

This information provides an unaudited financial update through March 31, 2024.

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2021	2022	2023	2024
January	March	\$ 107,443	\$ 105,772	\$ 91,353	\$ 117,359
February	April	\$ 91,583	\$ 100,297	\$ 116,042	\$ 113,602
March	May	\$ 102,238	\$ 138,458	\$ 122,988	\$ 128,713
April	June	\$ 117,911	\$ 125,019	\$ 121,024	
May	July	\$ 141,141	\$ 138,071	\$ 149,312	
June	August	\$ 164,490	\$ 170,562	\$ 162,993	
July	September	\$ 179,054	\$ 194,782	\$ 205,289	
August	October	\$ 178,910	\$ 189,817	\$ 196,445	
September	November	\$ 159,385	\$ 207,068	\$ 173,072	
October	December	\$ 144,897	\$ 144,321	\$ 139,845	
November	January	\$ 129,429	\$ 131,610	\$ 129,808	
December	February	\$ 126,987	\$ 126,635	\$ 127,617	
TOTAL		\$ 1,643,468	\$ 1,772,413	\$ 1,735,787	\$ 359,674

The sales tax information presented here is through May 2024. 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 8.87% (\$29,300) from 2023

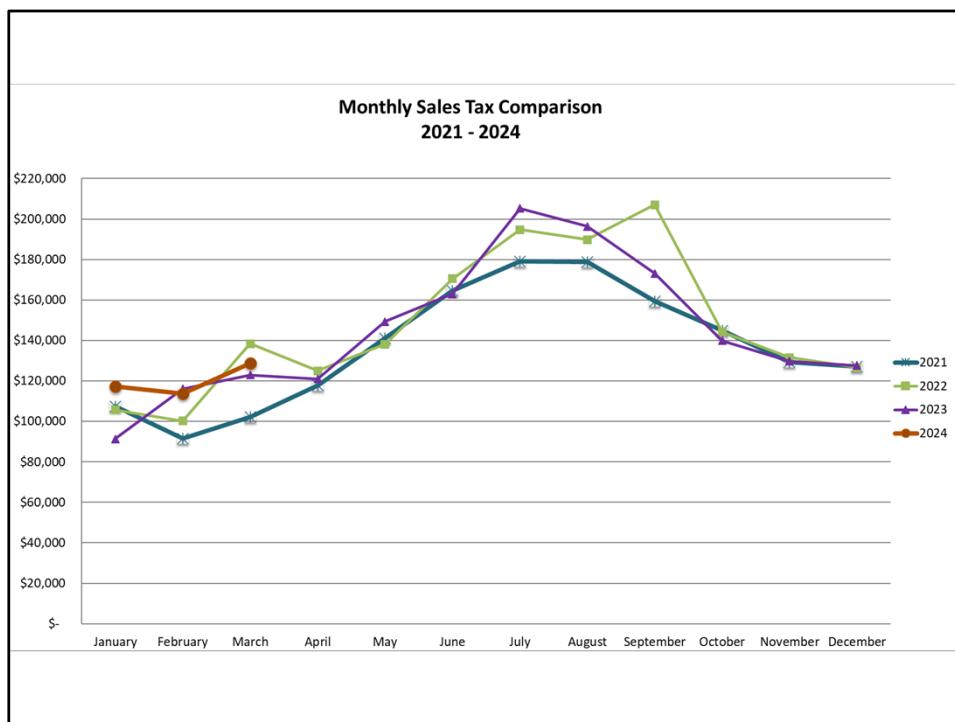
**Town of Lyons
2024 Sales Tax
Local Businesses vs. Non-Local Businesses**

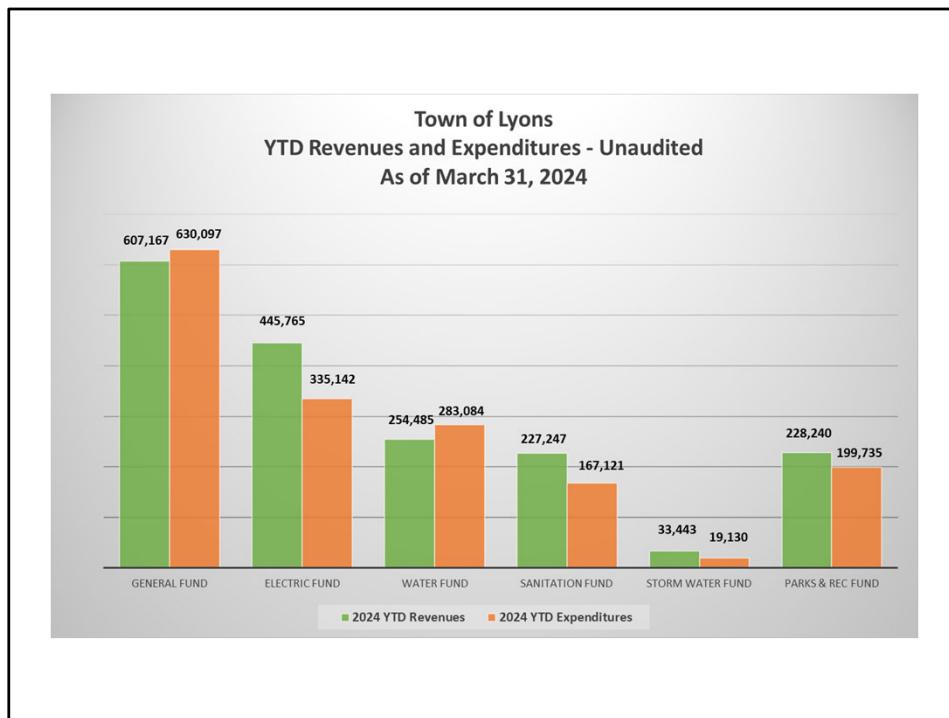
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 117,359	56%	44%
February	April	\$ 113,602	48%	52%
March	May	\$ 128,713	53%	47%
April	June	\$ -		
May	July	\$ -		
June	August	\$ -		
July	September	\$ -		
August	October	\$ -		
September	November	\$ -		
October	December	\$ -		
November	January	\$ -		
December	February	\$ -		

*Total sales tax includes taxes collected from retail marijuana

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

Approximately 53% of the sales tax revenue received in May for sales in the month of March can be attributed to local businesses. This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes. The local business-generated sales tax typically fluctuates between 50% - 65%.





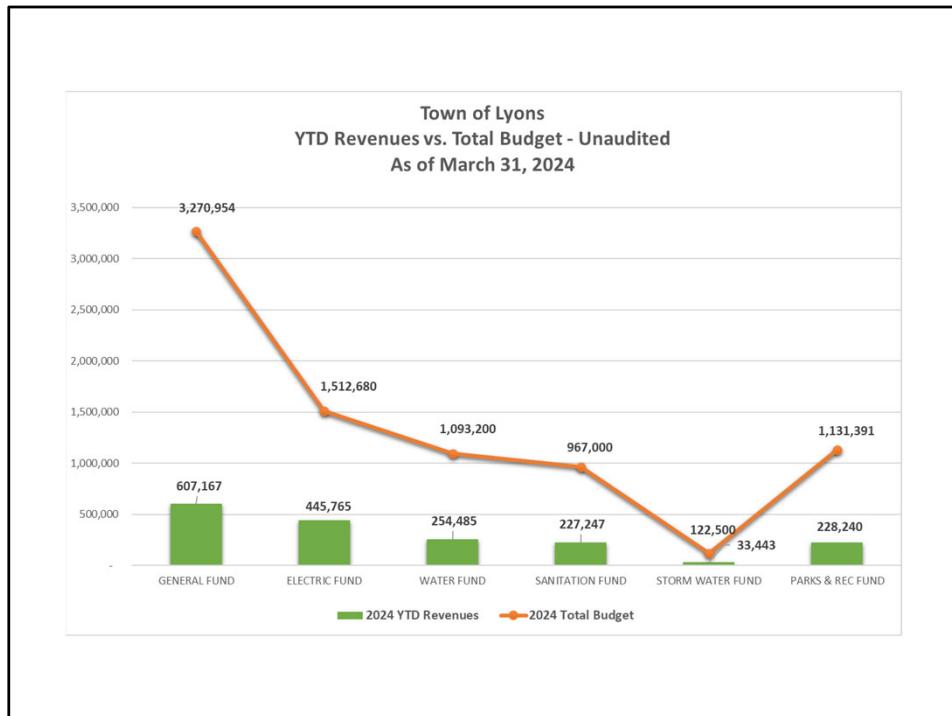
Year-to-Date Revenues and Expenditures

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

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

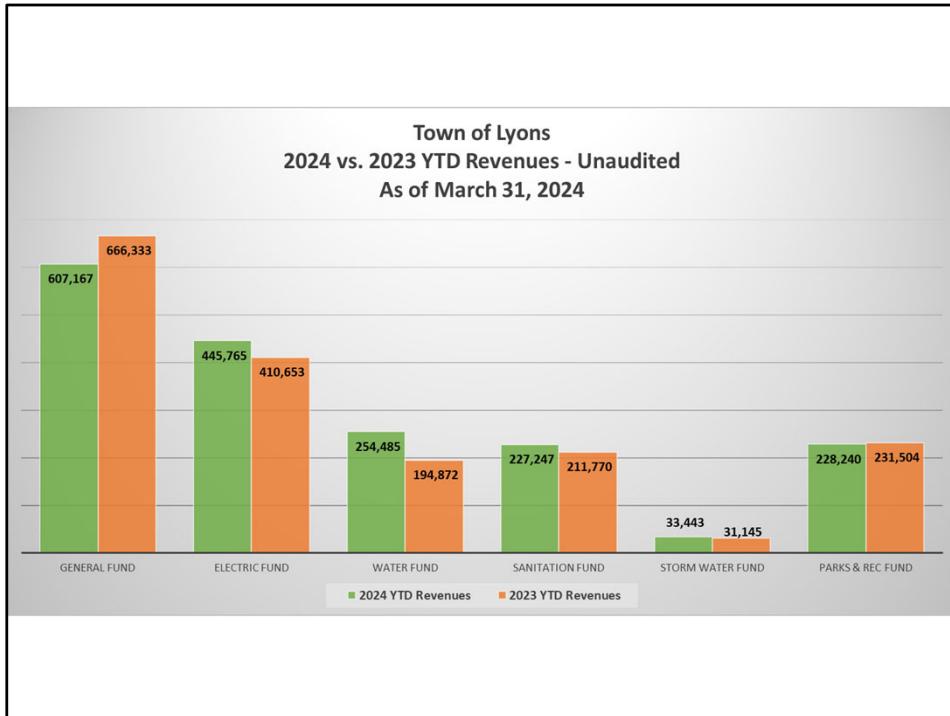
Year-to-date expenditures exceeded revenues in the following funds:

- **General Fund** – 2024 property tax revenues are not as high as they typically are this time of year. It is anticipated these will come in throughout the year
- **Water Fund** – This is due to debt service payments made in January



Total Revenue Budget to YTD Actual

This slide illustrates how much of the total 2024 revenue budget has been collected through the end of March for each fund.

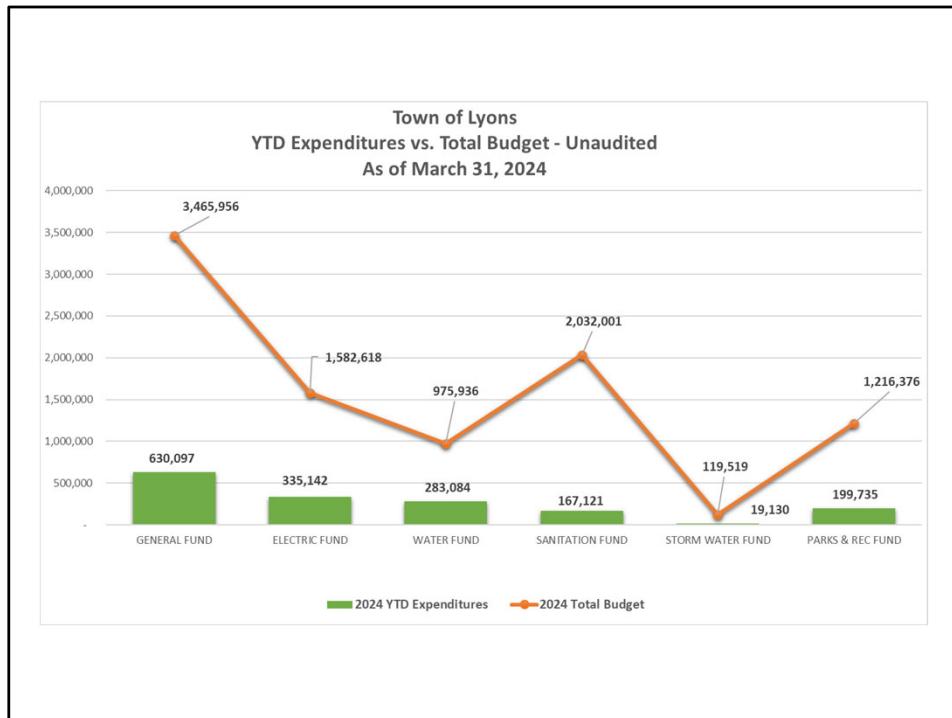


2024 YTD Revenue vs. 2023 YTD Revenue

This slide compares the 2024 revenue through the end of March to the 2023 revenue collected through the end of March.

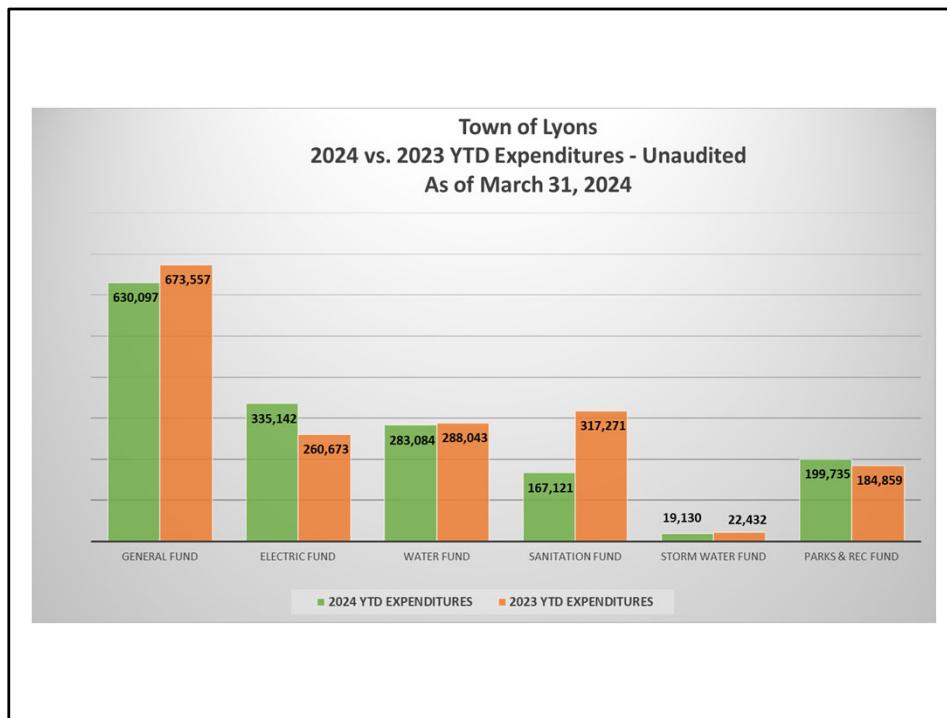
The revenue received in 2024 exceeded 2023 collections in all funds except for the General Fund and Parks & Recreation Fund. Additional details for line items of note are provided below.

- **General Fund**
 - Building revenue, court fines and property tax collections were higher at this time last year
- **Electric Fund**
 - Residential electric sales are higher in 2024 thus far than 2023
- **Water Fund**
 - Metered water sales are up from this same period last year



Total Expense Budget to YTD Actual

This slide shows how much of the total 2024 expense budget has been spent through the end of February for each fund.



2024 YTD Expenses vs. 2023 YTD Expenses

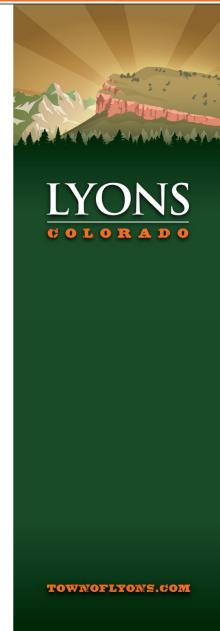
This slide compares the 2024 expenses through the end of March to the 2023 expenses through the same time period.

2024 expenses so far are lower than 2023 in the General, Water, Sanitation, and Stormwater Funds. Additional details for line items of note are provided below.

- **General Fund**
 - Various departments with lower expenses than 2023
 - Building inspection professional services; timing of Police payments
- **Electric Fund**
 - Capital purchases occurred in 2024 for the undergrounding on Broadway
- **Sanitation Fund**
 - In 2023, the fund had significant legal expenses related to the Honeywell lawsuit

Questions?

Contact Information: Cassey Eystone
ceystone@townoflyons.com



Report Criteria:

Accounts to include: With balances

Includes Report-Only Transactions

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

Print Fund Titles

Page and Total by Fund

Total by Source

Total by Department

All Segments Tested for Total Breaks

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
GENERAL FUND															
Total TAXES:		2,757	30,452	377,033	.00	.00	.00	.00	.00	.00	.00	.00	.00	410,243	2,497,216
Total LICENSES AND PERMITS:		7,811	5,530	8,255	.00	.00	.00	.00	.00	.00	.00	.00	.00	21,596	109,795
Total INTERGOVERNMENTAL:		23	392	823	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,239	38,500
Total CHARGES FOR SERVICES:		105	263	177	.00	.00	.00	.00	.00	.00	.00	.00	.00	545	2,500
Total FINES AND FORFEITURES:		4,906	5,349	6,035	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,290	75,000
Total OTHER INCOME:		23,204	1,015-	17,204	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,393	142,976
Total INVESTMENT:		9,366	8,331	8,832	.00	.00	.00	.00	.00	.00	.00	.00	.00	26,529	40,000
Total TRANSFERS:		30,444	30,444	30,444	.00	.00	.00	.00	.00	.00	.00	.00	.00	91,332	364,967
Total Revenue:		78,616	79,747	448,803	.00	.00	.00	.00	.00	.00	.00	.00	.00	607,167	3,270,954
Total ALLOCATED EXPENSES:		61,241	41,797	54,612	.00	.00	.00	.00	.00	.00	.00	.00	.00	157,650	654,329
Total ADMINISTRATION:		32,537	32,789	32,352	.00	.00	.00	.00	.00	.00	.00	.00	.00	97,678	475,058
Total LEGISLATIVE:		.00	1,439	11,742	.00	.00	.00	.00	.00	.00	.00	.00	.00	13,181	61,571
Total JUDICIAL:		1,718	2,546	3,304	.00	.00	.00	.00	.00	.00	.00	.00	.00	7,567	33,859
Total PLANNING AND ZONING:		14,732	18,709	19,818	.00	.00	.00	.00	.00	.00	.00	.00	.00	53,259	321,939
Total HEALTH WELFARE COMMUNITY:		2,883	8,027	18,696	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,606	225,892
Total ECONOMIC DEVELOPMENT:		4,238	7,717	7,348	.00	.00	.00	.00	.00	.00	.00	.00	.00	19,302	137,475
Total BUILDING INSPECTION:		2,539	2,535	3,527	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,601	100,564
Total POLICE:		.00	777	150,566	.00	.00	.00	.00	.00	.00	.00	.00	.00	151,343	582,390
Total STREETS:		12,949	25,539	15,058	.00	.00	.00	.00	.00	.00	.00	.00	.00	53,546	443,519
Total VISITORS CENTER:		177	592	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	769	7,860
Total CAPITAL:		.00	.00	94	.00	.00	.00	.00	.00	.00	.00	.00	.00	94	235,000
Total Department: 70:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,500
Total TRANSFERS:		12,500	12,500	12,500	.00	.00	.00	.00	.00	.00	.00	.00	.00	37,500	170,000
Total Expenditure:		145,513	154,967	329,617	.00	.00	.00	.00	.00	.00	.00	.00	.00	630,097	3,465,956
Net Total GENERAL FUND:		66,897-	75,220-	119,186	.00	.00	.00	.00	.00	.00	.00	.00	.00	22,931-	195,002-

Periods: 00/24-03/24

May 16, 2024 10:25AM

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
ELECTRIC FUND															
Total CHARGES FOR SERVICIES:	173,025	131,676	125,048	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	429,749	1,470,680
Total INVESTMENT:	4,825	4,292	4,550	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	13,667	22,000
Total OTHER INCOME:	.00	1,599	250	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,849	20,000
Total OTHER FINANCING SOURCES:	.00	500	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	500	.00
Total Revenue:	177,850	138,067	129,848	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	445,765	1,512,680
Total ADMINISTRATION:	12,687	14,637	12,573	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,897	234,745
Total MAINTENANCE:	2,722	106,931	97,322	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	206,975	1,155,307
Total CAPITAL:	.00	15,744	57,933	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	73,677	100,000
Total DEBT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	34,191
Total TRANSFERS:	4,865	4,865	4,865	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	14,594	58,375
Total Expenditure:	20,273	142,177	172,692	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	335,142	1,582,618
Net Total ELECTRIC FUND:	157,577	4,110-	42,844-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	110,623	69,938-

Periods: 00/24-03/24

May 16, 2024 10:25AM

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
WATER/SEWER FUND															
Total CHARGES FOR SERVICES - WATER:	72,053	62,317	61,519	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	195,889	1,035,700
Total INVESTMENT - WATER:	7,947	7,069	7,494	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	22,510	30,000
Total OTHER INCOME - WATER:	.00	.00	30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	30	27,500
Total OTH FINANCING SOURCE-WATER:	36,056	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	36,056	.00
Total CHARGES FOR SERVICES-SEWER:	78,479	73,874	74,895	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	227,247	967,000
Total Revenue:	194,534	143,260	143,937	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	481,731	2,060,200
Total ADMINISTRATION - WATER:	14,146	15,324	14,713	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	44,183	200,122
Total TREATMENT - WATER:	.00	14,140	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	14,140	255,700
Total DISTRIBUTION - WATER:	22,754	6,090	28,121	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	56,964	154,869
Total ADMINISTRATION - SEWER:	13,946	14,000	14,086	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	42,032	198,202
Total TREATMENT - SEWER:	4,781	67,184	29,803	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	101,768	344,800
Total DISTRIBUTION - SEWER:	2,868	3,465	2,162	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,496	128,954
Total Department: 65:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	300
Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,000,000
Total DEBT:	.00	152,972	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	152,972	606,390
Total TRANSFERS:	9,883	9,883	9,883	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,650	118,600
Total Expenditure:	68,379	283,059	98,768	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	450,206	3,007,937
Net Total WATER/SEWER FUND:	126,155	139,799-	45,169	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	31,525	947,737-

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
STORM WATER															
Total CHARGES FOR SERVICES:	10,143	10,066	10,019	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	30,227	118,000
Total INVESTMENT:	1,135	1,010	1,071	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,216	4,500
Total Revenue:	11,278	11,076	11,090	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	33,443	122,500
Total ADMINISTRATION:	4,069	4,057	4,040	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	12,166	62,043
Total TRANSMISSION:	662	638	698	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,998	37,612
Total TRANSFERS:	1,655	1,655	1,655	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,966	19,864
Total Expenditure:	6,387	6,350	6,393	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	19,130	119,519
Net Total STORM WATER:	4,891	4,726	4,697	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	14,313	2,981

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual

CONSERVATION TRUST

Total INTERGOVERNMENTAL:	.00	.00	7,514	.00	.00	.00	.00	.00	.00	.00	.00	.00	7,514	30,000
Total INVESTMENT:	382	357	405	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,144	1,000
Total Revenue:	382	357	7,919	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,658	31,000
Net Total CONSERVATION TRUST:	382	357	7,919	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,658	31,000

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
PARKS AND RECREATION FUND															
Total TAXES:	1,379	5,948	38,065	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	45,392	542,141
Total CHARGES FOR SERVICES:	114,680	18,818	34,529	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	168,027	565,250
Total INVESTMENT:	5,109	4,544	4,818	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	14,471	23,000
Total OTHER INCOME:	.00	.00	350	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	350	1,000
Total Revenue:	121,167	29,311	77,762	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	228,240	1,131,391
Total ADMINISTRATION:	13,822	13,705	13,236	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	40,763	267,538
Total SPECIAL EVENTS:	.00	226	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	226	21,500
Total PARKS:	36,616	33,129	46,879	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	116,624	694,710
Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	41,500
Total Department: 70:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	23,000
Total TRANSFERS:	14,041	14,041	14,041	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	42,122	168,128
Total Expenditure:	64,479	61,101	74,155	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	199,735	1,216,376
Net Total PARKS AND RECREATION FUND:	56,688	31,790-	3,606	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	28,505	84,985-

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
GRANT - FLOOD															
Total LOCAL GRANTS:		.00	.00	15,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	15,000	20,000
Total TRANSFER:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,000
Total FISCAL AGENT REVENUES:		709	.00	10	.00	.00	.00	.00	.00	.00	.00	.00	.00	719	11,000
Total Revenue:		709	.00	15,010	.00	.00	.00	.00	.00	.00	.00	.00	.00	15,719	51,000
Total Department: 48:		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	40,000
Total LAHC:		5,000	1,130	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	6,130	11,000
Total DOLA MARKETING:		.00	940	501,749	.00	.00	.00	.00	.00	.00	.00	.00	.00	502,689	.00
Total LCF/LOCAL GRANTS:		700	550	600	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,850	.00
Total Expenditure:		5,700	2,620	502,349	.00	.00	.00	.00	.00	.00	.00	.00	.00	510,669	51,000
Net Total GRANT - FLOOD:		4,991-	2,620-	487,339-	.00	.00	.00	.00	.00	.00	.00	.00	.00	494,950-	.00

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
GRANTS OTHER															
Total TRANSFER DEF:		.00	.00	102,819	.00	.00	.00	.00	.00	.00	.00	.00	.00	102,819	.00
Total Revenue:		.00	.00	102,819	.00	.00	.00	.00	.00	.00	.00	.00	.00	102,819	.00
Net Total GRANTS OTHER:		.00	.00	102,819	.00	.00	.00	.00	.00	.00	.00	.00	.00	102,819	.00

Periods: 00/24-03/24

May 16, 2024 10:25AM

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
BUSINESS LOAN FUND															
Total OTHER INCOME:	6,584	3,574	15,673	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	25,831	.00
Total INVESTMENT:	44	28	33	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	105	.00
Total Revenue:	6,628	3,601	15,706	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	25,935	.00
Total Department: 50:	5	4	1	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	10	.00
Total Department: 52:	4	4	1	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	9	.00
Total Expenditure:	8	8	2	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	19	.00
Net Total BUSINESS LOAN FUND:	6,619	3,594	15,704	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	25,917	.00

Account Number	Account Title	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	2024-24	
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
URBAN RENEWAL DISTRICT															
Total TAXES:		.00	.00	4,616	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,616	36,670
Total Revenue:		.00	.00	4,616	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,616	36,670
Total ADMINISTRATION:		.00	121	69	.00	.00	.00	.00	.00	.00	.00	.00	.00	190	20,546
Total DOWNTOWN URA:		9	10	8	.00	.00	.00	.00	.00	.00	.00	.00	.00	26	5,500
Total Expenditure:		9	131	77	.00	.00	.00	.00	.00	.00	.00	.00	.00	217	26,046
Net Total URBAN RENEWAL DISTRICT:		9-	131-	4,539	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,399	10,624
Net Grand Totals:		280,416	244,992-	226,545-	.00	.00	.00	.00	.00	.00	.00	.00	.00	191,121-	1,253,057-

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
MARCH 31, 2024

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,367,120.22
01-01-1013	PETTY CASH - FRONT OFFICE	986.05
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	2,423.31
01-01-1201	CASH CLEARING - AR	906.69
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		4,244,837.88

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	(5,808.14)
01-02-2001	STATE WITHHOLDING PAYABLE	(2,119.00)
01-02-2002	SOC SEC PAYABLE:ER&EE	(6,224.20)
01-02-2003	MEDICARE PAYABLE:ER&EE	(1,481.01)
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	(5,371.41)
01-02-2031	MEDICAL INSURANCE PAYABLE	(28,952.16)
01-02-2033	VOLUNTARY INSURANCE PAYABLE	7,370.38
01-02-2035	WORKERS COMPENSATION	180.84
01-02-2037	UNEMPLOYMENT INSURANCE	630.72
01-02-2044	LAND USE FEES PAYABLE	3,938.89
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	846.86
01-02-2110	ST VRAIN SCHOOLS FEE	24,344.00
01-02-2201	ACCOUNTS PAYABLE	178,434.17
01-02-2202	RETAINAGE PAYABLE	(1.00)
01-02-2215	OUTSTANDING PAYROLL CHECKS	(41,302.70)
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	926,722.98
TOTAL LIABILITIES		1,901,837.36

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
01-02-2290	FUND BALANCE - UNRESTRICTED	2,365,931.05
	REVENUE OVER EXPENDITURES - YTD	(22,930.53)
BALANCE - CURRENT DATE		2,343,000.52
TOTAL FUND EQUITY		2,343,000.52

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,244,837.88

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
01-10-3000	PROPERTY TAX	264,525.24	265,459.00	905,310.00	639,851.00	29.3
01-10-3001	SPECIFIC OWNERSHIP TAX	3,921.90	6,409.01	34,000.00	27,590.99	18.9
01-10-3002	SALES TAX REV - 2.5%	85,953.22	93,650.17	1,313,804.00	1,220,153.83	7.1
01-10-3004	USE TAX REV - 2%	11,712.28	25,961.00	114,500.00	88,539.00	22.7
01-10-3006	FRANCHISE TAX	3,892.11	5,404.39	25,000.00	19,595.61	21.6
01-10-3007	HIGHWAY USERS TAX	5,503.40	10,328.57	62,302.00	51,973.43	16.6
01-10-3008	CIGARETTE TAX	180.88	445.55	2,300.00	1,854.45	19.4
01-10-3009	LODGING TAX	1,344.02	2,584.97	40,000.00	37,415.03	6.5
TOTAL TAXES		377,033.05	410,242.66	2,497,216.00	2,086,973.34	16.4
LICENSES AND PERMITS						
01-11-3100	BUSINESS LICENSES	2,930.00	8,470.00	12,000.00	3,530.00	70.6
01-11-3101	NON-BUSINESS LICENSES	.00	65.00	600.00	535.00	10.8
01-11-3102	LIQUOR LICENSES	148.70	271.20	4,695.00	4,423.80	5.8
01-11-3103	PLANNING AND BUILDING REVENUE	5,001.27	11,189.96	75,000.00	63,810.04	14.9
01-11-3106	MMJ LICENSES	.00	.00	16,000.00	16,000.00	.0
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	.00	100.00	500.00	400.00	20.0
01-11-3112	LIQUOR APPLICATION FEE	.00	900.00	.00	(900.00)	.0
01-11-3114	STR APPLICATION	175.00	600.00	1,000.00	400.00	60.0
TOTAL LICENSES AND PERMITS		8,254.97	21,596.16	109,795.00	88,198.84	19.7
INTERGOVERNMENTAL						
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	823.05	1,238.51	12,000.00	10,761.49	10.3
01-12-3206	STATE INTERGOVERNMENTAL	.00	.00	1,500.00	1,500.00	.0
01-12-3207	LOCAL INTERGOVERNMENTAL	.00	.00	25,000.00	25,000.00	.0
TOTAL INTERGOVERNMENTAL		823.05	1,238.51	38,500.00	37,261.49	3.2
CHARGES FOR SERVICES						
01-13-3300	VEHICLE CHARGING STATION	96.79	265.34	1,000.00	734.66	26.5
01-13-3301	ECO PASS	80.00	280.00	1,500.00	1,220.00	18.7
TOTAL CHARGES FOR SERVICES		176.79	545.34	2,500.00	1,954.66	21.8
FINES AND FORFEITURES						
01-14-3400	MUNICIPAL COURT FINES	6,035.00	16,290.00	75,000.00	58,710.00	21.7
TOTAL FINES AND FORFEITURES		6,035.00	16,290.00	75,000.00	58,710.00	21.7

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OTHER INCOME						
01-16-3600	OTHER INCOME	4,105.70	6,698.28	15,000.00	8,301.72	44.7
01-16-3603	RENTAL INCOME	13,098.17	32,694.51	127,976.00	95,281.49	25.6
	TOTAL OTHER INCOME	17,203.87	39,392.79	142,976.00	103,583.21	27.6
INVESTMENT						
01-17-3500	INTEREST INCOME	8,832.32	26,529.26	40,000.00	13,470.74	66.3
	TOTAL INVESTMENT	8,832.32	26,529.26	40,000.00	13,470.74	66.3
TRANSFERS						
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,864.60	14,593.80	58,375.00	43,781.20	25.0
01-35-3903	TRANSFER IN FROM WATER FUND	9,883.34	29,650.02	118,600.00	88,949.98	25.0
01-35-3906	TRANSFER IN FROM STORMWATER	1,655.30	4,965.90	19,864.00	14,898.10	25.0
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,040.69	42,122.07	168,128.00	126,005.93	25.1
	TOTAL TRANSFERS	30,443.93	91,331.79	364,967.00	273,635.21	25.0
	TOTAL FUND REVENUE	448,802.98	607,166.51	3,270,954.00	2,663,787.49	18.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ALLOCATED EXPENSES						
01-44-4002	PAYROLL TAXES-ER WORKERS COMP	6,247.17	12,510.78	24,925.00	12,414.22	50.2
01-44-4003	EMPLOYEE INSURANCE	.00	645.24	1,425.00	779.76	45.3
01-44-4200	POSTAGE	.00	2,500.00	9,500.00	7,000.00	26.3
01-44-4201	PC, SOFTWARE & PRINTERS	1,891.00	13,911.57	65,700.00	51,788.43	21.2
01-44-4202	EQUIPMENT & SMALL TOOLS	.00	.00	500.00	500.00	.0
01-44-4203	DUES & SUBSCRIPTIONS	.00	.00	5,000.00	5,000.00	.0
01-44-4250	MISCELLANEOUS	331.90	955.89	8,000.00	7,044.11	12.0
01-44-4300	ELECTRIC/WATER/GAS	1,183.60	4,431.24	19,500.00	15,068.76	22.7
01-44-4301	TELEPHONE	140.49	423.85	23,400.00	22,976.15	1.8
01-44-4501	OUTSIDE PROF SERVICE FEES	5,660.00	11,040.00	93,000.00	81,960.00	11.9
01-44-4502	OFFICE OPERATIONS	3,179.91	4,916.93	25,000.00	20,083.07	19.7
01-44-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	2,000.00	2,000.00	.0
01-44-4504	TRAVEL EXPENSES	.00	.00	4,000.00	4,000.00	.0
01-44-4506	BUILDING MAINTENANCE & GROUNDS	2,884.32	11,949.86	36,000.00	24,050.14	33.2
01-44-4701	UNIFORMS	782.22	1,645.27	8,400.00	6,754.73	19.6
01-44-4702	EQUIPMENT MAINTENANCE	2,213.29	3,955.53	27,000.00	23,044.47	14.7
01-44-4703	STAFF SERVICES	.00	.00	500.00	500.00	.0
01-44-4705	PC TECHNICIAN FEES	.00	15,500.00	65,000.00	49,500.00	23.9
01-44-4706	AUDITING FEES	.00	.00	75,000.00	75,000.00	.0
01-44-4707	VEHICLE MAINTENANCE	78.12	1,824.58	13,000.00	11,175.42	14.0
01-44-4708	XPRESS MERCHANT FEES	1,467.51	2,863.38	16,000.00	13,136.62	17.9
01-44-4709	CIVICPLUS WEB FEES	.00	7,736.00	8,500.00	764.00	91.0
01-44-4710	GENERAL INSURANCE	28,552.80	60,839.96	117,979.00	57,139.04	51.6
01-44-4711	LMC CODIFICATION	.00	.00	5,000.00	5,000.00	.0
TOTAL ALLOCATED EXPENSES		54,612.33	157,650.08	654,329.00	496,678.92	24.1
ADMINISTRATION						
01-50-4000	FULL TIME SALARIES	23,400.91	72,524.80	339,959.00	267,434.20	21.3
01-50-4002	PAYROLL TAXES - ER	1,818.59	5,698.97	26,007.00	20,308.03	21.9
01-50-4003	EMPLOYEE INSURANCE	2,263.30	7,413.65	30,499.00	23,085.35	24.3
01-50-4004	RETIREMENT CONTRIBUTION	1,764.52	5,414.63	25,833.00	20,418.37	21.0
01-50-4005	ADDITIONAL COMPENSATION	.00	650.00	18,000.00	17,350.00	3.6
01-50-4203	DUES & SUBSCRIPTIONS	.00	1,762.00	3,300.00	1,538.00	53.4
01-50-4250	MISCELLANEOUS	.02	1,000.02	7,000.00	5,999.98	14.3
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	459.50	559.50	10,000.00	9,440.50	5.6
01-50-4502	OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
01-50-4503	SEMINARS/MEETING/TRAININGS	.00	.00	2,000.00	2,000.00	.0
01-50-4504	TRAVEL	.00	.00	1,000.00	1,000.00	.0
01-50-4704	COUNTY TREASURER'S FEE	2,645.26	2,654.61	9,960.00	7,305.39	26.7
TOTAL ADMINISTRATION		32,352.10	97,678.18	475,058.00	377,379.82	20.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
LEGISLATIVE						
01-52-4000	FULL TIME SALARIES	9,300.00	9,300.00	37,200.00	27,900.00	25.0
01-52-4002	PAYROLL TAXES - ER	730.05	730.05	2,846.00	2,115.95	25.7
01-52-4250	MISCELLANEOUS	417.50	417.50	7,525.00	7,107.50	5.6
01-52-4501	OUTSIDE PROF SERVICE FEES	.00	.00	600.00	600.00	.0
01-52-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	2,400.00	2,400.00	.0
01-52-4504	TRAVEL	.00	.00	1,000.00	1,000.00	.0
01-52-4505	ADVERTISING & PUBLISHING	16.24	57.38	1,000.00	942.62	5.7
01-52-4700	ELECTIONS	1,278.33	2,675.79	9,000.00	6,324.21	29.7
TOTAL LEGISLATIVE		11,742.12	13,180.72	61,571.00	48,390.28	21.4
JUDICIAL						
01-53-4000	FULL TIME SALARIES	552.00	1,588.15	9,173.00	7,584.85	17.3
01-53-4002	PAYROLL TAXES - ER	43.89	126.27	702.00	575.73	18.0
01-53-4003	EMPLOYEE INSURANCE	.00	.00	125.00	125.00	.0
01-53-4004	RETIREMENT CONTRIBUTION	.00	.00	459.00	459.00	.0
01-53-4250	MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
01-53-4501	OUTSIDE PROF SERVICE FEES	1,507.61	2,252.86	7,000.00	4,747.14	32.2
01-53-4700	JUDGE'S SERVICES FEES	1,200.00	3,600.00	14,400.00	10,800.00	25.0
TOTAL JUDICIAL		3,303.50	7,567.28	33,859.00	26,291.72	22.4
PLANNING AND ZONING						
01-54-4000	FULL TIME SALARIES	14,232.26	39,916.76	168,509.00	128,592.24	23.7
01-54-4002	PAYROLL TAXES - ER	1,065.31	3,012.01	12,891.00	9,878.99	23.4
01-54-4003	EMPLOYEE INSURANCE	3,821.02	8,956.06	53,014.00	44,057.94	16.9
01-54-4004	RETIREMENT CONTRIBUTION	599.46	1,274.38	8,425.00	7,150.62	15.1
01-54-4203	DUES & SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
01-54-4250	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
01-54-4501	OUTSIDE PROF SERVICE FEES	100.00	100.00	75,000.00	74,900.00	.1
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
01-54-4505	ADVERTISING & PUBLISHING	.00	.00	1,100.00	1,100.00	.0
TOTAL PLANNING AND ZONING		19,818.05	53,259.21	321,939.00	268,679.79	16.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
HEALTH WELFARE COMMUNITY						
01-55-4000	FULL TIME SALARIES	1,710.13	5,212.13	23,271.00	18,058.87	22.4
01-55-4002	PAYROLL TAXES - ER	126.69	387.16	1,780.00	1,392.84	21.8
01-55-4003	EMPLOYEE INSURANCE	534.88	1,604.64	7,229.00	5,624.36	22.2
01-55-4004	RETIREMENT CONTRIBUTION	85.52	260.64	1,164.00	903.36	22.4
01-55-4202	EQUIPMENT & SMALL TOOLS	.00	.00	500.00	500.00	.0
01-55-4501	OUTSIDE PROF SERVICE FEES	.00	.00	20,000.00	20,000.00	.0
01-55-4700	GRANTS TO OTHERS	13,000.00	13,000.00	.00	(13,000.00)	.0
01-55-4701	CULTURAL/CONCERT SERIES	200.00	1,035.75	5,400.00	4,364.25	19.2
01-55-4702	BRCC DISPATCH FEES	.00	.00	49,398.00	49,398.00	.0
01-55-4704	HUMANE SOCIETY	.00	.00	5,400.00	5,400.00	.0
01-55-4706	WALT SELF EXPENDITURES	361.30	1,271.33	6,250.00	4,978.67	20.3
01-55-4707	SENIOR PROGRAMMING	.00	210.00	4,500.00	4,290.00	4.7
01-55-4708	SPRING CLEAN UP DAYS	.00	.00	6,500.00	6,500.00	.0
01-55-4709	FALL/SPRING CURBSIDE PICKUP	.00	.00	10,000.00	10,000.00	.0
01-55-4710	RTD/Z TRIPS TRANSPORTATION	2,041.62	5,988.55	24,000.00	18,011.45	25.0
01-55-4711	ZERO WASTE COVERAGE	.00	.00	500.00	500.00	.0
01-55-4712	MAIN STREET GREENSCAPE	.00	.00	47,000.00	47,000.00	.0
01-55-4713	PUBLIC ART	636.25	636.25	10,500.00	9,863.75	6.1
01-55-4715	POST OFFICE EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
TOTAL HEALTH WELFARE COMMUNITY		18,696.39	29,606.45	225,892.00	196,285.55	13.1
ECONOMIC DEVELOPMENT						
01-56-4000	FULL TIME SALARIES	4,134.60	11,815.80	24,175.00	12,359.20	48.9
01-56-4001	PART TIME SALARIES	.00	.00	31,687.00	31,687.00	.0
01-56-4002	PAYROLL TAXES - ER	321.66	920.49	4,273.00	3,352.51	21.5
01-56-4003	EMPLOYEE INSURANCE	163.36	490.08	2,248.00	1,757.92	21.8
01-56-4004	RETIREMENT CONTRIBUTION	92.98	278.94	1,492.00	1,213.06	18.7
01-56-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,600.00	1,600.00	.0
01-56-4203	DUES & SUBSCRIPTIONS	.00	.00	2,500.00	2,500.00	.0
01-56-4250	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
01-56-4501	OUTSIDE PROF SERVICE FEES	1,250.00	2,500.00	35,000.00	32,500.00	7.1
01-56-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
01-56-4505	ADVERTISING & PUBLISHING	695.00	2,607.00	10,000.00	7,393.00	26.1
01-56-4700	MAIN STREET INITIATIVES	.00	.00	2,000.00	2,000.00	.0
01-56-4701	LYONS REDSTONE MUSEUM	.00	.00	18,000.00	18,000.00	.0
01-56-4702	ECONOMIC DEV GRANT	690.00	690.00	3,000.00	2,310.00	23.0
TOTAL ECONOMIC DEVELOPMENT		7,347.60	19,302.31	137,475.00	118,172.69	14.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
BUILDING INSPECTION						
01-57-4000	FULL TIME SALARIES	487.82	4,436.73	43,907.00	39,470.27	10.1
01-57-4002	PAYROLL TAXES - ER	38.28	340.01	3,359.00	3,018.99	10.1
01-57-4003	EMPLOYEE INSURANCE	4.37	630.22	326.00	(304.22)	193.3
01-57-4004	RETIREMENT CONTRIBUTION	24.39	221.84	972.00	750.16	22.8
01-57-4250	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
01-57-4501	OUTSIDE PROF SERVICE FEES	2,972.21	2,972.21	50,000.00	47,027.79	5.9
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
TOTAL BUILDING INSPECTION		3,527.07	8,601.01	100,564.00	91,962.99	8.6
POLICE						
01-58-4250	MISCELLANEOUS	21,950.00	21,950.00	.00	(21,950.00)	.0
01-58-4501	OUTSIDE PROF SERVICE FEES	125,979.50	125,989.00	503,890.00	377,901.00	25.0
01-58-4502	OFFICE OPERATIONS	.00	.00	9,000.00	9,000.00	.0
01-58-4506	BLDG MAINT & GROUNDS	.00	767.25	12,000.00	11,232.75	6.4
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	2,636.38	2,636.38	57,500.00	54,863.62	4.6
TOTAL POLICE		150,565.88	151,342.63	582,390.00	431,047.37	26.0
STREETS						
01-59-4000	FULL TIME SALARIES	9,939.39	27,776.63	130,102.00	102,325.37	21.4
01-59-4001	PART TIME SALARIES	333.94	1,031.80	31,824.00	30,792.20	3.2
01-59-4002	PAYROLL TAXES - ER	793.50	2,227.18	12,387.00	10,159.82	18.0
01-59-4003	EMPLOYEE INSURANCE	824.43	2,473.31	26,938.00	24,464.69	9.2
01-59-4004	RETIREMENT CONTRIBUTION	397.99	1,206.03	6,568.00	5,361.97	18.4
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	2,800.00	2,800.00	.0
01-59-4202	EQUIPMENT & SMALL TOOLS	.00	.00	3,750.00	3,750.00	.0
01-59-4250	MISCELLANEOUS	.00	290.50	2,500.00	2,209.50	11.6
01-59-4300	STREET LIGHTING - ELECTRICITY	.00	1,842.00	15,000.00	13,158.00	12.3
01-59-4318	GRAFFITI REMOVAL	.00	.00	4,500.00	4,500.00	.0
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	.00	10,682.50	35,000.00	24,317.50	30.5
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,500.00	1,500.00	.0
01-59-4700	GASOLINE, OIL, ETC.	1,601.11	1,601.11	9,500.00	7,898.89	16.9
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	.00	.00	3,250.00	3,250.00	.0
01-59-4702	STREET SIGNS	.00	.00	3,500.00	3,500.00	.0
01-59-4703	STREET MAINTENANCE	.00	2,602.48	23,500.00	20,897.52	11.1
01-59-4704	ROADBASIC, PATCH, & REPAIR	.00	644.49	95,000.00	94,355.51	.7
01-59-4706	TREE TRIMMING	.00	.00	13,500.00	13,500.00	.0
01-59-4709	TRASH REMOVAL	1,168.00	1,168.00	4,850.00	3,682.00	24.1
01-59-4710	STREET LIGHT MAINTENANCE	.00	.00	12,500.00	12,500.00	.0
01-59-4711	FLAG MAINTENANCE	.00	.00	1,250.00	1,250.00	.0
01-59-4713	EQUIPMENT MAINTENANCE	.00	.00	3,800.00	3,800.00	.0
TOTAL STREETS		15,058.36	53,546.03	443,519.00	389,972.97	12.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
VISITORS CENTER						
01-60-4001	PART TIME SALARIES	.00	.00	3,400.00	3,400.00	.0
01-60-4002	PAYROLL TAXES - ER	.00	.00	260.00	260.00	.0
01-60-4250	MISCELLANEOUS	.00	.00	300.00	300.00	.0
01-60-4300	UTILITY SERVICE	.00	464.14	1,400.00	935.86	33.2
01-60-4512	BLDG MAINT & GROUNDS	.00	305.00	2,500.00	2,195.00	12.2
TOTAL VISITORS CENTER		.00	769.14	7,860.00	7,090.86	9.8
CAPITAL						
01-66-6000	CAPITAL PURCHASES	94.00	94.00	235,000.00	234,906.00	.0
TOTAL CAPITAL		94.00	94.00	235,000.00	234,906.00	.0
DEPARTMENT 70						
01-70-7000	EQUIP LEASE EXPENSE	.00	.00	16,500.00	16,500.00	.0
TOTAL DEPARTMENT 70		.00	.00	16,500.00	16,500.00	.0
TRANSFERS						
01-80-8019	TRANSFER OUT TO FLOOD FUND	.00	.00	20,000.00	20,000.00	.0
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	12,500.00	37,500.00	150,000.00	112,500.00	25.0
TOTAL TRANSFERS		12,500.00	37,500.00	170,000.00	132,500.00	22.1
TOTAL FUND EXPENDITURES		329,617.40	630,097.04	3,465,956.00	2,835,858.96	18.2
NET REVENUE OVER EXPENDITURES		119,185.58	(22,930.53)	(195,002.00)	(172,071.47)	(11.8)

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,114,228.08
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	14,261.67
02-01-1201	CASH CLEARING - UTILITIES	468.75
02-01-1220	A/R - UTILITY BILLING	140,508.02
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TOTAL ASSETS		<u>3,892,216.46</u>
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LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	10,900.00
02-02-2005	SALES TAX PAYABLE	3,506.25
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	139,454.56
02-02-2202	RETAINAGE PAYABLE	9,291.71
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TOTAL LIABILITIES		<u>385,156.84</u>
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,396,436.95
REVENUE OVER EXPENDITURES - YTD		<u>110,622.67</u>
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BALANCE - CURRENT DATE		<u>3,507,059.62</u>
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TOTAL FUND EQUITY		<u>3,507,059.62</u>
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TOTAL LIABILITIES AND EQUITY		<u>3,892,216.46</u>
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES						
02-13-3300	RESIDENTIAL ELECTRIC SALES	90,429.61	311,981.85	1,017,000.00	705,018.15	30.7
02-13-3302	NON-TAXABLE ELECTRIC SALES	12,811.75	42,078.41	135,000.00	92,921.59	31.2
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	21,566.33	74,946.79	310,000.00	235,053.21	24.2
02-13-3305	INVESTMENT FEE	.00	.00	4,500.00	4,500.00	.0
02-13-3306	ELECTRIC SURCHARGE	240.00	742.26	3,240.00	2,497.74	22.9
02-13-3307	POLE ATTACHMENT FEE	.00	.00	940.00	940.00	.0
TOTAL CHARGES FOR SERVICES		125,047.69	429,749.31	1,470,680.00	1,040,930.69	29.2
INVESTMENT						
02-17-3500	INTEREST INCOME	4,549.99	13,666.59	22,000.00	8,333.41	62.1
TOTAL INVESTMENT		4,549.99	13,666.59	22,000.00	8,333.41	62.1
OTHER INCOME						
02-18-3600	OTHER INCOME	250.00	1,849.06	20,000.00	18,150.94	9.3
TOTAL OTHER INCOME		250.00	1,849.06	20,000.00	18,150.94	9.3
OTHER FINANCING SOURCES						
02-38-3900	CIRSA REVENUE	.00	500.00	.00	(500.00)	.0
TOTAL OTHER FINANCING SOURCES		.00	500.00	.00	(500.00)	.0
TOTAL FUND REVENUE		129,847.68	445,764.96	1,512,680.00	1,066,915.04	29.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
02-50-4000	FULL TIME SALARIES	9,680.68	29,286.30	131,881.00	102,594.70	22.2
02-50-4002	PAYROLL TAXES - ER	739.19	2,247.53	10,089.00	7,841.47	22.3
02-50-4003	EMPLOYEE INS - ER	1,574.31	4,696.11	21,988.00	17,291.89	21.4
02-50-4004	RETIREMENT CONTRIBUTION - ER	578.70	1,750.47	8,287.00	6,536.53	21.1
02-50-4201	PC, SOFTWARE & PRINTERS	.00	1,075.98	5,000.00	3,924.02	21.5
02-50-4203	DUES & SUBSCRIPTIONS	.00	559.74	2,000.00	1,440.26	28.0
02-50-4250	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
02-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	53,000.00	53,000.00	.0
02-50-4503	SEMINARS/MEETINGS	.00	280.85	1,000.00	719.15	28.1
02-50-4504	TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
TOTAL ADMINISTRATION		12,572.88	39,896.98	234,745.00	194,848.02	17.0
MAINTENANCE						
02-65-4000	FULL TIME SALARIES	2,254.33	6,609.98	38,226.00	31,616.02	17.3
02-65-4002	PAYROLL TAXES - ER	174.52	511.55	2,924.00	2,412.45	17.5
02-65-4003	EMPLOYEE INS - ER	189.26	567.81	6,888.00	6,320.19	8.2
02-65-4004	RETIREMENT CONTRIBUTION - ER	94.96	292.20	1,769.00	1,476.80	16.5
02-65-4251	MAINTENANCE & SUPPLIES	.00	.00	5,000.00	5,000.00	.0
02-65-4252	GASOLINE, OIL, ETC.	246.33	246.33	2,500.00	2,253.67	9.9
02-65-4253	TRANSFORMERS	.00	4,011.70	10,000.00	5,988.30	40.1
02-65-4254	METERS:REPLACMNTS,SOCKETS,TEST	5,262.56	5,262.56	5,000.00	(262.56)	105.3
02-65-4300	UTILITIES	.00	6.41	.00	(6.41)	.0
02-65-4501	OUTSIDE PROF SERVICE FEES	5,714.71	14,837.05	70,000.00	55,162.95	21.2
02-65-4550	ELECTRIC POWER-MEAN & WAPA	81,999.12	173,243.28	1,000,000.00	826,756.72	17.3
02-65-4551	SUBSTATION MAINT & SUPPLIES	.00	.00	3,000.00	3,000.00	.0
02-65-4552	TREE TRIMMING	1,386.12	1,386.12	10,000.00	8,613.88	13.9
TOTAL MAINTENANCE		97,321.91	206,974.99	1,155,307.00	948,332.01	17.9
CAPITAL						
02-66-6000	CAPITAL PURCHASES	57,932.55	73,676.52	100,000.00	26,323.48	73.7
TOTAL CAPITAL		57,932.55	73,676.52	100,000.00	26,323.48	73.7
DEBT						
02-70-7004	2006 BOND PRINCIPAL	.00	.00	29,200.00	29,200.00	.0
02-70-7005	2006 BOND INTEREST	.00	.00	4,991.00	4,991.00	.0
TOTAL DEBT		.00	.00	34,191.00	34,191.00	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TRANSFERS						
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	4,864.60	14,593.80	58,375.00	43,781.20	25.0
	TOTAL TRANSFERS	4,864.60	14,593.80	58,375.00	43,781.20	25.0
	TOTAL FUND EXPENDITURES	172,691.94	335,142.29	1,582,618.00	1,247,475.71	21.2
	NET REVENUE OVER EXPENDITURES	(42,844.26)	110,622.67	(69,938.00)	(180,560.67)	158.2

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,275,149.71
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	1,205.89
03-01-1220	A/R - UTILITY BILLING	153,360.36
TOTAL ASSETS		25,419,802.26

LIABILITIES AND EQUITY

LIABILITIES

03-02-2004	WATER METER DEPOSITS PAYABLE	4,600.00
03-02-2009	ACCRUED INTEREST PAYABLE	14,010.72
03-02-2017	COMPENSATION FOR ABSENCES	11,739.34
03-02-2018	CWRPDA 2003 LOAN PAYABLE	587,187.44
03-02-2019	WWTP SRF LOAN PAYABLE	3,332,005.82
03-02-2026	LONGMONT TAP FEE IGA	26,253.50
03-02-2200	A/P - MISCELLANEOUS	437,659.00
03-02-2201	A/P - GENERAL FUND	30,373.50
TOTAL LIABILITIES		4,443,829.32

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	20,944,447.65
	REVENUE OVER EXPENDITURES - YTD	31,525.29
BALANCE - CURRENT DATE		20,975,972.94
TOTAL FUND EQUITY		20,975,972.94
TOTAL LIABILITIES AND EQUITY		25,419,802.26

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES - WATER					
03-16-3300 METERED WATER SALES	57,543.41	183,542.76	965,000.00	781,457.24	19.0
03-16-3302 PIPE WATER SALES RENTAL	1,970.12	7,079.87	18,700.00	11,620.13	37.9
03-16-3303 WATER METER SALES	1,577.12	4,838.01	17,000.00	12,161.99	28.5
03-16-3305 TAP CONNECTION FEES	428.27	428.27	35,000.00	34,571.73	1.2
TOTAL CHARGES FOR SERVICES - WATER	61,518.92	195,888.91	1,035,700.00	839,811.09	18.9
INVESTMENT - WATER					
03-17-3500 INTEREST INCOME	7,494.09	22,509.68	30,000.00	7,490.32	75.0
TOTAL INVESTMENT - WATER	7,494.09	22,509.68	30,000.00	7,490.32	75.0
OTHER INCOME - WATER					
03-18-3600 OTHER INCOME	29.55	29.55	25,000.00	24,970.45	.1
03-18-3603 NCWCD REG POOL PRGM LEASING	.00	.00	2,500.00	2,500.00	.0
TOTAL OTHER INCOME - WATER	29.55	29.55	27,500.00	27,470.45	.1
OTH FINANCING SOURCE-WATER					
03-20-3805 GAIN ON ASSET HELD FOR RESALE	.00	36,055.61	.00	(36,055.61)	.0
TOTAL OTH FINANCING SOURCE-WATER	.00	36,055.61	.00	(36,055.61)	.0
CHARGES FOR SERVICES-SEWER					
03-26-3300 SANITATION USERS' FEE	74,894.89	227,247.37	950,000.00	722,752.63	23.9
03-26-3305 TAP CONNECTION FEES	.00	.00	17,000.00	17,000.00	.0
TOTAL CHARGES FOR SERVICES-SEWER	74,894.89	227,247.37	967,000.00	739,752.63	23.5
TOTAL FUND REVENUE	143,937.45	481,731.12	2,060,200.00	1,578,468.88	23.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - WATER						
03-50-4000	FULL TIME SALARIES	10,795.95	32,610.66	140,451.00	107,840.34	23.2
03-50-4002	PAYROLL TAXES - ER	830.06	2,516.95	10,745.00	8,228.05	23.4
03-50-4003	EMPLOYEE INS - ER	1,607.57	4,795.89	22,416.00	17,620.11	21.4
03-50-4004	RETIREMENT CONTRIBUTION - ER	621.18	1,877.91	8,590.00	6,712.09	21.9
03-50-4201	PC, SOFTWARE & PRINTERS	230.86	1,306.84	6,300.00	4,993.16	20.7
03-50-4203	DUES & SUBSCRIPTIONS	514.00	616.00	620.00	4.00	99.4
03-50-4250	MISCELLANEOUS	113.51	458.79	1,000.00	541.21	45.9
03-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	10,000.00	10,000.00	.0
TOTAL ADMINISTRATION - WATER		14,713.13	44,183.04	200,122.00	155,938.96	22.1
TREATMENT - WATER						
03-52-4300	ELECTRIC/WATER/GAS	.00	55.43	700.00	644.57	7.9
03-52-4301	TELEPHONE SERVICE	.00	.00	5,000.00	5,000.00	.0
03-52-4550	LONGMONT WATER SERVICES	.00	14,084.63	250,000.00	235,915.37	5.6
TOTAL TREATMENT - WATER		.00	14,140.06	255,700.00	241,559.94	5.5
DISTRIBUTION - WATER						
03-53-4000	FULL TIME SALARIES	1,867.03	5,591.29	34,791.00	29,199.71	16.1
03-53-4002	PAYROLL TAXES - ER	144.13	431.58	2,662.00	2,230.42	16.2
03-53-4003	EMPLOYEE INS - ER	187.63	562.90	7,676.00	7,113.10	7.3
03-53-4004	RETIREMENT CONTRIBUTION - ER	81.93	252.49	1,740.00	1,487.51	14.5
03-53-4250	BUILDING MAINTENANCE	.00	844.16	1,000.00	155.84	84.4
03-53-4251	MAINTENANCE & SUPPLIES	.00	.00	5,000.00	5,000.00	.0
03-53-4252	GASOLINE, OIL, ETC.	123.16	123.16	1,000.00	876.84	12.3
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	114.80	798.40	2,500.00	1,701.60	31.9
03-53-4256	WATER METERS & METER PARTS	9,322.66	9,322.66	10,000.00	677.34	93.2
03-53-4258	WATER ASSESSMENTS & STORAGE	990.40	20,983.20	33,500.00	12,516.80	62.6
03-53-4300	ELECTRIC/WATER/GAS	211.98	2,967.64	32,000.00	29,032.36	9.3
03-53-4301	TELEPHONE SERVICE	.00	.00	1,500.00	1,500.00	.0
03-53-4501	OUTSIDE PROF SERVICE FEES	18.49	28.38	5,000.00	4,971.62	.6
03-53-4503	SEMINARS/MEETINGS	.00	.00	1,000.00	1,000.00	.0
03-53-4550	LINE & VALVE REPAIRS	15,058.34	15,058.34	10,000.00	(5,058.34)	150.6
03-53-4551	HIGH SERV PUMP STATION MAINT	.00	.00	3,000.00	3,000.00	.0
03-53-4552	HYDRANT REPAIRS	.00	.00	2,500.00	2,500.00	.0
TOTAL DISTRIBUTION - WATER		28,120.55	56,964.20	154,869.00	97,904.80	36.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - SEWER						
03-60-4000	FULL TIME SALARIES	10,795.94	32,610.65	140,451.00	107,840.35	23.2
03-60-4002	PAYROLL TAXES - ER	830.05	2,516.94	10,745.00	8,228.06	23.4
03-60-4003	EMPLOYEE INS - ER	1,607.55	4,795.89	22,416.00	17,620.11	21.4
03-60-4004	RETIREMENT CONTRIBUTION - ER	621.18	1,877.91	8,590.00	6,712.09	21.9
03-60-4201	PC SOFTWARE & PRINTERS	230.86	230.86	1,000.00	769.14	23.1
03-60-4501	OUTSIDE PROF SERVICE FEES	.00	.00	15,000.00	15,000.00	.0
TOTAL ADMINISTRATION - SEWER		14,085.58	42,032.25	198,202.00	156,169.75	21.2
TREATMENT - SEWER						
03-62-4201	PC, SOFTWARE & PRINTERS	.00	.00	800.00	800.00	.0
03-62-4250	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
03-62-4251	MAINTENANCE & SUPPLIES	734.25	14,185.80	10,000.00	(4,185.80)	141.9
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	2,374.50	9,569.20	55,000.00	45,430.80	17.4
03-62-4300	ELECTRIC/WATER/GAS	1,259.57	14,158.81	67,000.00	52,841.19	21.1
03-62-4301	TELEPHONE SERVICE	116.10	452.68	1,000.00	547.32	45.3
03-62-4501	OUTSIDE PROF SERVICE FEES	12,175.53	44,279.05	150,000.00	105,720.95	29.5
03-62-4550	SLUDGE DISPOSAL	13,143.25	19,122.75	60,000.00	40,877.25	31.9
TOTAL TREATMENT - SEWER		29,803.20	101,768.29	344,800.00	243,031.71	29.5
DISTRIBUTION - SEWER						
03-64-4000	FULL TIME SALARIES	1,673.69	5,007.41	29,910.00	24,902.59	16.7
03-64-4002	PAYROLL TAXES - ER	129.32	386.83	2,288.00	1,901.17	16.9
03-64-4003	EMPLOYEE INS - ER	160.02	480.06	6,511.00	6,030.94	7.4
03-64-4004	RETIREMENT CONTRIBUTION - ER	76.13	234.98	1,495.00	1,260.02	15.7
03-64-4250	MISCELLANEOUS	.00	844.16	.00	(844.16)	.0
03-64-4252	GASOLINE, OIL, ETC.	123.16	123.16	1,000.00	876.84	12.3
03-64-4257	DISCHARGE PERMIT	.00	.00	2,750.00	2,750.00	.0
03-64-4501	OUTSIDE PROF SERVICE FEES	.00	.00	25,000.00	25,000.00	.0
03-64-4550	LINE REPAIRS & CLEANING	.00	.00	40,000.00	40,000.00	.0
03-64-4551	LIFT STATION PARTS & MAINT	.00	1,419.15	20,000.00	18,580.85	7.1
TOTAL DISTRIBUTION - SEWER		2,162.32	8,495.75	128,954.00	120,458.25	6.6
DEPARTMENT 65						
03-65-4251	MAINTENANCE & SUPPLIES	.00	.00	300.00	300.00	.0
TOTAL DEPARTMENT 65		.00	.00	300.00	300.00	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL						
03-66-6001	CAPITAL PURCHASES - SEWER	.00	.00	1,000,000.00	1,000,000.00	.0
	TOTAL CAPITAL	.00	.00	1,000,000.00	1,000,000.00	.0
DEBT						
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	150,559.87	301,120.00	150,560.13	50.0
03-70-7003	CWRPDA 03 LOAN INTEREST	.00	2,412.35	4,825.00	2,412.65	50.0
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPAL	.00	.00	262,253.00	262,253.00	.0
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	.00	38,192.00	38,192.00	.0
	TOTAL DEBT	.00	152,972.22	606,390.00	453,417.78	25.2
TRANSFERS						
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,883.34	29,650.02	118,600.00	88,949.98	25.0
	TOTAL TRANSFERS	9,883.34	29,650.02	118,600.00	88,949.98	25.0
	TOTAL FUND EXPENDITURES	98,768.12	450,205.83	3,007,937.00	2,557,731.17	15.0
	NET REVENUE OVER EXPENDITURES	45,169.33	31,525.29	(947,737.00)	(979,262.29)	3.3

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	293,442.78
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	11,356.05
		<hr/>
	TOTAL ASSETS	1,791,547.57
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,229.81
	TOTAL LIABILITIES	1,229.81

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:	
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,776,004.38
	REVENUE OVER EXPENDITURES - YTD	14,313.38
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	BALANCE - CURRENT DATE	1,790,317.76
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	TOTAL FUND EQUITY	1,790,317.76
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	TOTAL LIABILITIES AND EQUITY	1,791,547.57
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
06-13-3300	STORMWATER DRAINAGE FEES	10,019.01	30,227.41	118,000.00	87,772.59	25.6
	TOTAL CHARGES FOR SERVICES	10,019.01	30,227.41	118,000.00	87,772.59	25.6
<u>INVESTMENT</u>						
06-17-3500	INTEREST INCOME	1,070.58	3,215.66	4,500.00	1,284.34	71.5
	TOTAL INVESTMENT	1,070.58	3,215.66	4,500.00	1,284.34	71.5
	TOTAL FUND REVENUE	11,089.59	33,443.07	122,500.00	89,056.93	27.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
06-50-4000	FULL TIME SALARIES	3,149.08	9,491.07	46,620.00	37,128.93	20.4
06-50-4002	PAYROLL TAXES - ER	237.60	722.12	3,566.00	2,843.88	20.3
06-50-4003	EMPLOYEE INSURANCE	508.72	1,516.11	8,277.00	6,760.89	18.3
06-50-4004	RETIREMENT CONTRIBUTION	144.69	436.69	2,080.00	1,643.31	21.0
06-50-4502	OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATION		4,040.09	12,165.99	62,043.00	49,877.01	19.6
TRANSMISSION						
06-65-4000	FULL TIME SALARIES	592.37	1,686.11	11,263.00	9,576.89	15.0
06-65-4002	PAYROLL TAXES - ER	46.07	131.07	862.00	730.93	15.2
06-65-4003	EMPLOYEE INSURANCE	33.34	100.02	2,424.00	2,323.98	4.1
06-65-4004	RETIREMENT CONTRIBUTION	25.92	80.60	563.00	482.40	14.3
06-65-4251	MAINTENANCE & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
06-65-4503	SEMINARS/MEETINGS	.00	.00	1,000.00	1,000.00	.0
06-65-4504	TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
TOTAL TRANSMISSION		697.70	1,997.80	37,612.00	35,614.20	5.3
TRANSFERS						
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,655.30	4,965.90	19,864.00	14,898.10	25.0
TOTAL TRANSFERS		1,655.30	4,965.90	19,864.00	14,898.10	25.0
TOTAL FUND EXPENDITURES		6,393.09	19,129.69	119,519.00	100,389.31	16.0
NET REVENUE OVER EXPENDITURES		4,696.50	14,313.38	2,981.00	(11,332.38)	480.2

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	89,700.51
07-01-1007	COLO-TRUST INVESTMENT ACCT	(10,250.00)
TOTAL ASSETS		<u>79,450.51</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	70,792.78
	REVENUE OVER EXPENDITURES - YTD	8,657.73
BALANCE - CURRENT DATE		<u>79,450.51</u>
TOTAL FUND EQUITY		<u>79,450.51</u>
TOTAL LIABILITIES AND EQUITY		<u>79,450.51</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL</u>						
07-12-3201	COLORADO LOTTERY	7,513.55	7,513.55	30,000.00	22,486.45	25.1
	TOTAL INTERGOVERNMENTAL	7,513.55	7,513.55	30,000.00	22,486.45	25.1
<u>INVESTMENT</u>						
07-17-3500	INTEREST INCOME	405.32	1,144.18	1,000.00	(144.18)	114.4
	TOTAL INVESTMENT	405.32	1,144.18	1,000.00	(144.18)	114.4
	TOTAL FUND REVENUE	7,918.87	8,657.73	31,000.00	22,342.27	27.9
	NET REVENUE OVER EXPENDITURES	7,918.87	8,657.73	31,000.00	22,342.27	27.9

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,079,794.79
08-01-1015	DUE FROM OTHER FUNDS	(2.71)
08-01-1101	PETTY CASH - SHOWER	400.00
		<hr/>
	TOTAL ASSETS	1,080,192.08
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	1,975.77
08-02-2040	DEPOSITS PAYABLE	5,100.00
08-02-2201	A/P - GENERAL FUND	3,466.45
		<hr/>
	TOTAL LIABILITIES	10,542.22
		<hr/>

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:	
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,041,144.67
	REVENUE OVER EXPENDITURES - YTD	28,505.19
		<hr/>
	BALANCE - CURRENT DATE	1,069,649.86
		<hr/>
	TOTAL FUND EQUITY	1,069,649.86
		<hr/>
	TOTAL LIABILITIES AND EQUITY	1,080,192.08
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
08-10-3002	SALES TAX: MEADOW PARK - 1%	31,132.49	31,132.49	474,141.00	443,008.51	6.6
08-10-3004	USE TAX: MEADOW PARK - 1%	5,776.78	12,818.02	67,000.00	54,181.98	19.1
08-10-3010	HOME ADDITIONS FEE - PARKS	1,156.08	1,441.83	1,000.00	(441.83)	144.2
	TOTAL TAXES	38,065.35	45,392.34	542,141.00	496,748.66	8.4
CHARGES FOR SERVICES						
08-13-3350	CAMPING REVENUES	23,660.90	141,987.65	305,000.00	163,012.35	46.6
08-13-3351	SHELTER HOUSE REVENUES	3,115.00	7,775.00	50,000.00	42,225.00	15.6
08-13-3352	PARKING FEES: LMJ PARK	2,166.10	5,110.60	107,000.00	101,889.40	4.8
08-13-3353	DOG PARK FEES	30.00	155.00	3,000.00	2,845.00	5.2
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	2,050.00	2,200.00	4,000.00	1,800.00	55.0
08-13-3355	PARKING FEE: BOHN PARK	1,117.40	2,269.55	33,400.00	31,130.45	6.8
08-13-3356	SHOWER REVENUE	63.00	123.00	3,500.00	3,377.00	3.5
08-13-3358	DUMP STATION REVENUE	.00	.00	150.00	150.00	.0
08-13-3359	PARKING FEE: BLACK BEAR HOLE	199.40	473.55	7,500.00	7,026.45	6.3
08-13-3360	PARKING FEE: 2ND AVE	117.00	661.80	5,000.00	4,338.20	13.2
08-13-3370	RECR PROGRAM REVENUES	875.00	2,190.00	37,500.00	35,310.00	5.8
08-13-3371	YOUTH BASEBALL REVENUES	215.00	3,995.00	1,000.00	(2,995.00)	399.5
08-13-3372	ADULT SOFTBALL REVENUES	.00	.00	1,600.00	1,600.00	.0
08-13-3373	MISC RECREATION EVENTS REV	.00	108.00	100.00	(8.00)	108.0
08-13-3380	SPECIAL EVENTS REVENUES	920.00	978.00	500.00	(478.00)	195.6
08-13-3384	PARADE OF LIGHTS REVENUE	.00	.00	6,000.00	6,000.00	.0
	TOTAL CHARGES FOR SERVICES	34,528.80	168,027.15	565,250.00	397,222.85	29.7
INVESTMENT						
08-17-3500	INTEREST INCOME	4,817.63	14,470.51	23,000.00	8,529.49	62.9
	TOTAL INVESTMENT	4,817.63	14,470.51	23,000.00	8,529.49	62.9
OTHER INCOME						
08-21-3400	OTHER INCOME	.03	.10	1,000.00	999.90	.0
08-21-3402	PARK DONATIONS	350.00	350.00	.00	(350.00)	.0
	TOTAL OTHER INCOME	350.03	350.10	1,000.00	649.90	35.0
	TOTAL FUND REVENUE	77,761.81	228,240.10	1,131,391.00	903,150.90	20.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
08-50-4000	FULL TIME SALARIES	10,444.22	32,003.68	201,294.00	169,290.32	15.9
08-50-4002	PAYROLL TAXES - ER	814.11	2,494.72	15,399.00	12,904.28	16.2
08-50-4003	EMPLOYEE INS - ER	1,221.49	3,778.02	28,116.00	24,337.98	13.4
08-50-4004	RETIREMENT CONTRIBUTION - ER	657.28	2,009.42	12,359.00	10,349.58	16.3
08-50-4008	OFFICE OPERATIONS	99.00	297.00	1,000.00	703.00	29.7
08-50-4050	MISCELLANEOUS EXPENSE	.00	.00	100.00	100.00	.0
08-50-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,750.00	1,750.00	.0
08-50-4203	DUES & SUBSCRIPTIONS	.00	180.00	670.00	490.00	26.9
08-50-4301	TELEPHONE SERVICE	.00	.00	2,850.00	2,850.00	.0
08-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	1,500.00	1,500.00	.0
08-50-4503	SEMINARS/MEETINGS	.00	.00	1,500.00	1,500.00	.0
08-50-4505	ADVERTISING & PUBLISHING	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATION		13,236.10	40,762.84	267,538.00	226,775.16	15.2
SPECIAL EVENTS						
08-55-4551	SPECIAL EVENTS EXPENSE	.00	226.00	12,000.00	11,774.00	1.9
08-55-4552	PARADE OF LIGHTS EXPENSES	.00	.00	9,500.00	9,500.00	.0
TOTAL SPECIAL EVENTS		.00	226.00	21,500.00	21,274.00	1.1
PARKS						
08-60-4000	FULL TIME SALARIES	19,919.67	59,149.02	172,128.00	112,978.98	34.4
08-60-4001	PART TIME SALARIES	2,800.75	8,009.37	116,507.00	108,497.63	6.9
08-60-4002	PAYROLL TAXES - ER	1,744.07	5,167.02	22,081.00	16,913.98	23.4
08-60-4003	EMPLOYEE INS - ER	2,470.26	7,410.71	45,986.00	38,575.29	16.1
08-60-4004	RETIREMENT CONTRIBUTION - ER	801.05	2,420.73	8,858.00	6,437.27	27.3
08-60-4023	PARKS WIFI	239.48	724.48	2,800.00	2,075.52	25.9
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,300.00	1,300.00	.0
08-60-4202	EQUIP & SMALL TOOLS	.00	.00	3,250.00	3,250.00	.0
08-60-4250	MISCELLANEOUS EXPENSE	.00	290.50	1,500.00	1,209.50	19.4
08-60-4251	MAINTENANCE & SUPPLIES	6,811.83	8,862.32	70,000.00	61,137.68	12.7
08-60-4252	GASOLINE, OIL, ETC.	369.49	369.49	3,800.00	3,430.51	9.7
08-60-4253	PARK SIGNAGE	.00	.00	4,000.00	4,000.00	.0
08-60-4300	ELECTRIC/WATER/GAS	516.15	4,609.69	45,000.00	40,390.31	10.2
08-60-4501	OUTSIDE PROF SERVICE FEES	105.00	905.00	60,000.00	59,095.00	1.5
08-60-4512	BLDG MAINT & GROUNDS	6,861.78	8,243.49	60,000.00	51,756.51	13.7
08-60-4550	RIVER COURSE MAINT	.00	.00	6,500.00	6,500.00	.0
08-60-4551	TREE MAINTENANCE	.00	164.63	15,500.00	15,335.37	1.1
08-60-4552	RECREATION PROGRAMING	2,418.00	5,918.00	20,000.00	14,082.00	29.6
08-60-4553	KIOSK TRANSACTION FEES	628.25	1,574.60	10,500.00	8,925.40	15.0
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	1,192.75	2,804.95	25,000.00	22,195.05	11.2
TOTAL PARKS		46,878.53	116,624.00	694,710.00	578,086.00	16.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL</u>						
08-66-6000	CAPITAL PURCHASES	.00	.00	41,500.00	41,500.00	.0
	TOTAL CAPITAL	.00	.00	41,500.00	41,500.00	.0
<u>DEPARTMENT 70</u>						
08-70-4050	BASEBALL SOFTBALL EXPENSE	.00	.00	6,500.00	6,500.00	.0
08-70-7000	EQUIP LEASE EXPENSE	.00	.00	16,500.00	16,500.00	.0
	TOTAL DEPARTMENT 70	.00	.00	23,000.00	23,000.00	.0
<u>TRANSFERS</u>						
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,040.69	42,122.07	168,128.00	126,005.93	25.1
	TOTAL TRANSFERS	14,040.69	42,122.07	168,128.00	126,005.93	25.1
	TOTAL FUND EXPENDITURES	74,155.32	199,734.91	1,216,376.00	1,016,641.09	16.4
	NET REVENUE OVER EXPENDITURES	3,606.49	28,505.19	(84,985.00)	(113,490.19)	33.5

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,379,302.68
19-01-1005	CASH AND CASH EQUIVALENTS	31,272.46
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		6,943,974.58

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	175,636.69
19-02-2202	RETAINAGE PAYABLE	79,546.78
19-02-2203	GRANTS PAYABLE	60,015.31
19-02-2208	DUUE TO OTHER FUNDS	1,137,460.08
19-02-2230	DEFERRED REVENUES	307,796.92
19-02-2270	DEFERRED FEDERAL REVENUES	3,609,300.00
19-02-2275	DEFERRED MISC GRANT REVENUE	879,959.42
TOTAL LIABILITIES		6,249,715.20

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,189,209.03
	REVENUE OVER EXPENDITURES - YTD	(494,949.65)
BALANCE - CURRENT DATE		694,259.38
TOTAL FUND EQUITY		694,259.38
TOTAL LIABILITIES AND EQUITY		6,943,974.58

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
LOCAL GRANTS						
19-12-3207	LOCAL REVENUE	15,000.00	15,000.00	20,000.00	5,000.00	75.0
	TOTAL LOCAL GRANTS	15,000.00	15,000.00	20,000.00	5,000.00	75.0
TRANSFER						
19-18-3500	TRANSFER IN FROM GENERAL FUND	.00	.00	20,000.00	20,000.00	.0
	TOTAL TRANSFER	.00	.00	20,000.00	20,000.00	.0
FISCAL AGENT REVENUES						
19-31-3800	LAHC	10.00	719.00	11,000.00	10,281.00	6.5
	TOTAL FISCAL AGENT REVENUES	10.00	719.00	11,000.00	10,281.00	6.5
	TOTAL FUND REVENUE	15,010.00	15,719.00	51,000.00	35,281.00	30.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
DEPARTMENT 48					
19-48-4010 NCWCD GRANT EXPENSES	.00	.00	40,000.00	40,000.00	.0
TOTAL DEPARTMENT 48	.00	.00	40,000.00	40,000.00	.0
LAHC					
19-58-4006 LAHC EXPENDITURES	.00	6,129.54	11,000.00	4,870.46	55.7
TOTAL LAHC	.00	6,129.54	11,000.00	4,870.46	55.7
DOLA MARKETING					
19-60-4011 DOLA - IHOP HOUSING ASSESSMENT	5,448.55	5,448.55	.00	(5,448.55)	.0
19-60-4401 CDOT -ST VRAIN TRAIL EXTENSION	8,464.00	9,404.00	.00	(9,404.00)	.0
19-60-4402 CDOT-US36/BROADWAY IMP	487,836.56	487,836.56	.00	(487,836.56)	.0
TOTAL DOLA MARKETING	501,749.11	502,689.11	.00	(502,689.11)	.0
LCF/LOCAL GRANTS					
19-63-4000 LCF EXPENDITURES	600.00	1,850.00	.00	(1,850.00)	.0
TOTAL LCF/LOCAL GRANTS	600.00	1,850.00	.00	(1,850.00)	.0
TOTAL FUND EXPENDITURES	502,349.11	510,668.65	51,000.00	(459,668.65)	1001.3
NET REVENUE OVER EXPENDITURES	(487,339.11)	(494,949.65)	.00	494,949.65	.0

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	<u>262,607.14</u>
	TOTAL ASSETS	<u>262,607.14</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
20-02-2290	FUND BALANCE/RETAINED EARNINGS	225,107.14
	REVENUE OVER EXPENDITURES - YTD	37,500.00
	BALANCE - CURRENT DATE	<u>262,607.14</u>
	TOTAL FUND EQUITY	<u>262,607.14</u>
	TOTAL LIABILITIES AND EQUITY	<u>262,607.14</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS</u>						
20-35-3901	TRANSFER IN FROM GENERAL FUND	12,500.00	37,500.00	150,000.00	112,500.00	25.0
	TOTAL TRANSFERS	12,500.00	37,500.00	150,000.00	112,500.00	25.0
	TOTAL FUND REVENUE	12,500.00	37,500.00	150,000.00	112,500.00	25.0
	NET REVENUE OVER EXPENDITURES	12,500.00	37,500.00	150,000.00	112,500.00	25.0

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,315,137.99)
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
		<hr/>
	TOTAL ASSETS	301,452.13
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19
21-02-2202	RETAINAGE PAYABLE	(8,943.30)
21-02-2270	DEFERRED CDBG REVENUE	85,888.05
21-02-2272	DEFERRED REVENUE DEF	96,835.16
		<hr/>
	TOTAL LIABILITIES	174,606.10

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	326,326.34
UNAPPROPRIATED FUND BALANCE:		
21-02-2290	FUND BALANCE - UNRESTRICTED	(302,299.06)
	REVENUE OVER EXPENDITURES - YTD	102,818.75
		<hr/>
	BALANCE - CURRENT DATE	(199,480.31)
		<hr/>
	TOTAL FUND EQUITY	126,846.03
		<hr/>
	TOTAL LIABILITIES AND EQUITY	301,452.13
		<hr/>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFER DEF</u>						
21-30-3010	DEF STREAM RESTORATION	102,818.75	102,818.75	.00	(102,818.75)	.0
	TOTAL TRANSFER DEF	102,818.75	102,818.75	.00	(102,818.75)	.0
	TOTAL FUND REVENUE	102,818.75	102,818.75	.00	(102,818.75)	.0
	NET REVENUE OVER EXPENDITURES	102,818.75	102,818.75	.00	(102,818.75)	.0

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	122,419.97
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	24,743.03
22-01-1205	BRF LOAN REPAY - PRINCIPAL	32,001.86
TOTAL ASSETS		179,164.86

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	56,574.31
TOTAL LIABILITIES		56,574.31

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	96,673.66
	REVENUE OVER EXPENDITURES - YTD	25,916.89
BALANCE - CURRENT DATE		122,590.55
TOTAL FUND EQUITY		122,590.55
TOTAL LIABILITIES AND EQUITY		179,164.86

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>						
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	15,672.80	25,830.59	.00	(25,830.59)	.0
	TOTAL OTHER INCOME	15,672.80	25,830.59	.00	(25,830.59)	.0
<u>INVESTMENT</u>						
22-17-3501	BRF LOAN REPAY - INTEREST	13.87	41.61	.00	(41.61)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	19.56	63.20	.00	(63.20)	.0
	TOTAL INVESTMENT	33.43	104.81	.00	(104.81)	.0
	TOTAL FUND REVENUE	15,706.23	25,935.40	.00	(25,935.40)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050	BANK FEES USDA	.95	9.84	.00	(9.84)	.0
	TOTAL DEPARTMENT 50	.95	9.84	.00	(9.84)	.0
DEPARTMENT 52						
22-52-4050	BANK FEES BRF	1.39	8.67	.00	(8.67)	.0
	TOTAL DEPARTMENT 52	1.39	8.67	.00	(8.67)	.0
	TOTAL FUND EXPENDITURES	2.34	18.51	.00	(18.51)	.0
	NET REVENUE OVER EXPENDITURES	15,703.89	25,916.89	.00	(25,916.89)	.0

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2024

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	34,653.14
23-01-1005	CASH COMBINED ACCOUNT	34,587.36
23-01-1217	A/R PROPERTY TAXES	28,432.00
TOTAL ASSETS		97,672.50

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	21,268.05
	REVENUE OVER EXPENDITURES - YTD	4,399.06
BALANCE - CURRENT DATE		25,667.11
TOTAL FUND EQUITY		25,667.11
TOTAL LIABILITIES AND EQUITY		97,672.50

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
23-10-3000	PROPERTY TAXES - LURA	4,615.62	4,615.74	36,670.00	32,054.26	12.6
	TOTAL TAXES	4,615.62	4,615.74	36,670.00	32,054.26	12.6
	TOTAL FUND REVENUE	4,615.62	4,615.74	36,670.00	32,054.26	12.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	121.00	20,000.00	19,879.00	.6
23-50-4550	COUNTY TREASURER FEE	69.21	69.21	546.00	476.79	12.7
	TOTAL ADMINISTRATION	69.21	190.21	20,546.00	20,355.79	.9
DOWNTOWN URA						
23-62-4008	OFFICE OPERATIONS	7.81	26.47	200.00	173.53	13.2
23-62-4500	TRANSFER OUT TO GEN FUND	.00	.00	5,300.00	5,300.00	.0
	TOTAL DOWNTOWN URA	7.81	26.47	5,500.00	5,473.53	.5
	TOTAL FUND EXPENDITURES	77.02	216.68	26,046.00	25,829.32	.8
	NET REVENUE OVER EXPENDITURES	4,538.60	4,399.06	10,624.00	6,224.94	41.4