

TOWN OF LYONS, COLORADO

2024 Proposed Budget



Town of Lyons

2024 Annual Budget

Table of Contents

I.	Budget Message	3
II.	Budget Summary	
	a. Budget Summary	8
	b. Total Budget vs. Operating Budget.....	10
III.	Fund Balance Analysis	
	a. Fund Balance Analysis	12
IV.	Capital Outlay Requests	
	a. 2024 Capital Outlay Requests.....	15
	b. 5-Year Capital Plan	16
V.	Budget Detail	
	a. General Fund	20
	b. Electric Fund.....	28
	c. Water/Sanitation Fund	30
	d. Storm Water Fund	33
	e. Conservation Trust Fund	35
	f. Parks and Recreation Fund	36
	g. Grant Funds	39
	h. Capital Project Fund	43

2024 Budget Message

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the 2024 budget for the Town of Lyons, Colorado.

Services Provided

The Town of Lyons provides the customary municipal services to its residents and businesses. These services include water, sanitation, stormwater, and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services.

Budgetary Basis

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. The legal level of appropriation is the fund. Both governmental fund types and enterprise fund types budget utilizing the modified accrual basis of accounting which may be different than the financial reporting basis of accounting and include budgeting for capital outlay and current debt service principal and interest.

Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, rate changes, and known changes in operations.

Budget Highlights

Revenue: Charges for services account for approximately 53% (\$4,103,000) of the Town's revenue. Much of this revenue (\$3,417,000) is related to the electric, water, and wastewater user charges. This revenue can only be used to fund their respective expenses and cannot be used for general town use.

Taxes make up 39% (\$3,038,400) of overall Town revenue. Sales tax collections have steadily increased over the past years but are starting to reach a plateau. The 2023 end of the year projections were developed based on current collection trends with revenue expected to be approximately 1.9% (\$34,600) lower than the original 2023 budget estimates. The 2024 budget includes a 1.8% (\$31,200) increase in sales tax revenue from the 2023 year-end projections. This increase is related to the Town's removal of the sales tax vendor fee which allowed retail business to retain 3.33% of sales tax revenue collected each month. With the current economic uncertainty

sales tax revenue will continue to be closely monitored by staff and adjustments will be suggested, if necessary.

The Boulder County Assessor's Office does a reassessment of all properties every two years. The approved mill levy is 19.522 mills which would produce \$1,260,706 in property tax revenue based on the preliminary certification of valuation by the Boulder County Assessor's Office. Since the Town has not de-bruced property tax with respect to TABOR, Colorado Statute restricts the Town's property tax revenue to a 5.5% increase over the prior year. This reduces property tax revenue to \$905,310 with a mill levy of 14.018 mills for 2023, giving taxpayers a temporary tax credit of 5.504 mills. This is based on the preliminary assessment from the Boulder County Assessor. This is subject to change if the final assessment from the Assessor comes from in differently.

Department Operating Budgets: The 2024 budget includes an 8.6% increase in overall salaries and benefits attributed to a cost of living/CPI increase, competitive wage needs, and estimated increases in healthcare costs. A salary study was conducted and compared the Town's current salary ranges with neighboring communities. Although many staff were determined to be in line with the proposed salary range averages, there were some positions that were determined to need a larger increase to put them at the minimum of the average salary ranges.

Budgeted full-time equivalents (FTEs) are not increasing in 2024. A full-time code compliance position is being updated to a part-time position once the vacancy is filled.

Overall, service expenses will decrease by approximately 2.7% (\$111,000) in 2024, with the majority being related to legal fees that are no longer needed in the Water and Wastewater Fund.

Capital Improvements: In 2021, a Capital Project Fund was created to set aside funding for much-needed street maintenance projects. The 2024 budget includes a \$150,000 transfer from the General Fund to continue providing funding for identified projects.

Capital projects and purchases planned for 2024 include: Sidewalk installation and/or replacements, additional camera and WIFI upgrades, electronic records management, Depot building irrigation, electric undergrounding, defect corrections to the wastewater treatment plant, and replacement of a utility/landscape trailer.

Fund Summaries

The Town has a total of five (5) operating funds all of which have a 2024 projected fund balance/reserve of more than three (3) months of operating expenditures. Additionally, four (4) funds are projected to utilize prior year fund balances. By utilizing fund balances, it helps fund one-time expenses such as capital projects and purchases.

General Fund: The total 2024 General Fund revenues, including transfers in for allocated costs, are projected to see a 4.8% (\$152,500) increase over the 2023 original budget. The increase is attributed to property tax, lodging tax, municipal court fines, and interest income. Sales and property tax revenue account for 67.8% of the revenue in the General Fund. General Fund operating expenses are projected to increase 9.1% (\$254,700) from the 2023 budget with

\$127,800 of that increase attributed to service costs. This includes a \$88,240 increase in the Boulder County Sheriff's budget for the Town.

Parks and Recreation Fund: Revenues in the Parks and Recreation Fund are projected to see a 4.4% (\$47,700) increase over the 2023 budget. Additional fee adjustments are also being considered to help cover increases in operational costs. Overall operating expenses in this fund are projected to increase 5.1% (\$56,500) from the 2023 original budget. Much of this increase is related to personnel salary increases and adjustments in current staff fund allocations based on workload.

Electric Fund: The 2023 year has shown a decrease in overall electric revenue. To be conservative the 2024 revenue budget assumes the same usage patterns as 2023. 2024 operating expenses are expected to increase by 3.0% (\$41,800) from the 2023 original budget. This increase is related to professional services for two studies. The studies were requested by the Utilities and Engineering Board and are for time of use and LED streetlights. Additionally, the 2019 refunding bonds were paid off in 2023 which will free up funds to be used toward capital projects in future years.

Water/Wastewater Fund: The 2024 water revenue is projected to be relatively the same as the 2023 budget with a slight increase in pipe water revenue due to the new card reader system. The wastewater revenue is also relatively flat with a slight increase for 2024. Currently, per the Town's municipal code, any wastewater flat rate or standard monthly service charge per unit shall be adjusted by the Consumer Price Index (CPI) on January 1 of each year. The Board of Trustees will consider if they would like to pursue this increase in 2024, however, the 2024 budget does not include an increased amount. Operating expenses in this fund are projected to be 15.8% (\$263,400) lower than the 2023 budget. Of this amount, \$100,000 is due to Longmont's water service connection fees for the Summit Housing project in 2023 which offsetting revenue was received in 2021. The remainder of the change is due to increased legal fees that were budgeted in 2023.

Stormwater Fund: This fund has enabled the Town to start flushing storm drains and will continue each year in a different location of town. Operational costs in the Stormwater Fund are relatively the same when compared to the 2023 budget. The Town applied for a stormwater design grant in 2023 and set aside \$110,000 in funding for the potential match for this grant. Should this grant not be awarded, other avenues will be pursued. Identified stormwater projects are expected to cost over \$24 million dollars and researching outside funding continues to be a priority of Town staff to help fund these much-needed projects.

Conservation Trust Fund: The State of Colorado distributes lottery funds to the Town on a quarterly basis which are to be used for park-related expenses. In 2024, the Town's distribution is projected to be \$31,000 with no expenses planned for the year.

Grants Fund: This fund was created following the 2013 flood and is primarily used to manage flood expenses. While most of the expenditures are for capital projects, some outside-funded staffing and operational expenses are included as well. With the last of the flood projects being completed in 2023, the Grant Fund will have minimal expenses budgeted for 2024. Unspent grant project revenue and expenditures from 2023 will roll over into the 2024 amended budget after the first of the year. This rollover will include the remainder of the flood advance payback to the

State. This is estimated to be approximately \$5.0 million in 2024, most of which will come from FEMA project close-out revenue.

Conclusion

The Town enters 2024 with little projected sales tax growth, however, additional Town revenues contribute to an overall increased projection. Fund balances, on a modified accrual basis, are healthy with a 3-month operating reserve in each of the applicable funds. As flood recovery efforts have come to an end, the Town will continue to focus on non-flood related capital projects and improvements. Prioritization of capital projects and utilization of outside funding sources will continue to be an important part of the Town's budgeting process.

A special thank you to the Town staff and the Board of Trustees for their assistance in developing and refining the 2024 budget. The time and dedication to this important effort is immeasurable. The Town is pleased to present a balanced budget that continues to utilize available resources in an efficient and effective manner and is consistent with the goals, policies, and plans of the Town.

Cassandra Eyestone
Finance Director
Town of Lyons

TOWN OF LYONS
2024 BUDGET
BUDGET SUMMARY

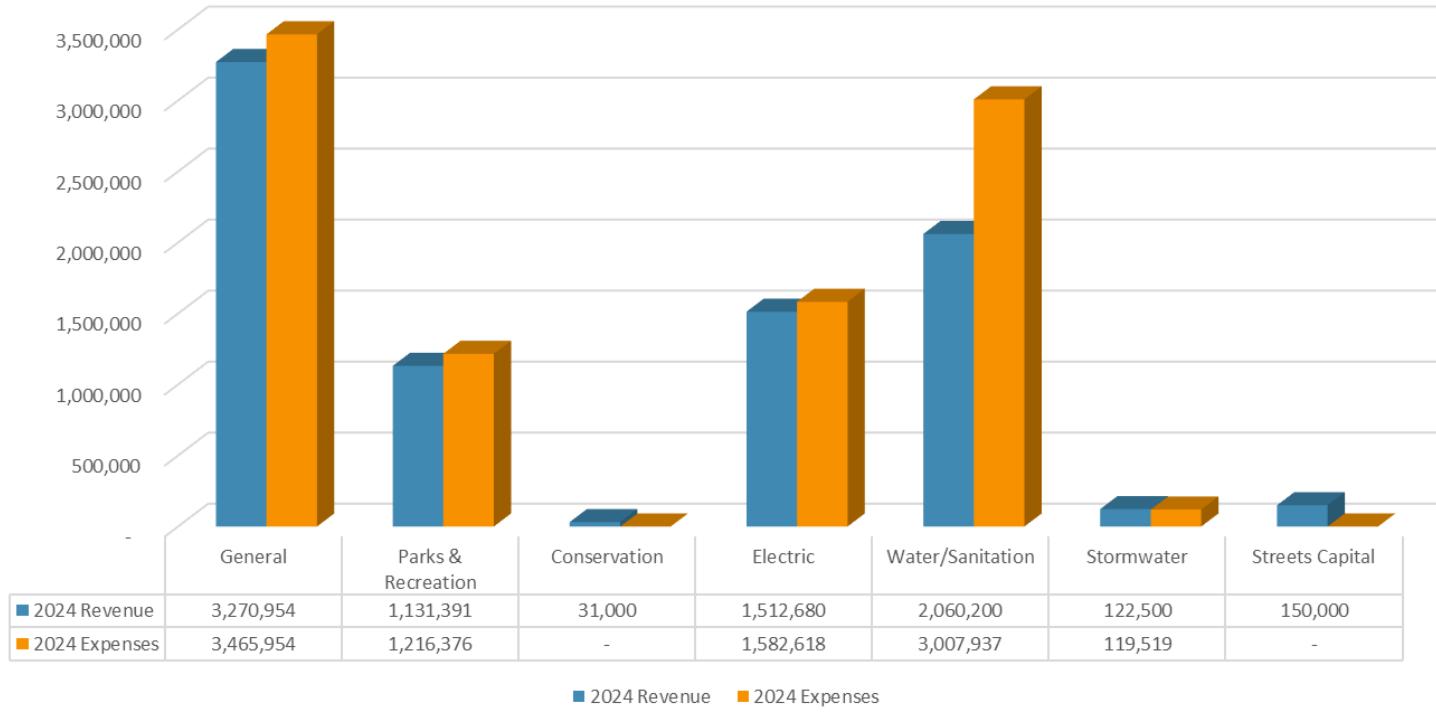
Town of Lyons
2024 Budget Summary
As of October 26, 2023

	REVENUES										EXPENSES							Change in Fund Balance/Net Position	2023 Original Budget Total Expenditures	2022 Actual Total Expenditures	% +/- Over 2023 Original Budget
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	Total Revenues	2024 Budget	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	Total Expenditures			
01-General Fund	2,497,216	34,795	38,500	-	2,500	75,000	182,976	75,000	364,967	3,270,954	1,091,002	142,675	1,810,777	170,000	251,500	-	3,465,954	(195,000)	3,014,778	3,004,590	
Allocated											108,200	546,129					654,329		648,465	606,753	1%
Administration											440,297	10,300	24,460				475,057		401,678	328,811	18%
Legislative											40,046	7,525	14,000				61,571		61,846	31,880	0%
Judicial											10,459	2,000	21,400				33,859		31,932	33,654	6%
Planning & Zoning											242,839	2,000	77,100				321,939		322,924	282,976	0%
Health Welfare & Community											33,444	500	191,948				225,892		188,191	207,273	20%
Economic Development											63,875	4,600	69,000				137,475		151,819	103,503	-9%
Building Inspection											48,564	1,000	51,000				100,564		70,581	93,500	42%
Police											-	-	582,390				582,390		492,150	424,634	18%
Streets											207,819	6,550	229,150				443,519		411,432	285,150	8%
Visitors Center											3,660	-	4,200				7,860		8,760	5,338	-10%
Capital														170,000	251,500		421,500		225,000	601,118	87%
General Fund Totals	2,497,216	34,795	38,500	-	2,500	75,000	182,976	75,000	364,967	3,270,954											
02-Electric											1,466,180	42,000	4,500				1,512,680				
Allocated														58,375			58,375		56,648	63,181	3%
Administration											172,245	5,000	57,500				234,745		180,056	162,987	30%
Maintenance											49,807	22,500	1,083,000				1,155,307		1,169,911	1,092,126	-1%
Capital														100,000		100,000		146,000	-	-32%	
Debt														34,191	34,191		34,191		130,749	130,383	-74%
Electric Fund Totals	-	-	-	-	1,466,180	-	42,000	4,500	-	1,512,680	222,052	27,500	1,140,500	58,375	100,000	34,191	1,582,618	(69,938)	1,683,364	1,448,677	
03-Water/Sanitation																					
Water											1,000,700	57,500	35,000				1,093,200				
Allocated														118,600			118,600		120,894	125,413	-2%
Administration											182,202	7,920	10,000				200,122		182,230	153,042	10%
Treatment														255,700			255,700		369,700	290,480	-31%
Distribution											46,868	19,500	88,500				154,868		147,423	111,922	5%
Capital														-		-		20,000	-	-100%	
Debt														305,945	305,945		305,945		303,169	296,730	1%
Sanitation											950,000	17,000	967,000								
Administration											182,202	1,000	15,000				198,202		364,613	426,826	-46%
Treatment											66,800	278,000				344,800		353,800	345,582	-3%	
Collection & Transmission											40,205	1,000	88,050				129,255		126,325	161,328	2%
Capital														1,000,000		1,000,000		-	-	0%	
Debt														300,445	300,445		300,445		300,444	299,931	0%
Water/Sanitation Fund Totals	-	-	-	-	1,950,700	-	57,500	52,000	-	2,060,200	451,477	96,220	735,250	118,600	1,000,000	606,390	3,007,937	(947,737)	2,288,599	2,211,252	
06-Stormwater											118,000	4,500	122,500								
Allocated														19,864			19,864		17,914	13,854	100%
Administration											60,543		1,500				62,043		53,769	34,999	15%
Maintenance											15,112	1,000	21,500				37,612		47,002	19,610	-20%
Capital														-		-		81,000	-	-100%	
Storm Water Fund Totals	-	-	-	-	118,000	-	4,500	-	-	122,500	75,655	1,000	23,000	19,864	-	-	119,519	2,981	199,685	68,463	
07-Conservation Trust											30,000	1,000	31,000								
Administration														-		-			13,500	200,500	-100%
Conservation Trust Fund Totals	-	-	-	-	30,000	-	-	-	-	31,000	-	-	-	-	-	-	31,000	13,500	200,500		

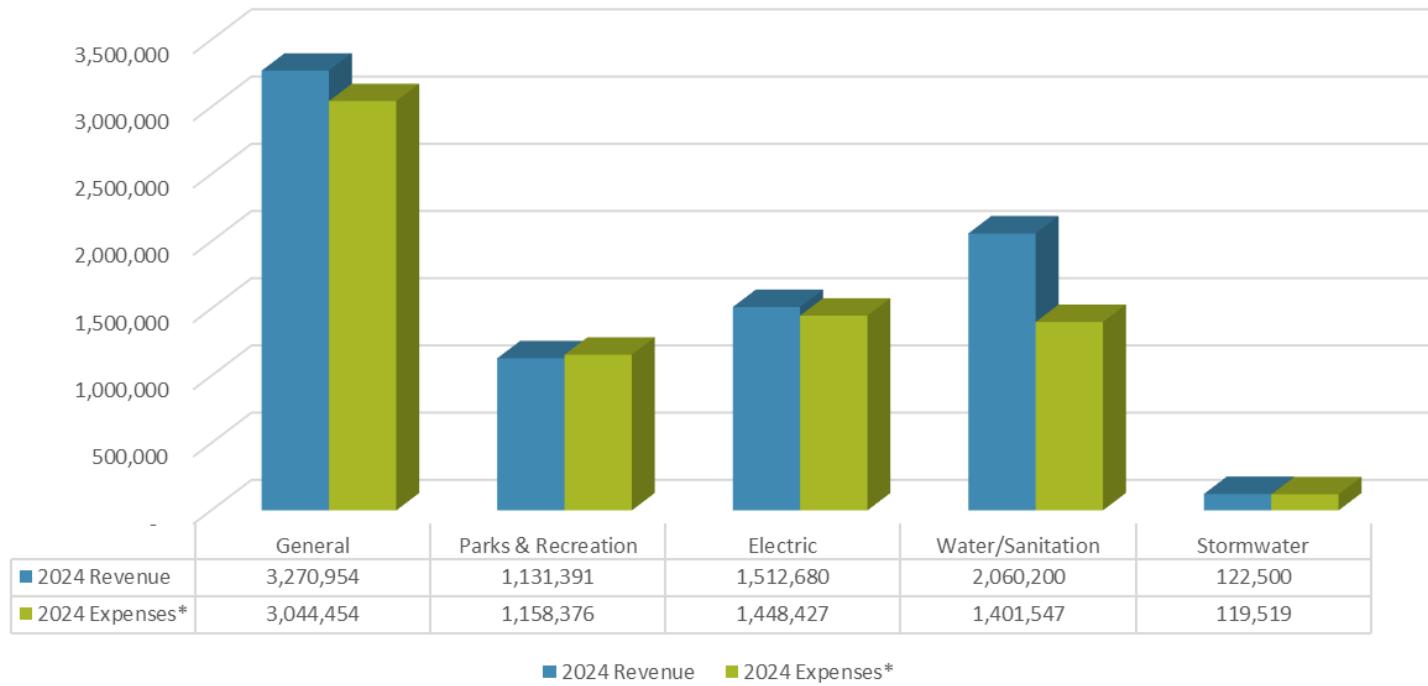
Town of Lyons
2024 Budget Summary
As of October 26, 2023

	REVENUES									EXPENSES							Change in Fund Balance/Net Position	2023 Original Budget Total Expenditures	2022 Actual Total Expenditures	%+/- Over 2023 Original Budget		
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2024 Budget Total Expenditures					
08-Parks and Recreation	541,141			565,250		24,000	1,000	-	1,131,391					168,128		168,128		171,850	148,105	-2%		
Allocated											257,168	2,850	7,520		21,500		267,538		255,542	106,981	5%	
Administration																	21,500		21,500	18,334	0%	
Special Events											365,559	83,850	251,800				701,209		652,944	604,260	7%	
Parks															58,000		58,000		-	343,521	0%	
Capital																						
Parks and Recreation Fund Totals	541,141	-	-	565,250	-	24,000	1,000	-	1,131,391	622,728	86,700	280,820	168,128	58,000	-	1,216,376	(84,985)	1,101,836	1,221,201			
19-Grants			31,000						20,000	51,000												
Grant Funded Projects															51,000		51,000		22,762	2,434,305	124%	
Grants Fund Totals	-	-	31,000	-	-	-	-	-	20,000	51,000	-	-	-	-	51,000	-	51,000	-	22,762	2,434,305		
20-Capital Projects Fund									150,000	150,000										200,000	-	0%
Capital																						
Capital Projects Fund Totals	-	-	-	-	-	-	-	-	150,000	150,000	-	-	-	-	-	-	150,000	200,000	-			
21-Grants Other			-						-											434,098	100%	
Grant Funded Projects																						
Grants Other Fund Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	434,098		
22-USDA/BRF									-											20,000	100%	
Grant Funded Projects									-													
USDA/BRF Fund Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000		
Total Town of Lyons Budget	3,038,357	34,795	99,500	-	4,102,630	75,000	311,976	132,500	534,967	8,329,725	2,462,914	354,095	3,990,347	534,967	1,460,500	640,581	9,443,404	(1,113,679)	8,524,524	11,043,086	-	

**Town of Lyons
2024 Total Budget by Fund**



**Town of Lyons
2024 Operating Budget by Fund**



*Personnel, Supplies, and services

TOWN OF LYONS
2024 BUDGET
FUND BALANCE ANALYSIS

Town of Lyons
Analysis of Fund Activity and Balances
as of October 26, 2023

	2023 Original Budget						2024 Budget						Reserves			
	Unassigned Fund Balance 12/31/20	Unassigned Fund Balance 12/31/21	Unassigned Fund Balance 12/31/22	Revenue	Expense	2023 Budget Amendments*	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/23	Revenue	Expense	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/2024	Change in Fund Balance 2024	3-Month Operating Reserve	Fund Balance Available in Excess of Reserve	
Governmental Funds																
General Fund	985,648	1,317,989	1,537,808	3,118,418	3,014,778	415,946	(150,000)	1,075,502	3,270,954	3,465,954	(50,000)	830,502	(245,000)	766,114	64,389	
Conservation Trust	221,475	215,946	47,326	28,000	13,500	(13,588)	-	75,414	31,000	-	-	106,414	31,000	-	106,414	
Parks/Recreation	961,354	793,783	651,760	1,083,664	1,101,836	48,008	-	585,580	1,131,391	1,216,376	-	500,595	(84,985)	289,594	211,001	
Capital Projects	-	300,000	560,000	125,000	200,000	260,000	-	225,000	150,000	-	-	375,000	150,000	-	375,000	
Grants	2,647,698	1,837,517	1,495,320	11,000	22,762	75,550	-	1,408,008	51,000	51,000	-	1,408,008	-	-	1,408,008	
				2023 Original Budget						2024 Budget						
				Unrestricted Net Position 12/31/20	Unrestricted Net Position 12/31/21	Unrestricted Net Position 12/31/22	Revenue	Expense	2023 Budget Amendments*	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/23	Revenue	Expense	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/2024	Change in Net Position 2024
Enterprise Funds																
Electric	854,762	936,408	1,026,424	1,704,540	1,683,364	384,554	-	663,046	1,512,680	1,582,618	-	593,108	(69,938)	362,107	231,001	
Water/Sanitation	1,165,576	1,430,888	940,617	2,019,340	2,288,599	(1,643,086)	-	2,314,444	2,060,200	3,007,937	-	1,366,707	(947,737)	350,387	1,016,320	
Stormwater	220,269	283,597	242,354	118,430	199,685	33,794	-	127,305	122,500	119,519	-	130,286	2,981	29,880	100,406	
Total Town of Lyons Budget	7,056,782	7,116,128	6,501,609	8,208,392	8,524,524	(438,822)		6,474,299	8,329,725	9,443,404		5,310,620	(1,163,679)			

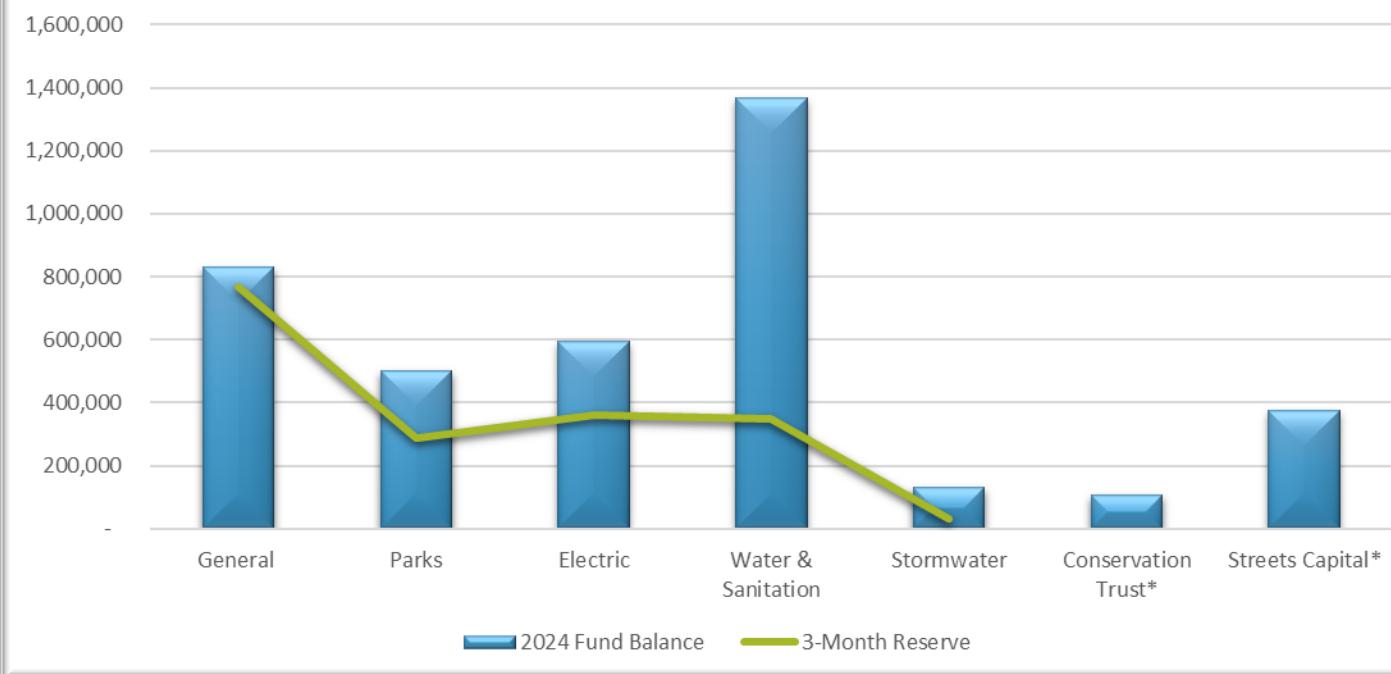
Notes:

All prior year fund balances are per the audited financial statements and take into account restricted reserves and amounts assigned for ineligible flood expenses

At the end of 2023, there will be \$800,000 in fund balance assigned for flood ineligible expenses - \$500,000 General Fund & \$300,000 Parks

*Budget amendments figures are reported as the net fund impact

Town of Lyons 2024 Projected Fund Balances



	General	Parks	Electric	Water & Sanitation	Stormwater	Conservation Trust*	Streets Capital*
2024 Fund Balance	830,502	500,595	593,108	1,366,707	130,286	106,414	375,000
3-Month Reserve	766,114	289,594	362,107	350,387	29,880	-	-
Remaining Amount	\$ 64,389	\$ 211,001	\$ 231,001	\$ 1,016,320	\$ 100,406	\$ 106,414	\$ 375,000

*No operating reserve required

TOWN OF LYONS
2024 BUDGET
CAPITAL IMPROVEMENT PROJECTS

TOWN OF LYONS
2024 Capital Projects

	2024 Budget Amount
General Fund	
Cameras & WIFI/Hardware Upgrades (Split)	25,000
Depot Irrigation/Main line Replacement and Landscaping	40,000
Electronic Records Management	40,000
Sidewalk Installation and Replacement	170,000
Total General Fund	\$ 275,000
Electric	
Electric Undergrounding - Annual	100,000
Total Electric Fund	\$ 100,000
Wastewater	
Wastewater Treatment Plant - Defect Corrections	1,000,000
Total Wastewater	\$ 1,000,000
Parks/Recreation	
Cameras & WIFI/Hardware Upgrades (Split)	25,000
Utility/Landscape Trailer	16,500
Total Parks/Recreation	\$ 41,500

	Outside Funding Amount		
	2024 Town Portion	Outside Funding Amount	Outside Funding Source
	25,000	-	
	20,000	20,000	Northern Colorado Water Grant
	40,000	-	Staff to research grants
	170,000	-	
\$ 255,000	\$ 20,000		
	100,000	-	
\$ 100,000	\$ -		
	1,000,000	-	Staff to research Congressionally Directed Spending
\$ 1,000,000	\$ -		
	25,000	-	
	16,500	-	
\$ 41,500	\$ -		

TOWN OF LYONS
5-Year Capital Plan

	Total Project Cost	2024 Budget	2025-2027 Plan	2028 and Beyond	Amount of Outside Funding Available	Identified Source
General Fund						
Cameras & WIFI/Hardware upgrades (Split)	\$ 25,000	25,000				
County Road 69 ROW Permitting/Design and Connector Trail	\$ 20,000	-	20,000			
Depot Irrigation/Main line Replacement and Landscaping	\$ 80,000	40,000	40,000			
Electronic Records Management System	\$ 80,000	40,000	40,000		20,000	Northern Water Grant
High Street Roundabout	\$ 3,500,000			3,500,000		Staff to research grants
Locate Hardware/Software Upgrades (split)	\$ 15,500		15,500			
LOMR	\$ 250,000		250,000			CWCB or Other?
Main Street Roundabout	\$ 3,500,000			3,500,000		
Main Street Streetscape Improvements-hardscape, materials, landscape	\$ 80,000		50,000	30,000		
Marquee Landscape Project	\$ 50,000		50,000			
Marquee Sign	\$ 25,000	-	25,000			
McConnell Streetscape	\$ 245,000			245,000		
New Town Hall Building	\$ 6,000,000			6,000,000		DOLA?
Plow Truck Replacement (Split)	\$ 75,000			75,000		
Railroad Ave 400 Block - Curb and Gutter	\$ 55,000	-	55,000			
Restoration of Downtown Streetscape	\$ 70,000		35,000	35,000		
Sidewalk Installation and Replacement	\$ 410,000	170,000	180,000	60,000		
Stream Bank Restoration - Summit	\$ 750,000		750,000			CWCB, SVLHWCD?
Streets Capital Improvements Rebuild Projects	\$ 1,350,000		1,000,000	350,000		
Streets Capital Program Rehabilitation (mill and overlay/chip seal)	\$ 1,000,000		750,000	250,000		
Town Hall Maintenance	\$ 30,000	-	30,000			
Town Hall Security Improvements	\$ 50,000			50,000		
Truck Replacement(s)-Split	\$ 169,000	-	169,000			
Wayfinding Signage Plans & Installation	\$ 60,000	-	60,000			
Total General Fund	\$ 17,889,500	\$ 275,000	\$ 3,519,500	\$ 14,095,000	\$ 20,000	
Electric						
Electric Capital Improvement Plan	\$ 50,000		50,000			
Electric Undergrounding - Annual	\$ 500,000	100,000	300,000	100,000		
Total Electric Fund	\$ 550,000	\$ 100,000	\$ 350,000	\$ 100,000	\$ -	

TOWN OF LYONS
5-Year Capital Plan

	Total Project Cost	2024 Budget	2025-2027 Plan	2028 and Beyond	Amount of Outside Funding Available	Identified Source
Water						
Apple Valley Water Line Replacement - Antelope to tank	\$ 2,000,000			2,000,000		
Demo Tank on Tank Hill	\$ 60,000		60,000			
High Street 4th Avenue to 5th Avenue - Waterline	\$ 200,000			200,000		
Redundant Tank on Longs Peak	\$ 1,000,000			1,000,000		
Replacement Pump at High Pressure Service	\$ 250,000			250,000		
Upsize 4" Water Mains	\$ 903,304		300,000	603,304		
Vasquez Court/Horizon Drive Loop	\$ 750,000			750,000		
Total Water	\$ 5,163,304	\$ -	\$ 360,000	\$ 4,803,304	\$ 80,000	
Wastewater						
4th from Evans to Main Street	\$ 50,000			50,000		
Broadway from 3rd to 5th - Sewer Line Replacement	\$ 65,000			65,000		
Broadway from Park to 2nd	\$ 50,000			50,000		
Eagle Canyon Lift Station	\$ 200,000			200,000		
Emergency Generators - WWTP & Portable Generator	\$ 130,000		130,000			
High Street - 4th Avenue to 5th Avenue	\$ 35,000			35,000		
North 5th Avenue - Seward to Steamboat Valley Road Sewer Line Replacement	\$ 285,000			285,000		
North Old Town Alleys - 4th Avenue to 5th Avenue	\$ 520,000		260,000	260,000		
Park Drive from 4th to 5th	\$ 104,850			104,850		
Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada	\$ 50,000		50,000		Boulder County	
RV Dump Station & Card Reader-Recycle Center	\$ 60,000		60,000			
Wastewater Screening & Landscaping	\$ 100,000			100,000		
Wastewater Treatment Plant - Defect Corrections	\$ 2,800,000	1,000,000	1,800,000		Staff to research CDS	
Total Wastewater	\$ 4,449,850	\$ 1,000,000	\$ 2,300,000	\$ 1,149,850	\$ -	

TOWN OF LYONS
5-Year Capital Plan

	Total Project Cost	2024 Budget	2025-2027 Plan	2028 and Beyond	Amount of Outside Funding Available	Identified Source
Stormwater						
2nd & 3rd Avenue Design	\$ 1,045,000		1,045,000			
2nd & 3rd Avenue Construction	\$ 3,500,000		3,500,000			
Ewald Avenue Corona Hill Street Inlets	\$ 1,260,000			1,260,000		
Lyons Valley Inlet Improvements	\$ 2,435,000			2,435,000		
Lyons Valley McConnell Drive	\$ 1,450,000			1,450,000		
Lyons Valley South Ditch Improvements	\$ 1,160,000			1,160,000		
Red Hill Gulch	\$ 2,500,000			2,500,000		
Steamboat Drainage	\$ 8,000,000		8,000,000			Grant source TBD
Stone Canyon Outfall Improvements	\$ 1,380,000			1,380,000		
Third Avenue	\$ 2,000,000			2,000,000		
Total Stormwater	\$ 24,730,000	\$ -	\$ 12,545,000	\$ 12,185,000	\$ 940,000	
Parks/Recreation						
36 Trail Underpass	\$ 1,500,000			1,500,000		
Automated Gate at LMJ Park	\$ 50,000			50,000		CDOT, BoCo ?
Bohn Park RV Camping Improvements (Landscape & Electric)	\$ 75,000	-	75,000			
Cameras & WIFI/Hardware upgrades (Split)	\$ 45,000	25,000	20,000			
Confluence Parcel Upgrades	\$ 625,000		125,000	500,000		
Dog Park and Bike Park fence replacement/repairs and staining	\$ 60,000		60,000			
Ice Rink Upgrades-depends on upgrades, current system or chiller/roof	\$ 400,000			400,000		
Kubota RTV replacement-Utility Golf Carts or alternative-Toro Workman	\$ 68,500		48,500	20,000		
LVRP Parking and Playground/Picnic area	\$ 425,000			425,000		
Mower Replacement	\$ 47,000		32,000	15,000		
Parks and Public Works/Utilities Operations/Maintenance Management Plan (Split)	\$ 75,000			75,000		
Parks/PW Maintenance Storage Facility Building-Bohn Park/In-Town	\$ 600,000		600,000			
Phase III Bohn Park Scoreboard, Batting Cage, Lights, Playground, Sport Court	\$ 850,000		850,000			
Replace Decking on Corridor Trail Ped Bridge along Hwy 66 b/w BBear Hole and McConnell Drive	\$ 16,000		16,000			
Small Dog Park	\$ 45,000		45,000			
Toolcat Implements-stump grinder/rock bucket/brush cutter/spreader-blower	\$ 35,000		35,000			
Truck Replacement(s)-Split	\$ 26,000		26,000			
Turf Maintenance Equipment-z spreader and aerator	\$ 27,500	-	27,500			
Utility/Landscape Trailer	\$ 16,500	16,500				
Total Parks/Recreation	\$ 4,986,500	\$ 41,500	\$ 1,960,000	\$ 2,985,000	\$ 1,648,000	

TOWN OF LYONS
2024 BUDGET
BUDGET DETAIL

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
GENERAL FUND							
TAXES							
01-10-3000	PROPERTY TAX	765,386.95	813,580.08	852,011.82	855,539.00	854,849.00	905,310.00
Budget notes:		~2024 The approved mill levy is 19.522 mills which would produce \$1,260,706 in property tax revenue based on the preliminary certification of valuation by the Boulder County Assessor's Office. Since the Town has not de-bruced property tax with respect to TABOR, Colorado Statute restricts the Town's property tax revenue to a 5.5% increase over the prior year. This reduces property tax revenue to \$905,310 with a mill levy of 14.018 mills for 2023.					
01-10-3001	SPECIFIC OWNERSHIP TAX	38,181.71	36,230.98	25,293.30	34,000.00	34,000.00	34,000.00
01-10-3002	SALES TAX REV - 2.5%	1,207,253.18	1,301,149.65	733,418.71	1,318,678.00	1,292,713.00	1,313,804.00
01-10-3004	USE TAX REV - 2%	141,879.11	123,725.92	87,765.85	106,335.00	114,500.00	114,500.00
Budget notes:		~2024 Increase based on recent trend data					
01-10-3006	FRANCHISE TAX	22,131.74	25,276.99	22,253.02	20,400.00	25,000.00	25,000.00
01-10-3007	HIGHWAY USERS TAX	67,369.34	63,344.95	39,675.76	60,469.00	56,600.00	62,302.00
01-10-3008	CIGARETTE TAX	3,440.45	2,385.15	1,784.04	2,000.00	2,200.00	2,300.00
01-10-3009	LODGING TAX	15,881.60	20,898.40	30,184.60	17,000.00	37,000.00	40,000.00
Total TAXES:		2,261,524.08	2,386,592.12	1,792,387.10	2,414,421.00	2,416,862.00	2,497,216.00
LICENSES AND PERMITS							
01-11-3100	BUSINESS LICENSES	18,585.49	17,960.51	11,120.00	18,000.00	11,500.00	12,000.00
Budget notes:		~2024 Decrease due to SB 22-032 limitations on non-local business licenses					
01-11-3101	NON-BUSINESS LICENSES	700.00	1,375.00	565.00	1,300.00	565.00	600.00
01-11-3102	LIQUOR LICENSES	801.25	495.00	3,825.00	4,695.00	4,695.00	4,695.00
01-11-3103	PLANNING AND BUILDING REVENUE	65,771.22	125,657.81	76,144.19	70,000.00	100,000.00	75,000.00
01-11-3106	MMJ LICENSES	8,000.00	6,000.00	10,000.00	16,000.00	10,000.00	16,000.00
01-11-3107	RMJ LICENSES	8,000.00	3,000.00	4,000.00	.00	4,000.00	.00
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	1,500.00	1,100.53-	100.00	1,200.00	100.00	500.00
01-11-3109	WASTE HAULING ANNUAL LICENSE	.00	.00	.00	170.00	.00	.00
01-11-3110	RMJ CO APPLICATION FEE	.00	1,500.00	.00	.00	.00	.00
01-11-3112	LIQUOR APPLICATION FEE	3,397.50	6,577.45	3,003.75	.00	3,004.00	.00
01-11-3113	MMJ LYONS APPLICATION FEES	.00	6,000.00	.00	.00	.00	.00
01-11-3114	STR APPLICATION	650.00	1,275.00	875.00	1,550.00	875.00	1,000.00
Budget notes:		~2024 Increase to reflect full year at update 5% tax					
01-11-3115	STR LICENSE	600.00	275.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		108,005.46	169,015.24	109,632.94	112,915.00	134,739.00	109,795.00
INTERGOVERNMENTAL							
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	11,141.25	10,483.96	9,560.72	12,000.00	12,000.00	12,000.00
01-12-3206	STATE INTERGOVERNMENTAL	558.26	53,941.07	13,452.96	1,000.00	13,500.00	1,500.00
Budget notes:		severance and mineral lease					
01-12-3207	LOCAL INTERGOVERNMENTAL	55,202.25	39,449.73	8,855.25	9,000.00	8,800.00	25,000.00
Budget notes:		Boulder County Ztrip reimbursement, zero waste reimb, Depot irrigation revenue					
Total INTERGOVERNMENTAL:		66,901.76	103,874.76	31,868.93	22,000.00	34,300.00	38,500.00
CHARGES FOR SERVICES							
01-13-3300	VEHICLE CHARGING STATION	981.99	1,151.78	893.73	700.00	1,000.00	1,000.00
01-13-3301	ECO PASS	685.00	2,535.00	1,260.00	3,000.00	1,260.00	1,500.00
01-13-3302	SPRING CLEAN UP DAYS REVENUE	.00	.00	.00	5,000.00	.00	.00
Budget notes:							

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
	Boulder County reimbursement						
	Total CHARGES FOR SERVICES:	1,666.99	3,686.78	2,153.73	8,700.00	2,260.00	2,500.00
	FINES AND FORFEITURES						
01-14-3400	MUNICIPAL COURT FINES	62,456.50	50,650.00	62,260.00	50,000.00	77,000.00	75,000.00
	Total FINES AND FORFEITURES:	62,456.50	50,650.00	62,260.00	50,000.00	77,000.00	75,000.00
	OTHER INCOME						
01-16-3600	OTHER INCOME	29,623.47	17,587.08	12,289.68	10,000.00	15,000.00	15,000.00
	Budget notes:						
	includes revenue from fuel share						
01-16-3601	DONATIONS	69.35	.00	4,525.00	.00	4,525.00	.00
01-16-3603	RENTAL INCOME	116,806.89	100,879.61	105,883.70	128,076.00	128,076.00	127,976.00
	Budget notes:						
	Post Office Lease, Lyons Communiations rental, other leases						
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	5,165.00	.00	.00	.00	.00
01-16-3605	LOCAL GRANTS	.00	1,427.50	.00	.00	.00	.00
	Total OTHER INCOME:	146,499.71	125,059.19	122,698.38	138,076.00	147,601.00	142,976.00
	INVESTMENT						
01-17-3500	INTEREST INCOME	672.69	49,814.46	53,938.12	5,000.00	85,000.00	40,000.00
	Total INVESTMENT:	672.69	49,814.46	53,938.12	5,000.00	85,000.00	40,000.00
	TRANSFERS						
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	74,485.22	63,181.00	37,765.36	56,648.00	56,648.00	58,375.00
01-35-3903	TRANSFER IN FROM WATER FUND	146,029.32	125,413.00	80,596.08	120,894.00	120,894.00	118,600.00
01-35-3906	TRANSFER IN FROM STORMWATER	9,941.17	13,854.00	11,942.56	17,914.00	17,914.00	19,864.00
01-35-3908	TRANSFER IN FROM PARKS/RECR	159,939.48	148,105.00	114,566.64	171,850.00	171,850.00	168,128.00
	Total TRANSFERS:	390,395.19	350,553.00	244,870.64	367,306.00	367,306.00	364,967.00
	OTHER FINANCING SOURCES						
01-38-3953	REVENUE FROM PRIOR YEAR ADJUS	440.35	.00	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	440.35	.00	.00	.00	.00	.00
	ALLOCATED EXPENSES						
01-44-4002	PAYROLL TAXES-ER WORKERS COM	19,061.00	25,083.00	24,902.20	23,940.00	23,940.00	24,925.00
01-44-4003	EMPLOYEE INSURANCE	1,233.59	1,424.00	1,325.04	1,425.00	1,425.00	1,425.00
	Budget notes:						
	Cobra admin cost, Section 125 Premium Fee						
01-44-4200	POSTAGE	8,328.27	7,160.00	7,848.40	10,700.00	9,500.00	9,500.00
	Budget notes:						
	postage increases						
01-44-4201	PC, SOFTWARE & PRINTERS	41,764.53	30,000.30	47,526.89	41,800.00	55,726.00	65,700.00
	Budget notes:						
	~2024 add annual laptop replacements - add cloud Caselle						
01-44-4202	EQUIPMENT & SMALL TOOLS	119.44	25.25	2,353.75	200.00	2,400.00	500.00
01-44-4203	DUES & SUBSCRIPTIONS	1,902.56	3,869.56	2,403.85	6,000.00	5,000.00	5,000.00
01-44-4250	MISCELLANEOUS	870.06	17,606.11	7,878.10	3,000.00	9,450.00	8,000.00
	Budget notes:						
	bank fees, misc meeting expenses, etc						

Town of Lyons

Town of Lyons 2024 Budget

Periods: 01/23-00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
01-44-4300	ELECTRIC/WATER/GAS	18,026.45	22,675.06	14,358.15	19,500.00	19,500.00	19,500.00
01-44-4301	TELEPHONE	19,966.39	20,251.68	13,871.44	19,000.00	23,400.00	23,400.00
01-44-4501	OUTSIDE PROF SERVICE FEES	169,145.94	113,548.53	46,830.95	150,000.00	75,000.00	93,000.00
Budget notes:							
Conso, Legal, HR							
01-44-4502	OFFICE OPERATIONS	17,258.72	32,842.46	13,968.10	22,000.00	22,000.00	25,000.00
Budget notes:							
office supplies							
01-44-4503	SEMINARS/MEETINGS/TRAINING	577.23	1,626.02	630.80	3,000.00	1,800.00	2,000.00
Budget notes:							
Conferences, Project Manager Training							
01-44-4504	TRAVEL EXPENSES	.00	18.40	.00	1,000.00	.00	4,000.00
Budget notes:							
add Fin Director travel (split 50/50)							
01-44-4506	BUILDING MAINTENANCE & GROUND	32,329.52	47,671.26	42,294.75	36,000.00	45,000.00	36,000.00
Budget notes:							
Add annual Town Hall maintenance							
01-44-4701	UNIFORMS	6,711.09	7,313.49	5,462.23	8,400.00	8,400.00	8,400.00
01-44-4702	EQUIPMENT MAINTENANCE	31,095.34	27,201.48	14,470.57	27,000.00	25,000.00	27,000.00
01-44-4703	STAFF SERVICES	628.56	140.24	48.06	600.00	500.00	500.00
01-44-4705	PC TECHNICIAN FEES	55,691.24	54,362.50	41,962.50	58,000.00	58,000.00	65,000.00
Budget notes:							
~2024 Greystone - RFP needed in 2024							
01-44-4706	AUDITING FEES	102,443.69	62,866.18	68,715.00	75,000.00	75,000.00	75,000.00
01-44-4707	VEHICLE MAINTENANCE	3,859.89	9,443.98	4,812.10	13,500.00	11,500.00	13,000.00
01-44-4708	XPRESS MERCHANT FEES	13,482.04	15,291.86	10,118.38	14,000.00	15,400.00	16,000.00
Budget notes:							
increase in online transactions							
01-44-4709	CIVICPLUS WEB FEES	5,083.07	7,637.23	8,144.29	7,600.00	8,200.00	8,500.00
01-44-4710	GENERAL INSURANCE	87,065.67	92,380.07	103,321.06	101,800.00	101,800.00	117,979.00
Budget notes:							
insurance increases							
01-44-4711	LMC CODIFICATION	4,007.09	6,101.90	.00	5,000.00	5,000.00	5,000.00
Budget notes:							
twice per year							
01-44-4713	CASH OVER/SHORT	131.64	212.74	.00	.00	.00	.00
01-44-4714	WEBSITE HOSTING & MAINTENANCE	.00	.00	.00	.00	.00	.00
Total ALLOCATED EXPENSES:							
		640,783.02	606,753.30	483,246.61	648,465.00	602,941.00	654,329.00
ADMINISTRATION							
01-50-4000	FULL TIME SALARIES	187,414.53	244,576.86	216,776.12	294,477.00	282,980.00	339,959.00
Budget notes:							
~2024 salary increases and reallocation of current staff							
01-50-4001	PART TIME SALARIES	6,747.35	6,878.13	4,438.77	.00	4,440.00	.00
01-50-4002	PAYROLL TAXES - ER	17,156.12	19,417.61	17,106.91	21,170.00	23,080.00	26,007.00
01-50-4003	EMPLOYEE INSURANCE	29,651.31	25,793.56	19,309.41	36,736.00	26,750.00	30,499.00
01-50-4004	RETIREMENT CONTRIBUTION	5,157.40	5,815.86	36,988.40	41,525.00	42,775.00	25,833.00
01-50-4005	ADDITIONAL COMPENSATION	33,000.00	.00	.00	10,000.00	10,000.00	18,000.00
Budget notes:							
Performance recognition program.							
~2024 Increase per BOT							
01-50-4180	GENERAL INSURANCE	56.74-	.00	.00	.00	.00	.00
01-50-4201	PC, SOFTWARE & PRINTERS	.00	99.96	.00	.00	.00	.00
01-50-4202	EQUIPMENT & SMALL TOOLS	6,885.95-	.00	.00	.00	.00	.00
01-50-4203	DUES & SUBSCRIPTIONS	6,964.53	2,259.98	2,494.91	3,300.00	3,300.00	3,300.00
Budget notes:							

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
ICMA, CGFOA/GFOA, CML, IIMC, Employers Council							
01-50-4250	MISCELLANEOUS	8,376.91	7,535.37	2,250.38	6,650.00	6,650.00	7,000.00
Budget notes:							
	move Boards and Commission to 01-52-4250						
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	8,275.50	5,743.54	680.00	10,000.00	4,000.00	10,000.00
01-50-4502	OFFICE OPERATIONS	56.15	1,560.09	1,773.90	1,000.00	1,500.00	1,500.00
01-50-4503	SEMINARS/MEETING/TRAININGS	65.21	895.83	1,165.22	2,000.00	2,000.00	2,000.00
01-50-4504	TRAVEL	.00	140.00	40.80	1,000.00	1,000.00	1,000.00
01-50-4505	ADVERTISING & PUBLISHING	150.00	.00	.00	.00	.00	.00
01-50-4704	COUNTY TREASURER'S FEE	7,844.07	8,094.07	8,486.35	9,180.00	9,180.00	9,960.00
Total ADMINISTRATION:		303,916.39	328,810.86	311,511.17	437,038.00	417,655.00	475,058.00
LEGISLATIVE							
01-52-4000	FULL TIME SALARIES	16,800.00	18,000.00	27,900.00	37,200.00	37,200.00	37,200.00
01-52-4002	PAYROLL TAXES - ER	1,337.40	1,413.00	2,181.15	2,845.80	2,846.00	2,846.00
01-52-4250	MISCELLANEOUS	2,054.50	1,987.33	6,865.32	8,000.00	18,000.00	7,525.00
Budget notes:							
	Boards & Commissions Requests and misc BOT						
	~2024 EAB (\$1,470); HPC (\$3,125); LAHC (\$500); PCDC (\$1,400)						
01-52-4501	OUTSIDE PROF SERVICE FEES	560.00	.00	.00	600.00	600.00	600.00
Budget notes:							
	Attorney fees						
01-52-4503	SEMINARS/MEETINGS/TRAINING	807.00	3,224.29	970.83	2,400.00	2,400.00	2,400.00
01-52-4504	TRAVEL	.00	50.77	.00	1,000.00	500.00	1,000.00
01-52-4505	ADVERTISING & PUBLISHING	670.58	1,133.83	370.19	800.00	800.00	1,000.00
01-52-4700	ELECTIONS	3,254.56	6,071.00	310.00	9,000.00	.00	9,000.00
Total LEGISLATIVE:		25,484.04	31,880.22	38,597.49	61,845.80	62,346.00	61,571.00
JUDICIAL							
01-53-4000	FULL TIME SALARIES	6,010.46	5,776.42	2,970.06	5,827.00	4,400.00	9,173.00
Budget notes:							
	~2024 salary increases and reallocation of current staff						
01-53-4002	PAYROLL TAXES - ER	441.82	431.43	217.44	446.00	325.00	702.00
01-53-4003	EMPLOYEE INSURANCE	3,035.52	1,776.20	1,028.97	2,468.00	1,610.00	125.00
01-53-4004	RETIREMENT CONTRIBUTION	178.93	134.48	148.50	433.00	220.00	459.00
01-53-4250	MISCELLANEOUS	1,619.45	.00	100.00	2,000.00	500.00	2,000.00
01-53-4501	OUTSIDE PROF SERVICE FEES	6,232.13	6,223.93	6,286.60	6,500.00	9,000.00	7,000.00
Budget notes:							
	Prosecuting attorney, Court Officer						
01-53-4700	JUDGE'S SERVICES FEES	13,200.00	19,312.00	10,800.00	14,400.00	14,400.00	14,400.00
Total JUDICIAL:		30,718.31	33,654.46	21,551.57	32,074.00	30,455.00	33,859.00
PLANNING AND ZONING							
01-54-4000	FULL TIME SALARIES	57,695.92	92,788.18	114,195.94	168,928.00	157,040.00	168,509.00
01-54-4001	PART TIME SALARIES	62,808.67	30,460.25	.00	.00	.00	.00
01-54-4002	PAYROLL TAXES - ER	9,491.50	9,352.91	8,514.73	12,923.00	11,705.00	12,891.00
01-54-4003	EMPLOYEE INSURANCE	7,951.27	23,900.71	32,978.78	52,126.00	46,020.00	53,014.00
01-54-4004	RETIREMENT CONTRIBUTION	1,973.80	477.47	6,096.21	10,346.00	7,864.00	8,425.00
01-54-4201	PC, SOFTWARE & PRINTERS	.00	1,739.28	.00	1,000.00	1,500.00	.00
01-54-4203	DUES & SUBSCRIPTIONS	.00	337.13	608.00	1,400.00	700.00	1,000.00
Budget notes:							
	IACP Dues x2						
01-54-4250	MISCELLANEOUS	588.96	78.34	500.00	1,000.00	1,000.00	1,000.00

Town of Lyons

Town of Lyons 2024 Budget

Periods: 01/23-00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
01-54-4501	OUTSIDE PROF SERVICE FEES	67,335.75	123,283.87	21,128.72	75,000.00	50,000.00	75,000.00
	Budget notes:						
	Legal, engineering, GIS						
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	200.00	1,000.00	1,000.00	1,000.00
	Budget notes:						
	Conference x1						
01-54-4505	ADVERTISING & PUBLISHING	.00	557.60	.00	1,100.00	500.00	1,100.00
	Total PLANNING AND ZONING:	207,845.87	282,975.74	184,222.38	324,823.00	277,329.00	321,939.00
HEALTH WELFARE COMMUNITY							
01-55-4000	FULL TIME SALARIES	7,914.88	8,603.77	11,296.10	9,126.00	17,110.00	23,271.00
	Budget notes:						
	~2024 salary increases and PT coordinator to FT						
01-55-4001	PART TIME SALARIES	11,476.27	14,121.84	4,223.53	10,338.00	4,225.00	.00
01-55-4002	PAYROLL TAXES - ER	1,533.90	1,776.09	1,188.45	1,498.00	1,634.00	1,780.00
01-55-4003	EMPLOYEE INSURANCE	920.57	796.91	2,239.20	814.00	4,190.00	7,229.00
	Budget notes:						
	~2024 PT coordinator to FT						
01-55-4004	RETIREMENT CONTRIBUTION	248.86	268.98	789.76	656.00	1,094.00	1,164.00
01-55-4202	EQUIPMENT & SMALL TOOLS	.00	60.00	175.86	1,000.00	300.00	500.00
01-55-4501	OUTSIDE PROF SERVICE FEES	.00	.00	.00	.00	.00	20,000.00
01-55-4700	GRANTS TO OTHERS	13,000.00	13,500.00	.00	.00	.00	.00
	Budget notes:						
	Discontinued goodwill grants in 2023 budget						
01-55-4701	CULTURAL/CONCERT SERIES	1,941.83	3,098.98	1,262.20	5,000.00	5,000.00	5,400.00
01-55-4702	BRCC DISPATCH FEES	45,566.00	46,913.00	50,268.04	50,268.00	50,268.00	49,398.00
01-55-4704	HUMANE SOCIETY	4,884.00	4,884.00	3,256.00	5,200.00	5,200.00	5,400.00
01-55-4706	WALT SELF EXPENDITURES	4,623.87	5,890.38	5,339.50	6,000.00	6,000.00	6,250.00
	Budget notes:						
	custodial, Xcel, Centurylink, TOL utilities						
01-55-4707	SENIOR PROGRAMMING	1,941.45	2,356.30	2,698.52	2,000.00	4,500.00	4,500.00
01-55-4708	SPRING CLEAN UP DAYS	.00	.00	3,100.00	6,500.00	6,500.00	6,500.00
01-55-4709	FALL/SPRING CURBSIDE PICKUP	1,160.00	11,125.00	12,800.00	15,000.00	15,000.00	10,000.00
	Budget notes:						
	BOT to revisit. See if Boulder County initiative is successful.						
01-55-4710	RTD/Z TRIPS TRANSPORTATION	83,070.50	38,258.50	18,659.08	23,500.00	23,500.00	24,000.00
	Budget notes:						
	Eco Pass and zTrip Taxi						
01-55-4711	ZERO WASTE COVERAGE	107.74	1,734.51	28.34	500.00	100.00	500.00
01-55-4712	MAIN STREET GREENSCAPE	31,628.00	27,262.00	31,237.05	32,500.00	32,500.00	47,000.00
	Budget notes:						
	~2024 expected contract and addition of Broadway						
01-55-4713	PUBLIC ART	8,007.00	10,202.91	2,259.00	11,000.00	11,000.00	10,500.00
	Budget notes:						
	~2024 Town Hall Mural (\$2,500); HeARTS and art shows (\$8,000)						
01-55-4714	Creative District	.00	11,364.46	.00	5,000.00	.00	.00
	Budget notes:						
	Creative District						
01-55-4715	POST OFFICE EXPENDITURES	.00	5,055.00	.00	2,500.00	1,500.00	2,500.00
	Total HEALTH WELFARE COMMUNITY:	218,024.87	207,272.63	150,820.63	188,400.00	189,621.00	225,892.00
ECONOMIC DEVELOPMENT							
01-56-4000	FULL TIME SALARIES	15,819.87	17,207.51	25,997.77	22,814.00	42,800.00	24,175.00
01-56-4001	PART TIME SALARIES	3,738.25	14,744.00	5,212.50	41,433.00	5,300.00	31,687.00

Town of Lyons

Town of Lyons 2024 Budget

Periods: 01/23-00/24

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
01-56-4002	PAYROLL TAXES - ER	1,537.93	2,492.45	2,432.38	4,915.00	3,760.00	4,273.00
01-56-4003	EMPLOYEE INSURANCE	1,977.65	1,593.92	1,411.66	2,036.00	2,081.00	2,248.00
01-56-4004	RETIREMENT CONTRIBUTION	507.69	529.87	1,146.62	1,951.00	1,508.00	1,492.00
01-56-4201	PC, SOFTWARE & PRINTERS	218.85	1,223.44	135.99	1,500.00	1,500.00	1,600.00
Budget notes:							
Adobe pro/canva subscriptions for Main St and Tourism promotion							
01-56-4203	DUES & SUBSCRIPTIONS	1,173.56	1,448.47	2,398.47	2,500.00	2,500.00	2,500.00
Budget notes:							
Chamber membership \$1,500							
01-56-4250	MISCELLANEOUS EXPENSE	.00	94.41	259.51	200.00	300.00	500.00
01-56-4501	OUTSIDE PROF SERVICE FEES	25,445.00	33,450.53	12,580.25	33,000.00	33,000.00	35,000.00
01-56-4503	SEMINARS/MEETINGS/TRAINING	419.06	83.52	88.19	1,100.00	500.00	1,000.00
01-56-4505	ADVERTISING & PUBLISHING	13,855.66	13,857.60	5,072.00	19,000.00	7,000.00	10,000.00
01-56-4700	MAIN STREET INITIATIVES	1,551.33	736.95	77.98	1,800.00	1,800.00	2,000.00
01-56-4701	LYONS REDSTONE MUSEUM	12,019.17	16,040.34	17,000.00	17,000.00	17,000.00	18,000.00
01-56-4702	ECONOMIC DEV GRANT	.00	.00	3,122.55	3,000.00	3,300.00	3,000.00
Budget notes:							
BoCo Economic Dev grant match							
Total ECONOMIC DEVELOPMENT:		78,264.02	103,503.01	76,935.87	152,249.00	122,349.00	137,475.00
BUILDING INSPECTION							
01-57-4000	FULL TIME SALARIES	.00	21,276.51	16,210.08	31,639.00	21,100.00	43,907.00
Budget notes:							
~2024 salary increases and reallocation of current staff							
01-57-4002	PAYROLL TAXES - ER	.00	1,646.41	1,250.97	2,420.00	1,400.00	3,359.00
01-57-4003	EMPLOYEE INSURANCE	.00	1,704.31	1,442.57	3,640.00	2,000.00	326.00
01-57-4004	RETIREMENT CONTRIBUTION	.00	57.40	669.23	1,582.00	1,100.00	972.00
01-57-4250	MISCELLANEOUS	16.10	1,013.71	834.75	300.00	1,000.00	1,000.00
01-57-4501	OUTSIDE PROF SERVICE FEES	115,567.80	67,802.14	51,018.92	30,000.00	75,000.00	50,000.00
Budget notes:							
CAA (removed code compliance in May '21)							
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	308.30	1,000.00	1,000.00	1,000.00
Total BUILDING INSPECTION:		115,583.90	93,500.48	71,734.82	70,581.00	102,600.00	100,564.00
POLICE							
01-58-4501	OUTSIDE PROF SERVICE FEES	392,260.51	391,748.00	282,742.49	415,650.00	415,650.00	503,890.00
Budget notes:							
BoCo Sheriff contract							
~2024 Increase of \$125k for additional BoCo staffing for Lyons							
01-58-4502	OFFICE OPERATIONS	1,019.09	121.41	.00	1,500.00	1,500.00	9,000.00
01-58-4506	BLDG MAINT & GROUNDS	9,884.25	6,332.58	8,451.12	10,000.00	12,000.00	12,000.00
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	34,918.35	26,432.08	15,468.57	65,000.00	65,000.00	57,500.00
Total POLICE:		438,082.20	424,634.07	306,662.18	492,150.00	494,150.00	582,390.00
STREETS							
01-59-4000	FULL TIME SALARIES	85,064.28	95,953.32	91,014.40	132,200.00	126,000.00	130,102.00
01-59-4001	PART TIME SALARIES	.00	17,811.00	4,699.86	22,246.00	4,700.00	31,824.00
Budget notes:							
~2024 reallocation of seasonals							
01-59-4002	PAYROLL TAXES - ER	6,454.46	8,735.59	7,393.81	11,050.00	9,850.00	12,387.00
01-59-4003	EMPLOYEE INSURANCE	23,807.83	15,306.46	9,065.11	30,619.00	12,425.00	26,938.00
01-59-4004	RETIREMENT CONTRIBUTION	1,300.42	1,085.09	6,173.42	8,558.00	7,530.00	6,568.00
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	.00	.00	.00	2,800.00
Budget notes:							

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
SaaS fees (controllable street lights)							
01-59-4202	EQUIPMENT & SMALL TOOLS	2,117.38	2,725.43	3,570.92	3,500.00	3,500.00	3,750.00
01-59-4250	MISCELLANEOUS	1,096.94	1,368.13	2,253.44	1,500.00	2,000.00	2,500.00
01-59-4300	STREET LIGHTING - ELECTRICITY	9,778.13	11,585.06	8,403.38	15,000.00	14,000.00	15,000.00
01-59-4318	GRAFFITI REMOVAL	.00	3,380.00	1,064.04	4,500.00	2,500.00	4,500.00
Budget notes:							
increased events							
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	15,026.09	34,326.00	11,093.00	35,000.00	30,000.00	35,000.00
Budget notes:							
CoCal, holiday light installation, Consor							
01-59-4503	SEMINARS/MEETINGS/TRAINING	300.00	.00	.00	1,500.00	750.00	1,500.00
01-59-4700	GASOLINE, OIL, ETC.	2,580.02	9,135.84	10,308.85	7,000.00	8,500.00	9,500.00
Budget notes:							
includes Fire Dept use							
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	7,984.20	27.98	520.56	3,250.00	2,000.00	3,250.00
Budget notes:							
replacements							
01-59-4702	STREET SIGNS	4,818.66	5,585.95	787.45	3,500.00	3,500.00	3,500.00
01-59-4703	STREET MAINTENANCE	14,685.25	19,217.79	8,487.39	23,500.00	22,000.00	23,500.00
01-59-4704	ROADBASE, PATCH, & REPAIR	44,600.00	16,750.90	.00	151,500.00	154,200.00	95,000.00
01-59-4706	TREE TRIMMING	17,450.00	19,525.00	6,200.00	13,500.00	13,000.00	13,500.00
Budget notes:							
right of way trees							
01-59-4707	BRIDGE & PARKING MAINTENANCE	199.14	12,208.00	.00	.00	.00	.00
01-59-4709	TRASH REMOVAL	3,428.88	6,559.74	3,692.38	4,850.00	4,500.00	4,850.00
01-59-4710	STREET LIGHT MAINTENANCE	2,094.49	3,041.84	.00	12,500.00	12,500.00	12,500.00
01-59-4711	FLAG MAINTENANCE	217.88	.00	.00	1,250.00	1,000.00	1,250.00
01-59-4713	EQUIPMENT MAINTENANCE	3,208.43	820.43	.00	3,800.00	2,500.00	3,800.00
Total STREETS:		246,212.48	285,149.55	174,728.01	490,323.00	436,955.00	443,519.00
VISITORS CENTER							
01-60-4000	FULL TIME SALARIES	.00	.00	2,783.88	.00	2,785.00	.00
01-60-4001	PART TIME SALARIES	2,096.15	2,013.69	350.05	3,400.00	350.00	3,400.00
01-60-4002	PAYROLL TAXES - ER	166.79	158.14	245.91	260.00	250.00	260.00
01-60-4004	RETIREMENT CONTRIBUTION	.00	.63	10.97	.00	11.00	.00
01-60-4250	MISCELLANEOUS	1,744.35	1,272.25	31.56	1,500.00	300.00	300.00
Budget notes:							
Century Link							
01-60-4300	UTILITY SERVICE	1,332.68	1,453.31	960.28	1,400.00	1,400.00	1,400.00
Budget notes:							
TOL Utilities							
01-60-4512	BLDG MAINT & GROUNDS	1,443.90	440.00	2,263.00	2,200.00	2,300.00	2,500.00
Total VISITORS CENTER:		6,783.87	5,338.02	6,645.65	8,760.00	7,396.00	7,860.00
CAPITAL							
01-66-6000	CAPITAL PURCHASES	39,561.36	27,517.75	54,503.11	199,822.00	305,822.00	235,000.00
Budget notes:							
~2024 cameras (\$25k) split; sidewalks (\$170K), Electronic Records Management (\$40k)							
Total CAPITAL:		39,561.36	27,517.75	54,503.11	199,822.00	305,822.00	235,000.00
Department: 70							
01-70-7000	EQUIP LEASE EXPENSE	.00	.00	.00	.00	.00	16,500.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
	Total Department: 70:	.00	.00	.00	.00	.00	16,500.00
TRANSFERS							
01-80-8019	TRANSFER OUT TO FLOOD FUND	45,750.00	313,600.00	.00	10,000.00	10,000.00	20,000.00
	Budget notes:						
	~2024 Depot Irrigation match						
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	300,000.00	260,000.00	83,333.36	125,000.00	201,500.00	150,000.00
	Budget notes:						
	transfer to streets capital fund						
	Total TRANSFERS:	345,750.00	573,600.00	83,333.36	135,000.00	211,500.00	170,000.00
	GENERAL FUND Revenue Total:	3,038,562.73	3,239,245.55	2,419,809.84	3,118,418.00	3,265,068.00	3,270,954.00
	GENERAL FUND Expenditure Total:	2,697,010.33	3,004,590.09	1,964,492.85	3,241,530.80	3,261,119.00	3,465,956.00
	Net Total GENERAL FUND:	341,552.40	234,655.46	455,316.99	123,112.80-	3,949.00	195,002.00-

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
ELECTRIC FUND							
CHARGES FOR SERVICES							
02-13-3300	RESIDENTIAL ELECTRIC SALES	1,085,131.87	1,126,055.96	777,011.18	1,155,000.00	1,017,000.00	1,017,000.00
Budget notes:		5% increase in use					
02-13-3302	NON-TAXABLE ELECTRIC SALES	148,880.09	153,246.81	106,100.34	149,100.00	135,000.00	135,000.00
Budget notes:		5% increase in use					
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	330,224.51	355,219.72	242,869.15	367,500.00	310,000.00	310,000.00
Budget notes:		5% increase in use					
02-13-3305	INVESTMENT FEE	180,000.00	4,500.00	4,500.00	9,000.00	4,500.00	4,500.00
02-13-3306	Electric Surcharge	607.99	3,362.94	2,430.00	.00	3,240.00	3,240.00
02-13-3307	Pole Attachment Fee	.00	1,880.00	940.00	940.00	940.00	940.00
Total CHARGES FOR SERVICES:		1,744,844.46	1,644,265.43	1,133,850.67	1,681,540.00	1,470,680.00	1,470,680.00
INVESTMENT							
02-17-3500	INTEREST INCOME	361.23	14,263.70	27,786.32	3,000.00	44,000.00	22,000.00
Total INVESTMENT:		361.23	14,263.70	27,786.32	3,000.00	44,000.00	22,000.00
OTHER INCOME							
02-18-3600	OTHER INCOME	41,830.93	8,319.86	16,595.84	20,000.00	20,000.00	20,000.00
Total OTHER INCOME:		41,830.93	8,319.86	16,595.84	20,000.00	20,000.00	20,000.00
OTHER FINANCING SOURCES							
02-38-3900	CIRSA Revenue	.00	.00	.00	.00	4,566.00	.00
Total OTHER FINANCING SOURCES:		.00	.00	.00	.00	4,566.00	.00
ADMINISTRATION							
02-50-4000	FULL TIME SALARIES	106,052.22	112,122.25	88,601.62	119,166.00	119,166.00	131,881.00
Budget notes:		~2024 salary increases					
02-50-4002	PAYROLL TAXES - ER	8,302.32	8,927.39	6,761.72	8,822.00	8,822.00	10,089.00
02-50-4003	EMPLOYEE INS - ER	28,184.50	21,115.28	14,296.80	23,381.00	19,830.00	21,988.00
02-50-4004	RETIREMENT CONTRIBUTION - ER	2,806.46	2,678.19	10,489.03	11,711.00	11,711.00	8,287.00
02-50-4201	PC, SOFTWARE & PRINTERS	1,517.75	6,827.66	.00	12,000.00	9,000.00	5,000.00
Budget notes:		moved meter SaaS charge to this account					
02-50-4203	DUES & SUBSCRIPTIONS	1,753.16	1,815.83	1,898.65	2,000.00	1,900.00	2,000.00
02-50-4250	MISCELLANEOUS EXPENSE	291.04	1,000.62	14.12-	1,000.00	1,020.00	1,000.00
02-50-4501	OUTSIDE PROF SERVICE FEES	20,622.92	6,210.50	1,162.00	7,500.00	3,000.00	53,000.00
Budget notes:		~2024 UEB Requests: Time of Use Study \$30k, LED Streetlight Study \$20k					
02-50-4503	SEMINARS/MEETINGS	73.89	2,288.97	420.98	1,000.00	1,000.00	1,000.00
Budget notes:		MEAN conference expenses					
02-50-4504	TRAVEL EXPENSES	.00	.00	.00	1,000.00	500.00	500.00
Budget notes:		MEAN conference expenses					

Account Number	Account Title	2021	2022	2023 Actual	2023	2023	2024
		Actual	Actual	thru 9/30/23	Budget	Projection	Budget
Total ADMINISTRATION:		169,604.26	162,986.69	123,616.68	187,580.00	175,949.00	234,745.00
MAINTENANCE							
02-65-4000	FULL TIME SALARIES	23,901.27	27,089.00	26,243.45	44,347.00	36,750.00	38,226.00
02-65-4002	PAYROLL TAXES - ER	1,798.32	2,053.81	2,015.76	2,934.00	2,715.00	2,924.00
02-65-4003	EMPLOYEE INS - ER	7,810.95	5,628.65	3,344.69	7,985.00	4,590.00	6,888.00
02-65-4004	RETIREMENT CONTRIBUTION - ER	249.84	235.74	1,788.63	2,400.00	2,400.00	1,769.00
02-65-4251	MAINTENANCE & SUPPLIES	542.59	2,551.16	5,592.61	20,000.00	10,000.00	5,000.00
02-65-4252	GASOLINE, OIL, ETC.	1,431.43	4,295.66	1,563.79	2,500.00	2,500.00	2,500.00
02-65-4253	TRANSFORMERS	.00	.00	8,088.30	5,000.00	9,000.00	10,000.00
02-65-4254	METERS:REPLACMNTS,SOCKETS,TE	214,564.08	1,222.64	2,746.00	1,500.00	3,000.00	5,000.00
02-65-4255	WIRE,XARMS,CONNECTORS,POLES	8,895.82-	5,675.13	.00	.00	.00	.00
02-65-4300	UTILITIES	130.71	37.06	20.14	.00	.00	.00
02-65-4301	TELEPHONE SERVICE	1,011.04	458.32	.00	.00	.00	.00
02-65-4501	OUTSIDE PROF SERVICE FEES	51,094.37	61,354.47	48,641.35	70,000.00	60,000.00	70,000.00
Budget notes:		split out of 4251 better tracking					
02-65-4550	ELECTRIC POWER-MEAN & WAPA	948,925.43	972,669.69	643,944.26	1,000,000.00	900,000.00	1,000,000.00
Budget notes:		MEAN					
02-65-4551	SUBSTATION MAINT & SUPPLIES	6,864.03	1,695.00	.00	5,000.00	3,000.00	3,000.00
02-65-4552	TREE TRIMMING	6,168.00	7,196.90	3,941.50	15,000.00	10,000.00	10,000.00
Total MAINTENANCE:		1,255,596.24	1,092,163.23	747,930.48	1,176,666.00	1,043,955.00	1,155,307.00
CAPITAL							
02-66-6000	CAPITAL PURCHASES	.00	.00	9,267.50	440,275.00	440,275.00	100,000.00
Budget notes:		~2024 Undergrouding \$100k					
Total CAPITAL:		.00	.00	9,267.50	440,275.00	440,275.00	100,000.00
DEBT							
02-70-7000	BOND SERVICE FEES	400.00	400.00	400.00	400.00	400.00	.00
02-70-7002	2019 BOND PRINCIPAL	.00	.00	.00	93,475.00	93,475.00	.00
02-70-7003	2019 BOND INTEREST	7,621.04	5,082.57	1,340.42	2,683.00	2,683.00	.00
02-70-7004	2006 BOND PRINCIPAL	.00	.00	27,703.96	27,704.00	27,704.00	29,200.00
02-70-7005	2006 BOND INTEREST	8,588.56	7,314.63	6,486.45	6,487.00	6,487.00	4,991.00
Total DEBT:		16,609.60	12,797.20	35,930.83	130,749.00	130,749.00	34,191.00
TRANSFERS							
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	74,485.22	63,181.00	37,765.36	56,648.00	56,648.00	58,375.00
Total TRANSFERS:		74,485.22	63,181.00	37,765.36	56,648.00	56,648.00	58,375.00
ELECTRIC FUND Revenue Total:		1,787,036.62	1,666,848.99	1,178,232.83	1,704,540.00	1,539,246.00	1,512,680.00
ELECTRIC FUND Expenditure Total:		1,516,295.32	1,331,128.12	954,510.85	1,991,918.00	1,847,576.00	1,582,618.00
Net Total ELECTRIC FUND:		270,741.30	335,720.87	223,721.98	287,378.00-	308,330.00-	69,938.00-

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
WATER/SEWER FUND							
CHARGES FOR SERVICES - WATER							
03-16-3300	METERED WATER SALES	944,361.45	1,086,208.56	778,537.08	972,000.00	965,000.00	965,000.00
03-16-3302	PIPE WATER SALES RENTAL	13,869.94	12,765.25	13,950.16	17,000.00	17,000.00	18,700.00
Budget notes: ~2024 up 10% new card reader							
03-16-3303	WATER METER SALES	21,917.43	39,277.50	22,867.92	17,000.00	40,000.00	17,000.00
Budget notes: ~2024 Summit extra water meters							
03-16-3305	TAP CONNECTION FEES	645,500.00	14,615.00	58,460.00	35,000.00	65,000.00	35,000.00
Budget notes: 2022: 2 houses							
Total CHARGES FOR SERVICES - WATER:		1,625,648.82	1,152,866.31	873,815.16	1,041,000.00	1,087,000.00	1,035,700.00
INVESTMENT - WATER							
03-17-3500	INTEREST INCOME	600.40	15,489.18	45,765.69	5,000.00	59,000.00	30,000.00
Total INVESTMENT - WATER:							
		600.40	15,489.18	45,765.69	5,000.00	59,000.00	30,000.00
OTHER INCOME - WATER							
03-18-3600	OTHER INCOME	10,080.89	30,965.50	34,637.80	15,000.00	40,000.00	25,000.00
03-18-3603	NCWCD REG POOL PRGM LEASING	.00	.00	.00	.00	2,500.00	2,500.00
Budget notes: NCWCD - CBT Regional Pool Program Lease							
Total OTHER INCOME - WATER:							
		10,080.89	30,965.50	34,637.80	15,000.00	42,500.00	27,500.00
CHARGES FOR SERVICES-SEWER							
03-26-3300	SANITATION USERS' FEE	882,701.89	910,293.01	720,318.28	941,340.00	939,000.00	950,000.00
03-26-3305	TAP CONNECTION FEES	314,500.00	8,500.00	.00	17,000.00	17,000.00	17,000.00
Total CHARGES FOR SERVICES-SEWER:							
		1,197,201.89	918,793.01	720,318.28	958,340.00	956,000.00	967,000.00
OTHER INCOME - SEWER							
03-28-3600	OTHER INCOME	1,062.81	9.55	1,800,000.00	.00	1,800,000.00	.00
Total OTHER INCOME - SEWER:							
		1,062.81	9.55	1,800,000.00	.00	1,800,000.00	.00
ADMINISTRATION - WATER							
03-50-4000	FULL TIME SALARIES	106,540.36	111,926.33	97,073.92	131,513.00	131,513.00	140,451.00
03-50-4002	PAYROLL TAXES - ER	9,029.64	8,924.55	7,424.26	9,729.00	9,729.00	10,745.00
03-50-4003	EMPLOYEE INS - ER	28,218.61	21,028.23	14,511.45	24,664.00	20,190.00	22,416.00
03-50-4004	RETIREMENT CONTRIBUTION - ER	2,808.68	2,648.00	10,825.26	12,329.00	12,329.00	8,590.00
03-50-4005	ADDITIONAL COMPENSATION	9,500.00	.00	.00	.00	.00	.00
03-50-4200	POSTAGE	.00	.00	50.00	.00	50.00	.00
03-50-4201	PC, SOFTWARE & PRINTERS	500.00	.00	1,847.50	500.00	10,565.00	6,300.00
Budget notes: Meter SAAS fees							
03-50-4203	DUES & SUBSCRIPTIONS	594.00	605.00	955.00	620.00	620.00	620.00
03-50-4250	MISCELLANEOUS	.00	506.42	520.74	500.00	1,000.00	1,000.00
Budget notes: monex							
03-50-4501	OUTSIDE PROF SERVICE FEES	14,655.28	7,403.50	6,597.00	10,000.00	10,000.00	10,000.00

Account Number	Account Title	2021	2022	2023 Actual	2023	2023	2024
		Actual	Actual	thru 9/30/23	Budget	Projection	Budget
Total ADMINISTRATION - WATER:		171,846.57	153,042.03	139,805.13	189,855.00	195,996.00	200,122.00
TREATMENT - WATER							
03-52-4300	ELECTRIC/WATER/GAS	673.54	681.86	443.00	700.00	700.00	700.00
03-52-4301	TELEPHONE SERVICE	1,249.12	5,438.74	13,261.73	4,000.00	15,400.00	5,000.00
Budget notes:							
includes SCADA							
03-52-4550	LONGMONT WATER SERVICES	225,376.15	284,359.21	167,449.63	365,000.00	300,000.00	250,000.00
Total TREATMENT - WATER:		227,298.81	290,479.81	181,154.36	369,700.00	316,100.00	255,700.00
DISTRIBUTION - WATER							
03-53-4000	FULL TIME SALARIES	25,369.28	27,131.44	21,877.81	40,907.00	29,460.00	34,791.00
03-53-4002	PAYROLL TAXES - ER	1,907.24	2,047.77	1,664.49	2,517.00	2,295.00	2,662.00
03-53-4003	EMPLOYEE INS - ER	8,198.30	6,330.02	3,944.08	8,654.00	5,400.00	7,676.00
03-53-4004	RETIREMENT CONTRIBUTION - ER	290.00	235.80	1,773.25	2,400.00	2,150.00	1,740.00
03-53-4250	Building Maintenance	360.00	838.00	178.00	1,000.00	1,000.00	1,000.00
03-53-4251	MAINTENANCE & SUPPLIES	5,085.72	7,126.51	978.99	5,000.00	3,000.00	5,000.00
03-53-4252	GASOLINE, OIL, ETC.	715.71	2,147.83	781.88	1,200.00	1,000.00	1,000.00
03-53-4253	Chemicals, Lab & Lab Supplies	2,706.80	2,340.40	1,618.40	2,500.00	2,500.00	2,500.00
03-53-4256	WATER METERS & METER PARTS	9,492.63	5,232.94	6,935.23	10,000.00	10,000.00	10,000.00
03-53-4258	WATER ASSESSMENTS & STORAGE	33,658.69	31,924.94	32,827.72	28,000.00	33,200.00	33,500.00
03-53-4300	ELECTRIC/WATER/GAS	55,640.72	21,756.19	60,560.93	32,000.00	32,000.00	32,000.00
03-53-4301	Telephone Service	2,418.68	1,703.93	351.57	1,500.00	1,500.00	1,500.00
03-53-4501	OUTSIDE PROF SERVICE FEES	995.32	3,110.04	1,631.69	5,000.00	3,000.00	5,000.00
03-53-4503	Seminars/Meetings	.00	.00	595.00	.00	595.00	1,000.00
03-53-4550	LINE & VALVE REPAIRS	12,355.32	4.07-	.00	10,000.00	10,000.00	10,000.00
03-53-4551	HIGH SERV PUMP STATION MAINT	2,600.00	.00	.00	3,000.00	1,000.00	3,000.00
03-53-4552	HYDRANT REPAIRS	2,465.46	.00	.00	2,500.00	2,500.00	2,500.00
Total DISTRIBUTION - WATER:		164,259.87	111,921.74	135,719.04	156,178.00	140,600.00	154,869.00
ADMINISTRATION - SEWER							
03-60-4000	FULL TIME SALARIES	111,193.85	119,509.19	102,831.76	140,059.00	140,059.00	140,451.00
03-60-4002	PAYROLL TAXES - ER	8,555.09	9,450.58	7,865.91	10,273.00	10,273.00	10,745.00
03-60-4003	EMPLOYEE INS - ER	28,086.80	22,133.85	15,287.41	25,935.00	21,250.00	22,416.00
03-60-4004	RETIREMENT CONTRIBUTION - ER	2,899.01	2,858.76	13,519.04	15,253.00	15,253.00	8,590.00
03-60-4201	PC SOFTWARE & PRINTERS	.00	.00	360.00	.00	5,000.00	1,000.00
Budget notes:							
scada software							
03-60-4203	DUES & SUBSCRIPTIONS	.00	.00	2,733.00	.00	.00	.00
03-60-4501	OUTSIDE PROF SERVICE FEES	17,869.45	272,873.16	257,339.61	309,000.00	260,000.00	15,000.00
03-60-4502	OFFICE OPERATIONS	.00	.00	267.30	.00	300.00	.00
Total ADMINISTRATION - SEWER:		168,604.20	426,825.54	400,204.03	500,520.00	452,135.00	198,202.00
TREATMENT - SEWER							
03-62-4201	PC, SOFTWARE & PRINTERS	1,321.91	.00	267.30	800.00	500.00	800.00
03-62-4250	MISCELLANEOUS	793.00	.00	.00	1,000.00	500.00	1,000.00
03-62-4251	MAINTENANCE & SUPPLIES	9,899.54	11,981.34	24,160.51	25,000.00	10,000.00	10,000.00
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	51,389.58	66,532.07	44,940.24	50,000.00	50,000.00	55,000.00
03-62-4300	ELECTRIC/WATER/GAS	64,906.91	82,511.00	57,879.07	67,000.00	67,000.00	67,000.00
03-62-4301	TELEPHONE SERVICE	3,795.25	2,192.53	510.30	3,000.00	1,000.00	1,000.00
03-62-4501	OUTSIDE PROF SERVICE FEES	189,843.17	138,194.77	99,491.56	162,000.00	150,000.00	150,000.00
Budget notes:							
Ramey Environmental Compliance							

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
03-62-4550	SLUDGE DISPOSAL	42,173.37	44,169.83	58,139.98	45,000.00	50,000.00	60,000.00
	Budget notes:						
	McDonald Farms increase						
	Total TREATMENT - SEWER:	364,122.73	345,581.54	285,388.96	353,800.00	329,000.00	344,800.00
DISTRIBUTION - SEWER							
03-64-4000	FULL TIME SALARIES	18,725.41	22,999.90	22,530.96	39,551.00	31,000.00	29,910.00
03-64-4002	PAYROLL TAXES - ER	1,411.87	1,737.96	1,726.35	2,567.00	2,520.00	2,288.00
03-64-4003	EMPLOYEE INS - ER	5,958.44	5,217.40	3,160.66	7,552.00	4,350.00	6,511.00
03-64-4004	RETIREMENT CONTRIBUTION - ER	226.24	228.57	1,509.07	2,033.00	1,840.00	1,495.00
03-64-4201	PC, SOFTWARE & PRINTERS	1,115.10	1,480.10	.00	.00	.00	.00
03-64-4251	MAINTENANCE & SUPPLIES	6,142.26	1,668.03	.00	.00	.00	.00
03-64-4252	GASOLINE, OIL, ETC.	715.71	2,147.83	781.88	.00	1,000.00	1,000.00
03-64-4257	DISCHARGE PERMIT	2,825.00-	8,416.82	.00	2,750.00	2,750.00	2,750.00
03-64-4501	OUTSIDE PROF SERVICE FEES	33,568.64	20,564.00	.00	33,500.00	25,000.00	25,000.00
	Budget notes:						
	Ramey Environmental Compliance 8% increase						
03-64-4550	LINE REPAIRS & CLEANING	33,874.48	66,836.53	14,831.03	15,000.00	15,000.00	40,000.00
03-64-4551	LIFT STATION PARTS & MAINT	4,717.84	29,764.17	7,675.94	30,000.00	20,000.00	20,000.00
	Total DISTRIBUTION - SEWER:	103,630.99	161,061.31	52,215.89	132,953.00	103,460.00	128,954.00
Department: 65							
03-65-4251	MAINTENANCE & SUPPLIES	.00	267.00	267.00	.00	300.00	300.00
	Total Department: 65:	.00	267.00	267.00	.00	300.00	300.00
CAPITAL							
03-66-6000	CAPITAL PURCHASES - WATER	1,719.11	.00	.00	20,000.00	.00	.00
03-66-6001	CAPITAL PURCHASES - SEWER	.00	.00	.00	.00	.00	1,000,000.00
	Budget notes:						
	~2024 WWTP Improvements						
	Total CAPITAL:	1,719.11	.00	.00	20,000.00	.00	1,000,000.00
DEBT							
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	.00	140,921.45	285,205.00	285,205.00	301,120.00
03-70-7003	CWRPDA 03 LOAN INTEREST	47,423.26	28,300.64	20,139.68	17,964.00	17,964.00	4,825.00
03-70-7005	WWTP 2014 WPCSRF Loan Princip	.00	.00	271,267.11	259,098.00	259,098.00	262,253.00
03-70-7006	WWTP 2014 WPCRF Loan Interest	46,834.73	43,925.55	21,063.65	41,346.00	41,346.00	38,192.00
	Total DEBT:	94,257.99	72,226.19	453,391.89	603,613.00	603,613.00	606,390.00
TRANSFERS							
03-80-8001	WF'S SHARE OF ALLOCATED EXP	146,029.32	125,413.00	80,596.08	120,894.00	120,894.00	118,600.00
	Total TRANSFERS:	146,029.32	125,413.00	80,596.08	120,894.00	120,894.00	118,600.00
	WATER/SEWER FUND Revenue Total:	2,834,594.81	2,118,123.55	3,474,536.93	2,019,340.00	3,944,500.00	2,060,200.00
	WATER/SEWER FUND Expenditure Total:	1,441,769.59	1,686,818.16	1,728,742.38	2,447,513.00	2,262,098.00	3,007,937.00
	Net Total WATER/SEWER FUND:	1,392,825.22	431,305.39	1,745,794.55	428,173.00-	1,682,402.00	947,737.00-

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
STORM WATER							
CHARGES FOR SERVICES							
06-13-3300	Stormwater Drainage Fees	117,317.64	117,307.37	88,060.72	117,930.00	117,930.00	118,000.00
Budget notes:							
~2024 3 new properties @ \$120 each							
Total CHARGES FOR SERVICES:		117,317.64	117,307.37	88,060.72	117,930.00	117,930.00	118,000.00
INVESTMENT							
06-17-3500	INTEREST INCOME	75.57	2,644.72	6,537.95	500.00	8,900.00	4,500.00
Total INVESTMENT:		75.57	2,644.72	6,537.95	500.00	8,900.00	4,500.00
OTHER INCOME							
06-18-3600	OTHER INCOME	6,086.00	.62	.00	.00	.00	.00
Total OTHER INCOME:		6,086.00	.62	.00	.00	.00	.00
ADMINISTRATION							
06-50-4000	FULL TIME SALARIES	15,223.89	26,103.04	30,970.43	36,161.00	36,161.00	46,620.00
Budget notes:							
~2024 salary increases							
06-50-4002	PAYROLL TAXES - ER	1,118.32	2,011.15	2,370.49	2,690.00	2,690.00	3,566.00
06-50-4003	EMPLOYEE INSURANCE	4,676.99	6,236.86	4,545.12	6,808.00	6,342.00	8,277.00
06-50-4004	RETIREMENT CONTRIBUTION	398.72	648.02	1,343.11	1,768.00	1,768.00	2,080.00
06-50-4501	Outside Professional Services	.00	1,398.50	35.00	5,000.00	.00	.00
Budget notes:							
engineering and legal expenses							
06-50-4502	OFFICE OPERATIONS	.00	.00	.00	1,500.00	500.00	1,500.00
Total ADMINISTRATION:		21,417.92	36,397.57	39,264.15	53,927.00	47,461.00	62,043.00
TRANSMISSION							
06-65-4000	FULL TIME SALARIES	4,512.53	8,235.48	6,134.42	12,363.00	8,950.00	11,263.00
Budget notes:							
~2024 salary increases							
06-65-4002	PAYROLL TAXES - ER	341.73	621.43	467.91	793.00	650.00	862.00
06-65-4003	EMPLOYEE INSURANCE	1,324.60	1,944.46	1,022.60	3,029.00	1,375.00	2,424.00
06-65-4004	RETIREMENT CONTRIBUTION	69.49	76.16	540.94	755.00	755.00	563.00
06-65-4251	MAINTENANCE & SUPPLIES	201.65	1,250.00	.00	1,500.00	500.00	1,000.00
06-65-4501	Outside Professional Services	15,151.75	7,482.38	2,067.50	30,000.00	10,000.00	20,000.00
Budget notes:							
jetting, street sweeping (split)							
06-65-4503	SEMINARS/MEETINGS	.00	.00	.00	500.00	500.00	1,000.00
06-65-4504	TRAVEL EXPENSES	.00	.00	.00	300.00	300.00	500.00
Total TRANSMISSION:		21,601.75	19,609.91	10,233.37	49,240.00	23,030.00	37,612.00
CAPITAL							
06-66-6000	CAPITAL PURCHASES	.00	.00	.00	185,400.00	110,000.00	.00
Total CAPITAL:		.00	.00	.00	185,400.00	110,000.00	.00
TRANSFERS							
06-80-8001	STORMWATER SHARE OF ALLOCATE	9,941.17	13,854.00	11,942.56	17,914.00	17,914.00	19,864.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
Total TRANSFERS:		9,941.17	13,854.00	11,942.56	17,914.00	17,914.00	19,864.00
STORM WATER Revenue Total:		123,479.21	119,952.71	94,598.67	118,430.00	126,830.00	122,500.00
STORM WATER Expenditure Total:		52,960.84	69,861.48	61,440.08	306,481.00	198,405.00	119,519.00
Net Total STORM WATER:		70,518.37	50,091.23	33,158.59	188,051.00-	71,575.00-	2,981.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
CONSERVATION TRUST							
INTERGOVERNMENTAL							
07-12-3201	COLORADO LOTTERY	24,861.80	28,162.75	15,969.52	27,000.00	30,000.00	30,000.00
Budget notes:		Increased based on recent revenue trend					
Total INTERGOVERNMENTAL:		24,861.80	28,162.75	15,969.52	27,000.00	30,000.00	30,000.00
INVESTMENT							
07-17-3500	INTEREST INCOME	108.98	3,716.61	1,907.05	1,000.00	2,300.00	1,000.00
Total INVESTMENT:		108.98	3,716.61	1,907.05	1,000.00	2,300.00	1,000.00
Department: 66							
07-66-6000	CAPITAL PURCHASES - CTF	.00	.00	10,250.00	13,500.00	10,250.00	.00
Total Department: 66:		.00	.00	10,250.00	13,500.00	10,250.00	.00
TRANSFER							
07-80-8008	TRANSFER TO PARKS/RECR FUND	30,500.00	.00	.00	.00	.00	.00
07-80-8019	TRANSFER TO GRANT FUND	.00	200,500.00	.00	.00	.00	.00
Total TRANSFER:		30,500.00	200,500.00	.00	.00	.00	.00
CONSERVATION TRUST Revenue Total:		24,970.78	31,879.36	17,876.57	28,000.00	32,300.00	31,000.00
CONSERVATION TRUST Expenditure Total:		30,500.00	200,500.00	10,250.00	13,500.00	10,250.00	.00
Net Total CONSERVATION TRUST:		5,529.22-	168,620.64-	7,626.57	14,500.00	22,050.00	31,000.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
PARKS AND RECREATION FUND							
TAXES							
08-10-3002	SALES TAX: MEADOW PARK - 1%	430,885.56	469,207.48	253,117.28	472,734.00	464,023.00	474,141.00
08-10-3004	USE TAX: MEADOW PARK - 1%	70,590.78	61,072.83	53,902.61	52,530.00	67,000.00	67,000.00
08-10-3010	HOME ADDITIONS FEE - PARKS	5,459.73	4,231.64	1.27	6,000.00	.00	1,000.00
Budget notes: ~2024 1-2 expected							
Total TAXES:		506,936.07	534,511.95	307,021.16	531,264.00	531,023.00	542,141.00
CHARGES FOR SERVICES							
08-13-3350	CAMPING REVENUES	293,003.10	289,777.93	257,325.41	290,000.00	290,000.00	305,000.00
Budget notes: ~2024 add 2nd ave dry camping pilot							
08-13-3351	SHELTER HOUSE REVENUES	20,752.86	29,568.79	35,745.65	33,000.00	34,000.00	50,000.00
Budget notes: ~2024 increased picnic table rental and shelter rental fees (\$15k)							
08-13-3352	PARKING FEES: LMJ PARK	109,854.00	107,154.85	87,670.65	105,000.00	102,200.00	107,000.00
08-13-3353	DOG PARK FEES	2,085.00	1,840.00	2,440.00	1,900.00	2,500.00	3,000.00
Budget notes: ~2024 increase fee to cover increased dog expenses							
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	1,040.00	3,880.00	2,415.00	4,000.00	4,000.00	4,000.00
08-13-3355	PARKING FEE: BOHN PARK	12,078.65	34,792.00	28,202.05	36,500.00	33,400.00	33,400.00
08-13-3356	SHOWER REVENUE	3,346.25	3,856.70	3,215.00	4,000.00	3,300.00	3,500.00
08-13-3358	DUMP STATION REVENUE	30.00	80.00	174.00	.00	200.00	150.00
08-13-3359	PARKING FEE: BLACK BEAR HOLE	.00	52.00	4,322.20	15,000.00	6,000.00	7,500.00
08-13-3360	PARKING FEE: 2ND AVE	.00	.00	2,483.15	14,500.00	2,800.00	5,000.00
08-13-3370	RECR PROGRAM REVENUES	43,802.52	37,566.52	32,899.00	18,500.00	33,000.00	37,500.00
08-13-3371	YOUTH BASEBALL REVENUES	624.00	320.00	2,985.00	8,500.00	3,000.00	1,000.00
08-13-3372	ADULT SOFTBALL REVENUES	2,400.00	1,600.00	1,200.00	8,500.00	1,200.00	1,600.00
08-13-3373	MISC RECREATION EVENTS REV	927.69	749.34	30.00	.00	100.00	100.00
08-13-3380	SPECIAL EVENTS REVENUES	429.75	140.00	.00	1,500.00	500.00	500.00
Budget notes: Sponsorships, donations, registrations, sales							
08-13-3384	PARADE OF LIGHTS REVENUE	5,710.00	6,550.00	.00	6,000.00	6,000.00	6,000.00
Total CHARGES FOR SERVICES:		496,083.82	517,928.13	461,107.11	546,900.00	522,200.00	565,250.00
INVESTMENT							
08-17-3500	INTEREST INCOME	371.21	11,901.17	29,420.78	3,500.00	47,000.00	23,000.00
Total INVESTMENT:							
371.21	11,901.17	29,420.78	3,500.00	47,000.00	47,000.00	23,000.00	
OTHER INCOME							
08-21-3400	OTHER INCOME	4,685.01	17,846.57	1,150.49	1,500.00	1,000.00	1,000.00
08-21-3402	PARK DONATIONS	100.00	.00	.00	.00	.00	.00
Total OTHER INCOME:		4,785.01	17,846.57	1,150.49	1,500.00	1,000.00	1,000.00
Source: 23							
08-23-3802	SENIOR PROGRAM REVENUE	670.26	765.78	940.00	500.00	1,000.00	.00
Total Source: 23:		670.26	765.78	940.00	500.00	1,000.00	.00

Account Number	Account Title	2021	2022	2023 Actual	2023	2023	2024
		Actual	Actual	thru 9/30/23	Budget	Projection	Budget
TRANSFERS							
08-35-3907	TRANSFER IN FROM CONSRV TRUST	30,500.00	.00	.00	.00	.00	.00
	Total TRANSFERS:	30,500.00	.00	.00	.00	.00	.00
ADMINISTRATION							
08-50-4000	FULL TIME SALARIES	113,440.08	82,230.56	90,443.08	194,989.00	167,100.00	201,294.00
08-50-4002	PAYROLL TAXES - ER	10,895.01	6,348.83	6,999.58	14,475.00	14,475.00	15,399.00
08-50-4003	EMPLOYEE INS - ER	18,933.24	8,225.02	7,569.90	25,882.00	25,882.00	28,116.00
08-50-4004	RETIREMENT CONTRIBUTION - ER	3,101.13	1,594.38	12,296.92	18,997.00	18,997.00	12,359.00
08-50-4005	ADDITIONAL COMPENSATION	27,600.00	.00	.00	.00	.00	.00
08-50-4008	OFFICE OPERATIONS	623.70	1,004.61	933.72	700.00	1,000.00	1,000.00
08-50-4050	MISCELLANEOUS EXPENSE	80.03	2,236.39	47.00	.00	100.00	100.00
08-50-4201	PC, SOFTWARE & PRINTERS	2,843.04	497.40	.00	1,750.00	.00	1,750.00
08-50-4203	DUES & SUBSCRIPTIONS	375.00	23.12	670.00	550.00	670.00	670.00
08-50-4301	TELEPHONE SERVICE	2,772.09	3,135.68	2,287.17	2,850.00	2,850.00	2,850.00
08-50-4501	OUTSIDE PROF SERVICE FEES	5,149.50	113.50	175.00	3,000.00	1,500.00	1,500.00
08-50-4503	SEMINARS/MEETINGS	560.00	.00	.00	2,750.00	750.00	1,500.00
08-50-4505	ADVERTISING & PUBLISHING	5,014.29	1,021.83	396.79	2,000.00	1,000.00	1,000.00
	Total ADMINISTRATION:	191,387.11	106,431.32	121,819.16	267,943.00	234,324.00	267,538.00
SPECIAL EVENTS							
08-55-4550	GOOD OLD DAYS EXP	.00	595.00	.00	.00	.00	.00
08-55-4551	SPECIAL EVENTS EXPENSE	7,221.44	11,249.71	7,057.80	12,500.00	10,000.00	12,000.00
08-55-4552	PARADE OF LIGHTS EXPENSES	6,737.41	7,084.53	594.85	9,000.00	9,000.00	9,500.00
	Total SPECIAL EVENTS:	13,958.85	18,929.24	7,652.65	21,500.00	19,000.00	21,500.00
CULTURAL							
08-56-4700	CULTURAL - OTHER	300.00	.00	.00	.00	.00	.00
	Total CULTURAL:	300.00	.00	.00	.00	.00	.00
PARKS							
08-60-4000	FULL TIME SALARIES	136,534.80	172,971.16	207,524.81	165,565.00	283,200.00	172,128.00
08-60-4001	PART TIME SALARIES	70,052.75	69,419.51	20,033.79	101,531.00	20,050.00	116,507.00
08-60-4002	PAYROLL TAXES - ER	16,082.50	18,750.29	17,640.98	19,821.00	19,821.00	22,081.00
08-60-4003	EMPLOYEE INS - ER	25,146.89	21,938.19	17,049.60	39,205.00	25,345.00	45,986.00
08-60-4004	RETIREMENT CONTRIBUTION - ER	898.10	2,009.81	9,962.49	9,939.00	9,939.00	8,858.00
08-60-4023	PARKS WIFI	2,000.70	2,609.30	2,257.70	2,800.00	2,800.00	2,800.00
08-60-4029	VEHICLE MAINT EXP	40.00	167.37	.00	.00	.00	.00
08-60-4033	KISOK TRANSACTION FEE BOHN	265.30	.00	.00	.00	.00	.00
08-60-4035	UNIFORMS EXPENSE	288.00	.00	.00	.00	.00	.00
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	.00	1,200.00	1,200.00	1,300.00
	Budget notes:						
	~2024 2 new park host lap tops						
08-60-4202	EQUIP & SMALL TOOLS	1,014.40	2,407.48	2,449.48	2,500.00	2,500.00	3,250.00
	Budget notes:						
	Power tool replacement, and weed eater heads						
08-60-4250	MISCELLANEOUS EXPENSE	1,363.65	2,728.09	867.01	1,500.00	1,500.00	1,500.00
08-60-4251	MAINTENANCE & SUPPLIES	68,526.89	52,637.29	42,627.84	75,000.00	70,000.00	70,000.00
08-60-4252	GASOLINE, OIL, ETC.	1,789.29	5,504.10	2,345.69	3,800.00	3,800.00	3,800.00
08-60-4253	PARK SIGNAGE	1,330.27	3,313.52	8,858.11	1,500.00	4,750.00	4,000.00
	Budget notes:						
	~2024 additional signs						

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
08-60-4300	ELECTRIC/WATER/GAS	28,223.14	81,205.30	28,849.27	41,150.00	40,000.00	45,000.00
08-60-4501	OUTSIDE PROF SERVICE FEES	30,852.91	30,665.99	20,528.00	84,503.00	50,000.00	60,000.00
08-60-4512	BLDG MAINT & GROUNDS	59,487.16	52,655.58	40,264.74	60,000.00	60,000.00	60,000.00
08-60-4550	RIVER COURSE MAINT	3,000.00	.00	.00	4,500.00	3,500.00	6,500.00
Budget notes:							
Cleaning scouring pools and features							
08-60-4551	TREE MAINTENANCE	18,425.00	19,125.00	4,500.00	15,500.00	12,500.00	15,500.00
Budget notes:							
removals and hazrd reductions							
08-60-4552	RECREATION PROGRAMING	19,717.08	18,724.79	3,379.99	34,000.00	20,000.00	20,000.00
08-60-4553	KIOSK TRANSACTION FEES	7,717.97	9,797.06	7,955.69	10,500.00	10,500.00	10,500.00
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	34,329.94	32,607.57	17,756.33	33,500.00	25,000.00	25,000.00
Total PARKS:		527,086.74	599,237.40	454,851.52	708,014.00	666,405.00	694,710.00
CAPITAL							
08-66-6000	CAPITAL PURCHASES	112,551.89	63,988.00	39,148.99	32,000.00	32,000.00	41,500.00
Budget notes:							
~2024 Landscape trailer (\$16,500), cameras (\$25k)							
Total CAPITAL:		112,551.89	63,988.00	39,148.99	32,000.00	32,000.00	41,500.00
Department: 70							
08-70-4050	BASEBALL SOFTBALL EXPENSE	1,400.00	5,022.33	7,343.06	6,500.00	7,300.00	6,500.00
Budget notes:							
uniforms, umpires, equipment, field prep services							
08-70-7000	EQUIP LEASE EXPENSE	.00	.00	.00	.00	.00	16,500.00
Total Department: 70:		1,400.00	5,022.33	7,343.06	6,500.00	7,300.00	23,000.00
TRANSFERS							
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	159,939.48	148,105.00	114,566.64	171,850.00	171,850.00	168,128.00
08-80-8019	TRANSFER OUT TO GRANTS FUND	.00	279,533.00	.00	.00	.00	.00
Total TRANSFERS:		159,939.48	427,638.00	114,566.64	171,850.00	171,850.00	168,128.00
PARKS AND RECREATION FUND Revenue Total:							
1,039,346.37		1,082,953.60	799,639.54	1,083,664.00	1,102,223.00	1,131,391.00	
PARKS AND RECREATION FUND Expenditure Total:							
1,006,624.07		1,221,246.29	745,382.02	1,207,807.00	1,130,879.00	1,216,376.00	
Net Total PARKS AND RECREATION FUND:		32,722.30	138,292.69-	54,257.52	124,143.00-	28,656.00-	84,985.00-

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
GRANT - FLOOD							
LOCAL GRANTS							
19-12-3206 STATE REVENUE .00 .00 18,000.00 .00 18,000.00 .00							
19-12-3207 LOCAL REVENUE		15,000.00	.00	26,000.00	.00	626,000.00	20,000.00
Budget notes: ~2024 Depot Irrigation NCWCD							
Total LOCAL GRANTS: 15,000.00 .00 44,000.00 .00 644,000.00 20,000.00							
Source: 14							
19-14-3400 OTHER INCOME		.00	.00	50,000.00	.00	50,000.00	.00
Total Source: 14: .00 .00 50,000.00 .00 50,000.00 .00							
TRANSFER							
19-18-3500 TRANSFER IN FROM GENERAL FUND		45,750.00	313,600.00	.00	.00	10,000.00	20,000.00
Budget notes: ~2024 Depot irrigation match							
19-18-3507 TRANSFER FROM CTF		.00	200,500.00	.00	.00	.00	.00
19-18-3508 Transfer In From Parks Fund		.00	279,533.00	.00	.00	.00	.00
19-18-3523 Transfer In From LURA		.00	40,000.00	.00	.00	.00	.00
Total TRANSFER: 45,750.00 833,633.00 .00 .00 10,000.00 20,000.00							
Source: 23							
19-23-3871 Dr Scholl Foundation Grant		.00	68,824.94	.00	.00	.00	.00
Total Source: 23: .00 68,824.94 .00 .00 .00 .00							
LOCAL REVENUE							
19-24-3410 Holiday Bazaar Revenue		.00	15.00	.00	.00	.00	.00
19-24-3442 Colorado Garden Grants		.00	12,800.00	.00	.00	.00	.00
Total LOCAL REVENUE: .00 12,815.00 .00 .00 .00 .00							
INSURANCE & INSURANCE							
19-25-3875 CIRSA Insurance Proceeds		380,159.61	.00	.00	.00	.00	.00
Total INSURANCE & INSURANCE: 380,159.61 .00 .00 .00 .00 .00							
LCF							
19-27-3010 LCF AEDs Nov14 \$3111.60		9,284.46-	.00	.00	.00	.00	.00
19-27-3800 Lyons Community Foundation-LCF		11,450.00	11,734.52	225.18-	.00	.00	.00
19-27-3874 LCF Par of Lites Jan14 \$1500		.00	.00	.00	.00	.00	.00
19-27-3911 LCF-HSAC Help Guide Print 2016		499.55-	.00	.00	.00	.00	.00
19-27-3918 LCF-LAHC Comm. Creative \$1.5k		248.00-	.00	.00	.00	.00	.00
19-27-3919 LCF-LAHC HeARTs of Lyons \$3.5k		375.00-	.00	.00	.00	.00	.00
Total LCF: 1,042.99 11,734.52 225.18- .00 .00 .00							
FEDERAL FUNDING							
19-28-3800 FEMA Flood Project Share		3,569,747.29	29,022.60	459,612.44	.00	459,612.00	.00
19-28-3802 CVRF/DOLA		7,671.99	42,000.00	.00	.00	42,000.00	.00
19-28-3803 ARPA		236,736.24	77,673.23	.00	.00	275,102.00	.00
19-28-3805 BCC-McConnell Br. Coord. Match		183,348.75	40,148.00	.00	.00	.00	.00

Account Number	Account Title	2021	2022	2023 Actual	2023	2023	2024
		Actual	Actual	thru 9/30/23	Budget	Projection	Budget
Total FEDERAL FUNDING:		3,997,504.27	188,843.83	459,612.44	.00	776,714.00	.00
STATE FUNDING							
19-29-3412	DOLA Mini Grant	1,423.75	1,088.91	2,049.07	.00	2,049.00	.00
19-29-3416	DOLA Longs Peak Water & Sewer	170,011.34	279,988.66	.00	.00	.00	.00
19-29-3426	GOCO 2021 \$282,003	.00	.00	282,003.00	.00	282,003.00	.00
19-29-3430	CDOT PROJECTS	.00	.00	.00	.00	149,999.00	.00
19-29-3431	CDOT-St Vrain Trail Extension	.00	51,493.85	103,981.72	.00	1,048,000.00	.00
19-29-3432	CDOT-US36/Broadway Imp	.00	264,144.50	186,757.06	.00	2,397,000.00	.00
19-29-3433	CDOT - Safe Routes to School	.00	.00	435,890.08	.00	500,000.00	.00
19-29-3875	State Flood Project Share	1,074,628.91	6,168.31	32,011.06	.00	32,011.00	.00
19-29-3879	State Historic Library \$200K	.00	.00	.00	.00	.00	.00
19-29-3883	DOLA \$200K Library Renovate	.00	.00	.00	.00	.00	.00
19-29-3889	DOLA STAFFING 2018 \$781K	219,521.45	.00	.00	.00	.00	.00
Total STATE FUNDING:		1,465,585.45	602,884.23	1,042,691.99	.00	4,411,062.00	.00
FISCAL AGENT REVENUES							
19-31-3800	LAHC	3,542.90	20,542.19	11,702.44	11,000.00	13,000.00	11,000.00
19-31-3801	LYBSA	6,997.48	.00	.00	.00	.00	.00
Total FISCAL AGENT REVENUES:		10,540.38	20,542.19	11,702.44	11,000.00	13,000.00	11,000.00
CDPHE							
19-32-3005	WWTP Outfall Construct \$322554	7,296.29	.00	.00	.00	.00	.00
Total CDPHE:		7,296.29	.00	.00	.00	.00	.00
LOCAL GRANTS							
19-40-4501	OUTSIDE PROFESSIONAL SERVICES	15,056.50	.00	.00	.00	.00	.00
Total LOCAL GRANTS:		15,056.50	.00	.00	.00	.00	.00
NOT ELIGIBLE							
19-41-4000	Not Eligible for Reimbursement	45,885.00	215.64	30.00	.00	.00	.00
Total NOT ELIGIBLE:		45,885.00	215.64	30.00	.00	.00	.00
OTHER GRANTS							
19-42-4005	WWTP Outfall Construct \$322554	5,578.20	.00	.00	.00	.00	.00
19-42-4011	Transline/AppleV or Meadow \$1M	.00	.00	.00	.00	.00	.00
Total OTHER GRANTS:		5,578.20	.00	.00	.00	.00	.00
DOLA STAFFING							
19-46-4000	DOLA STAFFING GRANT 2018 \$781K	171,211.25	102,989.85	.00	.00	.00	.00
19-46-4002	DOLA STAFFING GRANT 2018	13,696.01	7,892.78	.00	.00	.00	.00
19-46-4003	DOLA STAFFING GRANT 2018	38,125.04	16,288.26	.00	.00	.00	.00
Total DOLA STAFFING:		223,032.30	127,170.89	.00	.00	.00	.00
Department: 48							
19-48-4000	DOLA Longs Peak Water & Sewer	293,211.52	156,788.48	.00	.00	.00	.00
19-48-4005	ARPA Funding Projects	236,736.24	77,073.23	.00	.00	131,271.00	.00
19-48-4010	NCWCD Grant Expenses	.00	.00	.00	.00	.00	40,000.00
Budget notes:							

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
	~2024 Depot irrigation project						
	Total Department: 48:	529,947.76	233,861.71	.00	.00	131,271.00	40,000.00
LOCAL EXPENDITURES							
19-51-4010	Holiday Bazaar	.00	1,044.98	.00	.00	.00	.00
19-51-4030	Parks Donation Expense	.00	18,189.49	.00	.00	.00	.00
19-51-4881	Fishing Is Fun - Match	.00	.00	.00	.00	.00	.00
	Total LOCAL EXPENDITURES:	.00	19,234.47	.00	.00	.00	.00
Department: 57							
19-57-4052	Library \$3K Literacy Grant Exp	.00	.00	.00	.00	.00	.00
19-57-4055	Library \$10K LCF Restoration	.00	.00	.00	.00	.00	.00
	Total Department: 57:	.00	.00	.00	.00	.00	.00
LAHC							
19-58-4006	LAHC Expenditures	3,542.90	20,542.19	14,648.82	11,000.00	15,000.00	11,000.00
	Total LAHC:	3,542.90	20,542.19	14,648.82	11,000.00	15,000.00	11,000.00
LYBSA							
19-59-4006	LYBSA Expenditures	6,997.48	.00	.00	.00	.00	.00
	Total LYBSA:	6,997.48	.00	.00	.00	.00	.00
DOLA MARKETING							
19-60-4010	State Historic Parks \$12,520	.00	.00	.00	.00	.00	.00
19-60-4011	DOLA - IHOP Housing Assessment	.00	.00	38,733.48	.00	.00	.00
19-60-4394	GOCO 2021 \$282,003	53,316.06	411,280.84	7,055.50	.00	7,056.00	.00
19-60-4401	CDOT -St Vrain Trail Extension	682.50	52,000.85	94,650.91	.00	1,501,349.00	.00
19-60-4402	CDOT-US36/Broadway Imp	15,109.00	345,376.70	104,148.76	.00	104,149.00	.00
19-60-4403	CDOT - Main Street Lighting	.00	.00	165,070.00	.00	165,070.00	.00
19-60-4500	CWCB MeadowPark Water Passage	.00	.00	.00	.00	.00	.00
19-60-4716	DOLA Mini Grant Exp	1,284.17	1,359.24	155.64	.00	200.00	.00
19-60-4801	State Historic Preservation	.00	.00	280.00	.00	.00	.00
	Total DOLA MARKETING:	70,391.73	810,017.63	410,094.29	.00	1,777,824.00	.00
2013 FLOOD							
19-61-4000	FULLTIME SALARIES (ADMIN)	.00	.00	.00	.00	.00	.00
19-61-4006	OUTSIDE PROF SERVICE FEES	2,935,728.41	11,958.74-	.00	.00	.00	.00
19-61-4011	EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00	.00	.00
19-61-4012	BLDG MAINT & GROUNDS	.00	.00	.00	.00	.00	.00
19-61-4027	STREET MAINTENANCE	.00	.00	.00	.00	.00	.00
19-61-4032	ATTORNEYS FEES	.00	.00	.00	.00	.00	.00
19-61-4033	ENGINEERING FEES	.00	.00	.00	.00	.00	.00
19-61-4038	EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00	.00	.00
19-61-4050	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
19-61-5001	TRANSFORMERS	.00	.00	.00	.00	.00	.00
19-61-5100	LINE & VALVE REPAIRS	.00	30.34	.00	.00	.00	.00
19-61-9999	FEMA Activity Change-Prior Yr	1,479.31-	.00	.00	.00	.00	.00
	Total 2013 FLOOD:	2,934,249.10	11,928.40-	.00	.00	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
OTHER GRANT EXPENDITURES							
19-62-4007	BOCO LESAP Grant	.00	.00	25,698.75	.00	25,700.00	.00
	Total OTHER GRANT EXPENDITURES:	.00	.00	25,698.75	.00	25,700.00	.00
LCF/LOCAL GRANTS							
19-63-4000	LCF Expenditures	.00	12,734.52	8,225.00	11,762.00	8,225.00	.00
19-63-5019	LCF-LAHC HeARTs of Lyons \$3.5k	1,025.00	.00	.00	.00	.00	.00
	Total LCF/LOCAL GRANTS:	1,025.00	12,734.52	8,225.00	11,762.00	8,225.00	.00
CPW							
19-64-4802	CVRF/DOLA	6,234.04	42,933.24	.00	.00	.00	.00
19-64-4845	CPW/USFW Fishing is Fun \$92.3k	.00	.00	.00	.00	.00	.00
	Total CPW:	6,234.04	42,933.24	.00	.00	.00	.00
DHSEM FLOOD MANAGER							
19-65-4008	SRTS \$500,000	472.50	679,523.08	35,560.30	.00	35,560.00	.00
	Total DHSEM FLOOD MANAGER:	472.50	679,523.08	35,560.30	.00	35,560.00	.00
Department: 70							
19-70-7000	State Flood Advance Repayment	3,101,905.99	500,000.00	830,700.00	.00	1,000,000.00	.00
	Total Department: 70:	3,101,905.99	500,000.00	830,700.00	.00	1,000,000.00	.00
	GRANT - FLOOD Revenue Total:	5,922,878.99	1,739,277.71	1,607,781.69	11,000.00	5,904,776.00	51,000.00
	GRANT - FLOOD Expenditure Total:	6,944,318.50	2,434,304.97	1,324,957.16	22,762.00	2,993,580.00	51,000.00
	Net Total GRANT - FLOOD:	1,021,439.51-	695,027.26-	282,824.53	11,762.00-	2,911,196.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
CAPITAL PROJECTS FUND							
TRANSFERS							
20-35-3901	TRANSFER IN FROM GENERAL FUND	300,000.00	260,000.00	83,333.36	125,000.00	201,500.00	150,000.00
Total TRANSFERS:		300,000.00	260,000.00	83,333.36	125,000.00	201,500.00	150,000.00
CAPITAL							
20-66-6000	CAPITAL PROJECTS	.00	.00	535,701.71	500,000.00	535,702.00	.00
Budget notes:		Streets paving. Specific projects TBD					
Total CAPITAL:		.00	.00	535,701.71	500,000.00	535,702.00	.00
CAPITAL PROJECTS FUND Revenue Total:		300,000.00	260,000.00	83,333.36	125,000.00	201,500.00	150,000.00
CAPITAL PROJECTS FUND Expenditure Total:		.00	.00	535,701.71	500,000.00	535,702.00	.00
Net Total CAPITAL PROJECTS FUND:		300,000.00	260,000.00	452,368.35-	375,000.00-	334,202.00-	150,000.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
GRANTS OTHER							
FEDERAL GRANTS W MATCH IN 21							
21-20-3050 EDA Eastern Corridor Grant							
		.00	.00	.00	.00	.00	.00
Total FEDERAL GRANTS W MATCH IN 21:							
		.00	.00	.00	.00	.00	.00
CDBG-DR RD 2							
21-26-3102	CDBG Rd2 East Corr EDA Match	21,957.22	.00	.00	.00	.00	.00
21-26-3506	DR R2 BCC-Buyouts (incl. URA)	2,056.37-	.00	.00	.00	.00	.00
21-26-3511	DR R2 BCC - Debris Removal	.00	.00	.00	.00	.00	.00
21-26-3513	DR R2 BCC - McConnell Bridge	2,150.15	103.89	.00	.00	.00	.00
21-26-3515	DR R2 BCC - Replace Pavement	150,809.33	.00	.00	.00	.00	.00
21-26-3517	DR R2 BCC Public Works Bldg	1,956.37	.00	.00	.00	.00	.00
21-26-3518	ST VRAIN CREEK RECOVERY SITE 3	8,799.30	.00	.00	.00	.00	.00
21-26-3520	DR R2 BCC - Apple Valley Water	15,769.50	.00	.00	.00	.00	.00
21-26-3521	CDBG R2 BCC - STORMWATER IMP	426,657.33	205,790.81	119.11	.00	120.00	.00
21-26-3608	CDBG 4th Ave Ped Bridge	254,685.60	308,356.81	76,989.43	.00	76,990.00	.00
21-26-3609	Backup Power Project	23,425.49	87,577.89	.01	.00	.00	.00
Total CDBG-DR RD 2:							
		904,153.92	601,829.40	77,108.55	.00	77,110.00	.00
STATE FUNDS							
21-27-3150	State DEF - Unmet Needs \$344k	136,867.34	.00	.00	.00	.00	.00
Total STATE FUNDS:							
		136,867.34	.00	.00	.00	.00	.00
CDBG RD 2							
21-50-4006	DR R2 BCC-Buyouts (incl. URA)	2,056.37-	.00	.00	.00	.00	.00
21-50-4007	DR R2 BCC HMGP related URA	70.00	.00	.00	.00	.00	.00
21-50-4012	DR R2BCC-Trail Extension \$350k	.00	.00	.00	.00	.00	.00
21-50-4013	DR R2 BCC - McConnell Bridge	2,226.22	.00	.00	.00	.00	.00
21-50-4015	DR R2 BCC Replace Pavement	7,070.50	.00	.00	.00	.00	.00
21-50-4016	CDBG BCC Elevations (Match)	.00	.00	.00	.00	.00	.00
21-50-4017	DR R2 BCC Public Works Bldg	2,032.80	.00	.00	.00	.00	.00
21-50-4018	ST VRAIN CREEK RECOVERY SITE 3	70.00	.00	.00	.00	.00	.00
21-50-4019	ADVANCED WARNING SYSTEM EXP A	87.50	.00	.00	.00	.00	.00
21-50-4020	DR R2 BCC - Apple Valley Water	16,838.25-	.00	.00	.00	.00	.00
21-50-4021	CDBG R2 BCC STORMWATER IMP	569,106.95	31,638.20	.00	.00	.00	.00
21-50-4022	CDBG 4th Ave Ped Bridge	304,501.60	334,141.91	.00	.00	.00	.00
21-50-4023	Backup Power Project	115,446.85	4,128.46-	.00	.00	.00	.00
Total CDBG RD 2:							
		981,717.80	361,651.65	.00	.00	.00	.00
CDBG/DEF							
21-56-4050	DEF - Unmet Needs	.00	2,686.25-	.00	.00	.00	.00
Total CDBG/DEF:							
		.00	2,686.25-	.00	.00	.00	.00
HMGP ELEVATIONS							
21-62-4006	HMGP Elevations	.00	.00	.00	.00	.00	.00
Total HMGP ELEVATIONS:							
		.00	.00	.00	.00	.00	.00
FEDERAL GRANTS OTHER							
21-70-4001	EDA Eastern Corridor Grant	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
21-70-4002	EDA E. Corr match - CDBG funds	20,673.22	.00	.00	.00	.00	.00
	Total FEDERAL GRANTS OTHER:	20,673.22	.00	.00	.00	.00	.00
NOT ELIGIBLE							
21-91-4000	Not Eligible for Reimbursement	1,486.25	.00	.00	.00	.00	.00
	Total NOT ELIGIBLE:	1,486.25	.00	.00	.00	.00	.00
	GRANTS OTHER Revenue Total:	1,041,021.26	601,829.40	77,108.55	.00	77,110.00	.00
	GRANTS OTHER Expenditure Total:	1,003,877.27	358,965.40	.00	.00	.00	.00
	Net Total GRANTS OTHER:	37,143.99	242,864.00	77,108.55	.00	77,110.00	.00

Account Number	Account Title	2021 Actual	2022 Actual	2023 Actual thru 9/30/23	2023 Budget	2023 Projection	2024 Budget
BUSINESS LOAN FUND							
OTHER INCOME							
22-16-3600	Other Income	.00	35.00	.00	.00	.00	.00
22-16-3604	Loan Principal Payments Recv'd	110,841.60	59,973.40	48,912.89	.00	.00	.00
Total OTHER INCOME:		110,841.60	60,008.40	48,912.89	.00	.00	.00
INVESTMENT							
22-17-3501	BRF Loan Repay - Interest	589.99	380.33	345.66	.00	.00	.00
22-17-3502	USDA Loan Repay-Interest	617.03	288.33	154.05	.00	.00	.00
Total INVESTMENT:		1,207.02	668.66	499.71	.00	.00	.00
Department: 50							
22-50-4050	Bank Fees USDA	.00	51.17	.00	.00	.00	.00
22-50-4500	Loans To Others USDA	.00	45,000.00	46,000.00	.00	.00	.00
22-50-4998	Revolving Loans to Business	5,000.00	.00	.00	.00	.00	.00
Total Department: 50:		5,000.00	45,051.17	46,000.00	.00	.00	.00
Department: 52							
22-52-4050	Bank Fees BRF	.00	81.19	.00	.00	.00	.00
22-52-4500	Loans To Others BRF	15,000.00	30,000.00	5,000.00	.00	.00	.00
Total Department: 52:		15,000.00	30,081.19	5,000.00	.00	.00	.00
BUSINESS LOAN FUND Revenue Total:							
112,048.62		60,677.06	49,412.60	.00	.00	.00	.00
BUSINESS LOAN FUND Expenditure Total:							
20,000.00		75,132.36	51,000.00	.00	.00	.00	.00
Net Total BUSINESS LOAN FUND:							
92,048.62		14,455.30-	1,587.40-	.00	.00	.00	.00
Total Asset:							
.00		.00	.00	.00	.00	.00	.00
Total Liability:							
.00		.00	.00	.00	.00	.00	.00
Total Equity:							
.00		.00	.00	.00	.00	.00	.00
Total Revenue:							
16,223,939.39		10,920,787.93	9,802,330.58	8,208,392.00	16,193,553.00	8,329,725.00	
Total Expenditure:							
14,713,355.92		10,382,546.87	7,376,477.05	9,731,511.80	12,239,609.00	9,443,406.00	
Net Grand Totals:							
1,510,583.47		538,241.06	2,425,853.53	1,523,119.80-	3,953,944.00	1,113,681.00-	