

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

| | 2019 Actual | | | | | | | | | | | | 2020 Budget | | | | | | Reserves | | | | | |
|----------------------|------------------|------------------|------------------|-----------------|------------|---------|-----------------|-----------|--|-----------|-----------|------------------------------------|------------------------------------|------------------------------------|---------------------------------|-----------|-----------------------|-----------------------------------|--|-----------------------------|--------------------------|--|-----------------------------|--|
| | Unassigned Fund | | | Unassigned Fund | | | Unassigned Fund | | | 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 | | |
| | Balance 12/31/16 | Balance 12/31/17 | Balance 12/31/18 | | | | | | | | | | | | | | | | | | | | | |
| 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 | - | - | - | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 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 | Projected Unrestricted Net Position 12/31/2020 |
| Enterprise Funds | | | | | | | | | | | | | | | | | | | | | | | | |
| 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.