

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.

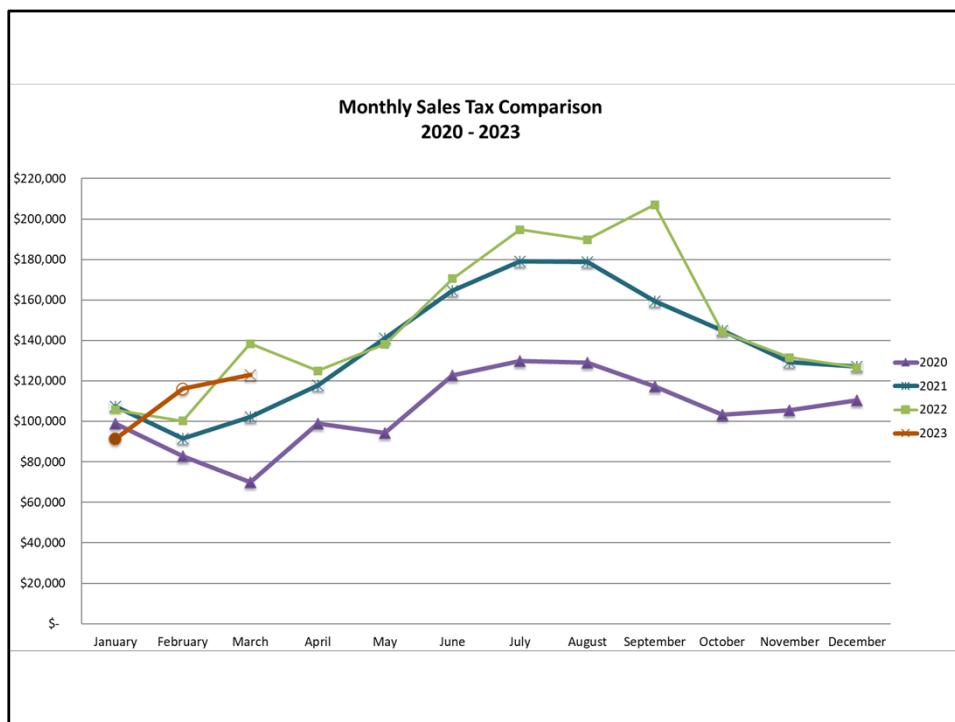
**Town of Lyons
2023 Sales Tax
Local Businesses vs. Non-Local Businesses**

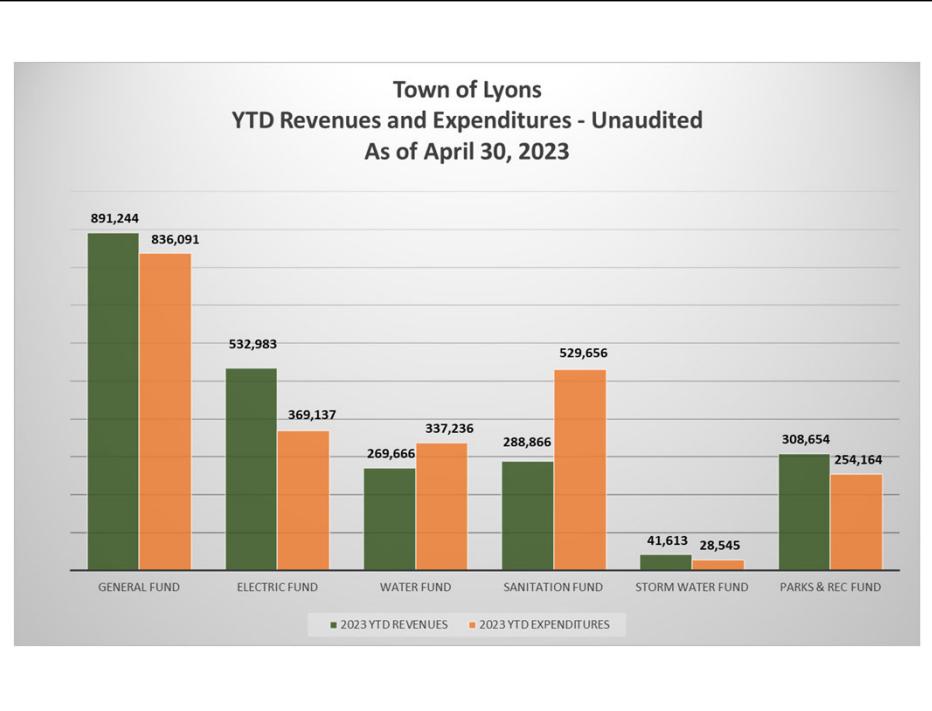
| Sales Month | Month Paid to Town | Total Sales Tax* | Local | Non Local |
|-------------|--------------------|------------------|-------|-----------|
| January | March | \$ 91,353 | 51% | 49% |
| February | April | \$ 116,042 | 51% | 49% |
| March | May | \$ 122,988 | 55% | 45% |
| April | June | \$ - | | |
| 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.





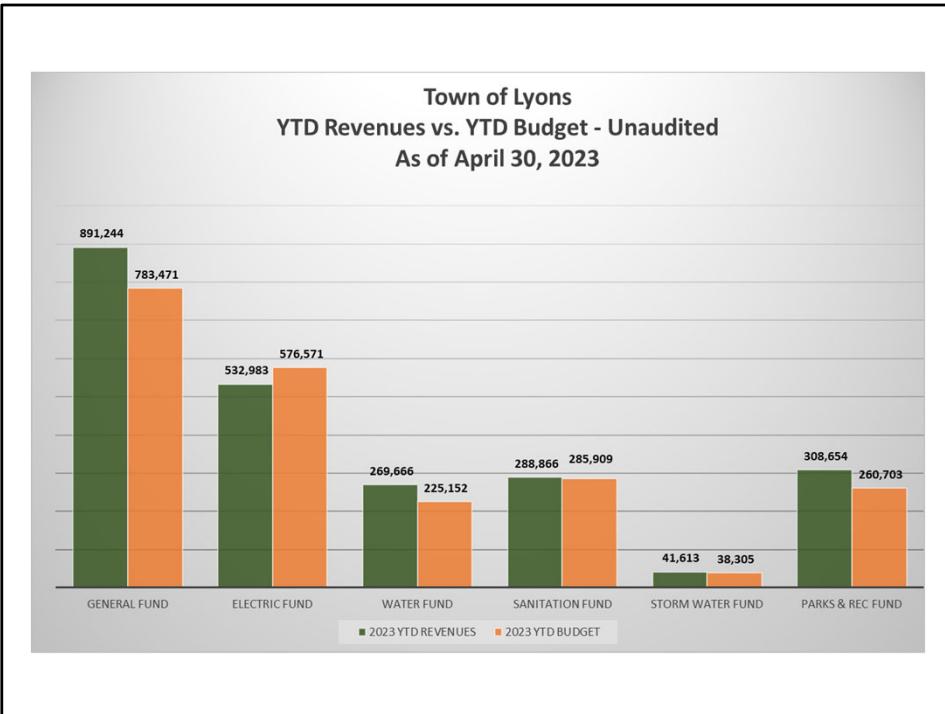
Year-to-Date Revenues and Expenditures

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

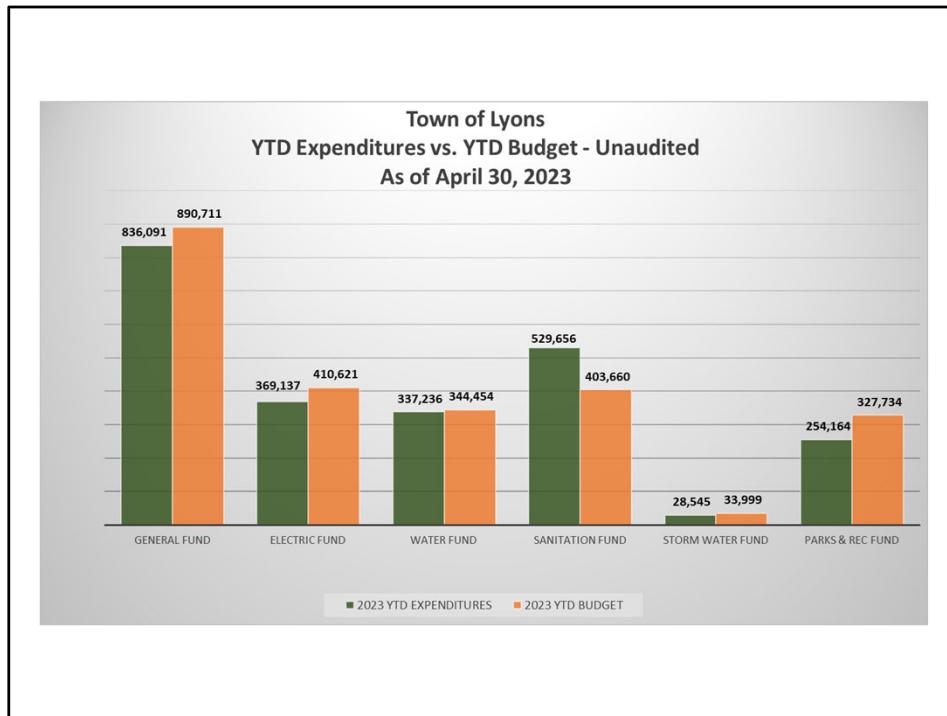


Revenue Budget to Actual

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**

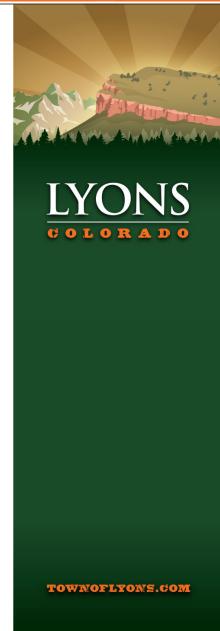
Expenditures were higher than the monthly budgeted projections in the following funds:

- **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 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 | 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 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 |
| GENERAL FUND | | | | | | | | | | | | | | | |
| Total TAXES: | 3,408 | 47,191 | 384,026 | 149,054 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 583,680 | 566,312 |
| Total LICENSES AND PERMITS: | 21,521 | 9,552 | 16,745 | 9,732 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 57,551 | 29,597 |
| Total INTERGOVERNMENTAL: | 1,740 | 1,561 | 2,299 | 12,553 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 18,153 | 4,452 |
| Total CHARGES FOR SERVICES: | 400 | 495 | 462 | 201 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,559 | 2,340 |
| Total FINES AND FORFEITURES: | 11,045 | 6,380 | 7,930 | 2,100 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 27,455 | 14,796 |
| Total OTHER INCOME: | 21,457 | 787 | 21,107 | 14,598 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 57,949 | 42,843 |
| Total INVESTMENT: | 5,206 | 5,103 | 6,089 | 6,064 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 22,463 | 745 |
| Total TRANSFERS: | 30,609 | 30,609 | 30,609 | 30,609 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 122,435 | 122,386 |
| Total Revenue: | 95,386 | 101,680 | 469,268 | 224,911 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 891,244 | 783,471 |
| Total ALLOCATED EXPENSES: | 54,262 | 26,629 | 75,492 | 33,048 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 189,432 | 200,633 |
| Total ADMINISTRATION: | 40,645 | 32,742 | 34,947 | 31,307 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 139,641 | 132,963 |
| Total LEGISLATIVE: | .00 | 717 | 6,289 | 5,115 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 12,121 | 19,207 |
| Total JUDICIAL: | 1,200 | 1,755 | 2,227 | 2,313 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 7,495 | 9,724 |
| Total PLANNING AND ZONING: | 16,707 | 16,882 | 24,080 | 18,784 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 76,453 | 99,477 |
| Total HEALTH WELFARE COMMUNITY: | 2,487 | 4,655 | 15,721 | 54,532 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 77,396 | 55,462 |
| Total ECONOMIC DEVELOPMENT: | 4,879 | 5,776 | 7,091 | 4,721 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 22,466 | 40,534 |
| Total BUILDING INSPECTION: | 3,005 | 3,716 | 20,249 | 5,296 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 32,266 | 17,628 |
| Total POLICE: | 8 | 69,295 | 100,001 | 14,864- | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 154,440 | 152,189 |
| Total STREETS: | 19,176 | 28,024 | 18,453 | 11,864 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 77,517 | 118,560 |
| Total VISITORS CENTER: | 408 | 352 | 212 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 972 | 2,685 |
| Total CAPITAL: | .00 | 4,225 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 4,225 | .00 |
| Total TRANSFERS: | 10,417 | 10,417 | 10,417 | 10,417 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 41,667 | 41,650 |
| Total Expenditure: | 153,194 | 205,185 | 315,178 | 162,534 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 836,091 | 890,711 |
| Net Total GENERAL FUND: | 57,808- | 103,505- | 154,089 | 62,377 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 55,153 | 107,239- |

| Account Number | Account Title | 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 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 |
| ELECTRIC FUND | | | | | | | | | | | | | | | |
| Total CHARGES FOR SERVCIES: | 127,582 | 141,485 | 132,770 | 119,206 | .00 | .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 | .00 | 11,572 | 403 |
| Total OTHER INCOME: | .00 | 368 | .00 | .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 | .00 | 532,983 | 576,571 |
| Total ADMINISTRATION: | 15,572 | 13,843 | 13,494 | 11,833 | .00 | .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 | .00 | 293,772 | 331,893 |
| Total DEBT: | .00 | .00 | 400 | 1,340 | .00 | .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 | .00 | 18,883 | 18,875 |
| Total Expenditure: | 24,967 | 117,797 | 117,889 | 108,483 | .00 | .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 | .00 | 163,847 | 165,950 |

| Account Number | Account Title | 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 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 |
| WATER/SEWER FUND | | | | | | | | | | | | | | | |
| Total CHARGES FOR SERVICES - WATER: | 59,262 | 58,496 | 60,467 | 69,649 | .00 | .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 | .00 | 19,059 | 970 |
| Total OTHER INCOME - WATER: | 2,733 | .00 | .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 | .00 | 288,866 | 285,909 |
| Total Revenue: | 134,400 | 132,355 | 139,888 | 151,891 | .00 | .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 | .00 | 63,604 | 60,270 |
| Total TREATMENT - WATER: | .00 | 15,442 | 13,530 | 17,791 | .00 | .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 | .00 | 55,729 | 53,108 |
| Total ADMINISTRATION - SEWER: | 17,255 | 49,438 | 135,620 | 34,414 | .00 | .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 | .00 | 106,038 | 92,654 |
| Total DISTRIBUTION - SEWER: | 4,341 | 3,234 | 5,636 | 3,309 | .00 | .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 | .00 | 301,214 | 301,214 |
| Total TRANSFERS: | 10,075 | 10,075 | 10,075 | 10,075 | .00 | .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 | .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 | .00 | 308,359- | 237,053- |

| Account Number | Account Title | 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 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 |
| STORM WATER | | | | | | | | | | | | | | | |
| Total CHARGES FOR SERVICES: | 9,721 | 9,721 | 9,716 | 9,732 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 38,890 | 38,236 |
| Total INVESTMENT: | 631 | 619 | 738 | 735 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 2,723 | 69 |
| Total Revenue: | 10,352 | 10,339 | 10,454 | 10,467 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 41,613 | 38,305 |
| Total ADMINISTRATION: | 7,355 | 3,924 | 3,833 | 3,765 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 18,878 | 17,427 |
| Total TRANSMISSION: | 1,181 | 817 | 844 | 855 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 3,696 | 10,602 |
| Total TRANSFERS: | 1,493 | 1,493 | 1,493 | 1,493 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 5,971 | 5,969 |
| Total Expenditure: | 10,029 | 6,234 | 6,170 | 6,113 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 28,545 | 33,999 |
| Net Total STORM WATER: | 323 | 4,106 | 4,285 | 4,354 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 13,067 | 4,306 |

| Account Number | Account Title | 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 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 | 8,947 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 8,947 | 7,233 |
| Total INVESTMENT: | | 183 | 173 | 218 | 235 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 809 | 197 |
| Total Revenue: | | 183 | 173 | 9,165 | 235 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 9,756 | 7,430 |
| Net Total CONSERVATION TRUST: | | 183 | 173 | 9,165 | 235 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 9,756 | 7,430 |

| Account Number | Account Title | 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 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 |
| PARKS AND RECREATION FUND | | | | | | | | | | | | | | | |
| Total TAXES: | 1,704 | 9,252 | 28,205 | 37,256 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 76,417 | 72,426 |
| Total CHARGES FOR SERVICES: | 107,474 | 33,806 | 41,967 | 35,990 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 219,237 | 187,038 |
| Total INVESTMENT: | 2,840 | 2,784 | 3,321 | 3,308 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 12,252 | 572 |
| Total OTHER INCOME: | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 500 |
| Total Source: 23: | .00 | .00 | 152 | 596 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 748 | 167 |
| Total Revenue: | 112,018 | 45,841 | 73,645 | 77,150 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 308,654 | 260,703 |
| Total ADMINISTRATION: | 11,483 | 10,111 | 12,802 | 13,223 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 47,620 | 85,246 |
| Total SPECIAL EVENTS: | 35 | 1,030 | 519 | 1,969 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 3,553 | 7,322 |
| Total PARKS: | 33,666 | 32,112 | 35,244 | 39,572 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 140,594 | 176,526 |
| Total CAPITAL: | .00 | 4,225 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 4,225 | .00 |
| Total Department: 70: | .00 | 420 | 250 | 220 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 890 | 1,379 |
| Total TRANSFERS: | 14,321 | 14,321 | 14,321 | 14,321 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 57,283 | 57,260 |
| Total Expenditure: | 59,505 | 62,219 | 63,135 | 69,304 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 254,164 | 327,734 |
| Net Total PARKS AND RECREATION FUND: | 52,513 | 16,378- | 10,510 | 7,846 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 54,491 | 67,031- |

| Account Number | Account Title | 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 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 FEDERAL FUNDING: | | .00 | .00 | 36,146 | 67,768 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 103,914 | .00 |
| Total STATE FUNDING: | | .00 | .00 | 24,084 | 542,027 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 566,111 | .00 |
| Total FISCAL AGENT REVENUES: | | 362 | 20 | 15 | 457 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 854 | 4,002 |
| Total Revenue: | | 362 | 20 | 60,244 | 610,252 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 670,878 | 4,002 |
| Total NOT ELIGIBLE: | | .00 | .00 | 15 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 15 | .00 |
| Total LAHC: | | 300 | 50 | 875 | 1,900 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 3,125 | 2,803 |
| Total DOLA MARKETING: | | .00 | 21,138 | 45,765 | 50,586 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 117,489 | .00 |
| Total OTHER GRANT EXPENDITURES: | | .00 | .00 | 5,940 | 5,366 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 11,306 | .00 |
| Total LCF/LOCAL GRANTS: | | 500 | .00 | 1,325 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,825 | 2,495 |
| Total DHSEM FLOOD MANAGER: | | .00 | 1,275 | 5,150 | 53 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 6,477 | .00 |
| Total Expenditure: | | 800 | 22,463 | 59,070 | 57,905 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 140,237 | 5,298 |
| Net Total GRANT - FLOOD: | | 438- | 22,443- | 1,175 | 552,348 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 530,641 | 1,296- |

| Account Number | Account Title | 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 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 | 1,507 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,507 | .00 |
| Total Revenue: | | .00 | .00 | 1,507 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,507 | .00 |
| Net Total GRANTS OTHER: | | .00 | .00 | 1,507 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 1,507 | .00 |

Periods: 00/23-04/23

May 09, 2023 01:30PM

| Account Number | Account Title | 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 | 2023-23 |
|-------------------------------|---------------|---------|----------|---------|---------|---------|---------|---------|---------|-----------|---------|----------|----------|--------------|--------------|---------|
| | | January | February | March | April | May | June | July | August | September | October | November | December | Current year | Current year | Budget |
| Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual |
| BUSINESS LOAN FUND | | | | | | | | | | | | | | | | |
| Total OTHER INCOME: | 4,007 | 4,856 | 3,025 | 4,289 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 16,177 | .00 | |
| Total INVESTMENT: | 71 | 30 | 54 | 52 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 207 | .00 | |
| Total Revenue: | 4,078 | 4,887 | 3,079 | 4,341 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 16,384 | .00 | |
| Total Department: 50: | 20,000 | .00 | 6,000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 26,000 | .00 | |
| Total Department: 52: | .00 | .00 | 5,000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 5,000 | .00 | |
| Total Expenditure: | 20,000 | .00 | 11,000 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 31,000 | .00 | |
| Net Total BUSINESS LOAN FUND: | 15,922- | 4,887 | 7,921- | 4,341 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | 14,616- | .00 | |

| Account Number | Account Title | 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 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 |
| 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 |
|------------------------------|------------------------------------|-------------------|-------------------|-------------------|---------------------|--------------|
| TAXES | | | | | | |
| 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 |
| LICENSES AND PERMITS | | | | | | |
| 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 |
| INTERGOVERNMENTAL | | | | | | |
| 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 |
| CHARGES FOR SERVICES | | | | | | |
| 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 |
| FINES AND FORFEITURES | | | | | | |
| 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 |
|---------------------|--------------------------------|-------------------|-------------------|-------------------|----------------------|---------------|
| OTHER INCOME | | | | | | |
| 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 |
| INVESTMENT | | | | | | |
| 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 |
| TRANSFERS | | | | | | |
| 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 |
|---------------------------------|--------------------------------|------------------|-------------------|-------------------|--------------------|--------------|
| ALLOCATED EXPENSES | | | | | | |
| 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 |
| ADMINISTRATION | | | | | | |
| 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 |
|----------------------------------|----------------------------|------------------|------------------|------------------|------------------|-------------|
| LEGISLATIVE | | | | | | |
| 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 |
| JUDICIAL | | | | | | |
| 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 |
| PLANNING AND ZONING | | | | | | |
| 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 |
|---------------------------------------|-----------------------------|------------------|------------------|------------------|---------------------|--------------|
| HEALTH WELFARE COMMUNITY | | | | | | |
| 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 |
| ECONOMIC DEVELOPMENT | | | | | | |
| 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 |
|----------------------------------|--------------------------------|---------------------|-------------------|-------------------|---------------------|--------------|
| BUILDING INSPECTION | | | | | | |
| 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 |
| POLICE | | | | | | |
| 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 |
| STREETS | | | | | | |
| 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 | ROADBASSE, 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 |
|--------------------------------------|------------------------------|-------------------|-------------------|----------------------|----------------------|--------------|
| VISITORS CENTER | | | | | | |
| 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 |
| CAPITAL | | | | | | |
| 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 |
| TRANSFERS | | | | | | |
| 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 |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------|---------------|
| CHARGES FOR SERVICES | | | | | | |
| 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 SERVICES | | 119,206.29 | 521,043.42 | 566,343.78 | 45,300.36 | 92.0 |
| INVESTMENT | | | | | | |
| 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 |
| OTHER INCOME | | | | | | |
| 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 |
|-----------------------------|--------------------------------|------------------|-------------------|-------------------|--------------------|--------------|
| ADMINISTRATION | | | | | | |
| 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 |
| MAINTENANCE | | | | | | |
| 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 |
| DEBT | | | | | | |
| 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 |
| TRANSFERS | | | | | | |
| 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 |
| | | <hr/> |
| | TOTAL ASSETS | 23,503,007.69 |
| | | <hr/> |

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 |
| | | <hr/> |
| | 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) |
| | | <hr/> |
| | BALANCE - CURRENT DATE | 19,093,387.77 |
| | | <hr/> |
| | TOTAL FUND EQUITY | 19,093,387.77 |
| | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 23,503,007.69 |
| | | <hr/> |

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 |
|-------------------------------------|---|-------------------|-------------------|-------------------|---------------------|---------------|
| CHARGES FOR SERVICES - WATER | | | | | | |
| 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 |
| INVESTMENT - WATER | | | | | | |
| 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 |
| OTHER INCOME - WATER | | | | | | |
| 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 |
| CHARGES FOR SERVICES-SEWER | | | | | | |
| 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 |
|-------------------------------------|-------------------------------|------------------|------------------|------------------|--------------------|--------------|
| ADMINISTRATION - WATER | | | | | | |
| 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 |
| TREATMENT - WATER | | | | | | |
| 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 |
| DISTRIBUTION - WATER | | | | | | |
| 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 |
|-------------------------------------|---------------------------------|-------------------|-------------------|-------------------|----------------------|--------------|
| ADMINISTRATION - SEWER | | | | | | |
| 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 |
| TREATMENT - SEWER | | | | | | |
| 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 |
| DISTRIBUTION - SEWER | | | | | | |
| 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 |
| DEBT | | | | | | |
| 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 PRINCIPAL | 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 |
|--|----------------------|----------------------|----------------------|------------------|----------------|
| TRANSFERS | | | | | |
| 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 | <u>(109,688.51)</u> | <u>(308,359.36)</u> | <u>(237,053.46)</u> | <u>71,305.90</u> | <u>(130.1)</u> |

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 |
|-----------------------------|-----------------------------------|------------------|------------------|------------------|--------------------|---------------|
| CHARGES FOR SERVICES | | | | | | |
| 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 |
| INVESTMENT | | | | | | |
| 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 |
|--------------------------------------|-------------------------------|-----------------|------------------|------------------|--------------------|--------------|
| ADMINISTRATION | | | | | | |
| 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 |
| TRANSMISSION | | | | | | |
| 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 |
| TRANSFERS | | | | | | |
| 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 |
|--------------------------|--------------------------------------|---------------|-----------------|-----------------|--------------------|--------------|
| INTERGOVERNMENTAL | | | | | | |
| 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 |
| INVESTMENT | | | | | | |
| 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 |
|-----------------------------|-----------------------------------|------------------|-------------------|-------------------|---------------------|---------------|
| TAXES | | | | | | |
| 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 |
| CHARGES FOR SERVICES | | | | | | |
| 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 |
| INVESTMENT | | | | | | |
| 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 |
| OTHER INCOME | | | | | | |
| 08-21-3400 | OTHER INCOME | .05 | .07 | 499.80 | 499.73 | .0 |
| | TOTAL OTHER INCOME | .05 | .07 | 499.80 | 499.73 | .0 |
| SOURCE 23 | | | | | | |
| 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 |
|-----------------------------|--------------------------------|------------------|-------------------|-------------------|------------------|-------------|
| ADMINISTRATION | | | | | | |
| 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 |
| SPECIAL EVENTS | | | | | | |
| 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 |
| PARKS | | | | | | |
| 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 |
|----------------------|-------------------------------|---------------|------------|--------------|---------------|-------|
| CAPITAL | | | | | | |
| 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 |
| DEPARTMENT 70 | | | | | | |
| 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 |
| TRANSFERS | | | | | | |
| 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 |
|------------------------------|------------------------------------|-------------------|-------------------|-----------------|----------------------|---------------|
| FEDERAL FUNDING | | | | | | |
| 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 |
| STATE FUNDING | | | | | | |
| 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 |
| FISCAL AGENT REVENUES | | | | | | |
| 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 |
|---------------------------------|---------------------------------------|-------------------|-------------------|--------------------|----------------------|---------------|
| NOT ELIGIBLE | | | | | | |
| 19-41-4000 | NOT ELIGIBLE FOR REIMBURSEMENT | .00 | 15.00 | .00 | (15.00) | .0 |
| | TOTAL NOT ELIGIBLE | .00 | 15.00 | .00 | (15.00) | .0 |
| LAHC | | | | | | |
| 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 |
| DOLA MARKETING | | | | | | |
| 19-60-4401 | CDOT -ST VRAIN 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 |
| OTHER GRANT EXPENDITURES | | | | | | |
| 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 |
| LCF/LOCAL GRANTS | | | | | | |
| 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 |
| DHSEM FLOOD MANAGER | | | | | | |
| 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 |
|--|-----------------|-----------------|-----------------|----------------|-------------|
| TRANSFERS | | | | | |
| 20-35-3901 TRANSFER IN FROM GENERAL FUND | 10,416.67 | 41,666.68 | 41,650.00 | (16.68) | 100.0 |
| TOTAL TRANSFERS | <hr/> 10,416.67 | <hr/> 41,666.68 | <hr/> 41,650.00 | <hr/> (16.68) | <hr/> 100.0 |
| TOTAL FUND REVENUE | <hr/> 10,416.67 | <hr/> 41,666.68 | <hr/> 41,650.00 | <hr/> (16.68) | <hr/> 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 |
|-------------------------------|------------------|------------------|-------------|--------------|-------|
| CAPITAL | | | | | |
| 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 | <u>10,416.67</u> | <u>41,666.68</u> | (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 |
|---------------------|--------------------------------------|---------------|-----------------|------------|--------------------|-----------|
| CDBG-DR RD 2 | | | | | | |
| 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 |
|---------------------|--------------------------------|-----------------|------------------|------------|---------------------|-----------|
| OTHER INCOME | | | | | | |
| 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 |
| INVESTMENT | | | | | | |
| 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 | <u>4,341.16</u> | <u>(14,615.52)</u> | <u>.00</u> | <u>14,615.52</u> | <u>.0</u> |

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 |
| | | <hr/> |
| | TOTAL ASSETS | 83,332.33 |
| | | <hr/> |

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 |
| | | <hr/> |
| | 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 |
| | | <hr/> |
| | BALANCE - CURRENT DATE | 10,291.44 |
| | | <hr/> |
| | TOTAL FUND EQUITY | 10,291.44 |
| | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 83,332.33 |
| | | <hr/> |

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 |
|--------------|---------------------------|-----------------|-----------------|-----------------|---------------|-------------|
| TAXES | | | | | | |
| 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 |
|-----------------------|--------------------------------------|-----------------|-----------------|-----------------|--------------------|--------------|
| ADMINISTRATION | | | | | | |
| 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 |
| DOWNTOWN URA | | | | | | |
| 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 |