

This information provides an unaudited financial update through April 30, 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	\$ 136,661
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	\$ 496,335

The sales tax information presented here is through June 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.

- Tax revenue for April sales was 12.9% higher than in 2023
- Year-to-date receipts were up approximately 9.95% (\$44,900) 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	\$ 136,661	49%	51%
May	July	\$ -		
June	August	\$ -		
July	September	\$ -		
August	October	\$ -		
September	November	\$ -		
October	December	\$ -		
November	January	\$ -		
December	February	\$ -		

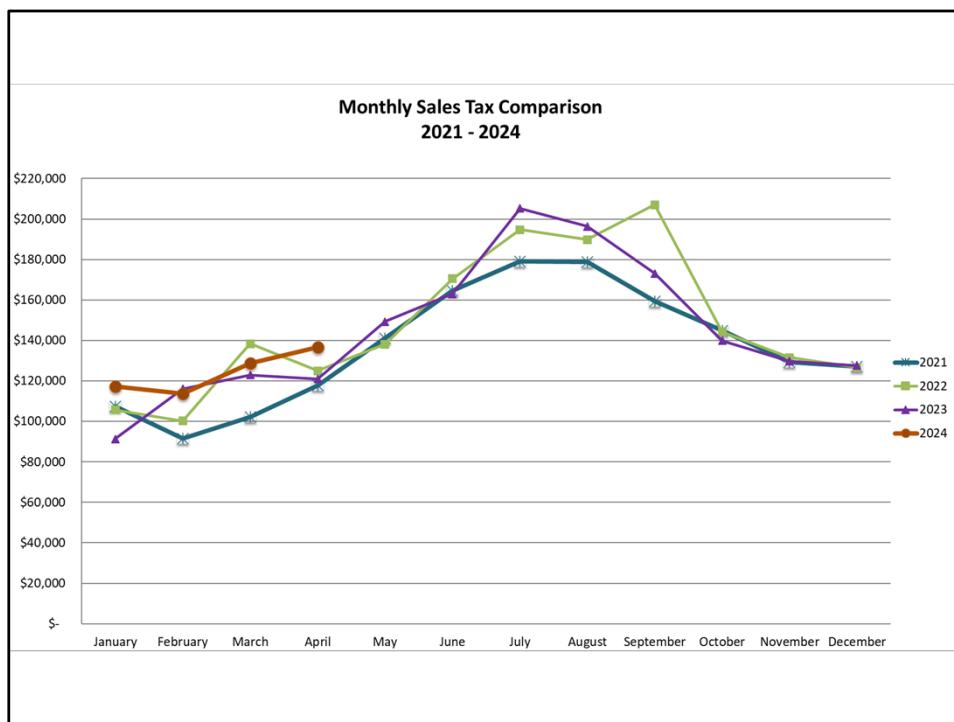
*Total sales tax includes taxes collected from retail marijuana

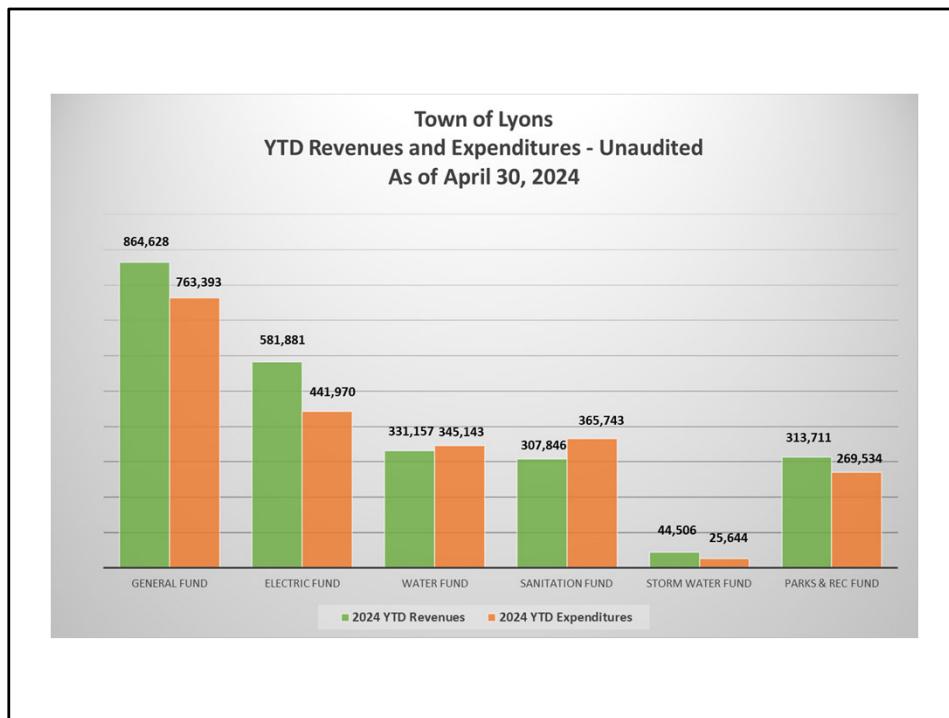
This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons. Non-local businesses can be online businesses, mobile vendors/catering, deliveries from out-of-town companies, natural gas (Xcel), etc.

- Approximately 49% of the sales tax revenue received in June for sales in the month of April 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%.
- As previously requested, further research was done to see if the increase is due to online sales. While all online businesses cannot be easily segregated (aside from the well-known online businesses), a comparison to 2023 local vs. non-local sales tax was done.
 - In 2023, local businesses made up 53% of the total year-to-date sales tax revenue (approximately \$240,000)
 - In 2024, local businesses account for 51% of the total year-to date sales tax revenue (approximately \$255,400)
 - This is an indication that non-local businesses, many of which can be categorized

as online, have seen an increase in sales tax revenue in the Lyon's area

- It should also be noted that rising costs can be attributed to increased sales tax revenue as well
- Additionally, the Board of Trustees eliminated the sales tax vendor admin fee in 2024 which means the Town is collecting the full amount of the sales tax charged to customers instead of allowing the businesses to keep 3.33% of the tax as a collection fee. This was estimated to add an approximately \$57,000 in sales tax revenue to the Town





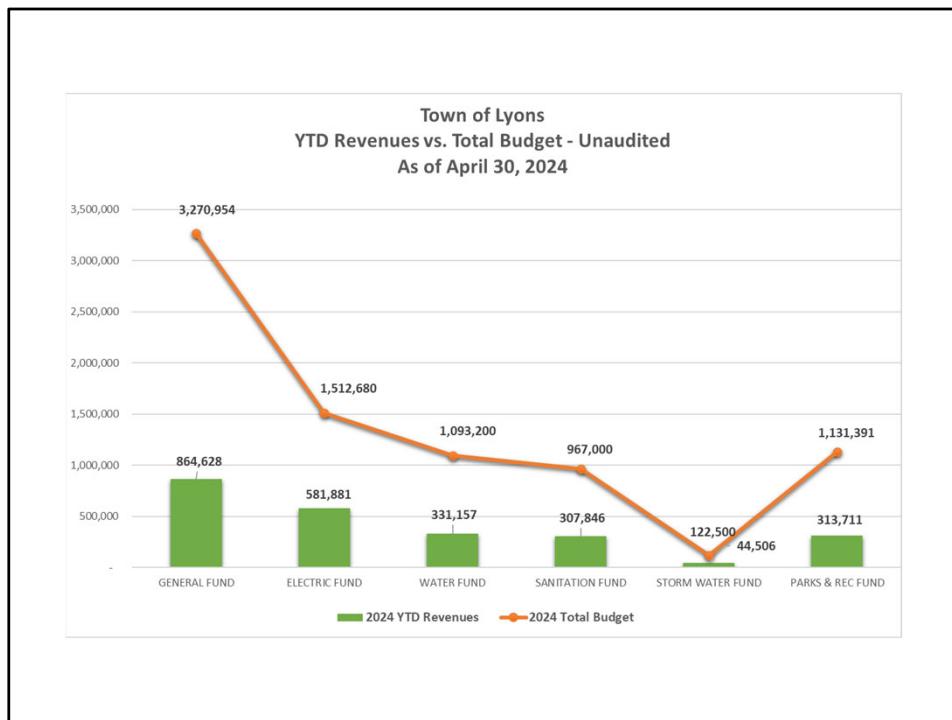
Year-to-Date Revenues and Expenditures

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

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

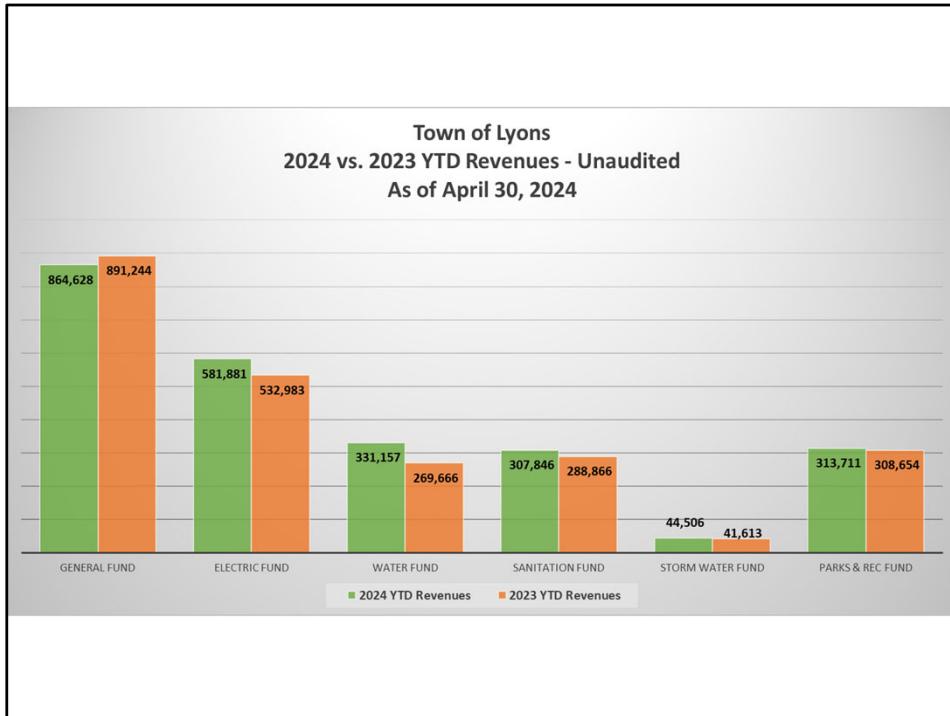
Year-to-date expenditures exceeded revenues in the following funds:

- **Water Fund** – This is due to debt service payments made in January
- **Sanitation Fund** – This is due to debt service payments made in April



Total Revenue Budget to YTD Actual

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

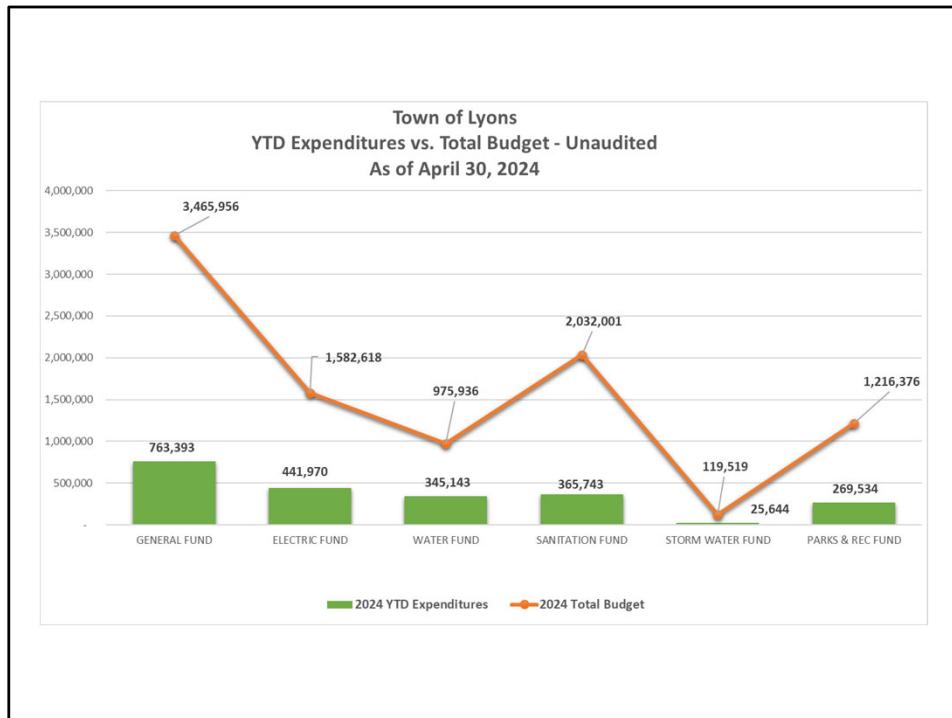


2024 YTD Revenue vs. 2023 YTD Revenue

This comparison shows the 2024 revenue through the end of April vs. the 2023 revenue collected through the end of April.

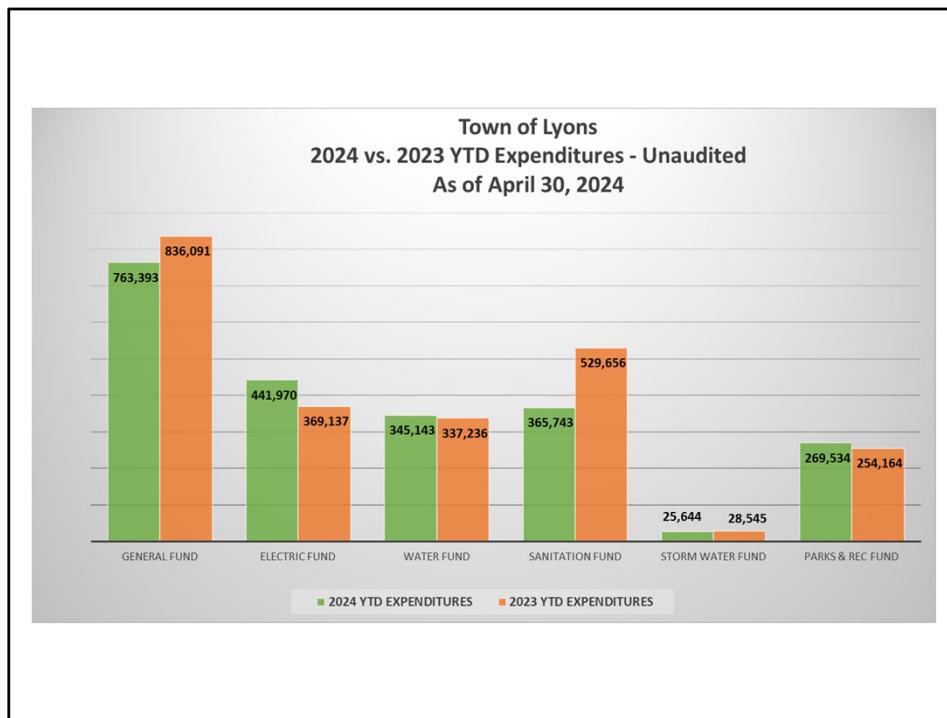
The revenue received in 2024 exceeded 2023 collections in all funds except for the General Fund. Additional details for line items of note are provided below.

- **General Fund**
 - Building revenue and court fines were higher at this time last year. Additionally, in 2023 we received revenue from the state for the comp plan final reimbursement.
- **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 April for each fund.



2024 YTD Expenses vs. 2023 YTD Expenses

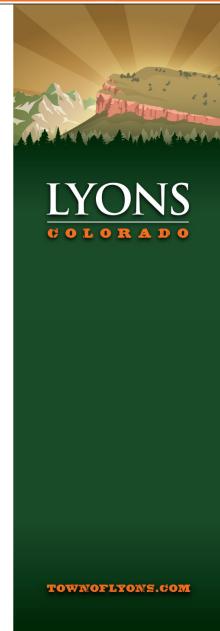
This slide compares the 2024 expenses through the end of April to the 2023 expenses through the same time period.

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

- **General Fund**
 - Various departments with lower expenses than 2023
 - Timing of dispatch contract payment occurred earlier in 2023 and was paid in May of 2024
- **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	190,058	.00	.00	.00	.00	.00	.00	.00	.00	.00	600,301	2,497,216
Total LICENSES AND PERMITS:		7,811	5,530	8,255	9,907	.00	.00	.00	.00	.00	.00	.00	.00	.00	31,503	109,795
Total INTERGOVERNMENTAL:		23	392	823	612	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,850	38,500
Total CHARGES FOR SERVICES:		105	263	177	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	545	2,500
Total FINES AND FORFEITURES:		4,906	5,349	6,035	4,505	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,795	75,000
Total OTHER INCOME:		23,204	1,015-	17,204	13,837	.00	.00	.00	.00	.00	.00	.00	.00	.00	53,230	142,976
Total INVESTMENT:		9,366	8,331	8,832	8,099	.00	.00	.00	.00	.00	.00	.00	.00	.00	34,628	40,000
Total TRANSFERS:		30,444	30,444	30,444	30,444	.00	.00	.00	.00	.00	.00	.00	.00	.00	121,776	364,967
Total Revenue:		78,616	79,747	448,803	257,462	.00	.00	.00	.00	.00	.00	.00	.00	.00	864,628	3,270,954
Total ALLOCATED EXPENSES:		61,241	41,797	54,612	31,676	.00	.00	.00	.00	.00	.00	.00	.00	.00	189,326	654,329
Total ADMINISTRATION:		32,537	32,789	32,352	30,866	.00	.00	.00	.00	.00	.00	.00	.00	.00	128,545	475,058
Total LEGISLATIVE:		.00	1,439	11,742	4,139	.00	.00	.00	.00	.00	.00	.00	.00	.00	17,320	61,571
Total JUDICIAL:		1,718	2,546	3,304	2,688	.00	.00	.00	.00	.00	.00	.00	.00	.00	10,255	33,859
Total PLANNING AND ZONING:		14,732	18,709	19,818	19,218	.00	.00	.00	.00	.00	.00	.00	.00	.00	72,477	321,939
Total HEALTH WELFARE COMMUNITY:		2,883	8,027	18,696	5,668	.00	.00	.00	.00	.00	.00	.00	.00	.00	35,274	225,892
Total ECONOMIC DEVELOPMENT:		4,238	7,717	7,348	7,183	.00	.00	.00	.00	.00	.00	.00	.00	.00	26,485	137,475
Total BUILDING INSPECTION:		2,539	2,535	3,527	140	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,741	100,564
Total POLICE:		.00	777	150,566	1,534	.00	.00	.00	.00	.00	.00	.00	.00	.00	152,876	582,390
Total STREETS:		12,949	25,539	15,058	16,850	.00	.00	.00	.00	.00	.00	.00	.00	.00	70,396	443,519
Total VISITORS CENTER:		177	592	.00	835	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,604	7,860
Total CAPITAL:		.00	.00	94	.00	.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	.00	16,500
Total TRANSFERS:		12,500	12,500	12,500	12,500	.00	.00	.00	.00	.00	.00	.00	.00	.00	50,000	170,000
Total Expenditure:		145,513	154,967	329,617	133,296	.00	.00	.00	.00	.00	.00	.00	.00	.00	763,393	3,465,956
Net Total GENERAL FUND:		66,897-	75,220-	119,186	124,166	.00	.00	.00	.00	.00	.00	.00	.00	.00	101,235	195,002-

Periods: 00/24-04/24

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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

Periods: 00/24-04/24

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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	131,944	.00	.00	.00	.00	.00	.00	.00	.00	.00	561,693	1,470,680
Total INVESTMENT:	4,825	4,292	4,550	4,172	.00	.00	.00	.00	.00	.00	.00	.00	.00	17,839	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	136,116	.00	.00	.00	.00	.00	.00	.00	.00	.00	581,881	1,512,680
Total ADMINISTRATION:	12,687	14,637	12,573	13,427	.00	.00	.00	.00	.00	.00	.00	.00	.00	53,324	234,745
Total MAINTENANCE:	2,722	106,931	97,322	88,536	.00	.00	.00	.00	.00	.00	.00	.00	.00	295,511	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	4,865	.00	.00	.00	.00	.00	.00	.00	.00	.00	19,458	58,375
Total Expenditure:	20,273	142,177	172,692	106,828	.00	.00	.00	.00	.00	.00	.00	.00	.00	441,970	1,582,618
Net Total ELECTRIC FUND:	157,577	4,110-	42,844-	29,288	.00	.00	.00	.00	.00	.00	.00	.00	.00	139,911	69,938-

Periods: 00/24-04/24

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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	69,801	.00	.00	.00	.00	.00	.00	.00	.00	.00	265,690	1,035,700
Total INVESTMENT - WATER:	7,947	7,069	7,494	6,872	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,381	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	80,599	.00	.00	.00	.00	.00	.00	.00	.00	.00	307,846	967,000
Total Revenue:	194,534	143,260	143,937	157,271	.00	.00	.00	.00	.00	.00	.00	.00	.00	639,002	2,060,200
Total ADMINISTRATION - WATER:	14,146	15,324	14,713	14,915	.00	.00	.00	.00	.00	.00	.00	.00	.00	59,098	200,122
Total TREATMENT - WATER:	.00	14,140	.00	29,750	.00	.00	.00	.00	.00	.00	.00	.00	.00	43,890	255,700
Total DISTRIBUTION - WATER:	22,754	6,090	28,121	12,452	.00	.00	.00	.00	.00	.00	.00	.00	.00	69,416	154,869
Total ADMINISTRATION - SEWER:	13,946	14,000	14,086	14,155	.00	.00	.00	.00	.00	.00	.00	.00	.00	56,187	198,202
Total TREATMENT - SEWER:	4,781	67,184	29,803	25,910	.00	.00	.00	.00	.00	.00	.00	.00	.00	127,678	344,800
Total DISTRIBUTION - SEWER:	2,868	3,465	2,162	3,393	.00	.00	.00	.00	.00	.00	.00	.00	.00	11,889	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	150,222	.00	.00	.00	.00	.00	.00	.00	.00	.00	303,195	606,390
Total TRANSFERS:	9,883	9,883	9,883	9,883	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,533	118,600
Total Expenditure:	68,379	283,059	98,768	260,680	.00	.00	.00	.00	.00	.00	.00	.00	.00	710,886	3,007,937
Net Total WATER/SEWER FUND:	126,155	139,799-	45,169	103,409-	.00	.00	.00	.00	.00	.00	.00	.00	.00	71,884-	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	10,081	.00	.00	.00	.00	.00	.00	.00	.00	.00	40,309	118,000
Total INVESTMENT:	1,135	1,010	1,071	982	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,197	4,500
Total Revenue:	11,278	11,076	11,090	11,063	.00	.00	.00	.00	.00	.00	.00	.00	.00	44,506	122,500
Total ADMINISTRATION:	4,069	4,057	4,040	4,062	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,228	62,043
Total TRANSMISSION:	662	638	698	796	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,794	37,612
Total TRANSFERS:	1,655	1,655	1,655	1,655	.00	.00	.00	.00	.00	.00	.00	.00	.00	6,621	19,864
Total Expenditure:	6,387	6,350	6,393	6,514	.00	.00	.00	.00	.00	.00	.00	.00	.00	25,644	119,519
Net Total STORM WATER:	4,891	4,726	4,697	4,549	.00	.00	.00	.00	.00	.00	.00	.00	.00	18,862	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	Current year Budget
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	400	.00	.00	.00	.00	.00	.00	.00	.00	1,544	1,000
Total Revenue:		382	357	7,919	400	.00	.00	.00	.00	.00	.00	.00	.00	9,058	31,000
Net Total CONSERVATION TRUST:		382	357	7,919	400	.00	.00	.00	.00	.00	.00	.00	.00	9,058	31,000

Periods: 00/24-04/24

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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	39,676	.00	.00	.00	.00	.00	.00	.00	.00	.00	85,068	542,141
Total CHARGES FOR SERVICES:	114,680	18,818	34,529	41,350	.00	.00	.00	.00	.00	.00	.00	.00	.00	209,378	565,250
Total INVESTMENT:	5,109	4,544	4,818	4,417	.00	.00	.00	.00	.00	.00	.00	.00	.00	18,888	23,000
Total OTHER INCOME:	.00	.00	350	28	.00	.00	.00	.00	.00	.00	.00	.00	.00	378	1,000
Total Revenue:	121,167	29,311	77,762	85,471	.00	.00	.00	.00	.00	.00	.00	.00	.00	313,711	1,131,391
Total ADMINISTRATION:	13,822	13,705	13,236	14,224	.00	.00	.00	.00	.00	.00	.00	.00	.00	54,987	267,538
Total SPECIAL EVENTS:	.00	226	.00	368	.00	.00	.00	.00	.00	.00	.00	.00	.00	594	21,500
Total PARKS:	36,616	33,129	46,879	40,267	.00	.00	.00	.00	.00	.00	.00	.00	.00	156,891	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	900	.00	.00	.00	.00	.00	.00	.00	.00	.00	900	23,000
Total TRANSFERS:	14,041	14,041	14,041	14,041	.00	.00	.00	.00	.00	.00	.00	.00	.00	56,163	168,128
Total Expenditure:	64,479	61,101	74,155	69,799	.00	.00	.00	.00	.00	.00	.00	.00	.00	269,534	1,216,376
Net Total PARKS AND RECREATION FUND:	56,688	31,790-	3,606	15,672	.00	.00	.00	.00	.00	.00	.00	.00	.00	44,178	84,985-

Periods: 00/24-04/24

Jun 10, 2024 06:07PM

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 STATE FUNDING:		.00	.00	.00	426,156	.00	.00	.00	.00	.00	.00	.00	.00	426,156	.00
Total FISCAL AGENT REVENUES:	709	.00	10	31	.00	.00	.00	.00	.00	.00	.00	.00	.00	750	11,000
Total Revenue:	709	.00	15,010	426,187	.00	.00	.00	.00	.00	.00	.00	.00	.00	441,906	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	1,624	.00	.00	.00	.00	.00	.00	.00	.00	.00	7,754	11,000
Total DOLA MARKETING:		.00	940	501,749	220	.00	.00	.00	.00	.00	.00	.00	.00	502,909	.00
Total LCF/LOCAL GRANTS:	700	550	600	50	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,900	.00
Total Expenditure:	5,700	2,620	502,349	1,894	.00	.00	.00	.00	.00	.00	.00	.00	.00	512,563	51,000
Net Total GRANT - FLOOD:	4,991-	2,620-	487,339-	424,293	.00	.00	.00	.00	.00	.00	.00	.00	.00	70,657-	.00

Periods: 00/24-04/24

Jun 10, 2024 06:07PM

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
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: 00/24-04/24

Jun 10, 2024 06:07PM

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	3,227	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,058	.00
Total INVESTMENT:	44	28	33	1	.00	.00	.00	.00	.00	.00	.00	.00	.00	105	.00
Total Revenue:	6,628	3,601	15,706	3,228	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,163	.00
Total Department: 50:	5	4	1	6,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	6,010	.00
Total Department: 52:	4	4	1	2	.00	.00	.00	.00	.00	.00	.00	.00	.00	11	.00
Total Expenditure:	8	8	2	6,002	.00	.00	.00	.00	.00	.00	.00	.00	.00	6,020	.00
Net Total BUSINESS LOAN FUND:	6,619	3,594	15,704	2,774-	.00	.00	.00	.00	.00	.00	.00	.00	.00	23,143	.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	4,961	.00	.00	.00	.00	.00	.00	.00	.00	9,576	36,670
Total Revenue:		.00	.00	4,616	4,961	.00	.00	.00	.00	.00	.00	.00	.00	9,576	36,670
Total ADMINISTRATION:		.00	121	69	316	.00	.00	.00	.00	.00	.00	.00	.00	507	20,546
Total DOWNTOWN URA:		9	10	8	7	.00	.00	.00	.00	.00	.00	.00	.00	33	5,500
Total Expenditure:		9	131	77	323	.00	.00	.00	.00	.00	.00	.00	.00	540	26,046
Net Total URBAN RENEWAL DISTRICT:		9-	131-	4,539	4,638	.00	.00	.00	.00	.00	.00	.00	.00	9,037	10,624
Net Grand Totals:		280,416	244,992-	226,545-	496,823	.00	.00	.00	.00	.00	.00	.00	.00	305,702	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
APRIL 30, 2024

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,356,635.84
01-01-1013	PETTY CASH - FRONT OFFICE	986.05
01-01-1015	DUE TO GENERAL FUND	39,209.13
01-01-1100	PETTY CASH	150.00
01-01-1150	DEPOSITS HELD BY OTHERS	200.00
01-01-1200	A/R - MISCELLANEOUS	20,224.15
01-01-1201	CASH CLEARING - AR	906.69
01-01-1207	PREPAID RECORDING FEES	1,888.59
01-01-1217	A/R - PROPERTY TAXES	904,228.00
01-01-1240	A/R - LAND USE FEES	14,698.85
01-01-1247	INTERFUND - RECEIVABLES	67,164.14
01-01-1248	LEASE RECEIVABLE	835,585.62
TOTAL ASSETS		4,241,877.06

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	2.85
01-02-2002	SOC SEC PAYABLE:ER&EE	2.85
01-02-2008	DUE TO OTHER FUNDS	10,088.14
01-02-2013	DEFERRED REAL ESTATE TAXES	904,228.00
01-02-2031	MEDICAL INSURANCE PAYABLE	1,271.60
01-02-2033	VOLUNTARY INSURANCE PAYABLE	2,352.02
01-02-2035	WORKERS COMPENSATION	73.98
01-02-2037	UNEMPLOYMENT INSURANCE	402.31
01-02-2044	LAND USE FEES PAYABLE	14,690.41
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	2,674.84
01-02-2110	ST VRAIN SCHOOLS FEE	24,559.00
01-02-2201	ACCOUNTS PAYABLE	(10,244.67)
01-02-2202	RETAINAGE PAYABLE	(1.00)
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	806,209.36
TOTAL LIABILITIES		1,756,309.69

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
01-02-2290	FUND BALANCE - UNRESTRICTED	2,384,332.02
	REVENUE OVER EXPENDITURES - YTD	101,235.35
BALANCE - CURRENT DATE		2,485,567.37
TOTAL FUND EQUITY		2,485,567.37
TOTAL LIABILITIES AND EQUITY		4,241,877.06

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
01-10-3000	PROPERTY TAX	78,348.55	343,807.55	905,310.00	561,502.45	38.0
01-10-3001	SPECIFIC OWNERSHIP TAX	2,993.48	9,402.49	34,000.00	24,597.51	27.7
01-10-3002	SALES TAX REV - 2.5%	84,963.86	178,614.03	1,313,804.00	1,135,189.97	13.6
01-10-3004	USE TAX REV - 2%	17,277.70	43,238.70	114,500.00	71,261.30	37.8
01-10-3006	FRANCHISE TAX	576.72	5,981.11	25,000.00	19,018.89	23.9
01-10-3007	HIGHWAY USERS TAX	5,289.41	15,617.98	62,302.00	46,684.02	25.1
01-10-3008	CIGARETTE TAX	93.76	539.31	2,300.00	1,760.69	23.5
01-10-3009	LODGING TAX	514.42	3,099.39	40,000.00	36,900.61	7.8
TOTAL TAXES		190,057.90	600,300.56	2,497,216.00	1,896,915.44	24.0
LICENSES AND PERMITS						
01-11-3100	BUSINESS LICENSES	2,055.00	10,525.00	12,000.00	1,475.00	87.7
01-11-3101	NON-BUSINESS LICENSES	332.50	397.50	600.00	202.50	66.3
01-11-3102	LIQUOR LICENSES	.00	271.20	4,695.00	4,423.80	5.8
01-11-3103	PLANNING AND BUILDING REVENUE	7,315.93	18,505.89	75,000.00	56,494.11	24.7
01-11-3106	MMJ LICENSES	.00	.00	16,000.00	16,000.00	.0
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	100.00	200.00	500.00	300.00	40.0
01-11-3112	LIQUOR APPLICATION FEE	103.75	1,003.75	.00	(1,003.75)	.0
01-11-3114	STR APPLICATION	.00	600.00	1,000.00	400.00	60.0
TOTAL LICENSES AND PERMITS		9,907.18	31,503.34	109,795.00	78,291.66	28.7
INTERGOVERNMENTAL						
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	611.86	1,850.37	12,000.00	10,149.63	15.4
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		611.86	1,850.37	38,500.00	36,649.63	4.8
CHARGES FOR SERVICES						
01-13-3300	VEHICLE CHARGING STATION	.00	265.34	1,000.00	734.66	26.5
01-13-3301	ECO PASS	.00	280.00	1,500.00	1,220.00	18.7
TOTAL CHARGES FOR SERVICES		.00	545.34	2,500.00	1,954.66	21.8
FINES AND FORFEITURES						
01-14-3400	MUNICIPAL COURT FINES	4,505.00	20,795.00	75,000.00	54,205.00	27.7
TOTAL FINES AND FORFEITURES		4,505.00	20,795.00	75,000.00	54,205.00	27.7

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OTHER INCOME						
01-16-3600	OTHER INCOME	525.55	7,223.83	15,000.00	7,776.17	48.2
01-16-3603	RENTAL INCOME	13,248.17	45,942.68	127,976.00	82,033.32	35.9
01-16-3604	PROCEEDS FROM PROPERTY SALES	63.25	63.25	.00	(63.25)	.0
	TOTAL OTHER INCOME	13,836.97	53,229.76	142,976.00	89,746.24	37.2
INVESTMENT						
01-17-3500	INTEREST INCOME	8,098.66	34,627.92	40,000.00	5,372.08	86.6
	TOTAL INVESTMENT	8,098.66	34,627.92	40,000.00	5,372.08	86.6
TRANSFERS						
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,864.60	19,458.40	58,375.00	38,916.60	33.3
01-35-3903	TRANSFER IN FROM WATER FUND	9,883.34	39,533.36	118,600.00	79,066.64	33.3
01-35-3906	TRANSFER IN FROM STORMWATER	1,655.30	6,621.20	19,864.00	13,242.80	33.3
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,040.69	56,162.76	168,128.00	111,965.24	33.4
	TOTAL TRANSFERS	30,443.93	121,775.72	364,967.00	243,191.28	33.4
	TOTAL FUND REVENUE	257,461.50	864,628.01	3,270,954.00	2,406,325.99	26.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ALLOCATED EXPENSES						
01-44-4002	PAYROLL TAXES-ER WORKERS COMP	16.44	12,527.22	24,925.00	12,397.78	50.3
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	3,396.77	17,308.34	65,700.00	48,391.66	26.3
01-44-4202	EQUIPMENT & SMALL TOOLS	57.94	57.94	500.00	442.06	11.6
01-44-4203	DUES & SUBSCRIPTIONS	450.93	450.93	5,000.00	4,549.07	9.0
01-44-4250	MISCELLANEOUS	2,550.42	3,506.31	8,000.00	4,493.69	43.8
01-44-4300	ELECTRIC/WATER/GAS	1,888.93	6,320.17	19,500.00	13,179.83	32.4
01-44-4301	TELEPHONE	3,613.04	4,036.89	23,400.00	19,363.11	17.3
01-44-4501	OUTSIDE PROF SERVICE FEES	4,804.49	15,844.49	93,000.00	77,155.51	17.0
01-44-4502	OFFICE OPERATIONS	2,143.50	7,060.43	25,000.00	17,939.57	28.2
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	4,184.24	16,134.10	36,000.00	19,865.90	44.8
01-44-4701	UNIFORMS	130.78	1,776.05	8,400.00	6,623.95	21.1
01-44-4702	EQUIPMENT MAINTENANCE	(358.87)	3,596.66	27,000.00	23,403.34	13.3
01-44-4703	STAFF SERVICES	.00	.00	500.00	500.00	.0
01-44-4705	PC TECHNICIAN FEES	5,162.50	20,662.50	65,000.00	44,337.50	31.8
01-44-4706	AUDITING FEES	2,100.00	2,100.00	75,000.00	72,900.00	2.8
01-44-4707	VEHICLE MAINTENANCE	82.48	1,907.06	13,000.00	11,092.94	14.7
01-44-4708	XPRESS MERCHANT FEES	1,451.99	4,315.37	16,000.00	11,684.63	27.0
01-44-4709	CIVICPLUS WEB FEES	.00	7,736.00	8,500.00	764.00	91.0
01-44-4710	GENERAL INSURANCE	.00	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		31,675.58	189,325.66	654,329.00	465,003.34	28.9
ADMINISTRATION						
01-50-4000	FULL TIME SALARIES	23,990.04	96,514.84	339,959.00	243,444.16	28.4
01-50-4002	PAYROLL TAXES - ER	1,812.67	7,511.64	26,007.00	18,495.36	28.9
01-50-4003	EMPLOYEE INSURANCE	2,259.88	9,673.53	30,499.00	20,825.47	31.7
01-50-4004	RETIREMENT CONTRIBUTION	1,895.86	7,310.49	25,833.00	18,522.51	28.3
01-50-4005	ADDITIONAL COMPENSATION	.00	650.00	18,000.00	17,350.00	3.6
01-50-4203	DUES & SUBSCRIPTIONS	14.99	1,776.99	3,300.00	1,523.01	53.9
01-50-4250	MISCELLANEOUS	.00	1,000.02	7,000.00	5,999.98	14.3
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	559.50	10,000.00	9,440.50	5.6
01-50-4502	OFFICE OPERATIONS	4.00	4.00	1,500.00	1,496.00	.3
01-50-4503	SEMINARS/MEETING/TRAININGS	30.00	30.00	2,000.00	1,970.00	1.5
01-50-4504	TRAVEL	74.74	74.74	1,000.00	925.26	7.5
01-50-4704	COUNTY TREASURER'S FEE	784.26	3,438.87	9,960.00	6,521.13	34.5
TOTAL ADMINISTRATION		30,866.44	128,544.62	475,058.00	346,513.38	27.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
LEGISLATIVE						
01-52-4000	FULL TIME SALARIES	.00	9,300.00	37,200.00	27,900.00	25.0
01-52-4002	PAYROLL TAXES - ER	.00	730.05	2,846.00	2,115.95	25.7
01-52-4250	MISCELLANEOUS	266.00	683.50	7,525.00	6,841.50	9.1
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	6.96	64.34	1,000.00	935.66	6.4
01-52-4700	ELECTIONS	3,866.31	6,542.10	9,000.00	2,457.90	72.7
TOTAL LEGISLATIVE		4,139.27	17,319.99	61,571.00	44,251.01	28.1
JUDICIAL						
01-53-4000	FULL TIME SALARIES	515.20	2,103.35	9,173.00	7,069.65	22.9
01-53-4002	PAYROLL TAXES - ER	40.95	167.22	702.00	534.78	23.8
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	931.50	3,184.36	7,000.00	3,815.64	45.5
01-53-4700	JUDGE'S SERVICES FEES	1,200.00	4,800.00	14,400.00	9,600.00	33.3
TOTAL JUDICIAL		2,687.65	10,254.93	33,859.00	23,604.07	30.3
PLANNING AND ZONING						
01-54-4000	FULL TIME SALARIES	14,313.46	54,230.22	168,509.00	114,278.78	32.2
01-54-4002	PAYROLL TAXES - ER	1,081.25	4,093.26	12,891.00	8,797.74	31.8
01-54-4003	EMPLOYEE INSURANCE	2,980.86	11,936.92	53,014.00	41,077.08	22.5
01-54-4004	RETIREMENT CONTRIBUTION	602.12	1,876.50	8,425.00	6,548.50	22.3
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	240.00	340.00	75,000.00	74,660.00	.5
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		19,217.69	72,476.90	321,939.00	249,462.10	22.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
HEALTH WELFARE COMMUNITY						
01-55-4000	FULL TIME SALARIES	1,733.02	6,945.15	23,271.00	16,325.85	29.8
01-55-4002	PAYROLL TAXES - ER	127.37	514.53	1,780.00	1,265.47	28.9
01-55-4003	EMPLOYEE INSURANCE	534.88	2,139.52	7,229.00	5,089.48	29.6
01-55-4004	RETIREMENT CONTRIBUTION	86.66	347.30	1,164.00	816.70	29.8
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	.00	13,000.00	.00	(13,000.00)	.0
01-55-4701	CULTURAL/CONCERT SERIES	19.36	1,055.11	5,400.00	4,344.89	19.5
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	1,043.21	2,314.54	6,250.00	3,935.46	37.0
01-55-4707	SENIOR PROGRAMMING	33.97	243.97	4,500.00	4,256.03	5.4
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	1,970.56	7,959.11	24,000.00	16,040.89	33.2
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	118.71	754.96	10,500.00	9,745.04	7.2
01-55-4715	POST OFFICE EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
TOTAL HEALTH WELFARE COMMUNITY		5,667.74	35,274.19	225,892.00	190,617.81	15.6
ECONOMIC DEVELOPMENT						
01-56-4000	FULL TIME SALARIES	4,582.62	16,398.42	24,175.00	7,776.58	67.8
01-56-4001	PART TIME SALARIES	.00	.00	31,687.00	31,687.00	.0
01-56-4002	PAYROLL TAXES - ER	354.01	1,274.50	4,273.00	2,998.50	29.8
01-56-4003	EMPLOYEE INSURANCE	163.36	653.44	2,248.00	1,594.56	29.1
01-56-4004	RETIREMENT CONTRIBUTION	92.98	371.92	1,492.00	1,120.08	24.9
01-56-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,600.00	1,600.00	.0
01-56-4203	DUES & SUBSCRIPTIONS	119.00	119.00	2,500.00	2,381.00	4.8
01-56-4250	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
01-56-4501	OUTSIDE PROF SERVICE FEES	1,446.98	3,946.98	35,000.00	31,053.02	11.3
01-56-4503	SEMINARS/MEETINGS/TRAINING	423.59	423.59	1,000.00	576.41	42.4
01-56-4505	ADVERTISING & PUBLISHING	.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	.00	690.00	3,000.00	2,310.00	23.0
TOTAL ECONOMIC DEVELOPMENT		7,182.54	26,484.85	137,475.00	110,990.15	19.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
BUILDING INSPECTION						
01-57-4000	FULL TIME SALARIES	.00	4,436.73	43,907.00	39,470.27	10.1
01-57-4002	PAYROLL TAXES - ER	.00	340.01	3,359.00	3,018.99	10.1
01-57-4003	EMPLOYEE INSURANCE	.00	630.22	326.00	(304.22)	193.3
01-57-4004	RETIREMENT CONTRIBUTION	.00	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	140.00	3,112.21	50,000.00	46,887.79	6.2
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
TOTAL BUILDING INSPECTION		140.00	8,741.01	100,564.00	91,822.99	8.7
POLICE						
01-58-4250	MISCELLANEOUS	.00	21,950.00	.00	(21,950.00)	.0
01-58-4501	OUTSIDE PROF SERVICE FEES	9.50	125,998.50	503,890.00	377,891.50	25.0
01-58-4502	OFFICE OPERATIONS	.00	.00	9,000.00	9,000.00	.0
01-58-4506	BLDG MAINT & GROUNDS	1,524.25	2,291.50	12,000.00	9,708.50	19.1
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	.00	2,636.38	57,500.00	54,863.62	4.6
TOTAL POLICE		1,533.75	152,876.38	582,390.00	429,513.62	26.3
STREETS						
01-59-4000	FULL TIME SALARIES	10,588.98	38,365.61	130,102.00	91,736.39	29.5
01-59-4001	PART TIME SALARIES	364.21	1,396.01	31,824.00	30,427.99	4.4
01-59-4002	PAYROLL TAXES - ER	845.62	3,072.80	12,387.00	9,314.20	24.8
01-59-4003	EMPLOYEE INSURANCE	824.42	3,297.73	26,938.00	23,640.27	12.2
01-59-4004	RETIREMENT CONTRIBUTION	436.21	1,642.24	6,568.00	4,925.76	25.0
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	2,800.00	2,800.00	.0
01-59-4202	EQUIPMENT & SMALL TOOLS	124.95	124.95	3,750.00	3,625.05	3.3
01-59-4250	MISCELLANEOUS	95.00	385.50	2,500.00	2,114.50	15.4
01-59-4300	STREET LIGHTING - ELECTRICITY	1,784.26	3,626.26	15,000.00	11,373.74	24.2
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.	.00	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	16.80	2,619.28	23,500.00	20,880.72	11.2
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	1,218.00	2,386.00	4,850.00	2,464.00	49.2
01-59-4710	STREET LIGHT MAINTENANCE	552.00	552.00	12,500.00	11,948.00	4.4
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		16,850.45	70,396.48	443,519.00	373,122.52	15.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 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	296.51	760.65	1,400.00	639.35	54.3
01-60-4512	BLDG MAINT & GROUNDS	538.00	843.00	2,500.00	1,657.00	33.7
TOTAL VISITORS CENTER		834.51	1,603.65	7,860.00	6,256.35	20.4
CAPITAL						
01-66-6000	CAPITAL PURCHASES	.00	94.00	235,000.00	234,906.00	.0
TOTAL CAPITAL		.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	50,000.00	150,000.00	100,000.00	33.3
TOTAL TRANSFERS		12,500.00	50,000.00	170,000.00	120,000.00	29.4
TOTAL FUND EXPENDITURES		133,295.62	763,392.66	3,465,956.00	2,702,563.34	22.0
NET REVENUE OVER EXPENDITURES		124,165.88	101,235.35	(195,002.00)	(296,237.35)	51.9

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	993,560.34
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	(1,809,705.32)
02-01-1115	PLANT & EQUIP FIXED ASSETS	62,630.89
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(46,038.96)
02-01-1125	CONSTRUCTION IN PROGRESS	200,604.95
02-01-1200	A/R - MISCELLANEOUS	14,261.67
02-01-1201	CASH CLEARING - UTILITIES	468.75
02-01-1220	A/R - UTILITY BILLING	138,048.32
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TOTAL ASSETS		3,848,584.13
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LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	11,000.00
02-02-2005	SALES TAX PAYABLE	8,983.14
02-02-2010	ACCRUED INTEREST PAYABLE	2,079.35
02-02-2017	COMPENSATION FOR ABSENCES	5,024.42
02-02-2022	BONDS PAYABLE	92,415.51
02-02-2201	A/P - GENERAL FUND	(10,771.74)
02-02-2202	RETAINAGE PAYABLE	9,291.71
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TOTAL LIABILITIES

118,022.39

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,590,651.11
	REVENUE OVER EXPENDITURES - YTD	139,910.63
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BALANCE - CURRENT DATE

3,730,561.74

TOTAL FUND EQUITY

3,730,561.74

TOTAL LIABILITIES AND EQUITY

3,848,584.13

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVCIES						
02-13-3300	RESIDENTIAL ELECTRIC SALES	92,546.95	404,528.80	1,017,000.00	612,471.20	39.8
02-13-3302	NON-TAXABLE ELECTRIC SALES	14,864.27	56,942.68	135,000.00	78,057.32	42.2
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	24,321.29	99,268.08	310,000.00	210,731.92	32.0
02-13-3305	INVESTMENT FEE	.00	.00	4,500.00	4,500.00	.0
02-13-3306	ELECTRIC SURCHARGE	211.00	953.26	3,240.00	2,286.74	29.4
02-13-3307	POLE ATTACHMENT FEE	.00	.00	940.00	940.00	.0
TOTAL CHARGES FOR SERVCIES		131,943.51	561,692.82	1,470,680.00	908,987.18	38.2
INVESTMENT						
02-17-3500	INTEREST INCOME	4,172.03	17,838.62	22,000.00	4,161.38	81.1
TOTAL INVESTMENT		4,172.03	17,838.62	22,000.00	4,161.38	81.1
OTHER INCOME						
02-18-3600	OTHER INCOME	.00	1,849.06	20,000.00	18,150.94	9.3
TOTAL OTHER INCOME		.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		136,115.54	581,880.50	1,512,680.00	930,799.50	38.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
02-50-4000	FULL TIME SALARIES	9,956.42	39,242.72	131,881.00	92,638.28	29.8
02-50-4002	PAYROLL TAXES - ER	746.53	2,994.06	10,089.00	7,094.94	29.7
02-50-4003	EMPLOYEE INS - ER	1,574.31	6,270.42	21,988.00	15,717.58	28.5
02-50-4004	RETIREMENT CONTRIBUTION - ER	611.58	2,362.05	8,287.00	5,924.95	28.5
02-50-4201	PC, SOFTWARE & PRINTERS	537.99	1,613.97	5,000.00	3,386.03	32.3
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		13,426.83	53,323.81	234,745.00	181,421.19	22.7
MAINTENANCE						
02-65-4000	FULL TIME SALARIES	2,382.54	8,992.52	38,226.00	29,233.48	23.5
02-65-4002	PAYROLL TAXES - ER	184.53	696.08	2,924.00	2,227.92	23.8
02-65-4003	EMPLOYEE INS - ER	189.26	757.07	6,888.00	6,130.93	11.0
02-65-4004	RETIREMENT CONTRIBUTION - ER	103.62	395.82	1,769.00	1,373.18	22.4
02-65-4251	MAINTENANCE & SUPPLIES	.00	.00	5,000.00	5,000.00	.0
02-65-4252	GASOLINE, OIL, ETC.	.00	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	.00	5,262.56	5,000.00	(262.56)	105.3
02-65-4300	UTILITIES	5.88	12.29	.00	(12.29)	.0
02-65-4501	OUTSIDE PROF SERVICE FEES	4,990.90	19,827.95	70,000.00	50,172.05	28.3
02-65-4550	ELECTRIC POWER-MEAN & WAPA	80,679.42	253,922.70	1,000,000.00	746,077.30	25.4
02-65-4551	SUBSTATION MAINT & SUPPLIES	.00	.00	3,000.00	3,000.00	.0
02-65-4552	TREE TRIMMING	.00	1,386.12	10,000.00	8,613.88	13.9
TOTAL MAINTENANCE		88,536.15	295,511.14	1,155,307.00	859,795.86	25.6
CAPITAL						
02-66-6000	CAPITAL PURCHASES	.00	73,676.52	100,000.00	26,323.48	73.7
TOTAL CAPITAL		.00	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 4 MONTHS ENDING APRIL 30, 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	19,458.40	58,375.00	38,916.60	33.3
	TOTAL TRANSFERS	4,864.60	19,458.40	58,375.00	38,916.60	33.3
	TOTAL FUND EXPENDITURES	106,827.58	441,969.87	1,582,618.00	1,140,648.13	27.9
	NET REVENUE OVER EXPENDITURES	29,287.96	139,910.63	(69,938.00)	(209,848.63)	200.1

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,116,308.69
03-01-1015	DUE FROM OTHER FUNDS	8,258.00
03-01-1110	LAND & WATER RIGHTS	2,571,344.40
03-01-1113	SYSTEM FIXED ASSETS	25,483,727.32
03-01-1114	ACCUM DEPREC - SYSTEM	(7,896,855.81)
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(146,515.69)
03-01-1117	EQUIPMENT	293,733.60
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(167,610.64)
03-01-1119	IMPROVEMENTS	2,166,374.48
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,517,784.71)
03-01-1125	CONSTRUCTION IN PROGRESS	45,884.43
03-01-1200	A/R - MISCELLANEOUS	36,959.22
03-01-1220	A/R - UTILITY BILLING	162,321.54
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TOTAL ASSETS		24,338,422.32
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LIABILITIES AND EQUITY

LIABILITIES

03-02-2004	WATER METER DEPOSITS PAYABLE	4,600.00
03-02-2009	ACCRUED INTEREST PAYABLE	8,148.76
03-02-2017	COMPENSATION FOR ABSENCES	11,326.35
03-02-2018	CWRPDA 2003 LOAN PAYABLE	301,982.04
03-02-2019	WWTP SRF LOAN PAYABLE	3,072,907.65
03-02-2026	LONGMONT TAP FEE IGA	26,253.50
03-02-2201	A/P - GENERAL FUND	(1,387.76)
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TOTAL LIABILITIES

3,423,830.54

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

03-02-2290	FUND BALANCE/RETAINED EARNINGS	20,986,475.81
	REVENUE OVER EXPENDITURES - YTD	(71,884.03)
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BALANCE - CURRENT DATE

20,914,591.78

TOTAL FUND EQUITY

20,914,591.78

TOTAL LIABILITIES AND EQUITY

24,338,422.32

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES - WATER					
03-16-3300 METERED WATER SALES	66,485.35	250,028.11	965,000.00	714,971.89	25.9
03-16-3302 PIPE WATER SALES RENTAL	1,846.02	8,925.89	18,700.00	9,774.11	47.7
03-16-3303 WATER METER SALES	1,469.46	6,307.47	17,000.00	10,692.53	37.1
03-16-3305 TAP CONNECTION FEES	.00	428.27	35,000.00	34,571.73	1.2
TOTAL CHARGES FOR SERVICES - WATER	69,800.83	265,689.74	1,035,700.00	770,010.26	25.7
INVESTMENT - WATER					
03-17-3500 INTEREST INCOME	6,871.59	29,381.27	30,000.00	618.73	97.9
TOTAL INVESTMENT - WATER	6,871.59	29,381.27	30,000.00	618.73	97.9
OTHER INCOME - WATER					
03-18-3600 OTHER INCOME	.00	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	.00	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	80,598.61	307,845.98	950,000.00	642,154.02	32.4
03-26-3305 TAP CONNECTION FEES	.00	.00	17,000.00	17,000.00	.0
TOTAL CHARGES FOR SERVICES-SEWER	80,598.61	307,845.98	967,000.00	659,154.02	31.8
TOTAL FUND REVENUE	157,271.03	639,002.15	2,060,200.00	1,421,197.85	31.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - WATER						
03-50-4000	FULL TIME SALARIES	11,062.49	43,673.15	140,451.00	96,777.85	31.1
03-50-4002	PAYROLL TAXES - ER	831.38	3,348.33	10,745.00	7,396.67	31.2
03-50-4003	EMPLOYEE INS - ER	1,607.55	6,403.44	22,416.00	16,012.56	28.6
03-50-4004	RETIREMENT CONTRIBUTION - ER	654.06	2,531.97	8,590.00	6,058.03	29.5
03-50-4201	PC, SOFTWARE & PRINTERS	537.99	1,844.83	6,300.00	4,455.17	29.3
03-50-4203	DUES & SUBSCRIPTIONS	102.00	718.00	620.00	(98.00)	115.8
03-50-4250	MISCELLANEOUS	119.66	578.45	1,000.00	421.55	57.9
03-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	10,000.00	10,000.00	.0
TOTAL ADMINISTRATION - WATER		14,915.13	59,098.17	200,122.00	141,023.83	29.5
TREATMENT - WATER						
03-52-4300	ELECTRIC/WATER/GAS	110.58	166.01	700.00	533.99	23.7
03-52-4301	TELEPHONE SERVICE	911.66	911.66	5,000.00	4,088.34	18.2
03-52-4550	LONGMONT WATER SERVICES	28,727.27	42,811.90	250,000.00	207,188.10	17.1
TOTAL TREATMENT - WATER		29,749.51	43,889.57	255,700.00	211,810.43	17.2
DISTRIBUTION - WATER						
03-53-4000	FULL TIME SALARIES	1,971.26	7,562.55	34,791.00	27,228.45	21.7
03-53-4002	PAYROLL TAXES - ER	152.21	583.79	2,662.00	2,078.21	21.9
03-53-4003	EMPLOYEE INS - ER	187.63	750.53	7,676.00	6,925.47	9.8
03-53-4004	RETIREMENT CONTRIBUTION - ER	91.46	343.95	1,740.00	1,396.05	19.8
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.	.00	123.16	1,000.00	876.84	12.3
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	82.80	881.20	2,500.00	1,618.80	35.3
03-53-4256	WATER METERS & METER PARTS	.00	9,322.66	10,000.00	677.34	93.2
03-53-4258	WATER ASSESSMENTS & STORAGE	.00	20,983.20	33,500.00	12,516.80	62.6
03-53-4300	ELECTRIC/WATER/GAS	6,722.11	9,689.75	32,000.00	22,310.25	30.3
03-53-4301	TELEPHONE SERVICE	80.02	80.02	1,500.00	1,419.98	5.3
03-53-4501	OUTSIDE PROF SERVICE FEES	3,164.62	3,193.00	5,000.00	1,807.00	63.9
03-53-4503	SEMINARS/MEETINGS	.00	.00	1,000.00	1,000.00	.0
03-53-4550	LINE & VALVE REPAIRS	.00	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		12,452.11	69,416.31	154,869.00	85,452.69	44.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION - SEWER						
03-60-4000	FULL TIME SALARIES	11,062.21	43,672.86	140,451.00	96,778.14	31.1
03-60-4002	PAYROLL TAXES - ER	831.35	3,348.29	10,745.00	7,396.71	31.2
03-60-4003	EMPLOYEE INS - ER	1,607.40	6,403.29	22,416.00	16,012.71	28.6
03-60-4004	RETIREMENT CONTRIBUTION - ER	654.05	2,531.96	8,590.00	6,058.04	29.5
03-60-4201	PC SOFTWARE & PRINTERS	.00	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		14,155.01	56,187.26	198,202.00	142,014.74	28.4
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	120.00	14,305.80	10,000.00	(4,305.80)	143.1
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	8,046.30	17,615.50	55,000.00	37,384.50	32.0
03-62-4300	ELECTRIC/WATER/GAS	13,540.34	27,699.15	67,000.00	39,300.85	41.3
03-62-4301	TELEPHONE SERVICE	116.10	568.78	1,000.00	431.22	56.9
03-62-4501	OUTSIDE PROF SERVICE FEES	14.62	44,293.67	150,000.00	105,706.33	29.5
03-62-4550	SLUDGE DISPOSAL	4,072.25	23,195.00	60,000.00	36,805.00	38.7
TOTAL TREATMENT - SEWER		25,909.61	127,677.90	344,800.00	217,122.10	37.0
DISTRIBUTION - SEWER						
03-64-4000	FULL TIME SALARIES	1,793.73	6,801.14	29,910.00	23,108.86	22.7
03-64-4002	PAYROLL TAXES - ER	138.63	525.46	2,288.00	1,762.54	23.0
03-64-4003	EMPLOYEE INS - ER	160.02	640.08	6,511.00	5,870.92	9.8
03-64-4004	RETIREMENT CONTRIBUTION - ER	86.13	321.11	1,495.00	1,173.89	21.5
03-64-4250	MISCELLANEOUS	.00	844.16	.00	(844.16)	.0
03-64-4252	GASOLINE, OIL, ETC.	.00	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	1,214.85	2,634.00	20,000.00	17,366.00	13.2
TOTAL DISTRIBUTION - SEWER		3,393.36	11,889.11	128,954.00	117,064.89	9.2
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 4 MONTHS ENDING APRIL 30, 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	130,728.25	130,728.25	262,253.00	131,524.75	49.9
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	19,494.03	19,494.03	38,192.00	18,697.97	51.0
	TOTAL DEBT	150,222.28	303,194.50	606,390.00	303,195.50	50.0
TRANSFERS						
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,883.34	39,533.36	118,600.00	79,066.64	33.3
	TOTAL TRANSFERS	9,883.34	39,533.36	118,600.00	79,066.64	33.3
	TOTAL FUND EXPENDITURES	260,680.35	710,886.18	3,007,937.00	2,297,050.82	23.6
	NET REVENUE OVER EXPENDITURES	(103,409.32)	(71,884.03)	(947,737.00)	(875,852.97)	(7.6)

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	295,737.74
06-01-1113	SYSTEM FIXED ASSETS	1,833,556.65
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(413,339.80)
06-01-1117	EQUIPMENT	5,068.70
06-01-1118	ACCUM DEPREC - EQUIPMENT	(2,935.43)
06-01-1220	A/R - UTILITY BILLING	11,403.51
		<hr/>
	TOTAL ASSETS	1,729,491.37
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LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	995.74
	TOTAL LIABILITIES	995.74

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:	
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,709,633.34
	REVENUE OVER EXPENDITURES - YTD	18,862.29
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	BALANCE - CURRENT DATE	1,728,495.63
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	TOTAL FUND EQUITY	1,728,495.63
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	TOTAL LIABILITIES AND EQUITY	1,729,491.37
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
CHARGES FOR SERVICES						
06-13-3300	STORMWATER DRAINAGE FEES	10,081.34	40,308.75	118,000.00	77,691.25	34.2
	TOTAL CHARGES FOR SERVICES	10,081.34	40,308.75	118,000.00	77,691.25	34.2
INVESTMENT						
06-17-3500	INTEREST INCOME	981.66	4,197.32	4,500.00	302.68	93.3
	TOTAL INVESTMENT	981.66	4,197.32	4,500.00	302.68	93.3
	TOTAL FUND REVENUE	11,063.00	44,506.07	122,500.00	77,993.93	36.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
06-50-4000	FULL TIME SALARIES	3,170.69	12,661.76	46,620.00	33,958.24	27.2
06-50-4002	PAYROLL TAXES - ER	237.18	959.30	3,566.00	2,606.70	26.9
06-50-4003	EMPLOYEE INSURANCE	508.83	2,024.94	8,277.00	6,252.06	24.5
06-50-4004	RETIREMENT CONTRIBUTION	145.76	582.45	2,080.00	1,497.55	28.0
06-50-4502	OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATION		4,062.46	16,228.45	62,043.00	45,814.55	26.2
TRANSMISSION						
06-65-4000	FULL TIME SALARIES	676.52	2,362.63	11,263.00	8,900.37	21.0
06-65-4002	PAYROLL TAXES - ER	52.64	183.71	862.00	678.29	21.3
06-65-4003	EMPLOYEE INSURANCE	33.34	133.36	2,424.00	2,290.64	5.5
06-65-4004	RETIREMENT CONTRIBUTION	33.83	114.43	563.00	448.57	20.3
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		796.33	2,794.13	37,612.00	34,817.87	7.4
TRANSFERS						
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,655.30	6,621.20	19,864.00	13,242.80	33.3
TOTAL TRANSFERS		1,655.30	6,621.20	19,864.00	13,242.80	33.3
TOTAL FUND EXPENDITURES		6,514.09	25,643.78	119,519.00	93,875.22	21.5
NET REVENUE OVER EXPENDITURES		4,548.91	18,862.29	2,981.00	(15,881.29)	632.8

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	90,100.43
07-01-1007	COLO-TRUST INVESTMENT ACCT	(10,250.00)
TOTAL ASSETS		<u>79,850.43</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	70,792.78
	REVENUE OVER EXPENDITURES - YTD	9,057.65
BALANCE - CURRENT DATE		<u>79,850.43</u>
TOTAL FUND EQUITY		<u>79,850.43</u>
TOTAL LIABILITIES AND EQUITY		<u>79,850.43</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
INTERGOVERNMENTAL						
07-12-3201	COLORADO LOTTERY	.00	7,513.55	30,000.00	22,486.45	25.1
	TOTAL INTERGOVERNMENTAL	.00	7,513.55	30,000.00	22,486.45	25.1
INVESTMENT						
07-17-3500	INTEREST INCOME	399.92	1,544.10	1,000.00	(544.10)	154.4
	TOTAL INVESTMENT	399.92	1,544.10	1,000.00	(544.10)	154.4
	TOTAL FUND REVENUE	399.92	9,057.65	31,000.00	21,942.35	29.2
	NET REVENUE OVER EXPENDITURES	399.92	9,057.65	31,000.00	21,942.35	29.2

TOWN OF LYONS
 BALANCE SHEET
 APRIL 30, 2024

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,073,031.52
08-01-1015	DUE FROM OTHER FUNDS	(7,058.28)
08-01-1101	PETTY CASH - SHOWER	400.00
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	TOTAL ASSETS	1,066,373.24

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	3,725.61
08-02-2040	DEPOSITS PAYABLE	9,150.00
08-02-2201	A/P - GENERAL FUND	(3,764.95)
		<hr/>
	TOTAL LIABILITIES	9,110.66

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,013,084.98
	REVENUE OVER EXPENDITURES - YTD	44,177.60
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	BALANCE - CURRENT DATE	1,057,262.58
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	TOTAL FUND EQUITY	1,057,262.58
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	TOTAL LIABILITIES AND EQUITY	1,066,373.24

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
08-10-3002	SALES TAX: MEADOW PARK - 1%	30,145.95	61,278.44	474,141.00	412,862.56	12.9
08-10-3004	USE TAX: MEADOW PARK - 1%	8,532.92	21,350.94	67,000.00	45,649.06	31.9
08-10-3010	HOME ADDITIONS FEE - PARKS	996.95	2,438.78	1,000.00	(1,438.78)	243.9
	TOTAL TAXES	39,675.82	85,068.16	542,141.00	457,072.84	15.7
CHARGES FOR SERVICES						
08-13-3350	CAMPING REVENUES	21,547.12	163,534.77	305,000.00	141,465.23	53.6
08-13-3351	SHELTER HOUSE REVENUES	6,210.00	13,985.00	50,000.00	36,015.00	28.0
08-13-3352	PARKING FEES: LMJ PARK	4,742.05	9,852.65	107,000.00	97,147.35	9.2
08-13-3353	DOG PARK FEES	1,472.50	1,627.50	3,000.00	1,372.50	54.3
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	605.00	2,805.00	4,000.00	1,195.00	70.1
08-13-3355	PARKING FEE: BOHN PARK	1,609.90	3,879.45	33,400.00	29,520.55	11.6
08-13-3356	SHOWER REVENUE	.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	251.45	725.00	7,500.00	6,775.00	9.7
08-13-3360	PARKING FEE: 2ND AVE	113.35	775.15	5,000.00	4,224.85	15.5
08-13-3370	RECR PROGRAM REVENUES	2,944.00	5,134.00	37,500.00	32,366.00	13.7
08-13-3371	YOUTH BASEBALL REVENUES	1,115.00	5,110.00	1,000.00	(4,110.00)	511.0
08-13-3372	ADULT SOFTBALL REVENUES	420.00	420.00	1,600.00	1,180.00	26.3
08-13-3373	MISC RECREATION EVENTS REV	.00	108.00	100.00	(8.00)	108.0
08-13-3380	SPECIAL EVENTS REVENUES	320.00	1,298.00	500.00	(798.00)	259.6
08-13-3384	PARADE OF LIGHTS REVENUE	.00	.00	6,000.00	6,000.00	.0
	TOTAL CHARGES FOR SERVICES	41,350.37	209,377.52	565,250.00	355,872.48	37.0
INVESTMENT						
08-17-3500	INTEREST INCOME	4,417.45	18,887.96	23,000.00	4,112.04	82.1
	TOTAL INVESTMENT	4,417.45	18,887.96	23,000.00	4,112.04	82.1
OTHER INCOME						
08-21-3400	OTHER INCOME	27.68	27.78	1,000.00	972.22	2.8
08-21-3402	PARK DONATIONS	.00	350.00	.00	(350.00)	.0
	TOTAL OTHER INCOME	27.68	377.78	1,000.00	622.22	37.8
	TOTAL FUND REVENUE	85,471.32	313,711.42	1,131,391.00	817,679.58	27.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
08-50-4000	FULL TIME SALARIES	10,643.39	42,647.07	201,294.00	158,646.93	21.2
08-50-4002	PAYROLL TAXES - ER	806.10	3,300.82	15,399.00	12,098.18	21.4
08-50-4003	EMPLOYEE INS - ER	1,220.61	4,998.63	28,116.00	23,117.37	17.8
08-50-4004	RETIREMENT CONTRIBUTION - ER	696.36	2,705.78	12,359.00	9,653.22	21.9
08-50-4008	OFFICE OPERATIONS	89.10	386.10	1,000.00	613.90	38.6
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	638.12	638.12	2,850.00	2,211.88	22.4
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	130.00	130.00	1,000.00	870.00	13.0
TOTAL ADMINISTRATION		14,223.68	54,986.52	267,538.00	212,551.48	20.6
SPECIAL EVENTS						
08-55-4551	SPECIAL EVENTS EXPENSE	367.69	593.69	12,000.00	11,406.31	5.0
08-55-4552	PARADE OF LIGHTS EXPENSES	.00	.00	9,500.00	9,500.00	.0
TOTAL SPECIAL EVENTS		367.69	593.69	21,500.00	20,906.31	2.8
PARKS						
08-60-4000	FULL TIME SALARIES	20,715.94	79,864.96	172,128.00	92,263.04	46.4
08-60-4001	PART TIME SALARIES	2,921.84	10,931.21	116,507.00	105,575.79	9.4
08-60-4002	PAYROLL TAXES - ER	1,812.58	6,979.60	22,081.00	15,101.40	31.6
08-60-4003	EMPLOYEE INS - ER	2,470.27	9,880.98	45,986.00	36,105.02	21.5
08-60-4004	RETIREMENT CONTRIBUTION - ER	861.15	3,281.88	8,858.00	5,576.12	37.1
08-60-4023	PARKS WIFI	239.40	963.88	2,800.00	1,836.12	34.4
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,300.00	1,300.00	.0
08-60-4202	EQUIP & SMALL TOOLS	95.14	95.14	3,250.00	3,154.86	2.9
08-60-4250	MISCELLANEOUS EXPENSE	5.59	296.09	1,500.00	1,203.91	19.7
08-60-4251	MAINTENANCE & SUPPLIES	1,166.92	10,029.24	70,000.00	59,970.76	14.3
08-60-4252	GASOLINE, OIL, ETC.	.00	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	3,284.23	7,893.92	45,000.00	37,106.08	17.5
08-60-4501	OUTSIDE PROF SERVICE FEES	260.00	1,165.00	60,000.00	58,835.00	1.9
08-60-4512	BLDG MAINT & GROUNDS	2,179.25	10,422.74	60,000.00	49,577.26	17.4
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	1,951.20	7,869.20	20,000.00	12,130.80	39.4
08-60-4553	KIOSK TRANSACTION FEES	691.14	2,265.74	10,500.00	8,234.26	21.6
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	1,612.20	4,417.15	25,000.00	20,582.85	17.7
TOTAL PARKS		40,266.85	156,890.85	694,710.00	537,819.15	22.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL						
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
DEPARTMENT 70						
08-70-4050	BASEBALL SOFTBALL EXPENSE	900.00	900.00	6,500.00	5,600.00	13.9
08-70-7000	EQUIP LEASE EXPENSE	.00	.00	16,500.00	16,500.00	.0
	TOTAL DEPARTMENT 70	900.00	900.00	23,000.00	22,100.00	3.9
TRANSFERS						
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,040.69	56,162.76	168,128.00	111,965.24	33.4
	TOTAL TRANSFERS	14,040.69	56,162.76	168,128.00	111,965.24	33.4
	TOTAL FUND EXPENDITURES	69,798.91	269,533.82	1,216,376.00	946,842.18	22.2
	NET REVENUE OVER EXPENDITURES	15,672.41	44,177.60	(84,985.00)	(129,162.60)	52.0

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,379,302.68
19-01-1005	CASH AND CASH EQUIVALENTS	279,328.90
19-01-1015	DUE FROM OTHER FUNDS	10,000.00
19-01-1200	A/R - MISCELLANEOUS	3,104,696.33
19-01-1203	A/R STATE ASSISTANCE GRANT	199,000.00
19-01-1204	AMOUNTS OWED BY OTHER GOVTs	1,063,395.17
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TOTAL ASSETS		7,035,723.08
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LIABILITIES AND EQUITY

LIABILITIES

19-02-2202	RETAINAGE PAYABLE	70,603.48
19-02-2203	GRANTS PAYABLE	59,499.94
19-02-2208	DUE TO OTHER FUNDS	1,177,219.38
19-02-2230	DEFERRED REVENUES	231,560.65
19-02-2270	DEFERRED FEDERAL REVENUES	3,317,000.00
19-02-2275	DEFERRED MISC GRANT REVENUE	1,018,354.47
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TOTAL LIABILITIES		5,874,237.92
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FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,232,141.68
	REVENUE OVER EXPENDITURES - YTD	(70,656.52)
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BALANCE - CURRENT DATE		1,161,485.16
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TOTAL FUND EQUITY		1,161,485.16
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TOTAL LIABILITIES AND EQUITY		7,035,723.08
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TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
LOCAL GRANTS						
19-12-3207	LOCAL REVENUE	.00	15,000.00	20,000.00	5,000.00	75.0
	TOTAL LOCAL GRANTS	.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
STATE FUNDING						
19-29-3432	CDOT-US36/BROADWAY IMP	426,156.33	426,156.33	.00	(426,156.33)	.0
	TOTAL STATE FUNDING	426,156.33	426,156.33	.00	(426,156.33)	.0
FISCAL AGENT REVENUES						
19-31-3800	LAHC	31.00	750.00	11,000.00	10,250.00	6.8
	TOTAL FISCAL AGENT REVENUES	31.00	750.00	11,000.00	10,250.00	6.8
	TOTAL FUND REVENUE	426,187.33	441,906.33	51,000.00	(390,906.33)	866.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 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	1,624.20	7,753.74	11,000.00	3,246.26	70.5
TOTAL LAHC	1,624.20	7,753.74	11,000.00	3,246.26	70.5
DOLA MARKETING					
19-60-4011 DOLA - IHOP HOUSING ASSESSMENT	.00	5,448.55	.00	(5,448.55)	.0
19-60-4401 CDOT -ST VRAIN TRAIL EXTENSION	.00	9,404.00	.00	(9,404.00)	.0
19-60-4402 CDOT-US36/BROADWAY IMP	220.00	488,056.56	.00	(488,056.56)	.0
TOTAL DOLA MARKETING	220.00	502,909.11	.00	(502,909.11)	.0
LCF/LOCAL GRANTS					
19-63-4000 LCF EXPENDITURES	50.00	1,900.00	.00	(1,900.00)	.0
TOTAL LCF/LOCAL GRANTS	50.00	1,900.00	.00	(1,900.00)	.0
TOTAL FUND EXPENDITURES	1,894.20	512,562.85	51,000.00	(461,562.85)	1005.0
NET REVENUE OVER EXPENDITURES	424,293.13	(70,656.52)	.00	70,656.52	.0

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

CAPITAL PROJECTS FUND

ASSETS

20-01-1005 OPERATING - BANK OF THE WEST 275,107.14

TOTAL ASSETS 275,107.14

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

20-02-2290 FUND BALANCE/RETAINED EARNINGS 225,107.14
REVENUE OVER EXPENDITURES - YTD 50,000.00

BALANCE - CURRENT DATE 275,107.14

TOTAL FUND EQUITY 275,107.14

TOTAL LIABILITIES AND EQUITY 275,107.14

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TRANSFERS						
20-35-3901	TRANSFER IN FROM GENERAL FUND	12,500.00	50,000.00	150,000.00	100,000.00	33.3
	TOTAL TRANSFERS	12,500.00	50,000.00	150,000.00	100,000.00	33.3
	TOTAL FUND REVENUE	12,500.00	50,000.00	150,000.00	100,000.00	33.3
	NET REVENUE OVER EXPENDITURES	12,500.00	50,000.00	150,000.00	100,000.00	33.3

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,315,137.99)
21-01-1010	DUE FROM OTHER FUNDS	1,441,302.76
21-01-1202	A/R DEF	96,835.16
<u>TOTAL ASSETS</u>		<u>222,999.93</u>

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19
21-02-2272	DEFERRED REVENUE DEF	96,835.16
<u>TOTAL LIABILITIES</u>		<u>97,661.35</u>

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	326,326.34
UNAPPROPRIATED FUND BALANCE:		
21-02-2290	FUND BALANCE - UNRESTRICTED	(303,806.51)
REVENUE OVER EXPENDITURES - YTD		102,818.75
<u>BALANCE - CURRENT DATE</u>		<u>(200,987.76)</u>
<u>TOTAL FUND EQUITY</u>		<u>125,338.58</u>
<u>TOTAL LIABILITIES AND EQUITY</u>		<u>222,999.93</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GRANTS OTHER

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

TOWN OF LYONS
BALANCE SHEET
APRIL 30, 2024

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	123,093.22
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	27,515.63
22-01-1205	BRF LOAN REPAY - PRINCIPAL	28,403.64
TOTAL ASSETS		179,012.49

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	59,366.32
TOTAL LIABILITIES		59,366.32

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	96,503.08
	REVENUE OVER EXPENDITURES - YTD	23,143.09
BALANCE - CURRENT DATE		119,646.17
TOTAL FUND EQUITY		119,646.17
TOTAL LIABILITIES AND EQUITY		179,012.49

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
OTHER INCOME						
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	3,227.40	29,057.99	.00	(29,057.99)	.0
	TOTAL OTHER INCOME	3,227.40	29,057.99	.00	(29,057.99)	.0
INVESTMENT						
22-17-3501	BRF LOAN REPAY - INTEREST	.21	41.82	.00	(41.82)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	.43	63.63	.00	(63.63)	.0
	TOTAL INVESTMENT	.64	105.45	.00	(105.45)	.0
	TOTAL FUND REVENUE	3,228.04	29,163.44	.00	(29,163.44)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050	BANK FEES USDA	.00	9.84	.00	(9.84)	.0
22-50-4500	LOANS TO OTHERS USDA	6,000.00	6,000.00	.00	(6,000.00)	.0
	TOTAL DEPARTMENT 50	6,000.00	6,009.84	.00	(6,009.84)	.0
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DEPARTMENT 52						
22-52-4050	BANK FEES BRF	1.84	10.51	.00	(10.51)	.0
	TOTAL DEPARTMENT 52	1.84	10.51	.00	(10.51)	.0
	TOTAL FUND EXPENDITURES	6,001.84	6,020.35	.00	(6,020.35)	.0
	NET REVENUE OVER EXPENDITURES	(2,773.80)	23,143.09	.00	(23,143.09)	.0

TOWN OF LYONS
 BALANCE SHEET
 APRIL 30, 2024

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	39,532.87
23-01-1005	CASH COMBINED ACCOUNT	34,345.36
23-01-1217	A/R PROPERTY TAXES	36,670.00
		<hr/>
	TOTAL ASSETS	110,548.23
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	36,670.00
23-02-2202	INTERFUND - PAYABLE	45,241.89
		<hr/>
	TOTAL LIABILITIES	81,911.89

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	19,599.55
	REVENUE OVER EXPENDITURES - YTD	9,036.79
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	BALANCE - CURRENT DATE	28,636.34
		<hr/>
	TOTAL FUND EQUITY	28,636.34
		<hr/>
	TOTAL LIABILITIES AND EQUITY	110,548.23
		<hr/>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES						
23-10-3000	PROPERTY TAXES - LURA	4,960.73	9,576.47	36,670.00	27,093.53	26.1
	TOTAL TAXES	4,960.73	9,576.47	36,670.00	27,093.53	26.1
	TOTAL FUND REVENUE	4,960.73	9,576.47	36,670.00	27,093.53	26.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADMINISTRATION						
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	242.00	363.00	20,000.00	19,637.00	1.8
23-50-4550	COUNTY TREASURER FEE	74.39	143.60	546.00	402.40	26.3
	TOTAL ADMINISTRATION	316.39	506.60	20,546.00	20,039.40	2.5
DOWNTOWN URA						
23-62-4008	OFFICE OPERATIONS	6.61	33.08	200.00	166.92	16.5
23-62-4500	TRANSFER OUT TO GEN FUND	.00	.00	5,300.00	5,300.00	.0
	TOTAL DOWNTOWN URA	6.61	33.08	5,500.00	5,466.92	.6
	TOTAL FUND EXPENDITURES	323.00	539.68	26,046.00	25,506.32	2.1
	NET REVENUE OVER EXPENDITURES	4,637.73	9,036.79	10,624.00	1,587.21	85.1