

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

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2021	2022	2023	2024 Original 3.5%	2024 Additional 0.5%	2024 Total Sales Tax
January	March	\$ 107,443	\$ 105,772	\$ 91,353	\$ 117,359	\$ -	\$ 117,359
February	April	\$ 91,583	\$ 100,297	\$ 116,042	\$ 113,602	\$ -	\$ 113,602
March	May	\$ 102,238	\$ 138,458	\$ 122,988	\$ 128,713	\$ -	\$ 128,713
April	June	\$ 117,911	\$ 125,019	\$ 121,024	\$ 136,661	\$ -	\$ 136,661
May	July	\$ 141,141	\$ 138,071	\$ 149,312	\$ 149,973	\$ -	\$ 149,973
June	August	\$ 164,490	\$ 170,562	\$ 162,993	\$ 176,566	\$ -	\$ 176,566
July	September	\$ 179,054	\$ 194,782	\$ 205,289	\$ 203,704	\$ 26,378	\$ 230,081
August	October	\$ 178,910	\$ 189,817	\$ 196,445	\$ 216,029	\$ 28,157	\$ 244,186
September	November	\$ 159,385	\$ 207,068	\$ 173,072	\$ 187,113	\$ 24,323	\$ 211,436
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	\$ 1,429,719	\$ 78,857	\$ 1,508,576

The sales tax revenue information presented here is through November (through September sales). 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.

- July was the first month the Town received sales tax revenue from the additional 0.5% tax approved by the voters
 - For comparison purposes to the prior years tax, this 0.5% is segregated out in the table
 - As a reminder, the 0.5% is to be used for capital improvements ONLY
- The original 3.5% sales tax revenue for September sales was 8.11% higher than in 2023
 - There was \$11,500 in past due tax paid in this month from one local business – without this revenue the month would have been 2% higher than 2023
- The original 3.5% sales tax **year-to-date** receipts were up approximately 6.81% (\$91,203) 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	\$ 230,081	66%	34%
August	October	\$ 244,186	62%	38%
September	November	\$ 211,436	59%	41%
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 59% of the sales tax revenue received in November for sales in the month of September 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%.

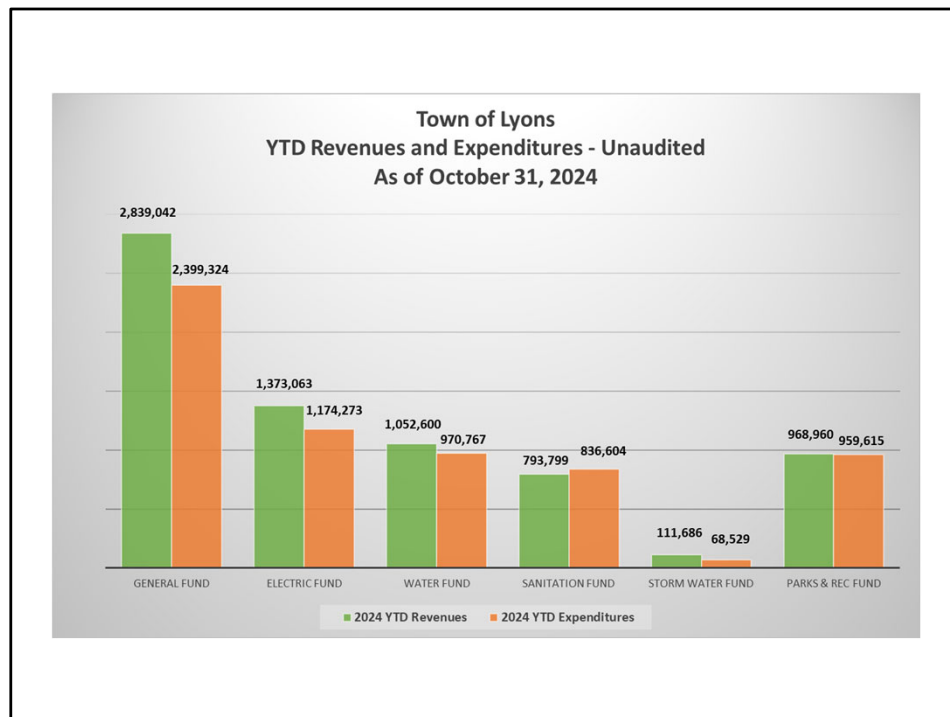
**Local Marijuana Tax
Historical Revenue***

Sales Month	2023	2024
January	\$ 5,194	\$ 7,398
February	\$ 5,750	\$ 7,423
March	\$ 8,124	\$ 8,931
April	\$ 7,387	\$ 8,909
May	\$ 11,243	\$ 11,664
June	\$ 14,913	\$ 14,464
July	\$ 17,490	\$ 14,661
August	\$ 16,223	\$ 14,563
September	\$ 15,458	\$ 10,965
October	\$ 8,709	
November	\$ 9,328	
December	\$ 9,382	
TOTAL	\$ 129,202	\$ 98,979

*Revenue includes only the Town of Lyons
Local MJ Tax of 5.0%

**The local tax rate increased from 3.5% to
5.0% in May 2023

The Town has a local marijuana tax in the amount of 5%. This tax is remitted directly to the Town and is due on the 20th of each month. The Town has 3 local marijuana businesses that remit the tax. Statewide, marijuana revenue has seen a decline. When comparing 2023 to 2024 (May through September), you can see that the Town is also experiencing the same decline in revenue.



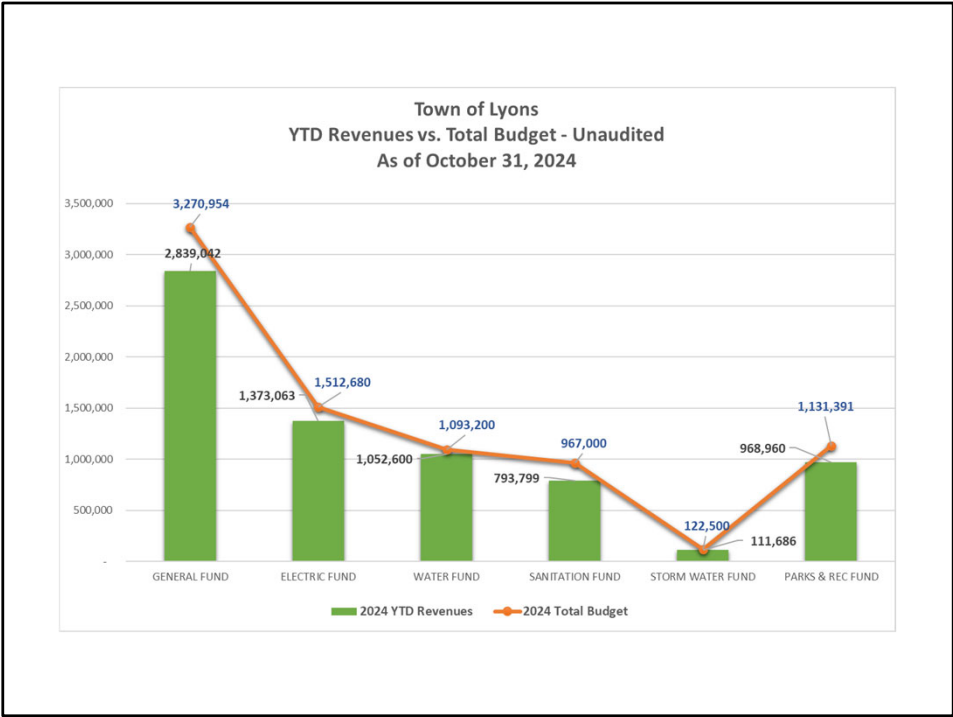
Year-to-Date Revenues and Expenditures

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

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

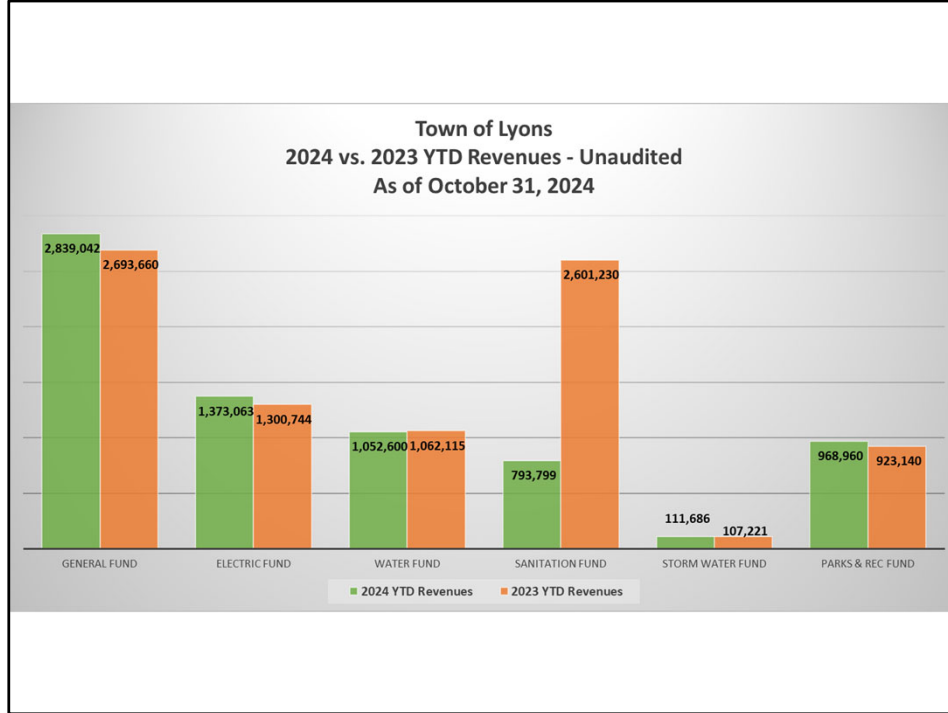
Year-to-date expenditures exceeded revenues in the following funds:

- **Sanitation Fund** – This is due to capital projects and debt payments. Expenses were budgeted to exceed revenues for the year, utilizing fund balance.



Total Revenue Budget to YTD Actual

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

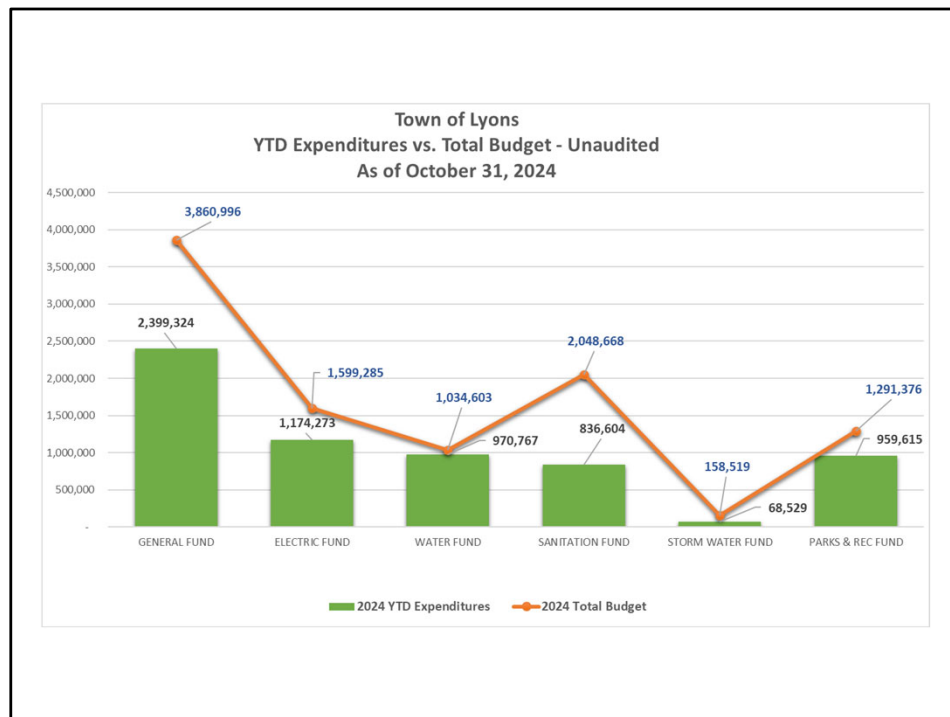


2024 YTD Revenue vs. 2023 YTD Revenue

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

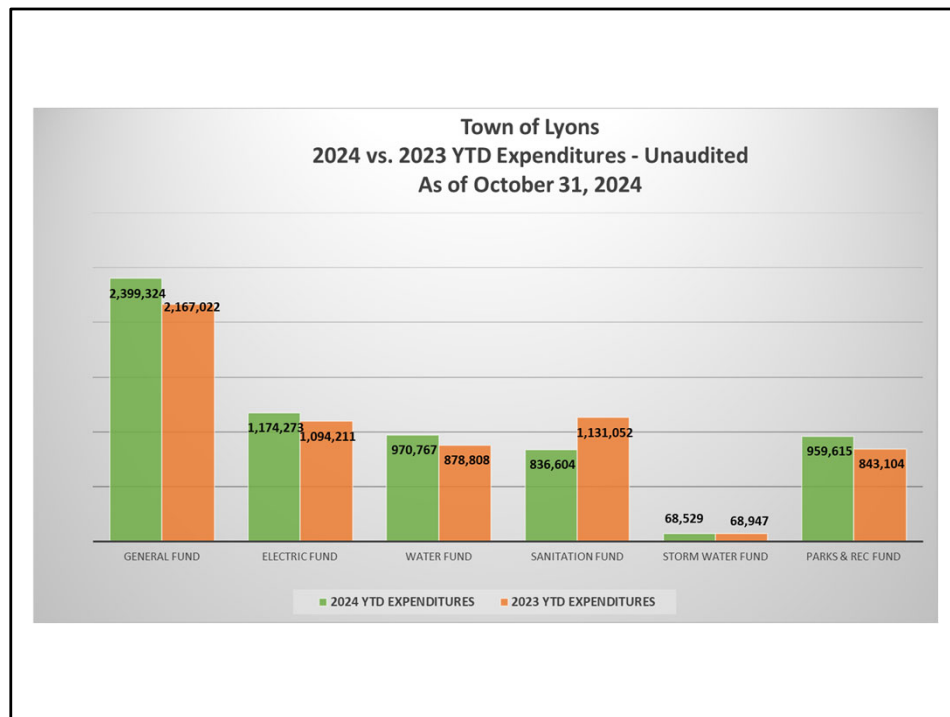
The revenue received in 2024 exceeded 2023 collections in all funds except for the Water and Wastewater Fund. Additional details for line items of note are provided below.

- **General Fund**
 - Property tax revenue, sales tax and interest income are higher in 2024 than this time in 2023.
 - Building revenue is approximately \$34,000 lower in 2024 than 2023
- **Water Fund**
 - In 2023, the Town had received \$58,460 in tap fees
- **Wastewater Fund**
 - In 2023, the Town received revenue from the settlement of the Honeywell lawsuit



Total Expense Budget to YTD Actual

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



2024 YTD Expenses vs. 2023 YTD Expenses

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

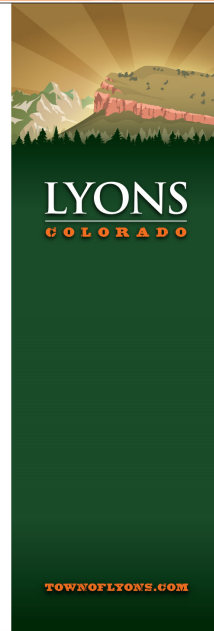
2024 expenses so far are higher than 2023 all funds except for the Wastewater Fund. Additional details for line items of note are provided below.

- **General Fund**
 - The timing of streets maintenance and payment of invoices was earlier in 2024
- **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



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 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
GENERAL FUND															
	Total TAXES:	2,757	30,452	377,033	190,058	416,713	166,014	381,000	136,260	189,662	186,408	.00	.00	2,076,357	2,497,216
	Total LICENSES AND PERMITS:	7,811	5,530	8,255	9,907	11,227	9,309	5,285	6,222	12,492	4,719	.00	.00	80,758	109,795
	Total INTERGOVERNMENTAL:	23	392	823	612	598	4,258	736	62,400	2,425	683	.00	.00	72,949	38,500
	Total CHARGES FOR SERVICES:	105	263	177	.00	39	158	107	235	7,000	535	.00	.00	8,619	2,500
	Total FINES AND FORFEITURES:	4,906	5,349	6,035	4,355	2,380	5,460	8,020	7,920	12,115	9,715	.00	.00	66,255	75,000
	Total OTHER INCOME:	23,204	1,015	17,204	13,837	10,051	12,395	21,227	2,229	25,761	2,393	.00	.00	127,286	142,976
	Total INVESTMENT:	9,366	8,331	8,832	8,099	9,232	8,819	9,061	9,493	9,319	9,222	.00	.00	89,775	40,000
	Total TRANSFERS:	30,444	30,444	30,444	30,444	30,444	30,444	30,444	30,444	30,444	30,444	.00	.00	304,439	364,967
	Total OTHER FINANCING SOURCES:	.00	.00	.00	.00	.00	.00	9,349	2,754	.00	500	.00	.00	12,603	.00
	Total Revenue:	78,616	79,747	448,803	257,312	480,684	236,857	465,227	257,958	289,218	244,619	.00	.00	2,839,042	3,270,954
	Total ALLOCATED EXPENSES:	61,241	41,797	54,612	31,676	44,935	70,102	56,105	49,840	21,492	46,797	.00	.00	478,596	654,329
	Total ADMINISTRATION:	32,537	32,789	32,352	30,866	47,772	32,178	32,688	31,578	33,219	30,163	.00	.00	336,143	475,058
	Total LEGISLATIVE:	.00	1,439	11,742	4,139	242	9,164	10	500	9,681	1,450	.00	.00	38,367	61,571
	Total JUDICIAL:	1,718	2,546	3,304	2,688	2,023	3,305	2,225	2,687	2,069	3,780	.00	.00	26,343	33,859
	Total PLANNING AND ZONING:	14,732	18,709	19,818	19,218	18,710	21,653	17,991	17,411	21,917	18,685	.00	.00	188,845	321,939
	Total HEALTH WELFARE COMMUNITY:	2,883	8,027	18,696	5,668	77,594	12,749	16,222	21,131	5,434	13,469	.00	.00	181,873	264,392
	Total ECONOMIC DEVELOPMENT:	4,238	7,717	7,348	7,183	19,674	14,828	15,998	8,802	7,825	8,418	.00	.00	102,030	137,475
	Total BUILDING INSPECTION:	2,539	2,535	3,527	140	8,430	1,628	10,822	8,690	3,538	45,890	.00	.00	87,738	100,564
	Total POLICE:	.00	777	150,566	1,534	84,683	44,005	4,018	84,662	16,217	693	.00	.00	387,154	582,390
	Total STREETS:	12,949	25,539	15,058	16,850	21,123	28,486	29,292	55,688	32,098	113,332	.00	.00	350,415	469,919
	Total VISITORS CENTER:	177	592	.00	835	560	1,440	1,527	1,456	691	637	.00	.00	7,915	7,860
	Total CAPITAL:	.00	.00	94	.00	.00	.00	.00	.00	.00	84,766	.00	.00	84,860	412,500
	Total Department: 70:	.00	.00	.00	.00	.00	.00	.00	2,016	1,008	1,022	.00	.00	4,046	16,500
	Total TRANSFERS:	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	.00	.00	125,000	322,640
	Total Expenditure:	145,513	154,967	329,617	133,296	338,244	252,038	199,399	296,961	167,687	381,601	.00	.00	2,399,324	3,860,996

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
Net Total GENERAL FUND:		66,897-	75,220-	119,186	124,016	142,440	15,181-	265,828	39,003-	121,530	136,982-	.00	.00	439,718	590,042-

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
ELECTRIC FUND															
	Total CHARGES FOR SERVCIES:	173,025	131,676	125,048	131,944	109,194	124,342	136,598	173,468	117,541	100,018	.00	.00	1,322,854	1,470,680
	Total INVESTMENT:	4,825	4,292	4,550	4,172	4,543	4,543	4,668	4,890	4,801	4,751	.00	.00	46,035	22,000
	Total OTHER INCOME:	.00	1,599	250	.00	546-	1,471	600	300	.00	.00	.00	.00	3,674	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	141,865	178,658	122,342	104,769	.00	.00	1,373,063	1,512,680
	Total ADMINISTRATION:	12,687	14,637	12,573	13,427	19,337	13,032	13,688	13,805	12,070	13,989	.00	.00	139,245	234,745
	Total MAINTENANCE:	2,722	106,931	97,322	88,536	101,897	81,906	11,146	198,905	7,054	179,576	.00	.00	875,995	1,155,307
	Total CAPITAL:	.00	15,744	57,933	.00	.00	.00	2,520	.00	.00	.00	.00	.00	76,197	116,667
	Total DEBT:	.00	.00	.00	.00	.00	.00	.00	34,190	.00	.00	.00	.00	34,190	34,191
	Total TRANSFERS:	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	.00	.00	48,646	58,375
	Total Expenditure:	20,273	142,177	172,692	106,828	126,099	99,803	32,219	251,765	23,989	198,430	.00	.00	1,174,273	1,599,285
	Net Total ELECTRIC FUND:	157,577	4,110-	42,844-	29,288	12,908-	30,554	109,647	73,106-	98,354	93,661-	.00	.00	198,790	86,605-

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
WATER/SEWER FUND															
	Total CHARGES FOR SERVICES - WATER:	72,053	62,317	61,519	69,951	71,591	125,301	134,943	140,762	114,842	106,013	.00	.00	959,293	1,035,700
	Total INVESTMENT - WATER:	7,947	7,069	7,494	6,872	7,483	7,483	7,688	8,055	7,907	7,825	.00	.00	75,822	30,000
	Total OTHER INCOME - WATER:	.00	.00	30	.00	.00	429	.00	.00	.00	7,678	.00	.00	8,136	27,500
	Total OTH FINANCING SOURCE-WATER:	36,056	.00	.00	.00	36,056-	.00	9,349	.00	.00	.00	.00	.00	9,349	.00
	Total CHARGES FOR SERVICES-SEWER:	78,479	73,874	74,895	80,599	76,125	82,655	79,863	82,208	82,877	82,109	.00	.00	793,684	967,000
	Total OTHER INCOME - SEWER:	.00	.00	.00	.00	.00	.00	.00	.00	.00	115	.00	.00	115	.00
	Total Revenue:	194,534	143,260	143,937	157,421	119,143	215,868	231,843	231,026	205,627	203,740	.00	.00	1,846,399	2,060,200
	Total ADMINISTRATION - WATER:	14,146	15,324	14,713	14,915	22,557	15,537	15,328	15,684	16,434	16,984	.00	.00	161,622	200,122
	Total TREATMENT - WATER:	.00	14,140	.00	29,750	456	31,960	39,226	48,208	49,065	43,557	.00	.00	256,361	255,700
	Total DISTRIBUTION - WATER:	22,754	6,090	28,121	12,452	8,876	7,930	15,150	8,493	11,360	17,947	.00	.00	139,172	154,869
	Total ADMINISTRATION - SEWER:	13,946	14,000	14,086	14,155	21,246	14,162	14,454	14,204	13,297	13,735	.00	.00	147,286	198,202
	Total TREATMENT - SEWER:	4,781	67,184	29,803	26,892	34,123	39,896	25,355	29,685	33,243	78,033	.00	.00	368,994	344,800
	Total DISTRIBUTION - SEWER:	2,868	3,465	2,162	3,393	3,102	3,379	2,931	3,095	30,114	6,074	.00	.00	60,585	128,954
	Total Department: 65:	.00	.00	.00	.00	.00	.00	300	.00	.00	.00	.00	.00	300	300
	Total CAPITAL:	.00	.00	.00	.00	16,110	7,910	.00	14,880	59,930	19,220	.00	.00	118,050	1,075,334
	Total DEBT:	.00	152,972	.00	150,222	.00	.00	.00	152,972	.00	.00	.00	.00	456,167	606,390
	Total TRANSFERS:	9,883	9,883	9,883	9,883	9,883	9,883	9,883	9,883	9,883	9,883	.00	.00	98,833	118,600
	Total Expenditure:	68,379	283,059	98,768	261,662	116,353	130,657	122,627	297,105	223,327	205,434	.00	.00	1,807,371	3,083,271
	Net Total WATER/SEWER FUND:	126,155	139,799-	45,169	104,241-	2,791	85,211	109,216	66,079-	17,700-	1,694-	.00	.00	39,028	1,023,071-

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
STORM WATER															
	Total CHARGES FOR SERVICES:	10,143	10,066	10,019	10,081	10,088	10,101	10,077	10,085	10,101	10,093	.00	.00	100,854	118,000
	Total INVESTMENT:	1,135	1,010	1,071	982	1,069	1,069	1,098	1,151	1,130	1,118	.00	.00	10,832	4,500
	Total Revenue:	11,278	11,076	11,090	11,063	11,157	11,170	11,176	11,236	11,231	11,211	.00	.00	111,686	122,500
	Total ADMINISTRATION:	4,069	4,057	4,040	4,062	6,112	4,075	4,108	4,074	3,905	4,038	.00	.00	42,539	62,043
	Total TRANSMISSION:	662	638	698	796	995	650	2,780	785	664	769	.00	.00	9,436	37,612
	Total CAPITAL:	.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	1,655	1,655	1,655	1,655	.00	.00	16,553	19,864
	Total Expenditure:	6,387	6,350	6,393	6,514	8,763	6,380	8,543	6,514	6,224	6,461	.00	.00	68,529	158,519
	Net Total STORM WATER:	4,891	4,726	4,697	4,549	2,394	4,790	2,632	4,722	5,007	4,749	.00	.00	43,157	36,019-

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
CONSERVATION TRUST															
	Total INTERGOVERNMENTAL:	.00	.00	7,514	.00	.00	6,837	.00	.00	5,541	.00	.00	.00	19,892	30,000
	Total INVESTMENT:	382	357	405	400	.00	421	450	451	441	446	.00	.00	3,753	1,000
	Total Revenue:	382	357	7,919	400	.00	7,258	450	451	5,982	446	.00	.00	23,645	31,000
	Net Total CONSERVATION TRUST:	382	357	7,919	400	.00	7,258	450	451	5,982	446	.00	.00	23,645	31,000

Town of Lyons		Budget Worksheet - MONTHLY ROLLUP for BOT												Page: 7	
		Periods: 00/24-10/24												Nov 14, 2024 10:57AM	
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
PARKS AND RECREATION FUND															
	Total TAXES:	1,379	5,948	38,065	39,676	46,913	41,514	42,132	55,162	57,600	60,074	.00	.00	388,463	542,141
	Total CHARGES FOR SERVICES:	114,680	18,818	34,529	41,350	61,935	54,962	63,978	59,937	39,821	38,707	.00	.00	528,718	565,250
	Total INVESTMENT:	5,109	4,544	4,818	4,417	4,810	4,810	4,942	5,178	5,083	5,030	.00	.00	48,743	23,000
	Total OTHER INCOME:	.00	.00	350	28	4-	21	355	.00	607	1,680	.00	.00	3,036	1,000
	Total Revenue:	121,167	29,311	77,762	85,471	113,655	101,307	111,407	120,277	103,112	105,491	.00	.00	968,960	1,131,391
	Total ADMINISTRATION:	13,822	13,705	13,236	14,224	20,921	14,146	12,509	12,954	12,499	19,436	.00	.00	147,453	267,538
	Total SPECIAL EVENTS:	.00	226	.00	368	3,350	316	250	.00	1,200	897	.00	.00	6,607	21,500
	Total PARKS:	36,616	33,129	46,879	40,267	81,934	94,586	69,164	84,657	60,754	54,980	.00	.00	602,966	720,210
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	13,000	37,597	.00	.00	50,597	91,000
	Total Department: 70:	.00	.00	.00	900	350	2,782	848	4,285	1,008	1,412	.00	.00	11,585	23,000
	Total TRANSFERS:	14,041	14,041	14,041	14,041	14,041	14,041	14,041	14,041	14,041	14,041	.00	.00	140,407	168,128
	Total Expenditure:	64,479	61,101	74,155	69,799	120,596	125,872	96,811	115,937	102,502	128,363	.00	.00	959,615	1,291,376
	Net Total PARKS AND RECREATION FUND:	56,688	31,790-	3,606	15,672	6,941-	24,564-	14,596	4,340	609	22,872-	.00	.00	9,346	159,985-

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
GRANT - FLOOD															
	Total LOCAL GRANTS:	.00	.00	15,000	.00	.00	.00	10,000	.00	15,000	.00	.00	.00	40,000	20,000
	Total TRANSFER:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	72,640
	Total LCF:	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,800	.00	.00	2,800	.00
	Total STATE FUNDING:	.00	.00	.00	426,156	5,710	.00	833,889	132,352	22,995	42,386	.00	.00	1,463,488	.00
	Total FISCAL AGENT REVENUES:	709	.00	10	31	3,077	901	3,513	6,958	899	21,681	.00	.00	37,780	11,000
	Total Revenue:	709	.00	15,010	426,187	8,787	901	847,402	139,310	38,894	66,867	.00	.00	1,544,068	103,640
	Total Department: 48:	.00	.00	.00	.00	.00	50,000	.00	21,628	.00	51	.00	.00	71,679	40,000
	Total LAHC:	5,000	1,130	.00	1,624	1,713	2,828	100-	1,087	.00	50	.00	.00	13,331	11,000
	Total DOLA MARKETING:	.00	940	501,749	220	158,732	68,946	1,398	516,998	9,421	77,881	.00	.00	1,336,284	.00
	Total LCF/LOCAL GRANTS:	700	550	600	50	.00	2,150	2,950	3,406	41	276	.00	.00	10,722	.00
	Total Expenditure:	5,700	2,620	502,349	1,894	160,444	123,924	4,248	543,119	9,462	78,257	.00	.00	1,432,016	51,000
	Net Total GRANT - FLOOD:	4,991-	2,620-	487,339-	424,293	151,657-	123,023-	843,154	403,808-	29,432	11,390-	.00	.00	112,052	52,640

[illegible]

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
BUSINESS LOAN FUND															
	Total OTHER INCOME:	6,584	3,574	15,673	3,227	1,623	1,856	1,799	1,508	1,667	2,477	.00	.00	39,988	.00
	Total INVESTMENT:	44	28	33	1	18	36	28	11	.00	37	.00	.00	236	.00
	Total Revenue:	6,628	3,601	15,706	3,228	1,641	1,892	1,827	1,520	1,667	2,513	.00	.00	40,223	.00
	Total Department: 50:	5	4	1	6,000	.00	.00	.00	.00	.00	7	.00	.00	6,017	.00
	Total Department: 52:	4	4	1	2	.00	1	.00	.00	.00	10	.00	.00	21	.00
	Total Expenditure:	8	8	2	6,002	.00	1	.00	.00	.00	17	.00	.00	6,039	.00
	Net Total BUSINESS LOAN FUND:	6,619	3,594	15,704	2,774-	1,641	1,891	1,827	1,520	1,667	2,496	.00	.00	34,185	.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
URBAN RENEWAL DISTRICT															
	Total TAXES:	.00	.00	4,616	4,961	14,506	3,149	4,631	818	981	110	.00	.00	33,771	36,670
	Total Revenue:	.00	.00	4,616	4,961	14,506	3,149	4,631	818	981	110	.00	.00	33,771	36,670
	Total ADMINISTRATION:	.00	121	69	316	641	1,620	69	73	15	244	.00	.00	3,168	20,546
	Total DOWNTOWN URA:	9	10	8	7	2	.00	.00	.00	.00	7	.00	.00	42	5,500
	Total Expenditure:	9	131	77	323	643	1,620	69	73	15	251	.00	.00	3,211	26,046
	Net Total URBAN RENEWAL DISTRICT:	9-	131-	4,539	4,638	13,863	1,529	4,561	745	967	141-	.00	.00	30,561	10,624
	Net Grand Totals:	280,416	244,992-	226,545-	495,841	8,378-	31,536-	1,351,911	570,219-	245,849	259,048-	.00	.00	1,033,299	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
OCTOBER 31, 2024

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,708,345.22	
01-01-1013	PETTY CASH - FRONT OFFICE	1,384.62	
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	9,804.44	
01-01-1201	CASH CLEARING - AR	140.54	
01-01-1205	PREPAID EXPENSES	3,101.44	
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			4,585,900.59

LIABILITIES AND EQUITY

LIABILITIES

01-02-2002	SOC SEC PAYABLE:ER&EE	2.85	
01-02-2007	WAGE GARNISHMENTS	(303.66)	
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	(30.96)	
01-02-2031	MEDICAL INSURANCE PAYABLE	(213.82)	
01-02-2033	VOLUNTARY INSURANCE PAYABLE	5,192.10	
01-02-2035	WORKERS COMPENSATION	180.84	
01-02-2037	UNEMPLOYMENT INSURANCE	381.89	
01-02-2044	LAND USE FEES PAYABLE	12,973.71	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	1,468.71	
01-02-2110	ST VRAIN SCHOOLS FEE	25,110.00	
01-02-2201	ACCOUNTS PAYABLE	(8,199.07)	
01-02-2202	RETAINAGE PAYABLE	4,760.10	
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	806,209.36	
TOTAL LIABILITIES			1,761,848.19

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	2,384,334.87	
	REVENUE OVER EXPENDITURES - YTD	439,717.53	
BALANCE - CURRENT DATE		2,824,052.40	
TOTAL FUND EQUITY			2,824,052.40
TOTAL LIABILITIES AND EQUITY			4,585,900.59

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000 PROPERTY TAX	3,733.67	893,473.90	905,310.00	11,836.10	98.7
01-10-3001 SPECIFIC OWNERSHIP TAX	3,324.51	27,938.65	34,000.00	6,061.35	82.2
01-10-3002 SALES TAX REV - 2.5%	158,116.99	930,125.08	1,313,804.00	383,678.92	70.8
01-10-3004 USE TAX REV - 2%	7,619.86	111,081.81	114,500.00	3,418.19	97.0
01-10-3006 FRANCHISE TAX	1,384.81	15,970.99	25,000.00	9,029.01	63.9
01-10-3007 HIGHWAY USERS TAX	6,218.93	52,734.31	62,302.00	9,567.69	84.6
01-10-3008 CIGARETTE TAX	263.90	1,914.79	2,300.00	385.21	83.3
01-10-3009 LODGING TAX	5,745.11	43,117.35	40,000.00	(3,117.35)	107.8
TOTAL TAXES	186,407.78	2,076,356.88	2,497,216.00	420,859.12	83.2
<u>LICENSES AND PERMITS</u>					
01-11-3100 BUSINESS LICENSES	550.00	13,300.00	12,000.00	(1,300.00)	110.8
01-11-3101 NON-BUSINESS LICENSES	12.50	465.00	600.00	135.00	77.5
01-11-3102 LIQUOR LICENSES	1,075.00	1,521.20	4,695.00	3,173.80	32.4
01-11-3103 PLANNING AND BUILDING REVENUE	2,959.38	46,397.96	75,000.00	28,602.04	61.9
01-11-3106 MMJ LICENSES	.00	9,000.00	16,000.00	7,000.00	56.3
01-11-3107 RMJ LICENSES	.00	3,000.00	.00	(3,000.00)	.0
01-11-3108 FLOOD PLAIN DEVELOPMENT FEES	.00	500.00	500.00	.00	100.0
01-11-3110 RMJ CO APPLICATION FEE	.00	1,000.00	.00	(1,000.00)	.0
01-11-3112 LIQUOR APPLICATION FEE	122.50	4,723.75	.00	(4,723.75)	.0
01-11-3114 STR APPLICATION	.00	850.00	1,000.00	150.00	85.0
TOTAL LICENSES AND PERMITS	4,719.38	80,757.91	109,795.00	29,037.09	73.6
<u>INTERGOVERNMENTAL</u>					
01-12-3204 COUNTY ROAD & BRIDGE REVENUE	682.67	12,037.04	12,000.00	(37.04)	100.3
01-12-3206 STATE INTERGOVERNMENTAL	.00	60,912.43	1,500.00	(59,412.43)	4060.8
01-12-3207 LOCAL INTERGOVERNMENTAL	.00	.00	25,000.00	25,000.00	.0
TOTAL INTERGOVERNMENTAL	682.67	72,949.47	38,500.00	(34,449.47)	189.5
<u>CHARGES FOR SERVICES</u>					
01-13-3300 VEHICLE CHARGING STATION	494.88	1,298.95	1,000.00	(298.95)	129.9
01-13-3301 ECO PASS	40.00	320.00	1,500.00	1,180.00	21.3
01-13-3302 SPRING CLEAN UP DAYS REVENUE	.00	7,000.00	.00	(7,000.00)	.0
TOTAL CHARGES FOR SERVICES	534.88	8,618.95	2,500.00	(6,118.95)	344.8

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES AND FORFEITURES</u>					
01-14-3400	MUNICIPAL COURT FINES	9,715.00	66,255.00	75,000.00	8,745.00	88.3
	TOTAL FINES AND FORFEITURES	9,715.00	66,255.00	75,000.00	8,745.00	88.3
	<u>OTHER INCOME</u>					
01-16-3600	OTHER INCOME	2,393.37	21,251.13	15,000.00	(6,251.13)	141.7
01-16-3603	RENTAL INCOME	.00	105,971.70	127,976.00	22,004.30	82.8
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	63.25	.00	(63.25)	.0
	TOTAL OTHER INCOME	2,393.37	127,286.08	142,976.00	15,689.92	89.0
	<u>INVESTMENT</u>					
01-17-3500	INTEREST INCOME	9,222.35	89,775.17	40,000.00	(49,775.17)	224.4
	TOTAL INVESTMENT	9,222.35	89,775.17	40,000.00	(49,775.17)	224.4
	<u>TRANSFERS</u>					
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,864.60	48,646.00	58,375.00	9,729.00	83.3
01-35-3903	TRANSFER IN FROM WATER FUND	9,883.34	98,833.40	118,600.00	19,766.60	83.3
01-35-3906	TRANSFER IN FROM STORMWATER	1,655.30	16,553.00	19,864.00	3,311.00	83.3
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,040.69	140,406.90	168,128.00	27,721.10	83.5
	TOTAL TRANSFERS	30,443.93	304,439.30	364,967.00	60,527.70	83.4
	<u>OTHER FINANCING SOURCES</u>					
01-38-3951	CIRSA INSURANCE PROCEEDS	500.00	12,602.75	.00	(12,602.75)	.0
	TOTAL OTHER FINANCING SOURCES	500.00	12,602.75	.00	(12,602.75)	.0
	TOTAL FUND REVENUE	244,619.36	2,839,041.51	3,270,954.00	431,912.49	86.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	6,247.17	25,095.54	24,925.00	(170.54)	100.7
01-44-4003 EMPLOYEE INSURANCE	.00	1,402.48	1,425.00	22.52	98.4
01-44-4200 POSTAGE	.00	7,500.00	9,500.00	2,000.00	79.0
01-44-4201 PC, SOFTWARE & PRINTERS	10,228.88	57,596.06	65,700.00	8,103.94	87.7
01-44-4202 EQUIPMENT & SMALL TOOLS	819.67	877.61	500.00	(377.61)	175.5
01-44-4203 DUES & SUBSCRIPTIONS	816.13	3,435.86	5,000.00	1,564.14	68.7
01-44-4250 MISCELLANEOUS	1,709.47	6,896.00	8,000.00	1,104.00	86.2
01-44-4300 ELECTRIC/WATER/GAS	1,845.50	18,915.14	19,500.00	584.86	97.0
01-44-4301 TELEPHONE	5,562.49	15,737.64	23,400.00	7,662.36	67.3
01-44-4501 OUTSIDE PROF SERVICE FEES	5,402.97	51,728.17	93,000.00	41,271.83	55.6
01-44-4502 OFFICE OPERATIONS	2,106.92	19,455.92	25,000.00	5,544.08	77.8
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	1,863.88	2,000.00	136.12	93.2
01-44-4504 TRAVEL EXPENSES	1,520.10	2,979.62	4,000.00	1,020.38	74.5
01-44-4506 BUILDING MAINTENANCE & GROUNDS	2,213.47	27,576.95	36,000.00	8,423.05	76.6
01-44-4701 UNIFORMS	1,534.59	8,509.93	8,400.00	(109.93)	101.3
01-44-4702 EQUIPMENT MAINTENANCE	2,472.84	12,210.74	27,000.00	14,789.26	45.2
01-44-4703 STAFF SERVICES	.00	.00	500.00	500.00	.0
01-44-4705 PC TECHNICIAN FEES	.00	40,612.50	65,000.00	24,387.50	62.5
01-44-4706 AUDITING FEES	1,626.53	59,006.69	75,000.00	15,993.31	78.7
01-44-4707 VEHICLE MAINTENANCE	1,967.63	8,986.21	13,000.00	4,013.79	69.1
01-44-4708 XPRESS MERCHANT FEES	722.23	10,808.37	16,000.00	5,191.63	67.6
01-44-4709 CIVICPLUS WEB FEES	.00	7,736.00	8,500.00	764.00	91.0
01-44-4710 GENERAL INSURANCE	.00	89,664.72	117,979.00	28,314.28	76.0
01-44-4711 LMC CODIFICATION	.00	.00	5,000.00	5,000.00	.0
TOTAL ALLOCATED EXPENSES	46,796.59	478,596.03	654,329.00	175,732.97	73.1
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	23,766.12	254,667.95	339,959.00	85,291.05	74.9
01-50-4002 PAYROLL TAXES - ER	1,789.51	19,439.29	26,007.00	6,567.71	74.8
01-50-4003 EMPLOYEE INSURANCE	2,259.81	25,155.45	30,499.00	5,343.55	82.5
01-50-4004 RETIREMENT CONTRIBUTION	1,896.85	19,725.56	25,833.00	6,107.44	76.4
01-50-4005 ADDITIONAL COMPENSATION	.00	650.00	18,000.00	17,350.00	3.6
01-50-4203 DUES & SUBSCRIPTIONS	(.02)	1,853.96	3,300.00	1,446.04	56.2
01-50-4250 MISCELLANEOUS	380.59	3,342.61	7,000.00	3,657.39	47.8
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	1,409.50	10,000.00	8,590.50	14.1
01-50-4502 OFFICE OPERATIONS	.00	96.00	1,500.00	1,404.00	6.4
01-50-4503 SEMINARS/MEETING/TRAININGS	.00	760.00	2,000.00	1,240.00	38.0
01-50-4504 TRAVEL	44.96	119.70	1,000.00	880.30	12.0
01-50-4704 COUNTY TREASURER'S FEE	24.83	8,923.03	9,960.00	1,036.97	89.6
TOTAL ADMINISTRATION	30,162.65	336,143.05	475,058.00	138,914.95	70.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	.00	25,500.00	37,200.00	11,700.00	68.6
01-52-4002 PAYROLL TAXES - ER	.00	2,001.75	2,846.00	844.25	70.3
01-52-4250 MISCELLANEOUS	372.00	1,366.67	7,525.00	6,158.33	18.2
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	.00	600.00	600.00	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	1,034.02	1,034.02	2,400.00	1,365.98	43.1
01-52-4504 TRAVEL	29.70	524.73	1,000.00	475.27	52.5
01-52-4505 ADVERTISING & PUBLISHING	14.50	1,136.56	1,000.00	(136.56)	113.7
01-52-4700 ELECTIONS	.00	6,802.97	9,000.00	2,197.03	75.6
TOTAL LEGISLATIVE	1,450.22	38,366.70	61,571.00	23,204.30	62.3
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	23.00	4,988.10	9,173.00	4,184.90	54.4
01-53-4002 PAYROLL TAXES - ER	1.76	395.88	702.00	306.12	56.4
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	1,355.30	8,959.01	7,000.00	(1,959.01)	128.0
01-53-4700 JUDGE'S SERVICES FEES	2,400.00	12,000.00	14,400.00	2,400.00	83.3
TOTAL JUDICIAL	3,780.06	26,342.99	33,859.00	7,516.01	77.8
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	12,309.25	127,422.99	168,509.00	41,086.01	75.6
01-54-4002 PAYROLL TAXES - ER	920.74	9,548.33	12,891.00	3,342.67	74.1
01-54-4003 EMPLOYEE INSURANCE	2,134.62	25,827.15	53,014.00	27,186.85	48.7
01-54-4004 RETIREMENT CONTRIBUTION	602.46	4,895.77	8,425.00	3,529.23	58.1
01-54-4203 DUES & SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
01-54-4250 MISCELLANEOUS	.00	108.95	1,000.00	891.05	10.9
01-54-4501 OUTSIDE PROF SERVICE FEES	2,080.00	19,889.50	75,000.00	55,110.50	26.5
01-54-4503 SEMINARS/MEETINGS/TRAINING	638.00	768.00	1,000.00	232.00	76.8
01-54-4505 ADVERTISING & PUBLISHING	.00	383.94	1,100.00	716.06	34.9
TOTAL PLANNING AND ZONING	18,685.07	188,844.63	321,939.00	133,094.37	58.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	1,756.43	18,474.34	23,271.00	4,796.66	79.4
01-55-4002 PAYROLL TAXES - ER	127.34	1,354.61	1,780.00	425.39	76.1
01-55-4003 EMPLOYEE INSURANCE	534.88	5,616.24	7,229.00	1,612.76	77.7
01-55-4004 RETIREMENT CONTRIBUTION	87.83	923.83	1,164.00	240.17	79.4
01-55-4202 EQUIPMENT & SMALL TOOLS	.00	15.00	500.00	485.00	3.0
01-55-4501 OUTSIDE PROF SERVICE FEES	.00	18,509.20	45,500.00	26,990.80	40.7
01-55-4700 GRANTS TO OTHERS	.00	13,000.00	13,000.00	.00	100.0
01-55-4701 CULTURAL/CONCERT SERIES	507.12	3,412.23	5,400.00	1,987.77	63.2
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	676.17	6,625.18	6,250.00	(375.18)	106.0
01-55-4707 SENIOR PROGRAMMING	277.36	1,295.76	4,500.00	3,204.24	28.8
01-55-4708 SPRING CLEAN UP DAYS	.00	6,076.14	6,500.00	423.86	93.5
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	3,200.00	10,000.00	6,800.00	32.0
01-55-4710 RTD/Z TRIPS TRANSPORTATION	6,045.20	17,828.69	24,000.00	6,171.31	74.3
01-55-4711 ZERO WASTE COVERAGE	.00	.00	500.00	500.00	.0
01-55-4712 MAIN STREET GREENSCAPE	2,857.05	31,303.35	47,000.00	15,696.65	66.6
01-55-4713 PUBLIC ART	599.45	4,839.93	10,500.00	5,660.07	46.1
01-55-4715 POST OFFICE EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
TOTAL HEALTH WELFARE COMMUNITY	13,468.83	181,872.77	264,392.00	82,519.23	68.8
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	4,346.23	47,965.94	24,175.00	(23,790.94)	198.4
01-56-4001 PART TIME SALARIES	.00	.00	31,687.00	31,687.00	.0
01-56-4002 PAYROLL TAXES - ER	331.08	3,711.01	4,273.00	561.99	86.9
01-56-4003 EMPLOYEE INSURANCE	163.36	1,715.28	2,248.00	532.72	76.3
01-56-4004 RETIREMENT CONTRIBUTION	92.98	976.29	1,492.00	515.71	65.4
01-56-4201 PC, SOFTWARE & PRINTERS	.00	.00	1,600.00	1,600.00	.0
01-56-4203 DUES & SUBSCRIPTIONS	.00	1,550.07	2,500.00	949.93	62.0
01-56-4250 MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
01-56-4501 OUTSIDE PROF SERVICE FEES	1,250.00	17,130.98	35,000.00	17,869.02	49.0
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	1,725.11	1,000.00	(725.11)	172.5
01-56-4505 ADVERTISING & PUBLISHING	2,234.24	8,565.09	10,000.00	1,434.91	85.7
01-56-4700 MAIN STREET INITIATIVES	.00	.00	2,000.00	2,000.00	.0
01-56-4701 LYONS REDSTONE MUSEUM	.00	18,000.00	18,000.00	.00	100.0
01-56-4702 ECONOMIC DEV GRANT	.00	690.00	3,000.00	2,310.00	23.0
TOTAL ECONOMIC DEVELOPMENT	8,417.89	102,029.77	137,475.00	35,445.23	74.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>BUILDING INSPECTION</u>					
01-57-4000	FULL TIME SALARIES	2,745.68	16,309.56	43,907.00	27,597.44	37.2
01-57-4002	PAYROLL TAXES - ER	212.32	1,259.26	3,359.00	2,099.74	37.5
01-57-4003	EMPLOYEE INSURANCE	24.22	727.10	326.00	(401.10)	223.0
01-57-4004	RETIREMENT CONTRIBUTION	137.28	612.34	972.00	359.66	63.0
01-57-4250	MISCELLANEOUS	160.00	316.82	1,000.00	683.18	31.7
01-57-4501	OUTSIDE PROF SERVICE FEES	42,610.00	68,512.95	50,000.00	(18,512.95)	137.0
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,000.00	1,000.00	.0
	TOTAL BUILDING INSPECTION	45,889.50	87,738.03	100,564.00	12,825.97	87.3
	<u>POLICE</u>					
01-58-4250	MISCELLANEOUS	.00	21,950.00	.00	(21,950.00)	.0
01-58-4501	OUTSIDE PROF SERVICE FEES	11.00	335,991.00	503,890.00	167,899.00	66.7
01-58-4502	OFFICE OPERATIONS	.00	.00	9,000.00	9,000.00	.0
01-58-4506	BLDG MAINT & GROUNDS	682.00	6,684.25	12,000.00	5,315.75	55.7
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	.00	22,528.53	57,500.00	34,971.47	39.2
	TOTAL POLICE	693.00	387,153.78	582,390.00	195,236.22	66.5
	<u>STREETS</u>					
01-59-4000	FULL TIME SALARIES	10,144.55	117,771.41	130,102.00	12,330.59	90.5
01-59-4001	PART TIME SALARIES	537.33	4,582.44	31,824.00	27,241.56	14.4
01-59-4002	PAYROLL TAXES - ER	813.93	9,410.53	12,387.00	2,976.47	76.0
01-59-4003	EMPLOYEE INSURANCE	721.55	8,520.82	26,938.00	18,417.18	31.6
01-59-4004	RETIREMENT CONTRIBUTION	306.31	3,841.97	6,568.00	2,726.03	58.5
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	2,800.00	2,800.00	.0
01-59-4202	EQUIPMENT & SMALL TOOLS	.00	391.27	3,750.00	3,358.73	10.4
01-59-4250	MISCELLANEOUS	276.23	854.65	2,500.00	1,645.35	34.2
01-59-4300	STREET LIGHTING - ELECTRICITY	1,065.83	10,876.73	15,000.00	4,123.27	72.5
01-59-4318	GRAFFITI REMOVAL	.00	.00	4,500.00	4,500.00	.0
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	.00	27,793.75	35,000.00	7,206.25	79.4
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	1,500.00	1,500.00	.0
01-59-4700	GASOLINE, OIL, ETC.	2,994.44	10,277.81	9,500.00	(777.81)	108.2
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	.00	116.80	3,250.00	3,133.20	3.6
01-59-4702	STREET SIGNS	324.20	3,973.27	3,500.00	(473.27)	113.5
01-59-4703	STREET MAINTENANCE	925.82	20,960.58	23,500.00	2,539.42	89.2
01-59-4704	ROADBASE, PATCH, & REPAIR	95,222.00	95,866.49	95,000.00	(866.49)	100.9
01-59-4706	TREE TRIMMING	.00	.00	13,500.00	13,500.00	.0
01-59-4709	TRASH REMOVAL	.00	9,994.00	4,850.00	(5,144.00)	206.1
01-59-4710	STREET LIGHT MAINTENANCE	.00	24,847.61	38,900.00	14,052.39	63.9
01-59-4711	FLAG MAINTENANCE	.00	.00	1,250.00	1,250.00	.0
01-59-4713	EQUIPMENT MAINTENANCE	.00	334.99	3,800.00	3,465.01	8.8
	TOTAL STREETS	113,332.19	350,415.12	469,919.00	119,503.88	74.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>VISITORS CENTER</u>					
01-60-4000	FULL TIME SALARIES	.00	2,464.57	.00 (2,464.57)	.0
01-60-4001	PART TIME SALARIES	.00	.00	3,400.00	3,400.00	.0
01-60-4002	PAYROLL TAXES - ER	.00	193.38	260.00	66.62	74.4
01-60-4250	MISCELLANEOUS	.00	.00	300.00	300.00	.0
01-60-4300	UTILITY SERVICE	50.69	1,180.65	1,400.00	219.35	84.3
01-60-4512	BLDG MAINT & GROUNDS	586.44	4,076.44	2,500.00 (1,576.44)	163.1
	TOTAL VISITORS CENTER	637.13	7,915.04	7,860.00 (55.04)	100.7
	<u>CAPITAL</u>					
01-66-6000	CAPITAL PURCHASES	84,765.73	84,859.73	412,500.00	327,640.27	20.6
	TOTAL CAPITAL	84,765.73	84,859.73	412,500.00	327,640.27	20.6
	<u>DEPARTMENT 70</u>					
01-70-7000	EQUIP LEASE EXPENSE	1,022.46	4,046.34	16,500.00	12,453.66	24.5
	TOTAL DEPARTMENT 70	1,022.46	4,046.34	16,500.00	12,453.66	24.5
	<u>TRANSFERS</u>					
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	125,000.00	250,000.00	125,000.00	50.0
	TOTAL TRANSFERS	12,500.00	125,000.00	322,640.00	197,640.00	38.7
	TOTAL FUND EXPENDITURES	381,601.32	2,399,323.98	3,860,996.00	1,461,672.02	62.1
	NET REVENUE OVER EXPENDITURES	(136,981.96)	439,717.53	(590,042.00)	(1,029,759.53)	74.5

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,084,545.28	
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	8,351.57	
02-01-1201	CASH CLEARING - UTILITIES	1,190.14	
02-01-1220	A/R - UTILITY BILLING	105,062.24	
TOTAL ASSETS			3,901,394.28

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	7,000.00	
02-02-2005	SALES TAX PAYABLE	2,625.15	
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	(6,482.54)	
02-02-2202	RETAINAGE PAYABLE	9,291.71	
TOTAL LIABILITIES			111,953.60

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,590,651.11	
	REVENUE OVER EXPENDITURES - YTD	198,789.57	
BALANCE - CURRENT DATE		3,789,440.68	
TOTAL FUND EQUITY			3,789,440.68
TOTAL LIABILITIES AND EQUITY			3,901,394.28

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
02-13-3300	RESIDENTIAL ELECTRIC SALES	72,467.87	925,507.97	1,017,000.00	91,492.03	91.0
02-13-3302	NON-TAXABLE ELECTRIC SALES	8,780.14	133,719.41	135,000.00	1,280.59	99.1
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	18,559.96	251,473.50	310,000.00	58,526.50	81.1
02-13-3305	INVESTMENT FEE	.00	9,000.00	4,500.00	(4,500.00)	200.0
02-13-3306	ELECTRIC SURCHARGE	210.00	2,213.26	3,240.00	1,026.74	68.3
02-13-3307	POLE ATTACHMENT FEE	.00	940.00	940.00	.00	100.0
	TOTAL CHARGES FOR SERVICES	100,017.97	1,322,854.14	1,470,680.00	147,825.86	90.0
<u>INVESTMENT</u>						
02-17-3500	INTEREST INCOME	4,750.91	46,034.94	22,000.00	(24,034.94)	209.3
	TOTAL INVESTMENT	4,750.91	46,034.94	22,000.00	(24,034.94)	209.3
<u>OTHER INCOME</u>						
02-18-3600	OTHER INCOME	.00	3,673.81	20,000.00	16,326.19	18.4
	TOTAL OTHER INCOME	.00	3,673.81	20,000.00	16,326.19	18.4
<u>OTHER FINANCING SOURCES</u>						
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	104,768.88	1,373,062.89	1,512,680.00	139,617.11	90.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
02-50-4000	FULL TIME SALARIES	9,700.46	103,474.97	131,881.00	28,406.03	78.5
02-50-4002	PAYROLL TAXES - ER	721.68	7,794.68	10,089.00	2,294.32	77.3
02-50-4003	EMPLOYEE INS - ER	1,574.29	16,252.90	21,988.00	5,735.10	73.9
02-50-4004	RETIREMENT CONTRIBUTION - ER	606.93	6,306.30	8,287.00	1,980.70	76.1
02-50-4201	PC, SOFTWARE & PRINTERS	537.99	3,227.94	5,000.00	1,772.06	64.6
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	20.00	220.00	53,000.00	52,780.00	.4
02-50-4503	SEMINARS/MEETINGS	595.00	1,175.71	1,000.00	(175.71)	117.6
02-50-4504	TRAVEL EXPENSES	232.72	232.72	500.00	267.28	46.5
	TOTAL ADMINISTRATION	13,989.07	139,244.96	234,745.00	95,500.04	59.3
<u>MAINTENANCE</u>						
02-65-4000	FULL TIME SALARIES	2,536.08	26,133.20	38,226.00	12,092.80	68.4
02-65-4002	PAYROLL TAXES - ER	193.31	2,006.38	2,924.00	917.62	68.6
02-65-4003	EMPLOYEE INS - ER	170.50	1,958.19	6,888.00	4,929.81	28.4
02-65-4004	RETIREMENT CONTRIBUTION - ER	68.30	897.85	1,769.00	871.15	50.8
02-65-4251	MAINTENANCE & SUPPLIES	.00	.00	5,000.00	5,000.00	.0
02-65-4252	GASOLINE, OIL, ETC.	418.38	1,533.67	2,500.00	966.33	61.4
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	2.24	27.84	.00	(27.84)	.0
02-65-4501	OUTSIDE PROF SERVICE FEES	3,739.53	72,128.77	70,000.00	(2,128.77)	103.0
02-65-4550	ELECTRIC POWER-MEAN & WAPA	172,447.63	756,675.86	1,000,000.00	243,324.14	75.7
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
	TOTAL MAINTENANCE	179,575.97	875,995.21	1,155,307.00	279,311.79	75.8
<u>CAPITAL</u>						
02-66-6000	CAPITAL PURCHASES	.00	76,196.74	116,667.00	40,470.26	65.3
	TOTAL CAPITAL	.00	76,196.74	116,667.00	40,470.26	65.3
<u>DEBT</u>						
02-70-7004	2006 BOND PRINCIPAL	.00	29,199.98	29,200.00	.02	100.0
02-70-7005	2006 BOND INTEREST	.00	4,990.43	4,991.00	.57	100.0
	TOTAL DEBT	.00	34,190.41	34,191.00	.59	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

ELECTRIC FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>TRANSFERS</u>					
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	<u>4,864.60</u>	<u>48,646.00</u>	<u>58,375.00</u>	<u>9,729.00</u>	<u>83.3</u>
	TOTAL TRANSFERS	<u>4,864.60</u>	<u>48,646.00</u>	<u>58,375.00</u>	<u>9,729.00</u>	<u>83.3</u>
	TOTAL FUND EXPENDITURES	<u>198,429.64</u>	<u>1,174,273.32</u>	<u>1,599,285.00</u>	<u>425,011.68</u>	<u>73.4</u>
	NET REVENUE OVER EXPENDITURES	<u>(93,660.76)</u>	<u>198,789.57</u>	<u>(86,605.00)</u>	<u>(285,394.57)</u>	<u>229.5</u>

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,195,034.84	
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	777.62	
03-01-1205	PREPAID EXPENSES	20,011.45	
03-01-1220	A/R - UTILITY BILLING	214,265.81	
TOTAL ASSETS			24,452,922.59

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	2,200.47	
TOTAL LIABILITIES			3,427,418.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
03-02-2290	FUND BALANCE/RETAINED EARNINGS	20,986,475.81	
	REVENUE OVER EXPENDITURES - YTD	39,028.01	
BALANCE - CURRENT DATE		21,025,503.82	
TOTAL FUND EQUITY			21,025,503.82
TOTAL LIABILITIES AND EQUITY			24,452,922.59

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300	METERED WATER SALES	100,406.27	912,306.34	965,000.00	52,693.66	94.5
03-16-3302	PIPE WATER SALES RENTAL	3,945.70	31,257.29	18,700.00	(12,557.29)	167.2
03-16-3303	WATER METER SALES	1,661.48	15,098.77	17,000.00	1,901.23	88.8
03-16-3305	TAP CONNECTION FEES	.00	630.77	35,000.00	34,369.23	1.8
	TOTAL CHARGES FOR SERVICES - WATER	106,013.45	959,293.17	1,035,700.00	76,406.83	92.6
	<u>INVESTMENT - WATER</u>					
03-17-3500	INTEREST INCOME	7,825.03	75,822.25	30,000.00	(45,822.25)	252.7
	TOTAL INVESTMENT - WATER	7,825.03	75,822.25	30,000.00	(45,822.25)	252.7
	<u>OTHER INCOME - WATER</u>					
03-18-3600	OTHER INCOME	.00	458.35	25,000.00	24,541.65	1.8
03-18-3603	NCWCD REG POOL PRGM LEASING	7,677.77	7,677.77	2,500.00	(5,177.77)	307.1
	TOTAL OTHER INCOME - WATER	7,677.77	8,136.12	27,500.00	19,363.88	29.6
	<u>OTH FINANCING SOURCE-WATER</u>					
03-20-3801	INSURANCE PROCEEDS	.00	9,348.75	.00	(9,348.75)	.0
	TOTAL OTH FINANCING SOURCE-WATER	.00	9,348.75	.00	(9,348.75)	.0
	<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300	SANITATION USERS' FEE	82,108.68	793,683.56	950,000.00	156,316.44	83.6
03-26-3305	TAP CONNECTION FEES	.00	.00	17,000.00	17,000.00	.0
	TOTAL CHARGES FOR SERVICES-SEWER	82,108.68	793,683.56	967,000.00	173,316.44	82.1
	<u>OTHER INCOME - SEWER</u>					
03-28-3600	OTHER INCOME	114.66	114.66	.00	(114.66)	.0
	TOTAL OTHER INCOME - SEWER	114.66	114.66	.00	(114.66)	.0
	TOTAL FUND REVENUE	203,739.59	1,846,398.51	2,060,200.00	213,801.49	89.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>						
03-50-4000	FULL TIME SALARIES	10,681.80	115,007.89	140,451.00	25,443.11	81.9
03-50-4002	PAYROLL TAXES - ER	796.35	8,693.55	10,745.00	2,051.45	80.9
03-50-4003	EMPLOYEE INS - ER	1,607.55	16,602.12	22,416.00	5,813.88	74.1
03-50-4004	RETIREMENT CONTRIBUTION - ER	649.41	6,752.34	8,590.00	1,837.66	78.6
03-50-4201	PC, SOFTWARE & PRINTERS	537.99	5,610.76	6,300.00	689.24	89.1
03-50-4203	DUES & SUBSCRIPTIONS	102.00	1,884.00	620.00	(1,264.00)	303.9
03-50-4250	MISCELLANEOUS	282.06	1,972.03	1,000.00	(972.03)	197.2
03-50-4501	OUTSIDE PROF SERVICE FEES	2,326.50	5,099.25	10,000.00	4,900.75	51.0
	TOTAL ADMINISTRATION - WATER	16,983.66	161,621.94	200,122.00	38,500.06	80.8
<u>TREATMENT - WATER</u>						
03-52-4300	ELECTRIC/WATER/GAS	28.42	593.35	700.00	106.65	84.8
03-52-4301	TELEPHONE SERVICE	1,514.68	3,946.85	5,000.00	1,053.15	78.9
03-52-4550	LONGMONT WATER SERVICES	42,013.97	251,820.40	250,000.00	(1,820.40)	100.7
	TOTAL TREATMENT - WATER	43,557.07	256,360.60	255,700.00	(660.60)	100.3
<u>DISTRIBUTION - WATER</u>						
03-53-4000	FULL TIME SALARIES	2,542.80	22,007.63	34,791.00	12,783.37	63.3
03-53-4002	PAYROLL TAXES - ER	194.06	1,683.66	2,662.00	978.34	63.3
03-53-4003	EMPLOYEE INS - ER	170.50	1,947.56	7,676.00	5,728.44	25.4
03-53-4004	RETIREMENT CONTRIBUTION - ER	68.30	820.21	1,740.00	919.79	47.1
03-53-4250	BUILDING MAINTENANCE	.00	1,144.16	1,000.00	(144.16)	114.4
03-53-4251	MAINTENANCE & SUPPLIES	1,789.70	1,789.70	5,000.00	3,210.30	35.8
03-53-4252	GASOLINE, OIL, ETC.	285.86	843.51	1,000.00	156.49	84.4
03-53-4253	CHEMICALS, LAB & LAB SUPPLIES	625.10	2,785.15	2,500.00	(285.15)	111.4
03-53-4256	WATER METERS & METER PARTS	.00	13,906.85	10,000.00	(3,906.85)	139.1
03-53-4258	WATER ASSESSMENTS & STORAGE	5,949.40	27,147.00	33,500.00	6,353.00	81.0
03-53-4300	ELECTRIC/WATER/GAS	5,881.22	37,092.12	32,000.00	(5,092.12)	115.9
03-53-4301	TELEPHONE SERVICE	81.30	344.27	1,500.00	1,155.73	23.0
03-53-4501	OUTSIDE PROF SERVICE FEES	359.14	4,654.78	5,000.00	345.22	93.1
03-53-4503	SEMINARS/MEETINGS	.00	.00	1,000.00	1,000.00	.0
03-53-4550	LINE & VALVE REPAIRS	.00	15,105.81	10,000.00	(5,105.81)	151.1
03-53-4551	HIGH SERV PUMP STATION MAINT	.00	.00	3,000.00	3,000.00	.0
03-53-4552	HYDRANT REPAIRS	.00	7,900.00	2,500.00	(5,400.00)	316.0
	TOTAL DISTRIBUTION - WATER	17,947.38	139,172.41	154,869.00	15,696.59	89.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>						
03-60-4000	FULL TIME SALARIES	10,681.79	115,007.60	140,451.00	25,443.40	81.9
03-60-4002	PAYROLL TAXES - ER	796.35	8,693.50	10,745.00	2,051.50	80.9
03-60-4003	EMPLOYEE INS - ER	1,607.53	16,601.95	22,416.00	5,814.05	74.1
03-60-4004	RETIREMENT CONTRIBUTION - ER	649.41	6,752.32	8,590.00	1,837.68	78.6
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	13,735.08	147,286.23	198,202.00	50,915.77	74.3
<u>TREATMENT - SEWER</u>						
03-62-4201	PC, SOFTWARE & PRINTERS	.00	.00	800.00	800.00	.0
03-62-4250	MISCELLANEOUS	708.00	708.00	1,000.00	292.00	70.8
03-62-4251	MAINTENANCE & SUPPLIES	5,642.72	23,150.51	10,000.00	(13,150.51)	231.5
03-62-4253	CHEMICALS, LAB & LAB SUPPLIES	14,433.90	60,246.95	55,000.00	(5,246.95)	109.5
03-62-4300	ELECTRIC/WATER/GAS	8,150.38	74,447.42	67,000.00	(7,447.42)	111.1
03-62-4301	TELEPHONE SERVICE	116.10	1,265.38	1,000.00	(265.38)	126.5
03-62-4501	OUTSIDE PROF SERVICE FEES	39,742.44	121,309.92	150,000.00	28,690.08	80.9
03-62-4550	SLUDGE DISPOSAL	9,239.75	87,866.00	60,000.00	(27,866.00)	146.4
	TOTAL TREATMENT - SEWER	78,033.29	368,994.18	344,800.00	(24,194.18)	107.0
<u>DISTRIBUTION - SEWER</u>						
03-64-4000	FULL TIME SALARIES	2,170.70	19,240.62	29,910.00	10,669.38	64.3
03-64-4002	PAYROLL TAXES - ER	165.60	1,471.95	2,288.00	816.05	64.3
03-64-4003	EMPLOYEE INS - ER	142.91	1,657.64	6,511.00	4,853.36	25.5
03-64-4004	RETIREMENT CONTRIBUTION - ER	62.32	760.63	1,495.00	734.37	50.9
03-64-4250	MISCELLANEOUS	.00	844.16	.00	(844.16)	.0
03-64-4252	GASOLINE, OIL, ETC.	132.52	690.17	1,000.00	309.83	69.0
03-64-4257	DISCHARGE PERMIT	2,733.00	2,733.00	2,750.00	17.00	99.4
03-64-4501	OUTSIDE PROF SERVICE FEES	.00	.00	25,000.00	25,000.00	.0
03-64-4550	LINE REPAIRS & CLEANING	.00	26,138.79	40,000.00	13,861.21	65.4
03-64-4551	LIFT STATION PARTS & MAINT	666.70	7,048.08	20,000.00	12,951.92	35.2
	TOTAL DISTRIBUTION - SEWER	6,073.75	60,585.04	128,954.00	68,368.96	47.0
<u>DEPARTMENT 65</u>						
03-65-4251	MAINTENANCE & SUPPLIES	.00	300.00	300.00	.00	100.0
	TOTAL DEPARTMENT 65	.00	300.00	300.00	.00	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
03-66-6000	CAPITAL PURCHASES - WATER	15,999.98	58,249.98	58,667.00	417.02	99.3
03-66-6001	CAPITAL PURCHASES - SEWER	3,220.00	59,800.00	1,016,667.00	956,867.00	5.9
	TOTAL CAPITAL	19,219.98	118,049.98	1,075,334.00	957,284.02	11.0
	<u>DEBT</u>					
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	301,119.74	301,120.00	.26	100.0
03-70-7003	CWRPDA 03 LOAN INTEREST	.00	4,824.70	4,825.00	.30	100.0
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPAL	.00	130,728.25	262,253.00	131,524.75	49.9
03-70-7006	WWTP 2014 WPCRFL LOAN INTEREST	.00	19,494.03	38,192.00	18,697.97	51.0
	TOTAL DEBT	.00	456,166.72	606,390.00	150,223.28	75.2
	<u>TRANSFERS</u>					
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,883.34	98,833.40	118,600.00	19,766.60	83.3
	TOTAL TRANSFERS	9,883.34	98,833.40	118,600.00	19,766.60	83.3
	TOTAL FUND EXPENDITURES	205,433.55	1,807,370.50	3,083,271.00	1,275,900.50	58.6
	NET REVENUE OVER EXPENDITURES	(1,693.96)	39,028.01	(1,023,071.00)	(1,062,099.01)	3.8

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	319,874.97	
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	11,561.35	
TOTAL ASSETS			1,753,786.44

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	43,157.36	
BALANCE - CURRENT DATE		1,752,790.70	
TOTAL FUND EQUITY			1,752,790.70
TOTAL LIABILITIES AND EQUITY			1,753,786.44

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
06-13-3300	STORMWATER DRAINAGE FEES	10,092.88	100,854.32	118,000.00	17,145.68	85.5
	TOTAL CHARGES FOR SERVICES	10,092.88	100,854.32	118,000.00	17,145.68	85.5
	<u>INVESTMENT</u>					
06-17-3500	INTEREST INCOME	1,117.86	10,831.75	4,500.00	(6,331.75)	240.7
	TOTAL INVESTMENT	1,117.86	10,831.75	4,500.00	(6,331.75)	240.7
	TOTAL FUND REVENUE	11,210.74	111,686.07	122,500.00	10,813.93	91.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
06-50-4000	FULL TIME SALARIES	3,149.58	33,230.77	46,620.00	13,389.23	71.3
06-50-4002	PAYROLL TAXES - ER	234.33	2,494.47	3,566.00	1,071.53	70.0
06-50-4003	EMPLOYEE INSURANCE	508.73	5,290.02	8,277.00	2,986.98	63.9
06-50-4004	RETIREMENT CONTRIBUTION	144.92	1,524.12	2,080.00	555.88	73.3
06-50-4502	OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
	TOTAL ADMINISTRATION	4,037.56	42,539.38	62,043.00	19,503.62	68.6
	<u>TRANSMISSION</u>					
06-65-4000	FULL TIME SALARIES	671.42	6,014.36	11,263.00	5,248.64	53.4
06-65-4002	PAYROLL TAXES - ER	51.64	462.88	862.00	399.12	53.7
06-65-4003	EMPLOYEE INSURANCE	31.72	343.59	2,424.00	2,080.41	14.2
06-65-4004	RETIREMENT CONTRIBUTION	13.76	235.15	563.00	327.85	41.8
06-65-4251	MAINTENANCE & SUPPLIES	.00	164.10	1,000.00	835.90	16.4
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	.00	2,216.25	20,000.00	17,783.75	11.1
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	768.54	9,436.33	37,612.00	28,175.67	25.1
	<u>CAPITAL</u>					
06-66-6000	CAPITAL PURCHASES	.00	.00	39,000.00	39,000.00	.0
	TOTAL CAPITAL	.00	.00	39,000.00	39,000.00	.0
	<u>TRANSFERS</u>					
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,655.30	16,553.00	19,864.00	3,311.00	83.3
	TOTAL TRANSFERS	1,655.30	16,553.00	19,864.00	3,311.00	83.3
	TOTAL FUND EXPENDITURES	6,461.40	68,528.71	158,519.00	89,990.29	43.2
	NET REVENUE OVER EXPENDITURES	4,749.34	43,157.36	(36,019.00)	(79,176.36)	119.8

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	105,100.95	
07-01-1007	COLO-TRUST INVESTMENT ACCT	(10,663.23)	
	TOTAL ASSETS		94,437.72

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	70,792.78	
	REVENUE OVER EXPENDITURES - YTD	23,644.94	
	BALANCE - CURRENT DATE	94,437.72	
	TOTAL FUND EQUITY		94,437.72
	TOTAL LIABILITIES AND EQUITY		94,437.72

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL</u>					
07-12-3201	COLORADO LOTTERY	.00	19,892.16	30,000.00	10,107.84	66.3
	TOTAL INTERGOVERNMENTAL	.00	19,892.16	30,000.00	10,107.84	66.3
	<u>INVESTMENT</u>					
07-17-3500	INTEREST INCOME	445.76	3,752.78	1,000.00	(2,752.78)	375.3
	TOTAL INVESTMENT	445.76	3,752.78	1,000.00	(2,752.78)	375.3
	TOTAL FUND REVENUE	445.76	23,644.94	31,000.00	7,355.06	76.3
	NET REVENUE OVER EXPENDITURES	445.76	23,644.94	31,000.00	7,355.06	76.3

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,055,184.38	
08-01-1015	DUE FROM OTHER FUNDS	(7,058.28)	
08-01-1101	PETTY CASH - SHOWER	400.00	
	TOTAL ASSETS		1,048,526.10

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	1,854.19	
08-02-2040	DEPOSITS PAYABLE	480.00	
08-02-2201	A/P - GENERAL FUND	(2,937.14)	
08-02-2230	DEFERRED REVENUES	26,698.32	
	TOTAL LIABILITIES		26,095.37

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,013,084.98	
	REVENUE OVER EXPENDITURES - YTD	9,345.75	
	BALANCE - CURRENT DATE	1,022,430.73	
	TOTAL FUND EQUITY		1,022,430.73
	TOTAL LIABILITIES AND EQUITY		1,048,526.10

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
08-10-3002	SALES TAX: MEADOW PARK - 1%	56,313.29	325,446.01	474,141.00	148,694.99	68.6
08-10-3004	USE TAX: MEADOW PARK - 1%	3,761.11	54,857.34	67,000.00	12,142.66	81.9
08-10-3010	HOME ADDITIONS FEE - PARKS	.00	8,160.13	1,000.00	(7,160.13)	816.0
	<u>TOTAL TAXES</u>	<u>60,074.40</u>	<u>388,463.48</u>	<u>542,141.00</u>	<u>153,677.52</u>	<u>71.7</u>
	<u>CHARGES FOR SERVICES</u>					
08-13-3350	CAMPING REVENUES	21,797.00	298,244.42	305,000.00	6,755.58	97.8
08-13-3351	SHELTER HOUSE REVENUES	605.00	32,185.08	50,000.00	17,814.92	64.4
08-13-3352	PARKING FEES: LMJ PARK	10,126.70	105,138.50	107,000.00	1,861.50	98.3
08-13-3353	DOG PARK FEES	12.50	1,940.00	3,000.00	1,060.00	64.7
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	875.00	4,120.00	4,000.00	(120.00)	103.0
08-13-3355	PARKING FEE: BOHN PARK	1,620.65	33,808.45	33,400.00	(408.45)	101.2
08-13-3356	SHOWER REVENUE	133.00	3,540.00	3,500.00	(40.00)	101.1
08-13-3358	DUMP STATION REVENUE	.00	205.00	150.00	(55.00)	136.7
08-13-3359	PARKING FEE: BLACK BEAR HOLE	472.40	7,039.50	7,500.00	460.50	93.9
08-13-3360	PARKING FEE: 2ND AVE	172.75	3,142.65	5,000.00	1,857.35	62.9
08-13-3370	RECR PROGRAM REVENUES	895.00	10,604.00	37,500.00	26,896.00	28.3
08-13-3371	YOUTH BASEBALL REVENUES	.00	9,133.00	1,000.00	(8,133.00)	913.3
08-13-3372	ADULT SOFTBALL REVENUES	.00	7,140.00	1,600.00	(5,540.00)	446.3
08-13-3373	MISC RECREATION EVENTS REV	1,571.50	4,869.50	100.00	(4,769.50)	4869.5
08-13-3380	SPECIAL EVENTS REVENUES	425.00	7,608.00	500.00	(7,108.00)	1521.6
08-13-3384	PARADE OF LIGHTS REVENUE	.00	.00	6,000.00	6,000.00	.0
	<u>TOTAL CHARGES FOR SERVICES</u>	<u>38,706.50</u>	<u>528,718.10</u>	<u>565,250.00</u>	<u>36,531.90</u>	<u>93.5</u>
	<u>INVESTMENT</u>					
08-17-3500	INTEREST INCOME	5,030.37	48,742.87	23,000.00	(25,742.87)	211.9
	<u>TOTAL INVESTMENT</u>	<u>5,030.37</u>	<u>48,742.87</u>	<u>23,000.00</u>	<u>(25,742.87)</u>	<u>211.9</u>
	<u>OTHER INCOME</u>					
08-21-3400	OTHER INCOME	1,680.00	2,685.81	1,000.00	(1,685.81)	268.6
08-21-3402	PARK DONATIONS	.00	350.00	.00	(350.00)	.0
	<u>TOTAL OTHER INCOME</u>	<u>1,680.00</u>	<u>3,035.81</u>	<u>1,000.00</u>	<u>(2,035.81)</u>	<u>303.6</u>
	<u>TOTAL FUND REVENUE</u>	<u>105,491.27</u>	<u>968,960.26</u>	<u>1,131,391.00</u>	<u>162,430.74</u>	<u>85.6</u>

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	14,388.50	112,755.97	201,294.00	88,538.03	56.0
08-50-4002 PAYROLL TAXES - ER	1,074.80	8,576.38	15,399.00	6,822.62	55.7
08-50-4003 EMPLOYEE INS - ER	2,014.00	13,671.44	28,116.00	14,444.56	48.6
08-50-4004 RETIREMENT CONTRIBUTION - ER	904.15	7,287.02	12,359.00	5,071.98	59.0
08-50-4008 OFFICE OPERATIONS	268.10	1,655.38	1,000.00	(655.38)	165.5
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	85.00	1,004.95	670.00	(334.95)	150.0
08-50-4301 TELEPHONE SERVICE	701.92	2,211.44	2,850.00	638.56	77.6
08-50-4501 OUTSIDE PROF SERVICE FEES	.00	160.00	1,500.00	1,340.00	10.7
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
TOTAL ADMINISTRATION	19,436.47	147,452.58	267,538.00	120,085.42	55.1
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	896.79	6,606.95	12,000.00	5,393.05	55.1
08-55-4552 PARADE OF LIGHTS EXPENSES	.00	.00	9,500.00	9,500.00	.0
TOTAL SPECIAL EVENTS	896.79	6,606.95	21,500.00	14,893.05	30.7
<u>PARKS</u>					
08-60-4000 FULL TIME SALARIES	14,751.27	231,017.13	172,128.00	(58,889.13)	134.2
08-60-4001 PART TIME SALARIES	2,586.11	45,588.54	116,507.00	70,918.46	39.1
08-60-4002 PAYROLL TAXES - ER	1,322.58	21,221.14	22,081.00	859.86	96.1
08-60-4003 EMPLOYEE INS - ER	1,473.31	24,889.89	45,986.00	21,096.11	54.1
08-60-4004 RETIREMENT CONTRIBUTION - ER	400.71	7,662.90	8,858.00	1,195.10	86.5
08-60-4023 PARKS WIFI	359.20	3,538.18	2,800.00	(738.18)	126.4
08-60-4201 PC, SOFTWARE & PRINTERS	.00	.00	1,300.00	1,300.00	.0
08-60-4202 EQUIP & SMALL TOOLS	514.18	1,481.29	3,250.00	1,768.71	45.6
08-60-4250 MISCELLANEOUS EXPENSE	174.67	532.65	1,500.00	967.35	35.5
08-60-4251 MAINTENANCE & SUPPLIES	8,794.61	46,626.79	70,000.00	23,373.21	66.6
08-60-4252 GASOLINE, OIL, ETC.	699.31	2,392.73	3,800.00	1,407.27	63.0
08-60-4253 PARK SIGNAGE	872.12	11,933.85	4,000.00	(7,933.85)	298.4
08-60-4300 ELECTRIC/WATER/GAS	6,236.89	46,433.95	45,000.00	(1,433.95)	103.2
08-60-4501 OUTSIDE PROF SERVICE FEES	3,716.50	47,967.21	85,500.00	37,532.79	56.1
08-60-4512 BLDG MAINT & GROUNDS	6,567.93	56,486.53	60,000.00	3,513.47	94.1
08-60-4550 RIVER COURSE MAINT	.00	.00	6,500.00	6,500.00	.0
08-60-4551 TREE MAINTENANCE	.00	8,734.63	15,500.00	6,765.37	56.4
08-60-4552 RECREATION PROGRAMING	2,656.95	13,714.12	20,000.00	6,285.88	68.6
08-60-4553 KIOSK TRANSACTION FEES	1,706.60	13,241.77	10,500.00	(2,741.77)	126.1
08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF	2,146.85	19,502.72	25,000.00	5,497.28	78.0
TOTAL PARKS	54,979.79	602,966.02	720,210.00	117,243.98	83.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
08-66-6000	CAPITAL PURCHASES	37,596.96	50,596.96	91,000.00	40,403.04	55.6
	TOTAL CAPITAL	37,596.96	50,596.96	91,000.00	40,403.04	55.6
	<u>DEPARTMENT 70</u>					
08-70-4050	BASEBALL SOFTBALL EXPENSE	389.95	7,538.76	6,500.00	(1,038.76)	116.0
08-70-7000	EQUIP LEASE EXPENSE	1,022.46	4,046.34	16,500.00	12,453.66	24.5
	TOTAL DEPARTMENT 70	1,412.41	11,585.10	23,000.00	11,414.90	50.4
	<u>TRANSFERS</u>					
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,040.69	140,406.90	168,128.00	27,721.10	83.5
	TOTAL TRANSFERS	14,040.69	140,406.90	168,128.00	27,721.10	83.5
	TOTAL FUND EXPENDITURES	128,363.11	959,614.51	1,291,376.00	331,761.49	74.3
	NET REVENUE OVER EXPENDITURES	(22,871.84)	9,345.75	(159,985.00)	(169,330.75)	5.8

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,379,302.68	
19-01-1005	CASH AND CASH EQUIVALENTS	461,063.12	
19-01-1015	DUE 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	
	TOTAL ASSETS		7,018,457.30

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	(1,000.00)	
19-02-2202	RETAINAGE PAYABLE	70,629.40	
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	3,118,000.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	1,050,091.47	
	TOTAL LIABILITIES		5,706,000.84

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,200,404.68	
	REVENUE OVER EXPENDITURES - YTD	112,051.78	
	BALANCE - CURRENT DATE	1,312,456.46	
	TOTAL FUND EQUITY		1,312,456.46
	TOTAL LIABILITIES AND EQUITY		7,018,457.30

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>LOCAL GRANTS</u>					
19-12-3206	STATE REVENUE	.00	15,000.00	.00	(15,000.00)	.0
19-12-3207	LOCAL REVENUE	.00	25,000.00	20,000.00	(5,000.00)	125.0
	TOTAL LOCAL GRANTS	.00	40,000.00	20,000.00	(20,000.00)	200.0
	<u>TRANSFER</u>					
19-18-3500	TRANSFER IN FROM GENERAL FUND	.00	.00	72,640.00	72,640.00	.0
	TOTAL TRANSFER	.00	.00	72,640.00	72,640.00	.0
	<u>LCF</u>					
19-27-3800	LYONS COMMUNITY FOUNDATION-LCF	2,800.00	2,800.00	.00	(2,800.00)	.0
	TOTAL LCF	2,800.00	2,800.00	.00	(2,800.00)	.0
	<u>STATE FUNDING</u>					
19-29-3417	DOLA IHOP HOUSING NEEDS	.00	5,709.54	.00	(5,709.54)	.0
19-29-3431	CDOT-ST VRAIN TRAIL EXTENSION	.00	144,201.80	.00	(144,201.80)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	.00	1,241,759.35	.00	(1,241,759.35)	.0
19-29-3446	CWCB STREAMBANK RESTORATION	42,386.26	71,817.26	.00	(71,817.26)	.0
	TOTAL STATE FUNDING	42,386.26	1,463,487.95	.00	(1,463,487.95)	.0
	<u>FISCAL AGENT REVENUES</u>					
19-31-3800	LAHC	21,681.00	37,779.57	11,000.00	(26,779.57)	343.5
	TOTAL FISCAL AGENT REVENUES	21,681.00	37,779.57	11,000.00	(26,779.57)	343.5
	TOTAL FUND REVENUE	66,867.26	1,544,067.52	103,640.00	(1,440,427.52)	1489.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 48</u>					
19-48-4005	ARPA FUNDING PROJECTS	50.65	71,678.91	.00	(71,678.91)	.0
19-48-4010	NCWCD GRANT EXPENSES	.00	.00	40,000.00	40,000.00	.0
	TOTAL DEPARTMENT 48	50.65	71,678.91	40,000.00	(31,678.91)	179.2
	<u>LAHC</u>					
19-58-4006	LAHC EXPENDITURES	50.00	13,330.93	11,000.00	(2,330.93)	121.2
	TOTAL LAHC	50.00	13,330.93	11,000.00	(2,330.93)	121.2
	<u>DOLA MARKETING</u>					
19-60-4011	DOLA - IHOP HOUSING ASSESSMENT	.00	5,448.55	.00	(5,448.55)	.0
19-60-4056	CWCB STREAMBANK RESTORATION	37,615.00	132,105.93	.00	(132,105.93)	.0
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	30,982.00	220,897.46	.00	(220,897.46)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	2,583.96	956,131.96	.00	(956,131.96)	.0
19-60-4404	CDOT-SAFE STREETS 4 ALL	6,700.00	6,700.00	.00	(6,700.00)	.0
19-60-4801	STATE HISTORIC PRESERVATION	.00	15,000.00	.00	(15,000.00)	.0
	TOTAL DOLA MARKETING	77,880.96	1,336,283.90	.00	(1,336,283.90)	.0
	<u>LCF/LOCAL GRANTS</u>					
19-63-4000	LCF EXPENDITURES	275.53	10,722.00	.00	(10,722.00)	.0
	TOTAL LCF/LOCAL GRANTS	275.53	10,722.00	.00	(10,722.00)	.0
	TOTAL FUND EXPENDITURES	78,257.14	1,432,015.74	51,000.00	(1,381,015.74)	2807.9
	NET REVENUE OVER EXPENDITURES	(11,389.88)	112,051.78	52,640.00	(59,411.78)	212.9

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	404,641.48	
TOTAL ASSETS			404,641.48

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-02-2290	FUND BALANCE/RETAINED EARNINGS	225,107.14	
	REVENUE OVER EXPENDITURES - YTD	179,534.34	
BALANCE - CURRENT DATE		404,641.48	
TOTAL FUND EQUITY			404,641.48
TOTAL LIABILITIES AND EQUITY			404,641.48

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SOURCE 10</u>					
20-10-3002	SALES TAX REV - 0.5%	28,156.64	54,534.34	.00	(54,534.34)	.0
	TOTAL SOURCE 10	28,156.64	54,534.34	.00	(54,534.34)	.0
	<u>TRANSFERS</u>					
20-35-3901	TRANSFER IN FROM GENERAL FUND	12,500.00	125,000.00	250,000.00	125,000.00	50.0
	TOTAL TRANSFERS	12,500.00	125,000.00	250,000.00	125,000.00	50.0
	TOTAL FUND REVENUE	40,656.64	179,534.34	250,000.00	70,465.66	71.8
	NET REVENUE OVER EXPENDITURES	40,656.64	179,534.34	250,000.00	70,465.66	71.8

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 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	
	TOTAL ASSETS		222,999.93

LIABILITIES AND EQUITY

LIABILITIES

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

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	
	BALANCE - CURRENT DATE	(200,987.76)	
	TOTAL FUND EQUITY		125,338.58
	TOTAL LIABILITIES AND EQUITY		222,999.93

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

GRANTS OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFER DEF</u>					
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
OCTOBER 31, 2024

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	135,801.52	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	14,475.87	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	28,846.87	
	TOTAL ASSETS		179,124.26

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	48,436.45	
	TOTAL LIABILITIES		48,436.45

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	96,503.08	
	REVENUE OVER EXPENDITURES - YTD	34,184.73	
	BALANCE - CURRENT DATE	130,687.81	
	TOTAL FUND EQUITY		130,687.81
	TOTAL LIABILITIES AND EQUITY		179,124.26

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>OTHER INCOME</u>					
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	2,476.65	39,987.86	.00	(39,987.86)	.0
	TOTAL OTHER INCOME	2,476.65	39,987.86	.00	(39,987.86)	.0
	<u>INVESTMENT</u>					
22-17-3501	BRF LOAN REPAY - INTEREST	21.35	122.27	.00	(122.27)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	15.45	113.24	.00	(113.24)	.0
	TOTAL INVESTMENT	36.80	235.51	.00	(235.51)	.0
	TOTAL FUND REVENUE	2,513.45	40,223.37	.00	(40,223.37)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050	BANK FEES USDA	7.48	17.32	.00	(17.32)	.0
22-50-4500	LOANS TO OTHERS USDA	.00	6,000.00	.00	(6,000.00)	.0
	TOTAL DEPARTMENT 50	7.48	6,017.32	.00	(6,017.32)	.0
	<u>DEPARTMENT 52</u>					
22-52-4050	BANK FEES BRF	9.83	21.32	.00	(21.32)	.0
	TOTAL DEPARTMENT 52	9.83	21.32	.00	(21.32)	.0
	TOTAL FUND EXPENDITURES	17.31	6,038.64	.00	(6,038.64)	.0
	NET REVENUE OVER EXPENDITURES	2,496.14	34,184.73	.00	(34,184.73)	.0

TOWN OF LYONS
BALANCE SHEET
OCTOBER 31, 2024

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	63,355.65	
23-01-1005	CASH COMBINED ACCOUNT	32,046.36	
23-01-1217	A/R PROPERTY TAXES	36,670.00	
	TOTAL ASSETS		132,072.01

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	19,599.55	
	REVENUE OVER EXPENDITURES - YTD	30,560.57	
	BALANCE - CURRENT DATE	50,160.12	
	TOTAL FUND EQUITY		50,160.12
	TOTAL LIABILITIES AND EQUITY		132,072.01

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
23-10-3000 PROPERTY TAXES - LURA	110.05	33,771.17	36,670.00	2,898.83	92.1
TOTAL TAXES	110.05	33,771.17	36,670.00	2,898.83	92.1
TOTAL FUND REVENUE	110.05	33,771.17	36,670.00	2,898.83	92.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	242.00	2,662.00	20,000.00	17,338.00	13.3
23-50-4550	COUNTY TREASURER FEE	1.67	506.47	546.00	39.53	92.8
	TOTAL ADMINISTRATION	243.67	3,168.47	20,546.00	17,377.53	15.4
	<u>DOWNTOWN URA</u>					
23-62-4008	OFFICE OPERATIONS	7.24	42.13	200.00	157.87	21.1
23-62-4500	TRANSFER OUT TO GEN FUND	.00	.00	5,300.00	5,300.00	.0
	TOTAL DOWNTOWN URA	7.24	42.13	5,500.00	5,457.87	.8
	TOTAL FUND EXPENDITURES	250.91	3,210.60	26,046.00	22,835.40	12.3
	NET REVENUE OVER EXPENDITURES	(140.86)	30,560.57	10,624.00	(19,936.57)	287.7