

This information provides a preliminary financial update through April 30, 2023.

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2020	2021	2022	2023
January	March	\$ 99,049	\$ 107,443	\$ 105,772	\$ 91,353
February	April	\$ 82,669	\$ 91,583	\$ 100,297	\$ 116,042
March	May	\$ 69,914	\$ 102,238	\$ 138,458	\$ 122,988
April	June	\$ 98,921	\$ 117,911	\$ 125,019	
May	July	\$ 94,217	\$ 141,141	\$ 138,071	
June	August	\$ 122,786	\$ 164,490	\$ 170,562	
July	September	\$ 129,765	\$ 179,054	\$ 194,782	
August	October	\$ 129,117	\$ 178,910	\$ 189,817	
September	November	\$ 117,283	\$ 159,385	\$ 207,068	
October	December	\$ 103,382	\$ 144,897	\$ 144,321	
November	January	\$ 105,551	\$ 129,429	\$ 131,610	
December	February	\$ 110,374	\$ 126,987	\$ 126,635	
TOTAL		\$ 1,263,027	\$ 1,643,468	\$ 1,772,413	\$ 330,382

While the financial data reported in this presentation is through April of 2023, the sales tax information presented here is through May 2023. 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 down approximately 4.11% (\$14,145) from 2022
- Staff will continue to watch revenue figures closely each month.

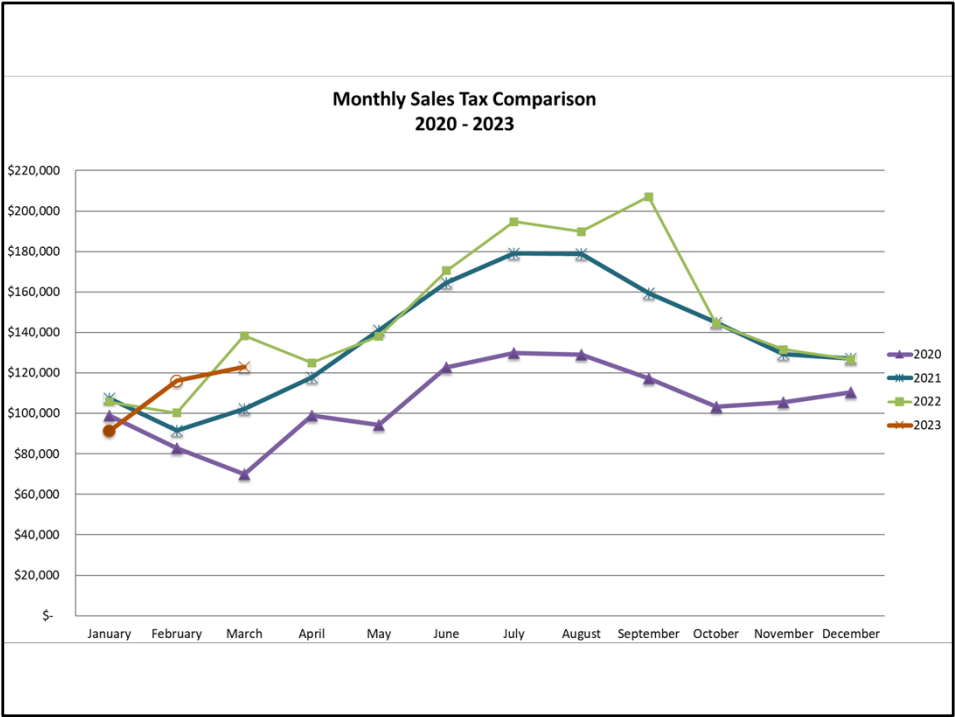
**Town of Lyons
2023 Sales Tax
Local Businesses vs. Non-Local Businesses**

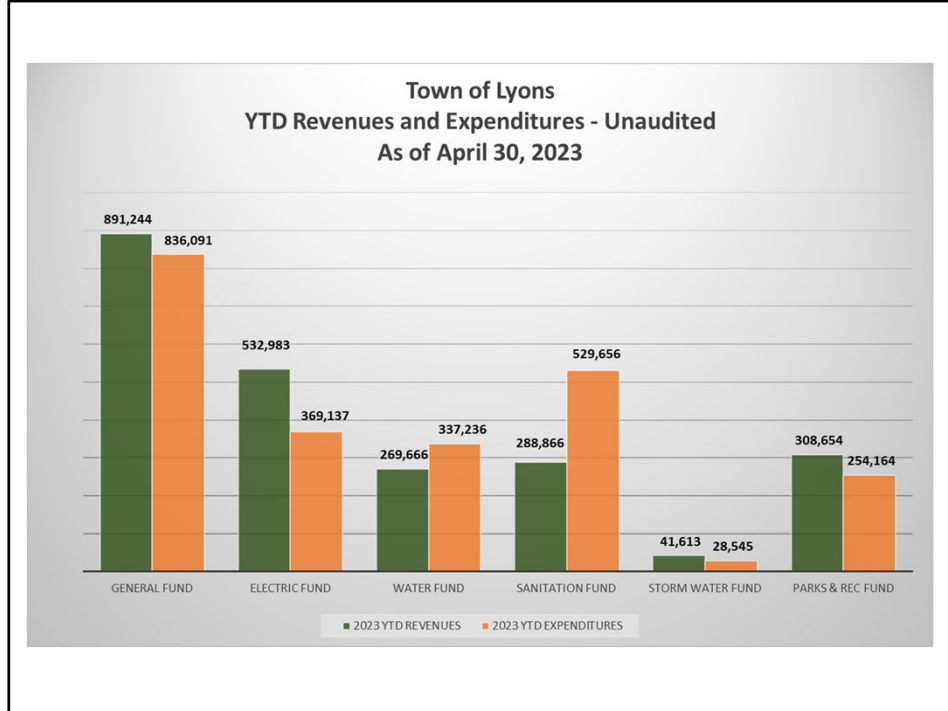
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 91,353	51%	49%
February	April	\$ 116,042	51%	49%
March	May	\$ 122,988	55%	45%
April	June	\$ -		
May	July	\$ -		
June	August	\$ -		
July	September	\$ -		
August	October	\$ -		
September	November	\$ -		
October	December	\$ -		
November	January	\$ -		
December	February	\$ -		

*Total sales tax includes taxes collected from retail marijuana

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 May for sales in the month of March can be attributed to local businesses. 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.





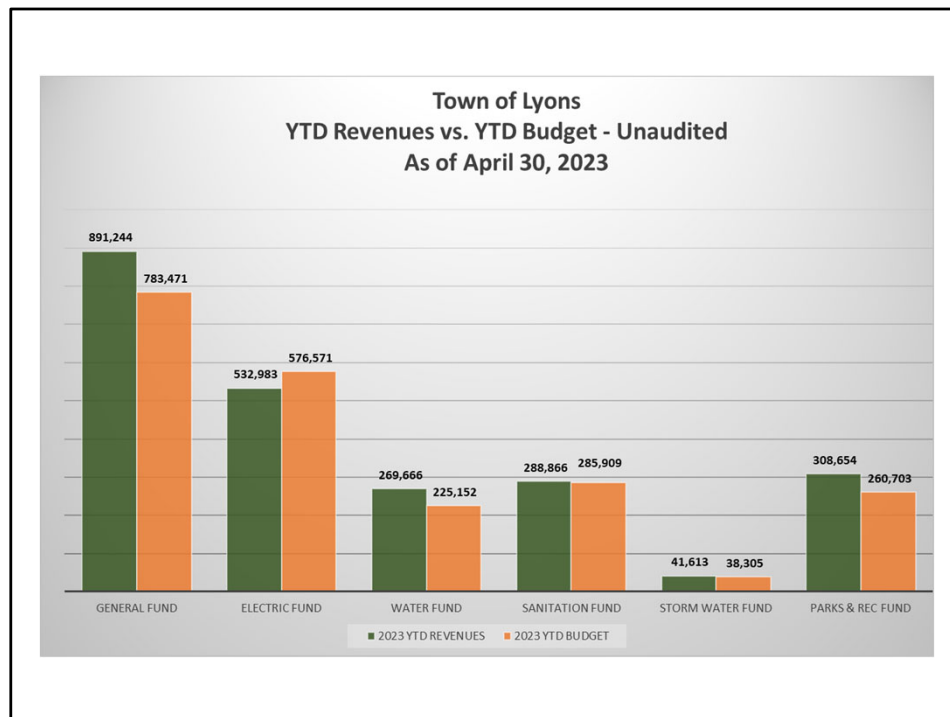
Year-to-Date Revenues and Expenditures

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

- **General Fund**
- **Electric Fund**
- **Storm Water Fund**
- **Parks and Recreation Fund**

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

- **Water Fund** – This is due to debt service payments made in January
- **Sewer Fund** – This is related to legal expenses and debt service payments

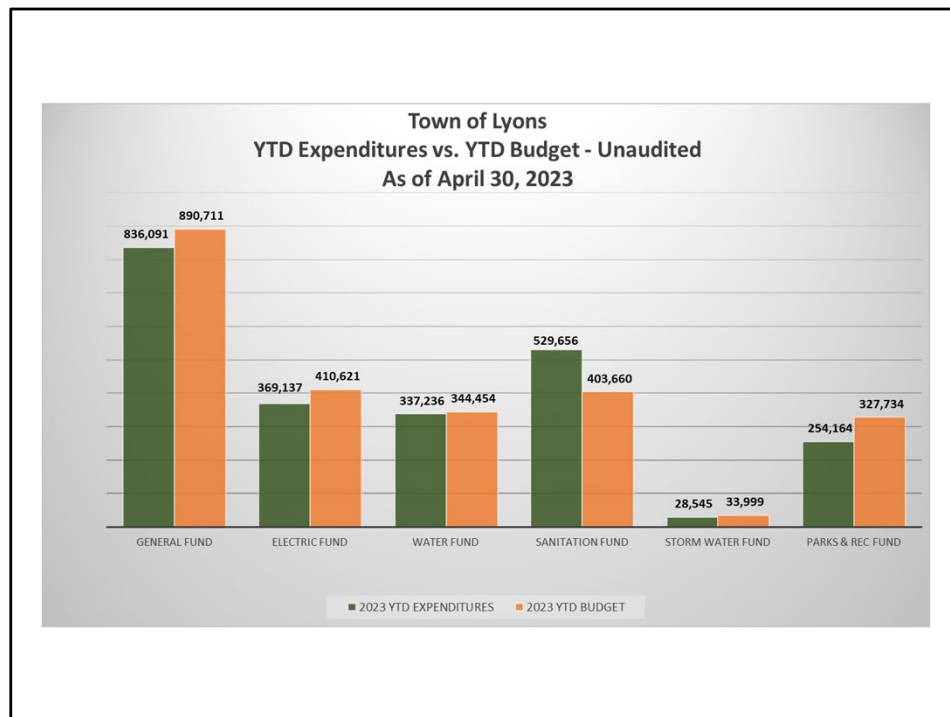


Revenue Budget to Actual

The revenue received through April exceeded the year-to-date budget projections in all funds except for the Electric Fund.

- **General Fund** – partially related to building permit revenue, interest income, and municipal court fines having higher than average YTD revenue
- **Water Fund**
- **Sanitation Fund**
- **Stormwater Fund**
- **Parks & Recreation Fund** – related to the recognition of deferred camping revenues (2023 camping reservations made in 2022) and interest income

Note: To try to account for seasonal revenue variances the monthly budget projections are derived by utilizing a 3-year average.



Expenditures Budget to Actual

Expenditures through April were lower than the 2023 budget projections in the following funds:

- **General Fund**
- **Electric Fund**
- **Water Fund**
- **Stormwater Fund**
- **Parks & Recreation Fund**

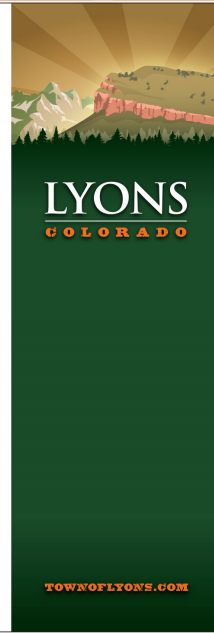
Expenditures were higher than the monthly budgeted projections in the following funds:

- **Sanitation Fund** - higher primarily related to legal fees. As noted at the end of 2022, this will need to be addressed in a future 2023 budget amendment

*Note: To try to account for seasonal expense variances the monthly budget projections are derived by utilizing a 3-year departmental expenditure average by month.

Questions?

Contact Information: Cassey Eyestone
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

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		2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23
		January	February	March	April	May	June	July	August	September	October	November	December	Current year	Current year
Account Number	Account Title	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
ELECTRIC FUND															
	Total CHARGES FOR SERVICIES:	127,582	141,485	132,770	119,206	.00	.00	.00	.00	.00	.00	.00	.00	521,043	566,344
	Total INVESTMENT:	2,682	2,629	3,137	3,124	.00	.00	.00	.00	.00	.00	.00	.00	11,572	403
	Total OTHER INCOME:	.00	368	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	368	9,824
	Total Revenue:	130,265	144,482	135,907	122,330	.00	.00	.00	.00	.00	.00	.00	.00	532,983	576,571
	Total ADMINISTRATION:	15,572	13,843	13,494	11,833	.00	.00	.00	.00	.00	.00	.00	.00	54,742	59,454
	Total MAINTENANCE:	4,674	99,234	99,274	90,589	.00	.00	.00	.00	.00	.00	.00	.00	293,772	331,893
	Total DEBT:	.00	.00	400	1,340	.00	.00	.00	.00	.00	.00	.00	.00	1,740	400
	Total TRANSFERS:	4,721	4,721	4,721	4,721	.00	.00	.00	.00	.00	.00	.00	.00	18,883	18,875
	Total Expenditure:	24,967	117,797	117,889	108,483	.00	.00	.00	.00	.00	.00	.00	.00	369,137	410,621
	Net Total ELECTRIC FUND:	105,298	26,684	18,018	13,847	.00	.00	.00	.00	.00	.00	.00	.00	163,847	165,950

		2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23
		January	February	March	April	May	June	July	August	September	October	November	December	Current year	Current year
Account Number	Account Title	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
WATER/SEWER FUND															
	Total CHARGES FOR SERVICES - WATER:	59,262	58,496	60,467	69,649	.00	.00	.00	.00	.00	.00	.00	.00	247,874	220,348
	Total INVESTMENT - WATER:	4,418	4,330	5,167	5,145	.00	.00	.00	.00	.00	.00	.00	.00	19,059	970
	Total OTHER INCOME - WATER:	2,733	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,733	3,834
	Total CHARGES FOR SERVICES-SEWER:	67,987	69,528	74,254	77,097	.00	.00	.00	.00	.00	.00	.00	.00	288,866	285,909
	Total Revenue:	134,400	132,355	139,888	151,891	.00	.00	.00	.00	.00	.00	.00	.00	558,533	511,061
	Total ADMINISTRATION - WATER:	15,762	20,274	14,246	13,322	.00	.00	.00	.00	.00	.00	.00	.00	63,604	60,270
	Total TREATMENT - WATER:	.00	15,442	13,530	17,791	.00	.00	.00	.00	.00	.00	.00	.00	46,763	59,944
	Total DISTRIBUTION - WATER:	27,857	6,041	8,787	13,043	.00	.00	.00	.00	.00	.00	.00	.00	55,729	53,108
	Total ADMINISTRATION - SEWER:	17,255	49,438	135,620	34,414	.00	.00	.00	.00	.00	.00	.00	.00	236,728	97,814
	Total TREATMENT - SEWER:	9,640	29,620	47,373	19,404	.00	.00	.00	.00	.00	.00	.00	.00	106,038	92,654
	Total DISTRIBUTION - SEWER:	4,341	3,234	5,636	3,309	.00	.00	.00	.00	.00	.00	.00	.00	16,519	42,829
	Total DEBT:	150,991	.00	.00	150,222	.00	.00	.00	.00	.00	.00	.00	.00	301,214	301,214
	Total TRANSFERS:	10,075	10,075	10,075	10,075	.00	.00	.00	.00	.00	.00	.00	.00	40,298	40,282
	Total Expenditure:	235,921	134,124	235,268	261,579	.00	.00	.00	.00	.00	.00	.00	.00	866,893	748,114
	Net Total WATER/SEWER FUND:	101,522-	1,770-	95,380-	109,689-	.00	.00	.00	.00	.00	.00	.00	.00	308,359-	237,053-

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Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
URBAN RENEWAL DISTRICT															
	Total TAXES:	.00	487	5,488	1,895	.00	.00	.00	.00	.00	.00	.00	.00	7,870	8,837
	Total Revenue:	.00	487	5,488	1,895	.00	.00	.00	.00	.00	.00	.00	.00	7,870	8,837
	Total ADMINISTRATION:	.00	7	4,163	1,064	.00	.00	.00	.00	.00	.00	.00	.00	5,235	7,934
	Total DOWNTOWN URA:	40	40	40	40	.00	.00	.00	.00	.00	.00	.00	.00	160	78
	Total Expenditure:	40	47	4,203	1,104	.00	.00	.00	.00	.00	.00	.00	.00	5,395	8,012
	Net Total URBAN RENEWAL DISTRICT:	40-	440	1,285	791	.00	.00	.00	.00	.00	.00	.00	.00	2,476	825
	Net Grand Totals:	17,413-	107,805-	96,733	536,450	.00	.00	.00	.00	.00	.00	.00	.00	507,964	234,109-

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
APRIL 30, 2023

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,032,407.16	
01-01-1013	PETTY CASH - FRONT OFFICE	472.16	
01-01-1015	DUE TO GENERAL FUND	6,724.63	
01-01-1100	PETTY CASH	150.00	
01-01-1150	DEPOSITS HELD BY OTHERS	200.00	
01-01-1200	A/R - MISCELLANEOUS	(726.37)	
01-01-1201	CASH CLEARING - AR	1,025.00	
01-01-1205	PREPAID EXPENSES	(170.00)	
01-01-1207	PREPAID RECORDING FEES	1,888.59	
01-01-1217	A/R - PROPERTY TAXES	850,540.00	
01-01-1240	A/R - LAND USE FEES	27,066.84	
01-01-1247	INTERFUND - RECEIVABLES	60,108.57	
TOTAL ASSETS			2,979,686.58

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	850,540.00	
01-02-2020	RETIREMENT PAYABLE:ER&EE	(69.60)	
01-02-2031	MEDICAL INSURANCE PAYABLE	(9,051.86)	
01-02-2033	VOLUNTARY INSURANCE PAYABLE	2,113.52	
01-02-2037	UNEMPLOYMENT INSURANCE	103.51	
01-02-2044	LAND USE FEES PAYABLE	13,012.30	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	1,459.14	
01-02-2110	ST VRAIN SCHOOLS FEE	14,244.00	
01-02-2201	ACCOUNTS PAYABLE	(12,424.23)	
01-02-2203	NON-BOND LAND USE RETAIN FUNDS	26,967.50	
TOTAL LIABILITIES			887,136.51

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	2,037,407.91	
	REVENUE OVER EXPENDITURES - YTD	55,142.16	
BALANCE - CURRENT DATE			2,092,550.07
TOTAL FUND EQUITY			2,092,550.07
TOTAL LIABILITIES AND EQUITY			2,979,686.58

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000 PROPERTY TAX	35,422.95	344,895.46	353,025.43	8,129.97	97.7
01-10-3001 SPECIFIC OWNERSHIP TAX	3,819.24	9,489.42	7,576.00	(1,913.42)	125.3
01-10-3002 SALES TAX REV - 2.5%	87,145.48	160,623.77	158,755.07	(1,868.70)	101.2
01-10-3004 USE TAX REV - 2%	12,138.08	42,237.95	27,681.89	(14,556.06)	152.6
01-10-3006 FRANCHISE TAX	5,382.68	11,520.64	4,230.27	(7,290.37)	272.3
01-10-3007 HIGHWAY USERS TAX	4,658.79	12,535.21	13,291.22	756.01	94.3
01-10-3008 CIGARETTE TAX	89.85	534.06	533.98	(.08)	100.0
01-10-3009 LODGING TAX	396.73	1,843.24	1,217.68	(625.56)	151.4
TOTAL TAXES	149,053.80	583,679.75	566,311.54	(17,368.21)	103.1
<u>LICENSES AND PERMITS</u>					
01-11-3100 BUSINESS LICENSES	1,670.00	8,995.00	9,328.68	333.68	96.4
01-11-3101 NON-BUSINESS LICENSES	467.50	467.50	758.74	291.24	61.6
01-11-3102 LIQUOR LICENSES	.00	175.00	1,070.29	895.29	16.4
01-11-3103 PLANNING AND BUILDING REVENUE	7,366.04	36,759.35	16,771.48	(19,987.87)	219.2
01-11-3106 MMJ LICENSES	.00	10,000.00	.00	(10,000.00)	.0
01-11-3108 FLOOD PLAIN DEVELOPMENT FEES	.00	.00	342.94	342.94	.0
01-11-3109 WASTE HAULING ANNUAL LICENSE	.00	.00	170.00	170.00	.0
01-11-3112 LIQUOR APPLICATION FEE	103.75	578.75	.00	(578.75)	.0
01-11-3114 STR APPLICATION	125.00	575.00	1,154.91	579.91	49.8
TOTAL LICENSES AND PERMITS	9,732.29	57,550.60	29,597.04	(27,953.56)	194.5
<u>INTERGOVERNMENTAL</u>					
01-12-3204 COUNTY ROAD & BRIDGE REVENUE	965.46	2,091.72	2,030.66	(61.06)	103.0
01-12-3206 STATE INTERGOVERNMENTAL	10,306.21	10,306.21	.00	(10,306.21)	.0
01-12-3207 LOCAL INTERGOVERNMENTAL	1,281.50	5,755.25	2,421.65	(3,333.60)	237.7
TOTAL INTERGOVERNMENTAL	12,553.17	18,153.18	4,452.31	(13,700.87)	407.7
<u>CHARGES FOR SERVICES</u>					
01-13-3300 VEHICLE CHARGING STATION	81.16	463.76	57.36	(406.40)	808.5
01-13-3301 ECO PASS	120.00	1,095.00	2,282.68	1,187.68	48.0
TOTAL CHARGES FOR SERVICES	201.16	1,558.76	2,340.04	781.28	66.6
<u>FINES AND FORFEITURES</u>					
01-14-3400 MUNICIPAL COURT FINES	2,100.00	27,455.00	14,796.01	(12,658.99)	185.6
TOTAL FINES AND FORFEITURES	2,100.00	27,455.00	14,796.01	(12,658.99)	185.6

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>OTHER INCOME</u>					
01-16-3600	OTHER INCOME	1,499.47	5,657.73	2,803.21	(2,854.52)	201.8
01-16-3603	RENTAL INCOME	13,098.17	52,290.85	40,039.89	(12,250.96)	130.6
	TOTAL OTHER INCOME	14,597.64	57,948.58	42,843.10	(15,105.48)	135.3
	<u>INVESTMENT</u>					
01-17-3500	INTEREST INCOME	6,063.78	22,462.87	745.01	(21,717.86)	3015.1
	TOTAL INVESTMENT	6,063.78	22,462.87	745.01	(21,717.86)	3015.1
	<u>TRANSFERS</u>					
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,720.67	18,882.68	18,875.12	(7.56)	100.0
01-35-3903	TRANSFER IN FROM WATER FUND	10,074.51	40,298.04	40,281.88	(16.16)	100.0
01-35-3906	TRANSFER IN FROM STORMWATER	1,492.82	5,971.28	5,968.96	(2.32)	100.0
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,320.83	57,283.32	57,260.44	(22.88)	100.0
	TOTAL TRANSFERS	30,608.83	122,435.32	122,386.40	(48.92)	100.0
	TOTAL FUND REVENUE	224,910.67	891,244.06	783,471.45	(107,772.61)	113.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	.00	11,970.00	7,406.94 (	4,563.06)	161.6
01-44-4003 EMPLOYEE INSURANCE	.00	609.60	440.89 (	168.71)	138.3
01-44-4200 POSTAGE	178.40	3,848.40	3,310.53 (	537.87)	116.3
01-44-4201 PC, SOFTWARE & PRINTERS	5,283.41	16,851.91	12,932.76 (	3,919.15)	130.3
01-44-4202 EQUIPMENT & SMALL TOOLS	.00	40.02	61.87	21.85	64.7
01-44-4203 DUES & SUBSCRIPTIONS	.00	1,432.92	1,856.38	423.46	77.2
01-44-4250 MISCELLANEOUS	441.50	2,226.04	928.19 (	1,297.85)	239.8
01-44-4300 ELECTRIC/WATER/GAS	1,319.76	7,058.53	6,033.24 (	1,025.29)	117.0
01-44-4301 TELEPHONE	3,326.08	4,383.42	5,878.53	1,495.11	74.6
01-44-4501 OUTSIDE PROF SERVICE FEES	5,675.00	21,925.75	46,409.44	24,483.69	47.2
01-44-4502 OFFICE OPERATIONS	1,361.04	4,545.47	6,806.73	2,261.26	66.8
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	928.19	928.19	.0
01-44-4504 TRAVEL EXPENSES	.00	.00	309.40	309.40	.0
01-44-4506 BUILDING MAINTENANCE & GROUNDS	3,032.33	12,948.48	11,138.26 (	1,810.22)	116.3
01-44-4701 UNIFORMS	461.24	2,138.35	2,598.94	460.59	82.3
01-44-4702 EQUIPMENT MAINTENANCE	1,174.74	8,177.21	8,353.71	176.50	97.9
01-44-4703 STAFF SERVICES	48.06	48.06	185.63	137.57	25.9
01-44-4705 PC TECHNICIAN FEES	3,425.00	16,737.50	17,944.98	1,207.48	93.3
01-44-4706 AUDITING FEES	5,890.00	7,410.00	23,204.73	15,794.73	31.9
01-44-4707 VEHICLE MAINTENANCE	133.37	1,581.16	4,176.85	2,595.69	37.9
01-44-4708 XPRESS MERCHANT FEES	1,298.53	3,989.05	4,331.55	342.50	92.1
01-44-4709 CIVICPLUS WEB FEES	.00	8,144.29	2,351.41 (	5,792.88)	346.4
01-44-4710 GENERAL INSURANCE	.00	53,366.06	31,496.54 (	21,869.52)	169.4
01-44-4711 LMC CODIFICATION	.00	.00	1,546.98	1,546.98	.0
TOTAL ALLOCATED EXPENSES	33,048.46	189,432.22	200,632.67	11,200.45	94.4
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	23,709.76	93,287.85	93,364.96	77.11	99.9
01-50-4001 PART TIME SALARIES	73.13	4,438.77	.00 (	4,438.77)	.0
01-50-4002 PAYROLL TAXES - ER	1,839.07	7,561.69	7,053.84 (	507.85)	107.2
01-50-4003 EMPLOYEE INSURANCE	2,053.61	7,979.82	12,240.44	4,260.62	65.2
01-50-4004 RETIREMENT CONTRIBUTION	1,743.82	17,301.08	6,527.18 (	10,773.90)	265.1
01-50-4005 ADDITIONAL COMPENSATION	.00	.00	3,194.12	3,194.12	.0
01-50-4203 DUES & SUBSCRIPTIONS	530.00	2,382.00	1,054.06 (	1,327.94)	226.0
01-50-4250 MISCELLANEOUS	11.95	2,179.85	2,124.09 (	55.76)	102.6
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	45.00	3,194.12	3,149.12	1.4
01-50-4502 OFFICE OPERATIONS	1,000.14	1,023.90	319.40 (	704.50)	320.6
01-50-4503 SEMINARS/MEETING/TRAININGS	.00	.00	638.83	638.83	.0
01-50-4504 TRAVEL	.00	.00	319.40	319.40	.0
01-50-4704 COUNTY TREASURER'S FEE	345.67	3,440.64	2,932.21 (	508.43)	117.3
TOTAL ADMINISTRATION	31,307.15	139,640.60	132,962.65 (	6,677.95)	105.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	4,500.00	9,300.00	12,395.04	3,095.04	75.0
01-52-4002 PAYROLL TAXES - ER	344.25	721.05	948.24	227.19	76.0
01-52-4250 MISCELLANEOUS	257.94	2,074.25	2,151.73	77.48	96.4
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	.00	161.38	161.38	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	645.52	645.52	.0
01-52-4504 TRAVEL	.00	.00	268.97	268.97	.0
01-52-4505 ADVERTISING & PUBLISHING	13.05	25.81	215.17	189.36	12.0
01-52-4700 ELECTIONS	.00	.00	2,420.70	2,420.70	.0
TOTAL LEGISLATIVE	5,115.24	12,121.11	19,206.75	7,085.64	63.1
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	396.01	792.02	1,941.56	1,149.54	40.8
01-53-4002 PAYROLL TAXES - ER	29.04	58.08	148.60	90.52	39.1
01-53-4003 EMPLOYEE INSURANCE	118.44	236.87	822.32	585.45	28.8
01-53-4004 RETIREMENT CONTRIBUTION	19.80	39.60	96.96	57.36	40.8
01-53-4250 MISCELLANEOUS	.00	.00	586.38	586.38	.0
01-53-4501 OUTSIDE PROF SERVICE FEES	549.90	1,568.10	1,905.74	337.64	82.3
01-53-4700 JUDGE'S SERVICES FEES	1,200.00	4,800.00	4,221.94	(578.06)	113.7
TOTAL JUDICIAL	2,313.19	7,494.67	9,723.50	2,228.83	77.1
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	12,240.35	46,870.83	56,286.80	9,415.97	83.3
01-54-4002 PAYROLL TAXES - ER	913.46	3,499.99	4,305.96	805.97	81.3
01-54-4003 EMPLOYEE INSURANCE	3,432.28	13,113.20	17,368.40	4,255.20	75.5
01-54-4004 RETIREMENT CONTRIBUTION	505.20	3,317.50	2,814.20	(503.30)	117.9
01-54-4201 PC, SOFTWARE & PRINTERS	.00	.00	232.31	232.31	.0
01-54-4203 DUES & SUBSCRIPTIONS	.00	.00	325.24	325.24	.0
01-54-4250 MISCELLANEOUS	500.00	500.00	232.31	(267.69)	215.2
01-54-4501 OUTSIDE PROF SERVICE FEES	992.50	8,951.87	17,423.44	8,471.57	51.4
01-54-4503 SEMINARS/MEETINGS/TRAINING	200.00	200.00	232.31	32.31	86.1
01-54-4505 ADVERTISING & PUBLISHING	.00	.00	255.55	255.55	.0
TOTAL PLANNING AND ZONING	18,783.79	76,453.39	99,476.52	23,023.13	76.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	705.28	2,821.11	3,040.80	219.69	92.8
01-55-4001 PART TIME SALARIES	772.22	3,834.31	3,444.64	(389.67)	111.3
01-55-4002 PAYROLL TAXES - ER	115.24	519.50	499.12	(20.38)	104.1
01-55-4003 EMPLOYEE INSURANCE	59.66	238.64	271.24	32.60	88.0
01-55-4004 RETIREMENT CONTRIBUTION	42.98	396.88	151.92	(244.96)	261.2
01-55-4202 EQUIPMENT & SMALL TOOLS	175.86	175.86	289.54	113.68	60.7
01-55-4701 CULTURAL/CONCERT SERIES	.00	200.00	1,447.71	1,247.71	13.8
01-55-4702 BRCC DISPATCH FEES	50,268.04	50,268.04	14,554.71	(35,713.33)	345.4
01-55-4704 HUMANE SOCIETY	407.00	1,221.00	1,505.62	284.62	81.1
01-55-4706 WALT SELF EXPENDITURES	635.12	2,208.38	1,737.26	(471.12)	127.1
01-55-4707 SENIOR PROGRAMMING	69.40	335.46	579.09	243.63	57.9
01-55-4708 SPRING CLEAN UP DAYS	.00	.00	1,882.02	1,882.02	.0
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	.00	4,343.13	4,343.13	.0
01-55-4710 RTD/Z TRIPS TRANSPORTATION	1,281.50	14,417.33	6,804.24	(7,613.09)	211.9
01-55-4711 ZERO WASTE COVERAGE	.00	.00	144.77	144.77	.0
01-55-4712 MAIN STREET GREENSCAPE	.00	.00	9,410.12	9,410.12	.0
01-55-4713 PUBLIC ART	.00	759.00	3,184.97	2,425.97	23.8
01-55-4714 CREATIVE DISTRICT	.00	.00	1,447.71	1,447.71	.0
01-55-4715 POST OFFICE EXPENDITURES	.00	.00	723.86	723.86	.0
TOTAL HEALTH WELFARE COMMUNITY	54,532.30	77,395.51	55,462.47	(21,933.04)	139.6
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	1,763.20	6,347.52	7,601.64	1,254.12	83.5
01-56-4001 PART TIME SALARIES	.00	5,212.50	13,805.48	8,592.98	37.8
01-56-4002 PAYROLL TAXES - ER	136.54	900.73	1,637.68	736.95	55.0
01-56-4003 EMPLOYEE INSURANCE	149.18	536.99	678.40	141.41	79.2
01-56-4004 RETIREMENT CONTRIBUTION	88.16	661.74	506.80	(154.94)	130.6
01-56-4201 PC, SOFTWARE & PRINTERS	135.99	135.99	309.18	173.19	44.0
01-56-4203 DUES & SUBSCRIPTIONS	166.78	186.73	515.30	328.57	36.2
01-56-4250 MISCELLANEOUS EXPENSE	.00	18.34	41.23	22.89	44.5
01-56-4501 OUTSIDE PROF SERVICE FEES	1,175.00	3,835.00	6,801.85	2,966.85	56.4
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	77.19	226.72	149.53	34.1
01-56-4505 ADVERTISING & PUBLISHING	939.00	2,902.00	3,916.21	1,014.21	74.1
01-56-4700 MAIN STREET INITIATIVES	.00	.00	371.01	371.01	.0
01-56-4701 LYONS REDSTONE MUSEUM	.00	.00	3,503.97	3,503.97	.0
01-56-4702 ECONOMIC DEV GRANT	167.30	1,651.30	618.35	(1,032.95)	267.1
TOTAL ECONOMIC DEVELOPMENT	4,721.15	22,466.03	40,533.82	18,067.79	55.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
01-57-4000 FULL TIME SALARIES	2,433.62	10,234.44	10,542.12	307.68	97.1
01-57-4002 PAYROLL TAXES - ER	187.60	787.04	806.36	19.32	97.6
01-57-4003 EMPLOYEE INSURANCE	261.87	1,052.19	1,212.84	160.65	86.8
01-57-4004 RETIREMENT CONTRIBUTION	121.68	486.71	527.12	40.41	92.3
01-57-4250 MISCELLANEOUS	.00	.00	43.51	43.51	.0
01-57-4501 OUTSIDE PROF SERVICE FEES	2,290.87	19,705.61	4,351.31	(15,354.30)	452.9
01-57-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	145.04	145.04	.0
TOTAL BUILDING INSPECTION	5,295.64	32,265.99	17,628.30	(14,637.69)	183.0
<u>POLICE</u>					
01-58-4501 OUTSIDE PROF SERVICE FEES	(15,631.04)	143,575.00	128,532.50	(15,042.50)	111.7
01-58-4502 OFFICE OPERATIONS	.00	.00	463.84	463.84	.0
01-58-4506 BLDG MAINT & GROUNDS	767.25	3,190.37	3,092.32	(98.05)	103.2
01-58-4700 EXTRA DUTY TRAFFIC & FESTIVALS	.00	7,674.91	20,100.12	12,425.21	38.2
TOTAL POLICE	(14,863.79)	154,440.28	152,188.78	(2,251.50)	101.5
<u>STREETS</u>					
01-59-4000 FULL TIME SALARIES	8,603.06	36,779.14	40,717.04	3,937.90	90.3
01-59-4001 PART TIME SALARIES	624.16	4,289.46	7,412.36	3,122.90	57.9
01-59-4002 PAYROLL TAXES - ER	712.66	3,167.47	3,681.88	514.41	86.0
01-59-4003 EMPLOYEE INSURANCE	898.50	4,188.79	10,202.24	6,013.45	41.1
01-59-4004 RETIREMENT CONTRIBUTION	395.12	4,197.52	2,054.84	(2,142.68)	204.3
01-59-4202 EQUIPMENT & SMALL TOOLS	337.91	399.11	870.28	471.17	45.9
01-59-4250 MISCELLANEOUS	.00	1,855.50	372.97	(1,482.53)	497.5
01-59-4300 STREET LIGHTING - ELECTRICITY	.00	2,674.80	3,729.74	1,054.94	71.7
01-59-4318 GRAFFITI REMOVAL	.00	.00	1,118.93	1,118.93	.0
01-59-4501 OUTSIDE PROFESSIONAL SERVICES	140.00	8,640.00	8,702.73	62.73	99.3
01-59-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	372.97	372.97	.0
01-59-4700 GASOLINE, OIL, ETC.	.00	3,149.87	1,740.55	(1,409.32)	181.0
01-59-4701 HOLIDAY LIGHTS & DECORATIONS	.00	520.56	808.10	287.54	64.4
01-59-4702 STREET SIGNS	.00	173.90	870.28	696.38	20.0
01-59-4703 STREET MAINTENANCE	152.45	1,861.00	5,843.26	3,982.26	31.9
01-59-4704 ROADBASE, PATCH, & REPAIR	.00	.00	21,135.21	21,135.21	.0
01-59-4706 TREE TRIMMING	.00	4,450.00	3,356.77	(1,093.23)	132.6
01-59-4709 TRASH REMOVAL	.00	1,170.05	1,205.95	35.90	97.0
01-59-4710 STREET LIGHT MAINTENANCE	.00	.00	3,108.12	3,108.12	.0
01-59-4711 FLAG MAINTENANCE	.00	.00	310.81	310.81	.0
01-59-4713 EQUIPMENT MAINTENANCE	.00	.00	944.86	944.86	.0
TOTAL STREETS	11,863.86	77,517.17	118,559.89	41,042.72	65.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VISITORS CENTER</u>					
01-60-4001 PART TIME SALARIES	.00	350.05	1,132.88	782.83	30.9
01-60-4002 PAYROLL TAXES - ER	.00	27.47	86.64	59.17	31.7
01-60-4004 RETIREMENT CONTRIBUTION	.00	10.97	.00	(10.97)	.0
01-60-4250 MISCELLANEOUS	.00	.00	431.11	431.11	.0
01-60-4300 UTILITY SERVICE	.00	554.76	402.38	(152.38)	137.9
01-60-4512 BLDG MAINT & GROUNDS	.00	40.00	632.30	592.30	6.3
TOTAL VISITORS CENTER	.00	983.25	2,685.31	1,702.06	36.6
<u>CAPITAL</u>					
01-66-6000 CAPITAL PURCHASES	.00	4,225.00	.00	(4,225.00)	.0
TOTAL CAPITAL	.00	4,225.00	.00	(4,225.00)	.0
<u>TRANSFERS</u>					
01-80-8020 TRANSFER OUT TO CAPITAL PROJ	10,416.67	41,666.68	41,650.00	(16.68)	100.0
TOTAL TRANSFERS	10,416.67	41,666.68	41,650.00	(16.68)	100.0
TOTAL FUND EXPENDITURES	162,533.66	836,101.90	890,710.66	54,608.76	93.9
NET REVENUE OVER EXPENDITURES	62,377.01	55,142.16	(107,239.21)	(162,381.37)	51.4

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,217,472.53	
02-01-1108	INVENTORY	21,000.00	
02-01-1110	LAND & WATER RIGHTS	49,215.00	
02-01-1113	SYSTEM FIXED ASSETS	4,224,538.49	
02-01-1114	ACCUM DEPREC - SYSTEM	(1,692,439.45)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	62,630.89	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(42,194.99)	
02-01-1200	A/R - MISCELLANEOUS	3,754.86	
02-01-1201	CASH CLEARING - UTILITIES	(8,880.70)	
02-01-1220	A/R - UTILITY BILLING	137,006.57	
	TOTAL ASSETS		3,972,103.20

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	7,400.00	
02-02-2005	SALES TAX PAYABLE	4,358.97	
02-02-2010	ACCRUED INTEREST PAYABLE	2,926.35	
02-02-2017	COMPENSATION FOR ABSENCES	5,549.33	
02-02-2022	BONDS PAYABLE	120,119.46	
02-02-2024	ELEC REV REF BONDS SERIES 2019	93,409.17	
02-02-2201	A/P - GENERAL FUND	80,930.06	
	TOTAL LIABILITIES		314,693.34

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,493,563.36	
	REVENUE OVER EXPENDITURES - YTD	163,846.50	
	BALANCE - CURRENT DATE	3,657,409.86	
	TOTAL FUND EQUITY		3,657,409.86
	TOTAL LIABILITIES AND EQUITY		3,972,103.20

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVCIES</u>					
02-13-3300	RESIDENTIAL ELECTRIC SALES	84,252.06	370,402.71	402,483.69	32,080.98	92.0
02-13-3302	NON-TAXABLE ELECTRIC SALES	12,712.49	48,863.22	51,476.00	2,612.78	94.9
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	21,971.74	99,757.49	111,975.00	12,217.51	89.1
02-13-3305	INVESTMENT FEE	.00	.00	409.09	409.09	.0
02-13-3306	ELECTRIC SURCHARGE	270.00	1,080.00	.00	(1,080.00)	.0
02-13-3307	POLE ATTACHMENT FEE	.00	940.00	.00	(940.00)	.0
	TOTAL CHARGES FOR SERVCIES	119,206.29	521,043.42	566,343.78	45,300.36	92.0
	<u>INVESTMENT</u>					
02-17-3500	INTEREST INCOME	3,123.77	11,571.79	403.47	(11,168.32)	2868.1
	TOTAL INVESTMENT	3,123.77	11,571.79	403.47	(11,168.32)	2868.1
	<u>OTHER INCOME</u>					
02-18-3600	OTHER INCOME	.00	368.00	9,823.69	9,455.69	3.8
	TOTAL OTHER INCOME	.00	368.00	9,823.69	9,455.69	3.8
	TOTAL FUND REVENUE	122,330.06	532,983.21	576,570.94	43,587.73	92.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	9,160.32	38,944.43	38,755.16	(189.27)	100.5
02-50-4002 PAYROLL TAXES - ER	699.85	2,975.46	2,939.48	(35.98)	101.2
02-50-4003 EMPLOYEE INS - ER	1,407.31	5,957.46	7,790.56	1,833.10	76.5
02-50-4004 RETIREMENT CONTRIBUTION - ER	565.60	5,304.28	2,346.08	(2,958.20)	226.1
02-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	3,733.44	3,733.44	.0
02-50-4203 DUES & SUBSCRIPTIONS	.00	567.14	622.25	55.11	91.1
02-50-4250 MISCELLANEOUS EXPENSE	.00	(20.00)	311.12	331.12	(6.4)
02-50-4501 OUTSIDE PROF SERVICE FEES	.00	1,013.00	2,333.40	1,320.40	43.4
02-50-4503 SEMINARS/MEETINGS	.00	.00	311.12	311.12	.0
02-50-4504 TRAVEL EXPENSES	.00	.00	311.12	311.12	.0
TOTAL ADMINISTRATION	11,833.08	54,741.77	59,453.73	4,711.96	92.1
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	2,631.45	10,408.12	12,777.24	2,369.12	81.5
02-65-4002 PAYROLL TAXES - ER	202.04	796.56	977.60	181.04	81.5
02-65-4003 EMPLOYEE INS - ER	343.20	1,524.46	2,660.60	1,136.14	57.3
02-65-4004 RETIREMENT CONTRIBUTION - ER	113.86	1,216.34	548.12	(668.22)	221.9
02-65-4251 MAINTENANCE & SUPPLIES	.00	.00	5,628.76	5,628.76	.0
02-65-4252 GASOLINE, OIL, ETC.	.00	484.60	703.59	218.99	68.9
02-65-4253 TRANSFORMERS	.00	8,088.30	1,407.18	(6,681.12)	574.8
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	50.00	2,746.00	422.16	(2,323.84)	650.5
02-65-4300 UTILITIES	.00	7.85	.00	(7.85)	.0
02-65-4501 OUTSIDE PROF SERVICE FEES	5,018.03	13,647.29	19,700.66	6,053.37	69.3
02-65-4550 ELECTRIC POWER-MEAN & WAPA	82,230.47	254,852.32	281,437.92	26,585.60	90.6
02-65-4551 SUBSTATION MAINT & SUPPLIES	.00	.00	1,407.18	1,407.18	.0
02-65-4552 TREE TRIMMING	.00	.00	4,221.56	4,221.56	.0
TOTAL MAINTENANCE	90,589.05	293,771.84	331,892.57	38,120.73	88.5
<u>DEBT</u>					
02-70-7000 BOND SERVICE FEES	.00	400.00	400.00	.00	100.0
02-70-7003 2019 BOND INTEREST	1,340.42	1,340.42	.00	(1,340.42)	.0
TOTAL DEBT	1,340.42	1,740.42	400.00	(1,340.42)	435.1
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	4,720.67	18,882.68	18,875.12	(7.56)	100.0
TOTAL TRANSFERS	4,720.67	18,882.68	18,875.12	(7.56)	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	108,483.22	369,136.71	410,621.42	41,484.71	89.9
NET REVENUE OVER EXPENDITURES	13,846.84	163,846.50	165,949.52	2,103.02	98.7

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	1,356,192.14	
03-01-1015	DUE FROM OTHER FUNDS	8,258.00	
03-01-1110	LAND & WATER RIGHTS	2,581,344.40	
03-01-1113	SYSTEM FIXED ASSETS	25,483,727.32	
03-01-1114	ACCUM DEPREC - SYSTEM	(7,001,864.19)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(140,200.22)	
03-01-1117	EQUIPMENT	241,316.10	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(146,786.68)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,430,244.83)	
03-01-1125	CONSTRUCTION IN PROGRESS	45,884.43	
03-01-1200	A/R - MISCELLANEOUS	777.62	
03-01-1220	A/R - UTILITY BILLING	155,951.63	
	TOTAL ASSETS		23,503,007.69

LIABILITIES AND EQUITY

LIABILITIES

03-02-2004	WATER METER DEPOSITS PAYABLE	1,600.00	
03-02-2009	ACCRUED INTEREST PAYABLE	14,010.72	
03-02-2017	COMPENSATION FOR ABSENCES	11,739.34	
03-02-2018	CWRPDA 2003 LOAN PAYABLE	587,187.44	
03-02-2019	WWTP SRF LOAN PAYABLE	3,332,005.82	
03-02-2026	LONGMONT TAP FEE IGA	8,655.00	
03-02-2200	A/P - MISCELLANEOUS	437,659.00	
03-02-2201	A/P - GENERAL FUND	16,762.60	
	TOTAL LIABILITIES		4,409,619.92

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	19,401,747.13	
	REVENUE OVER EXPENDITURES - YTD	(308,359.36)	
	BALANCE - CURRENT DATE	19,093,387.77	
	TOTAL FUND EQUITY		19,093,387.77
	TOTAL LIABILITIES AND EQUITY		23,503,007.69

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300	METERED WATER SALES	65,460.74	233,307.85	209,998.69	(23,309.16)	111.1
03-16-3302	PIPE WATER SALES RENTAL	2,135.95	5,026.72	5,707.59	680.87	88.1
03-16-3303	WATER METER SALES	2,052.08	9,539.67	3,899.69	(5,639.98)	244.6
03-16-3305	TAP CONNECTION FEES	.00	.00	742.04	742.04	.0
	TOTAL CHARGES FOR SERVICES - WATER	69,648.77	247,874.24	220,348.01	(27,526.23)	112.5
	<u>INVESTMENT - WATER</u>					
03-17-3500	INTEREST INCOME	5,145.03	19,059.42	969.77	(18,089.65)	1965.4
	TOTAL INVESTMENT - WATER	5,145.03	19,059.42	969.77	(18,089.65)	1965.4
	<u>OTHER INCOME - WATER</u>					
03-18-3600	OTHER INCOME	.00	2,733.40	3,833.98	1,100.58	71.3
	TOTAL OTHER INCOME - WATER	.00	2,733.40	3,833.98	1,100.58	71.3
	<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300	SANITATION USERS' FEE	77,096.75	288,866.38	285,484.02	(3,382.36)	101.2
03-26-3305	TAP CONNECTION FEES	.00	.00	425.00	425.00	.0
	TOTAL CHARGES FOR SERVICES-SEWER	77,096.75	288,866.38	285,909.02	(2,957.36)	101.0
	TOTAL FUND REVENUE	151,890.55	558,533.44	511,060.78	(47,472.66)	109.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000 FULL TIME SALARIES	10,212.11	41,758.25	42,869.16	1,110.91	97.4
03-50-4002 PAYROLL TAXES - ER	782.03	3,195.91	3,241.72	45.81	98.6
03-50-4003 EMPLOYEE INS - ER	1,436.05	5,990.26	8,218.04	2,227.78	72.9
03-50-4004 RETIREMENT CONTRIBUTION - ER	611.36	5,390.07	2,518.64	(2,871.43)	214.0
03-50-4201 PC, SOFTWARE & PRINTERS	.00	360.00	147.28	(212.72)	244.4
03-50-4203 DUES & SUBSCRIPTIONS	.00	365.00	182.62	(182.38)	199.9
03-50-4250 MISCELLANEOUS	.00	.00	147.28	147.28	.0
03-50-4501 OUTSIDE PROF SERVICE FEES	280.00	6,544.50	2,945.52	(3,598.98)	222.2
TOTAL ADMINISTRATION - WATER	13,321.55	63,603.99	60,270.26	(3,333.73)	105.5
<u>TREATMENT - WATER</u>					
03-52-4300 ELECTRIC/WATER/GAS	55.47	166.34	113.50	(52.84)	146.6
03-52-4301 TELEPHONE SERVICE	4,361.08	4,827.49	648.57	(4,178.92)	744.3
03-52-4550 LONGMONT WATER SERVICES	13,373.95	41,769.14	59,182.14	17,413.00	70.6
TOTAL TREATMENT - WATER	17,790.50	46,762.97	59,944.21	13,181.24	78.0
<u>DISTRIBUTION - WATER</u>					
03-53-4000 FULL TIME SALARIES	2,420.91	9,720.18	10,964.60	1,244.42	88.7
03-53-4002 PAYROLL TAXES - ER	184.43	738.94	838.68	99.74	88.1
03-53-4003 EMPLOYEE INS - ER	419.44	1,774.88	2,883.52	1,108.64	61.6
03-53-4004 RETIREMENT CONTRIBUTION - ER	113.74	1,207.76	548.12	(659.64)	220.4
03-53-4250 BUILDING MAINTENANCE	.00	.00	372.40	372.40	.0
03-53-4251 MAINTENANCE & SUPPLIES	.00	.00	1,861.98	1,861.98	.0
03-53-4252 GASOLINE, OIL, ETC.	.00	242.29	446.88	204.59	54.2
03-53-4253 CHEMICALS, LAB & LAB SUPPLIES	198.00	640.40	931.00	290.60	68.8
03-53-4256 WATER METERS & METER PARTS	.00	6,655.23	3,723.98	(2,931.25)	178.7
03-53-4258 WATER ASSESSMENTS & STORAGE	7,349.97	27,195.52	10,427.12	(16,768.40)	260.8
03-53-4300 ELECTRIC/WATER/GAS	2,255.08	7,361.80	11,916.70	4,554.90	61.8
03-53-4301 TELEPHONE SERVICE	80.02	120.03	558.60	438.57	21.5
03-53-4501 OUTSIDE PROF SERVICE FEES	21.50	71.81	1,861.98	1,790.17	3.9
03-53-4550 LINE & VALVE REPAIRS	.00	.00	3,723.98	3,723.98	.0
03-53-4551 HIGH SERV PUMP STATION MAINT	.00	.00	1,117.19	1,117.19	.0
03-53-4552 HYDRANT REPAIRS	.00	.00	931.00	931.00	.0
TOTAL DISTRIBUTION - WATER	13,043.09	55,728.84	53,107.73	(2,621.11)	104.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	10,818.21	44,182.64	45,241.24	1,058.60	97.7
03-60-4002 PAYROLL TAXES - ER	828.57	3,381.92	3,422.96	41.04	98.8
03-60-4003 EMPLOYEE INS - ER	1,515.65	6,308.77	8,641.56	2,332.79	73.0
03-60-4004 RETIREMENT CONTRIBUTION - ER	702.28	6,533.90	2,874.52	(3,659.38)	227.3
03-60-4201 PC SOFTWARE & PRINTERS	.00	360.00	.00	(360.00)	.0
03-60-4501 OUTSIDE PROF SERVICE FEES	20,460.33	175,782.86	37,633.65	(138,149.21)	467.1
03-60-4502 OFFICE OPERATIONS	89.10	178.20	.00	(178.20)	.0
TOTAL ADMINISTRATION - SEWER	34,414.14	236,728.29	97,813.93	(138,914.36)	242.0
<u>TREATMENT - SEWER</u>					
03-62-4201 PC, SOFTWARE & PRINTERS	.00	.00	209.50	209.50	.0
03-62-4250 MISCELLANEOUS	.00	.00	261.88	261.88	.0
03-62-4251 MAINTENANCE & SUPPLIES	63.97	7,313.32	6,547.05	(766.27)	111.7
03-62-4253 CHEMICALS,LAB & LAB SUPPLIES	3,488.10	21,208.50	13,094.08	(8,114.42)	162.0
03-62-4300 ELECTRIC/WATER/GAS	1,634.68	22,423.06	17,546.07	(4,876.99)	127.8
03-62-4301 TELEPHONE SERVICE	27.00	286.20	785.65	499.45	36.4
03-62-4501 OUTSIDE PROF SERVICE FEES	12,811.50	45,923.25	42,424.82	(3,498.43)	108.3
03-62-4550 SLUDGE DISPOSAL	1,378.83	8,883.34	11,784.67	2,901.33	75.4
TOTAL TREATMENT - SEWER	19,404.08	106,037.67	92,653.72	(13,383.95)	114.5
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	2,240.71	8,800.30	11,179.20	2,378.90	78.7
03-64-4002 PAYROLL TAXES - ER	171.38	671.14	855.32	184.18	78.5
03-64-4003 EMPLOYEE INS - ER	338.64	1,451.72	2,516.32	1,064.60	57.7
03-64-4004 RETIREMENT CONTRIBUTION - ER	97.98	1,022.00	468.48	(553.52)	218.2
03-64-4252 GASOLINE, OIL, ETC.	.00	242.29	.00	(242.29)	.0
03-64-4257 DISCHARGE PERMIT	.00	.00	941.25	941.25	.0
03-64-4501 OUTSIDE PROF SERVICE FEES	.00	.00	11,466.12	11,466.12	.0
03-64-4550 LINE REPAIRS & CLEANING	.00	600.00	5,134.09	4,534.09	11.7
03-64-4551 LIFT STATION PARTS & MAINT	460.20	3,731.98	10,268.16	6,536.18	36.4
TOTAL DISTRIBUTION - SEWER	3,308.91	16,519.43	42,828.94	26,309.51	38.6
<u>DEBT</u>					
03-70-7002 CWRPDA 03 LOAN PRINCIPAL	.00	140,921.45	142,602.70	1,681.25	98.8
03-70-7003 CWRPDA 03 LOAN INTEREST	21,063.65	31,133.49	8,388.59	(22,744.90)	371.1
03-70-7005 WWTP 2014 WPCSRF LOAN PRINCIPL	129,158.63	129,158.63	129,158.63	.00	100.0
03-70-7006 WWTP 2014 WPCRf LOAN INTEREST	.00	.00	21,063.65	21,063.65	.0
TOTAL DEBT	150,222.28	301,213.57	301,213.57	.00	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
03-80-8001 WF'S SHARE OF ALLOCATED EXP	10,074.51	40,298.04	40,281.88	(16.16)	100.0
TOTAL TRANSFERS	10,074.51	40,298.04	40,281.88	(16.16)	100.0
TOTAL FUND EXPENDITURES	261,579.06	866,892.80	748,114.24	(118,778.56)	115.9
NET REVENUE OVER EXPENDITURES	(109,688.51)	(308,359.36)	(237,053.46)	71,305.90	(130.1)

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	247,030.91	
06-01-1113	SYSTEM FIXED ASSETS	1,833,556.65	
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(349,713.10)	
06-01-1117	EQUIPMENT	5,068.70	
06-01-1118	ACCUM DEPREC - EQUIPMENT	(2,163.51)	
06-01-1220	A/R - UTILITY BILLING	10,798.17	
	TOTAL ASSETS		1,744,577.82

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,229.81	
06-02-2202	RETAINAGE PAYABLE	1,177.65	
	TOTAL LIABILITIES		2,407.46

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,729,102.89	
	REVENUE OVER EXPENDITURES - YTD	13,067.47	
	BALANCE - CURRENT DATE	1,742,170.36	
	TOTAL FUND EQUITY		1,742,170.36
	TOTAL LIABILITIES AND EQUITY		1,744,577.82

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
06-13-3300	STORMWATER DRAINAGE FEES	9,732.32	38,889.82	38,235.50	(654.32)	101.7
	TOTAL CHARGES FOR SERVICES	9,732.32	38,889.82	38,235.50	(654.32)	101.7
	<u>INVESTMENT</u>					
06-17-3500	INTEREST INCOME	735.00	2,722.77	69.18	(2,653.59)	3935.8
	TOTAL INVESTMENT	735.00	2,722.77	69.18	(2,653.59)	3935.8
	TOTAL FUND REVENUE	10,467.32	41,612.59	38,304.68	(3,307.91)	108.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
06-50-4000	FULL TIME SALARIES	2,915.87	15,213.97	12,048.84	(3,165.13)	126.3
06-50-4002	PAYROLL TAXES - ER	222.76	1,169.66	896.32	(273.34)	130.5
06-50-4003	EMPLOYEE INSURANCE	459.73	1,838.75	2,268.44	429.69	81.1
06-50-4004	RETIREMENT CONTRIBUTION	132.13	620.26	536.44	(83.82)	115.6
06-50-4501	OUTSIDE PROFESSIONAL SERVICES	35.00	35.00	1,290.32	1,255.32	2.7
06-50-4502	OFFICE OPERATIONS	.00	.00	387.09	387.09	.0
	TOTAL ADMINISTRATION	3,765.49	18,877.64	17,427.45	(1,450.19)	108.3
	<u>TRANSMISSION</u>					
06-65-4000	FULL TIME SALARIES	663.01	2,641.02	3,452.96	811.94	76.5
06-65-4002	PAYROLL TAXES - ER	50.63	200.75	264.24	63.49	76.0
06-65-4003	EMPLOYEE INSURANCE	108.06	486.72	1,009.28	522.56	48.2
06-65-4004	RETIREMENT CONTRIBUTION	33.15	367.71	172.60	(195.11)	213.0
06-65-4251	MAINTENANCE & SUPPLIES	.00	.00	264.85	264.85	.0
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	.00	.00	5,297.04	5,297.04	.0
06-65-4503	SEMINARS/MEETINGS	.00	.00	88.27	88.27	.0
06-65-4504	TRAVEL EXPENSES	.00	.00	52.96	52.96	.0
	TOTAL TRANSMISSION	854.85	3,696.20	10,602.20	6,906.00	34.9
	<u>TRANSFERS</u>					
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,492.82	5,971.28	5,968.96	(2.32)	100.0
	TOTAL TRANSFERS	1,492.82	5,971.28	5,968.96	(2.32)	100.0
	TOTAL FUND EXPENDITURES	6,113.16	28,545.12	33,998.61	5,453.49	84.0
	NET REVENUE OVER EXPENDITURES	4,354.16	13,067.47	4,306.07	(8,761.40)	303.5

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	57,081.88	
	TOTAL ASSETS		57,081.88

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	47,325.50	
	REVENUE OVER EXPENDITURES - YTD	9,756.38	
	BALANCE - CURRENT DATE	57,081.88	
	TOTAL FUND EQUITY		57,081.88
	TOTAL LIABILITIES AND EQUITY		57,081.88

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL</u>					
07-12-3201	COLORADO LOTTERY	.00	8,946.98	7,232.55	(1,714.43)	123.7
	TOTAL INTERGOVERNMENTAL	.00	8,946.98	7,232.55	(1,714.43)	123.7
	<u>INVESTMENT</u>					
07-17-3500	INTEREST INCOME	235.35	809.40	197.02	(612.38)	410.8
	TOTAL INVESTMENT	235.35	809.40	197.02	(612.38)	410.8
	TOTAL FUND REVENUE	235.35	9,756.38	7,429.57	(2,326.81)	131.3
	NET REVENUE OVER EXPENDITURES	235.35	9,756.38	7,429.57	(2,326.81)	131.3

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,012,011.35	
08-01-1015	DUE FROM OTHER FUNDS	(2.71)	
08-01-1101	PETTY CASH - SHOWER	400.00	
	TOTAL ASSETS		1,012,408.64

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	1,450.23	
08-02-2201	A/P - GENERAL FUND	3,227.39	
	TOTAL LIABILITIES		4,677.62

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	953,240.23	
	REVENUE OVER EXPENDITURES - YTD	54,490.79	
	BALANCE - CURRENT DATE	1,007,731.02	
	TOTAL FUND EQUITY		1,007,731.02
	TOTAL LIABILITIES AND EQUITY		1,012,408.64

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3002 SALES TAX: MEADOW PARK - 1%	31,269.73	55,531.01	56,912.23	1,381.22	97.6
08-10-3004 USE TAX: MEADOW PARK - 1%	5,986.35	20,884.49	13,674.99	(7,209.50)	152.7
08-10-3010 HOME ADDITIONS FEE - PARKS	.00	1.27	1,839.00	1,837.73	.1
TOTAL TAXES	37,256.08	76,416.77	72,426.22	(3,990.55)	105.5
<u>CHARGES FOR SERVICES</u>					
08-13-3350 CAMPING REVENUES	18,457.39	171,841.09	144,539.32	(27,301.77)	118.9
08-13-3351 SHELTER HOUSE REVENUES	7,298.00	21,889.00	15,457.68	(6,431.32)	141.6
08-13-3352 PARKING FEES: LMJ PARK	2,917.35	4,870.35	6,097.86	1,227.51	79.9
08-13-3353 DOG PARK FEES	1,782.50	1,862.50	1,224.17	(638.33)	152.1
08-13-3354 SPECIAL EVNT/LG GROUP PERMITS	150.00	275.00	572.16	297.16	48.1
08-13-3355 PARKING FEE: BOHN PARK	1,079.35	2,335.35	2,913.35	578.00	80.2
08-13-3356 SHOWER REVENUE	.00	.00	64.41	64.41	.0
08-13-3358 DUMP STATION REVENUE	20.00	20.00	.00	(20.00)	.0
08-13-3359 PARKING FEE: BLACK BEAR HOLE	83.35	259.35	1,197.27	937.92	21.7
08-13-3360 PARKING FEE: 2ND AVE	2.35	2.35	1,157.37	1,155.02	.2
08-13-3370 RECR PROGRAM REVENUES	4,170.00	14,617.00	6,836.88	(7,780.12)	213.8
08-13-3371 YOUTH BASEBALL REVENUES	.00	1,235.00	5,618.64	4,383.64	22.0
08-13-3373 MISC RECREATION EVENTS REV	30.00	30.00	.00	(30.00)	.0
08-13-3384 PARADE OF LIGHTS REVENUE	.00	.00	1,358.79	1,358.79	.0
TOTAL CHARGES FOR SERVICES	35,990.29	219,236.99	187,037.90	(32,199.09)	117.2
<u>INVESTMENT</u>					
08-17-3500 INTEREST INCOME	3,307.52	12,252.48	572.21	(11,680.27)	2141.3
TOTAL INVESTMENT	3,307.52	12,252.48	572.21	(11,680.27)	2141.3
<u>OTHER INCOME</u>					
08-21-3400 OTHER INCOME	.05	.07	499.80	499.73	.0
TOTAL OTHER INCOME	.05	.07	499.80	499.73	.0
<u>SOURCE 23</u>					
08-23-3802 SENIOR PROGRAM REVENUE	596.00	748.00	166.60	(581.40)	449.0
TOTAL SOURCE 23	596.00	748.00	166.60	(581.40)	449.0
TOTAL FUND REVENUE	77,149.94	308,654.31	260,702.73	(47,951.58)	118.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	10,214.02	35,256.83	63,543.92	28,287.09	55.5
08-50-4002 PAYROLL TAXES - ER	793.51	2,740.20	4,823.08	2,082.88	56.8
08-50-4003 EMPLOYEE INS - ER	623.96	2,056.38	8,623.88	6,567.50	23.9
08-50-4004 RETIREMENT CONTRIBUTION - ER	634.93	5,569.20	3,624.20	(1,945.00)	153.7
08-50-4008 OFFICE OPERATIONS	89.10	356.40	238.38	(118.02)	149.5
08-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	595.94	595.94	.0
08-50-4203 DUES & SUBSCRIPTIONS	.00	670.00	187.29	(482.71)	357.7
08-50-4301 TELEPHONE SERVICE	596.70	699.56	970.54	270.98	72.1
08-50-4501 OUTSIDE PROF SERVICE FEES	175.00	175.00	1,021.64	846.64	17.1
08-50-4503 SEMINARS/MEETINGS	.00	.00	936.49	936.49	.0
08-50-4505 ADVERTISING & PUBLISHING	96.00	96.00	681.09	585.09	14.1
TOTAL ADMINISTRATION	13,223.22	47,619.57	85,246.45	37,626.88	55.9
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	1,956.77	2,957.66	4,256.79	1,299.13	69.5
08-55-4552 PARADE OF LIGHTS EXPENSES	11.94	594.85	3,064.88	2,470.03	19.4
TOTAL SPECIAL EVENTS	1,968.71	3,552.51	7,321.67	3,769.16	48.5
<u>PARKS</u>					
08-60-4000 FULL TIME SALARIES	14,941.56	61,485.83	52,500.64	(8,985.19)	117.1
08-60-4001 PART TIME SALARIES	4,796.48	17,537.10	33,830.12	16,293.02	51.8
08-60-4002 PAYROLL TAXES - ER	1,531.13	6,122.70	6,604.36	481.66	92.7
08-60-4003 EMPLOYEE INS - ER	1,393.93	6,289.36	13,063.12	6,773.76	48.2
08-60-4004 RETIREMENT CONTRIBUTION - ER	671.60	6,289.32	2,456.68	(3,832.64)	256.0
08-60-4023 PARKS WIFI	251.30	1,005.20	593.87	(411.33)	169.3
08-60-4201 PC, SOFTWARE & PRINTERS	.00	.00	254.52	254.52	.0
08-60-4202 EQUIP & SMALL TOOLS	.00	.00	530.24	530.24	.0
08-60-4250 MISCELLANEOUS EXPENSE	39.92	394.42	318.15	(76.27)	124.0
08-60-4251 MAINTENANCE & SUPPLIES	8,862.19	11,451.61	15,907.00	4,455.39	72.0
08-60-4252 GASOLINE, OIL, ETC.	.00	726.90	805.96	79.06	90.2
08-60-4253 PARK SIGNAGE	253.76	1,012.76	318.15	(694.61)	318.3
08-60-4300 ELECTRIC/WATER/GAS	269.88	5,702.80	8,727.65	3,024.85	65.3
08-60-4501 OUTSIDE PROF SERVICE FEES	126.00	216.00	10,604.67	10,388.67	2.0
08-60-4512 BLDG MAINT & GROUNDS	3,706.58	7,574.44	12,725.60	5,151.16	59.5
08-60-4550 RIVER COURSE MAINT	.00	.00	954.42	954.42	.0
08-60-4551 TREE MAINTENANCE	.00	4,500.00	3,287.44	(1,212.56)	136.9
08-60-4552 RECREATION PROGRAMING	261.00	3,248.00	3,711.64	463.64	87.5
08-60-4553 KIOSK TRANSACTION FEES	846.34	2,012.69	2,226.98	214.29	90.4
08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF	1,619.95	5,024.48	7,105.12	2,080.64	70.7
TOTAL PARKS	39,571.62	140,593.61	176,526.33	35,932.72	79.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
08-66-6000	CAPITAL PURCHASES	.00	4,225.00	.00	(4,225.00)	.0
	TOTAL CAPITAL	.00	4,225.00	.00	(4,225.00)	.0
	<u>DEPARTMENT 70</u>					
08-70-4050	BASEBALL SOFTBALL EXPENSE	219.99	889.51	1,378.61	489.10	64.5
	TOTAL DEPARTMENT 70	219.99	889.51	1,378.61	489.10	64.5
	<u>TRANSFERS</u>					
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,320.83	57,283.32	57,260.44	(22.88)	100.0
	TOTAL TRANSFERS	14,320.83	57,283.32	57,260.44	(22.88)	100.0
	TOTAL FUND EXPENDITURES	69,304.37	254,163.52	327,733.50	73,569.98	77.6
	NET REVENUE OVER EXPENDITURES	7,845.57	54,490.79	(67,030.77)	(121,521.56)	81.3

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,778,721.18	
19-01-1005	CASH AND CASH EQUIVALENTS	960,246.36	
19-01-1200	A/R - MISCELLANEOUS	3,314,000.00	
19-01-1203	A/R STATE ASSISTANCE GRANT	331,300.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	924,099.44	
	TOTAL ASSETS		8,308,366.98

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	29,577.23	
19-02-2202	RETAINAGE PAYABLE	39,222.94	
19-02-2203	GRANTS PAYABLE	60,015.31	
19-02-2208	DUE TO OTHER FUNDS	1,061,858.98	
19-02-2270	DEFERRED FEDERAL REVENUES	3,645,300.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	1,174,779.34	
	TOTAL LIABILITIES		6,010,753.80

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,766,971.92	
	REVENUE OVER EXPENDITURES - YTD	530,641.26	
	BALANCE - CURRENT DATE	2,297,613.18	
	TOTAL FUND EQUITY		2,297,613.18
	TOTAL LIABILITIES AND EQUITY		8,308,366.98

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FEDERAL FUNDING</u>					
19-28-3800	FEMA FLOOD PROJECT SHARE	67,768.23	103,914.04	.00	(103,914.04)	.0
	TOTAL FEDERAL FUNDING	67,768.23	103,914.04	.00	(103,914.04)	.0
	<u>STATE FUNDING</u>					
19-29-3426	GOCO 2021 \$282,003	209,765.64	209,765.64	.00	(209,765.64)	.0
19-29-3431	CDOT-ST VRAIN TRAIL EXTENSION	.00	12,402.99	.00	(12,402.99)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	130,631.37	130,631.37	.00	(130,631.37)	.0
19-29-3433	CDOT - SAFE ROUTES TO SCHOOL	181,299.81	181,299.81	.00	(181,299.81)	.0
19-29-3875	STATE FLOOD PROJECT SHARE	20,330.47	32,011.06	.00	(32,011.06)	.0
	TOTAL STATE FUNDING	542,027.29	566,110.87	.00	(566,110.87)	.0
	<u>FISCAL AGENT REVENUES</u>					
19-31-3800	LAHC	456.94	853.58	4,002.14	3,148.56	21.3
	TOTAL FISCAL AGENT REVENUES	456.94	853.58	4,002.14	3,148.56	21.3
	TOTAL FUND REVENUE	610,252.46	670,878.49	4,002.14	(666,876.35)	16763.

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NOT ELIGIBLE</u>					
19-41-4000	NOT ELIGIBLE FOR REIMBURSEMENT	.00	15.00	.00	(15.00)	.0
	TOTAL NOT ELIGIBLE	.00	15.00	.00	(15.00)	.0
	<u>LAHC</u>					
19-58-4006	LAHC EXPENDITURES	1,900.00	3,125.00	2,802.95	(322.05)	111.5
	TOTAL LAHC	1,900.00	3,125.00	2,802.95	(322.05)	111.5
	<u>DOLA MARKETING</u>					
19-60-4401	CDOT -ST VRRAIN TRAIL EXTENSION	21,202.50	40,587.50	.00	(40,587.50)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	29,383.64	76,745.54	.00	(76,745.54)	.0
19-60-4716	DOLA MINI GRANT EXP	.00	155.64	.00	(155.64)	.0
	TOTAL DOLA MARKETING	50,586.14	117,488.68	.00	(117,488.68)	.0
	<u>OTHER GRANT EXPENDITURES</u>					
19-62-4007	BOCO LESAP GRANT	5,366.25	11,306.25	.00	(11,306.25)	.0
	TOTAL OTHER GRANT EXPENDITURES	5,366.25	11,306.25	.00	(11,306.25)	.0
	<u>LCF/LOCAL GRANTS</u>					
19-63-4000	LCF EXPENDITURES	.00	1,825.00	2,494.74	669.74	73.2
	TOTAL LCF/LOCAL GRANTS	.00	1,825.00	2,494.74	669.74	73.2
	<u>DHSEM FLOOD MANAGER</u>					
19-65-4008	SRTS \$500,000	52.50	6,477.30	.00	(6,477.30)	.0
	TOTAL DHSEM FLOOD MANAGER	52.50	6,477.30	.00	(6,477.30)	.0
	TOTAL FUND EXPENDITURES	57,904.89	140,237.23	5,297.69	(134,939.54)	2647.1
	NET REVENUE OVER EXPENDITURES	552,347.57	530,641.26	(1,295.55)	(531,936.81)	40958.

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	601,666.68	
	TOTAL ASSETS		601,666.68

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-02-2290	FUND BALANCE/RETAINED EARNINGS	560,000.00	
	REVENUE OVER EXPENDITURES - YTD	41,666.68	
	BALANCE - CURRENT DATE	601,666.68	
	TOTAL FUND EQUITY		601,666.68
	TOTAL LIABILITIES AND EQUITY		601,666.68

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS</u>					
20-35-3901	TRANSFER IN FROM GENERAL FUND	10,416.67	41,666.68	41,650.00	(16.68)	100.0
	TOTAL TRANSFERS	10,416.67	41,666.68	41,650.00	(16.68)	100.0
	TOTAL FUND REVENUE	10,416.67	41,666.68	41,650.00	(16.68)	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
20-66-6000	CAPITAL PROJECTS	.00	.00	50,000.00	50,000.00	.0
	TOTAL CAPITAL	.00	.00	50,000.00	50,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
	NET REVENUE OVER EXPENDITURES	10,416.67	41,666.68	(8,350.00)	(50,016.68)	499.0

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,409,013.44)	
21-01-1010	DUE FROM OTHER FUNDS	1,356,758.36	
21-01-1200	A/R CDBG	174,678.00	
21-01-1202	A/R DEF	96,835.16	
	TOTAL ASSETS		219,258.08

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
21-02-2270	DEFERRED CDBG REVENUE	173,170.55	
21-02-2272	DEFERRED REVENUE DEF	96,835.16	
	TOTAL LIABILITIES		270,831.90

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	326,326.34	
	UNAPPROPRIATED FUND BALANCE:		
21-02-2290	FUND BALANCE - UNRESTRICTED	(379,407.61)	
	REVENUE OVER EXPENDITURES - YTD	1,507.45	
	BALANCE - CURRENT DATE	(377,900.16)	
	TOTAL FUND EQUITY		(51,573.82)
	TOTAL LIABILITIES AND EQUITY		219,258.08

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CDBG-DR RD 2</u>					
21-26-3521	CDBG R2 BCC - STORMWATER IMP	.00	119.11	.00	(119.11)	.0
21-26-3608	CDBG 4TH AVE PED BRIDGE	.00	1,388.33	.00	(1,388.33)	.0
21-26-3609	BACKUP POWER PROJECT	.00	.01	.00	(.01)	.0
	TOTAL CDBG-DR RD 2	.00	1,507.45	.00	(1,507.45)	.0
	TOTAL FUND REVENUE	.00	1,507.45	.00	(1,507.45)	.0
	NET REVENUE OVER EXPENDITURES	.00	1,507.45	.00	(1,507.45)	.0

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	93,741.10	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	45,324.56	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	39,822.00	
	TOTAL ASSETS		178,887.66

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	85,146.56	
	TOTAL LIABILITIES		85,146.56

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	108,356.62	
	REVENUE OVER EXPENDITURES - YTD	(14,615.52)	
	BALANCE - CURRENT DATE	93,741.10	
	TOTAL FUND EQUITY		93,741.10
	TOTAL LIABILITIES AND EQUITY		178,887.66

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
22-16-3604 LOAN PRINCIPAL PAYMENTS RECV'D	4,289.36	16,177.16	.00	(16,177.16)	.0
TOTAL OTHER INCOME	4,289.36	16,177.16	.00	(16,177.16)	.0
<u>INVESTMENT</u>					
22-17-3501 BRF LOAN REPAY - INTEREST	22.25	94.03	.00	(94.03)	.0
22-17-3502 USDA LOAN REPAY-INTEREST	29.55	113.29	.00	(113.29)	.0
TOTAL INVESTMENT	51.80	207.32	.00	(207.32)	.0
TOTAL FUND REVENUE	4,341.16	16,384.48	.00	(16,384.48)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4500 LOANS TO OTHERS USDA	.00	26,000.00	.00	(26,000.00)	.0
TOTAL DEPARTMENT 50	.00	26,000.00	.00	(26,000.00)	.0
DEPARTMENT 52					
22-52-4500 LOANS TO OTHERS BRF	.00	5,000.00	.00	(5,000.00)	.0
TOTAL DEPARTMENT 52	.00	5,000.00	.00	(5,000.00)	.0
TOTAL FUND EXPENDITURES	.00	31,000.00	.00	(31,000.00)	.0
NET REVENUE OVER EXPENDITURES	4,341.16	(14,615.52)	.00	14,615.52	.0

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2023

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	26,198.47	
23-01-1005	CASH COMBINED ACCOUNT	28,701.86	
23-01-1217	A/R PROPERTY TAXES	28,432.00	
	TOTAL ASSETS		83,332.33

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	28,432.00	
23-02-2201	ACCOUNTS PAYABLE	1,035.50	
23-02-2202	INTERFUND - PAYABLE	43,573.39	
	TOTAL LIABILITIES		73,040.89

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	7,815.46	
	REVENUE OVER EXPENDITURES - YTD	2,475.98	
	BALANCE - CURRENT DATE	10,291.44	
	TOTAL FUND EQUITY		10,291.44
	TOTAL LIABILITIES AND EQUITY		83,332.33

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
23-10-3000	PROPERTY TAXES - LURA	1,894.56	7,870.49	8,837.31	966.82	89.1
	TOTAL TAXES	1,894.56	7,870.49	8,837.31	966.82	89.1
	TOTAL FUND REVENUE	1,894.56	7,870.49	8,837.31	966.82	89.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	1,035.50	5,116.50	7,801.49	2,684.99	65.6
23-50-4550	COUNTY TREASURER FEE	28.39	118.01	132.41	14.40	89.1
	TOTAL ADMINISTRATION	1,063.89	5,234.51	7,933.90	2,699.39	66.0
	<u>DOWNTOWN URA</u>					
23-62-4008	OFFICE OPERATIONS	40.00	160.00	78.26	(81.74)	204.5
	TOTAL DOWNTOWN URA	40.00	160.00	78.26	(81.74)	204.5
	TOTAL FUND EXPENDITURES	1,103.89	5,394.51	8,012.16	2,617.65	67.3
	NET REVENUE OVER EXPENDITURES	790.67	2,475.98	825.15	(1,650.83)	300.1