

This information provides an unaudited financial update through September 30, 2023.

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2020	2021	2022	2023
January	March	\$ 99,049	\$ 107,443	\$ 105,772	\$ 91,353
February	April	\$ 82,669	\$ 91,583	\$ 100,297	\$ 116,042
March	May	\$ 69,914	\$ 102,238	\$ 138,458	\$ 122,988
April	June	\$ 98,921	\$ 117,911	\$ 125,019	\$ 121,024
May	July	\$ 94,217	\$ 141,141	\$ 138,071	\$ 149,312
June	August	\$ 122,786	\$ 164,490	\$ 170,562	\$ 162,993
July	September	\$ 129,765	\$ 179,054	\$ 194,782	\$ 205,289
August	October	\$ 129,117	\$ 178,910	\$ 189,817	\$ 196,445
September	November	\$ 117,283	\$ 159,385	\$ 207,068	
October	December	\$ 103,382	\$ 144,897	\$ 144,321	
November	January	\$ 105,551	\$ 129,429	\$ 131,610	
December	February	\$ 110,374	\$ 126,987	\$ 126,635	
TOTAL		\$ 1,263,027	\$ 1,643,468	\$ 1,772,413	\$ 1,165,445

While the financial data reported in this presentation is through September of 2023, the sales tax information presented here is through October 2023. Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- Year to date receipts were up approximately 0.23% (\$2,666) from 2022
- Staff will continue to watch revenue figures closely each month to determine if any budget adjustments will need to be made
 - The Town budgeted for a 2% increase in sales tax
 - However, the 2% was based on 2022 sales tax projections which came in higher than expected.

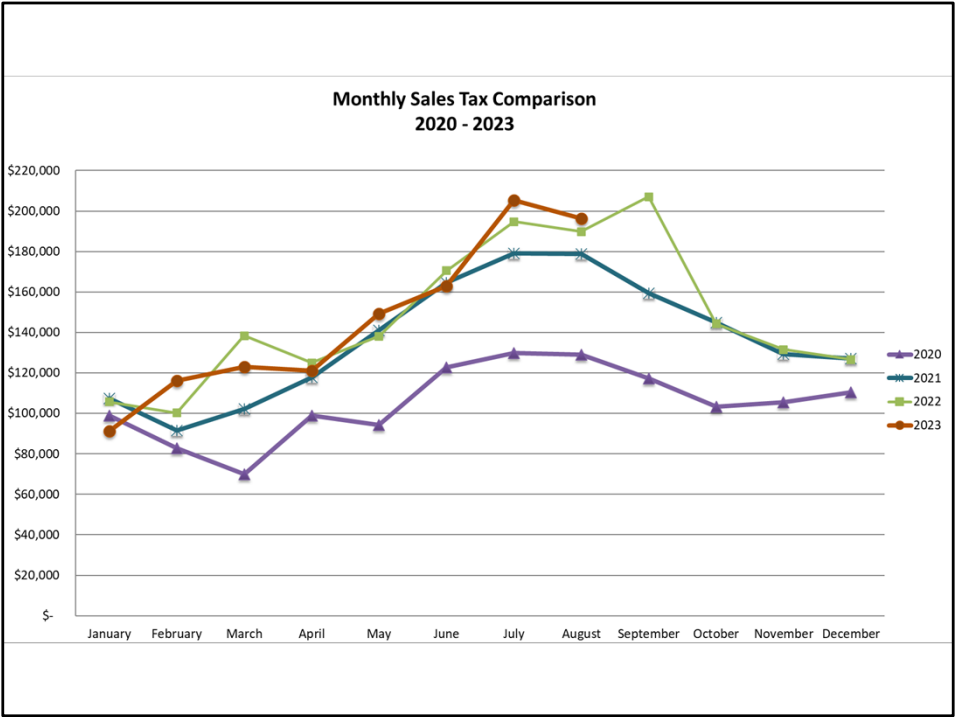
**Town of Lyons
2023 Sales Tax
Local Businesses vs. Non-Local Businesses**

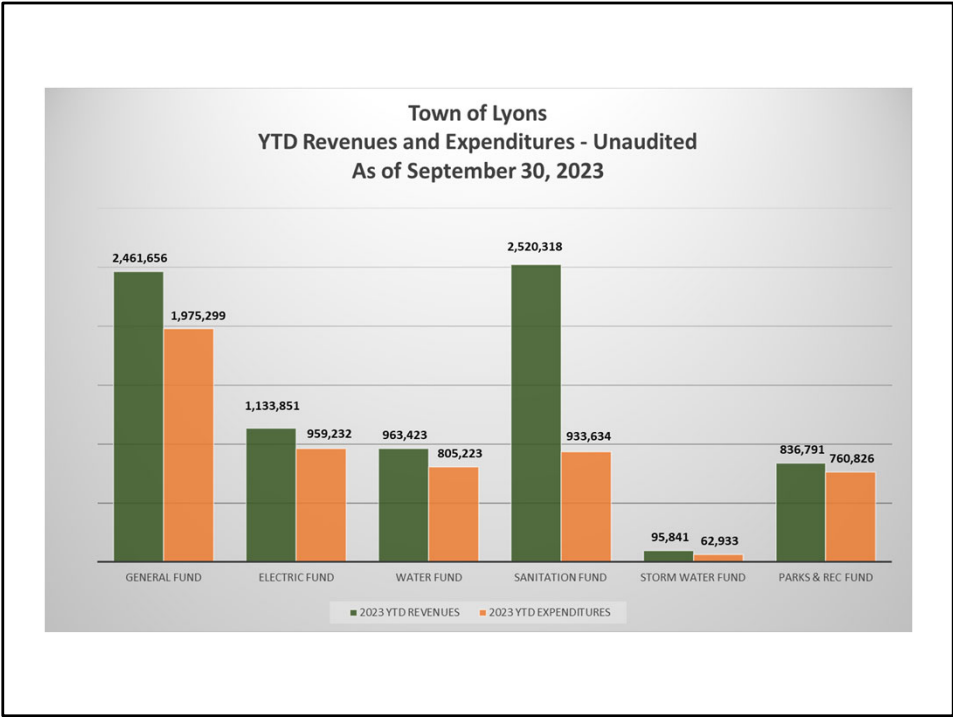
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 91,353	51%	49%
February	April	\$ 116,042	51%	49%
March	May	\$ 122,988	55%	45%
April	June	\$ 121,024	55%	45%
May	July	\$ 149,312	57%	43%
June	August	\$ 162,993	60%	40%
July	September	\$ 205,289	68%	32%
August	October	\$ 196,445	69%	31%
September	November	\$ -		
October	December	\$ -		
November	January	\$ -		
December	February	\$ -		

*Total sales tax includes taxes collected from retail marijuana

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

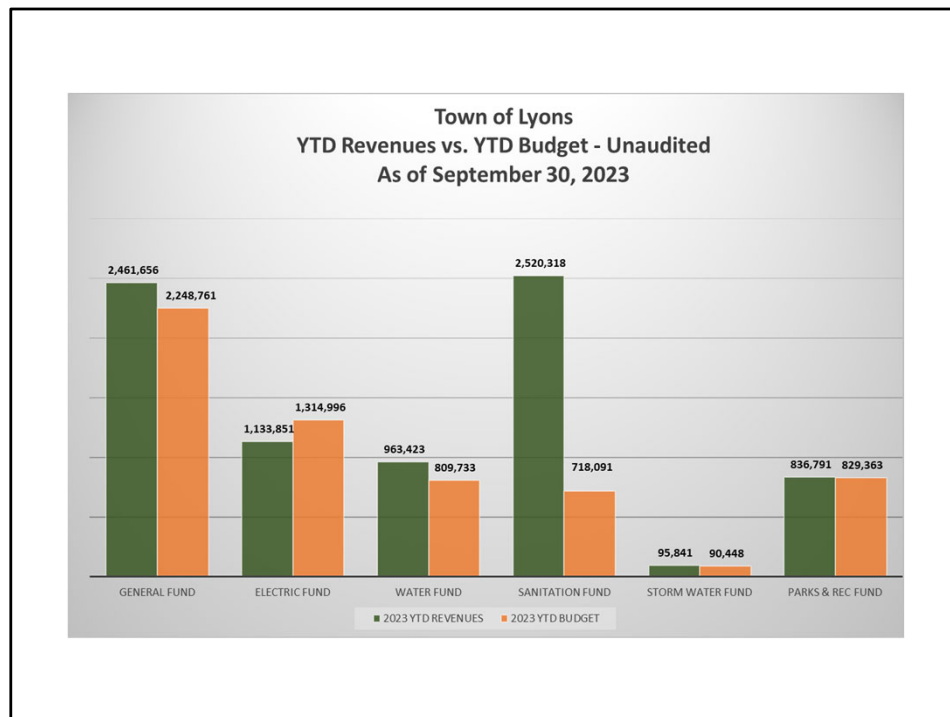
Approximately 69% of the sales tax revenue received in October for sales in the month of August can be attributed to local businesses. This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes.





Year-to-Date Revenues and Expenditures

Through September, year-to-date revenues exceed expenditures in all funds



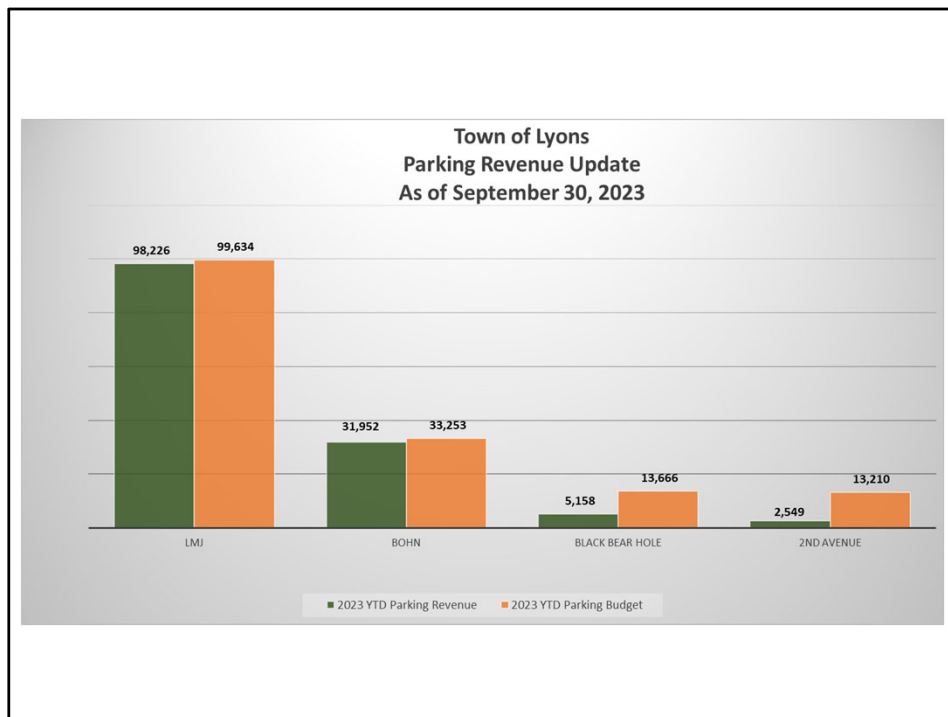
Revenue Budget to Actual

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

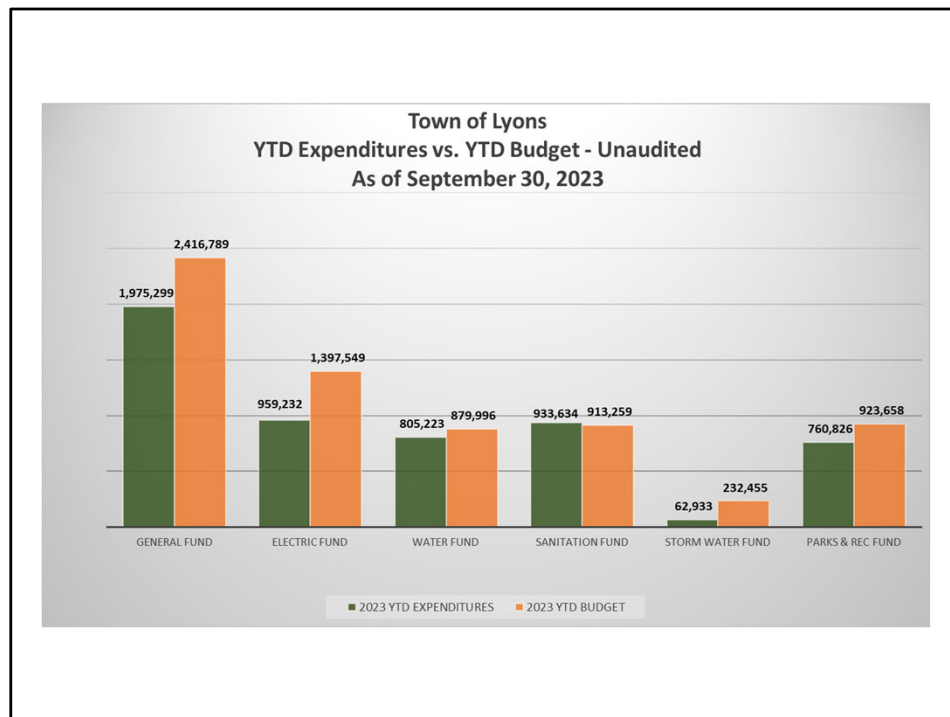
- **General Fund** – partially related to building permit revenue, interest income,, and municipal court fines having higher than average YTD revenue
- **Water Fund** – related to interest income and tap fees
- **Sanitation Fund** – related to revenue received from wastewater treatment plant lawsuit
- **Stormwater Fund**
- **Parks & Recreation Fund**

Revenue in the Electric Fund is approximately \$160,000 lower than the YTD projection. Staff believes this is attributable to weather patterns seen throughout the year.

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



The information presented illustrates how much parking revenue has been collected through September at each location. This is compared to the projected budget through September. Revenue is lower than projected at all locations.



Expenditures Budget to Actual

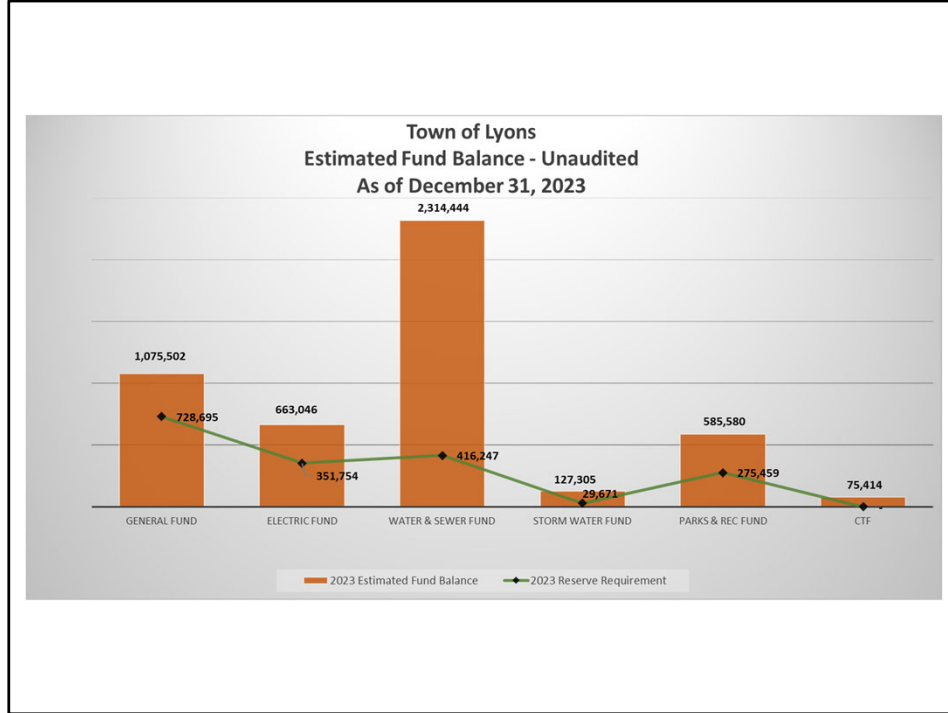
Expenditures through September were lower than the 2023 budget projections in the following funds:

- **General Fund**
- **Electric Fund** – mostly related to delayed capital projects (solar and electric undergrounding)
- **Water Fund** – primarily due to the timing of payments
- **Stormwater Fund** – due to budgeted grant match and the timing of potential grant award
- **Parks & Recreation Fund** – due to vacancy savings and timing of professional service-related projects which will be occurring in the last quarter of 2023

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

- **Sanitation Fund** - higher primarily related to legal fees. This may need to be addressed in a future 2023 budget amendment, but staff will continue to monitor the fund as a whole

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



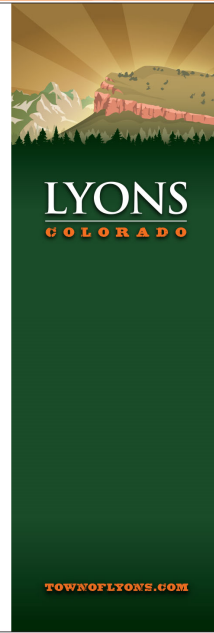
2023 Estimated Fund Balances

This chart shows the estimated ending fund balances for 2023 and compares those to the required 3-month operating reserves

- The estimates include budget amendment #1 and the future amendment for other additional BOT project approvals
- The difference between the estimated 2023 fund balance (shown in orange) and the 2023 reserve requirement (shown as green line) is what will roll into 2024 for use in that budget year (as illustrated in the 2024 Proposed Budget).

Questions?

Contact Information: Cassey Eyestone
ceystone@townoflyons.com



Report Criteria:
Accounts to include: With balances
Includes Report-Only Transactions
Include Funds: 01,02,03,04,06,07,08,19,21,22,23
Print Fund Titles
Page and Total by Fund
Total by Source
Total by Department
All Segments Tested for Total Breaks

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
GENERAL FUND															
	Total TAXES:	3,408	47,191	384,026	149,054	269,325	193,533	390,585	169,719	185,547	.00	.00	.00	1,792,387	1,728,259
	Total LICENSES AND PERMITS:	21,521	9,552	16,745	9,732	9,225	29,076	3,662	7,694	2,077	.00	.00	.00	109,284	77,512
	Total INTERGOVERNMENTAL:	1,740	1,561	2,299	12,553	2,495	633	689	3,781	6,118	.00	.00	.00	31,869	13,194
	Total CHARGES FOR SERVICES:	400	495	462	201	118	148	139	149	191	.00	.00	.00	2,305	3,336
	Total FINES AND FORFEITURES:	11,045	6,380	7,930	2,100	5,010	6,555	8,095	8,850	6,295	.00	.00	.00	62,260	37,483
	Total OTHER INCOME:	21,457	787	21,107	14,598	11,708	11,345	13,690	2,180	27,015	.00	.00	.00	123,886	110,854
	Total INVESTMENT:	5,206	5,103	6,089	6,064	6,827	7,072	7,922	9,654	10,246	.00	.00	.00	64,184	2,753
	Total TRANSFERS:	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	.00	.00	.00	275,479	275,369
	Total Revenue:	95,386	101,680	469,268	224,911	335,317	278,970	455,390	232,636	268,098	.00	.00	.00	2,461,656	2,248,761
	Total ALLOCATED EXPENSES:	54,262	26,629	75,492	33,636	60,831	84,042	19,207	80,949	48,588	.00	.00	.00	483,636	472,371
	Total ADMINISTRATION:	40,645	32,742	34,947	31,307	31,295	44,335	30,523	37,952	27,765	.00	.00	.00	311,511	334,434
	Total LEGISLATIVE:	.00	717	6,289	5,115	1,806	11,281	818	105	12,465	.00	.00	.00	38,597	45,135
	Total JUDICIAL:	1,200	1,755	2,227	2,313	2,102	4,159	1,698	3,223	2,874	.00	.00	.00	21,552	22,458
	Total PLANNING AND ZONING:	16,707	16,882	24,080	18,784	17,546	27,774	19,290	24,133	19,025	.00	.00	.00	184,222	238,154
	Total HEALTH WELFARE COMMUNITY:	2,487	4,655	15,721	54,584	6,706	20,878	4,510	34,577	6,702	.00	.00	.00	150,821	153,429
	Total ECONOMIC DEVELOPMENT:	4,879	5,776	7,091	4,721	4,649	9,922	8,400	26,190	5,309	.00	.00	.00	76,936	112,271
	Total BUILDING INSPECTION:	3,005	3,716	20,249	5,296	4,640	12,023	835	17,838	4,133	.00	.00	.00	71,735	47,788
	Total POLICE:	8	69,295	100,001	14,864	35,078	38,679	26	77,575	864	.00	.00	.00	306,662	372,905
	Total STREETS:	19,176	28,024	18,453	12,726	12,354	31,879	13,415	22,303	16,396	.00	.00	.00	174,728	357,886
	Total VISITORS CENTER:	417	354	212	149	.00	1,943	869	1,958	743	.00	.00	.00	6,646	6,425
	Total CAPITAL:	.00	4,225	.00	.00	31,374	3,550	.00	8,956	6,398	.00	.00	.00	54,503	149,822
	Total TRANSFERS:	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	.00	.00	.00	93,750	103,713
	Total Expenditure:	153,203	205,187	315,178	164,184	218,797	300,882	110,010	346,177	161,680	.00	.00	.00	1,975,299	2,416,789
	Net Total GENERAL FUND:	57,817-	103,507-	154,089	60,726	116,520	21,912-	345,380	113,541-	106,417	.00	.00	.00	486,357	168,028-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
ELECTRIC FUND															
	Total CHARGES FOR SERVCIES:	127,582	141,485	132,770	119,206	114,503	92,304	131,230	148,842	125,928	.00	.00	.00	1,133,851	1,297,020
	Total INVESTMENT:	2,682	2,629	3,137	3,124	3,517	3,643	4,081	4,973	5,278	.00	.00	.00	33,065	1,314
	Total OTHER INCOME:	.00	368	.00	.00	.00	4,262	12,318	352-	3,344-	.00	.00	.00	13,252	16,662
	Total Revenue:	130,265	144,482	135,907	122,330	118,020	100,209	147,629	153,463	127,862	.00	.00	.00	1,180,167	1,314,996
	Total ADMINISTRATION:	15,572	13,843	13,494	11,833	11,802	19,276	11,865	14,066	11,866	.00	.00	.00	123,617	141,996
	Total MAINTENANCE:	4,674	99,234	99,274	90,591	81,749	91,085	5,088	175,978	100,256	.00	.00	.00	747,930	809,877
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	5,338	3,929	.00	.00	.00	9,268	367,275
	Total DEBT:	.00	.00	400	1,340	.00	34,190	.00	.00	.00	.00	.00	.00	35,931	35,932
	Total TRANSFERS:	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	.00	.00	.00	42,486	42,469
	Total Expenditure:	24,967	117,797	117,889	108,486	98,272	149,272	21,674	200,104	120,772	.00	.00	.00	959,232	1,397,549
	Net Total ELECTRIC FUND:	105,298	26,684	18,018	13,844	19,748	49,062-	125,955	46,641-	7,091	.00	.00	.00	220,935	82,552-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
WATER/SEWER FUND															
	Total CHARGES FOR SERVICES - WATER:	59,262	58,496	60,467	69,649	154,635	78,581	127,016	140,709	125,511	.00	.00	.00	874,326	799,230
	Total INVESTMENT - WATER:	4,418	4,330	5,167	5,145	5,792	6,001	6,722	8,191	8,694	.00	.00	.00	54,459	3,100
	Total OTHER INCOME - WATER:	2,733	.00	.00	.00	404	31,500	.00	.00	.00	.00	.00	.00	34,638	7,403
	Total CHARGES FOR SERVICES-SEWER:	67,987	69,528	74,254	77,097	92,304	73,100	81,936	92,157	91,955	.00	.00	.00	720,318	718,091
	Total OTHER INCOME - SEWER:	.00	.00	.00	.00	.00	.00	1,800,000	.00	.00	.00	.00	.00	1,800,000	.00
	Total Revenue:	134,400	132,355	139,888	151,891	253,136	189,182	2,015,673	241,058	226,160	.00	.00	.00	3,483,742	1,527,824
	Total ADMINISTRATION - WATER:	15,762	20,274	14,246	13,322	13,023	20,014	13,050	15,825	14,329	.00	.00	.00	139,844	143,778
	Total TREATMENT - WATER:	.00	15,442	13,530	17,791	18,741	45,471	2,185	28,683	39,311	.00	.00	.00	181,154	249,224
	Total DISTRIBUTION - WATER:	27,857	6,041	8,787	13,189	5,251	13,308	2,826	28,017	30,442	.00	.00	.00	135,719	118,508
	Total ADMINISTRATION - SEWER:	17,255	49,438	135,620	34,414	33,242	45,513	27,871	33,191	23,658	.00	.00	.00	400,204	390,167
	Total TREATMENT - SEWER:	9,640	29,620	47,373	24,765	5,557	57,448	1,280	47,445	62,260	.00	.00	.00	285,389	234,356
	Total DISTRIBUTION - SEWER:	4,341	3,234	5,636	3,309	3,238	9,581	5,004	3,648	14,226	.00	.00	.00	52,216	93,196
	Total Department: 65:	.00	.00	.00	.00	.00	.00	.00	267	.00	.00	.00	.00	267	.00
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,000
	Total DEBT:	150,991	.00	.00	150,222	.00	.00	152,178	.00	.00	.00	.00	.00	453,392	453,391
	Total TRANSFERS:	10,075	10,075	10,075	10,075	10,075	10,075	10,075	10,075	10,075	.00	.00	.00	90,671	90,634
	Total Expenditure:	235,921	134,124	235,268	267,086	89,127	201,410	214,469	167,150	194,300	.00	.00	.00	1,738,856	1,793,254
	Net Total WATER/SEWER FUND:	101,522-	1,770-	95,380-	115,195-	164,009	12,228-	1,801,205	73,907	31,859	.00	.00	.00	1,744,886	265,430-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
STORM WATER															
	Total CHARGES FOR SERVICES:	9,721	9,721	9,716	9,732	9,776	9,816	9,839	9,824	9,915	.00	.00	.00	88,061	90,192
	Total INVESTMENT:	631	619	738	735	827	857	960	1,170	1,242	.00	.00	.00	7,780	257
	Total Revenue:	10,352	10,339	10,454	10,467	10,604	10,674	10,799	10,994	11,157	.00	.00	.00	95,841	90,448
	Total ADMINISTRATION:	7,355	3,924	3,833	3,765	3,727	5,487	3,687	3,758	3,728	.00	.00	.00	39,264	40,222
	Total TRANSMISSION:	1,181	817	844	855	875	3,343	736	825	759	.00	.00	.00	10,233	33,903
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	144,900
	Total TRANSFERS:	1,493	1,493	1,493	1,493	1,493	1,493	1,493	1,493	1,493	.00	.00	.00	13,435	13,430
	Total Expenditure:	10,029	6,234	6,170	6,113	6,094	10,324	5,915	6,076	5,979	.00	.00	.00	62,933	232,455
	Net Total STORM WATER:	323	4,106	4,285	4,354	4,510	350	4,884	4,918	5,178	.00	.00	.00	32,908	142,007-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
CONSERVATION TRUST															
	Total INTERGOVERNMENTAL:	.00	.00	8,947	.00	.00	7,023	.00	.00	5,628	.00	.00	.00	21,598	21,588
	Total INVESTMENT:	183	173	218	235	250	256	291	301	312	.00	.00	.00	2,219	609
	Total Revenue:	183	173	9,165	235	250	7,278	291	301	5,940	.00	.00	.00	23,817	22,197
	Total Department: 66:	.00	.00	.00	.00	.00	10,250	.00	.00	.00	.00	.00	.00	10,250	13,500
	Total Expenditure:	.00	.00	.00	.00	.00	10,250	.00	.00	.00	.00	.00	.00	10,250	13,500
	Net Total CONSERVATION TRUST:	183	173	9,165	235	250	2,972-	291	301	5,940	.00	.00	.00	13,567	8,697

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
PARKS AND RECREATION FUND															
	Total TAXES:	1,704	9,252	28,205	37,256	38,685	42,611	47,403	44,383	57,522	.00	.00	.00	307,021	302,664
	Total CHARGES FOR SERVICES:	107,474	33,806	41,967	35,990	50,232	40,549	61,890	65,259	55,504	.00	.00	.00	492,670	523,346
	Total INVESTMENT:	2,840	2,784	3,321	3,308	3,724	3,858	4,321	5,266	5,589	.00	.00	.00	35,009	1,854
	Total OTHER INCOME:	.00	.00	.00	.00	.00	.00	15	1,135	.00	.00	.00	.00	1,150	1,125
	Total Source: 23:	.00	.00	152	596	.00	.00	192	.00	.00	.00	.00	.00	940	375
	Total Revenue:	112,018	45,841	73,645	77,150	92,641	87,018	113,821	116,043	118,615	.00	.00	.00	836,791	829,363
	Total ADMINISTRATION:	11,483	10,111	12,802	13,223	12,826	19,245	12,845	16,385	12,898	.00	.00	.00	121,819	203,622
	Total SPECIAL EVENTS:	35	1,030	519	1,969	80	496	1,946	1,128	450	.00	.00	.00	7,653	15,552
	Total PARKS:	33,666	32,112	35,244	41,292	32,092	98,688	49,217	85,253	48,411	.00	.00	.00	455,975	538,922
	Total CAPITAL:	.00	4,225	.00	.00	31,374	3,550	.00	.00	.00	.00	.00	.00	39,149	32,000
	Total Department: 70:	.00	420	250	220	632	2,889	408	2,525	.00	.00	.00	.00	7,343	4,725
	Total TRANSFERS:	14,321	14,321	14,321	14,321	14,321	14,321	14,321	14,321	14,321	.00	.00	.00	128,887	128,836
	Total Expenditure:	59,505	62,219	63,135	71,025	91,325	139,188	78,737	119,613	76,079	.00	.00	.00	760,826	923,658
	Net Total PARKS AND RECREATION FUND:	52,513	16,378-	10,510	6,125	1,315	52,170-	35,084	3,570-	42,536	.00	.00	.00	75,965	94,294-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
GRANT - FLOOD															
	Total LOCAL GRANTS:	.00	.00	.00	.00	15,000	18,000	.00	.00	11,000	.00	.00	.00	44,000	.00
	Total Source: 14:	.00	.00	.00	.00	.00	.00	.00	50,000	.00	.00	.00	.00	50,000	.00
	Total LCF:	.00	.00	.00	.00	.00	.00	225-	.00	.00	.00	.00	.00	225-	.00
	Total FEDERAL FUNDING:	.00	.00	36,146	67,768	.00	.00	355,698	.00	.00	.00	.00	.00	459,612	.00
	Total STATE FUNDING:	.00	.00	24,084	542,027	26,594	192,845	709,306	573,274-	127,489	.00	.00	.00	1,049,071	.00
	Total FISCAL AGENT REVENUES:	362	20	15	457	.00	428	5,937	1,739	2,745	.00	.00	.00	11,702	6,996
	Total Revenue:	362	20	60,244	610,252	41,594	211,273	1,070,716	521,535-	141,234	.00	.00	.00	1,614,161	6,996
	Total NOT ELIGIBLE:	.00	.00	15	.00	.00	.00	.00	15	3	.00	.00	.00	33	.00
	Total LAHC:	300	50	875	1,900	.00	2,950	.00	8,071	503	.00	.00	.00	14,649	8,364
	Total DOLA MARKETING:	.00	21,138	45,765	50,586	17,655	49,400	2,297	33,528	189,727	.00	.00	.00	410,094	.00
	Total OTHER GRANT EXPENDITURES:	.00	.00	5,940	5,366	5,888	5,415	.00	3,090	.00	.00	.00	.00	25,699	.00
	Total LCF/LOCAL GRANTS:	500	.00	1,325	.00	.00	1,850	.00	4,550	700	.00	.00	.00	8,925	9,079
	Total DHSEM FLOOD MANAGER:	.00	1,275	5,150	53	.00	29,083	.00	.00	.00	.00	.00	.00	35,560	.00
	Total Department: 70:	.00	.00	.00	.00	.00	475,000	.00	355,700	.00	.00	.00	.00	830,700	.00
	Total Expenditure:	800	22,463	59,070	57,905	23,542	563,698	2,297	404,954	190,932	.00	.00	.00	1,325,660	17,443
	Net Total GRANT - FLOOD:	438-	22,443-	1,175	552,348	18,052	352,425-	1,068,419	926,489-	49,698-	.00	.00	.00	288,501	10,447-

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
GRANTS OTHER															
	Total CDBG-DR RD 2:	.00	.00	1,507	.00	.00	.00	.00	75,601	.00	.00	.00	.00	77,109	.00
	Total Revenue:	.00	.00	1,507	.00	.00	.00	.00	75,601	.00	.00	.00	.00	77,109	.00
	Net Total GRANTS OTHER:	.00	.00	1,507	.00	.00	.00	.00	75,601	.00	.00	.00	.00	77,109	.00

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
BUSINESS LOAN FUND															
	Total OTHER INCOME:	4,007	4,856	3,025	4,289	9,008	9,013	7,954	6,762	7,849	.00	.00	.00	56,762	.00
	Total INVESTMENT:	71	30	54	52	27	214	27	25	40	.00	.00	.00	540	.00
	Total Revenue:	4,078	4,887	3,079	4,341	9,034	9,227	7,980	6,787	7,889	.00	.00	.00	57,302	.00
	Total Department: 50:	20,000	.00	6,000	.00	20,000	.00	.00	.00	11	.00	.00	.00	46,011	.00
	Total Department: 52:	.00	.00	5,000	.00	.00	.00	.00	.00	8	.00	.00	.00	5,008	.00
	Total Expenditure:	20,000	.00	11,000	.00	20,000	.00	.00	.00	18	.00	.00	.00	51,018	.00
	Net Total BUSINESS LOAN FUND:	15,922-	4,887	7,921-	4,341	10,966-	9,227	7,980	6,787	7,871	.00	.00	.00	6,284	.00

Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
URBAN RENEWAL DISTRICT															
	Total TAXES:	.00	487	5,488	1,895	9,427	4,320	5,800	1,130	632	.00	.00	.00	29,179	27,405
	Total Revenue:	.00	487	5,488	1,895	9,427	4,320	5,800	1,130	632	.00	.00	.00	29,179	27,405
	Total ADMINISTRATION:	.00	7	4,163	1,064	141	3,627	87	2,485	9	.00	.00	.00	11,584	15,791
	Total DOWNTOWN URA:	40	40	40	40	40	.00	.00	.00	9	.00	.00	.00	209	165
	Total Expenditure:	40	47	4,203	1,104	181	3,627	87	2,485	19	.00	.00	.00	11,793	15,956
	Net Total URBAN RENEWAL DISTRICT:	40-	440	1,285	791	9,245	693	5,713	1,355-	613	.00	.00	.00	17,385	11,448
	Net Grand Totals:	17,422-	107,807-	96,733	527,570	322,684	480,499-	3,394,911	930,081-	157,806	.00	.00	.00	2,963,896	742,613-

- Report Criteria:
- Accounts to include: With balances
 - Includes Report-Only Transactions
 - Include Funds: 01,02,03,04,06,07,08,19,21,22,23
 - Print Fund Titles
 - Page and Total by Fund
 - Total by Source
 - Total by Department
 - All Segments Tested for Total Breaks

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,485,994.87	
01-01-1013	PETTY CASH - FRONT OFFICE	718.34	
01-01-1015	DUE TO GENERAL FUND	6,724.63	
01-01-1100	PETTY CASH	150.00	
01-01-1150	DEPOSITS HELD BY OTHERS	200.00	
01-01-1200	A/R - MISCELLANEOUS	1,245.69	
01-01-1201	CASH CLEARING - AR	1,025.00	
01-01-1205	PREPAID EXPENSES	1,846.67	
01-01-1207	PREPAID RECORDING FEES	1,888.59	
01-01-1217	A/R - PROPERTY TAXES	850,540.00	
01-01-1240	A/R - LAND USE FEES	27,066.84	
01-01-1247	INTERFUND - RECEIVABLES	60,108.57	
01-01-1248	LEASE RECEIVABLE	926,722.98	
	TOTAL ASSETS		4,364,232.18

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	36.96	
01-02-2002	SOC SEC PAYABLE:ER&EE	(39.74)	
01-02-2003	MEDICARE PAYABLE:ER&EE	156.87	
01-02-2008	DUE TO OTHER FUNDS	88.14	
01-02-2013	DEFERRED REAL ESTATE TAXES	850,540.00	
01-02-2020	RETIREMENT PAYABLE:ER&EE	(69.60)	
01-02-2031	MEDICAL INSURANCE PAYABLE	(12,429.89)	
01-02-2033	VOLUNTARY INSURANCE PAYABLE	4,554.85	
01-02-2035	WORKERS COMPENSATION	82.20	
01-02-2037	UNEMPLOYMENT INSURANCE	(135.95)	
01-02-2044	LAND USE FEES PAYABLE	10,132.20	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	644.26	
01-02-2110	ST VRAIN SCHOOLS FEE	24,344.00	
01-02-2201	ACCOUNTS PAYABLE	33,459.91	
01-02-2203	NON-BOND LAND USE RETAIN FUNDS	250.00	
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	926,722.98	
	TOTAL LIABILITIES		1,838,337.19

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
01-02-2290	FUND BALANCE - UNRESTRICTED	2,039,538.43	
	REVENUE OVER EXPENDITURES - YTD	486,356.56	
	BALANCE - CURRENT DATE		2,525,894.99
	TOTAL FUND EQUITY		2,525,894.99

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,364,232.18

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000 PROPERTY TAX	8,553.23	852,011.82	839,928.76	(12,083.06)	101.4
01-10-3001 SPECIFIC OWNERSHIP TAX	3,139.99	25,293.30	20,991.30	(4,302.00)	120.5
01-10-3002 SALES TAX REV - 2.5%	151,081.96	733,418.71	732,291.47	(1,127.24)	100.2
01-10-3004 USE TAX REV - 2%	9,284.13	87,765.85	70,239.44	(17,526.41)	125.0
01-10-3006 FRANCHISE TAX	919.72	22,253.02	14,075.91	(8,177.11)	158.1
01-10-3007 HIGHWAY USERS TAX	5,356.88	39,675.76	35,419.57	(4,256.19)	112.0
01-10-3008 CIGARETTE TAX	550.31	1,784.04	1,391.47	(392.57)	128.2
01-10-3009 LODGING TAX	6,660.44	30,184.60	13,921.27	(16,263.33)	216.8
TOTAL TAXES	185,546.66	1,792,387.10	1,728,259.19	(64,127.91)	103.7
<u>LICENSES AND PERMITS</u>					
01-11-3100 BUSINESS LICENSES	150.00	11,120.00	14,214.13	3,094.13	78.2
01-11-3101 NON-BUSINESS LICENSES	.00	565.00	1,229.94	664.94	45.9
01-11-3102 LIQUOR LICENSES	525.00	3,825.00	4,224.60	399.60	90.5
01-11-3103 PLANNING AND BUILDING REVENUE	1,302.24	75,795.74	53,038.02	(22,757.72)	142.9
01-11-3106 MMJ LICENSES	.00	10,000.00	2,000.00	(8,000.00)	500.0
01-11-3107 RMJ LICENSES	.00	4,000.00	.00	(4,000.00)	.0
01-11-3108 FLOOD PLAIN DEVELOPMENT FEES	100.00	100.00	1,085.68	985.68	9.2
01-11-3109 WASTE HAULING ANNUAL LICENSE	.00	.00	170.00	170.00	.0
01-11-3112 LIQUOR APPLICATION FEE	.00	3,003.75	.00	(3,003.75)	.0
01-11-3114 STR APPLICATION	.00	875.00	1,550.00	675.00	56.5
TOTAL LICENSES AND PERMITS	2,077.24	109,284.49	77,512.37	(31,772.12)	141.0
<u>INTERGOVERNMENTAL</u>					
01-12-3204 COUNTY ROAD & BRIDGE REVENUE	3,017.96	9,560.72	5,912.19	(3,648.53)	161.7
01-12-3206 STATE INTERGOVERNMENTAL	.00	13,452.96	802.35	(12,650.61)	1676.7
01-12-3207 LOCAL INTERGOVERNMENTAL	3,100.00	8,855.25	6,479.40	(2,375.85)	136.7
TOTAL INTERGOVERNMENTAL	6,117.96	31,868.93	13,193.94	(18,674.99)	241.5
<u>CHARGES FOR SERVICES</u>					
01-13-3300 VEHICLE CHARGING STATION	151.39	1,045.12	443.31	(601.81)	235.8
01-13-3301 ECO PASS	40.00	1,260.00	2,893.18	1,633.18	43.6
TOTAL CHARGES FOR SERVICES	191.39	2,305.12	3,336.49	1,031.37	69.1

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
01-14-3400 MUNICIPAL COURT FINES	6,295.00	62,260.00	37,483.35	(24,776.65)	166.1
TOTAL FINES AND FORFEITURES	6,295.00	62,260.00	37,483.35	(24,776.65)	166.1
<u>OTHER INCOME</u>					
01-16-3600 OTHER INCOME	1,840.44	13,126.74	7,208.39	(5,918.35)	182.1
01-16-3601 DONATIONS	4,376.00	4,876.00	.00	(4,876.00)	.0
01-16-3603 RENTAL INCOME	20,798.34	105,883.70	103,645.29	(2,238.41)	102.2
TOTAL OTHER INCOME	27,014.78	123,886.44	110,853.68	(13,032.76)	111.8
<u>INVESTMENT</u>					
01-17-3500 INTEREST INCOME	10,245.91	64,184.03	2,752.58	(61,431.45)	2331.8
TOTAL INVESTMENT	10,245.91	64,184.03	2,752.58	(61,431.45)	2331.8
<u>TRANSFERS</u>					
01-35-3902 TRANSFER IN FROM ELECTRIC FUND	4,720.67	42,486.03	42,469.02	(17.01)	100.0
01-35-3903 TRANSFER IN FROM WATER FUND	10,074.51	90,670.59	90,634.23	(36.36)	100.0
01-35-3906 TRANSFER IN FROM STORMWATER	1,492.82	13,435.38	13,430.16	(5.22)	100.0
01-35-3908 TRANSFER IN FROM PARKS/RECR	14,320.83	128,887.47	128,835.99	(51.48)	100.0
TOTAL TRANSFERS	30,608.83	275,479.47	275,369.40	(110.07)	100.0
TOTAL FUND REVENUE	268,097.77	2,461,655.58	2,248,761.00	(212,894.58)	109.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	6,001.44	24,902.20	17,438.94	(7,463.26)	142.8
01-44-4003 EMPLOYEE INSURANCE	.00	1,325.04	1,038.03	(287.01)	127.7
01-44-4200 POSTAGE	.00	7,848.40	7,794.34	(54.06)	100.7
01-44-4201 PC, SOFTWARE & PRINTERS	3,917.33	47,526.89	30,448.96	(17,077.93)	156.1
01-44-4202 EQUIPMENT & SMALL TOOLS	.00	2,353.75	145.69	(2,208.06)	1615.6
01-44-4203 DUES & SUBSCRIPTIONS	.99	2,403.85	4,370.67	1,966.82	55.0
01-44-4250 MISCELLANEOUS	891.15	8,179.30	2,185.33	(5,993.97)	374.3
01-44-4300 ELECTRIC/WATER/GAS	1,574.21	14,358.65	14,204.66	(153.99)	101.1
01-44-4301 TELEPHONE	1,904.35	13,871.44	13,840.44	(31.00)	100.2
01-44-4501 OUTSIDE PROF SERVICE FEES	3,640.00	46,830.95	109,266.61	62,435.66	42.9
01-44-4502 OFFICE OPERATIONS	1,843.27	13,968.10	16,025.79	2,057.69	87.2
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	630.80	2,185.33	1,554.53	28.9
01-44-4504 TRAVEL EXPENSES	.00	.00	728.44	728.44	.0
01-44-4506 BUILDING MAINTENANCE & GROUNDS	1,306.76	42,294.75	26,223.99	(16,070.76)	161.3
01-44-4701 UNIFORMS	371.13	5,462.23	6,118.95	656.72	89.3
01-44-4702 EQUIPMENT MAINTENANCE	865.28	14,470.57	19,667.99	5,197.42	73.6
01-44-4703 STAFF SERVICES	.00	48.06	437.06	389.00	11.0
01-44-4705 PC TECHNICIAN FEES	.00	41,962.50	42,249.77	287.27	99.3
01-44-4706 AUDITING FEES	.00	68,715.00	54,633.31	(14,081.69)	125.8
01-44-4707 VEHICLE MAINTENANCE	.00	4,812.10	9,834.01	5,021.91	48.9
01-44-4708 XPRESS MERCHANT FEES	1,394.53	10,206.18	10,198.21	(7.97)	100.1
01-44-4709 CIVICPLUS WEB FEES	.00	8,144.29	5,536.17	(2,608.12)	147.1
01-44-4710 GENERAL INSURANCE	24,877.50	103,321.06	74,155.60	(29,165.46)	139.3
01-44-4711 LMC CODIFICATION	.00	.00	3,642.22	3,642.22	.0
TOTAL ALLOCATED EXPENSES	48,587.94	483,636.11	472,370.51	(11,265.60)	102.4
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	21,558.09	216,776.12	224,341.16	7,565.04	96.6
01-50-4001 PART TIME SALARIES	.00	4,438.77	.00	(4,438.77)	.0
01-50-4002 PAYROLL TAXES - ER	1,665.41	17,106.91	15,871.14	(1,235.77)	107.8
01-50-4003 EMPLOYEE INSURANCE	2,094.03	19,309.41	27,540.99	8,231.58	70.1
01-50-4004 RETIREMENT CONTRIBUTION	1,642.74	36,988.40	35,746.53	(1,241.87)	103.5
01-50-4005 ADDITIONAL COMPENSATION	.00	.00	7,172.27	7,172.27	.0
01-50-4203 DUES & SUBSCRIPTIONS	.00	2,494.91	2,366.85	(128.06)	105.4
01-50-4250 MISCELLANEOUS	.00	2,250.38	4,769.55	2,519.17	47.2
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	680.00	7,172.27	6,492.27	9.5
01-50-4502 OFFICE OPERATIONS	750.00	1,773.90	717.22	(1,056.68)	247.3
01-50-4503 SEMINARS/MEETING/TRAININGS	(30.31)	1,165.22	1,434.46	269.24	81.2
01-50-4504 TRAVEL	.00	40.80	717.22	676.42	5.7
01-50-4704 COUNTY TREASURER'S FEE	85.53	8,486.35	6,584.14	(1,902.21)	128.9
TOTAL ADMINISTRATION	27,765.49	311,511.17	334,433.80	22,922.63	93.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	9,300.00	27,900.00	27,888.84 (	11.16)	100.0
01-52-4002 PAYROLL TAXES - ER	730.05	2,181.15	2,133.54 (	47.61)	102.2
01-52-4250 MISCELLANEOUS	2,125.25	6,865.32	5,545.88 (	1,319.44)	123.8
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	.00	415.94	415.94	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	.00	970.83	1,663.76	692.93	58.4
01-52-4504 TRAVEL	.00	.00	693.24	693.24	.0
01-52-4505 ADVERTISING & PUBLISHING	.00	370.19	554.58	184.39	66.8
01-52-4700 ELECTIONS	310.00	310.00	6,239.12	5,929.12	5.0
TOTAL LEGISLATIVE	12,465.30	38,597.49	45,134.90	6,537.41	85.5
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	396.02	2,970.06	4,368.51	1,398.45	68.0
01-53-4002 PAYROLL TAXES - ER	28.94	217.44	334.35	116.91	65.0
01-53-4003 EMPLOYEE INSURANCE	158.64	1,028.97	1,850.22	821.25	55.6
01-53-4004 RETIREMENT CONTRIBUTION	19.80	148.50	360.16	211.66	41.2
01-53-4250 MISCELLANEOUS	.00	100.00	1,357.64	1,257.64	7.4
01-53-4501 OUTSIDE PROF SERVICE FEES	1,071.00	6,286.60	4,412.36 (	1,874.24)	142.5
01-53-4700 JUDGE'S SERVICES FEES	1,200.00	10,800.00	9,775.04 (	1,024.96)	110.5
TOTAL JUDICIAL	2,874.40	21,551.57	22,458.28	906.71	96.0
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	12,240.89	114,195.94	126,645.30	12,449.36	90.2
01-54-4002 PAYROLL TAXES - ER	910.79	8,514.73	9,688.41	1,173.68	87.9
01-54-4003 EMPLOYEE INSURANCE	3,714.57	32,978.78	39,078.90	6,100.12	84.4
01-54-4004 RETIREMENT CONTRIBUTION	505.22	6,096.21	8,231.95	2,135.74	74.1
01-54-4201 PC, SOFTWARE & PRINTERS	.00	.00	677.13	677.13	.0
01-54-4203 DUES & SUBSCRIPTIONS	608.00	608.00	947.99	339.99	64.1
01-54-4250 MISCELLANEOUS	.00	500.00	677.13	177.13	73.8
01-54-4501 OUTSIDE PROF SERVICE FEES	1,046.00	21,128.72	50,785.09	29,656.37	41.6
01-54-4503 SEMINARS/MEETINGS/TRAINING	.00	200.00	677.13	477.13	29.5
01-54-4505 ADVERTISING & PUBLISHING	.00	.00	744.85	744.85	.0
TOTAL PLANNING AND ZONING	19,025.47	184,222.38	238,153.88	53,931.50	77.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	1,651.87	11,296.10	6,841.80	(4,454.30)	165.1
01-55-4001 PART TIME SALARIES	.00	4,223.53	7,750.44	3,526.91	54.5
01-55-4002 PAYROLL TAXES - ER	122.42	1,188.45	1,123.02	(65.43)	105.8
01-55-4003 EMPLOYEE INSURANCE	537.50	2,239.20	610.29	(1,628.91)	366.9
01-55-4004 RETIREMENT CONTRIBUTION	82.59	789.76	541.82	(247.94)	145.8
01-55-4202 EQUIPMENT & SMALL TOOLS	.00	175.86	822.81	646.95	21.4
01-55-4701 CULTURAL/CONCERT SERIES	.00	1,262.20	4,114.11	2,851.91	30.7
01-55-4702 BRCC DISPATCH FEES	.00	50,268.04	41,361.55	(8,906.49)	121.5
01-55-4704 HUMANE SOCIETY	407.00	3,256.00	4,278.67	1,022.67	76.1
01-55-4706 WALT SELF EXPENDITURES	737.11	5,339.50	4,936.94	(402.56)	108.2
01-55-4707 SENIOR PROGRAMMING	(496.35)	2,698.52	1,645.65	(1,052.87)	164.0
01-55-4708 SPRING CLEAN UP DAYS	.00	3,100.00	5,348.33	2,248.33	58.0
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	12,800.00	12,342.31	(457.69)	103.7
01-55-4710 RTD/Z TRIPS TRANSPORTATION	855.00	18,659.08	19,336.28	677.20	96.5
01-55-4711 ZERO WASTE COVERAGE	.00	28.34	411.42	383.08	6.9
01-55-4712 MAIN STREET GREENSCAPE	1,904.70	31,237.05	26,741.67	(4,495.38)	116.8
01-55-4713 PUBLIC ART	900.00	2,259.00	9,051.04	6,792.04	25.0
01-55-4714 CREATIVE DISTRICT	.00	.00	4,114.11	4,114.11	.0
01-55-4715 POST OFFICE EXPENDITURES	.00	.00	2,057.06	2,057.06	.0
TOTAL HEALTH WELFARE COMMUNITY	6,701.84	150,820.63	153,429.32	2,608.69	98.3
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	4,203.89	25,997.77	17,103.69	(8,894.08)	152.0
01-56-4001 PART TIME SALARIES	.00	5,212.50	31,062.33	25,849.83	16.8
01-56-4002 PAYROLL TAXES - ER	327.96	2,432.38	3,684.78	1,252.40	66.0
01-56-4003 EMPLOYEE INSURANCE	164.66	1,411.66	1,526.40	114.74	92.5
01-56-4004 RETIREMENT CONTRIBUTION	88.16	1,146.62	1,570.30	423.68	73.0
01-56-4201 PC, SOFTWARE & PRINTERS	.00	135.99	1,087.04	951.05	12.5
01-56-4203 DUES & SUBSCRIPTIONS	19.95	2,398.47	1,811.76	(586.71)	132.4
01-56-4250 MISCELLANEOUS EXPENSE	.00	259.51	144.95	(114.56)	179.0
01-56-4501 OUTSIDE PROF SERVICE FEES	.00	12,580.25	23,915.02	11,334.77	52.6
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	88.19	797.15	708.96	11.1
01-56-4505 ADVERTISING & PUBLISHING	504.00	5,072.00	13,769.25	8,697.25	36.8
01-56-4700 MAIN STREET INITIATIVES	.00	77.98	1,304.46	1,226.48	6.0
01-56-4701 LYONS REDSTONE MUSEUM	.00	17,000.00	12,319.84	(4,680.16)	138.0
01-56-4702 ECONOMIC DEV GRANT	.00	3,122.55	2,174.09	(948.46)	143.6
TOTAL ECONOMIC DEVELOPMENT	5,308.62	76,935.87	112,271.06	35,335.19	68.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
01-57-4000 FULL TIME SALARIES	.00	16,210.08	23,719.77	7,509.69	68.3
01-57-4002 PAYROLL TAXES - ER	.00	1,250.97	1,814.31	563.34	69.0
01-57-4003 EMPLOYEE INSURANCE	.00	1,442.57	2,728.89	1,286.32	52.9
01-57-4004 RETIREMENT CONTRIBUTION	.00	669.23	1,186.02	516.79	56.4
01-57-4250 MISCELLANEOUS	.00	834.75	175.77 (	658.98)	474.9
01-57-4501 OUTSIDE PROF SERVICE FEES	4,133.34	51,018.92	17,577.16 (	33,441.76)	290.3
01-57-4503 SEMINARS/MEETINGS/TRAINING	.00	308.30	585.90	277.60	52.6
TOTAL BUILDING INSPECTION	4,133.34	71,734.82	47,787.82 (	23,947.00)	150.1
<u>POLICE</u>					
01-58-4501 OUTSIDE PROF SERVICE FEES	97.00	282,742.49	314,940.28	32,197.79	89.8
01-58-4502 OFFICE OPERATIONS	.00	.00	1,136.55	1,136.55	.0
01-58-4506 BLDG MAINT & GROUNDS	767.25	8,451.12	7,577.04 (	874.08)	111.5
01-58-4700 EXTRA DUTY TRAFFIC & FESTIVALS	.00	15,468.57	49,250.87	33,782.30	31.4
TOTAL POLICE	864.25	306,662.18	372,904.74	66,242.56	82.2
<u>STREETS</u>					
01-59-4000 FULL TIME SALARIES	8,667.87	91,014.40	101,613.34	10,598.94	89.6
01-59-4001 PART TIME SALARIES	.00	4,699.86	16,677.81	11,977.95	28.2
01-59-4002 PAYROLL TAXES - ER	668.35	7,393.81	8,284.23	890.42	89.3
01-59-4003 EMPLOYEE INSURANCE	928.60	9,065.11	22,955.04	13,889.93	39.5
01-59-4004 RETIREMENT CONTRIBUTION	342.32	6,173.42	7,014.39	840.97	88.0
01-59-4202 EQUIPMENT & SMALL TOOLS	.00	3,570.92	2,153.53 (	1,417.39)	165.8
01-59-4250 MISCELLANEOUS	.00	2,253.44	922.92 (	1,330.52)	244.2
01-59-4300 STREET LIGHTING - ELECTRICITY	1,010.99	8,403.38	9,229.36	825.98	91.1
01-59-4318 GRAFFITI REMOVAL	709.00	1,064.04	2,768.81	1,704.77	38.4
01-59-4501 OUTSIDE PROFESSIONAL SERVICES	.00	11,093.00	21,535.18	10,442.18	51.5
01-59-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	922.92	922.92	.0
01-59-4700 GASOLINE, OIL, ETC.	122.73	10,308.85	4,307.03 (	6,001.82)	239.4
01-59-4701 HOLIDAY LIGHTS & DECORATIONS	.00	520.56	1,999.67	1,479.11	26.0
01-59-4702 STREET SIGNS	.00	787.45	2,153.53	1,366.08	36.6
01-59-4703 STREET MAINTENANCE	2,601.26	8,487.39	14,459.34	5,971.95	58.7
01-59-4704 ROADBASE, PATCH, & REPAIR	.00	.00	118,799.72	118,799.72	.0
01-59-4706 TREE TRIMMING	.00	6,200.00	8,306.43	2,106.43	74.6
01-59-4709 TRASH REMOVAL	1,345.33	3,692.38	2,984.17 (	708.21)	123.7
01-59-4710 STREET LIGHT MAINTENANCE	.00	.00	7,691.13	7,691.13	.0
01-59-4711 FLAG MAINTENANCE	.00	.00	769.11	769.11	.0
01-59-4713 EQUIPMENT MAINTENANCE	.00	.00	2,338.10	2,338.10	.0
TOTAL STREETS	16,396.45	174,728.01	357,885.76	183,157.75	48.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>VISITORS CENTER</u>					
01-60-4000	FULL TIME SALARIES	96.94	2,783.88	.00	(2,783.88)	.0
01-60-4001	PART TIME SALARIES	.00	350.05	2,548.98	2,198.93	13.7
01-60-4002	PAYROLL TAXES - ER	7.60	245.91	194.94	(50.97)	126.2
01-60-4004	RETIREMENT CONTRIBUTION	.00	10.97	.00	(10.97)	.0
01-60-4250	MISCELLANEOUS	.00	31.56	1,082.62	1,051.06	2.9
01-60-4300	UTILITY SERVICE	29.13	960.28	1,010.46	50.18	95.0
01-60-4512	BLDG MAINT & GROUNDS	609.00	2,263.00	1,587.84	(675.16)	142.5
	TOTAL VISITORS CENTER	742.67	6,645.65	6,424.84	(220.81)	103.4
	<u>CAPITAL</u>					
01-66-6000	CAPITAL PURCHASES	6,398.00	54,503.11	149,822.00	95,318.89	36.4
	TOTAL CAPITAL	6,398.00	54,503.11	149,822.00	95,318.89	36.4
	<u>TRANSFERS</u>					
01-80-8019	TRANSFER OUT TO FLOOD FUND	.00	.00	10,000.00	10,000.00	.0
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	10,416.67	93,750.03	93,712.50	(37.53)	100.0
	TOTAL TRANSFERS	10,416.67	93,750.03	103,712.50	9,962.47	90.4
	TOTAL FUND EXPENDITURES	161,680.44	1,975,299.02	2,416,789.41	441,490.39	81.7
	NET REVENUE OVER EXPENDITURES	106,417.33	486,356.56	(168,028.41)	(654,384.97)	289.5

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,227,992.03	
02-01-1108	INVENTORY	21,000.00	
02-01-1110	LAND & WATER RIGHTS	49,215.00	
02-01-1113	SYSTEM FIXED ASSETS	4,224,538.49	
02-01-1114	ACCUM DEPREC - SYSTEM	(1,692,439.45)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	62,630.89	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(42,194.99)	
02-01-1200	A/R - MISCELLANEOUS	4,300.86	
02-01-1201	CASH CLEARING - UTILITIES	48,395.51	
02-01-1220	A/R - UTILITY BILLING	131,907.64	
	TOTAL ASSETS		4,035,345.98

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	8,300.00	
02-02-2005	SALES TAX PAYABLE	4,345.87	
02-02-2010	ACCRUED INTEREST PAYABLE	2,926.35	
02-02-2017	COMPENSATION FOR ABSENCES	5,549.33	
02-02-2022	BONDS PAYABLE	120,119.47	
02-02-2024	ELEC REV REF BONDS SERIES 2019	93,409.17	
02-02-2201	A/P - GENERAL FUND	86,194.74	
	TOTAL LIABILITIES		320,844.93

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,493,565.75	
	REVENUE OVER EXPENDITURES - YTD	220,935.30	
	BALANCE - CURRENT DATE	3,714,501.05	
	TOTAL FUND EQUITY		3,714,501.05
	TOTAL LIABILITIES AND EQUITY		4,035,345.98

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVCIES</u>					
02-13-3300	RESIDENTIAL ELECTRIC SALES	84,408.85	777,011.18	897,579.39	120,568.21	86.6
02-13-3302	NON-TAXABLE ELECTRIC SALES	11,746.83	106,100.34	113,551.19	7,450.85	93.4
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	29,502.49	242,869.15	285,071.26	42,202.11	85.2
02-13-3305	INVESTMENT FEE	.00	4,500.00	818.19	(3,681.81)	550.0
02-13-3306	ELECTRIC SURCHARGE	270.00	2,430.00	.00	(2,430.00)	.0
02-13-3307	POLE ATTACHMENT FEE	.00	940.00	.00	(940.00)	.0
	TOTAL CHARGES FOR SERVCIES	125,928.17	1,133,850.67	1,297,020.03	163,169.36	87.4
	<u>INVESTMENT</u>					
02-17-3500	INTEREST INCOME	5,278.19	33,064.51	1,314.36	(31,750.15)	2515.6
	TOTAL INVESTMENT	5,278.19	33,064.51	1,314.36	(31,750.15)	2515.6
	<u>OTHER INCOME</u>					
02-18-3600	OTHER INCOME	(3,344.20)	13,251.64	16,661.85	3,410.21	79.5
	TOTAL OTHER INCOME	(3,344.20)	13,251.64	16,661.85	3,410.21	79.5
	TOTAL FUND REVENUE	127,862.16	1,180,166.82	1,314,996.24	134,829.42	89.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	9,037.61	88,601.62	90,053.11	1,451.49	98.4
02-50-4002 PAYROLL TAXES - ER	688.49	6,761.72	6,613.83	(147.89)	102.2
02-50-4003 EMPLOYEE INS - ER	1,578.52	14,296.80	17,528.76	3,231.96	81.6
02-50-4004 RETIREMENT CONTRIBUTION - ER	561.36	10,489.03	9,948.68	(540.35)	105.4
02-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	8,743.40	8,743.40	.0
02-50-4203 DUES & SUBSCRIPTIONS	.00	1,898.65	1,457.24	(441.41)	130.3
02-50-4250 MISCELLANEOUS EXPENSE	.00	(14.12)	728.62	742.74	(1.9)
02-50-4501 OUTSIDE PROF SERVICE FEES	.00	1,162.00	5,464.62	4,302.62	21.3
02-50-4503 SEMINARS/MEETINGS	.00	420.98	728.62	307.64	57.8
02-50-4504 TRAVEL EXPENSES	.00	.00	728.62	728.62	.0
TOTAL ADMINISTRATION	11,865.98	123,616.68	141,995.50	18,378.82	87.1
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	2,419.29	26,243.45	34,748.79	8,505.34	75.5
02-65-4002 PAYROLL TAXES - ER	185.56	2,015.76	2,199.60	183.84	91.6
02-65-4003 EMPLOYEE INS - ER	332.10	3,344.69	5,986.35	2,641.66	55.9
02-65-4004 RETIREMENT CONTRIBUTION - ER	96.24	1,788.63	1,988.27	199.64	90.0
02-65-4251 MAINTENANCE & SUPPLIES	5,592.61	5,592.61	13,672.10	8,079.49	40.9
02-65-4252 GASOLINE, OIL, ETC.	.00	1,563.79	1,709.00	145.21	91.5
02-65-4253 TRANSFORMERS	.00	8,088.30	3,418.02	(4,670.28)	236.6
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	.00	2,746.00	1,025.41	(1,720.59)	267.8
02-65-4300 UTILITIES	1.93	20.14	.00	(20.14)	.0
02-65-4501 OUTSIDE PROF SERVICE FEES	7,486.14	48,641.35	47,852.34	(789.01)	101.7
02-65-4550 ELECTRIC POWER-MEAN & WAPA	83,141.79	643,944.26	683,604.66	39,660.40	94.2
02-65-4551 SUBSTATION MAINT & SUPPLIES	.00	.00	3,418.02	3,418.02	.0
02-65-4552 TREE TRIMMING	1,000.00	3,941.50	10,254.05	6,312.55	38.4
TOTAL MAINTENANCE	100,255.66	747,930.48	809,876.61	61,946.13	92.4
<u>CAPITAL</u>					
02-66-6000 CAPITAL PURCHASES	3,929.23	9,267.50	367,275.00	358,007.50	2.5
TOTAL CAPITAL	3,929.23	9,267.50	367,275.00	358,007.50	2.5
<u>DEBT</u>					
02-70-7000 BOND SERVICE FEES	.00	400.00	400.00	.00	100.0
02-70-7003 2019 BOND INTEREST	.00	1,340.42	1,341.37	.95	99.9
02-70-7004 2006 BOND PRINCIPAL	.00	27,703.96	27,704.00	.04	100.0
02-70-7005 2006 BOND INTEREST	.00	6,486.45	6,487.00	.55	100.0
TOTAL DEBT	.00	35,930.83	35,932.37	1.54	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	4,720.67	42,486.03	42,469.02	(17.01)	100.0
TOTAL TRANSFERS	4,720.67	42,486.03	42,469.02	(17.01)	100.0
TOTAL FUND EXPENDITURES	120,771.54	959,231.52	1,397,548.50	438,316.98	68.6
NET REVENUE OVER EXPENDITURES	7,090.62	220,935.30	(82,552.26)	(303,487.56)	267.6

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,357,239.30	
03-01-1015	DUE FROM OTHER FUNDS	8,258.00	
03-01-1110	LAND & WATER RIGHTS	2,581,344.40	
03-01-1113	SYSTEM FIXED ASSETS	25,483,727.32	
03-01-1114	ACCUM DEPREC - SYSTEM	(7,001,864.19)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(140,200.22)	
03-01-1117	EQUIPMENT	241,316.10	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(146,786.68)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,430,244.83)	
03-01-1125	CONSTRUCTION IN PROGRESS	45,884.43	
03-01-1200	A/R - MISCELLANEOUS	777.62	
03-01-1205	PREPAID EXPENSES	19,992.80	
03-01-1220	A/R - UTILITY BILLING	240,074.87	
	TOTAL ASSETS		25,608,170.89

LIABILITIES AND EQUITY

LIABILITIES

03-02-2004	WATER METER DEPOSITS PAYABLE	1,800.00	
03-02-2009	ACCRUED INTEREST PAYABLE	14,010.72	
03-02-2017	COMPENSATION FOR ABSENCES	11,739.34	
03-02-2018	CWRPDA 2003 LOAN PAYABLE	587,187.44	
03-02-2019	WWTP SRF LOAN PAYABLE	3,332,005.82	
03-02-2026	LONGMONT TAP FEE IGA	26,253.50	
03-02-2200	A/P - MISCELLANEOUS	437,659.00	
03-02-2201	A/P - GENERAL FUND	45,375.22	
	TOTAL LIABILITIES		4,456,031.04

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	19,407,253.78	
	REVENUE OVER EXPENDITURES - YTD	1,744,886.07	
	BALANCE - CURRENT DATE	21,152,139.85	
	TOTAL FUND EQUITY		21,152,139.85
	TOTAL LIABILITIES AND EQUITY		25,608,170.89

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300	METERED WATER SALES	121,677.90	778,537.08	769,167.63	(9,369.45)	101.2
03-16-3302	PIPE WATER SALES RENTAL	2,276.28	14,461.44	13,767.42	(694.02)	105.0
03-16-3303	WATER METER SALES	1,557.18	22,867.92	13,180.67	(9,687.25)	173.5
03-16-3305	TAP CONNECTION FEES	.00	58,460.00	3,114.64	(55,345.36)	1876.9
	TOTAL CHARGES FOR SERVICES - WATER	125,511.36	874,326.44	799,230.36	(75,096.08)	109.4
	<u>INVESTMENT - WATER</u>					
03-17-3500	INTEREST INCOME	8,693.50	54,459.19	3,100.03	(51,359.16)	1756.7
	TOTAL INVESTMENT - WATER	8,693.50	54,459.19	3,100.03	(51,359.16)	1756.7
	<u>OTHER INCOME - WATER</u>					
03-18-3600	OTHER INCOME	.00	34,637.80	7,403.34	(27,234.46)	467.9
	TOTAL OTHER INCOME - WATER	.00	34,637.80	7,403.34	(27,234.46)	467.9
	<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300	SANITATION USERS' FEE	91,954.68	720,318.28	716,815.66	(3,502.62)	100.5
03-26-3305	TAP CONNECTION FEES	.00	.00	1,275.00	1,275.00	.0
	TOTAL CHARGES FOR SERVICES-SEWER	91,954.68	720,318.28	718,090.66	(2,227.62)	100.3
	<u>OTHER INCOME - SEWER</u>					
03-28-3600	OTHER INCOME	.00	1,800,000.00	.00	(1,800,000.00)	.0
	TOTAL OTHER INCOME - SEWER	.00	1,800,000.00	.00	(1,800,000.00)	.0
	TOTAL FUND REVENUE	226,159.54	3,483,741.71	1,527,824.39	(1,955,917.32)	228.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>						
03-50-4000	FULL TIME SALARIES	10,062.93	97,073.92	99,309.61	2,235.69	97.8
03-50-4002	PAYROLL TAXES - ER	768.58	7,424.26	7,293.87	(130.39)	101.8
03-50-4003	EMPLOYEE INS - ER	1,614.04	14,511.45	18,490.59	3,979.14	78.5
03-50-4004	RETIREMENT CONTRIBUTION - ER	606.71	10,825.26	10,436.94	(388.32)	103.7
03-50-4200	POSTAGE	.00	50.00	.00	(50.00)	.0
03-50-4201	PC, SOFTWARE & PRINTERS	1,137.50	1,847.50	354.89	(1,492.61)	520.6
03-50-4203	DUES & SUBSCRIPTIONS	100.00	955.00	440.05	(514.95)	217.0
03-50-4250	MISCELLANEOUS	38.75	559.49	354.89	(204.60)	157.7
03-50-4501	OUTSIDE PROF SERVICE FEES	.00	6,597.00	7,097.56	500.56	93.0
TOTAL ADMINISTRATION - WATER		14,328.51	139,843.88	143,778.40	3,934.52	97.3
<u>TREATMENT - WATER</u>						
03-52-4300	ELECTRIC/WATER/GAS	55.42	443.00	471.89	28.89	93.9
03-52-4301	TELEPHONE SERVICE	132.28	13,261.73	2,696.49	(10,565.24)	491.8
03-52-4550	LONGMONT WATER SERVICES	39,123.55	167,449.63	246,055.28	78,605.65	68.1
TOTAL TREATMENT - WATER		39,311.25	181,154.36	249,223.66	68,069.30	72.7
<u>DISTRIBUTION - WATER</u>						
03-53-4000	FULL TIME SALARIES	2,102.65	21,877.81	32,670.35	10,792.54	67.0
03-53-4002	PAYROLL TAXES - ER	159.93	1,664.49	1,887.03	222.54	88.2
03-53-4003	EMPLOYEE INS - ER	388.24	3,944.08	6,487.92	2,543.84	60.8
03-53-4004	RETIREMENT CONTRIBUTION - ER	94.51	1,773.25	1,988.27	215.02	89.2
03-53-4250	BUILDING MAINTENANCE	.00	178.00	742.14	564.14	24.0
03-53-4251	MAINTENANCE & SUPPLIES	.00	978.99	3,710.66	2,731.67	26.4
03-53-4252	GASOLINE, OIL, ETC.	.00	781.88	890.55	108.67	87.8
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	136.40	1,618.40	1,855.34	236.94	87.2
03-53-4256	WATER METERS & METER PARTS	.00	6,935.23	7,421.32	486.09	93.5
03-53-4258	WATER ASSESSMENTS & STORAGE	5,632.20	32,827.72	20,779.70	(12,048.02)	158.0
03-53-4300	ELECTRIC/WATER/GAS	21,855.92	60,560.93	23,748.21	(36,812.72)	255.0
03-53-4301	TELEPHONE SERVICE	51.21	351.57	1,113.21	761.64	31.6
03-53-4501	OUTSIDE PROF SERVICE FEES	20.64	1,631.69	3,710.66	2,078.97	44.0
03-53-4503	SEMINARS/MEETINGS	.00	595.00	.00	(595.00)	.0
03-53-4550	LINE & VALVE REPAIRS	.00	.00	7,421.32	7,421.32	.0
03-53-4551	HIGH SERV PUMP STATION MAINT	.00	.00	2,226.40	2,226.40	.0
03-53-4552	HYDRANT REPAIRS	.00	.00	1,855.34	1,855.34	.0
TOTAL DISTRIBUTION - WATER		30,441.70	135,719.04	118,508.42	(17,210.62)	114.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	10,668.99	102,831.76	106,073.79	3,242.03	96.9
03-60-4002 PAYROLL TAXES - ER	815.03	7,865.91	7,701.66	(164.25)	102.1
03-60-4003 EMPLOYEE INS - ER	1,699.24	15,287.41	19,443.51	4,156.10	78.6
03-60-4004 RETIREMENT CONTRIBUTION - ER	697.61	13,519.04	13,093.67	(425.37)	103.3
03-60-4201 PC SOFTWARE & PRINTERS	.00	360.00	.00	(360.00)	.0
03-60-4203 DUES & SUBSCRIPTIONS	.00	2,733.00	.00	(2,733.00)	.0
03-60-4501 OUTSIDE PROF SERVICE FEES	9,777.19	257,339.61	243,854.29	(13,485.32)	105.5
03-60-4502 OFFICE OPERATIONS	.00	267.30	.00	(267.30)	.0
TOTAL ADMINISTRATION - SEWER	23,658.06	400,204.03	390,166.92	(10,037.11)	102.6
<u>TREATMENT - SEWER</u>					
03-62-4201 PC, SOFTWARE & PRINTERS	.00	267.30	529.91	262.61	50.4
03-62-4250 MISCELLANEOUS	.00	.00	662.39	662.39	.0
03-62-4251 MAINTENANCE & SUPPLIES	2,221.91	24,160.51	16,559.90	(7,600.61)	145.9
03-62-4253 CHEMICALS, LAB & LAB SUPPLIES	5,786.30	44,940.24	33,119.78	(11,820.46)	135.7
03-62-4300 ELECTRIC/WATER/GAS	5,515.06	57,879.07	44,380.52	(13,498.55)	130.4
03-62-4301 TELEPHONE SERVICE	116.10	510.30	1,987.19	1,476.89	25.7
03-62-4501 OUTSIDE PROF SERVICE FEES	11,380.86	99,491.56	107,308.12	7,816.56	92.7
03-62-4550 SLUDGE DISPOSAL	37,239.93	58,139.98	29,807.81	(28,332.17)	195.1
TOTAL TREATMENT - SEWER	62,260.16	285,388.96	234,355.62	(51,033.34)	121.8
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	2,039.92	22,530.96	31,153.20	8,622.24	72.3
03-64-4002 PAYROLL TAXES - ER	156.14	1,726.35	1,924.47	198.12	89.7
03-64-4003 EMPLOYEE INS - ER	302.92	3,160.66	5,661.72	2,501.06	55.8
03-64-4004 RETIREMENT CONTRIBUTION - ER	81.81	1,509.07	1,681.08	172.01	89.8
03-64-4252 GASOLINE, OIL, ETC.	.00	781.88	.00	(781.88)	.0
03-64-4257 DISCHARGE PERMIT	.00	.00	1,786.24	1,786.24	.0
03-64-4501 OUTSIDE PROF SERVICE FEES	.00	.00	21,759.66	21,759.66	.0
03-64-4550 LINE REPAIRS & CLEANING	11,181.03	14,831.03	9,743.14	(5,087.89)	152.2
03-64-4551 LIFT STATION PARTS & MAINT	464.28	7,675.94	19,486.26	11,810.32	39.4
TOTAL DISTRIBUTION - SEWER	14,226.10	52,215.89	93,195.77	40,979.88	56.0
<u>DEPARTMENT 65</u>					
03-65-4251 MAINTENANCE & SUPPLIES	.00	267.00	.00	(267.00)	.0
TOTAL DEPARTMENT 65	.00	267.00	.00	(267.00)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
03-66-6000	CAPITAL PURCHASES - WATER	.00	.00	20,000.00	20,000.00	.0
	TOTAL CAPITAL	.00	.00	20,000.00	20,000.00	.0
	<u>DEBT</u>					
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	142,108.48	283,029.93	285,205.00	2,175.07	99.2
03-70-7003	CWRPDA 03 LOAN INTEREST	.00	20,139.68	17,964.00	(2,175.68)	112.1
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPAL	(142,108.48)	129,158.63	129,158.63	.00	100.0
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	21,063.65	21,063.65	.00	100.0
	TOTAL DEBT	.00	453,391.89	453,391.28	(.61)	100.0
	<u>TRANSFERS</u>					
03-80-8001	WF'S SHARE OF ALLOCATED EXP	10,074.51	90,670.59	90,634.23	(36.36)	100.0
	TOTAL TRANSFERS	10,074.51	90,670.59	90,634.23	(36.36)	100.0
	TOTAL FUND EXPENDITURES	194,300.29	1,738,855.64	1,793,254.30	54,398.66	97.0
	NET REVENUE OVER EXPENDITURES	31,859.25	1,744,886.07	(265,429.91)	(2,010,315.98)	657.4

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	266,526.87	
06-01-1113	SYSTEM FIXED ASSETS	1,833,556.65	
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(349,713.10)	
06-01-1117	EQUIPMENT	5,068.70	
06-01-1118	ACCUM DEPREC - EQUIPMENT	(2,163.51)	
06-01-1220	A/R - UTILITY BILLING	11,142.44	
	TOTAL ASSETS		1,764,418.05

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,729,102.89	
	REVENUE OVER EXPENDITURES - YTD	32,907.70	
	BALANCE - CURRENT DATE	1,762,010.59	
	TOTAL FUND EQUITY		1,762,010.59
	TOTAL LIABILITIES AND EQUITY		1,764,418.05

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
06-13-3300	STORMWATER DRAINAGE FEES	9,914.96	88,060.72	90,191.60	2,130.88	97.6
	TOTAL CHARGES FOR SERVICES	9,914.96	88,060.72	90,191.60	2,130.88	97.6
	<u>INVESTMENT</u>					
06-17-3500	INTEREST INCOME	1,241.93	7,779.88	256.62	(7,523.26)	3031.7
	TOTAL INVESTMENT	1,241.93	7,779.88	256.62	(7,523.26)	3031.7
	TOTAL FUND REVENUE	11,156.89	95,840.60	90,448.22	(5,392.38)	106.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
06-50-4000	FULL TIME SALARIES	2,867.26	30,970.43	27,109.89	(3,860.54)	114.2
06-50-4002	PAYROLL TAXES - ER	218.28	2,370.49	2,016.72	(353.77)	117.5
06-50-4003	EMPLOYEE INSURANCE	510.55	4,545.12	5,103.99	558.87	89.1
06-50-4004	RETIREMENT CONTRIBUTION	131.58	1,343.11	1,364.99	21.88	98.4
06-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	35.00	3,558.73	3,523.73	1.0
06-50-4502	OFFICE OPERATIONS	.00	.00	1,067.61	1,067.61	.0
	TOTAL ADMINISTRATION	3,727.67	39,264.15	40,221.93	957.78	97.6
	<u>TRANSMISSION</u>					
06-65-4000	FULL TIME SALARIES	593.74	6,134.42	9,769.16	3,634.74	62.8
06-65-4002	PAYROLL TAXES - ER	45.41	467.91	594.54	126.63	78.7
06-65-4003	EMPLOYEE INSURANCE	91.36	1,022.60	2,270.88	1,248.28	45.0
06-65-4004	RETIREMENT CONTRIBUTION	28.20	540.94	625.35	84.41	86.5
06-65-4251	MAINTENANCE & SUPPLIES	.00	.00	958.64	958.64	.0
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	.00	2,067.50	19,172.98	17,105.48	10.8
06-65-4503	SEMINARS/MEETINGS	.00	.00	319.55	319.55	.0
06-65-4504	TRAVEL EXPENSES	.00	.00	191.72	191.72	.0
	TOTAL TRANSMISSION	758.71	10,233.37	33,902.82	23,669.45	30.2
	<u>CAPITAL</u>					
06-66-6000	CAPITAL PURCHASES	.00	.00	144,900.00	144,900.00	.0
	TOTAL CAPITAL	.00	.00	144,900.00	144,900.00	.0
	<u>TRANSFERS</u>					
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,492.82	13,435.38	13,430.16	(5.22)	100.0
	TOTAL TRANSFERS	1,492.82	13,435.38	13,430.16	(5.22)	100.0
	TOTAL FUND EXPENDITURES	5,979.20	62,932.90	232,454.91	169,522.01	27.1
	NET REVENUE OVER EXPENDITURES	5,177.69	32,907.70	(142,006.69)	(174,914.39)	23.2

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	71,142.36	
07-01-1007	COLO-TRUST INVESTMENT ACCT	(10,250.00)	
	TOTAL ASSETS		60,892.36

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	47,325.50	
	REVENUE OVER EXPENDITURES - YTD	13,566.86	
	BALANCE - CURRENT DATE	60,892.36	
	TOTAL FUND EQUITY		60,892.36
	TOTAL LIABILITIES AND EQUITY		60,892.36

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL</u>					
07-12-3201	COLORADO LOTTERY	5,628.44	21,597.96	21,587.99	(9.97)	100.1
	TOTAL INTERGOVERNMENTAL	5,628.44	21,597.96	21,587.99	(9.97)	100.1
	<u>INVESTMENT</u>					
07-17-3500	INTEREST INCOME	311.85	2,218.90	609.06	(1,609.84)	364.3
	TOTAL INVESTMENT	311.85	2,218.90	609.06	(1,609.84)	364.3
	TOTAL FUND REVENUE	5,940.29	23,816.86	22,197.05	(1,619.81)	107.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
07-66-6000 CAPITAL PURCHASES - CTF	.00	10,250.00	13,500.00	3,250.00	75.9
TOTAL DEPARTMENT 66	.00	10,250.00	13,500.00	3,250.00	75.9
TOTAL FUND EXPENDITURES	.00	10,250.00	13,500.00	3,250.00	75.9
NET REVENUE OVER EXPENDITURES	5,940.29	13,566.86	8,697.05	(4,869.81)	156.0

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,068,184.05	
08-01-1015	DUE FROM OTHER FUNDS	(2.71)	
08-01-1101	PETTY CASH - SHOWER	400.00	
	TOTAL ASSETS		1,068,581.34

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	2,190.53	
08-02-2040	DEPOSITS PAYABLE	(4,650.00)	
08-02-2201	A/P - GENERAL FUND	3,139.11	
08-02-2230	DEFERRED REVENUES	36,976.08	
	TOTAL LIABILITIES		37,655.72

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	954,960.50	
	REVENUE OVER EXPENDITURES - YTD	75,965.12	
	BALANCE - CURRENT DATE	1,030,925.62	
	TOTAL FUND EQUITY		1,030,925.62
	TOTAL LIABILITIES AND EQUITY		1,068,581.34

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
08-10-3002	SALES TAX: MEADOW PARK - 1%	52,939.94	253,117.28	262,519.79	9,402.51	96.4
08-10-3004	USE TAX: MEADOW PARK - 1%	4,582.45	53,902.61	34,698.62	(19,203.99)	155.4
08-10-3010	HOME ADDITIONS FEE - PARKS	.00	1.27	5,445.15	5,443.88	.0
	TOTAL TAXES	57,522.39	307,021.16	302,663.56	(4,357.60)	101.4
<u>CHARGES FOR SERVICES</u>						
08-13-3350	CAMPING REVENUES	25,118.43	271,029.07	287,219.85	16,190.78	94.4
08-13-3351	SHELTER HOUSE REVENUES	1,053.00	36,798.65	34,024.85	(2,773.80)	108.2
08-13-3352	PARKING FEES: LMJ PARK	19,058.25	98,225.90	99,634.02	1,408.12	98.6
08-13-3353	DOG PARK FEES	.00	2,440.00	1,809.19	(630.81)	134.9
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	1,990.00	2,415.00	2,814.44	399.44	85.8
08-13-3355	PARKING FEE: BOHN PARK	4,124.95	31,952.00	33,252.94	1,300.94	96.1
08-13-3356	SHOWER REVENUE	254.00	3,215.00	3,752.51	537.51	85.7
08-13-3358	DUMP STATION REVENUE	54.00	174.00	.00	(174.00)	.0
08-13-3359	PARKING FEE: BLACK BEAR HOLE	983.70	5,157.90	13,665.59	8,507.69	37.7
08-13-3360	PARKING FEE: 2ND AVE	1,267.40	2,548.55	13,210.09	10,661.54	19.3
08-13-3370	RECR PROGRAM REVENUES	1,600.00	34,499.00	17,102.43	(17,396.57)	201.7
08-13-3371	YOUTH BASEBALL REVENUES	.00	2,985.00	5,618.64	2,633.64	53.1
08-13-3372	ADULT SOFTBALL REVENUES	.00	1,200.00	8,500.00	7,300.00	14.1
08-13-3373	MISC RECREATION EVENTS REV	.00	30.00	.00	(30.00)	.0
08-13-3380	SPECIAL EVENTS REVENUES	.00	.00	1,383.04	1,383.04	.0
08-13-3384	PARADE OF LIGHTS REVENUE	.00	.00	1,358.79	1,358.79	.0
	TOTAL CHARGES FOR SERVICES	55,503.73	492,670.07	523,346.38	30,676.31	94.1
<u>INVESTMENT</u>						
08-17-3500	INTEREST INCOME	5,588.67	35,009.45	1,853.76	(33,155.69)	1888.6
	TOTAL INVESTMENT	5,588.67	35,009.45	1,853.76	(33,155.69)	1888.6
<u>OTHER INCOME</u>						
08-21-3400	OTHER INCOME	.00	1,150.49	1,124.55	(25.94)	102.3
	TOTAL OTHER INCOME	.00	1,150.49	1,124.55	(25.94)	102.3
<u>SOURCE 23</u>						
08-23-3802	SENIOR PROGRAM REVENUE	.00	940.00	374.85	(565.15)	250.8
	TOTAL SOURCE 23	.00	940.00	374.85	(565.15)	250.8

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	118,614.79	836,791.17	829,363.10	(7,428.07)	100.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	9,851.00	90,443.08	147,254.82	56,811.74	61.4
08-50-4002 PAYROLL TAXES - ER	757.17	6,999.58	10,851.93	3,852.35	64.5
08-50-4003 EMPLOYEE INS - ER	1,226.28	7,569.90	19,403.73	11,833.83	39.0
08-50-4004 RETIREMENT CONTRIBUTION - ER	656.55	12,296.92	16,274.45	3,977.53	75.6
08-50-4008 OFFICE OPERATIONS	89.10	933.72	506.32	(427.40)	184.4
08-50-4050 MISCELLANEOUS EXPENSE	.00	47.00	.00	(47.00)	.0
08-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	1,265.81	1,265.81	.0
08-50-4203 DUES & SUBSCRIPTIONS	.00	670.00	397.82	(272.18)	168.4
08-50-4301 TELEPHONE SERVICE	317.42	2,287.17	2,061.47	(225.70)	111.0
08-50-4501 OUTSIDE PROF SERVICE FEES	.00	175.00	2,170.00	1,995.00	8.1
08-50-4503 SEMINARS/MEETINGS	.00	.00	1,989.13	1,989.13	.0
08-50-4505 ADVERTISING & PUBLISHING	.00	396.79	1,446.66	1,049.87	27.4
TOTAL ADMINISTRATION	12,897.52	121,819.16	203,622.14	81,802.98	59.8
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	450.00	7,057.80	9,041.58	1,983.78	78.1
08-55-4552 PARADE OF LIGHTS EXPENSES	.00	594.85	6,509.93	5,915.08	9.1
TOTAL SPECIAL EVENTS	450.00	7,652.65	15,551.51	7,898.86	49.2
<u>PARKS</u>					
08-60-4000 FULL TIME SALARIES	24,582.39	207,524.81	126,126.44	(81,398.37)	164.5
08-60-4001 PART TIME SALARIES	.00	20,033.79	76,117.77	56,083.98	26.3
08-60-4002 PAYROLL TAXES - ER	1,898.47	17,640.98	14,859.81	(2,781.17)	118.7
08-60-4003 EMPLOYEE INS - ER	2,367.37	17,049.60	29,392.02	12,342.42	58.0
08-60-4004 RETIREMENT CONTRIBUTION - ER	669.51	9,962.49	8,093.53	(1,868.96)	123.1
08-60-4023 PARKS WIFI	249.30	2,257.70	2,035.61	(222.09)	110.9
08-60-4201 PC, SOFTWARE & PRINTERS	.00	.00	872.41	872.41	.0
08-60-4202 EQUIP & SMALL TOOLS	.00	2,449.48	1,817.50	(631.98)	134.8
08-60-4250 MISCELLANEOUS EXPENSE	.00	867.01	1,090.50	223.49	79.5
08-60-4251 MAINTENANCE & SUPPLIES	2,915.27	42,627.84	54,524.80	11,896.96	78.2
08-60-4252 GASOLINE, OIL, ETC.	.00	2,345.69	2,762.60	416.91	84.9
08-60-4253 PARK SIGNAGE	245.65	8,858.11	1,090.50	(7,767.61)	812.3
08-60-4300 ELECTRIC/WATER/GAS	5,865.83	28,849.27	29,915.95	1,066.68	96.4
08-60-4501 OUTSIDE PROF SERVICE FEES	3,731.00	20,528.00	70,852.88	50,324.88	29.0
08-60-4512 BLDG MAINT & GROUNDS	1,701.00	40,264.74	43,619.85	3,355.11	92.3
08-60-4550 RIVER COURSE MAINT	.00	.00	3,271.49	3,271.49	.0
08-60-4551 TREE MAINTENANCE	.00	4,500.00	11,268.46	6,768.46	39.9
08-60-4552 RECREATION PROGRAMING	.00	3,379.99	29,222.46	25,842.47	11.6
08-60-4553 KIOSK TRANSACTION FEES	1,123.20	9,078.89	7,633.47	(1,445.42)	118.9
08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF	3,061.70	17,756.33	24,354.40	6,598.07	72.9
TOTAL PARKS	48,410.69	455,974.72	538,922.45	82,947.73	84.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
08-66-6000	CAPITAL PURCHASES	.00	39,148.99	32,000.00	(7,148.99)	122.3
	TOTAL CAPITAL	.00	39,148.99	32,000.00	(7,148.99)	122.3
	<u>DEPARTMENT 70</u>					
08-70-4050	BASEBALL SOFTBALL EXPENSE	.00	7,343.06	4,725.49	(2,617.57)	155.4
	TOTAL DEPARTMENT 70	.00	7,343.06	4,725.49	(2,617.57)	155.4
	<u>TRANSFERS</u>					
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,320.83	128,887.47	128,835.99	(51.48)	100.0
	TOTAL TRANSFERS	14,320.83	128,887.47	128,835.99	(51.48)	100.0
	TOTAL FUND EXPENDITURES	76,079.04	760,826.05	923,657.58	162,831.53	82.4
	NET REVENUE OVER EXPENDITURES	42,535.75	75,965.12	(94,294.48)	(170,259.60)	80.6

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,379,302.68	
19-01-1005	CASH AND CASH EQUIVALENTS	1,331,674.54	
19-01-1200	A/R - MISCELLANEOUS	3,287,000.00	
19-01-1203	A/R STATE ASSISTANCE GRANT	322,300.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	924,099.44	
	TOTAL ASSETS		8,244,376.66

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	159,876.53	
19-02-2202	RETAINAGE PAYABLE	47,472.94	
19-02-2203	GRANTS PAYABLE	60,015.31	
19-02-2208	DUE TO OTHER FUNDS	1,137,460.08	
19-02-2230	DEFERRED REVENUES	294,819.92	
19-02-2270	DEFERRED FEDERAL REVENUES	3,609,300.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	879,959.42	
	TOTAL LIABILITIES		6,188,904.20

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,766,971.92	
	REVENUE OVER EXPENDITURES - YTD	288,500.54	
	BALANCE - CURRENT DATE	2,055,472.46	
	TOTAL FUND EQUITY		2,055,472.46
	TOTAL LIABILITIES AND EQUITY		8,244,376.66

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>LOCAL GRANTS</u>					
19-12-3206	STATE REVENUE	.00	18,000.00	.00	(18,000.00)	.0
19-12-3207	LOCAL REVENUE	11,000.00	26,000.00	.00	(26,000.00)	.0
	TOTAL LOCAL GRANTS	11,000.00	44,000.00	.00	(44,000.00)	.0
	<u>SOURCE 14</u>					
19-14-3400	OTHER INCOME	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL SOURCE 14	.00	50,000.00	.00	(50,000.00)	.0
	<u>LCF</u>					
19-27-3800	LYONS COMMUNITY FOUNDATION-LCF	.00	(225.18)	.00	225.18	.0
	TOTAL LCF	.00	(225.18)	.00	225.18	.0
	<u>FEDERAL FUNDING</u>					
19-28-3800	FEMA FLOOD PROJECT SHARE	.00	459,612.44	.00	(459,612.44)	.0
	TOTAL FEDERAL FUNDING	.00	459,612.44	.00	(459,612.44)	.0
	<u>STATE FUNDING</u>					
19-29-3412	DOLA MINI GRANT	.00	2,049.07	.00	(2,049.07)	.0
19-29-3417	DOLA IHOP HOUSING NEEDS	6,379.01	6,379.01	.00	(6,379.01)	.0
19-29-3426	GOCO 2021 \$282,003	.00	282,003.00	.00	(282,003.00)	.0
19-29-3431	CDOT-ST VRAIN TRAIL EXTENSION	91,578.73	103,981.72	.00	(103,981.72)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	29,531.44	186,757.06	.00	(186,757.06)	.0
19-29-3433	CDOT - SAFE ROUTES TO SCHOOL	.00	435,890.08	.00	(435,890.08)	.0
19-29-3875	STATE FLOOD PROJECT SHARE	.00	32,011.06	.00	(32,011.06)	.0
	TOTAL STATE FUNDING	127,489.18	1,049,071.00	.00	(1,049,071.00)	.0
	<u>FISCAL AGENT REVENUES</u>					
19-31-3800	LAHC	2,745.00	11,702.44	6,996.06	(4,706.38)	167.3
	TOTAL FISCAL AGENT REVENUES	2,745.00	11,702.44	6,996.06	(4,706.38)	167.3
	TOTAL FUND REVENUE	141,234.18	1,614,160.70	6,996.06	(1,607,164.64)	23072.

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>NOT ELIGIBLE</u>					
19-41-4000	NOT ELIGIBLE FOR REIMBURSEMENT	3.00	33.00	.00	(33.00)	.0
	TOTAL NOT ELIGIBLE	3.00	33.00	.00	(33.00)	.0
	<u>LAHC</u>					
19-58-4006	LAHC EXPENDITURES	502.80	14,648.82	8,364.27	(6,284.55)	175.1
	TOTAL LAHC	502.80	14,648.82	8,364.27	(6,284.55)	175.1
	<u>DOLA MARKETING</u>					
19-60-4011	DOLA - IHOP HOUSING ASSESSMENT	16,247.21	38,733.48	.00	(38,733.48)	.0
19-60-4394	GOCO 2021 \$282,003	.00	7,055.50	.00	(7,055.50)	.0
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	6,644.81	94,650.91	.00	(94,650.91)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	1,834.64	104,148.76	.00	(104,148.76)	.0
19-60-4403	CDOT - MAIN STREET LIGHTING	165,000.00	165,070.00	.00	(165,070.00)	.0
19-60-4716	DOLA MINI GRANT EXP	.00	155.64	.00	(155.64)	.0
19-60-4801	STATE HISTORIC PRESERVATION	.00	280.00	.00	(280.00)	.0
	TOTAL DOLA MARKETING	189,726.66	410,094.29	.00	(410,094.29)	.0
	<u>OTHER GRANT EXPENDITURES</u>					
19-62-4007	BOCO LESAP GRANT	.00	25,698.75	.00	(25,698.75)	.0
	TOTAL OTHER GRANT EXPENDITURES	.00	25,698.75	.00	(25,698.75)	.0
	<u>LCF/LOCAL GRANTS</u>					
19-63-4000	LCF EXPENDITURES	700.00	8,925.00	9,078.50	153.50	98.3
	TOTAL LCF/LOCAL GRANTS	700.00	8,925.00	9,078.50	153.50	98.3
	<u>DHSEM FLOOD MANAGER</u>					
19-65-4008	SRTS \$500,000	.00	35,560.30	.00	(35,560.30)	.0
	TOTAL DHSEM FLOOD MANAGER	.00	35,560.30	.00	(35,560.30)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 70</u>					
19-70-7000 STATE FLOOD ADVANCE REPAYMENT	.00	830,700.00	.00	(830,700.00)	.0
TOTAL DEPARTMENT 70	.00	830,700.00	.00	(830,700.00)	.0
TOTAL FUND EXPENDITURES	190,932.46	1,325,660.16	17,442.77	(1,308,217.39)	7600.1
NET REVENUE OVER EXPENDITURES	(49,698.28)	288,500.54	(10,446.71)	(298,947.25)	2761.6

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	118,048.32	
	TOTAL ASSETS		118,048.32

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-02-2290	FUND BALANCE/RETAINED EARNINGS	560,000.00	
	REVENUE OVER EXPENDITURES - YTD	(441,951.68)	
	BALANCE - CURRENT DATE	118,048.32	
	TOTAL FUND EQUITY		118,048.32
	TOTAL LIABILITIES AND EQUITY		118,048.32

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS</u>					
20-35-3901	TRANSFER IN FROM GENERAL FUND	10,416.67	93,750.03	93,712.50	(37.53)	100.0
	TOTAL TRANSFERS	10,416.67	93,750.03	93,712.50	(37.53)	100.0
	TOTAL FUND REVENUE	10,416.67	93,750.03	93,712.50	(37.53)	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
20-66-6000	CAPITAL PROJECTS	34,044.54	535,701.71	450,000.00	(85,701.71)	119.0
	TOTAL CAPITAL	34,044.54	535,701.71	450,000.00	(85,701.71)	119.0
	TOTAL FUND EXPENDITURES	34,044.54	535,701.71	450,000.00	(85,701.71)	119.0
	NET REVENUE OVER EXPENDITURES	(23,627.87)	(441,951.68)	(356,287.50)	85,664.18	(124.0)

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,409,013.44)	
21-01-1010	DUE FROM OTHER FUNDS	1,432,359.46	
21-01-1200	A/R CDBG	87,395.50	
21-01-1202	A/R DEF	96,835.16	
	TOTAL ASSETS		207,576.68

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
21-02-2270	DEFERRED CDBG REVENUE	85,888.05	
21-02-2272	DEFERRED REVENUE DEF	96,835.16	
	TOTAL LIABILITIES		183,549.40

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	326,326.34	
	UNAPPROPRIATED FUND BALANCE:		
21-02-2290	FUND BALANCE - UNRESTRICTED	(379,407.61)	
	REVENUE OVER EXPENDITURES - YTD	77,108.55	
	BALANCE - CURRENT DATE	(302,299.06)	
	TOTAL FUND EQUITY		24,027.28
	TOTAL LIABILITIES AND EQUITY		207,576.68

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CDBG-DR RD 2</u>					
21-26-3521	CDBG R2 BCC - STORMWATER IMP	.00	119.11	.00	(119.11)	.0
21-26-3608	CDBG 4TH AVE PED BRIDGE	.00	76,989.43	.00	(76,989.43)	.0
21-26-3609	BACKUP POWER PROJECT	.00	.01	.00	(.01)	.0
	TOTAL CDBG-DR RD 2	.00	77,108.55	.00	(77,108.55)	.0
	TOTAL FUND REVENUE	.00	77,108.55	.00	(77,108.55)	.0
	NET REVENUE OVER EXPENDITURES	.00	77,108.55	.00	(77,108.55)	.0

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	114,469.57	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	35,469.65	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	29,262.47	
	TOTAL ASSETS		179,201.69

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	64,561.54	
	TOTAL LIABILITIES		64,561.54

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	108,356.62	
	REVENUE OVER EXPENDITURES - YTD	6,283.53	
	BALANCE - CURRENT DATE	114,640.15	
	TOTAL FUND EQUITY		114,640.15
	TOTAL LIABILITIES AND EQUITY		179,201.69

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
22-16-3604 LOAN PRINCIPAL PAYMENTS RECV'D	7,849.29	56,762.18	.00	(56,762.18)	.0
TOTAL OTHER INCOME	7,849.29	56,762.18	.00	(56,762.18)	.0
<u>INVESTMENT</u>					
22-17-3501 BRF LOAN REPAY - INTEREST	14.74	360.40	.00	(360.40)	.0
22-17-3502 USDA LOAN REPAY-INTEREST	25.32	179.37	.00	(179.37)	.0
TOTAL INVESTMENT	40.06	539.77	.00	(539.77)	.0
TOTAL FUND REVENUE	7,889.35	57,301.95	.00	(57,301.95)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050 BANK FEES USDA	10.59	10.59	.00	(10.59)	.0
22-50-4500 LOANS TO OTHERS USDA	.00	46,000.00	.00	(46,000.00)	.0
TOTAL DEPARTMENT 50	10.59	46,010.59	.00	(46,010.59)	.0
DEPARTMENT 52					
22-52-4050 BANK FEES BRF	7.83	7.83	.00	(7.83)	.0
22-52-4500 LOANS TO OTHERS BRF	.00	5,000.00	.00	(5,000.00)	.0
TOTAL DEPARTMENT 52	7.83	5,007.83	.00	(5,007.83)	.0
TOTAL FUND EXPENDITURES	18.42	51,018.42	.00	(51,018.42)	.0
NET REVENUE OVER EXPENDITURES	7,870.93	6,283.53	.00	(6,283.53)	.0

TOWN OF LYONS
BALANCE SHEET
SEPTEMBER 30, 2023

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	47,137.94	
23-01-1005	CASH COMBINED ACCOUNT	21,636.36	
23-01-1217	A/R PROPERTY TAXES	28,432.00	
	TOTAL ASSETS		97,206.30

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	28,432.00	
23-02-2202	INTERFUND - PAYABLE	43,573.39	
	TOTAL LIABILITIES		72,005.39

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	7,815.46	
	REVENUE OVER EXPENDITURES - YTD	17,385.45	
	BALANCE - CURRENT DATE	25,200.91	
	TOTAL FUND EQUITY		25,200.91
	TOTAL LIABILITIES AND EQUITY		97,206.30

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

URBAN RENEWAL DISTRICT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>TAXES</u>					
23-10-3000	PROPERTY TAXES - LURA	631.76	29,178.94	27,404.82	(1,774.12)	106.5
	TOTAL TAXES	631.76	29,178.94	27,404.82	(1,774.12)	106.5
	TOTAL FUND REVENUE	631.76	29,178.94	27,404.82	(1,774.12)	106.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2023

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	11,146.50	15,380.61	4,234.11	72.5
23-50-4550	COUNTY TREASURER FEE	9.43	437.55	410.61	(26.94)	106.6
	TOTAL ADMINISTRATION	9.43	11,584.05	15,791.22	4,207.17	73.4
	<u>DOWNTOWN URA</u>					
23-62-4008	OFFICE OPERATIONS	9.44	209.44	165.21	(44.23)	126.8
	TOTAL DOWNTOWN URA	9.44	209.44	165.21	(44.23)	126.8
	TOTAL FUND EXPENDITURES	18.87	11,793.49	15,956.43	4,162.94	73.9
	NET REVENUE OVER EXPENDITURES	612.89	17,385.45	11,448.39	(5,937.06)	151.9