

Town of Lyons
Analysis of Fund Activity and Balances
As of March 12, 2020

Governmental Funds	2019 Actual								2020 Budget						Reserves		
	Unassigned Fund Balance 12/31/16	Unassigned Fund Balance 12/31/17	Unassigned Fund Balance 12/31/18	Revenue	Expense	Expected Depreciation	Other Revenue/Expense Items	Restricted fund balance for Flood	Projected Fund Balance 12/31/19	Revenue	Expense	Restricted fund balance for Flood	Projected Fund Balance 12/31/2020	Change in Fund Balance 2020	3 months of Expenditures	Potential fund balance available for spending	
1 General Fund	600,867	1,188,301	1,087,089	2,577,004	2,548,429			28,575	(200,000)	915,664	2,677,621	2,633,419	(100,000)	859,866	(55,798)	658,355	201,511
7 Conservation Trust	156,343	177,491	200,928	28,303	30,570			(2,267)		198,661	23,000	49,500		172,161	(26,500)	12,375	159,786
8 Parks/Recreation	634,489	771,129	881,685	935,791	911,404		(71,798)	(47,410)		834,275	996,696	999,807	(100,000)	731,164	(103,111)	249,952	481,212
19,21,22 Grants	6,615,241	5,601,295	5,853,639	15,505,000	15,505,000			-		5,853,639	5,796,677	5,796,677		5,853,639	-	-	-
Enterprise Funds	2019 Actual								2020 Budget								
	Unrestricted Net Position 12/31/16	Unrestricted Net Position 12/31/17	Unrestricted Net Position 12/31/18	Revenue	Expense	Expected Depreciation	Other Revenue/Expense Items	Projected Unrestricted Net Position 12/31/19	Revenue	Expense	Projected Unrestricted Net Position 12/31/2020	Change in Net Position 2020					
2 Electric	269,817	494,949	578,859	1,680,555	1,325,255	103,776		251,523	830,382	1,724,850	1,998,786		556,446	(273,936)	499,697	56,750	
3 Water/Sanitation	2,527,217	2,211,984	1,970,609	1,590,463	1,477,468	650,818		(537,822)	1,432,787	2,303,765	2,121,443		1,615,109	182,322	530,361	1,084,748	
6 Storm Water	-	-	91,208	118,592	42,982	19,703		55,907	147,115	122,000	117,139		151,976	4,861	29,285	122,691	
Total Town Budget	10,803,974	10,445,149	10,664,017	22,435,708	21,841,108	774,297	(71,798)	(251,495)	10,212,522	13,644,609	13,716,771		9,940,360	(272,162)			

Notes:
PRC: Other Expense - The Trail Extension project was a flood project which was abandoned. The costs for design will need to be expensed to the town.