INTEREST	.00	5,301.20	2,652.00	(2,649.20)	199.9
02-70-7004	2006 BOND PRINCIPAL	.00	26,284.59	26,285.00	.41	100.0
02-70-7005	2006 BOND INTEREST	.00	7,905.82	7,906.00	.18	100.0
TOTAL DEBT		.00	131,192.93	37,243.00	(93,949.93)	352.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TRANSFERS					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	5,265.08	57,915.88	57,892.78	(23.10)	100.0
TOTAL TRANSFERS	5,265.08	57,915.88	57,892.78	(23.10)	100.0
TOTAL FUND EXPENDITURES	135,588.58	1,522,456.57	1,500,753.02	(21,703.55)	101.5
NET REVENUE OVER EXPENDITURES	14,439.05	136,050.67	4,735.50	(131,315.17)	2873.0

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2022

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	2,669,963.79
03-01-1015	DUE FROM OTHER FUNDS	(612.00)
03-01-1110	LAND & WATER RIGHTS	2,066,844.40
03-01-1113	SYSTEM FIXED ASSETS	23,841,427.80
03-01-1114	ACCUM DEPREC - SYSTEM	(6,180,513.53)
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(132,813.15)
03-01-1117	EQUIPMENT	245,566.10
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(134,730.63)
03-01-1119	IMPROVEMENTS	2,166,374.48
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,333,642.18)
03-01-1125	CONSTRUCTION IN PROGRESS	629,634.89
03-01-1200	A/R - MISCELLANEOUS	1,098.32
03-01-1205	PREPAID EXPENSES	18,855.15
03-01-1220	A/R - UTILITY BILLING	151,615.41
03-01-1500	DO-ASSET RETIREMENT OBLIGATION	350,094.00

TOTAL ASSETS

24,541,440.34

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE	27,973.12
03-02-2017	COMPENSATION FOR ABSENCES	21,029.27
03-02-2018	CWRPDA 2003 LOAN PAYABLE	855,616.06
03-02-2019	WWTP SRF LOAN PAYABLE	3,588,011.23
03-02-2026	LONGMONT TAP FEE IGA	11,540.00
03-02-2200	A/P - MISCELLANEOUS	437,659.00
03-02-2201	A/P - GENERAL FUND	30,523.93

TOTAL LIABILITIES

4,972,352.61

FUND EQUITY

03-02-2285 ASSET RETIREMENT OBLIGATION 374,000.00

UNAPPROPRIATED FUND BALANCE:
03-02-2290 FUND BALANCE/RETAINED EARNINGS 19,557,297.49
REVENUE OVER EXPENDITURES - YTD (362,209.76)

BALANCE - CURRENT DATE

19,195,087.73

TOTAL FUND EQUITY

19,569,087.73

TOTAL LIABILITIES AND EQUITY

24,541,440.34

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES - WATER						
03-16-3300	METERED WATER SALES	62,803.14	1,022,780.46	929,295.43	(93,485.03)	110.1
03-16-3302	PIPE WATER SALES RENTAL	1,052.70	11,947.64	12,880.58	932.94	92.8
03-16-3303	WATER METER SALES	1,334.10	37,404.56	14,129.74	(23,274.82)	264.7
03-16-3305	TAP CONNECTION FEES	.00	14,615.00	34,999.98	20,384.98	41.8
TOTAL CHARGES FOR SERVICES - WATER		65,189.94	1,086,747.66	991,305.73	(95,441.93)	109.6
INVESTMENT - WATER						
03-17-3500	INTEREST INCOME	3,447.95	11,308.81	995.05	(10,313.76)	1136.5
TOTAL INVESTMENT - WATER		3,447.95	11,308.81	995.05	(10,313.76)	1136.5
OTHER INCOME - WATER						
03-18-3600	OTHER INCOME	320.70	14,430.50	.00	(14,430.50)	.0
03-18-3603	NCWCD REG POOL PRGM LEASING	.00	.00	15,000.00	15,000.00	.0
TOTAL OTHER INCOME - WATER		320.70	14,430.50	15,000.00	569.50	96.2
CHARGES FOR SERVICES-SEWER						
03-26-3300	SANITATION USERS' FEE	74,171.67	838,842.28	818,817.17	(20,025.11)	102.5
03-26-3305	TAP CONNECTION FEES	.00	8,500.00	17,000.00	8,500.00	50.0
TOTAL CHARGES FOR SERVICES-SEWER		74,171.67	847,342.28	835,817.17	(11,525.11)	101.4
TOTAL FUND REVENUE		143,130.26	1,959,829.25	1,843,117.95	(116,711.30)	106.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - WATER						
03-50-4000	FULL TIME SALARIES	10,617.94	101,984.58	107,843.01	5,858.43	94.6
03-50-4002	PAYROLL TAXES - ER	818.71	7,784.57	8,250.33	465.76	94.4
03-50-4003	EMPLOYEE INS - ER	1,646.68	18,554.33	26,328.94	7,774.61	70.5
03-50-4004	RETIREMENT CONTRIBUTION - ER	195.99	2,237.91	5,266.03	3,028.12	42.5
03-50-4203	DUES & SUBSCRIPTIONS	.00	605.00	509.11	(95.89)	118.8
03-50-4250	MISCELLANEOUS	.00	.00	424.25	424.25	.0
03-50-4501	OUTSIDE PROF SERVICE FEES	686.00	2,799.00	8,485.17	5,686.17	33.0
TOTAL ADMINISTRATION - WATER		13,965.32	133,965.39	157,106.84	23,141.45	85.3
TREATMENT - WATER						
03-52-4300	ELECTRIC/WATER/GAS	112.31	624.24	424.25	(199.99)	147.1
03-52-4301	TELEPHONE SERVICE	489.79	4,550.26	870.52	(3,679.74)	522.7
03-52-4550	LONGMONT WATER SERVICES	43,068.44	272,676.25	217,629.58	(55,046.67)	125.3
TOTAL TREATMENT - WATER		43,670.54	277,850.75	218,924.35	(58,926.40)	126.9
DISTRIBUTION - WATER						
03-53-4000	FULL TIME SALARIES	2,441.84	23,579.55	27,718.13	4,138.58	85.1
03-53-4002	PAYROLL TAXES - ER	185.56	1,778.17	2,120.36	342.19	83.9
03-53-4003	EMPLOYEE INS - ER	460.90	5,638.68	11,012.10	5,373.42	51.2
03-53-4004	RETIREMENT CONTRIBUTION - ER	19.47	163.63	1,323.19	1,159.56	12.4
03-53-4250	BUILDING MAINTENANCE	.00	838.00	.00	(838.00)	.0
03-53-4251	MAINTENANCE & SUPPLIES	.00	6,626.51	6,987.05	360.54	94.8
03-53-4252	GASOLINE, OIL, ETC.	469.47	1,989.58	776.33	(1,213.25)	256.3
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	771.20	2,225.60	1,552.69	(672.91)	143.3
03-53-4256	WATER METERS & METER PARTS	.00	5,232.94	7,763.39	2,530.45	67.4
03-53-4258	WATER ASSESSMENTS & STORAGE	.00	31,924.94	19,408.46	(12,516.48)	164.5
03-53-4300	ELECTRIC/WATER/GAS	5,694.09	19,397.11	23,290.16	3,893.05	83.3
03-53-4301	TELEPHONE SERVICE	60.17	1,263.09	1,164.51	(98.58)	108.5
03-53-4501	OUTSIDE PROF SERVICE FEES	19.93	3,073.21	3,881.70	808.49	79.2
03-53-4550	LINE & VALVE REPAIRS	.00	5,119.78	3,881.70	(1,238.08)	131.9
03-53-4551	HIGH SERV PUMP STATION MAINT	.00	.00	2,329.01	2,329.01	.0
03-53-4552	HYDRANT REPAIRS	.00	.00	3,881.70	3,881.70	.0
TOTAL DISTRIBUTION - WATER		10,122.63	108,850.79	117,090.48	8,239.69	93.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - SEWER						
03-60-4000	FULL TIME SALARIES	11,134.59	108,048.92	113,997.84	5,948.92	94.8
03-60-4002	PAYROLL TAXES - ER	858.55	8,251.30	8,720.47	469.17	94.6
03-60-4003	EMPLOYEE INS - ER	1,726.36	19,540.43	27,459.63	7,919.20	71.2
03-60-4004	RETIREMENT CONTRIBUTION - ER	211.51	2,420.21	5,573.81	3,153.60	43.4
03-60-4203	DUES & SUBSCRIPTIONS	.00	2,733.00	.00	(2,733.00)	.0
03-60-4501	OUTSIDE PROF SERVICE FEES	31,709.55	145,403.50	94,341.95	(51,061.55)	154.1
TOTAL ADMINISTRATION - SEWER		45,640.56	286,397.36	250,093.70	(36,303.66)	114.5
TREATMENT - SEWER						
03-62-4201	PC, SOFTWARE & PRINTERS	.00	.00	987.82	987.82	.0
03-62-4250	MISCELLANEOUS	.00	.00	823.19	823.19	.0
03-62-4251	MAINTENANCE & SUPPLIES	2,090.89	10,459.70	20,579.53	10,119.83	50.8
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	15,045.68	64,864.67	37,043.17	(27,821.50)	175.1
03-62-4300	ELECTRIC/WATER/GAS	12,224.29	72,847.73	55,153.16	(17,694.57)	132.1
03-62-4301	TELEPHONE SERVICE	63.71	2,192.53	2,469.54	277.01	88.8
03-62-4501	OUTSIDE PROF SERVICE FEES	39,419.69	117,219.93	123,477.26	6,257.33	94.9
03-62-4550	SLUDGE DISPOSAL	6,002.53	40,326.84	37,043.17	(3,283.67)	108.9
TOTAL TREATMENT - SEWER		74,846.79	307,911.40	277,576.84	(30,334.56)	110.9
DISTRIBUTION - SEWER						
03-64-4000	FULL TIME SALARIES	2,052.45	20,009.26	26,363.81	6,354.55	75.9
03-64-4002	PAYROLL TAXES - ER	156.06	1,510.78	2,016.74	505.96	74.9
03-64-4003	EMPLOYEE INS - ER	380.12	4,647.22	8,751.60	4,104.38	53.1
03-64-4004	RETIREMENT CONTRIBUTION - ER	19.47	163.63	1,131.68	968.05	14.5
03-64-4201	PC, SOFTWARE & PRINTERS	116.10	1,364.00	.00	(1,364.00)	.0
03-64-4251	MAINTENANCE & SUPPLIES	.00	1,668.03	2,859.42	1,191.39	58.3
03-64-4252	GASOLINE, OIL, ETC.	469.47	1,989.58	428.90	(1,560.68)	463.9
03-64-4257	DISCHARGE PERMIT	.00	5,683.82	1,429.70	(4,254.12)	397.6
03-64-4501	OUTSIDE PROF SERVICE FEES	.00	20,564.00	.00	(20,564.00)	.0
03-64-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	17,728.28	17,728.28	.0
03-64-4550	LINE REPAIRS & CLEANING	600.00	46,835.53	17,156.41	(29,679.12)	273.0
03-64-4551	LIFT STATION PARTS & MAINT	920.56	29,306.24	11,437.60	(17,868.64)	256.2
TOTAL DISTRIBUTION - SEWER		4,714.23	133,742.09	89,304.14	(44,437.95)	149.8
DEPARTMENT 65						
03-65-4251	MAINTENANCE & SUPPLIES	.00	267.00	.00	(267.00)	.0
TOTAL DEPARTMENT 65		.00	267.00	.00	(267.00)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL						
03-66-6000	CAPITAL PURCHASES - WATER	5,750.00	351,526.29	34,312.50	(317,213.79)	1024.5
03-66-6001	CAPITAL PURCHASES - SEWER	.00	.00	131,250.00	131,250.00	.0
	TOTAL CAPITAL	5,750.00	351,526.29	165,562.50	(185,963.79)	212.3
DEBT						
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	268,428.62	268,429.00	.38	100.0
03-70-7003	CWRPDA 03 LOAN INTEREST	.00	37,692.88	37,693.00	.12	100.0
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPAL	.00	256,005.41	256,005.00	(.41)	100.0
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	44,439.15	44,439.00	(.15)	100.0
	TOTAL DEBT	.00	606,566.06	606,566.00	(.06)	100.0
TRANSFERS						
03-80-8001	WF'S SHARE OF ALLOCATED EXP	10,451.08	114,961.88	114,915.90	(45.98)	100.0
	TOTAL TRANSFERS	10,451.08	114,961.88	114,915.90	(45.98)	100.0
	TOTAL FUND EXPENDITURES	209,161.15	2,322,039.01	1,997,140.75	(324,898.26)	116.3
	NET REVENUE OVER EXPENDITURES	(66,030.89)	(362,209.76)	(154,022.80)	208,186.96	(235.2)

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	(627,775.48)
06-01-1113	SYSTEM FIXED ASSETS	1,710,835.45
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(287,604.45)
06-01-1117	EQUIPMENT	4,818.70
06-01-1118	ACCUM DEPREC - EQUIPMENT	(1,399.23)
06-01-1220	A/R - UTILITY BILLING	10,713.01
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	TOTAL ASSETS	809,588.00
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,723.42
06-02-2201	ACCOUNTS PAYABLE	3,920.63
06-02-2202	RETAINAGE PAYABLE	1,177.65
		<hr/>

TOTAL LIABILITIES 6,821.70

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

06-02-2290	FUND BALANCE/RETAINED EARNINGS	847,105.09
	REVENUE OVER EXPENDITURES - YTD	(44,338.79)
		<hr/>
	BALANCE - CURRENT DATE	802,766.30
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	TOTAL FUND EQUITY	802,766.30
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	TOTAL LIABILITIES AND EQUITY	809,588.00
		<hr/>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES						
06-13-3300	STORMWATER DRAINAGE FEES	9,752.65	107,561.89	110,652.32	3,090.43	97.2
	TOTAL CHARGES FOR SERVICES	9,752.65	107,561.89	110,652.32	3,090.43	97.2
INVESTMENT						
06-17-3500	INTEREST INCOME	492.57	2,047.52	98.32	(1,949.20)	2082.5
	TOTAL INVESTMENT	492.57	2,047.52	98.32	(1,949.20)	2082.5
	TOTAL FUND REVENUE	10,245.22	109,609.41	110,750.64	1,141.23	99.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
06-50-4000	FULL TIME SALARIES	3,269.47	22,452.93	21,829.06	(623.87)	102.9
06-50-4002	PAYROLL TAXES - ER	254.13	1,697.16	1,669.47	(27.69)	101.7
06-50-4003	EMPLOYEE INSURANCE	519.23	5,457.22	6,361.85	904.63	85.8
06-50-4004	RETIREMENT CONTRIBUTION	51.92	544.55	1,091.31	546.76	49.9
06-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	1,398.50	4,462.37	3,063.87	31.3
06-50-4502	OFFICE OPERATIONS	.00	.00	1,338.72	1,338.72	.0
TOTAL ADMINISTRATION		4,094.75	31,550.36	36,752.78	5,202.42	85.8
TRANSMISSION						
06-65-4000	FULL TIME SALARIES	630.00	7,287.21	8,347.46	1,060.25	87.3
06-65-4002	PAYROLL TAXES - ER	47.66	549.70	638.66	88.96	86.1
06-65-4003	EMPLOYEE INSURANCE	135.30	1,741.50	2,311.87	570.37	75.3
06-65-4004	RETIREMENT CONTRIBUTION	6.49	54.55	416.90	362.35	13.1
06-65-4251	MAINTENANCE & SUPPLIES	.00	1,250.00	352.49	(897.51)	354.6
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	3,920.63	7,307.38	35,250.25	27,942.87	20.7
06-65-4503	SEMINARS/MEETINGS	.00	.00	352.49	352.49	.0
06-65-4504	TRAVEL EXPENSES	.00	.00	211.48	211.48	.0
TOTAL TRANSMISSION		4,740.08	18,190.34	47,881.60	29,691.26	38.0
CAPITAL						
06-66-6000	CAPITAL PURCHASES	250.00	91,508.00	18,937.50	(72,570.50)	483.2
TOTAL CAPITAL		250.00	91,508.00	18,937.50	(72,570.50)	483.2
TRANSFERS						
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,154.50	12,699.50	12,694.44	(5.06)	100.0
TOTAL TRANSFERS		1,154.50	12,699.50	12,694.44	(5.06)	100.0
TOTAL FUND EXPENDITURES		10,239.33	153,948.20	116,266.32	(37,681.88)	132.4
NET REVENUE OVER EXPENDITURES		5.89	(44,338.79)	(5,515.68)	38,823.11	(803.9)

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2022

CONSERVATION TRUST

ASSETS

07-01-1001 BANK OF THE WEST - CTF 239,823.35

TOTAL ASSETS 239,823.35

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

07-02-2290 FUND BALANCE/RETAINED EARNINGS 215,946.14
REVENUE OVER EXPENDITURES - YTD 23,877.21

BALANCE - CURRENT DATE 239,823.35

TOTAL FUND EQUITY 239,823.35

TOTAL LIABILITIES AND EQUITY 239,823.35

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTERGOVERNMENTAL						
07-12-3201	COLORADO LOTTERY	.00	20,636.56	19,631.14	(1,005.42)	105.1
	TOTAL INTERGOVERNMENTAL	.00	20,636.56	19,631.14	(1,005.42)	105.1
INVESTMENT						
07-17-3500	INTEREST INCOME	753.67	3,240.65	149.16	(3,091.49)	2172.6
	TOTAL INVESTMENT	753.67	3,240.65	149.16	(3,091.49)	2172.6
	TOTAL FUND REVENUE	753.67	23,877.21	19,780.30	(4,096.91)	120.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TRANSFER					
07-80-8008 TRANSFER TO PARKS/RECR FUND	.00	.00	64,599.15	64,599.15	.0
07-80-8019 TRANSFER TO GRANT FUND	.00	.00	130,000.00	130,000.00	.0
TOTAL TRANSFER	.00	.00	194,599.15	194,599.15	.0
TOTAL FUND EXPENDITURES	.00	.00	194,599.15	194,599.15	.0
NET REVENUE OVER EXPENDITURES	753.67	23,877.21	(174,818.85)	(198,696.06)	13.7

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,003,610.55
08-01-1015	DUE FROM OTHER FUNDS	(2,179.56)
08-01-1101	PETTY CASH - SHOWER	400.00
TOTAL ASSETS		1,001,830.99

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	1,253.80
08-02-2201	A/P - GENERAL FUND	1,846.53
08-02-2230	DEFERRED REVENUES	64,180.24
TOTAL LIABILITIES		67,280.57

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,093,791.18
	REVENUE OVER EXPENDITURES - YTD	(159,240.76)
BALANCE - CURRENT DATE		934,550.42
TOTAL FUND EQUITY		934,550.42
TOTAL LIABILITIES AND EQUITY		1,001,830.99

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
08-10-3002	SALES TAX: MEADOW PARK - 1%	55,661.92	361,857.14	371,446.82	9,589.68	97.4
08-10-3004	USE TAX: MEADOW PARK - 1%	4,344.48	48,589.17	67,861.58	19,272.41	71.6
08-10-3010	HOME ADDITIONS FEE - PARKS	.00	4,231.64	5,831.16	1,599.52	72.6
	TOTAL TAXES	60,006.40	414,677.95	445,139.56	30,461.61	93.2
CHARGES FOR SERVICES						
08-13-3350	CAMPING REVENUES	6,405.47	285,744.75	269,215.62	(16,529.13)	106.1
08-13-3351	SHELTER HOUSE REVENUES	410.00	29,823.79	24,701.43	(5,122.36)	120.7
08-13-3352	PARKING FEES: LMJ PARK	601.00	106,892.85	93,033.31	(13,859.54)	114.9
08-13-3353	DOG PARK FEES	80.00	1,810.00	1,783.82	(26.18)	101.5
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	.00	2,730.00	3,500.00	770.00	78.0
08-13-3355	PARKING FEE: BOHN PARK	414.00	34,493.00	20,554.55	(13,938.45)	167.8
08-13-3356	SHOWER REVENUE	.00	3,789.70	3,944.48	154.78	96.1
08-13-3358	DUMP STATION REVENUE	.00	70.00	.00	(70.00)	.0
08-13-3359	PARKING FEE: BLACK BEAR HOLE	21.00	21.00	7,330.40	7,309.40	.3
08-13-3370	RECR PROGRAM REVENUES	1,519.00	36,712.52	23,822.83	(12,889.69)	154.1
08-13-3371	YOUTH BASEBALL REVENUES	.00	.00	10,000.00	10,000.00	.0
08-13-3372	ADULT SOFTBALL REVENUES	.00	1,600.00	10,000.00	8,400.00	16.0
08-13-3373	MISC RECREATION EVENTS REV	.00	749.34	.00	(749.34)	.0
08-13-3380	SPECIAL EVENTS REVENUES	.00	235.00	4,500.00	4,265.00	5.2
08-13-3384	PARADE OF LIGHTS REVENUE	2,500.00	4,050.00	4,695.05	645.05	86.3
	TOTAL CHARGES FOR SERVICES	11,950.47	508,721.95	477,081.49	(31,640.46)	106.6
INVESTMENT						
08-17-3500	INTEREST INCOME	2,216.54	9,213.79	595.14	(8,618.65)	1548.2
	TOTAL INVESTMENT	2,216.54	9,213.79	595.14	(8,618.65)	1548.2
OTHER INCOME						
08-21-3400	OTHER INCOME	.02	17,838.57	.00	(17,838.57)	.0
	TOTAL OTHER INCOME	.02	17,838.57	.00	(17,838.57)	.0
SOURCE 23						
08-23-3802	SENIOR PROGRAM REVENUE	.00	595.78	.00	(595.78)	.0
08-23-3805	GRANT & RECR DONATIONS REVENUE	.00	20.00	.00	(20.00)	.0
	TOTAL SOURCE 23	.00	615.78	.00	(615.78)	.0

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TRANSFERS					
08-35-3907 TRANSFER IN FROM CONSRV TRUST	.00	.00	64,599.15	64,599.15	.0
TOTAL TRANSFERS	.00	.00	64,599.15	64,599.15	.0
TOTAL FUND REVENUE	74,173.43	951,068.04	987,415.34	36,347.30	96.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
08-50-4000	FULL TIME SALARIES	7,483.10	71,804.61	130,982.39	59,177.78	54.8
08-50-4002	PAYROLL TAXES - ER	570.20	5,541.48	10,019.79	4,478.31	55.3
08-50-4003	EMPLOYEE INS - ER	490.08	7,484.25	30,855.44	23,371.19	24.3
08-50-4004	RETIREMENT CONTRIBUTION - ER	101.77	1,375.17	6,423.23	5,048.06	21.4
08-50-4008	OFFICE OPERATIONS	113.61	915.51	.00	(915.51)	.0
08-50-4023	WORK COMP EXP	.00	550.00	.00	(550.00)	.0
08-50-4050	MISCELLANEOUS EXPENSE	.00	(.07)	.00	.07	.0
08-50-4201	PC, SOFTWARE & PRINTERS	.00	497.40	1,498.03	1,000.63	33.2
08-50-4203	DUES & SUBSCRIPTIONS	.00	23.12	470.81	447.69	4.9
08-50-4301	TELEPHONE SERVICE	164.29	2,560.71	2,182.83	(377.88)	117.3
08-50-4501	OUTSIDE PROF SERVICE FEES	.00	113.50	5,136.07	5,022.57	2.2
08-50-4503	SEMINARS/MEETINGS	.00	.00	2,354.05	2,354.05	.0
08-50-4505	ADVERTISING & PUBLISHING	.00	521.83	4,494.06	3,972.23	11.6
TOTAL ADMINISTRATION		8,923.05	91,387.51	194,416.70	103,029.19	47.0
SPECIAL EVENTS						
08-55-4550	GOOD OLD DAYS EXP	.00	595.00	.00	(595.00)	.0
08-55-4551	SPECIAL EVENTS EXPENSE	3,248.40	6,506.20	8,993.90	2,487.70	72.3
08-55-4552	PARADE OF LIGHTS EXPENSES	.00	148.93	4,272.10	4,123.17	3.5
TOTAL SPECIAL EVENTS		3,248.40	7,250.13	13,266.00	6,015.87	54.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PARKS						
08-60-4000	FULL TIME SALARIES	13,900.79	151,603.24	122,736.57	(28,866.67)	123.5
08-60-4001	PART TIME SALARIES	3,408.52	64,314.17	68,912.14	4,597.97	93.3
08-60-4002	PAYROLL TAXES - ER	1,337.22	16,705.34	14,660.80	(2,044.54)	114.0
08-60-4003	EMPLOYEE INS - ER	1,672.38	19,429.66	55,799.92	36,370.26	34.8
08-60-4004	RETIREMENT CONTRIBUTION - ER	147.93	1,567.21	6,136.46	4,569.25	25.5
08-60-4023	PARKS WIFI	256.30	2,358.00	1,832.60	(525.40)	128.7
08-60-4029	VEHICLE MAINT EXP	.00	167.37	.00	(167.37)	.0
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,004.06	1,004.06	.0
08-60-4202	EQUIP & SMALL TOOLS	83.32	2,407.48	2,091.75	(315.73)	115.1
08-60-4250	MISCELLANEOUS EXPENSE	58.01	2,552.87	1,255.06	(1,297.81)	203.4
08-60-4251	MAINTENANCE & SUPPLIES	7,795.15	47,183.88	66,936.50	19,752.62	70.5
08-60-4252	GASOLINE, OIL, ETC.	1,173.68	5,006.93	2,510.13	(2,496.80)	199.5
08-60-4253	PARK SIGNAGE	98.25	3,313.52	1,255.06	(2,058.46)	264.0
08-60-4300	ELECTRIC/WATER/GAS	7,078.73	79,292.13	11,713.88	(67,578.25)	676.9
08-60-4501	OUTSIDE PROF SERVICE FEES	807.50	29,711.99	29,284.71	(427.28)	101.5
08-60-4512	BLDG MAINT & GROUNDS	8,052.12	45,252.96	50,202.35	4,949.39	90.1
08-60-4550	RIVER COURSE MAINT	.00	.00	3,765.18	3,765.18	.0
08-60-4551	TREE MAINTENANCE	.00	1,650.00	12,968.95	11,318.95	12.7
08-60-4552	RECREATION PROGRAMING	2,770.97	16,217.59	15,479.08	(738.51)	104.8
08-60-4553	KIOSK TRANSACTION FEES	924.17	9,327.81	6,275.28	(3,052.53)	148.6
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	2,454.95	29,250.30	25,937.88	(3,312.42)	112.8
TOTAL PARKS		52,019.99	527,312.45	500,758.36	(26,554.09)	105.3
CAPITAL						
08-66-6000	CAPITAL PURCHASES	8,750.00	64,040.50	73,062.50	9,022.00	87.7
TOTAL CAPITAL		8,750.00	64,040.50	73,062.50	9,022.00	87.7
DEPARTMENT 70						
08-70-4050	BASEBALL SOFTBALL EXPENSE	.00	5,022.33	3,500.00	(1,522.33)	143.5
TOTAL DEPARTMENT 70		.00	5,022.33	3,500.00	(1,522.33)	143.5
TRANSFERS						
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	12,342.08	135,762.88	135,708.65	(54.23)	100.0
08-80-8019	TRANSFER OUT TO GRANTS FUND	279,533.00	279,533.00	388,804.56	109,271.56	71.9
TOTAL TRANSFERS		291,875.08	415,295.88	524,513.21	109,217.33	79.2
TOTAL FUND EXPENDITURES		364,816.52	1,110,308.80	1,309,516.77	199,207.97	84.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(290,643.09)	(159,240.76)	(322,101.43)	(162,860.67)	(49.4)

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,882,026.77
19-01-1005	CASH AND CASH EQUIVALENTS	375,962.16
19-01-1200	A/R - MISCELLANEOUS	3,323,000.00
19-01-1203	A/R STATE ASSISTANCE GRANT	334,000.00
19-01-1204	AMOUNTS OWED BY OTHER GOVTs	318,183.19

TOTAL ASSETS

7,233,172.12

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	528,614.55
19-02-2202	RETAINAGE PAYABLE	57,098.01
19-02-2203	GRANTS PAYABLE	49,827.88
19-02-2208	DUE TO OTHER FUNDS	1,333,439.45
19-02-2270	DEFERRED FEDERAL REVENUES	3,657,000.00
19-02-2275	DEFERRED MISC GRANT REVENUE	297,805.33

TOTAL LIABILITIES

5,923,785.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

19-02-2290	FUND BALANCE/RETAINED EARNINGS	2,336,980.16
	REVENUE OVER EXPENDITURES - YTD	(1,027,593.26)

BALANCE - CURRENT DATE

1,309,386.90

TOTAL FUND EQUITY

1,309,386.90

TOTAL LIABILITIES AND EQUITY

7,233,172.12

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
LOCAL GRANTS						
19-12-3207	LOCAL REVENUE	.00	29,500.00	.00	(29,500.00)	.0
	TOTAL LOCAL GRANTS	.00	29,500.00	.00	(29,500.00)	.0
TRANSFER						
19-18-3500	TRANSFER IN FROM GENERAL FUND	313,600.00	313,600.00	.00	(313,600.00)	.0
19-18-3508	TRANSFER IN FROM PARKS FUND	279,533.00	279,533.00	.00	(279,533.00)	.0
	TOTAL TRANSFER	593,133.00	593,133.00	.00	(593,133.00)	.0
SOURCE 23						
19-23-3871	DR SCHOLL FOUNDATION GRANT	.00	25,000.00	.00	(25,000.00)	.0
	TOTAL SOURCE 23	.00	25,000.00	.00	(25,000.00)	.0
LOCAL REVENUE						
19-24-3410	HOLIDAY BAZAAR REVENUE	.00	15.00	.00	(15.00)	.0
19-24-3442	COLORADO GARDEN GRANTS	.00	12,800.00	.00	(12,800.00)	.0
	TOTAL LOCAL REVENUE	.00	12,815.00	.00	(12,815.00)	.0
LCF						
19-27-3800	LYONS COMMUNITY FOUNDATION-LCF	.00	11,734.52	.00	(11,734.52)	.0
19-27-3874	LCF PAR OF LITES JAN14 \$1500	.00	1,000.00	.00	(1,000.00)	.0
	TOTAL LCF	.00	12,734.52	.00	(12,734.52)	.0
FEDERAL FUNDING						
19-28-3800	FEMA FLOOD PROJECT SHARE	.00	23,563.01	.00	(23,563.01)	.0
19-28-3802	CVRF/DOLA	.00	42,000.00	.00	(42,000.00)	.0
19-28-3803	ARPA	.00	275,102.30	.00	(275,102.30)	.0
	TOTAL FEDERAL FUNDING	.00	340,665.31	.00	(340,665.31)	.0

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
STATE FUNDING						
19-29-3412	DOLA MINI GRANT	.00	1,296.24	.00	(1,296.24)	.0
19-29-3416	DOLA LONGS PEAK WATER & SEWER	22,500.00	279,988.66	.00	(279,988.66)	.0
19-29-3431	CDOT-ST VRAIN TRAIL EXTENSION	.00	24,564.20	.00	(24,564.20)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	.00	207,746.03	.00	(207,746.03)	.0
19-29-3875	STATE FLOOD PROJECT SHARE	.00	2,351.04	.00	(2,351.04)	.0
TOTAL STATE FUNDING		22,500.00	515,946.17	.00	(515,946.17)	.0
FISCAL AGENT REVENUES						
19-31-3800	LAHC	836.92	20,340.10	.00	(20,340.10)	.0
TOTAL FISCAL AGENT REVENUES		836.92	20,340.10	.00	(20,340.10)	.0
TOTAL FUND REVENUE		616,469.92	1,550,134.10	.00	(1,550,134.10)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NOT ELIGIBLE						
19-41-4000	NOT ELIGIBLE FOR REIMBURSEMENT	30.00	60.00	.00	(60.00)	.0
	TOTAL NOT ELIGIBLE	30.00	60.00	.00	(60.00)	.0
DOLA STAFFING						
19-46-4000	DOLA STAFFING GRANT 2018 \$781K	.00	102,989.85	.00	(102,989.85)	.0
19-46-4002	DOLA STAFFING GRANT 2018	.00	7,892.78	.00	(7,892.78)	.0
19-46-4003	DOLA STAFFING GRANT 2018	.00	16,288.26	.00	(16,288.26)	.0
	TOTAL DOLA STAFFING	.00	127,170.89	.00	(127,170.89)	.0
DEPARTMENT 48						
19-48-4000	DOLA LONGS PEAK WATER & SEWER	.00	183,571.51	.00	(183,571.51)	.0
19-48-4005	ARPA FUNDING PROJECTS	.00	314,409.47	.00	(314,409.47)	.0
	TOTAL DEPARTMENT 48	.00	497,980.98	.00	(497,980.98)	.0
LOCAL EXPENDITURES						
19-51-4030	PARKS DONATION EXPENSE	.00	18,189.49	.00	(18,189.49)	.0
	TOTAL LOCAL EXPENDITURES	.00	18,189.49	.00	(18,189.49)	.0
LAHC						
19-58-4006	LAHC EXPENDITURES	1,577.00	15,159.84	.00	(15,159.84)	.0
	TOTAL LAHC	1,577.00	15,159.84	.00	(15,159.84)	.0
DOLA MARKETING						
19-60-4394	GOCO 2021 \$282,003	578.00	375,404.59	.00	(375,404.59)	.0
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	11,518.16	39,907.86	.00	(39,907.86)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	14,371.31	263,861.81	.00	(263,861.81)	.0
19-60-4716	DOLA MINI GRANT EXP	.00	1,359.24	.00	(1,359.24)	.0
	TOTAL DOLA MARKETING	26,467.47	680,533.50	.00	(680,533.50)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
2013 FLOOD						
19-61-4006	OUTSIDE PROF SERVICE FEES	.00	(1,943.80)	.00	1,943.80	.0
19-61-5100	LINE & VALVE REPAIRS	.00	30.34	.00	(30.34)	.0
	TOTAL 2013 FLOOD	.00	(1,913.46)	.00	1,913.46	.0
LCF/LOCAL GRANTS						
19-63-4000	LCF EXPENDITURES	.00	6,482.51	.00	(6,482.51)	.0
	TOTAL LCF/LOCAL GRANTS	.00	6,482.51	.00	(6,482.51)	.0
CPW						
19-64-4802	CVRF/DOLA	.00	34,407.50	.00	(34,407.50)	.0
	TOTAL CPW	.00	34,407.50	.00	(34,407.50)	.0
DHSEM FLOOD MANAGER						
19-65-4008	SRTS \$500,000	302,126.70	699,656.11	.00	(699,656.11)	.0
	TOTAL DHSEM FLOOD MANAGER	302,126.70	699,656.11	.00	(699,656.11)	.0
DEPARTMENT 70						
19-70-7000	STATE FLOOD ADVANCE REPAYMENT	.00	500,000.00	.00	(500,000.00)	.0
	TOTAL DEPARTMENT 70	.00	500,000.00	.00	(500,000.00)	.0
	TOTAL FUND EXPENDITURES	330,201.17	2,577,727.36	.00	(2,577,727.36)	.0
	NET REVENUE OVER EXPENDITURES	286,268.75	(1,027,593.26)	.00	1,027,593.26	.0

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2022

CAPITAL PROJECTS FUND

ASSETS

20-01-1005 OPERATING - BANK OF THE WEST 560,000.00

TOTAL ASSETS 560,000.00

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

20-02-2290 FUND BALANCE/RETAINED EARNINGS 300,000.00
REVENUE OVER EXPENDITURES - YTD 260,000.00

BALANCE - CURRENT DATE 560,000.00

TOTAL FUND EQUITY 560,000.00

TOTAL LIABILITIES AND EQUITY 560,000.00

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TRANSFERS					
20-35-3901 TRANSFER IN FROM GENERAL FUND	10,000.00	260,000.00	.00	(260,000.00)	.0
TOTAL TRANSFERS	10,000.00	260,000.00	.00	(260,000.00)	.0
TOTAL FUND REVENUE	10,000.00	260,000.00	.00	(260,000.00)	.0
NET REVENUE OVER EXPENDITURES	10,000.00	260,000.00	.00	(260,000.00)	.0

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,408,974.94)
21-01-1010	DUE FROM OTHER FUNDS	1,395,398.91
21-01-1200	A/R CDBG	326,065.08
21-01-1202	A/R DEF	274,897.05

TOTAL ASSETS

587,386.10

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19
21-02-2202	RETAINAGE PAYABLE	8,943.27
21-02-2270	DEFERRED CDBG REVENUE	326,065.08
21-02-2272	DEFERRED REVENUE DEF	274,897.05

TOTAL LIABILITIES

610,731.59

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	76,198.68
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UNAPPROPRIATED FUND BALANCE:

21-02-2290	FUND BALANCE - UNRESTRICTED	(622,271.61)
	REVENUE OVER EXPENDITURES - YTD	522,727.44

BALANCE - CURRENT DATE

(99,544.17)

TOTAL FUND EQUITY

(23,345.49)

TOTAL LIABILITIES AND EQUITY

587,386.10

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CDBG-DR RD 2						
21-26-3513	DR R2 BCC - MCCONNELL BRIDGE	2,800.00	40,251.89	.00	(40,251.89)	.0
21-26-3521	CDBG R2 BCC - STORMWATER IMP	39,825.05	205,671.70	.00	(205,671.70)	.0
21-26-3608	CDBG 4TH AVE PED BRIDGE	251,651.68	306,968.48	.00	(306,968.48)	.0
21-26-3609	BACKUP POWER PROJECT	7,288.04	87,577.88	.00	(87,577.88)	.0
	TOTAL CDBG-DR RD 2	301,564.77	640,469.95	.00	(640,469.95)	.0
STATE FUNDS						
21-27-3150	STATE DEF - UNMET NEEDS \$344K	47,589.42	175,375.64	.00	(175,375.64)	.0
	TOTAL STATE FUNDS	47,589.42	175,375.64	.00	(175,375.64)	.0
	TOTAL FUND REVENUE	349,154.19	815,845.59	.00	(815,845.59)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CDBG RD 2						
21-50-4021	CDBG R2 BCC STORMWATER IMP	.00	31,638.20	.00	(31,638.20)	.0
21-50-4022	CDBG 4TH AVE PED BRIDGE	.00	268,294.66	.00	(268,294.66)	.0
21-50-4023	BACKUP POWER PROJECT	.00	(4,128.46)	.00	4,128.46	.0
	TOTAL CDBG RD 2	.00	295,804.40	.00	(295,804.40)	.0
CDBG/DEF						
21-56-4050	DEF - UNMET NEEDS	.00	(2,686.25)	.00	2,686.25	.0
	TOTAL CDBG/DEF	.00	(2,686.25)	.00	2,686.25	.0
	TOTAL FUND EXPENDITURES	.00	293,118.15	.00	(293,118.15)	.0
	NET REVENUE OVER EXPENDITURES	349,154.19	522,727.44	.00	(522,727.44)	.0

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	120,136.69
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	(10,244.82)
22-01-1205	BRF LOAN REPAY - PRINCIPAL	13,764.27
TOTAL ASSETS		<u>123,656.14</u>

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	2,269.45
TOTAL LIABILITIES		<u>2,269.45</u>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	122,811.92
	REVENUE OVER EXPENDITURES - YTD	(1,425.23)
BALANCE - CURRENT DATE		<u>121,386.69</u>
TOTAL FUND EQUITY		<u>121,386.69</u>
TOTAL LIABILITIES AND EQUITY		<u>123,656.14</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OTHER INCOME						
22-16-3600	OTHER INCOME	.00	15.00	.00	(15.00)	.0
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	7,335.27	53,056.21	.00	(53,056.21)	.0
	TOTAL OTHER INCOME	7,335.27	53,071.21	.00	(53,071.21)	.0
INVESTMENT						
22-17-3501	BRF LOAN REPAY - INTEREST	26.43	354.73	.00	(354.73)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	49.58	281.19	.00	(281.19)	.0
	TOTAL INVESTMENT	76.01	635.92	.00	(635.92)	.0
	TOTAL FUND REVENUE	7,411.28	53,707.13	.00	(53,707.13)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050 BANK FEES USDA	.00	51.17	.00	(51.17)	.0
22-50-4500 LOANS TO OTHERS USDA	.00	45,000.00	.00	(45,000.00)	.0
TOTAL DEPARTMENT 50	.00	45,051.17	.00	(45,051.17)	.0
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DEPARTMENT 52					
22-52-4050 BANK FEES BRF	.02	81.19	.00	(81.19)	.0
22-52-4500 LOANS TO OTHERS BRF	.00	10,000.00	.00	(10,000.00)	.0
TOTAL DEPARTMENT 52	.02	10,081.19	.00	(10,081.19)	.0
TOTAL FUND EXPENDITURES	.02	55,132.36	.00	(55,132.36)	.0
NET REVENUE OVER EXPENDITURES	7,411.26	(1,425.23)	.00	1,425.23	.0

TOWN OF LYONS
 BALANCE SHEET
 NOVEMBER 30, 2022

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	58,392.53
23-01-1005	CASH COMBINED ACCOUNT	37,791.36
23-01-1217	A/R PROPERTY TAXES	27,730.00

TOTAL ASSETS

123,913.89

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	27,730.00
23-02-2200	ACCOUNTS PAYABLE MISC	109.10
23-02-2201	ACCOUNTS PAYABLE	1,336.50
23-02-2202	INTERFUND - PAYABLE	43,573.39

TOTAL LIABILITIES

72,748.99

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

23-02-2290	FUND BALANCE/RETAINED EARNINGS	44,282.64
	REVENUE OVER EXPENDITURES - YTD	6,882.26

BALANCE - CURRENT DATE

51,164.90

TOTAL FUND EQUITY

51,164.90

TOTAL LIABILITIES AND EQUITY

123,913.89

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES					
23-10-3000 PROPERTY TAXES - LURA	116.39	28,191.09	27,346.14	(844.95)	103.1
TOTAL TAXES	116.39	28,191.09	27,346.14	(844.95)	103.1
TOTAL FUND REVENUE	116.39	28,191.09	27,346.14	(844.95)	103.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	3,465.00	20,887.24	14,799.94	(6,087.30)	141.1
23-50-4550	COUNTY TREASURER FEE	1.72	421.59	444.00	22.41	95.0
	TOTAL ADMINISTRATION	3,466.72	21,308.83	15,243.94	(6,064.89)	139.8
DOWNTOWN URA						
23-62-4008	OFFICE OPERATIONS	.00	.00	197.32	197.32	.0
23-62-4107	ADMINISTRATIVE FEE (2%)	.00	.00	547.61	547.61	.0
	TOTAL DOWNTOWN URA	.00	.00	744.93	744.93	.0
	TOTAL FUND EXPENDITURES	3,466.72	21,308.83	15,988.87	(5,319.96)	133.3
	NET REVENUE OVER EXPENDITURES	(3,350.33)	6,882.26	11,357.27	4,475.01	60.6