

This information provides an unaudited financial update through June 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	\$ 149,973
June	August	\$ 164,490	\$ 170,562	\$ 162,993	\$ 176,566
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	
<b>TOTAL</b>		<b>\$ 1,643,468</b>	<b>\$ 1,772,413</b>	<b>\$ 1,735,787</b>	<b>\$ 822,874</b>

The sales tax information presented here is through August. Sales tax is received from the State of Colorado around the 10<sup>th</sup> 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 June sales was 8.33% higher than in 2023
- Year-to-date receipts were up approximately 7.75% (\$59,162) from 2023
  - As a reminder, 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

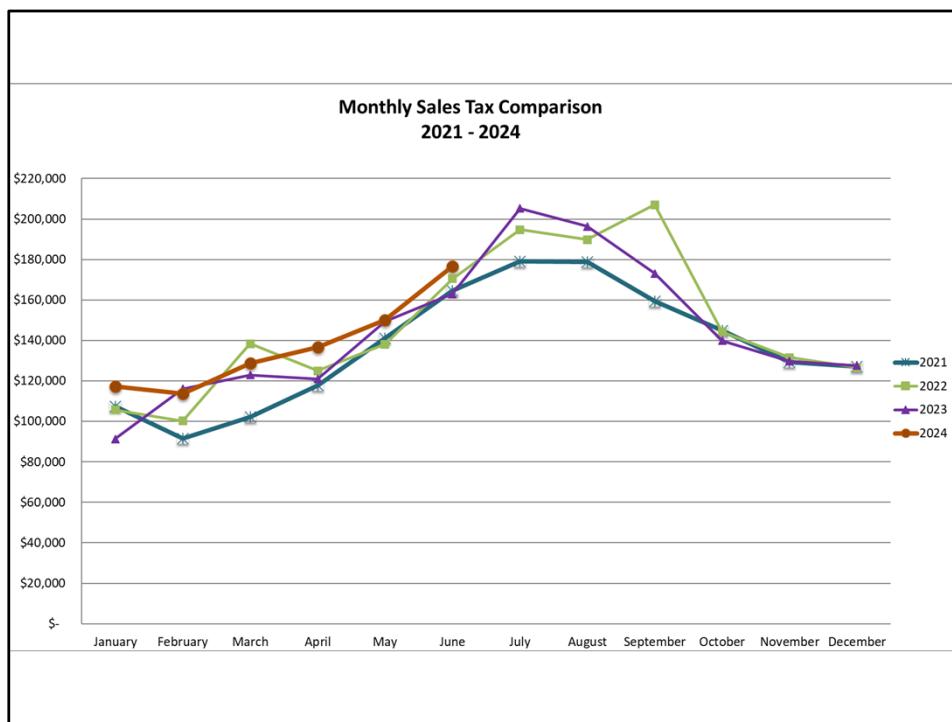
**Town of Lyons  
2024 Sales Tax  
Local Businesses vs. Non-Local Businesses**

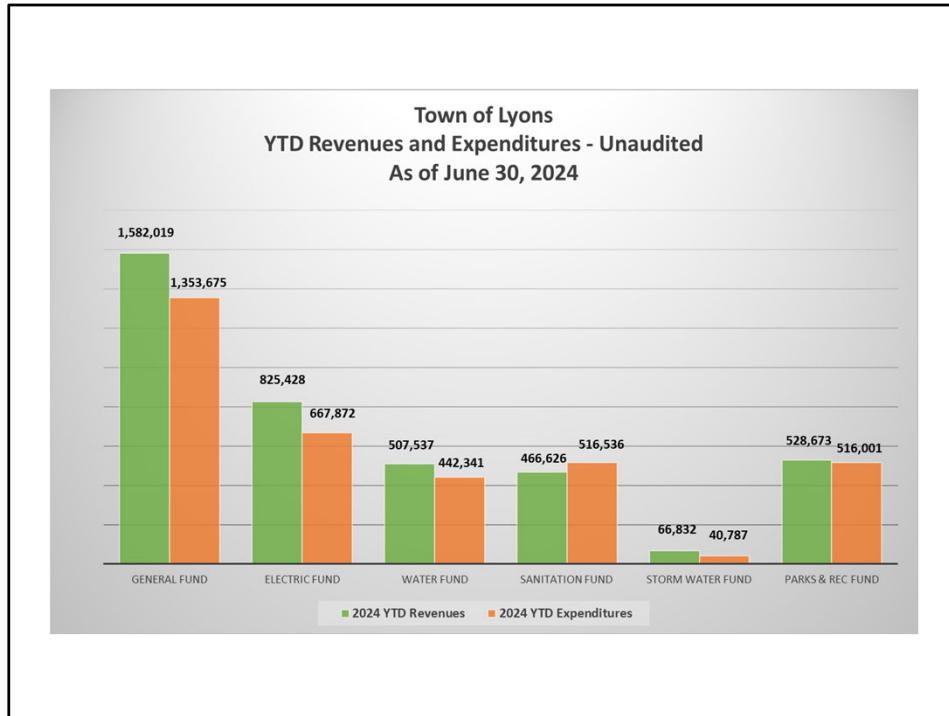
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 117,359	56%	44%
February	April	\$ 113,602	48%	52%
March	May	\$ 128,713	53%	47%
April	June	\$ 136,661	49%	51%
May	July	\$ 149,973	55%	45%
June	August	\$ 176,566	58%	42%
July	September	\$ -		
August	October	\$ -		
September	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 58% of the sales tax revenue received in August for sales in the month of June 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%.





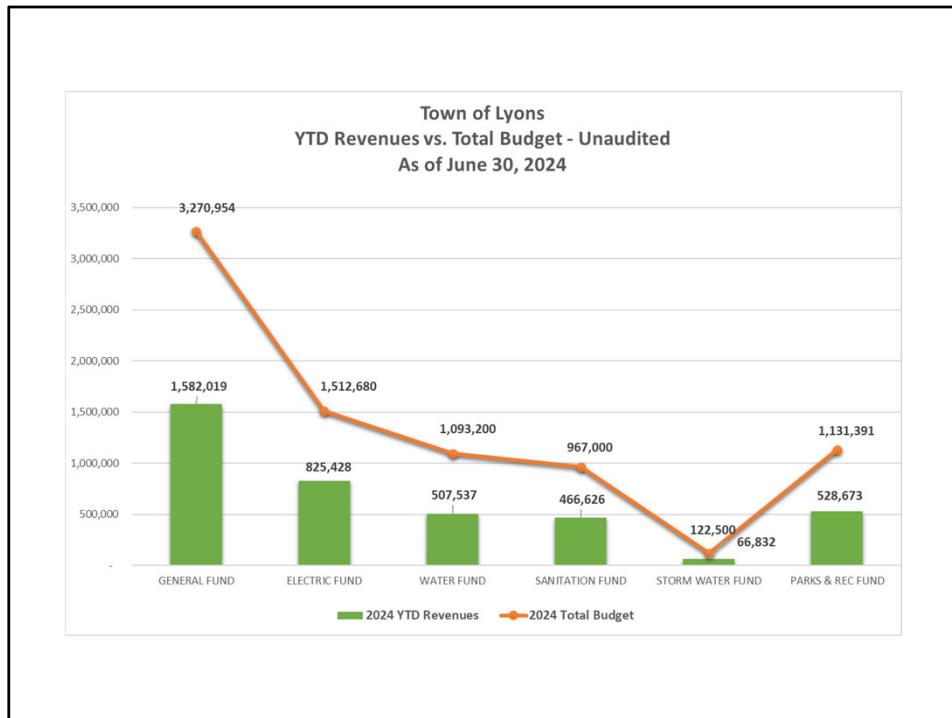
### Year-to-Date Revenues and Expenditures

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

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

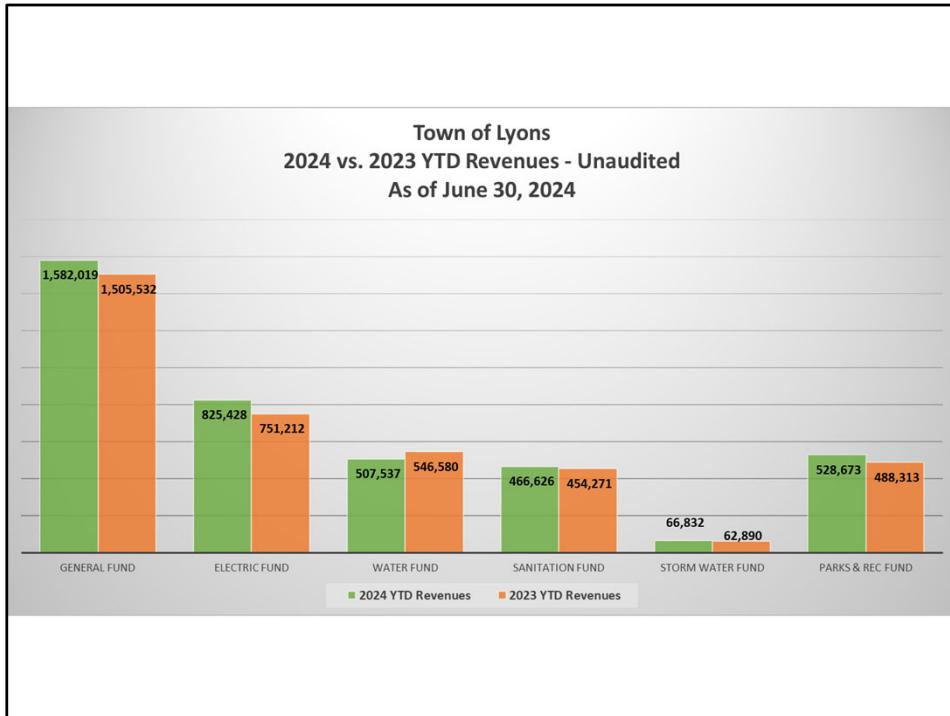
Year-to-date expenditures exceeded revenues in the following funds:

- **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 June for each fund.



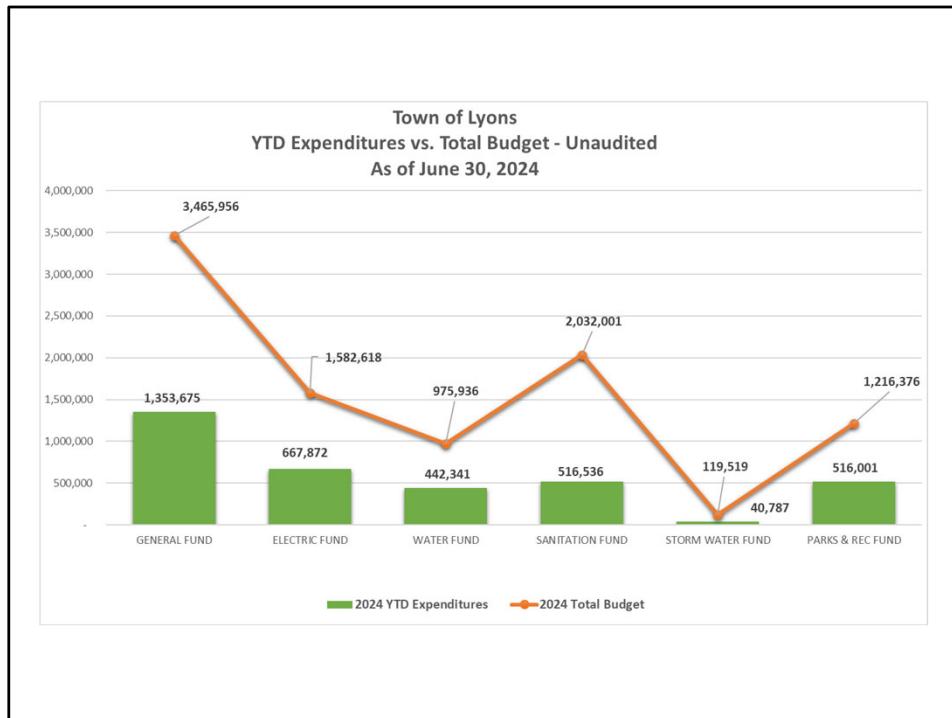
### 2024 YTD Revenue vs. 2023 YTD Revenue

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

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

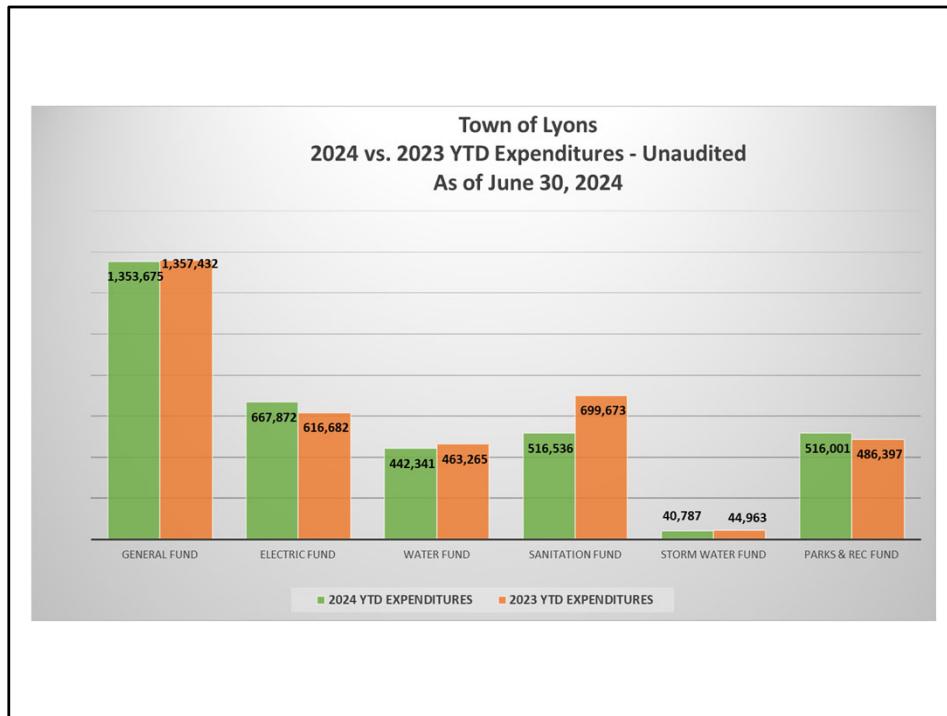
- **General Fund**
  - Property tax revenue and interest income are higher in 2024 than this time in 2023.
  - In May 2024, the Town received additional property tax revenue of approximately \$55,500 for the State Exemption Backfill. The state is currently required to reimburse (backfill) local governmental entities for property tax revenue lost as a result of reductions in valuation enacted in 2022 (SB22-238).
  - Sales and use tax revenues are also higher than 2023
    - Building revenue is approximately \$37,000 lower in 2024 than 2023
- **Water Fund**

- In 2023, the Town had received \$58,460 in tap fees



### Total Expense Budget to YTD Actual

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



### 2024 YTD Expenses vs. 2023 YTD Expenses

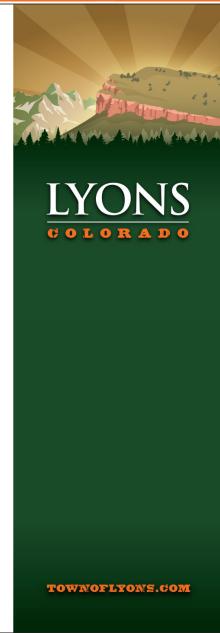
This slide compares the 2024 expenses through the end of June to the 2023 expenses through the same time period.

2024 expenses so far are higher than 2023 in the Electric Fund and the Parks & Rec Fund. Additional details for line items of note are provided below.

- **Electric Fund**
  - Capital purchases occurred in 2024 for the undergrounding on Broadway
- **Parks Fund**
  - The difference is partially personnel driven, due to budgeted salary increases for 2024 and also the difference in vacancy savings between the 2 years.
  - Maintenance and supplies expenses are also higher in 2024 than this time in 2023
- **Sanitation Fund**
  - In 2023, the fund had significant legal expenses related to the Honeywell lawsuit that are not occurring in 2024

# Questions?

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[ceystone@townoflyons.com](mailto: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
<b>GENERAL FUND</b>															
Total TAXES:		2,757	30,452	377,033	190,058	416,713	166,014	.00	.00	.00	.00	.00	.00	1,183,028	2,497,216
Total LICENSES AND PERMITS:		7,811	5,530	8,255	9,907	11,227	9,309	.00	.00	.00	.00	.00	.00	52,040	109,795
Total INTERGOVERNMENTAL:		23	392	823	612	598	4,258	.00	.00	.00	.00	.00	.00	6,706	38,500
Total CHARGES FOR SERVICES:		105	263	177	.00	39	158	.00	.00	.00	.00	.00	.00	742	2,500
Total FINES AND FORFEITURES:		4,906	5,349	6,035	4,355	2,380	5,460	.00	.00	.00	.00	.00	.00	28,485	75,000
Total OTHER INCOME:		23,204	1,015-	17,204	13,837	10,051	12,395	.00	.00	.00	.00	.00	.00	75,675	142,976
Total INVESTMENT:		9,366	8,331	8,832	8,099	9,232	8,819	.00	.00	.00	.00	.00	.00	52,679	40,000
Total TRANSFERS:		30,444	30,444	30,444	30,444	30,444	30,444	.00	.00	.00	.00	.00	.00	182,664	364,967
Total Revenue:		78,616	79,747	448,803	257,312	480,684	236,857	.00	.00	.00	.00	.00	.00	1,582,019	3,270,954
Total ALLOCATED EXPENSES:		61,241	41,797	54,612	31,676	44,935	70,102	.00	.00	.00	.00	.00	.00	304,362	654,329
Total ADMINISTRATION:		32,537	32,789	32,352	30,866	47,772	32,178	.00	.00	.00	.00	.00	.00	208,495	475,058
Total LEGISLATIVE:		.00	1,439	11,742	4,139	242	9,164	.00	.00	.00	.00	.00	.00	26,726	61,571
Total JUDICIAL:		1,718	2,546	3,304	2,688	2,023	3,305	.00	.00	.00	.00	.00	.00	15,583	33,859
Total PLANNING AND ZONING:		14,732	18,709	19,818	19,218	18,710	21,653	.00	.00	.00	.00	.00	.00	112,840	321,939
Total HEALTH WELFARE COMMUNITY:		2,883	8,027	18,696	5,668	77,594	12,749	.00	.00	.00	.00	.00	.00	125,617	264,392
Total ECONOMIC DEVELOPMENT:		4,238	7,717	7,348	7,183	19,674	14,828	.00	.00	.00	.00	.00	.00	60,987	137,475
Total BUILDING INSPECTION:		2,539	2,535	3,527	140	8,430	1,628	.00	.00	.00	.00	.00	.00	18,799	100,564
Total POLICE:		.00	777	150,566	1,534	84,683	44,005	.00	.00	.00	.00	.00	.00	281,564	582,390
Total STREETS:		12,949	25,539	15,058	16,850	21,123	28,486	.00	.00	.00	.00	.00	.00	120,005	469,919
Total VISITORS CENTER:		177	592	.00	835	560	1,440	.00	.00	.00	.00	.00	.00	3,604	7,860
Total CAPITAL:		.00	.00	94	.00	.00	.00	.00	.00	.00	.00	.00	.00	94	412,500
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	12,500	12,500	12,500	.00	.00	.00	.00	.00	.00	75,000	322,640
Total Expenditure:		145,513	154,967	329,617	133,296	338,244	252,038	.00	.00	.00	.00	.00	.00	1,353,675	3,860,996
Net Total GENERAL FUND:		66,897-	75,220-	119,186	124,016	142,440	15,181-	.00	.00	.00	.00	.00	.00	228,344	590,042-

Periods: 01/24-06/24

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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

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
<b>ELECTRIC FUND</b>														
Total CHARGES FOR SERVICIES:	173,025	131,676	125,048	131,944	109,194	124,342	.00	.00	.00	.00	.00	.00	795,229	1,470,680
Total INVESTMENT:	4,825	4,292	4,550	4,172	4,543	4,543	.00	.00	.00	.00	.00	.00	26,925	22,000
Total OTHER INCOME:	.00	1,599	250	.00	546-	1,471	.00	.00	.00	.00	.00	.00	2,774	20,000
Total OTHER FINANCING SOURCES:	.00	500	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	500	.00
Total Revenue:	177,850	138,067	129,848	136,116	113,191	130,356	.00	.00	.00	.00	.00	.00	825,428	1,512,680
Total ADMINISTRATION:	12,687	14,637	12,573	13,427	19,337	13,032	.00	.00	.00	.00	.00	.00	85,694	234,745
Total MAINTENANCE:	2,722	106,931	97,322	88,536	101,897	81,906	.00	.00	.00	.00	.00	.00	479,314	1,155,307
Total CAPITAL:	.00	15,744	57,933	.00	.00	.00	.00	.00	.00	.00	.00	.00	73,677	116,667
Total DEBT:	.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	4,865	4,865	.00	.00	.00	.00	.00	.00	29,188	58,375
Total Expenditure:	20,273	142,177	172,692	106,828	126,099	99,803	.00	.00	.00	.00	.00	.00	667,872	1,599,285
Net Total ELECTRIC FUND:	157,577	4,110-	42,844-	29,288	12,908-	30,554	.00	.00	.00	.00	.00	.00	157,556	86,605-

Periods: 01/24-06/24

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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
<b>WATER/SEWER FUND</b>															
Total CHARGES FOR SERVICES - WATER:	72,053	62,317	61,519	69,951	71,591	125,301	.00	.00	.00	.00	.00	.00	.00	462,732	1,035,700
Total INVESTMENT - WATER:	7,947	7,069	7,494	6,872	7,483	7,483	.00	.00	.00	.00	.00	.00	.00	44,347	30,000
Total OTHER INCOME - WATER:	.00	.00	30	.00	.00	429	.00	.00	.00	.00	.00	.00	.00	458	27,500
Total OTH FINANCING SOURCE-WATER:	36,056	.00	.00	.00	36,056-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES-SEWER:	78,479	73,874	74,895	80,599	76,125	82,655	.00	.00	.00	.00	.00	.00	.00	466,626	967,000
Total Revenue:	194,534	143,260	143,937	157,421	119,143	215,868	.00	.00	.00	.00	.00	.00	.00	974,164	2,060,200
Total ADMINISTRATION - WATER:	14,146	15,324	14,713	14,915	22,557	15,537	.00	.00	.00	.00	.00	.00	.00	97,192	200,122
Total TREATMENT - WATER:	.00	14,140	.00	29,750	456	31,960	.00	.00	.00	.00	.00	.00	.00	76,305	255,700
Total DISTRIBUTION - WATER:	22,754	6,090	28,121	12,452	8,876	7,930	.00	.00	.00	.00	.00	.00	.00	86,222	154,869
Total ADMINISTRATION - SEWER:	13,946	14,000	14,086	14,155	21,246	14,162	.00	.00	.00	.00	.00	.00	.00	91,596	198,202
Total TREATMENT - SEWER:	4,781	67,184	29,803	26,892	34,123	39,896	.00	.00	.00	.00	.00	.00	.00	202,678	344,800
Total DISTRIBUTION - SEWER:	2,868	3,465	2,162	3,393	3,102	3,379	.00	.00	.00	.00	.00	.00	.00	18,370	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	16,110	7,910	.00	.00	.00	.00	.00	.00	.00	24,020	1,075,334
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	9,883	9,883	.00	.00	.00	.00	.00	.00	.00	59,300	118,600
Total Expenditure:	68,379	283,059	98,768	261,662	116,353	130,657	.00	.00	.00	.00	.00	.00	.00	958,878	3,083,271
Net Total WATER/SEWER FUND:	126,155	139,799-	45,169	104,241-	2,791	85,211	.00	.00	.00	.00	.00	.00	.00	15,285	1,023,071-

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
<b>STORM WATER</b>															
Total CHARGES FOR SERVICES:	10,143	10,066	10,019	10,081	10,088	10,101	.00	.00	.00	.00	.00	.00	.00	60,497	118,000
Total INVESTMENT:	1,135	1,010	1,071	982	1,069	1,069	.00	.00	.00	.00	.00	.00	.00	6,335	4,500
Total Revenue:	11,278	11,076	11,090	11,063	11,157	11,170	.00	.00	.00	.00	.00	.00	.00	66,832	122,500
Total ADMINISTRATION:	4,069	4,057	4,040	4,062	6,112	4,075	.00	.00	.00	.00	.00	.00	.00	26,416	62,043
Total TRANSMISSION:	662	638	698	796	995	650	.00	.00	.00	.00	.00	.00	.00	4,439	37,612
Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,000
Total TRANSFERS:	1,655	1,655	1,655	1,655	1,655	1,655	.00	.00	.00	.00	.00	.00	.00	9,932	19,864
Total Expenditure:	6,387	6,350	6,393	6,514	8,763	6,380	.00	.00	.00	.00	.00	.00	.00	40,787	158,519
Net Total STORM WATER:	4,891	4,726	4,697	4,549	2,394	4,790	.00	.00	.00	.00	.00	.00	.00	26,046	36,019-

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
<b>CONSERVATION TRUST</b>															
Total INTERGOVERNMENTAL:		.00	.00	7,514	.00	.00	6,837	.00	.00	.00	.00	.00	.00	14,351	30,000
Total INVESTMENT:		382	357	405	400	.00	421	.00	.00	.00	.00	.00	.00	1,965	1,000
Total Revenue:		382	357	7,919	400	.00	7,258	.00	.00	.00	.00	.00	.00	16,316	31,000
Net Total CONSERVATION TRUST:		382	357	7,919	400	.00	7,258	.00	.00	.00	.00	.00	.00	16,316	31,000

Periods: 01/24-06/24

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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
<b>PARKS AND RECREATION FUND</b>															
Total TAXES:	1,379	5,948	38,065	39,676	46,913	41,514	.00	.00	.00	.00	.00	.00	.00	173,495	542,141
Total CHARGES FOR SERVICES:	114,680	18,818	34,529	41,350	61,935	54,962	.00	.00	.00	.00	.00	.00	.00	326,275	565,250
Total INVESTMENT:	5,109	4,544	4,818	4,417	4,810	4,810	.00	.00	.00	.00	.00	.00	.00	28,509	23,000
Total OTHER INCOME:	.00	.00	350	28	4-	21	.00	.00	.00	.00	.00	.00	.00	395	1,000
Total Revenue:	121,167	29,311	77,762	85,471	113,655	101,307	.00	.00	.00	.00	.00	.00	.00	528,673	1,131,391
Total ADMINISTRATION:	13,822	13,705	13,236	14,224	20,921	14,146	.00	.00	.00	.00	.00	.00	.00	90,054	267,538
Total SPECIAL EVENTS:	.00	226	.00	368	3,350	316	.00	.00	.00	.00	.00	.00	.00	4,260	21,500
Total PARKS:	36,616	33,129	46,879	40,267	81,934	94,586	.00	.00	.00	.00	.00	.00	.00	333,411	720,210
Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	91,000
Total Department: 70:	.00	.00	.00	900	350	2,782	.00	.00	.00	.00	.00	.00	.00	4,032	23,000
Total TRANSFERS:	14,041	14,041	14,041	14,041	14,041	14,041	.00	.00	.00	.00	.00	.00	.00	84,244	168,128
Total Expenditure:	64,479	61,101	74,155	69,799	120,596	125,872	.00	.00	.00	.00	.00	.00	.00	516,001	1,291,376
Net Total PARKS AND RECREATION FUND:	56,688	31,790-	3,606	15,672	6,941-	24,564-	.00	.00	.00	.00	.00	.00	.00	12,672	159,985-

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
<b>GRANT - FLOOD</b>															
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	72,640
Total STATE FUNDING:		.00	.00	.00	426,156	5,710	.00	.00	.00	.00	.00	.00	.00	431,866	.00
Total FISCAL AGENT REVENUES:	709	.00	10	31	3,077	901	.00	.00	.00	.00	.00	.00	.00	4,728	11,000
Total Revenue:	709	.00	15,010	426,187	8,787	901	.00	.00	.00	.00	.00	.00	.00	451,594	103,640
Total Department: 48:		.00	.00	.00	.00	50,000	.00	.00	.00	.00	.00	.00	.00	50,000	40,000
Total LAHC:	5,000	1,130	.00	1,624	1,713	2,828	.00	.00	.00	.00	.00	.00	.00	12,294	11,000
Total DOLA MARKETING:		.00	940	501,749	220	158,732	68,946	.00	.00	.00	.00	.00	.00	730,587	.00
Total LCF/LOCAL GRANTS:	700	550	600	50	.00	2,150	.00	.00	.00	.00	.00	.00	.00	4,050	.00
Total Expenditure:	5,700	2,620	502,349	1,894	160,444	123,924	.00	.00	.00	.00	.00	.00	.00	796,931	51,000
Net Total GRANT - FLOOD:		4,991-	2,620-	487,339-	424,293	151,657-	123,023-	.00	.00	.00	.00	.00	.00	345,337-	52,640

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
<b>GRANTS OTHER</b>															
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: 01/24-06/24

Aug 26, 2024 03:10PM

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
<b>BUSINESS LOAN FUND</b>															
Total OTHER INCOME:	6,584	3,574	15,673	3,227	1,623	1,856	.00	.00	.00	.00	.00	.00	.00	32,537	.00
Total INVESTMENT:	44	28	33	1	18	36	.00	.00	.00	.00	.00	.00	.00	160	.00
Total Revenue:	6,628	3,601	15,706	3,228	1,641	1,892	.00	.00	.00	.00	.00	.00	.00	32,696	.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	1	.00	.00	.00	.00	.00	.00	.00	11	.00
Total Expenditure:	8	8	2	6,002	.00	1	.00	.00	.00	.00	.00	.00	.00	6,021	.00
Net Total BUSINESS LOAN FUND:	6,619	3,594	15,704	2,774-	1,641	1,891	.00	.00	.00	.00	.00	.00	.00	26,675	.00

Account Number	Account Title	2024-24 January Actual	2024-24 February Actual	2024-24 March Actual	2024-24 April Actual	2024-24 May Actual	2024-24 June Actual	2024-24 July Actual	2024-24 August Actual	2024-24 September Actual	2024-24 October Actual	2024-24 November Actual	2024-24 December Actual	2024-24 Current year Actual	2024-24 Current year Budget
<b>URBAN RENEWAL DISTRICT</b>															
Total TAXES:		.00	.00	4,616	4,961	14,506	3,149	.00	.00	.00	.00	.00	.00	27,231	36,670
Total Revenue:		.00	.00	4,616	4,961	14,506	3,149	.00	.00	.00	.00	.00	.00	27,231	36,670
Total ADMINISTRATION:		.00	121	69	316	641	1,620	.00	.00	.00	.00	.00	.00	2,768	20,546
Total DOWNTOWN URA:		9	10	8	7	2	.00	.00	.00	.00	.00	.00	.00	35	5,500
Total Expenditure:		9	131	77	323	643	1,620	.00	.00	.00	.00	.00	.00	2,803	26,046
Net Total URBAN RENEWAL DISTRICT:		9-	131-	4,539	4,638	13,863	1,529	.00	.00	.00	.00	.00	.00	24,428	10,624
Net Grand Totals:		280,416	244,992-	226,545-	495,841	8,378-	31,536-	.00	.00	.00	.00	.00	.00	264,806	1,801,458-

## 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  
JUNE 30, 2024

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,663,183.17
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	19,717.40
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
<b>TOTAL ASSETS</b>		<b>4,547,917.64</b>

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	6,509.49
01-02-2001	STATE WITHHOLDING PAYABLE	2,666.00
01-02-2002	SOC SEC PAYABLE:ER&EE	9,274.01
01-02-2003	MEDICARE PAYABLE:ER&EE	2,168.24
01-02-2008	DUE TO OTHER FUNDS	10,088.14
01-02-2013	DEFERRED REAL ESTATE TAXES	904,228.00
01-02-2020	RETIREMENT PAYABLE:ER&EE	6,861.76
01-02-2031	MEDICAL INSURANCE PAYABLE	9,809.96
01-02-2033	VOLUNTARY INSURANCE PAYABLE	3,442.42
01-02-2035	WORKERS COMPENSATION	115.08
01-02-2037	UNEMPLOYMENT INSURANCE	401.54
01-02-2044	LAND USE FEES PAYABLE	14,190.41
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	1,300.41
01-02-2110	ST VRAIN SCHOOLS FEE	25,110.00
01-02-2201	ACCOUNTS PAYABLE	76,830.92
01-02-2202	RETAINAGE PAYABLE	( 1.00)
01-02-2215	OUTSTANDING PAYROLL CHECKS	56,033.78
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	806,209.36
<b>TOTAL LIABILITIES</b>		<b>1,935,238.52</b>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
01-02-2290	FUND BALANCE - UNRESTRICTED	2,384,334.87
	REVENUE OVER EXPENDITURES - YTD	228,344.25
<b>BALANCE - CURRENT DATE</b>		<b>2,612,679.12</b>
<b>TOTAL FUND EQUITY</b>		<b>2,612,679.12</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	4,547,917.64
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TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>TAXES</b>						
01-10-3000	PROPERTY TAX	36,783.32	672,706.64	905,310.00	232,603.36	74.3
01-10-3001	SPECIFIC OWNERSHIP TAX	2,996.25	15,263.79	34,000.00	18,736.21	44.9
01-10-3002	SALES TAX REV - 2.5%	103,176.90	376,467.55	1,313,804.00	937,336.45	28.7
01-10-3004	USE TAX REV - 2%	9,054.70	68,594.15	114,500.00	45,905.85	59.9
01-10-3006	FRANCHISE TAX	3,886.21	12,642.44	25,000.00	12,357.56	50.6
01-10-3007	HIGHWAY USERS TAX	5,919.60	28,559.85	62,302.00	33,742.15	45.8
01-10-3008	CIGARETTE TAX	155.52	802.66	2,300.00	1,497.34	34.9
01-10-3009	LODGING TAX	4,041.88	7,990.97	40,000.00	32,009.03	20.0
<b>TOTAL TAXES</b>		<b>166,014.38</b>	<b>1,183,028.05</b>	<b>2,497,216.00</b>	<b>1,314,187.95</b>	<b>47.4</b>
<b>LICENSES AND PERMITS</b>						
01-11-3100	BUSINESS LICENSES	250.00	11,550.00	12,000.00	450.00	96.3
01-11-3101	NON-BUSINESS LICENSES	.00	437.50	600.00	162.50	72.9
01-11-3102	LIQUOR LICENSES	.00	271.20	4,695.00	4,423.80	5.8
01-11-3103	PLANNING AND BUILDING REVENUE	4,534.35	33,252.19	75,000.00	41,747.81	44.3
01-11-3106	MMJ LICENSES	4,000.00	4,000.00	16,000.00	12,000.00	25.0
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	100.00	500.00	500.00	.00	100.0
01-11-3112	LIQUOR APPLICATION FEE	425.00	1,428.75	.00	( 1,428.75)	.0
01-11-3114	STR APPLICATION	.00	600.00	1,000.00	400.00	60.0
<b>TOTAL LICENSES AND PERMITS</b>		<b>9,309.35</b>	<b>52,039.64</b>	<b>109,795.00</b>	<b>57,755.36</b>	<b>47.4</b>
<b>INTERGOVERNMENTAL</b>						
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	2,627.93	5,076.12	12,000.00	6,923.88	42.3
01-12-3206	STATE INTERGOVERNMENTAL	1,629.97	1,629.97	1,500.00	( 129.97)	108.7
01-12-3207	LOCAL INTERGOVERNMENTAL	.00	.00	25,000.00	25,000.00	.0
<b>TOTAL INTERGOVERNMENTAL</b>		<b>4,257.90</b>	<b>6,706.09</b>	<b>38,500.00</b>	<b>31,793.91</b>	<b>17.4</b>
<b>CHARGES FOR SERVICES</b>						
01-13-3300	VEHICLE CHARGING STATION	157.59	462.21	1,000.00	537.79	46.2
01-13-3301	ECO PASS	.00	280.00	1,500.00	1,220.00	18.7
<b>TOTAL CHARGES FOR SERVICES</b>		<b>157.59</b>	<b>742.21</b>	<b>2,500.00</b>	<b>1,757.79</b>	<b>29.7</b>
<b>FINES AND FORFEITURES</b>						
01-14-3400	MUNICIPAL COURT FINES	5,460.00	28,485.00	75,000.00	46,515.00	38.0
<b>TOTAL FINES AND FORFEITURES</b>		<b>5,460.00</b>	<b>28,485.00</b>	<b>75,000.00</b>	<b>46,515.00</b>	<b>38.0</b>

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>OTHER INCOME</b>						
01-16-3600	OTHER INCOME	2,596.89	10,073.18	15,000.00	4,926.82	67.2
01-16-3603	RENTAL INCOME	9,798.17	65,539.02	127,976.00	62,436.98	51.2
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	63.25	.00	( 63.25)	.0
	<b>TOTAL OTHER INCOME</b>	<b>12,395.06</b>	<b>75,675.45</b>	<b>142,976.00</b>	<b>67,300.55</b>	<b>52.9</b>
<b>INVESTMENT</b>						
01-17-3500	INTEREST INCOME	8,819.17	52,679.23	40,000.00	( 12,679.23)	131.7
	<b>TOTAL INVESTMENT</b>	<b>8,819.17</b>	<b>52,679.23</b>	<b>40,000.00</b>	<b>( 12,679.23)</b>	<b>131.7</b>
<b>TRANSFERS</b>						
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,864.60	29,187.60	58,375.00	29,187.40	50.0
01-35-3903	TRANSFER IN FROM WATER FUND	9,883.34	59,300.04	118,600.00	59,299.96	50.0
01-35-3906	TRANSFER IN FROM STORMWATER	1,655.30	9,931.80	19,864.00	9,932.20	50.0
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,040.69	84,244.14	168,128.00	83,883.86	50.1
	<b>TOTAL TRANSFERS</b>	<b>30,443.93</b>	<b>182,663.58</b>	<b>364,967.00</b>	<b>182,303.42</b>	<b>50.1</b>
	<b>TOTAL FUND REVENUE</b>	<b>236,857.38</b>	<b>1,582,019.25</b>	<b>3,270,954.00</b>	<b>1,688,934.75</b>	<b>48.4</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ALLOCATED EXPENSES</b>						
01-44-4002	PAYROLL TAXES-ER WORKERS COMP	6,247.17	18,799.05	24,925.00	6,125.95	75.4
01-44-4003	EMPLOYEE INSURANCE	.00	645.24	1,425.00	779.76	45.3
01-44-4200	POSTAGE	.00	5,000.00	9,500.00	4,500.00	52.6
01-44-4201	PC, SOFTWARE & PRINTERS	2,973.92	26,918.62	65,700.00	38,781.38	41.0
01-44-4202	EQUIPMENT & SMALL TOOLS	.00	57.94	500.00	442.06	11.6
01-44-4203	DUES & SUBSCRIPTIONS	7,321.01	7,891.88	5,000.00	( 2,891.88)	157.8
01-44-4250	MISCELLANEOUS	322.66	4,183.69	8,000.00	3,816.31	52.3
01-44-4300	ELECTRIC/WATER/GAS	1,903.48	9,677.62	19,500.00	9,822.38	49.6
01-44-4301	TELEPHONE	1,948.34	8,074.22	23,400.00	15,325.78	34.5
01-44-4501	OUTSIDE PROF SERVICE FEES	6,064.42	24,954.67	93,000.00	68,045.33	26.8
01-44-4502	OFFICE OPERATIONS	2,091.02	13,190.02	25,000.00	11,809.98	52.8
01-44-4503	SEMINARS/MEETINGS/TRAINING	483.88	1,733.88	2,000.00	266.12	86.7
01-44-4504	TRAVEL EXPENSES	.00	725.98	4,000.00	3,274.02	18.2
01-44-4506	BUILDING MAINTENANCE & GROUNDS	2,844.18	21,265.48	36,000.00	14,734.52	59.1
01-44-4701	UNIFORMS	1,164.60	4,064.20	8,400.00	4,335.80	48.4
01-44-4702	EQUIPMENT MAINTENANCE	675.71	6,771.95	27,000.00	20,228.05	25.1
01-44-4703	STAFF SERVICES	.00	.00	500.00	500.00	.0
01-44-4705	PC TECHNICIAN FEES	.00	30,987.50	65,000.00	34,012.50	47.7
01-44-4706	AUDITING FEES	4,200.00	11,300.00	75,000.00	63,700.00	15.1
01-44-4707	VEHICLE MAINTENANCE	1,876.02	3,827.08	13,000.00	9,172.92	29.4
01-44-4708	XPRESS MERCHANT FEES	1,432.55	7,164.40	16,000.00	8,835.60	44.8
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	89,392.76	117,979.00	28,586.24	75.8
01-44-4711	LMC CODIFICATION	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL ALLOCATED EXPENSES</b>		<b>70,101.76</b>	<b>304,362.18</b>	<b>654,329.00</b>	<b>349,966.82</b>	<b>46.5</b>
<b>ADMINISTRATION</b>						
01-50-4000	FULL TIME SALARIES	24,059.39	156,620.54	339,959.00	183,338.46	46.1
01-50-4002	PAYROLL TAXES - ER	1,815.81	12,055.94	26,007.00	13,951.06	46.4
01-50-4003	EMPLOYEE INSURANCE	2,259.81	15,323.06	30,499.00	15,175.94	50.2
01-50-4004	RETIREMENT CONTRIBUTION	1,895.62	12,049.83	25,833.00	13,783.17	46.7
01-50-4005	ADDITIONAL COMPENSATION	.00	650.00	18,000.00	17,350.00	3.6
01-50-4203	DUES & SUBSCRIPTIONS	.00	1,826.99	3,300.00	1,473.01	55.4
01-50-4250	MISCELLANEOUS	500.00	1,756.02	7,000.00	5,243.98	25.1
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	550.00	1,109.50	10,000.00	8,890.50	11.1
01-50-4502	OFFICE OPERATIONS	.00	96.00	1,500.00	1,404.00	6.4
01-50-4503	SEMINARS/MEETING/TRAININGS	730.00	760.00	2,000.00	1,240.00	38.0
01-50-4504	TRAVEL	.00	74.74	1,000.00	925.26	7.5
01-50-4704	COUNTY TREASURER'S FEE	367.84	6,172.38	9,960.00	3,787.62	62.0
<b>TOTAL ADMINISTRATION</b>		<b>32,178.47</b>	<b>208,495.00</b>	<b>475,058.00</b>	<b>266,563.00</b>	<b>43.9</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>LEGISLATIVE</b>						
01-52-4000	FULL TIME SALARIES	8,100.00	17,400.00	37,200.00	19,800.00	46.8
01-52-4002	PAYROLL TAXES - ER	635.85	1,365.90	2,846.00	1,480.10	48.0
01-52-4250	MISCELLANEOUS	256.51	994.67	7,525.00	6,530.33	13.2
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	36.25	162.33	1,000.00	837.67	16.2
01-52-4700	ELECTIONS	135.59	6,802.97	9,000.00	2,197.03	75.6
<b>TOTAL LEGISLATIVE</b>		<b>9,164.20</b>	<b>26,725.87</b>	<b>61,571.00</b>	<b>34,845.13</b>	<b>43.4</b>
<b>JUDICIAL</b>						
01-53-4000	FULL TIME SALARIES	530.15	3,395.91	9,173.00	5,777.09	37.0
01-53-4002	PAYROLL TAXES - ER	42.15	269.98	702.00	432.02	38.5
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	1,532.49	4,716.85	7,000.00	2,283.15	67.4
01-53-4700	JUDGE'S SERVICES FEES	1,200.00	7,200.00	14,400.00	7,200.00	50.0
<b>TOTAL JUDICIAL</b>		<b>3,304.79</b>	<b>15,582.74</b>	<b>33,859.00</b>	<b>18,276.26</b>	<b>46.0</b>
<b>PLANNING AND ZONING</b>						
01-54-4000	FULL TIME SALARIES	11,447.28	78,626.48	168,509.00	89,882.52	46.7
01-54-4002	PAYROLL TAXES - ER	853.26	5,899.06	12,891.00	6,991.94	45.8
01-54-4003	EMPLOYEE INSURANCE	2,140.70	17,288.67	53,014.00	35,725.33	32.6
01-54-4004	RETIREMENT CONTRIBUTION	431.75	2,955.71	8,425.00	5,469.29	35.1
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	6,780.00	7,940.00	75,000.00	67,060.00	10.6
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	130.00	1,000.00	870.00	13.0
01-54-4505	ADVERTISING & PUBLISHING	.00	.00	1,100.00	1,100.00	.0
<b>TOTAL PLANNING AND ZONING</b>		<b>21,652.99</b>	<b>112,839.92</b>	<b>321,939.00</b>	<b>209,099.08</b>	<b>35.1</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>HEALTH WELFARE COMMUNITY</b>						
01-55-4000	FULL TIME SALARIES	1,788.61	11,368.44	23,271.00	11,902.56	48.9
01-55-4002	PAYROLL TAXES - ER	130.80	839.14	1,780.00	940.86	47.1
01-55-4003	EMPLOYEE INSURANCE	534.88	3,476.72	7,229.00	3,752.28	48.1
01-55-4004	RETIREMENT CONTRIBUTION	89.44	568.50	1,164.00	595.50	48.8
01-55-4202	EQUIPMENT & SMALL TOOLS	15.00	15.00	500.00	485.00	3.0
01-55-4501	OUTSIDE PROF SERVICE FEES	.00	3,259.20	45,500.00	42,240.80	7.2
01-55-4700	GRANTS TO OTHERS	.00	13,000.00	13,000.00	.00	100.0
01-55-4701	CULTURAL/CONCERT SERIES	1,100.00	2,155.11	5,400.00	3,244.89	39.9
01-55-4702	BRCC DISPATCH FEES	.00	49,398.27	49,398.00	( .27)	100.0
01-55-4704	HUMANE SOCIETY	.00	.00	5,400.00	5,400.00	.0
01-55-4706	WALT SELF EXPENDITURES	559.71	3,557.11	6,250.00	2,692.89	56.9
01-55-4707	SENIOR PROGRAMMING	.00	299.65	4,500.00	4,200.35	6.7
01-55-4708	SPRING CLEAN UP DAYS	3,000.00	5,800.00	6,500.00	700.00	89.2
01-55-4709	FALL/SPRING CURBSIDE PICKUP	.00	.00	10,000.00	10,000.00	.0
01-55-4710	RTD/Z TRIPS TRANSPORTATION	.00	9,991.39	24,000.00	14,008.61	41.6
01-55-4711	ZERO WASTE COVERAGE	.00	.00	500.00	500.00	.0
01-55-4712	MAIN STREET GREENSCAPE	4,746.70	19,222.80	47,000.00	27,777.20	40.9
01-55-4713	PUBLIC ART	783.88	2,665.48	10,500.00	7,834.52	25.4
01-55-4715	POST OFFICE EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
<b>TOTAL HEALTH WELFARE COMMUNITY</b>		<b>12,749.02</b>	<b>125,616.81</b>	<b>264,392.00</b>	<b>138,775.19</b>	<b>47.5</b>
<b>ECONOMIC DEVELOPMENT</b>						
01-56-4000	FULL TIME SALARIES	5,507.51	28,978.58	24,175.00	( 4,803.58)	119.9
01-56-4001	PART TIME SALARIES	.00	.00	31,687.00	31,687.00	.0
01-56-4002	PAYROLL TAXES - ER	426.64	2,247.75	4,273.00	2,025.25	52.6
01-56-4003	EMPLOYEE INSURANCE	163.36	1,061.84	2,248.00	1,186.16	47.2
01-56-4004	RETIREMENT CONTRIBUTION	92.98	604.37	1,492.00	887.63	40.5
01-56-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,600.00	1,600.00	.0
01-56-4203	DUES & SUBSCRIPTIONS	375.00	494.00	2,500.00	2,006.00	19.8
01-56-4250	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
01-56-4501	OUTSIDE PROF SERVICE FEES	6,934.00	12,130.98	35,000.00	22,869.02	34.7
01-56-4503	SEMINARS/MEETINGS/TRAINING	199.00	822.56	1,000.00	177.44	82.3
01-56-4505	ADVERTISING & PUBLISHING	1,129.85	4,956.85	10,000.00	5,043.15	49.6
01-56-4700	MAIN STREET INITIATIVES	.00	.00	2,000.00	2,000.00	.0
01-56-4701	LYONS REDSTONE MUSEUM	.00	9,000.00	18,000.00	9,000.00	50.0
01-56-4702	ECONOMIC DEV GRANT	.00	690.00	3,000.00	2,310.00	23.0
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>14,828.34</b>	<b>60,986.93</b>	<b>137,475.00</b>	<b>76,488.07</b>	<b>44.4</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>BUILDING INSPECTION</b>						
01-57-4000	FULL TIME SALARIES	937.50	5,374.23	43,907.00	38,532.77	12.2
01-57-4002	PAYROLL TAXES - ER	73.58	413.59	3,359.00	2,945.41	12.3
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	156.82	156.82	1,000.00	843.18	15.7
01-57-4501	OUTSIDE PROF SERVICE FEES	460.00	12,002.21	50,000.00	37,997.79	24.0
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL BUILDING INSPECTION</b>		<b>1,627.90</b>	<b>18,798.91</b>	<b>100,564.00</b>	<b>81,765.09</b>	<b>18.7</b>
<b>POLICE</b>						
01-58-4250	MISCELLANEOUS	.00	21,950.00	.00	( 21,950.00)	.0
01-58-4501	OUTSIDE PROF SERVICE FEES	42,001.00	252,000.00	503,890.00	251,890.00	50.0
01-58-4502	OFFICE OPERATIONS	.00	.00	9,000.00	9,000.00	.0
01-58-4506	BLDG MAINT & GROUNDS	812.25	3,785.75	12,000.00	8,214.25	31.6
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	1,191.52	3,827.90	57,500.00	53,672.10	6.7
<b>TOTAL POLICE</b>		<b>44,004.77</b>	<b>281,563.65</b>	<b>582,390.00</b>	<b>300,826.35</b>	<b>48.4</b>
<b>STREETS</b>						
01-59-4000	FULL TIME SALARIES	15,727.13	69,857.76	130,102.00	60,244.24	53.7
01-59-4001	PART TIME SALARIES	503.28	2,494.33	31,824.00	29,329.67	7.8
01-59-4002	PAYROLL TAXES - ER	1,252.63	5,581.09	12,387.00	6,805.91	45.1
01-59-4003	EMPLOYEE INSURANCE	834.54	5,368.95	26,938.00	21,569.05	19.9
01-59-4004	RETIREMENT CONTRIBUTION	376.82	2,621.76	6,568.00	3,946.24	39.9
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	2,800.00	2,800.00	.0
01-59-4202	EQUIPMENT & SMALL TOOLS	266.32	391.27	3,750.00	3,358.73	10.4
01-59-4250	MISCELLANEOUS	192.92	578.42	2,500.00	1,921.58	23.1
01-59-4300	STREET LIGHTING - ELECTRICITY	3,148.64	6,774.90	15,000.00	8,225.10	45.2
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.	1,183.43	3,859.85	9,500.00	5,640.15	40.6
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	.00	.00	3,250.00	3,250.00	.0
01-59-4702	STREET SIGNS	2,754.00	2,754.00	3,500.00	746.00	78.7
01-59-4703	STREET MAINTENANCE	743.40	3,371.08	23,500.00	20,128.92	14.4
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	4,138.00	4,850.00	712.00	85.3
01-59-4710	STREET LIGHT MAINTENANCE	.00	552.00	38,900.00	38,348.00	1.4
01-59-4711	FLAG MAINTENANCE	.00	.00	1,250.00	1,250.00	.0
01-59-4713	EQUIPMENT MAINTENANCE	334.99	334.99	3,800.00	3,465.01	8.8
<b>TOTAL STREETS</b>		<b>28,486.10</b>	<b>120,005.39</b>	<b>469,919.00</b>	<b>349,913.61</b>	<b>25.5</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>VISITORS CENTER</b>						
01-60-4000	FULL TIME SALARIES	812.90	1,106.15	.00	( 1,106.15)	.0
01-60-4001	PART TIME SALARIES	.00	.00	3,400.00	3,400.00	.0
01-60-4002	PAYROLL TAXES - ER	63.79	86.79	260.00	173.21	33.4
01-60-4250	MISCELLANEOUS	.00	.00	300.00	300.00	.0
01-60-4300	UTILITY SERVICE	203.01	963.66	1,400.00	436.34	68.8
01-60-4512	BLDG MAINT & GROUNDS	360.00	1,447.00	2,500.00	1,053.00	57.9
<b>TOTAL VISITORS CENTER</b>		<b>1,439.70</b>	<b>3,603.60</b>	<b>7,860.00</b>	<b>4,256.40</b>	<b>45.9</b>
<b>CAPITAL</b>						
01-66-6000	CAPITAL PURCHASES	.00	94.00	412,500.00	412,406.00	.0
<b>TOTAL CAPITAL</b>		<b>.00</b>	<b>94.00</b>	<b>412,500.00</b>	<b>412,406.00</b>	<b>.0</b>
<b>DEPARTMENT 70</b>						
01-70-7000	EQUIP LEASE EXPENSE	.00	.00	16,500.00	16,500.00	.0
<b>TOTAL DEPARTMENT 70</b>		<b>.00</b>	<b>.00</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>.0</b>
<b>TRANSFERS</b>						
01-80-8019	TRANSFER OUT TO FLOOD FUND	.00	.00	72,640.00	72,640.00	.0
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	12,500.00	75,000.00	250,000.00	175,000.00	30.0
<b>TOTAL TRANSFERS</b>		<b>12,500.00</b>	<b>75,000.00</b>	<b>322,640.00</b>	<b>247,640.00</b>	<b>23.3</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>252,038.04</b>	<b>1,353,675.00</b>	<b>3,860,996.00</b>	<b>2,507,321.00</b>	<b>35.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>( 15,180.66)</b>	<b>228,344.25</b>	<b>( 590,042.00)</b>	<b>( 818,386.25)</b>	<b>38.7</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,097,025.40
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	15,396.42
02-01-1201	CASH CLEARING - UTILITIES	864.23
02-01-1220	A/R - UTILITY BILLING	128,319.14
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TOTAL ASSETS		3,943,850.24
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LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	10,600.00
02-02-2005	SALES TAX PAYABLE	4,502.97
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	71,728.74
02-02-2202	RETAINAGE PAYABLE	9,291.71
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TOTAL LIABILITIES

195,642.70

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,590,651.11
	REVENUE OVER EXPENDITURES - YTD	157,556.43
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BALANCE - CURRENT DATE

3,748,207.54

TOTAL FUND EQUITY

3,748,207.54

TOTAL LIABILITIES AND EQUITY

3,943,850.24

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>CHARGES FOR SERVCIES</b>						
02-13-3300	RESIDENTIAL ELECTRIC SALES	84,823.69	557,275.20	1,017,000.00	459,724.80	54.8
02-13-3302	NON-TAXABLE ELECTRIC SALES	12,779.91	81,625.23	135,000.00	53,374.77	60.5
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	26,528.61	145,015.69	310,000.00	164,984.31	46.8
02-13-3305	INVESTMENT FEE	.00	9,000.00	4,500.00	( 4,500.00)	200.0
02-13-3306	ELECTRIC SURCHARGE	210.00	1,373.26	3,240.00	1,866.74	42.4
02-13-3307	POLE ATTACHMENT FEE	.00	940.00	940.00	.00	100.0
<b>TOTAL CHARGES FOR SERVCIES</b>		<b>124,342.21</b>	<b>795,229.38</b>	<b>1,470,680.00</b>	<b>675,450.62</b>	<b>54.1</b>
<b>INVESTMENT</b>						
02-17-3500	INTEREST INCOME	4,543.21	26,924.91	22,000.00	( 4,924.91)	122.4
<b>TOTAL INVESTMENT</b>		<b>4,543.21</b>	<b>26,924.91</b>	<b>22,000.00</b>	<b>( 4,924.91)</b>	<b>122.4</b>
<b>OTHER INCOME</b>						
02-18-3600	OTHER INCOME	1,470.75	2,773.81	20,000.00	17,226.19	13.9
<b>TOTAL OTHER INCOME</b>		<b>1,470.75</b>	<b>2,773.81</b>	<b>20,000.00</b>	<b>17,226.19</b>	<b>13.9</b>
<b>OTHER FINANCING SOURCES</b>						
02-38-3900	CIRSA REVENUE	.00	500.00	.00	( 500.00)	.0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>.00</b>	<b>500.00</b>	<b>.00</b>	<b>( 500.00)</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>		<b>130,356.17</b>	<b>825,428.10</b>	<b>1,512,680.00</b>	<b>687,251.90</b>	<b>54.6</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION</b>						
02-50-4000	FULL TIME SALARIES	9,953.13	64,133.81	131,881.00	67,747.19	48.6
02-50-4002	PAYROLL TAXES - ER	744.88	4,860.14	10,089.00	5,228.86	48.2
02-50-4003	EMPLOYEE INS - ER	1,574.30	10,206.18	21,988.00	11,781.82	46.4
02-50-4004	RETIREMENT CONTRIBUTION - ER	610.20	3,889.03	8,287.00	4,397.97	46.9
02-50-4201	PC, SOFTWARE & PRINTERS	.00	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	149.91	430.76	1,000.00	569.24	43.1
02-50-4504	TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
<b>TOTAL ADMINISTRATION</b>		<b>13,032.42</b>	<b>85,693.63</b>	<b>234,745.00</b>	<b>149,051.37</b>	<b>36.5</b>
<b>MAINTENANCE</b>						
02-65-4000	FULL TIME SALARIES	2,877.31	15,255.28	38,226.00	22,970.72	39.9
02-65-4002	PAYROLL TAXES - ER	220.65	1,175.27	2,924.00	1,748.73	40.2
02-65-4003	EMPLOYEE INS - ER	190.95	1,231.92	6,888.00	5,656.08	17.9
02-65-4004	RETIREMENT CONTRIBUTION - ER	87.67	624.91	1,769.00	1,144.09	35.3
02-65-4251	MAINTENANCE & SUPPLIES	.00	.00	5,000.00	5,000.00	.0
02-65-4252	GASOLINE, OIL, ETC.	176.84	588.60	2,500.00	1,911.40	23.5
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	5.57	17.86	.00	( 17.86)	.0
02-65-4501	OUTSIDE PROF SERVICE FEES	2,283.94	37,660.41	70,000.00	32,339.59	53.8
02-65-4550	ELECTRIC POWER-MEAN & WAPA	76,062.71	408,126.22	1,000,000.00	591,873.78	40.8
02-65-4551	SUBSTATION MAINT & SUPPLIES	.00	.00	3,000.00	3,000.00	.0
02-65-4552	TREE TRIMMING	.00	5,359.19	10,000.00	4,640.81	53.6
<b>TOTAL MAINTENANCE</b>		<b>81,905.64</b>	<b>479,313.92</b>	<b>1,155,307.00</b>	<b>675,993.08</b>	<b>41.5</b>
<b>CAPITAL</b>						
02-66-6000	CAPITAL PURCHASES	.00	73,676.52	116,667.00	42,990.48	63.2
<b>TOTAL CAPITAL</b>		<b>.00</b>	<b>73,676.52</b>	<b>116,667.00</b>	<b>42,990.48</b>	<b>63.2</b>
<b>DEBT</b>						
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
<b>TOTAL DEBT</b>		<b>.00</b>	<b>.00</b>	<b>34,191.00</b>	<b>34,191.00</b>	<b>.0</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>TRANSFERS</b>						
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	4,864.60	29,187.60	58,375.00	29,187.40	50.0
	<b>TOTAL TRANSFERS</b>	<b>4,864.60</b>	<b>29,187.60</b>	<b>58,375.00</b>	<b>29,187.40</b>	<b>50.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>99,802.66</b>	<b>667,871.67</b>	<b>1,599,285.00</b>	<b>931,413.33</b>	<b>41.8</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>30,553.51</b>	<b>157,556.43</b>	<b>( 86,605.00)</b>	<b>( 244,161.43)</b>	<b>181.9</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,198,821.63
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	980.12
03-01-1220	A/R - UTILITY BILLING	218,184.82
<hr/>		
TOTAL ASSETS		<u>24,440,819.44</u>
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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	13,839.90
<hr/>		
TOTAL LIABILITIES		3,439,058.20
<hr/>		

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

03-02-2290	FUND BALANCE/RETAINED EARNINGS	20,986,475.81
	REVENUE OVER EXPENDITURES - YTD	15,285.43
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BALANCE - CURRENT DATE

21,001,761.24

TOTAL FUND EQUITY

21,001,761.24

TOTAL LIABILITIES AND EQUITY

24,440,819.44

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>CHARGES FOR SERVICES - WATER</b>					
03-16-3300 METERED WATER SALES	120,424.88	437,524.58	965,000.00	527,475.42	45.3
03-16-3302 PIPE WATER SALES RENTAL	3,232.00	15,262.41	18,700.00	3,437.59	81.6
03-16-3303 WATER METER SALES	1,441.87	9,314.71	17,000.00	7,685.29	54.8
03-16-3305 TAP CONNECTION FEES	202.50	630.77	35,000.00	34,369.23	1.8
<b>TOTAL CHARGES FOR SERVICES - WATER</b>	<b>125,301.25</b>	<b>462,732.47</b>	<b>1,035,700.00</b>	<b>572,967.53</b>	<b>44.7</b>
<b>INVESTMENT - WATER</b>					
03-17-3500 INTEREST INCOME	7,482.93	44,346.91	30,000.00	( 14,346.91)	147.8
<b>TOTAL INVESTMENT - WATER</b>	<b>7,482.93</b>	<b>44,346.91</b>	<b>30,000.00</b>	<b>( 14,346.91)</b>	<b>147.8</b>
<b>OTHER INCOME - WATER</b>					
03-18-3600 OTHER INCOME	428.80	458.35	25,000.00	24,541.65	1.8
03-18-3603 NCWCD REG POOL PRGM LEASING	.00	.00	2,500.00	2,500.00	.0
<b>TOTAL OTHER INCOME - WATER</b>	<b>428.80</b>	<b>458.35</b>	<b>27,500.00</b>	<b>27,041.65</b>	<b>1.7</b>
<b>CHARGES FOR SERVICES-SEWER</b>					
03-26-3300 SANITATION USERS' FEE	82,655.16	466,625.84	950,000.00	483,374.16	49.1
03-26-3305 TAP CONNECTION FEES	.00	.00	17,000.00	17,000.00	.0
<b>TOTAL CHARGES FOR SERVICES-SEWER</b>	<b>82,655.16</b>	<b>466,625.84</b>	<b>967,000.00</b>	<b>500,374.16</b>	<b>48.3</b>
<b>TOTAL FUND REVENUE</b>	<b>215,868.14</b>	<b>974,163.57</b>	<b>2,060,200.00</b>	<b>1,086,036.43</b>	<b>47.3</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION - WATER</b>						
03-50-4000	FULL TIME SALARIES	11,071.40	71,349.44	140,451.00	69,101.56	50.8
03-50-4002	PAYROLL TAXES - ER	830.74	5,428.78	10,745.00	5,316.22	50.5
03-50-4003	EMPLOYEE INS - ER	1,607.56	10,422.35	22,416.00	11,993.65	46.5
03-50-4004	RETIREMENT CONTRIBUTION - ER	652.68	4,165.15	8,590.00	4,424.85	48.5
03-50-4201	PC, SOFTWARE & PRINTERS	1,075.98	3,996.79	6,300.00	2,303.21	63.4
03-50-4203	DUES & SUBSCRIPTIONS	102.00	922.00	620.00	( 302.00)	148.7
03-50-4250	MISCELLANEOUS	196.29	906.99	1,000.00	93.01	90.7
03-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL ADMINISTRATION - WATER</b>		<b>15,536.65</b>	<b>97,191.50</b>	<b>200,122.00</b>	<b>102,930.50</b>	<b>48.6</b>
<b>TREATMENT - WATER</b>						
03-52-4300	ELECTRIC/WATER/GAS	130.38	296.39	700.00	403.61	42.3
03-52-4301	TELEPHONE SERVICE	456.10	1,823.55	5,000.00	3,176.45	36.5
03-52-4550	LONGMONT WATER SERVICES	31,373.34	74,185.24	250,000.00	175,814.76	29.7
<b>TOTAL TREATMENT - WATER</b>		<b>31,959.82</b>	<b>76,305.18</b>	<b>255,700.00</b>	<b>179,394.82</b>	<b>29.8</b>
<b>DISTRIBUTION - WATER</b>						
03-53-4000	FULL TIME SALARIES	1,879.27	12,161.17	34,791.00	22,629.83	35.0
03-53-4002	PAYROLL TAXES - ER	142.74	933.31	2,662.00	1,728.69	35.1
03-53-4003	EMPLOYEE INS - ER	189.31	1,221.29	7,676.00	6,454.71	15.9
03-53-4004	RETIREMENT CONTRIBUTION - ER	77.22	547.27	1,740.00	1,192.73	31.5
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.	88.42	294.30	1,000.00	705.70	29.4
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	86.40	1,400.45	2,500.00	1,099.55	56.0
03-53-4256	WATER METERS & METER PARTS	.00	13,871.05	10,000.00	( 3,871.05)	138.7
03-53-4258	WATER ASSESSMENTS & STORAGE	.00	21,197.60	33,500.00	12,302.40	63.3
03-53-4300	ELECTRIC/WATER/GAS	5,408.46	15,302.38	32,000.00	16,697.62	47.8
03-53-4301	TELEPHONE SERVICE	40.01	160.04	1,500.00	1,339.96	10.7
03-53-4501	OUTSIDE PROF SERVICE FEES	18.06	3,230.84	5,000.00	1,769.16	64.6
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
<b>TOTAL DISTRIBUTION - WATER</b>		<b>7,929.89</b>	<b>86,222.20</b>	<b>154,869.00</b>	<b>68,646.80</b>	<b>55.7</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION - SEWER</b>						
03-60-4000	FULL TIME SALARIES	11,071.40	71,349.14	140,451.00	69,101.86	50.8
03-60-4002	PAYROLL TAXES - ER	830.74	5,428.73	10,745.00	5,316.27	50.5
03-60-4003	EMPLOYEE INS - ER	1,607.56	10,422.20	22,416.00	11,993.80	46.5
03-60-4004	RETIREMENT CONTRIBUTION - ER	652.68	4,165.13	8,590.00	4,424.87	48.5
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
<b>TOTAL ADMINISTRATION - SEWER</b>		<b>14,162.38</b>	<b>91,596.06</b>	<b>198,202.00</b>	<b>106,605.94</b>	<b>46.2</b>
<b>TREATMENT - SEWER</b>						
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	146.96	15,355.47	10,000.00	( 5,355.47)	153.6
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	5,292.80	30,251.55	55,000.00	24,748.45	55.0
03-62-4300	ELECTRIC/WATER/GAS	13,981.88	43,900.04	67,000.00	23,099.96	65.5
03-62-4301	TELEPHONE SERVICE	116.10	800.98	1,000.00	199.02	80.1
03-62-4501	OUTSIDE PROF SERVICE FEES	11,805.94	68,056.35	150,000.00	81,943.65	45.4
03-62-4550	SLUDGE DISPOSAL	8,552.25	44,314.00	60,000.00	15,686.00	73.9
<b>TOTAL TREATMENT - SEWER</b>		<b>39,895.93</b>	<b>202,678.39</b>	<b>344,800.00</b>	<b>142,121.61</b>	<b>58.8</b>
<b>DISTRIBUTION - SEWER</b>						
03-64-4000	FULL TIME SALARIES	1,670.98	10,944.69	29,910.00	18,965.31	36.6
03-64-4002	PAYROLL TAXES - ER	126.83	840.26	2,288.00	1,447.74	36.7
03-64-4003	EMPLOYEE INS - ER	161.70	1,041.81	6,511.00	5,469.19	16.0
03-64-4004	RETIREMENT CONTRIBUTION - ER	72.23	512.03	1,495.00	982.97	34.3
03-64-4250	MISCELLANEOUS	.00	844.16	.00	( 844.16)	.0
03-64-4252	GASOLINE, OIL, ETC.	88.42	294.30	1,000.00	705.70	29.4
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	1,259.02	3,893.02	20,000.00	16,106.98	19.5
<b>TOTAL DISTRIBUTION - SEWER</b>		<b>3,379.18</b>	<b>18,370.27</b>	<b>128,954.00</b>	<b>110,583.73</b>	<b>14.3</b>
<b>DEPARTMENT 65</b>						
03-65-4251	MAINTENANCE & SUPPLIES	.00	.00	300.00	300.00	.0
<b>TOTAL DEPARTMENT 65</b>		<b>.00</b>	<b>.00</b>	<b>300.00</b>	<b>300.00</b>	<b>.0</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>CAPITAL</b>						
03-66-6000	CAPITAL PURCHASES - WATER	.00	.00	58,667.00	58,667.00	.0
03-66-6001	CAPITAL PURCHASES - SEWER	7,910.00	24,020.00	1,016,667.00	992,647.00	2.4
	<b>TOTAL CAPITAL</b>	<b>7,910.00</b>	<b>24,020.00</b>	<b>1,075,334.00</b>	<b>1,051,314.00</b>	<b>2.2</b>
<b>DEBT</b>						
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 PRINCIPL	.00	130,728.25	262,253.00	131,524.75	49.9
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	19,494.03	38,192.00	18,697.97	51.0
	<b>TOTAL DEBT</b>	<b>.00</b>	<b>303,194.50</b>	<b>606,390.00</b>	<b>303,195.50</b>	<b>50.0</b>
<b>TRANSFERS</b>						
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,883.34	59,300.04	118,600.00	59,299.96	50.0
	<b>TOTAL TRANSFERS</b>	<b>9,883.34</b>	<b>59,300.04</b>	<b>118,600.00</b>	<b>59,299.96</b>	<b>50.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>130,657.19</b>	<b>958,878.14</b>	<b>3,083,271.00</b>	<b>2,124,392.86</b>	<b>31.1</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>85,210.95</b>	<b>15,285.43</b>	<b>( 1,023,071.00)</b>	<b>( 1,038,356.43)</b>	<b>1.5</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	302,959.89
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	11,364.97
		<hr/>
	TOTAL ASSETS	1,736,674.98
		<hr/>

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	26,045.90
	<hr/>	
	BALANCE - CURRENT DATE	1,735,679.24
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	TOTAL FUND EQUITY	1,735,679.24
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	TOTAL LIABILITIES AND EQUITY	1,736,674.98
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TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>CHARGES FOR SERVICES</b>						
06-13-3300	STORMWATER DRAINAGE FEES	10,100.65	60,497.14	118,000.00	57,502.86	51.3
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>10,100.65</b>	<b>60,497.14</b>	<b>118,000.00</b>	<b>57,502.86</b>	<b>51.3</b>
<b>INVESTMENT</b>						
06-17-3500	INTEREST INCOME	1,068.99	6,335.27	4,500.00	( 1,835.27)	140.8
	<b>TOTAL INVESTMENT</b>	<b>1,068.99</b>	<b>6,335.27</b>	<b>4,500.00</b>	<b>( 1,835.27)</b>	<b>140.8</b>
	<b>TOTAL FUND REVENUE</b>	<b>11,169.64</b>	<b>66,832.41</b>	<b>122,500.00</b>	<b>55,667.59</b>	<b>54.6</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION</b>						
06-50-4000	FULL TIME SALARIES	3,182.69	20,618.05	46,620.00	26,001.95	44.2
06-50-4002	PAYROLL TAXES - ER	237.96	1,554.43	3,566.00	2,011.57	43.6
06-50-4003	EMPLOYEE INSURANCE	508.77	3,296.83	8,277.00	4,980.17	39.8
06-50-4004	RETIREMENT CONTRIBUTION	145.52	946.42	2,080.00	1,133.58	45.5
06-50-4502	OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL ADMINISTRATION</b>		<b>4,074.94</b>	<b>26,415.73</b>	<b>62,043.00</b>	<b>35,627.27</b>	<b>42.6</b>
<b>TRANSMISSION</b>						
06-65-4000	FULL TIME SALARIES	550.86	3,752.66	11,263.00	7,510.34	33.3
06-65-4002	PAYROLL TAXES - ER	41.91	289.50	862.00	572.50	33.6
06-65-4003	EMPLOYEE INSURANCE	33.34	216.71	2,424.00	2,207.29	8.9
06-65-4004	RETIREMENT CONTRIBUTION	23.73	180.11	563.00	382.89	32.0
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
<b>TOTAL TRANSMISSION</b>		<b>649.84</b>	<b>4,438.98</b>	<b>37,612.00</b>	<b>33,173.02</b>	<b>11.8</b>
<b>CAPITAL</b>						
06-66-6000	CAPITAL PURCHASES	.00	.00	39,000.00	39,000.00	.0
<b>TOTAL CAPITAL</b>		<b>.00</b>	<b>.00</b>	<b>39,000.00</b>	<b>39,000.00</b>	<b>.0</b>
<b>TRANSFERS</b>						
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,655.30	9,931.80	19,864.00	9,932.20	50.0
<b>TOTAL TRANSFERS</b>		<b>1,655.30</b>	<b>9,931.80</b>	<b>19,864.00</b>	<b>9,932.20</b>	<b>50.0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>6,380.08</b>	<b>40,786.51</b>	<b>158,519.00</b>	<b>117,732.49</b>	<b>25.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>4,789.56</b>	<b>26,045.90</b>	<b>( 36,019.00)</b>	<b>( 62,064.90)</b>	<b>72.3</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	97,772.11
07-01-1007	COLO-TRUST INVESTMENT ACCT	( 10,663.23)
TOTAL ASSETS		<u>87,108.88</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	70,792.78
	REVENUE OVER EXPENDITURES - YTD	16,316.10
BALANCE - CURRENT DATE		<u>87,108.88</u>
TOTAL FUND EQUITY		<u>87,108.88</u>
TOTAL LIABILITIES AND EQUITY		<u>87,108.88</u>

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>INTERGOVERNMENTAL</b>						
07-12-3201	COLORADO LOTTERY	6,837.26	14,350.81	30,000.00	15,649.19	47.8
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>6,837.26</b>	<b>14,350.81</b>	<b>30,000.00</b>	<b>15,649.19</b>	<b>47.8</b>
<b>INVESTMENT</b>						
07-17-3500	INTEREST INCOME	421.19	1,965.29	1,000.00	( 965.29)	196.5
	<b>TOTAL INVESTMENT</b>	<b>421.19</b>	<b>1,965.29</b>	<b>1,000.00</b>	<b>( 965.29)</b>	<b>196.5</b>
	<b>TOTAL FUND REVENUE</b>	<b>7,258.45</b>	<b>16,316.10</b>	<b>31,000.00</b>	<b>14,683.90</b>	<b>52.6</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>7,258.45</b>	<b>16,316.10</b>	<b>31,000.00</b>	<b>14,683.90</b>	<b>52.6</b>

TOWN OF LYONS  
 BALANCE SHEET  
 JUNE 30, 2024

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,044,260.65
08-01-1015	DUE FROM OTHER FUNDS	( 7,058.28)
08-01-1101	PETTY CASH - SHOWER	400.00
		<hr/>
	TOTAL ASSETS	1,037,602.37

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	1,461.27
08-02-2040	DEPOSITS PAYABLE	9,250.00
08-02-2201	A/P - GENERAL FUND	1,133.83
		<hr/>
	TOTAL LIABILITIES	11,845.10

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,013,084.98
	REVENUE OVER EXPENDITURES - YTD	12,672.29
		<hr/>
	BALANCE - CURRENT DATE	1,025,757.27
		<hr/>
	TOTAL FUND EQUITY	1,025,757.27
		<hr/>
	TOTAL LIABILITIES AND EQUITY	1,037,602.37

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>TAXES</b>						
08-10-3002	SALES TAX: MEADOW PARK - 1%	36,293.39	131,531.46	474,141.00	342,609.54	27.7
08-10-3004	USE TAX: MEADOW PARK - 1%	4,476.16	33,902.60	67,000.00	33,097.40	50.6
08-10-3010	HOME ADDITIONS FEE - PARKS	744.22	8,061.07	1,000.00	( 7,061.07)	806.1
	<b>TOTAL TAXES</b>	<b>41,513.77</b>	<b>173,495.13</b>	<b>542,141.00</b>	<b>368,645.87</b>	<b>32.0</b>
<b>CHARGES FOR SERVICES</b>						
08-13-3350	CAMPING REVENUES	16,924.16	205,510.25	305,000.00	99,489.75	67.4
08-13-3351	SHELTER HOUSE REVENUES	4,645.00	23,402.33	50,000.00	26,597.67	46.8
08-13-3352	PARKING FEES: LMJ PARK	20,905.50	42,227.35	107,000.00	64,772.65	39.5
08-13-3353	DOG PARK FEES	30.00	1,807.50	3,000.00	1,192.50	60.3
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	300.00	3,105.00	4,000.00	895.00	77.6
08-13-3355	PARKING FEE: BOHN PARK	6,960.05	15,074.30	33,400.00	18,325.70	45.1
08-13-3356	SHOWER REVENUE	334.00	860.00	3,500.00	2,640.00	24.6
08-13-3358	DUMP STATION REVENUE	80.00	80.00	150.00	70.00	53.3
08-13-3359	PARKING FEE: BLACK BEAR HOLE	1,094.80	1,997.10	7,500.00	5,502.90	26.6
08-13-3360	PARKING FEE: 2ND AVE	13.70	958.20	5,000.00	4,041.80	19.2
08-13-3370	RECR PROGRAM REVENUES	280.00	8,539.00	37,500.00	28,961.00	22.8
08-13-3371	YOUTH BASEBALL REVENUES	1,095.00	7,398.00	1,000.00	( 6,398.00)	739.8
08-13-3372	ADULT SOFTBALL REVENUES	460.00	7,140.00	1,600.00	( 5,540.00)	446.3
08-13-3373	MISC RECREATION EVENTS REV	975.00	1,083.00	100.00	( 983.00)	1083.0
08-13-3380	SPECIAL EVENTS REVENUES	865.00	7,093.00	500.00	( 6,593.00)	1418.6
08-13-3384	PARADE OF LIGHTS REVENUE	.00	.00	6,000.00	6,000.00	.0
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>54,962.21</b>	<b>326,275.03</b>	<b>565,250.00</b>	<b>238,974.97</b>	<b>57.7</b>
<b>INVESTMENT</b>						
08-17-3500	INTEREST INCOME	4,810.46	28,508.74	23,000.00	( 5,508.74)	124.0
	<b>TOTAL INVESTMENT</b>	<b>4,810.46</b>	<b>28,508.74</b>	<b>23,000.00</b>	<b>( 5,508.74)</b>	<b>124.0</b>
<b>OTHER INCOME</b>						
08-21-3400	OTHER INCOME	20.97	44.55	1,000.00	955.45	4.5
08-21-3402	PARK DONATIONS	.00	350.00	.00	( 350.00)	.0
	<b>TOTAL OTHER INCOME</b>	<b>20.97</b>	<b>394.55</b>	<b>1,000.00</b>	<b>605.45</b>	<b>39.5</b>
	<b>TOTAL FUND REVENUE</b>	<b>101,307.41</b>	<b>528,673.45</b>	<b>1,131,391.00</b>	<b>602,717.55</b>	<b>46.7</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION</b>						
08-50-4000	FULL TIME SALARIES	10,748.57	69,411.53	201,294.00	131,882.47	34.5
08-50-4002	PAYROLL TAXES - ER	811.11	5,327.26	15,399.00	10,071.74	34.6
08-50-4003	EMPLOYEE INS - ER	1,220.57	8,050.05	28,116.00	20,065.95	28.6
08-50-4004	RETIREMENT CONTRIBUTION - ER	699.62	4,451.44	12,359.00	7,907.56	36.0
08-50-4008	OFFICE OPERATIONS	347.78	822.98	1,000.00	177.02	82.3
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	585.00	670.00	85.00	87.3
08-50-4301	TELEPHONE SERVICE	318.75	1,275.81	2,850.00	1,574.19	44.8
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	130.00	1,000.00	870.00	13.0
<b>TOTAL ADMINISTRATION</b>		<b>14,146.40</b>	<b>90,054.07</b>	<b>267,538.00</b>	<b>177,483.93</b>	<b>33.7</b>
<b>SPECIAL EVENTS</b>						
08-55-4551	SPECIAL EVENTS EXPENSE	316.47	4,260.16	12,000.00	7,739.84	35.5
08-55-4552	PARADE OF LIGHTS EXPENSES	.00	.00	9,500.00	9,500.00	.0
<b>TOTAL SPECIAL EVENTS</b>		<b>316.47</b>	<b>4,260.16</b>	<b>21,500.00</b>	<b>17,239.84</b>	<b>19.8</b>
<b>PARKS</b>						
08-60-4000	FULL TIME SALARIES	29,009.92	143,336.02	172,128.00	28,791.98	83.3
08-60-4001	PART TIME SALARIES	6,513.08	23,989.42	116,507.00	92,517.58	20.6
08-60-4002	PAYROLL TAXES - ER	2,734.20	12,859.23	22,081.00	9,221.77	58.2
08-60-4003	EMPLOYEE INS - ER	2,488.83	16,075.17	45,986.00	29,910.83	35.0
08-60-4004	RETIREMENT CONTRIBUTION - ER	778.37	5,277.68	8,858.00	3,580.32	59.6
08-60-4023	PARKS WIFI	249.30	1,462.48	2,800.00	1,337.52	52.2
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	1,300.00	1,300.00	.0
08-60-4202	EQUIP & SMALL TOOLS	871.97	967.11	3,250.00	2,282.89	29.8
08-60-4250	MISCELLANEOUS EXPENSE	.00	296.09	1,500.00	1,203.91	19.7
08-60-4251	MAINTENANCE & SUPPLIES	12,768.38	32,123.79	70,000.00	37,876.21	45.9
08-60-4252	GASOLINE, OIL, ETC.	285.74	903.38	3,800.00	2,896.62	23.8
08-60-4253	PARK SIGNAGE	4,954.94	4,954.94	4,000.00	( 954.94)	123.9
08-60-4300	ELECTRIC/WATER/GAS	2,733.77	13,818.72	45,000.00	31,181.28	30.7
08-60-4501	OUTSIDE PROF SERVICE FEES	5,839.50	11,855.71	85,500.00	73,644.29	13.9
08-60-4512	BLDG MAINT & GROUNDS	21,097.37	36,067.44	60,000.00	23,932.56	60.1
08-60-4550	RIVER COURSE MAINT	.00	.00	6,500.00	6,500.00	.0
08-60-4551	TREE MAINTENANCE	.00	7,534.63	15,500.00	7,965.37	48.6
08-60-4552	RECREATION PROGRAMING	852.19	9,483.39	20,000.00	10,516.61	47.4
08-60-4553	KIOSK TRANSACTION FEES	807.52	3,900.94	10,500.00	6,599.06	37.2
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	2,600.90	8,504.37	25,000.00	16,495.63	34.0
<b>TOTAL PARKS</b>		<b>94,585.98</b>	<b>333,410.51</b>	<b>720,210.00</b>	<b>386,799.49</b>	<b>46.3</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>CAPITAL</b>						
08-66-6000	CAPITAL PURCHASES	.00	.00	91,000.00	91,000.00	.0
	<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>91,000.00</b>	<b>91,000.00</b>	<b>.0</b>
<b>DEPARTMENT 70</b>						
08-70-4050	BASEBALL SOFTBALL EXPENSE	2,782.28	4,032.28	6,500.00	2,467.72	62.0
08-70-7000	EQUIP LEASE EXPENSE	.00	.00	16,500.00	16,500.00	.0
	<b>TOTAL DEPARTMENT 70</b>	<b>2,782.28</b>	<b>4,032.28</b>	<b>23,000.00</b>	<b>18,967.72</b>	<b>17.5</b>
<b>TRANSFERS</b>						
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,040.69	84,244.14	168,128.00	83,883.86	50.1
	<b>TOTAL TRANSFERS</b>	<b>14,040.69</b>	<b>84,244.14</b>	<b>168,128.00</b>	<b>83,883.86</b>	<b>50.1</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>125,871.82</b>	<b>516,001.16</b>	<b>1,291,376.00</b>	<b>775,374.84</b>	<b>40.0</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 24,564.41)</b>	<b>12,672.29</b>	<b>( 159,985.00)</b>	<b>( 172,657.29)</b>	<b>7.9</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 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	120,364.87
19-01-1015	DU FROM OTHER FUNDS	10,000.00
19-01-1200	A/R - MISCELLANEOUS	2,905,696.33
19-01-1203	A/R STATE ASSISTANCE GRANT	199,000.00
19-01-1204	AMOUNTS OWED BY OTHER GOVTs	1,063,395.17
<hr/>		
TOTAL ASSETS		6,677,759.05
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**LIABILITIES AND EQUITY**

**LIABILITIES**

19-02-2201	A/P - GENERAL FUND	115,716.22
19-02-2202	RETAINAGE PAYABLE	70,603.48
19-02-2203	GRANTS PAYABLE	59,499.94
19-02-2208	DU TO OTHER FUNDS	1,177,219.38
19-02-2230	DEFERRED REVENUES	231,560.65
19-02-2270	DEFERRED FEDERAL REVENUES	3,118,000.00
19-02-2275	DEFERRED MISC GRANT REVENUE	1,050,091.47
<hr/>		
TOTAL LIABILITIES		5,822,691.14
<hr/>		

**FUND EQUITY**

UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,200,404.68
	REVENUE OVER EXPENDITURES - YTD	( 345,336.77)
<hr/>		
BALANCE - CURRENT DATE		855,067.91
<hr/>		
TOTAL FUND EQUITY		855,067.91
<hr/>		
TOTAL LIABILITIES AND EQUITY		6,677,759.05
<hr/>		

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>LOCAL GRANTS</b>						
19-12-3207	LOCAL REVENUE	.00	15,000.00	20,000.00	5,000.00	75.0
	<b>TOTAL LOCAL GRANTS</b>	<b>.00</b>	<b>15,000.00</b>	<b>20,000.00</b>	<b>5,000.00</b>	<b>75.0</b>
<b>TRANSFER</b>						
19-18-3500	TRANSFER IN FROM GENERAL FUND	.00	.00	72,640.00	72,640.00	.0
	<b>TOTAL TRANSFER</b>	<b>.00</b>	<b>.00</b>	<b>72,640.00</b>	<b>72,640.00</b>	<b>.0</b>
<b>STATE FUNDING</b>						
19-29-3417	DOLA IHOP HOUSING NEEDS	.00	5,709.54	.00	( 5,709.54)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	.00	426,156.33	.00	( 426,156.33)	.0
	<b>TOTAL STATE FUNDING</b>	<b>.00</b>	<b>431,865.87</b>	<b>.00</b>	<b>( 431,865.87)</b>	<b>.0</b>
<b>FISCAL AGENT REVENUES</b>						
19-31-3800	LAHC	901.00	4,728.21	11,000.00	6,271.79	43.0
	<b>TOTAL FISCAL AGENT REVENUES</b>	<b>901.00</b>	<b>4,728.21</b>	<b>11,000.00</b>	<b>6,271.79</b>	<b>43.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>901.00</b>	<b>451,594.08</b>	<b>103,640.00</b>	<b>( 347,954.08)</b>	<b>435.7</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>DEPARTMENT 48</b>						
19-48-4005	ARPA FUNDING PROJECTS	50,000.00	50,000.00	.00	( 50,000.00)	.0
19-48-4010	NCWCD GRANT EXPENSES	.00	.00	40,000.00	40,000.00	.0
	<b>TOTAL DEPARTMENT 48</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>40,000.00</b>	<b>( 10,000.00)</b>	<b>125.0</b>
<b>LAHC</b>						
19-58-4006	LAHC EXPENDITURES	2,828.00	12,294.24	11,000.00	( 1,294.24)	111.8
	<b>TOTAL LAHC</b>	<b>2,828.00</b>	<b>12,294.24</b>	<b>11,000.00</b>	<b>( 1,294.24)</b>	<b>111.8</b>
<b>DOLA MARKETING</b>						
19-60-4011	DOLA - IHOP HOUSING ASSESSMENT	.00	5,448.55	.00	( 5,448.55)	.0
19-60-4056	CWCB STREAMBANK RESTORATION	.00	31,359.67	.00	( 31,359.67)	.0
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	68,885.80	155,082.23	.00	( 155,082.23)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	60.00	523,696.16	.00	( 523,696.16)	.0
19-60-4801	STATE HISTORIC PRESERVATION	.00	15,000.00	.00	( 15,000.00)	.0
	<b>TOTAL DOLA MARKETING</b>	<b>68,945.80</b>	<b>730,586.61</b>	<b>.00</b>	<b>( 730,586.61)</b>	<b>.0</b>
<b>LCF/LOCAL GRANTS</b>						
19-63-4000	LCF EXPENDITURES	2,150.00	4,050.00	.00	( 4,050.00)	.0
	<b>TOTAL LCF/LOCAL GRANTS</b>	<b>2,150.00</b>	<b>4,050.00</b>	<b>.00</b>	<b>( 4,050.00)</b>	<b>.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>123,923.80</b>	<b>796,930.85</b>	<b>51,000.00</b>	<b>( 745,930.85)</b>	<b>1562.6</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 123,022.80)</b>	<b>( 345,336.77)</b>	<b>52,640.00</b>	<b>397,976.77</b>	<b>(656.0)</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

CAPITAL PROJECTS FUND

ASSETS

20-01-1005 OPERATING - BANK OF THE WEST 300,107.14

TOTAL ASSETS 300,107.14

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

20-02-2290 FUND BALANCE/RETAINED EARNINGS 225,107.14  
REVENUE OVER EXPENDITURES - YTD 75,000.00

BALANCE - CURRENT DATE 300,107.14

TOTAL FUND EQUITY 300,107.14

TOTAL LIABILITIES AND EQUITY 300,107.14

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>TRANSFERS</b>						
20-35-3901	TRANSFER IN FROM GENERAL FUND	12,500.00	75,000.00	250,000.00	175,000.00	30.0
	<b>TOTAL TRANSFERS</b>	<b>12,500.00</b>	<b>75,000.00</b>	<b>250,000.00</b>	<b>175,000.00</b>	<b>30.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>12,500.00</b>	<b>75,000.00</b>	<b>250,000.00</b>	<b>175,000.00</b>	<b>30.0</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>12,500.00</b>	<b>75,000.00</b>	<b>250,000.00</b>	<b>175,000.00</b>	<b>30.0</b>

TOWN OF LYONS  
BALANCE SHEET  
JUNE 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 6 MONTHS ENDING JUNE 30, 2024

GRANTS OTHER

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

TOWN OF LYONS  
BALANCE SHEET  
JUNE 30, 2024

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	126,625.28
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	22,892.36
22-01-1205	BRF LOAN REPAY - PRINCIPAL	29,547.94
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TOTAL ASSETS		179,065.58
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LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	55,887.35
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TOTAL LIABILITIES

55,887.35

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

22-02-2290	FUND BALANCE - UNRESTRICTED	96,503.08
	REVENUE OVER EXPENDITURES - YTD	26,675.15
<hr/>		
BALANCE - CURRENT DATE		123,178.23
<hr/>		
TOTAL FUND EQUITY		123,178.23
<hr/>		
TOTAL LIABILITIES AND EQUITY		179,065.58
<hr/>		

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>OTHER INCOME</b>						
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	1,855.69	32,536.96	.00	( 32,536.96)	.0
	<b>TOTAL OTHER INCOME</b>	<b>1,855.69</b>	<b>32,536.96</b>	<b>.00</b>	<b>( 32,536.96)</b>	<b>.0</b>
<b>INVESTMENT</b>						
22-17-3501	BRF LOAN REPAY - INTEREST	36.44	78.26	.00	( 78.26)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	.00	81.26	.00	( 81.26)	.0
	<b>TOTAL INVESTMENT</b>	<b>36.44</b>	<b>159.52</b>	<b>.00</b>	<b>( 159.52)</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>1,892.13</b>	<b>32,696.48</b>	<b>.00</b>	<b>( 32,696.48)</b>	<b>.0</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 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	.00	6,000.00	.00	( 6,000.00)	.0
	<b>TOTAL DEPARTMENT 50</b>	<b>.00</b>	<b>6,009.84</b>	<b>.00</b>	<b>( 6,009.84)</b>	<b>.0</b>
<b>DEPARTMENT 52</b>						
22-52-4050	BANK FEES BRF	.98	11.49	.00	( 11.49)	.0
	<b>TOTAL DEPARTMENT 52</b>	<b>.98</b>	<b>11.49</b>	<b>.00</b>	<b>( 11.49)</b>	<b>.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>.98</b>	<b>6,021.33</b>	<b>.00</b>	<b>( 6,021.33)</b>	<b>.0</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>1,891.15</b>	<b>26,675.15</b>	<b>.00</b>	<b>( 26,675.15)</b>	<b>.0</b>

TOWN OF LYONS  
 BALANCE SHEET  
 JUNE 30, 2024

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	56,921.06
23-01-1005	CASH COMBINED ACCOUNT	33,921.86
23-01-1217	A/R PROPERTY TAXES	36,670.00
		<hr/>
	TOTAL ASSETS	127,512.92
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	36,670.00
23-02-2201	ACCOUNTS PAYABLE	1,573.00
23-02-2202	INTERFUND - PAYABLE	45,241.89
		<hr/>
	TOTAL LIABILITIES	83,484.89
		<hr/>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	19,599.55
	REVENUE OVER EXPENDITURES - YTD	24,428.48
		<hr/>
	BALANCE - CURRENT DATE	44,028.03
		<hr/>
	TOTAL FUND EQUITY	44,028.03
		<hr/>
	TOTAL LIABILITIES AND EQUITY	127,512.92
		<hr/>

TOWN OF LYONS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>TAXES</b>						
23-10-3000	PROPERTY TAXES - LURA	3,148.98	27,231.24	36,670.00	9,438.76	74.3
	<b>TOTAL TAXES</b>	<b>3,148.98</b>	<b>27,231.24</b>	<b>36,670.00</b>	<b>9,438.76</b>	<b>74.3</b>
	<b>TOTAL FUND REVENUE</b>	<b>3,148.98</b>	<b>27,231.24</b>	<b>36,670.00</b>	<b>9,438.76</b>	<b>74.3</b>

TOWN OF LYONS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>ADMINISTRATION</b>						
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	1,573.00	2,359.50	20,000.00	17,640.50	11.8
23-50-4550	COUNTY TREASURER FEE	47.20	408.37	546.00	137.63	74.8
	<b>TOTAL ADMINISTRATION</b>	<b>1,620.20</b>	<b>2,767.87</b>	<b>20,546.00</b>	<b>17,778.13</b>	<b>13.5</b>
<b>DOWNTOWN URA</b>						
23-62-4008	OFFICE OPERATIONS	.18	34.89	200.00	165.11	17.5
23-62-4500	TRANSFER OUT TO GEN FUND	.00	.00	5,300.00	5,300.00	.0
	<b>TOTAL DOWNTOWN URA</b>	<b>.18</b>	<b>34.89</b>	<b>5,500.00</b>	<b>5,465.11</b>	<b>.6</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>1,620.38</b>	<b>2,802.76</b>	<b>26,046.00</b>	<b>23,243.24</b>	<b>10.8</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>1,528.60</b>	<b>24,428.48</b>	<b>10,624.00</b>	<b>( 13,804.48)</b>	<b>229.9</b>