



*Town of Lyons*  
Lyons, Colorado  
2021 Annual Budget

# Town of Lyons

## 2021 Annual Budget

### Table of Contents

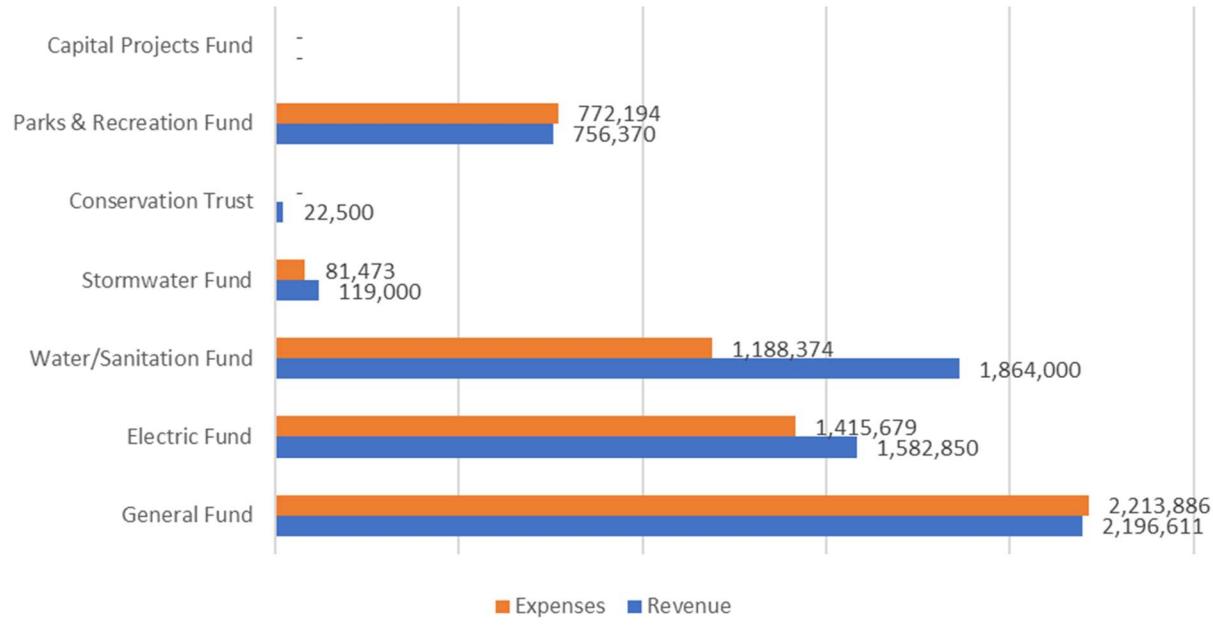
I.	Budget Summary	
a.	Budget Summary .....	4
b.	Operating Vs Capital.....	5
c.	Boards and Commissions.....	6
II.	Fund Balance Analysis	
a.	Fund Balance Analysis .....	8
III.	Capital Outlay Requests	
a.	2021 Capital Outlay Requests.....	10
b.	5-Year Capital Plan.....	11
c.	Funding Ideas.....	15
d.	Debt Service .....	16
IV.	Staffing Alternatives	
a.	Staffing Allocations by Fund.....	18
b.	Alternative 1.....	21
V.	Budget Detail	
a.	General Fund.....	23
b.	Electric Fund.....	32
c.	Water/Sanitation Department.....	35
d.	Storm Water Fund.....	40
e.	Conservation Trust Fund.....	42
f.	Parks and Recreation Fund .....	43
g.	Grants (FEMA) .....	47
h.	Capital Projects .....	52
i.	Grant (CDBG).....	53
j.	Revolving Loan Funds .....	55

**TOWN OF LYONS  
2021 BUDGET  
BUDGET SUMMARY**

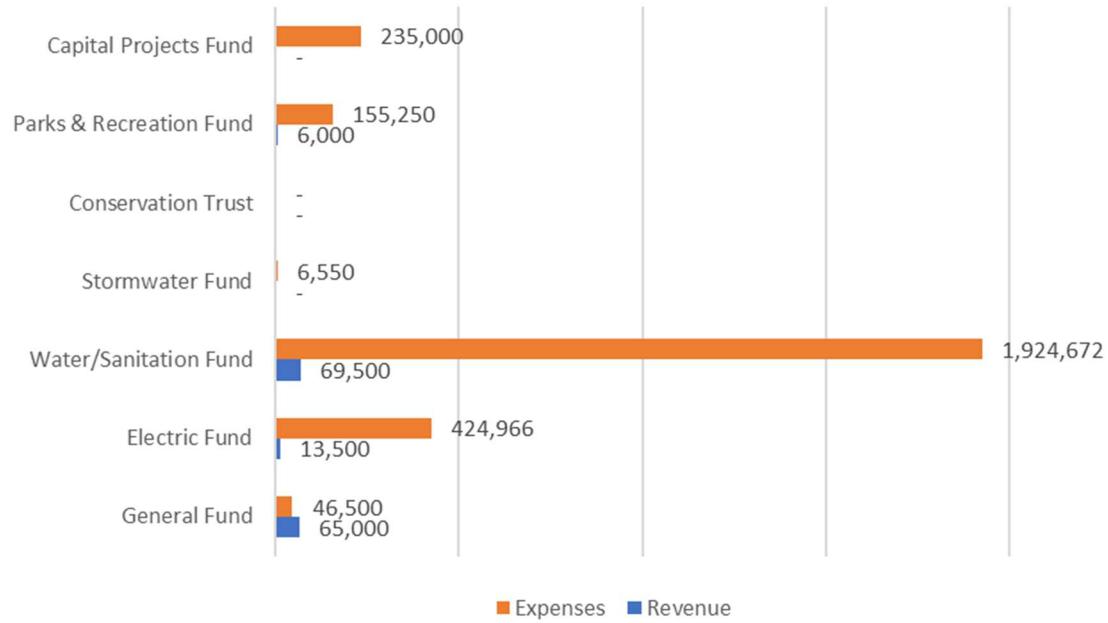
# **Town of Lyons 2021 Budget Summary as of November 9, 2020**

	REVENUES										EXPENDITURES/EXPENSES										2020 Current Budget Total Expenditures	2020 Original Budget Total Expenditures	2019 Actual Total Expenditures			
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfer In	2021 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2021 Budget Total Expenditures	% +/- Over 2020 Original Budget	Change in Fund Balance/Net Position	2020 Actual Expenditures YTD 08/31/20						
<b>01-General Fund</b>	1,879,461	42,050	38,400	-	13,500	97,000	126,200	65,000	313,962	2,575,573	43,500	470,871					514,371	-5%	445,880	542,434	542,434	588,659				
Allocated											247,042	14,575	21,600	487,616			770,833	81%	229,951	425,641	425,641	356,940				
Administration											20,669	500	6,500			27,669	-32%	20,168	40,395	40,395	24,997					
Legislative											8,806	2,000	20,400			31,206	-23%	33,233	40,512	40,512	39,534					
Judicial											142,291	1,750	118,500			262,541	-15%	147,023	309,833	309,833	233,873					
Planning & Zoning											32,400	-	123,800			156,200	-16%	118,600	185,014	185,014	227,057					
Health Welfare & Community											45,458	2,100	57,200			104,758	-25%	64,950	140,432	140,432	129,503					
Economic Development											-	300	80,000			80,300	23%	38,246	65,048	65,048	25,778					
Building Inspection											-	423,074				423,074	-6%	259,300	449,950	449,950	430,056					
Police											183,378	4,500	133,750			321,628	-16%	177,645	382,489	382,489	339,329					
Streets											4,722	-	4,200			8,922	14%	3,870	7,844	7,844	14,080					
Visitors Center															46,500		6%	3,080	43,827	43,827	147,706					
Capital											684,766	69,225	1,459,895	487,616	46,500	-	2,748,002		(172,429)	1,541,947	2,633,419	2,633,419	2,557,513			
<b>General Fund Totals</b>	1,879,461	42,050	38,400	-	13,500	97,000	126,200	65,000	313,962	2,575,573																
<b>02-Electric</b>	-	-	-	-	1,517,350	65,500	13,500			1,596,350																
Allocated														59,791			59,791	12%	35,529	53,294	53,294	42,418				
Administration											170,318	2,800	1,000			174,118	19%	101,618	146,342	146,342	152,609					
Maintenance											48,260	131,001	1,062,300			1,241,561	-15%	684,513	1,454,107	1,454,107	1,140,034					
Capital														147,050		147,050	-31%	30,523	213,542	213,542	-					
Debt															277,916	277,916	111%	39,759	131,501	131,501	27,223					
<b>Electric Fund Totals</b>	-	-	-	-	1,517,350	-	65,500	13,500	-	1,596,350	218,578	133,801	1,063,300	59,791	147,050	277,916	1,900,436		(304,086)	891,943	1,998,786	1,998,786	1,362,284			
<b>03-Water/Sanitation</b>																										
<b>Water</b>					999,000	25,000	52,500			1,076,500																
Allocated														117,221			117,221	10%	70,989	106,484	106,484	321,619				
Administration											169,108	1,000	20,000			190,108	21%	123,376	156,865	156,865	155,230					
Treatment												235,850				235,850	-47%	121,168	443,398	443,398	193,472					
Distribution											47,228	55,500	37,000			139,728	-18%	94,054	169,694	169,694	144,901					
Capital														1,305,650		1,305,650	2003%	66,940	62,084	62,084	-					
Debt														318,577	318,577	318,577	3%	308,996	308,997	308,997	57,265					
<b>Sanitation</b>					840,000			17,000		857,000																
Administration											172,711	41,500				214,211	5%	136,364	203,179	203,179	153,669					
Treatment											62,000	253,500				315,500	23%	234,278	257,000	257,000	505,135					
Collection & Transmission											39,477	13,500	40,000			92,977	-18%	63,378	113,296	113,296	143,702					
Debt														300,445	300,445	300,445	0%	150,222	300,446	300,446	53,016					
<b>Water/Sanitation Fund Totals</b>	-	-	-	-	1,839,000	-	25,000	69,500	-	1,933,500	428,524	132,000	627,850	117,221	1,305,650	619,022	3,230,267		(1,296,767)	1,369,766	2,121,443	2,121,443	1,728,008			
<b>06-Stormwater</b>					118,000	1,000				119,000																
Allocated														7,980			7,980	100%	4,078	6,117	6,117	-				
Administration											19,461		1,500			20,961	49%	10,777	14,098	14,098	10,915					
Maintenance											9,712		50,800			60,512	-15%	22,716	71,383	71,383	35,163					
Capital														6,550		6,550	-74%	1,165	25,541	25,541	-					
<b>Storm Water Fund Totals</b>	-	-	-	-	118,000	-	1,000	-	-	119,000	29,173	-	52,300	7,980	6,550	-	96,003		22,997	38,736	117,139	117,139	46,078			
<b>07-Conservation Trust</b>			20,000				2,500			22,500																
Administration														101,000			101,000	104%	-	49,500	49,500	30,570				
<b>Conservation Trust Fund Totals</b>	-	-	20,000	-	-	-	2,500	-	-	22,500	-	-	-	101,000	-	101,000		(78,500)	-	49,500	49,500	30,570				
<b>08-Parks and Recreation</b>	347,320			404,050		5,000	6,000	101,000		863,370																
Allocated														185,887			185,887	55%	79,733	119,600	119,600	106,709				
Administration											185,061	1,925	10,900			197,886	0%	113,646	198,397	198,397	221,629					
Special Events												28,700				28,700	-69%	13,400	91,800	91,800	93,594					
Parks											284,283	89,200	172,125			545,608	7%	260,558	511,844	511,844	447,023					
Capital														155,250		155,250	99%	-	78,166	78,166	79,817					
<b>Parks and Recreation Fund Totals</b>	347,320	-	-	404,050	-	5,000	6,000	101,000		863,370	469,344	91,125	211,725	185,887												

**TOWN OF LYONS**  
**2021 Budget**  
**Operating**



**TOWN OF LYONS**  
**2021 Budget**  
**Capital/Debt**



# TOWN OF LYONS

## 2021 Budget

### Boards and Commissions

#### **Historic Preservation Commission**

Saving Places Conference for 2 members  
Legal consultation for historic preservation ordinance  
Historic preservation month activities fund  
Misc. administrative meeting supplies (printing, mailing, etc.)  
Total Request \$4,325

#### **Planning, Community and Development Commission**

Conference for 2 members  
APA membership  
Total Request \$1,500

#### **Board of Trustees – Trustee Lowell**

Printing charges for Town Annual Report – 250 reports  
Total Request \$750

All costs in budget line 01-50-4250

**TOWN OF LYONS  
2021 BUDGET  
FUND BALANCE ANALYSIS**

**Town of Lyons**  
**Analysis of Fund Activity and Balances**  
**As of November 9, 2020**

	2020 Projected												2021 Budget				Reserves				
	Unassigned Fund Balance			Revenue			Restricted fund balance for Flood			Projected Fund Balance 12/31/20			Restricted fund balance for Flood			Projected Fund Balance 12/31/2021			Change in Fund Balance 2021	3 months of Expenditures	Potential fund balance available for spending
	12/31/17	12/31/18	12/31/2019	Expense	Revenue	Expense	12/31/20	Revenue	Expense	12/31/2021	Balance 2021										
<b>Governmental Funds</b>																					
1 General Fund	1,188,301	1,087,089	879,638	2,575,276	2,254,665		(100,000)	1,100,249	2,575,573	2,748,002		927,820		(172,429)			916,001	11,819			
7 Conservation Trust	177,491	200,928	198,661	22,900	49,500			172,061	22,500	101,000		93,561		(78,500)			33,667	59,894			
8 Parks/Recreation	771,129	881,685	1,085,170	777,358	751,409		(100,000)	1,011,119	863,370	1,113,331		(200,000)	561,158		(449,961)		371,110	190,048			
10 Capital Projects	-	-	-	-	-		-	-	300,000	235,000			65,000		65,000		58,750	6,250			
<b>19,21,22 Grants</b>	<b>5,601,295</b>	<b>5,853,639</b>	<b>1,454,684</b>	<b>5,796,677</b>	<b>5,796,677</b>			<b>1,454,684</b>	<b>5,234,883</b>	<b>5,234,883</b>		<b>1,454,684</b>									
	2020 Projected												2021 Budget								
	Unrestricted Net Position			Unrestricted Net Position			Projected Unrestricted Net Position 12/31/20			Revenue			Projected Unrestricted Net Position 12/31/2021			Revenue			Change in Net Position 2020		
	12/31/17	12/31/18	12/31/19																		
<b>Enterprise Funds</b>																					
2 Electric	494,949	578,859	834,208	1,838,903	1,731,672			941,439	1,596,350	1,900,436		637,354		(304,086)			633,479	3,875			
3 Water/Sanitation	2,211,984	1,970,609	1,524,811	3,814,639	2,246,698			3,092,752	1,933,500	3,230,267		1,795,985		(1,296,767)			1,076,756	719,229			
6 Storm Water	-	91,208	154,841	118,286	92,398			180,729	119,000	96,003		203,726		22,997			32,001	171,725			
<b>Total Town Budget</b>	<b>10,445,149</b>	<b>10,664,017</b>	<b>6,132,013</b>	<b>14,944,039</b>	<b>12,923,019</b>			<b>7,953,033</b>	<b>12,645,176</b>	<b>14,658,922</b>		<b>5,739,288</b>		<b>(2,213,746)</b>							

Notes

- 1 All prior year fund balances are per the audited financial statements
- 2 At the end of 2020, there will be \$400,000 restricted for flood ineligible expenses - \$300,000 GF, \$100,000 Parks
- 3 These are estimates based on what we know at this time

**TOWN OF LYONS  
2021 BUDGET  
CAPITAL OUTLAY**

**TOWN OF LYONS**  
**2021 Budget - Capital Outlay Requests**  
**As of October 5, 2020**

Fund	Dept	Description	Critical Necessary Desired	Funded in Budget/Source					
				Cost	General Revenues	CTF	Grant Funded	Enterprise Funds	
01	66	Utility w/Plow (split)	C	22,500.00	22,500.00				
		1 Ton Dump (split)	C	16,500.00	16,500.00				
		2nd Avenue Town Portion - Per Tracy	C	3,432,478.00	58,866.00		3,373,612.00		
		Safe Routes to School	C	625,000.00	125,000.00		500,000.00		
		Vehicle - replacement	D	7,500.00	7,500.00				
				4,103,978.00	230,366.00	-	3,873,612.00	-	
<b>Total General Fund</b>				<b>4,103,978.00</b>	<b>230,366.00</b>	-	<b>3,873,612.00</b>	-	
02	66	Utility w/Plow (split)	C	8,250.00			8,250.00		
		1 Ton Dump (split)	C	6,050.00			6,050.00		
		Substation to Town (split 2021 and 2022)	N	50,000.00			50,000.00		
		Electric Underground through 2nd Ave Bridge	N	80,000.00			80,000.00		
		Vehicle - replacement	D	2,750.00			2,750.00		
				147,050.00	-	-	147,050.00		
<b>Total Electric Fund</b>				<b>147,050.00</b>	-	-	<b>147,050.00</b>		
03/04	66	Utility w/Plow (split)	C	17,250.00			17,250.00		
		1 Ton Dump (split)	C	12,650.00			12,650.00		
		PRV #1	N	20,000.00			20,000.00		
		PRV #4	N	20,000.00			20,000.00		
		Card Reader for Pipe Water	N	15,000.00			15,000.00		
		Longs Peak Loop	N	1,000,000.00			1,000,000.00		
		WWTP Rerating Construction	N	215,000.00			215,000.00		
		Vehicle - replacement	D	5,750.00			5,750.00		
				1,305,650.00	-	-	1,305,650.00		
<b>Total Water/Wastewater Fund</b>				<b>1,305,650.00</b>	-	-	<b>1,305,650.00</b>		
06	66	Utility w/Plow (split)	C	750.00			750.00		
		1 Ton Dump (split)	N	550.00			550.00		
		2nd & Kelling Improvements	N	5,000.00			5,000.00		
		Town Vehicle (split)	D	250.00			250.00		
				6,550.00	-	-	6,550.00		
<b>Total Storm Water Fund</b>				<b>6,550.00</b>	-	-	<b>6,550.00</b>		
08	66	Black Bear Bridge Board Replacement	C	15,000.00		15,000.00			
		Utility w/Plow (split)	C	26,250.00	26,250.00				
		1 Ton Dump (split)	N	19,250.00	19,250.00				
		Aerators for Ponds	N	30,500.00		30,500.00			
		Upgrade Kisoks at LMJ and Bohn	N	19,500.00		19,500.00			
		Black Bear Parking & Kisok	N	16,000.00		16,000.00			
		Automatic Gate at LMJ	N	20,000.00		20,000.00			
		Trails portion of Safe Routes to School *	N	172,500.00	57,500.00		115,000.00		
		Town Vehicle (split)	D	8,750.00	8,750.00				
				327,750.00	111,750.00	101,000.00	115,000.00	-	
<b>Total Parks/Recreation Fund</b>				<b>327,750.00</b>	<b>111,750.00</b>	<b>101,000.00</b>	<b>115,000.00</b>	-	
<b>GRAND TOTAL ALL TOWN FUNDS</b>				<b>5,890,978.00</b>	<b>342,116.00</b>	<b>101,000.00</b>	<b>3,988,612.00</b>	<b>1,459,250.00</b>	

\* \$57,500 of In Kind Match

TOWN OF LYONS  
Capital Budget  
5 Year Capital Plan

**General Fund**

Scheduled for 2020 but not completed

Town Hall A/C/Furnace

Complete Fencing at Recycle Center

Dry Storage for PW Building

ADA ramp at Depot

2020 Projects

Mower (split parks)

Town Staff Vehicle

1 ton plus dump bed

Depot Irrigation and Landscaping

Utility Plow Truck

Broadway Improvements - DRCOG TIP

Safe Routes to School - Grant Match

2nd Avenue Shortfall

Streets - Paving Assessment using Scenario 4 Increase PCI 5 points - 2.0 million over 5 years

Utility Equipment Trailer - 30,000 lbs

Sidewalks

Depot additional landscaping

Emergency Generators

Marquee Landscaping

McConnell Streetscape

Main Street Roundabout

High Street Roundabout

Downtown Sidewalks - sandstone

Parking Garage

New Town Hall

Total General Fund

**Electric**

Scheduled for 2020

GPS Unit 1/4

Town Staff Vehicle

1 ton plus dump bed

Utility Plow Truck

Undergrounding through 2nd avenue Bridge

Electric Capital Improvement Plan - substation to town

Utility Equipment Trailer - 30,000 lbs

EV Charging Station Upgrade Transformer

Undergrounding Others Area of Town

Total Electric Fund

**Water**

		1-2 YEARS	3-4 YEARS	5+ YEARS
	\$ 10,000.00	10,000.00		
	\$ 24,660.00	24,660.00		
	\$ 7,500.00			
	\$ 10,279.48			
	\$ 52,439.48	\$ 34,660.00	\$ -	\$ -
	\$ 8,500.00	\$ 8,500.00		
	\$ 7,500.00	\$ 7,500.00		
	\$ 16,500.00	\$ 16,500.00		
	\$ 65,000.00	\$ 65,000.00		
	\$ 22,500.00	\$ 22,500.00		
	\$ 491,389.00	\$ 245,694.50	\$ 245,694.50	
	\$ 125,000.00	\$ 125,000.00		
	\$ 58,866.00	\$ 58,866.00		
	\$ 2,000,000.00	\$ 500,000.00	\$ 1,000,000.00	\$ 500,000.00
	\$ 1,000.00		\$ 1,000.00	
	\$ 120,000.00		\$ 60,000.00	\$ 60,000.00
	\$ 115,000.00		\$ 115,000.00	
	\$ 150,000.00		\$ 150,000.00	
	\$ 175,000.00			\$ 175,000.00
	\$ 245,000.00			\$ 245,000.00
	\$ 1,000,000.00			\$ 1,000,000.00
	\$ 1,000,000.00			\$ 1,000,000.00
	\$ 1,000,000.00			\$ 1,000,000.00
	\$ 2,800,000.00			\$ 2,800,000.00
	\$ 6,000,000.00			\$ 6,000,000.00
	\$ 15,453,694.48	\$ 1,084,220.50	\$ 1,571,694.50	\$ 12,780,000.00
	\$ 1,875.00			
	\$ 2,750.00	\$ 2,750.00		
	\$ 6,050.00	\$ 6,050.00		
	\$ 8,250.00	\$ 8,250.00		
	\$ 80,000.00	\$ 80,000.00		
	\$ 100,000.00	\$ 100,000.00		
	\$ 1,000.00		\$ 1,000.00	
	\$ 10,000.00		\$ 10,000.00	
	\$ 50,000.00		\$ 50,000.00	
	\$ 259,925.00	\$ 197,050.00	\$ 61,000.00	\$ -

TOWN OF LYONS

Capital Budget

5 Year Capital Plan

Scheduled for 2020

Card Reader for Pipe Water

Projects for 2020

Town Staff Vehicle

1 ton plus dump bed

Utility Plow Truck

PRV #1

PRV #4

PRV #5

Upsize 4" Water Mains

Longs Peak Drive Loop

Utility Equipment Trailer - 30,000 lbs

PRV #3

Replacement Pump at High Pressure Service

North 5th Avenue - Seward to Steamboat Valley Road

Apple Valley Water Line Replacement - antelope to tank

PRV #2

Demo Tank on Tank Hill

St Vrain Creek

Demo of Apple Valley Water Treatment plant

High Street 4th Avenue to 5th Avenue

Vasquez Court/Horizon Drive Loop

Redundant Tank on Longs Peak

Total Water

**Waste Water**

Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada

Meily Street - Ewald Avenue to 5th

Longs Peak Drive

WWTP Rerating

North Old Town Alleys - 4th Avenue to 5th Avenue

High Street - 4th Avenue to 5th Avenue

Broadway from Park to 2nd

4th from Evans to Main Street

Broadway from 3rd to 5th

Park Drive from 4th to 5th

Waste Water Screening

Eagle Canyon Liift Station

Total Sanitation

Total Water/Wastewater

**Stormwater**

2020 Projects

Storm Water Projects - Lyons Ditch/2nd Avenue

		1-2 YEARS	3-4 YEARS	5+ YEARS
	\$ 15,000.00	15,000.00		
Card Reader for Pipe Water	\$ 15,000.00	15,000.00	-	-
Projects for 2020	\$ 15,000.00	15,000.00	-	-
Town Staff Vehicle	\$ 5,250.00	5,250.00		
1 ton plus dump bed	\$ 12,650.00	12,650.00		
Utility Plow Truck	\$ 17,250.00	17,250.00		
PRV #1	\$ 20,000.00	20,000.00		
PRV #4	\$ 20,000.00	20,000.00		
PRV #5	\$ 20,000.00	20,000.00		
Upsize 4" Water Mains	\$ 903,304.00	300,000.00	300,000.00	303,304.00
Longs Peak Drive Loop	\$ 500,000.00	500,000.00		
Utility Equipment Trailer - 30,000 lbs	\$ 1,000.00		1,000.00	
PRV #3	\$ 14,000.00		14,000.00	
Replacement Pump at High Pressure Service	\$ 250,000.00		250,000.00	
North 5th Avenue - Seward to Steamboat Valley Road	\$ 281,813.00		281,813.00	
Apple Valley Water Line Replacement - antelope to tank	\$ 2,000,000.00		2,000,000.00	
PRV #2	\$ 20,000.00			20,000.00
Demo Tank on Tank Hill	\$ 60,000.00			60,000.00
St Vrain Creek	\$ 91,661.00			91,661.00
Demo of Apple Valley Water Treatment plant	\$ 120,000.00			120,000.00
High Street 4th Avenue to 5th Avenue	\$ 186,302.00			186,302.00
Vasquez Court/Horizon Drive Loop	\$ 318,994.00			318,994.00
Redundant Tank on Longs Peak	\$ 1,000,000.00			1,000,000.00
Total Water	\$ 5,857,224.00	910,150.00	2,846,813.00	2,100,261.00
<b>Waste Water</b>				
Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada	\$ 20,000.00	20,000.00		
Meily Street - Ewald Avenue to 5th	\$ 168,396.00	168,396.00		
Longs Peak Drive	\$ 500,000.00	500,000.00		
WWTP Rerating	\$ 215,000.00	215,000.00		
North Old Town Alleys - 4th Avenue to 5th Avenue	\$ 520,013.00		260,006.50	260,006.50
High Street - 4th Avenue to 5th Avenue	\$ 32,400.00			32,400.00
Broadway from Park to 2nd	\$ 46,200.00			46,200.00
4th from Evans to Main Street	\$ 48,000.00			48,000.00
Broadway from 3rd to 5th	\$ 63,600.00			63,600.00
Park Drive from 4th to 5th	\$ 104,850.00			104,850.00
Waste Water Screening	\$ 105,000.00			105,000.00
Eagle Canyon Liift Station	\$ 192,522.00			192,522.00
Total Sanitation	\$ 2,015,981.00	903,396.00	260,006.50	852,578.50
Total Water/Wastewater	\$ 7,873,205.00	\$ 1,813,546.00	\$ 3,106,819.50	\$ 2,952,839.50
<b>Stormwater</b>				
2020 Projects				
Storm Water Projects - Lyons Ditch/2nd Avenue	\$ 22,000.00			

TOWN OF LYONS

Capital Budget

5 Year Capital Plan

Town Staff Vehicle  
 1 ton plus dump bed  
 Utility Plow Truck  
 2nd Avenue Kelling Drive Private Improvements  
 Utility Equipment Trailer - 30,000 lbs  
 Steamboat Drainage  
 2nd Avenue North  
 Eastern Lyons Second Avenue Gutter Interceptor  
 Lyons Valley South Ditch Improvements  
 Ewald Avenue Corona Hill Street Inlets  
 Stone Canyon Outfall Improvements  
 Lyons Valley McConnell Drive  
 Third Avenue  
 Lyons Valley Inlet Improvements  
 Red Hill Gulch  
 Total Stormwater

**Parks/Recreation**

Scheduled for 2020  
 Black Bear Bridge Board Replacement  
 Baseball/softball storage  
 Aerators for ponds  
 Projects for 2020  
 Town Staff Vehicle  
 Mower  
 Adding Tent Camping Spaces LMJ  
 Cameras  
 Bohn & Vasquez Baseball Signs  
 1 ton plus dump bed  
 Upgrade kiosks at LMJ and Bohn \$2700 each  
 Black Bear Parking & Kisok  
 Adding RV Spaces LMJ with Utility  
 Utility Plow Truck  
 Automatic Gate (key pad and swing) LMJ  
 Automated Gate at Bohn Park  
 2nd Avenue Parking lot and Kisok  
 Utility Equipment Trailer - 30,000 lbs  
 2nd Avenue trailhead and restroom  
 St Vrain Trail Eastern Corridor  
 Martin Parcel Upgrades  
 LVRP Parking and Playground/Picnic area  
 Confluence Parcel upgrades  
 Phase III Bohn Park Scoreboard, batting cage, lights, playground  
 36 Trail Underpass

	1-2 YEARS	3-4 YEARS	5+ YEARS
\$ 250.00	250.00		
\$ 550.00	550.00		
\$ 750.00	750.00		
\$ 5,000.00	5,000.00		
\$ 1,000.00		1,000.00	
\$ 593,340.00		593,340.00	
\$ 1,800,000.00		1,800,000.00	
\$ 186,874.00			186,874.00
\$ 1,151,072.00			\$ 1,151,072.00
\$ 1,258,360.00			1,258,360.00
\$ 1,375,056.00			1,375,056.00
\$ 1,447,641.00			\$ 1,447,641.00
\$ 2,000,000.00			2,000,000.00
\$ 2,430,625.00			\$ 2,430,625.00
\$ 2,500,000.00			2,500,000.00
<b>\$ 14,772,518.00</b>	<b>\$ 6,550.00</b>	<b>\$ 2,394,340.00</b>	<b>\$ 12,349,628.00</b>
\$ 15,000.00	15,000.00		
\$ 35,000.00			
\$ 27,000.00	27,000.00		
<b>\$ 77,000.00</b>	<b>42,000.00</b>	<b>-</b>	<b>-</b>
\$ 8,750.00	8,750.00		
\$ 8,500.00	8,500.00		
\$ 8,500.00	8,500.00		
\$ 10,000.00	10,000.00		
\$ 10,000.00	10,000.00		
\$ 19,250.00	19,250.00		
\$ 13,500.00	13,500.00		
\$ 16,000.00	16,000.00		
\$ 16,000.00	16,000.00		
\$ 26,250.00	26,250.00		
\$ 24,000.00	24,000.00		
\$ 24,000.00	24,000.00		
\$ 29,500.00	29,500.00		
\$ 1,000.00		1,000.00	
\$ 125,000.00		125,000.00	
\$ 152,068.00		152,068.00	
\$ 215,000.00		215,000.00	
\$ 285,000.00		285,000.00	
\$ 578,000.00			578,000.00
\$ 585,000.00			585,000.00
<b>\$ 1,500,000.00</b>			<b>1,500,000.00</b>

## TOWN OF LYONS Capital Budget 5 Year Capital Plan

### Upgrade to alternate system Ice Skating Rink

## Total Parks/Recreation

## Debt Service

Balances as of 12/31/2019

2019 Electric Rev Refunding Bonds, Matures 12/1/2023, Interest Rate 2.87%

2006 Electric Revenue Note, Matures 2026, Interest Rate 5.4%

2003 CWRPDA Note, Matures 8/1/2024, Interest Rate 3.03%

2013 CWRPDA Note, Matures 11/1/2034, Interest Rate for \$3.2M 2%, \$2.0M 0%

(Green portion)

### Total Debt Service

	1-2 YEARS	3-4 YEARS	5+ YEARS
\$ 3,732,318.00	\$ 256,250.00	\$ 778,068.00	\$ 2,663,000.00
\$ 360,210.00			
\$ 195,002.00			
\$ 1,364,512.00			
\$ 4,090,986.00			
\$ 6,010,710.00	\$ -	\$ -	\$ -

## Funding Ideas

### Long Term and Short Term Funding

If want funding to come from tourism/purchases - ballot measure to increase sales tax .5%

1 which would generate \$173,995 of revenue based on 2020 Budgeted sales tax

Dedicate additional 5.5% property tax annual increment to Capital Projects - Based on property tax in 2020 of \$720,669 - Additional 5.5% 2021 \$39,637, 2022 \$41,817, 2023

2 \$30,459 - will hit voter approved property tax mills of 19.522 \$832,582 in 2023

Should the Town do another Rate study for utilities? Last one in 2016. Are rates sufficient 3 to cover operating, capital, and debt service?

4 Grant Funding through DOLA - fund up to 50%?

5 Cash flow projects which are short term, smaller \$

Allocate unbudgeted Summit fees to Capital Projects - \$23,472 GF, \$10,770 Parks,

6 \$130,500 Electric, \$832,110 Water/Sewer

## Financing

1 Bond Issue

Requires ballot measure

Current debt maturity

Electric - 2023 and 2026

Water - 2024

Sewer - 2034

Current debt balance - \$6,010,710 as of 12/31/2019 average yearly payment \$750,000

Two bond issues available

Streets - GO Debt

Paid with an additional mill levy by the Town citizens

Currently the Town does not have any GO debt.

Revenue Bonds - Utility/Enterprise Funds

Paid with fee revenues - increase fees to Town citizens

2 COPs

Lease of town property

Does not require ballot measure

3 Loans

CWRPDA - Maybe? We already have 2 loans through them

## Debt Service

The 2006 Electric Revenue Note has a balance as of 12/31/2019 of \$195,002.

The Town could use the additional funds from Summit for the Electric fund, \$130,500 to payoff this note.

130,500.00	From Summit not already in budget
<u>34,190.41</u>	2021 payment
164,690.41	
<u>175,968.23</u>	Needed for Pay off (principal and 1/2 interest through 1/1/2021)
11,277.82	Additional needed in the 2021 budget

Savings	-	1/2 of interest for 2021 (would assume payoff in January 2021)
	7,905.82	
	6,486.45	
	4,990.44	
	3,413.64	
	<u>1,751.69</u>	
	24,548.04	Interest savings for next 6 years

\* does not take into account the time value of money

**TOWN OF LYONS  
2021 BUDGET  
STAFFING ALTERNATIVES**

Allocation \$ for 2021		TOTALS
	<u>1.02</u>	
Annual Wage/Salary		<b>1,316,395</b>
General		
Administration (FT)	01.50.4000	<b>186,741</b>
Legislative	01.52.4000	<b>19,200</b>
Judicial	01.53.4000	<b>5,728</b>
Planning & Zoning	01.54.4000	<b>98,656</b>
Health & Welfare	01.55.4000	<b>6,120</b>
Health & Welfare PT	01.55.4001	<b>13,464</b>
Economic Development	01.56.4000	<b>15,096</b>
Economic Development PT	01.56.4001	<b>25,194</b>
Streets - Administration	01.59.4000	<b>31,260</b>
Streets - Maintenance	01.59.4000	<b>96,338</b>
Visitor Center (PT)	01.60.4001	<b>4,386</b>
<b>Total General</b>		<b>502,183</b>
Electric		
Administration (FT)	02.50.4000	<b>121,344</b>
Maintenance	02.65.4002	<b>33,156</b>
<b>Total Electric</b>		<b>154,499</b>
Water		
Administration (FT)	03.50.4000	<b>120,406</b>
Distribution	03.53.4000	<b>31,432</b>
<b>Total Water</b>		<b>151,838</b>
Sanitation		
Administration (FT)	03.60.4000	<b>123,662</b>
Collection	03.64.4000	<b>27,109</b>
<b>Total Sanitation</b>		<b>150,771</b>
Stormwater		
	06.50.4000	<b>13,543</b>
	06.65.4000	<b>6,885</b>
		<b>20,428</b>
Parks		
Administration (FT)	08.50.4000	<b>136,952</b>
Parks - Rec Coord	08.60.4000	<b>32,163</b>
Parks (PT/Seasonal)	08.60.4001	<b>49,144</b>
Parks - Maintenance	08.60.4000	<b>118,417</b>
<b>Total Parks</b>		<b>336,675</b>
<b>Grand Total</b>		<b>1,316,395</b>

Employer Paid Taxes		100,704
	01.50.4002	14,286
	01.52.4002	1,469
	01.53.4002	438
	01.54.4002	7,547
	01.54.4002	-
	01.55.4002	468
	01.55.4002	1,030
	01.56.4000	3,082
	01.59.4002	2,391
	01.59.4002	7,370
	01.60.4002	336
	02.50.4002	9,283
	02.65.4002	2,536
	03.50.4002	9,211
	03.53.4002	2,405
	03.60.4002	9,460
	03.64.4002	2,074
	06.50.4002	1,036
	06.65.4002	527
	08.50.4002	10,477
	08.60.4002	2,460
	08.60.4002	3,759
	08.60.4002	9,059
		100,704
Insurance	1.05	377,330
	01.50.4003	40,413
	01.52.4003	-
	01.53.4003	2,468
	01.54.4003	33,128
	01.54.4003	-
	01.55.4003	859
	01.55.4003	9,870
	01.56.4000	1,719
	01.59.4003	6,884
	01.59.4003	35,681
	01.60.4003	-
	02.50.4003	36,051
	02.65.4003	11,644
	03.50.4003	35,879
	03.53.4003	12,448
	03.60.4003	35,879
	03.64.4003	9,551
	06.50.4003	4,475
	06.65.4003	2,093

08.50.4003	<b>33,523</b>
08.60.4003	<b>11,699</b>
08.60.4003	<b>-</b>
08.60.4003	<b>53,064</b>
	<b>377,330</b>
Retirement	<b>35,954</b>
01.50.4004	<b>5,602</b>
01.52.4004	<b>-</b>
01.53.4004	<b>172</b>
01.54.4004	<b>2,960</b>
01.54.4004	<b>-</b>
01.55.4004	<b>184</b>
01.55.4004	<b>404</b>
01.56.4000	<b>367</b>
01.59.4004	<b>938</b>
01.59.4004	<b>2,516</b>
01.60.4004	<b>-</b>
02.50.4004	<b>3,640</b>
02.65.4004	<b>924</b>
03.50.4004	<b>3,612</b>
03.53.4004	<b>943</b>
03.60.4004	<b>3,710</b>
03.64.4004	<b>743</b>
06.50.4004	<b>406</b>
06.65.4004	<b>207</b>
08.50.4004	<b>4,109</b>
08.60.4004	<b>965</b>
08.60.4004	<b>-</b>
08.60.4004	<b>3,553</b>
	<b>35,954</b>

**Staffing Alternative 1 - implemented**

	Budget <u>2020</u>	Budget <u>2021</u>	\$ Reduction	% Reduction
General Fund	841,628.43	684,765.83	(156,862.60)	-19%
Electric	197,822.63	218,578.42	20,755.79	10%
Water/Sewer	395,994.08	428,524.19	32,530.11	8%
Stormwater	23,276.52	29,171.89	5,895.37	25%
Parks	440,143.90	469,343.61	29,199.71	7%
	1,898,865.56	1,830,383.94	(68,481.62)	-4%
			68,481.62	

**Notes:**

1. Current staffing levels remain at 2020 budgeted positions with the exception of code enforcement which became contracted in 2020.
2. Assumes a 2% merit increase.
3. Positions re-allocated to reflect actual work done in each fund.
4. Assumes a 5% increase in insurance premiums

**Reductions:**

		Reductions					Total
Remove Vacant Positions		FTE	GF	EL	WS	SW	PK
Maintenance Worker I	Full Time	1	19,973.89	3,328.98	6,657.96		36,618.79
Seasonal Maintenance Worker	Seasonal	0.5	5,059.72	1,264.93	1,264.93		5,059.72
Sustainability Coordinator	Part Time	0.5	27,265.23				27,265.23
Reception	Full Time	1	13,667.54				54,670.20
Park Host (second) LMJ	Seasonal	0.5					7,378.76
			65,966.38	4,593.91	7,922.89	-	103,727.47
Planning Reduction			50,000.00			-	50,000.00

**TOWN OF LYONS**  
**2021 BUDGET**  
**BUDGET DETAIL**

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
				THROUGH 8/31/20		PROJECTION	

**GENERAL FUND****TAXES**

01-10-3000	PROPERTY TAX	537,015.27	553,117.43	679,054.07	720,369.00	720,369.00	767,842.00
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## Budget notes:

~2021 Tax valuations from the Boulder County Assessor have been delayed until mid October. The estimate in the 2021 budget is based on the previous valuation of \$42,651,476. The Town received the valuation after the budget was presented to the Board. The valuation is \$43,230,876. The voter approved mill levy is 19.522 mills which would produce \$843,953 in property tax, however, the Town is limited to a 5.5% increase over the previous year per Colorado Statute. The 5.5% increase over the 2020 budget of \$720,369 would be \$767,842 (including new construction) for an annual budget of \$767,842. Current mills to produce this income is 17.762 mills. This would give taxpayers a tax credit of 1.76 mills in 2021. The allowed increase is necessary to help fund the capital projects transfer of \$250,000 for necessary infrastructure improvements per the paving assessment and other capital project commitments for grant funds.

~2020 Voter approved Mill Levy 19.522 mills would produce \$832,642 in property tax revenues based on current valuation of \$42,651,476. Colorado Statute restricts revenue to 5.5% of prior year which would reduce property tax revenues to \$720,451. Current property tax approved by the Board of Trustees based on the preliminary mill levy calculations from the Boulder County Assessor is \$720,341. Current mills to produce this income is 16.889 mills. This would give taxpayers a tax credit of 2.633 mills in 2020.

01-10-3001	SPECIFIC OWNERSHIP TAX	28,937.03	29,492.45	18,674.96	29,000.00	29,000.00	29,000.00
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01-10-3002	SALES TAX REV - 2.5%	890,278.64	994,258.42	426,905.17	870,000.00	786,595.00	865,005.00
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## Budget notes:

~2020 Economic forecast developed by the Co Legislative Council predicts a 5.2 to 5.4% increase in sales taxes for 2020. The budget for sales taxes shows a modest 5% increase from the 2019 budget to reflect this estimate. Economic indicators show a potential slowing of the economy which could impact sales taxes estimates in 2020.

~2021 Sales tax revenues are expected to rebound over the next 5 years after significant (12%) estimated decreases due to pandemic impacts. Total budgeted sales tax for 2021 is \$1,147,325. Sales taxes are allocated 2.5% to the General Fund and 1% to Parks Fund per LMC. This allocation does not apply to retail marijuana sales taxes which are allocated 100% to the General Fund. The 2021 sales tax budget allocation has been adjusted between the GF and Parks fund to be 75.5% to the GF and 24.5% to the Parks fund. The 2021 budget is 7% above the 2020 projection, 6% below the original 2020 budget, and 13% below the actual 2019 sales taxes collected. 5-year estimates increase sales taxes approximately 4-5% each year to get back to 2019 levels in 2024.

01-10-3004	USE TAX REV - 2%	157,477.17	132,587.42	77,932.40	185,150.00	220,782.00	130,000.00
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## Budget notes:

~2021 Use taxes are split 2/3 GF and 1/3 Parks. Use taxes have not been impacted by pandemic on the scale projected for sales taxes. Building has remained strong. The 2021 use taxes are reduced because Summit use taxes are expected to be paid in 2020 with 2021 returning to a year similar to 2019.

~2020 2019 Correct allocation of budgeted use tax would be \$71,666. Use taxes are collected on motor vehicles and building materials. The economy typically drives these origins of use tax so the same 5% used to estimate sales taxes, is used to estimate use taxes. Added \$34,650 for Summit 11 homes.

01-10-3006	FRANCHISE TAX	22,686.60	19,269.79	11,804.07	22,000.00	19,800.00	19,800.00
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01-10-3007	HIGHWAY USERS TAX	79,118.62	77,306.59	31,750.16	77,850.00	50,615.00	55,814.00
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## Budget notes:

~2021 Adjusted per CML estimates; less vehicles on roadways due to pandemic.

~2020 Adjusted per CML estimates

01-10-3008	CIGARETTE TAX	2,854.98	2,526.89	1,382.63	2,500.00	2,000.00	2,000.00
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01-10-3009	LODGING TAX	.00	14,018.00	2,600.00	16,000.00	3,000.00	10,000.00
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## Budget notes:

~2021 Reduced short term rentals due to pandemic.

## Total TAXES:

1,718,368.31	1,822,576.99	1,250,103.46	1,922,869.00	1,832,161.00	1,879,461.00
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**LICENSES AND PERMITS**

01-11-3100	BUSINESS LICENSES	13,116.12	24,386.04	11,043.00	20,000.00	12,000.00	24,000.00
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## Budget notes:

~2021 Enhanced enforcement/follow up should lead to better compliance.

01-11-3101	NON-BUSINESS LICENSES	1,252.50	1,795.00	560.00	1,600.00	600.00	1,600.00
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01-11-3102	LIQUOR LICENSES	6,096.25	4,793.75	1,173.75	5,000.00	1,300.00	1,500.00
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## Budget notes:

~2021 Large gatherings restricted due to pandemic will reduce requests for special event liquor licenses.

01-11-3103	PLANNING AND BUILDING REVENUE	65,271.11	61,989.34	56,860.52	107,982.00	114,254.00	65,000.00
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## Budget notes:

~2021 Building has remained strong. The 2021 planning revenue is reduced because Summit building permit fees are expected to be paid in 2020 with 2021 returning to a year similar to 2019.

~2020 Summit 11 homes @ \$2,368.14 (\$26050 rounded)

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
01-11-3105	LAND USE FEES REVENUE	.00	2,500.00	982.70	.00	.00	.00
01-11-3106	MMJ LICENSES	11,000.00	10,000.00	3,000.00	4,000.00	3,000.00	3,000.00
Budget notes:							
~2021 Only 1 medical marijuana licenses expected in 2021.							
01-11-3107	RMJ LICENSES	9,420.40	8,000.00	3,000.00	12,000.00	9,000.00	9,000.00
Budget notes:							
~2021 3 recreational marijuana licenses are expected in 2021.							
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	600.00	1,200.00	1,500.00	1,000.00	1,500.00	1,000.00
01-11-3109	WASTE HAULING ANNUAL LICENSE	350.00	100.00	170.00	350.00	170.00	200.00
01-11-3110	RMJ CO APPLICATION FEE	.00	.00	2,500.00	.00	2,500.00	.00
01-11-3111	RMJ LYONS APPLICATION FEE	2,000.00	.00	1,000.00	.00	1,000.00	.00
01-11-3112	LIQUOR APPLICATION FEE	850.00	600.00	.00	.00	.00	.00
01-11-3113	MMJ LYONS APPLICATION FEES	2,000.00	2,000.00	1,000.00	.00	.00	.00
01-11-3114	STR APPLICATION	875.00	1,025.00	550.00	1,125.00	750.00	1,000.00
Budget notes:							
~2021 Short term rental applications expected to be decreased due to pandemic.							
01-11-3115	STR LICENSE	800.00	1,600.00	300.00	2,000.00	500.00	750.00
Budget notes:							
~2021 Short term rental licenses are expected to be decreased due to pandemic.							
Total LICENSES AND PERMITS:		113,631.38	119,989.13	83,639.97	155,057.00	146,574.00	107,050.00
<b>INTERGOVERNMENTAL</b>							
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	12,020.50	12,057.16	6,371.37	11,500.00	11,500.00	11,500.00
01-12-3206	STATE INTERGOVERNMENTAL	.00	2,059.27	1,886.80	10,000.00	1,900.00	1,900.00
Budget notes:							
~2020 State Matching grant for \$10K							
~2021 State funds are for severance and mineral taxes.							
01-12-3207	LOCAL INTERGOVERNMENTAL	.00	16,821.80	15,434.48	.00	20,000.00	25,000.00
Budget notes:							
~2021 Boulder County reimbursement for Ztrips.							
Total INTERGOVERNMENTAL:		12,020.50	30,938.23	23,692.65	21,500.00	33,400.00	38,400.00
<b>CHARGES FOR SERVICES</b>							
01-13-3300	VEHICLE CHARGING STATION	.00	.00	.00	900.00	100.00	500.00
Budget notes:							
~2021 Lower usage of the charging station than expected.							
01-13-3301	ECO PASS	10,645.00	9,360.00	3,655.00	12,000.00	5,000.00	7,000.00
Budget notes:							
~2021 Introduced a sliding scale in 2020 which reduced revenues. RTD limiting routes.							
~2020 Per Board direction, increase revenue to be 50% of cost. Cost for 2020 is \$24,000 so 1/2 would be \$12,000. Board directed staff to increase cost but provide a sliding scale for lower income individuals/families.							
01-13-3302	SPRING CLEAN UP DAYS REVENUE	5,527.57	4,500.00	.00	5,500.00	.00	6,000.00
Total CHARGES FOR SERVICES:		16,172.57	13,860.00	3,655.00	18,400.00	5,100.00	13,500.00
<b>FINES AND FORFEITURES</b>							
01-14-3400	MUNICIPAL COURT FINES	115,430.96	93,591.00	64,976.13	105,000.00	87,000.00	97,000.00
Budget notes:							
~2021 Reduced tickets during pandemic.							
Total FINES AND FORFEITURES:		115,430.96	93,591.00	64,976.13	105,000.00	87,000.00	97,000.00
<b>OTHER INCOME</b>							
01-16-3600	OTHER INCOME	.00	16,078.00	57,070.09	8,000.00	60,000.00	8,000.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
01-16-3601	DONATIONS	.00	5,360.00	265.00	.00	300.00	.00
01-16-3603	RENTAL INCOME	111,098.00	111,598.00	68,932.00	107,000.00	107,000.00	108,200.00
Budget notes:							
~2020 Reduce due to 1 lease terminated							
~2021 Increase slightly for cable rental							
01-16-3605	LOCAL GRANTS	.00	.00	.00	9,000.00	.00	.00
Total OTHER INCOME:		111,098.00	133,036.00	126,267.09	124,000.00	167,300.00	116,200.00
<b>INVESTMENT</b>							
01-17-3500	INTEREST INCOME	43,989.37	59,031.40	6,888.22	45,000.00	10,000.00	10,000.00
Budget notes:							
~2021 Interest rates declined.							
Total INVESTMENT:		43,989.37	59,031.40	6,888.22	45,000.00	10,000.00	10,000.00
<b>TRANSFERS</b>							
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	92,344.00	42,418.00	35,529.36	53,294.00	53,294.00	59,791.00
01-35-3903	TRANSFER IN FROM WATER FUND	122,853.00	85,209.00	70,989.36	106,484.00	106,484.00	117,221.00
01-35-3906	TRANSFER IN FROM STORMWATER	.00	.00	4,078.00	6,117.00	6,117.00	7,980.00
01-35-3908	TRANSFER IN FROM PARKS/RECR	26,849.00	106,709.00	79,733.36	119,600.00	119,600.00	128,387.00
01-35-3923	TRANSFER IN FROM LURA	.00	.00	.00	300.00	300.00	583.00
Total TRANSFERS:		242,046.00	234,336.00	190,330.08	285,795.00	285,795.00	313,962.00
<b>OTHER FINANCING SOURCES</b>							
01-38-3951	CIRSA INSURANCE PROCEEDS	.00	.00	950.00	.00	950.00	.00
01-38-3953	REVENUE FROM PRIOR YEAR ADJUS	.00	66,413.73	6,995.33	.00	6,996.00	.00
Total OTHER FINANCING SOURCES:		.00	66,413.73	7,945.33	.00	7,946.00	.00
<b>ALLOCATED EXPENSES</b>							
01-44-4002	PAYROLL TAXES-ER WORKERS COM	27,350.69	13,936.95	27,298.75	26,497.00	27,300.00	21,468.00
Budget notes:							
~2021 WC rates decreased due to good safety record.							
01-44-4200	POSTAGE	5,630.95	4,611.85	5,826.19	4,800.00	6,500.00	6,500.00
Budget notes:							
~2021 Increased mailing costs.							
01-44-4201	PC, SOFTWARE & PRINTERS	18,077.70	16,744.36	40,518.07	42,450.00	46,000.00	31,000.00
Budget notes:							
~2020 Moved Caselle support from 01-44-4011 to 01-44-4041							
New PW building: 4 workstations, \$2,250; 1 server \$3,400							
Add Online Timekeeping \$2,750 and Accounts Receivable \$6,750 modules in Caselle							
~2021 Removed Caselle and new PW building one time costs (\$15,150); added funds for upgrading workstations \$3,700.							
01-44-4203	DUES & SUBSCRIPTIONS	3,337.75	4,997.35	2,956.45	6,000.00	3,500.00	6,000.00
01-44-4300	ELECTRIC/WATER/GAS	4,001.16	9,767.53	14,790.13	18,650.00	19,000.00	19,000.00
Budget notes:							
~2020 Moved Town hall and depot utilities to allocated 01-44-4020 \$14,900 and reduced 01-50-4017 \$2,500, 01-50-4020 \$1,400, 01-50-4021 \$11,000							
Moved new public works building to allocated \$3,750.00							
01-44-4301	TELEPHONE	16,315.31	14,638.05	11,017.93	6,000.00	15,000.00	15,000.00
Budget notes:							
~2021 Verizon, Intrado, Century Link, Fusion Cloud, Peak Communication							
01-44-4501	OUTSIDE PROF SERVICE FEES	111,812.41	119,984.22	81,953.73	107,500.00	107,500.00	102,000.00
Budget notes:							
~2020 remove 01-44-4032 \$100,000 and 01-44-4033 \$7,500 and put in 01-44-4006 for \$107,500							
01-44-4502	OFFICE OPERATIONS	25,099.18	28,396.94	17,964.70	20,400.00	19,000.00	20,400.00
Budget notes:							

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
<b>~2020 New PW Building - \$1,200 for office supplies getting office set up</b>							
01-44-4503	SEMINARS/MEETINGS/TRAINING	2,979.90	832.96	305.40	1,600.00	500.00	1,000.00
<b>Budget notes:</b>							
~2021 Trainings have moved to virtual which are less expensive.							
01-44-4504	TRAVEL EXPENSES	426.60	707.64	.00	800.00	.00	.00
01-44-4506	BUILDING MAINTENANCE & GROUND	16,561.80	23,577.90	17,823.57	22,650.00	22,650.00	22,650.00
<b>Budget notes:</b>							
~2020 Moved Building Maintenance from each fund to allocated for new PW building \$9,500. Also moved \$13,150 from 01-50-4012 to allocated for town hall and depot maintenance.							
01-44-4701	UNIFORMS	1,599.91	1,361.98	4,459.28	7,770.00	7,770.00	7,770.00
<b>Budget notes:</b>							
~2020 Uniforms allocated instead of in each fund							
01-44-4702	EQUIPMENT MAINTENANCE	40,529.11	35,628.93	19,263.06	16,750.00	22,000.00	25,000.00
<b>Budget notes:</b>							
~2020 Moved Caselle support from 01-44-4011 to 01-44-4041							
~2021 Aging equipment is requiring increased repairs.							
01-44-4703	STAFF SERVICES	482.11	1,515.41	76.20	500.00	200.00	500.00
01-44-4705	PC TECHNICIAN FEES	59,777.54	56,527.50	39,119.50	54,000.00	54,000.00	58,500.00
01-44-4706	AUDITING FEES	74,523.77	78,610.84	62,713.07	75,000.00	63,000.00	63,000.00
<b>Budget notes:</b>							
~2021 Year end work being done in house; reduces audit fees. Audit fees per contract - for financial statement and single audit.							
<b>~2020 Bring year end work in house - remove audit prep</b>							
01-44-4707	VEHICLE MAINTENANCE	6,722.24	6,870.24	12,934.61	19,500.00	19,500.00	13,000.00
<b>Budget notes:</b>							
~2021 Replacement of aging vehicles reduces maintenance.							
<b>~2020 removed vehicle maintenance budgets from each fund and will allocate the expenses</b>							
01-44-4708	XPRESS MERCHANT FEES	9,288.12	11,451.02	6,808.33	10,000.00	10,000.00	10,000.00
01-44-4709	CIVICPLUS WEB FEES	4,390.95	4,610.50	4,841.03	5,000.00	4,842.00	5,100.00
01-44-4710	GENERAL INSURANCE	75,158.87	80,262.60	64,025.44	81,556.00	81,556.00	83,483.00
<b>Budget notes:</b>							
~2020 Quote from CIRSA plus \$4500 for excess crime, bonds, event insurance							
01-44-4711	LMC CODIFICATION	5,938.93	4,442.27	1,176.52	5,000.00	3,000.00	3,000.00
<b>Budget notes:</b>							
~2021 Expecting similar level of expense to 2020.							
01-44-4713	CASH OVER/SHORT	20.10-	.00	2.91-	.00	5.00-	.00
<b>Total ALLOCATED EXPENSES:</b>							
		509,984.90	519,477.04	435,869.05	532,423.00	532,813.00	514,371.00
<b>ADMINISTRATION</b>							
01-50-4000	FULL TIME SALARIES	180,640.39	226,772.52	151,275.40	215,420.00	215,420.00	186,741.00
<b>Budget notes:</b>							
~2021 See salary reductions - alternative 1 for positions removed from the 2021 budget, merit increases, anticipated insurance increases.							
01-50-4002	PAYROLL TAXES - ER	22,766.00	17,637.19	11,662.09	16,480.00	16,480.00	14,286.00
01-50-4003	EMPLOYEE INSURANCE	25,356.73	29,144.17	31,407.07	37,262.00	40,000.00	40,413.00
01-50-4004	RETIREMENT CONTRIBUTION	4,149.61	5,753.34	4,059.64	6,463.00	6,463.00	5,602.00
01-50-4200	POSTAGE	.00	10.40	.00	100.00	.00	.00
01-50-4201	PC, SOFTWARE & PRINTERS	8,634.43	6,333.43	.00	8,225.00	.00	.00
01-50-4202	EQUIPMENT & SMALL TOOLS	10,807.54-	4,975.00	.00	1,300.00	.00	.00
01-50-4203	DUES & SUBSCRIPTIONS	1,804.00	5,248.22	4,463.33	5,000.00	5,000.00	5,000.00
<b>Budget notes:</b>							
~2020 Colorado Clerks Association, Colorado Courts, International Clerks Association, ARMA (Records), ICMA (International City Management Assoc, Colorado Rural Water Association, and GFOA/CGFOA - these are for the Town Administrator, Town Clerk, Finance Director, Deputy Clerk, Utilities Clerk, Court Clerk and Records Clerk							
01-50-4250	MISCELLANEOUS	25,910.07	5,670.57	2,053.70	5,000.00	2,100.00	9,575.00
<b>Budget notes:</b>							
~2021 Includes additional funding for Boards & Commissions requests - Historic Preservation \$4,325; PCDC \$1,500; Board of Trustees - Lowell \$750							

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
01-50-4301	TELEPHONE	.00	.00	.00	500.00	.00	.00
01-50-4500	NON REIMBURSEABLE FLOOD	.00	4,485.77	.00	85,000.00	.00	.00
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	11,330.06	24,605.56	13,040.97	13,250.00	13,250.00	10,000.00
Budget notes:							
~2021 Reduction of MurraySmith hours.							
01-50-4502	OFFICE OPERATIONS	8,224.12	12,527.10	2,198.26	12,348.00	2,200.00	.00
01-50-4503	SEMINARS/MEETING/TRAININGS	.00	.00	715.00	.00	800.00	.00
01-50-4504	TRAVEL	2,966.47	4,510.08	339.51	4,343.00	340.00	.00
01-50-4505	ADVERTISING & PUBLISHING	.00	700.00	.00	500.00	.00	.00
01-50-4703	ENVIRONMENTAL MONITORING	2,798.27	3,034.91	1,936.35	3,600.00	3,600.00	3,600.00
01-50-4704	COUNTY TREASURER'S FEE	5,371.73	5,531.79	6,788.89	10,850.00	8,000.00	8,000.00
Budget notes:							
~2021 County treasurers fee is 1% of property tax collected.							
~2020 Property tax increase, collection fee from the county increases							
Total ADMINISTRATION:		289,144.34	356,940.05	229,940.21	425,641.00	313,653.00	283,217.00
<b>LEGISLATIVE</b>							
01-52-4000	FULL TIME SALARIES	15,650.00	16,800.00	8,400.00	19,200.00	19,200.00	19,200.00
01-52-4002	PAYROLL TAXES - ER	.00	333.90	667.80	1,469.00	1,323.00	1,469.00
Budget notes:							
~2020 Board payroll taxes - employee versus independent contractor							
01-52-4201	PC, SOFTWARE & PRINTERS	.00	835.00	.00	2,000.00	.00	.00
01-52-4250	MISCELLANEOUS	3,833.68	428.01	613.34	500.00	700.00	500.00
01-52-4501	OUTSIDE PROF SERVICE FEES	.00	.00	577.50	.00	580.00	.00
01-52-4503	SEMINARS/MEETINGS/TRAINING	.00	530.11	.00	2,660.00	.00	1,500.00
Budget notes:							
~2021 Trainings virtual due to pandemic - reduced cost.							
01-52-4504	TRAVEL	.00	1,046.16	.00	4,566.00	.00	.00
01-52-4505	ADVERTISING & PUBLISHING	2,720.11	4,802.22	2,256.85	5,000.00	2,350.00	.00
01-52-4700	ELECTIONS	5,000.55	221.88	7,652.18	5,000.00	7,653.00	5,000.00
Budget notes:							
~2020 This would cover 1 elections, the regular one in April. If a November coordinated election is required, the additional expense would be requested from the Board.							
Total LEGISLATIVE:		27,204.34	24,997.28	20,167.67	40,395.00	31,806.00	27,669.00
<b>JUDICIAL</b>							
01-53-4000	FULL TIME SALARIES	8,081.44	11,962.52	7,918.05	13,684.00	13,684.00	5,728.00
01-53-4002	PAYROLL TAXES - ER	596.91	906.45	552.64	1,047.00	1,047.00	438.00
01-53-4003	EMPLOYEE INSURANCE	1,506.15	2,566.37	6,019.57	2,970.00	8,000.00	2,468.00
01-53-4004	RETIREMENT CONTRIBUTION	88.81	263.19	.00	411.00	400.00	172.00
01-53-4250	MISCELLANEOUS	3,378.69	2,188.88	2,320.09	2,000.00	3,200.00	2,000.00
01-53-4501	OUTSIDE PROF SERVICE FEES	6,224.40	7,246.50	6,822.95	6,000.00	7,500.00	6,000.00
01-53-4700	JUDGE'S SERVICES FEES	12,000.00	14,400.00	9,600.00	14,400.00	14,400.00	14,400.00
Total JUDICIAL:		31,876.40	39,533.91	33,233.30	40,512.00	48,231.00	31,206.00
<b>PLANNING AND ZONING</b>							
01-54-4000	FULL TIME SALARIES	95,572.59	110,373.22	72,681.96	93,361.00	93,361.00	98,656.00
Budget notes:							
11/03/2020 1:06 PM - jj							
~2021 Reduce Planning Payroll by \$50,000 (\$45188 wages, \$3457 taxes, \$1355 retirement)							
~2020 Moved building inspector to Department 57 Building Inspection							
01-54-4001	PART TIME SALARIES	17,073.80	17,732.97	11,812.30	42,510.00	34,008.00	.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>Budget notes:</b>								
~2020 Moved Main Street Manager to Planning from Economic Development and added PT planner								
01-54-4002	PAYROLL TAXES - ER	7,038.66	8,698.54	6,549.46	10,395.00	10,395.00	7,547.00	
01-54-4003	EMPLOYEE INSURANCE	20,886.65	21,871.49	14,214.39	16,647.00	18,000.00	33,128.00	
01-54-4004	RETIREMENT CONTRIBUTION	2,199.43	3,074.34	1,631.75	2,801.00	2,801.00	2,960.00	
01-54-4201	PC, SOFTWARE & PRINTERS	.00	2,827.00	851.77	680.00	900.00	.00	
01-54-4203	DUES & SUBSCRIPTIONS	.00	707.00	849.00	1,000.00	1,000.00	750.00	
01-54-4250	MISCELLANEOUS	9,260.08	6,012.99	198.50	5,612.00	200.00	1,000.00	
01-54-4501	OUTSIDE PROF SERVICE FEES	49,505.11	62,174.18	38,109.14	135,927.00	50,000.00	118,000.00	
<b>Budget notes:</b>								
~2021 \$80K for Comp Plan, \$8K Downtown Design Guidelines, \$15K Attorneys, \$15K Town Engineer								
~2020 Combine Attorneys \$33,927, Engineering \$2,000, Planning \$100,000 into Outside Professional services. Comp Plan - Need to apply for a grant from DOLA to assist with the cost of the Comp Plan. Application should be completed by 12/1/2019								
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	125.00	900.00	125.00	500.00	
<b>Budget notes:</b>								
~2021 Trainings virtual due to pandemic - reduced cost.								
01-54-4505	ADVERTISING & PUBLISHING	.00	400.80	.00	.00	.00	.00	
<b>Total PLANNING AND ZONING:</b>		201,536.32	233,872.53	147,023.27	309,833.00	210,790.00	262,541.00	
<b>HEALTH WELFARE COMMUNITY</b>								
01-55-4000	FULL TIME SALARIES	9,469.91	38,069.95	11,142.31	21,540.00	21,540.00	6,120.00	
01-55-4001	PART TIME SALARIES	20,065.34	18,435.75	18,953.22	28,700.00	28,700.00	13,464.00	
<b>Budget notes:</b>								
~2021 Removed Sustainability position - tasks will be absorbed by other positions.								
~2020 Moved Sustainability wages from 01.66.4001 to 01.55.4001								
01-55-4002	PAYROLL TAXES - ER	3,267.34	4,714.87	2,443.83	3,845.00	3,845.00	1,498.00	
01-55-4003	EMPLOYEE INSURANCE	3,812.46	15,693.44	898.17	3,967.00	1,984.00	10,730.00	
01-55-4004	RETIREMENT CONTRIBUTION	.00	801.96	237.26	564.00	564.00	588.00	
01-55-4700	GRANTS TO OTHERS	12,500.00	33,000.00	13,000.00	12,999.00	13,000.00	12,500.00	
<b>Budget notes:</b>								
~2020 Goodwill grants \$13,000								
11/03/2020 1:07 PM - jj								
~2021 - RAQC resolution approved at 11/2 BOT. Use \$200 of the \$12,500 as a grant to RAQC.								
01-55-4701	CULTURAL/CONCERT SERIES	1,350.00	1,250.00	1,750.00	3,000.00	3,000.00	3,000.00	
<b>Budget notes:</b>								
~2020 Potential grant funding								
01-55-4702	BRCC DISPATCH FEES	23,345.00	23,695.00	24,050.00	24,500.00	24,500.00	25,000.00	
01-55-4704	HUMANE SOCIETY	5,037.50	4,884.00	2,849.00	5,200.00	5,200.00	5,200.00	
01-55-4706	WALT SELF EXPENDITURES	5,404.57	6,979.82	3,897.25	6,599.00	6,599.00	6,600.00	
01-55-4707	SENIOR PROGRAMMING	2,371.28	3,096.98	204.97	2,001.00	2,001.00	2,000.00	
01-55-4708	SPRING CLEAN UP DAYS	8,011.44	5,944.19	.00	6,500.00	.00	6,000.00	
01-55-4709	FALL/SPRING CURBSIDE PICKUP	.00	3,700.00	2,727.19	6,000.00	6,000.00	5,000.00	
<b>Budget notes:</b>								
~2020 Added 2 yard waste pickups in 2019 - spring and fall. Continue in 2020								
01-55-4710	RTD BUS TRANSPORTATION	20,000.00	19,916.00	29,054.00	24,000.00	36,000.00	25,000.00	
<b>Budget notes:</b>								
~2021 \$25K for Ztrips; offset by BOCO reimbursement for \$25K								
01-55-4711	ZERO WASTE COVERAGE	508.39	670.73	.00	1,600.00	.00	500.00	
01-55-4712	MAIN STREET BEAUTIFICATION	21,776.82	28,683.00	7,393.00	24,999.00	24,999.00	25,000.00	
01-55-4713	PUBLIC ART	.00	17,521.50	.00	9,000.00	.00	8,000.00	
<b>Budget notes:</b>								
~2021 2020 project was not funded due to pandemic.								

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
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				THROUGH 8/31/20		PROJECTION	
~2020 Requested by LAHC for carving large dead tree at LaVern M Johnson Park near the swimming hole. See 2020 work plan draft.							
	Total HEALTH WELFARE COMMUNITY:	136,920.05	227,057.19	118,600.20	185,014.00	177,932.00	156,200.00
<b>ECONOMIC DEVELOPMENT</b>							
01-56-4000	FULL TIME SALARIES	28,982.36	34,350.52	20,953.79	34,089.00	34,089.00	15,096.00
01-56-4001	PART TIME SALARIES	.00	.00	.00	.00	.00	25,194.00
Budget notes:							
~2021 Moved main street manager to economic development from planning.							
01-56-4002	PAYROLL TAXES - ER	3,488.88	3,935.88	1,578.18	2,608.00	2,608.00	3,082.00
01-56-4003	EMPLOYEE INSURANCE	2,797.71	3,644.10	2,993.86	4,297.00	4,297.00	1,719.00
01-56-4004	RETIREMENT CONTRIBUTION	596.90	931.80	653.53	938.00	938.00	367.00
01-56-4201	PC, SOFTWARE & PRINTERS	1,281.14	381.79	2,398.52	4,000.00	4,000.00	1,500.00
Budget notes:							
~2020 Adobe Suite license additional \$3,500							
01-56-4203	DUES & SUBSCRIPTIONS	814.88	575.00	375.00	1,000.00	1,000.00	600.00
01-56-4250	MISCELLANEOUS EXPENSE	.00	.00	99.25	.00	.00	.00
01-56-4501	OUTSIDE PROF SERVICE FEES	34,807.14	38,473.07	18,200.98	45,000.00	27,000.00	28,000.00
Budget notes:							
~2021 Trident security reduced							
01-56-4503	SEMINARS/MEETINGS/TRAINING	.00	544.84	.00	2,000.00	.00	1,200.00
01-56-4505	ADVERTISING & PUBLISHING	12,536.79	27,772.50	4,048.07	26,000.00	5,500.00	12,000.00
Budget notes:							
~2021 Reduction in advertising from Adventure Fit for Outdoor Games not expected to be held in 2021.							
01-56-4700	MAIN STREET INITIATIVES	.00	1,071.19	149.00	1,500.00	1,500.00	1,500.00
01-56-4701	LYONS REDSTONE MUSEUM	15,525.76	16,600.42	13,500.00	16,500.00	13,500.00	12,000.00
Budget notes:							
~2021 Museum hours limited due to pandemic; reduce staffing costs.							
01-56-4702	ECONOMIC DEV GRANT	2,584.01	1,222.33	.00	2,500.00	2,500.00	2,500.00
	Total ECONOMIC DEVELOPMENT:	103,415.57	129,503.44	64,950.18	140,432.00	96,932.00	104,758.00
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<b>BUILDING INSPECTION</b>							
01-57-4000	FULL TIME SALARIES	.00	.00	.00	14,227.00	.00	.00
Budget notes:							
~2020 Moved building inspector from Planning (54) to Building Inspection (57)							
01-57-4002	PAYROLL TAXES - ER	.00	.00	.00	1,089.00	.00	.00
Budget notes:							
~2020 Payroll taxes for new position							
01-57-4003	EMPLOYEE INSURANCE	.00	.00	.00	5,333.00	.00	.00
01-57-4004	RETIREMENT CONTRIBUTION	.00	.00	.00	427.00	.00	.00
01-57-4250	MISCELLANEOUS	30.00	.00	93.28	300.00	300.00	300.00
01-57-4501	OUTSIDE PROF SERVICE FEES	42,920.39	25,778.18	38,152.75	43,172.00	64,248.00	80,000.00
Budget notes:							
~2021 16 hours of code enforcement \$54, Building inspections \$26K							
01-57-4502	SHORT TERM RENTALS	200.00	.00	.00	500.00	.00	.00
	Total BUILDING INSPECTION:	43,150.39	25,778.18	38,246.03	65,048.00	64,548.00	80,300.00
<hr/>							
<b>POLICE</b>							
01-58-4250	MISCELLANEOUS	793.20	.00	312.00	500.00	500.00	.00
01-58-4501	OUTSIDE PROF SERVICE FEES	343,433.04	352,031.04	245,272.50	367,725.00	367,725.00	384,574.00
Budget notes:							
~2021 Boulder County Sheriff's contract increase 4.58%							
~2020 Boulder County Sheriff's Contract increase 4.46%							

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
01-58-4502	OFFICE OPERATIONS	2,608.58	931.22	742.92	1,725.00	1,725.00	1,500.00
01-58-4506	BLDG MAINT & GROUNDS	21,838.52	22,014.75	2,424.75	22,000.00	4,000.00	22,000.00
Budget notes:							
~2020 Jail crew contract is in this account \$18K.							
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	62,781.05	55,079.43	10,548.07	58,000.00	15,000.00	15,000.00
Budget notes:							
~2021 Reduced due to not expecting to be able to have festivals/events.							
Total POLICE:		431,454.39	430,056.44	259,300.24	449,950.00	388,950.00	423,074.00
<b>STREETS</b>							
01-59-4000	FULL TIME SALARIES	106,563.54	125,522.67	79,011.15	170,636.00	153,573.00	127,598.00
01-59-4002	PAYROLL TAXES - ER	7,805.86	9,487.92	5,969.99	13,054.00	11,749.00	9,761.00
01-59-4003	EMPLOYEE INSURANCE	26,627.19	34,224.43	25,296.94	46,655.00	41,990.00	42,565.00
01-59-4004	RETIREMENT CONTRIBUTION	1,228.59	1,838.75	1,217.77	4,644.00	4,180.00	3,454.00
01-59-4202	EQUIPMENT & SMALL TOOLS	121.43	707.40	1,273.90	4,750.00	3,563.00	3,000.00
01-59-4250	MISCELLANEOUS	1,614.90	2,120.46	985.78	1,500.00	1,500.00	1,500.00
01-59-4300	STREET LIGHTING - ELECTRICITY	11,192.05	11,969.99	10,400.77	10,000.00	20,000.00	15,000.00
Budget notes:							
~2021 Increased utility costs							
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	2,479.04	48,276.10	35,368.14	19,500.00	36,000.00	19,500.00
Budget notes:							
~2020 weed mitigation and christmas lights							
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	.00	1,500.00	1,500.00	1,500.00
01-59-4700	GASOLINE, OIL, ETC.	4,218.59	2,601.55	1,551.24	6,000.00	3,500.00	5,500.00
Budget notes:							
~2020 New tanks and safety res at new facility							
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	9,357.42	27.99	.00	3,500.00	2,000.00	3,250.00
01-59-4702	STREET SIGNS	2,562.61	8,657.31	.00	3,000.00	1,500.00	3,000.00
01-59-4703	STREET MAINTENANCE	12,588.99	32,879.28	10,348.40	20,500.00	17,000.00	20,000.00
Budget notes:							
~2020 Combined winter street maintenance with regular street maintenance							
01-59-4704	ROADBASIC, PATCH, & REPAIR	80,331.68	47,534.21	980.00	50,000.00	40,000.00	40,000.00
Budget notes:							
~2020 Increased budget to accommodate the prioritization of needed patching, overlay and cracksealing							
01-59-4706	TREE TRIMMING	9,223.00	6,299.00	950.00	13,000.00	8,000.00	12,000.00
01-59-4709	TRASH REMOVAL	4,006.70	4,218.96	2,225.87	4,500.00	4,500.00	4,500.00
Budget notes:							
~2020 New/additional trash cans							
01-59-4710	STREET LIGHT MAINTENANCE	.00	1,456.00	2,065.00	5,000.00	3,000.00	5,000.00
01-59-4711	FLAG MAINTENANCE	.00	.00	.00	1,000.00	500.00	1,000.00
01-59-4713	EQUIPMENT MAINTENANCE	4,053.20	1,506.95	.00	3,750.00	1,500.00	3,500.00
Total STREETS:		283,974.79	339,328.97	177,644.95	382,489.00	355,555.00	321,628.00
<b>VISITORS CENTER</b>							
01-60-4001	PART TIME SALARIES	7,750.00	5,969.08	1,242.15	3,756.00	3,756.00	4,386.00
01-60-4002	PAYROLL TAXES - ER	1,143.70	474.53	98.89	288.00	288.00	336.00
01-60-4250	MISCELLANEOUS	1,523.85	2,028.22	1,107.75	600.00	1,200.00	1,200.00
Budget notes:							
~2021 Century Link							
01-60-4300	UTILITY SERVICE	.00	1,224.90	703.18	1,000.00	1,000.00	1,000.00
01-60-4512	BLDG MAINT & GROUNDS	4,389.43	4,382.83	717.70	2,200.00	2,200.00	2,000.00
Total VISITORS CENTER:		14,806.98	14,079.56	3,869.67	7,844.00	8,444.00	8,922.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
<b>CAPITAL</b>							
01-66-6000	CAPITAL PURCHASES	34,713.03	147,705.68	3,080.39	43,827.00	15,000.00	46,500.00
Budget notes:							
~2021 Town Vehicle (replaces 2 Escapes)(split) \$7,500							
1 Ton Dump (split) \$16,500							
Utility w/Plow (split) \$22,500							
Total \$46,500							
~2020 Town Hall A/C/Furnace: \$10,000							
1/6 Telephone system at new PW building \$1,667							
Complete fencing at the Recycle Center \$24,660							
Dry storage building for PW building \$7,500							
Total CAPITAL:		34,713.03	147,705.68	3,080.39	43,827.00	15,000.00	46,500.00
<b>TRANSFERS</b>							
01-80-8019	TRANSFER OUT TO FLOOD FUND	.00	.00	.00	.00	.00	187,616.00
Budget notes:							
~2021 Transfers to Grants Fund							
Boco Sustainability Grant Match \$3,750							
2nd Avenue Town Portion - Per Tracy \$58,866							
SRTS - Cash Match - \$125,000							
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	.00	.00	.00	.00	.00	300,000.00
Budget notes:							
~2021 Created a Capital Projects fund for paving. Transfer \$250,000 to the fund for paving projects. Per Mayor Protom Browning, reduce planning by \$50K and move to Capital Projects \$50K.							
01-80-8023	TRANSFER OUT TO LURA	.00	69,182.34	10,011.00	10,011.00	10,011.00	.00
Budget notes:							
~2020 Formation of the new ECURA expected to be completed in 2019, expenses should remain lower until revenue starts coming in and projects are identified.							
Total TRANSFERS:		.00	69,182.34	10,011.00	10,011.00	10,011.00	487,616.00
<b>GENERAL FUND</b>							
Revenue Total:							
GENERAL FUND Revenue Total:		2,372,757.09	2,573,772.48	1,757,497.93	2,677,621.00	2,575,276.00	2,575,573.00
Expenditure Total:							
GENERAL FUND Expenditure Total:		2,108,181.50	2,557,512.61	1,541,936.16	2,633,419.00	2,254,665.00	2,748,002.00
Net Total GENERAL FUND:		264,575.59	16,259.87	215,561.77	44,202.00	320,611.00	172,429.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>ELECTRIC FUND</b>								
<b>CHARGES FOR SERVICES</b>								
02-13-3300	RESIDENTIAL ELECTRIC SALES	1,026,329.03	1,068,290.93	726,057.75	1,100,000.00	1,100,000.00	1,050,000.00	
Budget notes:		~2021 Reduced - more solar customers						
02-13-3302	NON-TAXABLE ELECTRIC SALES	118,330.24	134,351.77	81,005.06	125,000.00	125,000.00	125,000.00	
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	335,503.75	348,502.00	210,925.75	342,000.00	342,000.00	342,000.00	
02-13-3304	RECONNECTION CHARGES	350.00	450.00	75.00	350.00	350.00	350.00	
02-13-3305	INVESTMENT FEE	45,000.00	4,500.00	13,500.00	63,000.00	193,500.00	13,500.00	
Budget notes:		~2021 3 new service x \$4,500 = \$13,500						
~2020 3 new service x \$4,500 = \$13,500 plus summit 11 homes x \$4,500 = \$49,500								
02-13-3306	Electric Surcharge	75.00	.00	15.98-	.00	16.00-	.00	
02-13-3307	Pole Attachment Fee	4,860.00	.00	.00	.00	250.00	500.00	
Total CHARGES FOR SERVICES:		1,530,448.02	1,556,094.70	1,031,547.58	1,630,350.00	1,761,084.00	1,531,350.00	
<b>INVESTMENT</b>								
02-17-3500	INTEREST INCOME	24,487.81	21,364.79	3,067.67	25,000.00	5,000.00	5,000.00	
Budget notes:		~2021 Reduced interest rates.						
Total INVESTMENT:		24,487.81	21,364.79	3,067.67	25,000.00	5,000.00	5,000.00	
<b>OTHER INCOME</b>								
02-18-3600	OTHER INCOME	64,374.66	90,410.59	56,276.82	69,500.00	69,500.00	60,000.00	
Budget notes:		~2021 Expected MEAN rebate \$40,000. Also rebilling to customers for service line repairs \$20,000						
~2020 Expected MEAN rebate \$64,500. Also rebilling to customers for service line repairs \$5,000.								
Total OTHER INCOME:		64,374.66	90,410.59	56,276.82	69,500.00	69,500.00	60,000.00	
<b>TRANSFERS</b>								
02-35-3919	TRANSFER IN FROM GRANTS FUND	.00	27,845.00	.00	.00	.00	.00	
Total TRANSFERS:		.00	27,845.00	.00	.00	.00	.00	
<b>OTHER FINANCING SOURCES</b>								
02-38-3900	CIRSA Revenue	.00	.00	3,212.00	.00	3,212.00	.00	
02-38-3953	PY EXPENSE REFUNDS	.00	.00	106.80	.00	107.00	.00	
Total OTHER FINANCING SOURCES:		.00	.00	3,318.80	.00	3,319.00	.00	
<b>ADMINISTRATION</b>								
02-50-4000	FULL TIME SALARIES	106,593.10	118,237.15	73,063.83	109,281.00	109,281.00	121,344.00	
02-50-4002	PAYROLL TAXES - ER	8,050.08	9,179.32	5,595.92	8,360.00	8,360.00	9,283.00	
02-50-4003	EMPLOYEE INS - ER	16,742.98	16,202.79	17,686.47	18,922.00	21,000.00	36,051.00	
02-50-4004	RETIREMENT CONTRIBUTION - ER	2,064.91	2,829.43	1,348.15	3,279.00	3,279.00	3,640.00	
02-50-4008	OFFICE OPERATIONS	.00	107.62	.00	.00	.00	.00	
02-50-4010	POSTAGE	.00	600.00	.00	.00	.00	.00	
02-50-4022	UNEMPL INS EXP	.00	.00	.00	.00	.00	.00	
02-50-4032	ATTORNEYS FEES	192.50	17.50	.00	.00	.00	.00	
Budget notes:		~2020 combined into 02-50-4006						

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
02-50-4201	PC, SOFTWARE & PRINTERS	1,858.13	934.00	777.00	500.00	800.00	.00
02-50-4203	DUES & SUBSCRIPTIONS	2,524.47	2,326.48	1,753.16	2,500.00	1,800.00	1,800.00
02-50-4250	MISCELLANEOUS EXPENSE	1,420.00	1,296.38	1,224.87	500.00	1,500.00	1,000.00
02-50-4501	OUTSIDE PROF SERVICE FEES	.00	533.83	52.50	1,500.00	500.00	500.00
Budget notes:							
~2020 Combined Attorneys 02-50-4032 \$500 and Engineering 02-50-4033 \$1,000 into Outside Professional Services							
02-50-4503	SEMINARS/MEETINGS	293.75	.00	109.00	500.00	250.00	500.00
02-50-4504	TRAVEL EXPENSES	1,277.13	344.47	.00	1,000.00	.00	.00
Total ADMINISTRATION:		141,017.05	152,608.97	101,610.90	146,342.00	146,770.00	174,118.00
<b>MAINTENANCE</b>							
02-65-4000	FULL TIME SALARIES	50,674.60	28,693.93	20,701.07	41,099.00	41,099.00	33,156.00
02-65-4002	PAYROLL TAXES - ER	3,310.59	2,277.42	1,549.61	3,145.00	3,145.00	2,536.00
02-65-4003	EMPLOYEE INS - ER	15,071.64	9,652.84	7,746.30	12,400.00	12,400.00	11,644.00
02-65-4004	RETIREMENT CONTRIBUTION - ER	87.36	539.62	359.65	1,163.00	1,163.00	924.00
02-65-4029	VEHICLE MAINT EXP	.00	250.00	.00	.00	.00	.00
02-65-4035	UNIFORMS EXPENSE	.00	513.42	.00	.00	.00	.00
02-65-4041	PC, SOFTWARE & PRINTERS	1,217.64	1,000.00	.00	.00	.00	.00
02-65-4251	MAINTENANCE & SUPPLIES	26,067.43	49,380.07	2,607.12	10,000.00	10,000.00	20,000.00
Budget notes:							
~2021 Needs for new AMI system							
02-65-4252	GASOLINE, OIL, ETC.	3,142.07	1,443.76	886.42	1,500.00	1,000.00	1,000.00
02-65-4253	TRANSFORMERS	.00	.00	.00	5,000.00	5,000.00	.00
02-65-4254	METERS:REPLACMNTS,SOCKETS,TE	469.96	1,442.48	44,198.95	301,000.00	200,000.00	100,001.00
Budget notes:							
~2020 Meter replacement did not happen in 2019 - moved to 2020 \$300,000							
~2021 Meter project will be split between 2020 and 2021 - \$200,000 in 2020, carry \$100,000 into 2021.							
02-65-4255	WIRE,XARMS,CONNECTORS,POLES	2,135.00	.00	17,245.65	2,500.00	25,000.00	10,000.00
Budget notes:							
~2021 Undergrounding, 2019 from May Power Outage							
02-65-4301	TELEPHONE SERVICE	360.11	480.12	280.06	300.00	300.00	300.00
02-65-4501	OUTSIDE PROF SERVICE FEES	75,437.02	94,288.12	40,553.76	80,000.00	80,000.00	100,000.00
Budget notes:							
~2020 Electric install for new housing							
~2021 Added \$20K for work on improvements							
02-65-4550	ELECTRIC POWER-MEAN & WAPA	957,608.31	940,119.32	541,057.34	975,000.00	975,000.00	950,000.00
Budget notes:							
~2021 New system reduces MEAN charges							
02-65-4551	SUBSTATION MAINT & SUPPLIES	14,233.24	1,735.68	704.70	6,000.00	1,000.00	2,000.00
02-65-4552	TREE TRIMMING	.00	8,217.00	6,622.50	15,000.00	10,000.00	10,000.00
Budget notes:							
~2020 Based on actual and continued need for trimming							
Total MAINTENANCE:		1,149,814.97	1,140,033.78	684,513.13	1,454,107.00	1,365,107.00	1,241,561.00
<b>CAPITAL</b>							
02-66-6000	CAPITAL PURCHASES	.00	.00	30,522.86	213,542.00	35,000.00	147,050.00
Budget notes:							
~2021 Undergrounding electric through 2nd avenue bridge \$80,000							
Substation to Town - Electric line \$50,000 (split 2021 & 2022)							
Equipment							
Town Vehicle (replace 2 Escapes)(split) \$2,750							
1T Dump (split) \$6,050							
Utility w/Plow (split) \$8,250							
~2020 Unmet needs on 2nd avenue \$20,000							

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
THROUGH 8/31/20							
1/4 GPS unit \$1,875							
1/6 Telephone system at new PW building \$1,667							
LVP Electric Distribution System - Filing 8 Carter Drive - \$190,000 (reduced from \$250,000 to meet available funds)							
Total CAPITAL:		.00	.00	30,522.86	213,542.00	35,000.00	147,050.00
<b>DEBT</b>							
02-67-4904	2003 BOND INTEREST	29,951.08	4,666.67	.00	.00	.00	.00
Total DEBT:		29,951.08	4,666.67	.00	.00	.00	.00
<b>DEBT</b>							
02-70-7000	BOND SERVICE FEES	150.00	827.08	400.00	400.00	400.00	400.00
02-70-7002	2019 BOND PRINCIPAL	.00	.00	.00	86,563.00	86,563.00	89,060.00
02-70-7003	2019 BOND INTEREST	.00	10,375.48	5,169.01	10,346.00	10,346.00	7,861.00
02-70-7004	2006 BOND PRINCIPAL	.20	.00	23,660.29	23,661.00	23,661.00	171,342.00
Budget notes:							
~2021 Pay off 2006 Electric Revenue Loan early							
Principal \$171,341.99							
Interest \$9,252.47							
Interest savings next 6 years: \$24,548.04							
02-70-7005	2006 BOND INTEREST	12,412.94	11,354.24	10,530.12	10,531.00	10,531.00	9,253.00
Total DEBT:		12,563.14	22,556.80	39,759.42	131,501.00	131,501.00	277,916.00
<b>TRANSFERS</b>							
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	92,344.00	42,418.00	35,529.36	53,294.00	53,294.00	59,791.00
Total TRANSFERS:		92,344.00	42,418.00	35,529.36	53,294.00	53,294.00	59,791.00
ELECTRIC FUND Revenue Total:							
		1,619,310.49	1,695,715.08	1,094,210.87	1,724,850.00	1,838,903.00	1,596,350.00
ELECTRIC FUND Expenditure Total:							
		1,425,690.24	1,362,284.22	891,935.67	1,998,786.00	1,731,672.00	1,900,436.00
Net Total ELECTRIC FUND:							
		193,620.25	333,430.86	202,275.20	273,936.00-	107,231.00	304,086.00-

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21						
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET						
<b>WATER/SEWER FUND</b>													
<b>CHARGES FOR SERVICES - WATER</b>													
03-16-3300	METERED WATER SALES	833,107.15	808,040.42	641,654.87	972,000.00	972,000.00	972,000.00						
Budget notes:													
~2020 Rate increase \$1/1000 gallons \$72,000													
03-16-3302	PIPE WATER SALES RENTAL	13,490.05	10,974.60	14,769.81	13,000.00	15,000.00	15,000.00						
Budget notes:													
~2021 Increase from electronic card reader													
03-16-3303	WATER METER SALES	15,650.97	12,133.51	9,503.87	16,000.00	12,000.00	12,000.00						
03-16-3305	TAP CONNECTION FEES	67,075.00	14,615.00	29,230.00	230,765.00	657,230.00	52,500.00						
Budget notes:													
~2020 4 new taps x \$17,500 = \$70,000 plus summit 11 new taps \$160,765.													
Total CHARGES FOR SERVICES - WATER:		929,323.17	845,763.53	695,158.55	1,231,765.00	1,656,230.00	1,051,500.00						
<b>INVESTMENT - WATER</b>													
03-17-3500	INTEREST INCOME	38,555.16	33,425.28	5,476.07	35,500.00	10,000.00	10,000.00						
Total INVESTMENT - WATER:		38,555.16	33,425.28	5,476.07	35,500.00	10,000.00	10,000.00						
<b>OTHER INCOME - WATER</b>													
03-18-3600	OTHER INCOME	441.15-	8,112.58	70,361.60	.00	936,000.00	.00						
Budget notes:													
~2020 The sale of the property around the new PW buildings should be sold and revenue realized from the sale. Projected to be realized October 2019.													
03-18-3603	NCWCD ANNUAL LEASING PROCEED	13,890.17	4,310.76	.00	.00	18,613.00	15,000.00						
Total OTHER INCOME - WATER:		13,449.02	12,423.34	70,361.60	.00	954,613.00	15,000.00						
<b>OTH FINANCING SOURCE-WATER</b>													
03-20-3801	INSURANCE PROCEEDS	.00	.00	9,646.18	.00	9,647.00	.00						
03-20-3805	GAIN ON ASSET HELD FOR RESALE	.00	126,077.10	.00	.00	.00	.00						
03-20-3806	PY EXPENSE REFUND	.00	.00	142.00	.00	145.00	.00						
Total OTH FINANCING SOURCE-WATER:		.00	126,077.10	9,788.18	.00	9,792.00	.00						
<b>CHARGES FOR SERVICES-SEWER</b>													
03-26-3300	SANITATION USERS' FEE	491,564.49	708,445.80	562,695.46	852,000.00	852,000.00	840,000.00						
Budget notes:													
~2021 Decrease due to less high strength surcharge													
~2020 Proposed \$4/1000 gal fee increase \$144,000													
03-26-3305	TAP CONNECTION FEES	40,375.00	8,500.00	17,000.00	144,500.00	331,500.00	17,000.00						
Budget notes:													
~2020 6 new taps x \$8,500 = \$51,000 plus Summit 11 homes \$93,500													
Total CHARGES FOR SERVICES-SEWER:		531,939.49	716,945.80	579,695.46	996,500.00	1,183,500.00	857,000.00						
<b>INVESTMENT - SEWER</b>													
03-27-3500	INTEREST INCOME	38,555.17	25,801.44	.00	40,000.00	.00	.00						
Total INVESTMENT - SEWER:		38,555.17	25,801.44	.00	40,000.00	.00	.00						
<b>OTHER INCOME - SEWER</b>													
03-28-3600	OTHER INCOME	301.03-	593.39	81.00	.00	.00	.00						

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
	Total OTHER INCOME - SEWER:	301.03-	593.39	81.00	.00	.00	.00
<b>OTHER FINANCING SOURCES- SEWER</b>							
03-30-3806	PY EXPENSE REFUNDS	.00	.00	503.06	.00	504.00	.00
	Total OTHER FINANCING SOURCES- SEWER:	.00	.00	503.06	.00	504.00	.00
<b>TRANSFERS</b>							
03-35-3919	TRANSFER IN FROM GRANTS FUND	.00	97,399.00	.00	.00	.00	.00
	Total TRANSFERS:	.00	97,399.00	.00	.00	.00	.00
<b>ADMINISTRATION - WATER</b>							
03-50-4000	FULL TIME SALARIES	129,644.61	118,648.23	74,756.40	118,349.00	118,349.00	120,406.00
03-50-4001	PART TIME SALARIES	2,322.60	.00	.00	.00	.00	.00
03-50-4002	PAYROLL TAXES - ER	9,837.75	9,204.53	5,724.49	9,054.00	9,054.00	9,211.00
03-50-4003	EMPLOYEE INS - ER	20,080.91	16,775.75	18,173.34	22,011.00	22,011.00	35,879.00
03-50-4004	RETIREMENT CONTRIBUTION - ER	2,442.32	2,741.15	1,400.48	3,551.00	3,551.00	3,612.00
03-50-4200	POSTAGE	.00	600.00	.00	.00	.00	.00
03-50-4201	PC, SOFTWARE & PRINTERS	879.14	.00	777.00	.00	777.00	.00
03-50-4203	DUES & SUBSCRIPTIONS	1,165.00	849.00	609.00	600.00	610.00	500.00
03-50-4250	MISCELLANEOUS	1,696.22	268.88	3,300.96	500.00	4,000.00	500.00
03-50-4501	OUTSIDE PROF SERVICE FEES	3,430.85	6,034.50	18,626.78	2,800.00	20,000.00	20,000.00
Budget notes:							
	~2021 Attorney for Honeywell						
	~2020 Moved Attorneys fees 03-50-4032 \$2,400 and engineering fees 03-50-4033 \$400 to 03-50-4006 Outside professional services \$2,800						
03-50-4502	OFFICE OPERATIONS	.00	107.62	.00	.00	.00	.00
	Total ADMINISTRATION - WATER:	171,499.40	155,229.66	123,368.45	156,865.00	178,352.00	190,108.00
<b>TREATMENT - WATER</b>							
03-52-4300	ELECTRIC/WATER/GAS	550.88	534.29	323.93	700.00	700.00	550.00
03-52-4301	TELEPHONE SERVICE	358.36	119.52	184.11	500.00	500.00	300.00
03-52-4501	OUTSIDE PROF SERVICE FEES	.00	169.92	.00	.00	.00	.00
03-52-4550	LONGMONT WATER SERVICES	177,397.31	192,648.36	120,659.60	442,198.00	212,000.00	235,000.00
Budget notes:							
	~2021 Corrected 2019 to \$212,000 and budgeted for Longmont water rate increase \$235,000						
	~2020 Price increase from Longmont \$228360						
	Total TREATMENT - WATER:	178,306.55	193,472.09	121,167.64	443,398.00	213,200.00	235,850.00
<b>DISTRIBUTION - WATER</b>							
03-53-4000	FULL TIME SALARIES	56,030.27	11,346.67	16,079.25	30,691.00	30,691.00	31,432.00
03-53-4002	PAYROLL TAXES - ER	4,082.27	1,344.52	1,214.28	2,348.00	2,348.00	2,405.00
03-53-4003	EMPLOYEE INS - ER	15,608.64	5,964.01	5,166.44	9,504.00	9,504.00	12,448.00
03-53-4004	RETIREMENT CONTRIBUTION - ER	194.43	323.76	302.35	851.00	851.00	943.00
03-53-4250	Building Maintenance	3,463.16	3,588.36	425.34	.00	500.00	.00
Budget notes:							
	~2020 New PW Building						
03-53-4251	MAINTENANCE & SUPPLIES	41,526.17	8,923.30	4,463.15	15,000.00	15,000.00	10,000.00
Budget notes:							
	~2020 Handheld water meter reader - \$5,000						
03-53-4252	GASOLINE, OIL, ETC.	1,571.05	721.87	443.20	1,000.00	1,000.00	1,000.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21						
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET						
03-53-4253	Chemicals, Lab & Lab Supplies	2,023.80	1,803.00	925.10	2,000.00	2,000.00	1,500.00						
03-53-4254	Road Base, Squeegee, Asphalt	3,100.00	.00	.00	5,000.00	5,000.00	5,000.00						
03-53-4255	PIPE & PIPE BEDDING	.00	.00	.00	3,000.00	3,000.00	3,000.00						
03-53-4256	WATER METERS & METER PARTS	174.40	5,943.69	6,383.09	10,000.00	10,000.00	10,000.00						
Budget notes:													
~2020 Aging Infrastructure and New Housing													
03-53-4258	WATER ASSESSMENTS & STORAGE	24,808.60	19,490.80	24,996.00	26,000.00	26,000.00	25,000.00						
03-53-4300	ELECTRIC/WATER/GAS	29,367.12	28,455.35	16,277.14	30,800.00	30,800.00	20,000.00						
03-53-4301	Telephone Service	.00	908.09	1,503.39	5,000.00	5,000.00	1,000.00						
03-53-4501	OUTSIDE PROF SERVICE FEES	5,921.29	28,475.65	3,665.38	10,000.00	10,000.00	5,000.00						
Budget notes:													
~2020 legal/engineering Longs Peak & Upper 5th													
03-53-4503	Seminars/Meetings	2,450.00	.00	68.35	500.00	500.00	.00						
03-53-4550	LINE & VALVE REPAIRS	948.97	21,360.42	9,041.92	5,000.00	10,000.00	5,000.00						
03-53-4551	HIGH SERV PUMP STATION MAINT	1,451.00	3,578.90	3,099.83	3,000.00	5,000.00	3,000.00						
03-53-4552	HYDRANT REPAIRS	2,025.65	2,672.88	.00	10,000.00	10,000.00	3,000.00						
Budget notes:													
~2020 Hydrant testing and mapping													
Total DISTRIBUTION - WATER:		194,746.82	144,901.27	94,054.21	169,694.00	177,194.00	139,728.00						
<b>ADMINISTRATION - SEWER</b>													
03-60-4000	FULL TIME SALARIES	129,093.24	114,076.44	72,096.71	113,149.00	113,149.00	123,662.00						
03-60-4002	PAYROLL TAXES - ER	9,773.71	8,851.80	5,529.70	8,656.00	8,656.00	9,460.00						
03-60-4003	EMPLOYEE INS - ER	19,959.58	16,087.17	17,019.83	20,979.00	20,979.00	35,879.00						
03-60-4004	RETIREMENT CONTRIBUTION - ER	2,428.60	2,654.95	1,395.37	3,395.00	3,395.00	3,710.00						
03-60-4200	POSTAGE	.00	600.00	.00	.00	.00	.00						
03-60-4201	PC SOFTWARE & PRINTERS	.00	.00	778.16	.00	800.00	.00						
03-60-4203	DUES & SUBSCRIPTIONS	640.00	2,825.00	.00	500.00	500.00	.00						
03-60-4501	OUTSIDE PROF SERVICE FEES	31,036.94	8,466.19	39,537.17	40,000.00	40,000.00	25,000.00						
Budget notes:													
~2020 Increase \$20,000 for 2020 only to cover attorney/engineering/consulting fees related to the plant													
03-60-4502	OFFICE OPERATIONS	.00	107.61	.00	.00	.00	.00						
03-60-4503	SEMINARS	.00	.00	.00	500.00	500.00	500.00						
03-60-4550	WWTP Performance Contract	15,951.62	.00	.00	16,000.00	16,000.00	16,000.00						
Total ADMINISTRATION - SEWER:		208,883.69	153,669.16	136,356.94	203,179.00	203,979.00	214,211.00						
<b>TREATMENT - SEWER</b>													
03-62-4201	PC, SOFTWARE & PRINTERS	2,118.42	1,100.00	791.96	3,000.00	3,000.00	1,000.00						
Budget notes:													
~2020 SCADA expenses													
03-62-4250	MISCELLANEOUS	5,754.56	.00	37.50	500.00	500.00	1,000.00						
03-62-4251	MAINTENANCE & SUPPLIES	14,263.28	23,983.03	24,485.04	15,000.00	30,000.00	25,000.00						
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	37,794.90	31,674.44	22,514.51	35,000.00	35,000.00	35,000.00						
03-62-4300	ELECTRIC/WATER/GAS	38,856.08	49,650.08	19,841.59	41,000.00	41,000.00	41,000.00						
03-62-4301	TELEPHONE SERVICE	2,578.40	2,927.26	2,414.41	2,000.00	4,000.00	2,500.00						
03-62-4501	OUTSIDE PROF SERVICE FEES	196,183.34	209,482.75	95,123.12	130,000.00	130,000.00	150,000.00						
Budget notes:													
~2020 WWTP Contract													
03-62-4503	SEMINARS/MEETINGS	113.59	.00	.00	500.00	500.00	.00						
03-62-4550	SLUDGE DISPOSAL	65,989.13	186,317.43	69,069.75	30,000.00	110,000.00	60,000.00						
Budget notes:													
~2020 Improved plant operations													
~2021 Average \$5K per month.													

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
<b>Total TREATMENT - SEWER:</b>		363,651.70	505,134.99	234,277.88	257,000.00	354,000.00	315,500.00
<b>DISTRIBUTION - SEWER</b>							
03-64-4000	FULL TIME SALARIES	49,303.67	25,101.38	18,822.95	38,246.00	38,246.00	27,109.00
03-64-4002	PAYROLL TAXES - ER	3,567.71	2,271.76	1,410.72	2,926.00	2,926.00	2,074.00
03-64-4003	EMPLOYEE INS - ER	15,608.64	9,652.84	6,886.35	11,197.00	11,197.00	9,551.00
03-64-4004	RETIREMENT CONTRIBUTION - ER	194.43	539.62	302.35	1,077.00	1,077.00	743.00
03-64-4201	PC, SOFTWARE & PRINTERS	170.82	360.00	425.34	350.00	600.00	.00
03-64-4250	MISCELLANEOUS	498.55	2,811.05	.00	500.00	500.00	.00
03-64-4251	MAINTENANCE & SUPPLIES	3,531.93	8,533.97	631.55	10,000.00	10,000.00	10,000.00
03-64-4252	GASOLINE, OIL, ETC.	1,571.09	721.87	443.20	1,000.00	1,000.00	1,000.00
03-64-4254	ROAD BASE, SQUEEGEE, ASPHALT R	.00	.00	.00	5,000.00	5,000.00	.00
03-64-4257	DISCHARGE PERMIT	.00	.00	2,916.74	2,500.00	3,000.00	2,500.00
03-64-4501	OUTSIDE PROF SERVICE FEES	32,343.39	18,147.68	.00	.00	.00	.00
03-64-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	.00	500.00	500.00	.00
03-64-4550	LINE REPAIRS & CLEANING	14,887.71	57,158.81	5,115.40	30,000.00	150,000.00	20,000.00
Budget notes:							
~2020 Jetting sewer lines - 1/3 community annually \$30,000							
03-64-4551	LIFT STATION PARTS & MAINT	242.40	18,402.93	26,423.59	10,000.00	30,000.00	20,000.00
Budget notes:							
~2020 Monitor/Repair/Inspect 6 lift stations							
<b>Total DISTRIBUTION - SEWER:</b>		121,920.34	143,701.91	63,378.19	113,296.00	254,046.00	92,977.00
<b>CAPITAL</b>							
03-66-6000	CAPITAL PURCHASES	.00	.00	66,940.17	62,084.00	150,000.00	1,305,650.00
Budget notes:							
~2021 Card Reader \$15,000							
PRV #1	\$20,000						
PRV #4	\$20,000						
WWTP Rerating Construction \$215,000							
Longs Peak Loop \$1,000,000							
Equipment:							
Town Vehicle (replaces 2 Escapes)(split) \$5,750							
1Ton Dump \$12,650							
Utility w Plow \$17,250							
Total for Equipment \$35,650							
~2020 SCADA Upgrades \$40,000							
1/2 GPS Unit \$3,750							
1/3 Telephone system at new PW Building \$3,334							
Card reader for Pipe Water \$15,000							
<b>Total CAPITAL:</b>		.00	.00	66,940.17	62,084.00	150,000.00	1,305,650.00
<b>DEBT</b>							
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	.00	251,651.84	251,652.00	251,652.00	257,245.00
03-70-7003	CWRPDA 03 LOAN INTEREST	72,179.49	57,264.70	57,344.58	57,345.00	57,345.00	61,332.00
03-70-7005	WWTP 2014 WPCSRF Loan Principl	.00	.00	124,632.93	250,002.00	250,002.00	252,974.00
03-70-7006	WWTP 2014 WPCRF Loan Interest	55,739.03	53,015.57	25,589.35	50,444.00	50,444.00	47,471.00
<b>Total DEBT:</b>		127,918.52	110,280.27	459,218.70	609,443.00	609,443.00	619,022.00
<b>TRANSFERS</b>							
03-80-8001	WF'S SHARE OF ALLOCATED EXP	122,853.00	85,209.00	70,989.36	106,484.00	106,484.00	117,221.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
03-80-8006	TRANSFER TO STORMWATER	.00	236,409.52	.00	.00	.00	.00
Total TRANSFERS:		122,853.00	321,618.52	70,989.36	106,484.00	106,484.00	117,221.00
WATER/SEWER FUND Revenue Total:		1,551,520.98	1,858,428.88	1,361,063.92	2,303,765.00	3,814,639.00	1,933,500.00
WATER/SEWER FUND Expenditure Total:		1,489,780.02	1,728,007.87	1,369,751.54	2,121,443.00	2,246,698.00	3,230,267.00
Net Total WATER/SEWER FUND:		61,740.96	130,421.01	8,687.62-	182,322.00	1,567,941.00	1,296,767.00-

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>STORM WATER</b>								
<b>CHARGES FOR SERVICES</b>								
06-13-3300	Stormwater Drainage Fees	99,060.67	117,197.76	78,003.43	120,000.00	117,244.00	118,000.00	
Total CHARGES FOR SERVICES:		99,060.67	117,197.76	78,003.43	120,000.00	117,244.00	118,000.00	
<b>CHARGES FOR SERVICES</b>								
06-16-3350	Floodplain Permit #2 hydrolic	.00	500.00	.00	.00	.00	.00	
Total CHARGES FOR SERVICES:		.00	500.00	.00	.00	.00	.00	
<b>INVESTMENT</b>								
06-17-3500	INTEREST INCOME	.00	889.41	574.31	2,000.00	1,042.00	1,000.00	
Total INVESTMENT:		.00	889.41	574.31	2,000.00	1,042.00	1,000.00	
<b>TRANSFERS</b>								
06-35-3903	TRANSFER FROM WATER/WASTEWAT	.00	236,409.52	.00	.00	.00	.00	
Total TRANSFERS:		.00	236,409.52	.00	.00	.00	.00	
<b>ADMINISTRATION</b>								
06-50-4000	FULL TIME SALARIES	229.02	8,532.60	6,734.10	10,379.00	10,379.00	13,544.00	
06-50-4002	PAYROLL TAXES - ER	17.52	659.36	510.01	794.00	794.00	1,036.00	
06-50-4003	EMPLOYEE INSURANCE	.00	1,316.63	2,036.63	2,113.00	2,113.00	4,475.00	
06-50-4004	RETIREMENT CONTRIBUTION	.00	206.69	99.74	312.00	312.00	406.00	
06-50-4502	OFFICE OPERATIONS	.00	199.84	1,396.50	500.00	1,500.00	1,500.00	
Total ADMINISTRATION:		246.54	10,915.12	10,776.98	14,098.00	15,098.00	20,961.00	
<b>TRANSMISSION</b>								
06-65-4000	FULL TIME SALARIES	113.40	6,175.04	3,345.75	6,895.00	6,895.00	6,885.00	
06-65-4002	PAYROLL TAXES - ER	8.68	373.96	251.86	528.00	528.00	527.00	
06-65-4003	EMPLOYEE INSURANCE	.00	1,567.78	1,159.40	2,053.00	2,053.00	2,093.00	
06-65-4004	RETIREMENT CONTRIBUTION	.00	135.39	101.62	207.00	207.00	207.00	
06-65-4200	POSTAGE	120.00	440.00	.00	250.00	.00	.00	
06-65-4203	DUES & SUBSCRIPTIONS	160.00	120.00	.00	150.00	.00	.00	
06-65-4309	Stormwater Drainage Expense	.00	4,375.00	.00	.00	.00	.00	
Budget notes:		~2020 Install in most critical areas						
06-65-4501	Outside Professional Services	5,854.52	21,975.92	17,857.35	60,000.00	60,000.00	50,000.00	
Budget notes:		~2020 Street Sweeping \$20K and Storm Sewer Jetting \$40K - this will be an annual expense						
06-65-4503	SEMINARS/MEETINGS	650.00	.00	.00	1,000.00	.00	500.00	
06-65-4504	TRAVEL EXPENSES	700.50	.00	.00	300.00	.00	300.00	
Total TRANSMISSION:		7,607.10	35,163.09	22,715.98	71,383.00	69,683.00	60,512.00	
<b>CAPITAL</b>								
06-66-6000	CAPITAL PURCHASES	.00	.00	1,165.00	25,541.00	1,500.00	6,550.00	
Budget notes:		~2021 2nd & Kelling Improvements \$5,000						
Equipment:		Town Vehicle (replaces 2 Escapes)(split) \$250						
1 Ton Dump \$550								
Utility w Plow \$750								

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>Total Equipment \$1,550</b>								
~2020 Storm Water CIP Projects \$22,000								
1/4 GPS Unit \$1,875								
1/6 Telephone system at new PW building \$1,666								
<b>Total CAPITAL:</b>		.00	.00	1,165.00	25,541.00	1,500.00	6,550.00	
<b>TRANSFERS</b>								
06-80-8001	STORMWATER SHARE OF ALLOCATE	.00	.00	4,078.00	6,117.00	6,117.00	7,980.00	
<b>Total TRANSFERS:</b>		.00	.00	4,078.00	6,117.00	6,117.00	7,980.00	
STORM WATER Revenue Total:		99,060.67	354,996.69	78,577.74	122,000.00	118,286.00	119,000.00	
STORM WATER Expenditure Total:		7,853.64	46,078.21	38,735.96	117,139.00	92,398.00	96,003.00	
<b>Net Total STORM WATER:</b>		91,207.03	308,918.48	39,841.78	4,861.00	25,888.00	22,997.00	

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>CONSERVATION TRUST</b>								
<b>INTERGOVERNMENTAL</b>								
07-12-3201	COLORADO LOTTERY	19,471.05	23,519.42	10,181.92	20,000.00	20,500.00	20,000.00	
Total INTERGOVERNMENTAL:		19,471.05	23,519.42	10,181.92	20,000.00	20,500.00	20,000.00	
<b>INVESTMENT</b>								
07-17-3500	INTEREST INCOME	3,966.53	4,783.74	1,357.93	3,000.00	2,400.00	2,500.00	
Total INVESTMENT:		3,966.53	4,783.74	1,357.93	3,000.00	2,400.00	2,500.00	
<b>CAPITAL</b>								
07-70-4050	MISCELLANEOUS EXPENSE	.00	30,570.00	.00	.00	.00	.00	
Total CAPITAL:		.00	30,570.00	.00	.00	.00	.00	
<b>TRANSFER</b>								
07-80-8008	TRANSFER TO PARKS/RECR FUND	.00	.00	.00	49,500.00	49,500.00	101,000.00	
Budget notes:								
~2021 Parks Projects funded by CTF:								
Black Bear Board Replacement \$15,000								
Aerators for Ponds \$30,500								
Upgrade Kisoks at LMJ and Bohn \$19,500								
Black Bear Parking & Kisok \$16,000								
Automatic Gate - LMJ \$20,000								
Projects funded by CTF \$101,000								
Total TRANSFER:		.00	.00	.00	49,500.00	49,500.00	101,000.00	
CONSERVATION TRUST Revenue Total:		23,437.58	28,303.16	11,539.85	23,000.00	22,900.00	22,500.00	
CONSERVATION TRUST Expenditure Total:		.00	30,570.00	.00	49,500.00	49,500.00	101,000.00	
Net Total CONSERVATION TRUST:		23,437.58	2,266.84-	11,539.85	26,500.00-	26,600.00-	78,500.00-	

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET
				THROUGH 8/31/20		PROJECTION	

**PARKS AND RECREATION FUND****TAXES**

08-10-3002	SALES TAX: MEADOW PARK - 1%	279,308.54	324,505.79	149,390.17	347,960.00	287,349.00	282,320.00
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## Budget notes:

~2020 Economic forecast developed by the Co Legislative Council predicts a 5.2 to 5.4% increase in sales taxes for 2020. The budget for sales taxes shows a modest 5% increase from the 2019 budget to reflect this estimate. Economic indicators show a potential slowing of the economy which could impact sales taxes estimates in 2020.

~2021 Sales tax revenues are expected to rebound over the next 5 years after significant (12%) estimated decreases due to pandemic impacts. Total budgeted sales tax for 2021 is \$1,147,325. Sales taxes are allocated 2.5% to the General Fund and 1% to Parks Fund per LMC. This allocation does not apply to retail marijuana sales taxes which are allocated 100% to the General Fund. The 2021 sales tax budget allocation has been adjusted between the GF and Parks fund to be 75.5% to the GF and 24.5% to the Parks fund. The 2021 budget is 7% above the 2020 projection, 6% below the original 2020 budget, and 13% below the actual 2019 sales taxes collected. 5-year estimates increase sales taxes approximately 4-5% each year to get back to 2019 levels in 2024.

08-10-3004	USE TAX: MEADOW PARK - 1%	76,231.30	66,293.53	39,042.59	92,575.00	110,391.00	65,000.00
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## Budget notes:

~2021 Use taxes are split 2/3 GF and 1/3 Parks. Use taxes have not been impacted by pandemic on the scale projected for sales taxes. Building has remained strong. The 2021 use taxes are reduced because Summit use taxes are expected to be paid in 2020 with 2021 returning to a year similar to 2019.

~2020 2019 Correct allocation of budgeted use tax would be \$71,666. Use taxes are collected on motor vehicles and building materials. The economy typically drives these origins of use tax so the same 5% used to estimate sales taxes, is used to estimate use taxes. Added \$34,650 for Summit 11 homes.

08-10-3010	HOME ADDITIONS FEE - PARKS	28,506.93	5,435.63	17,837.79	33,241.00	20,000.00	6,000.00
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## Budget notes:

~2020 New home construction - 4 homes @ 1500 sq feet x 1.27 = \$7,620 plus Summit 11 homes \$25,621

## Total TAXES:

	384,046.77	396,234.95	206,270.55	473,776.00	417,740.00	353,320.00
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**CHARGES FOR SERVICES**

08-13-3350	CAMPING REVENUES	244,704.11	198,510.37	194,088.12	210,000.00	218,000.00	260,000.00
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## Budget notes:

~2021 Increase of 3 additional tent spaces, 4 dry camping spaces and 8% increase in fees

~2020 Revenue estimates based on a \$5 increase in camping fees for RV sites

08-13-3351	SHELTER HOUSE REVENUES	5,105.00	14,236.00	8,389.84	18,000.00	9,000.00	14,000.00
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## Budget notes:

~2021 4 new shelters

~2020 Adding Bohn Shelters/Facilities

08-13-3352	PARKING FEES: MEADOW PARK	77,776.15	69,099.36	42,976.50	69,120.00	45,000.00	75,000.00
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## Budget notes:

~2021 New parking fee structure - hourly rate \$2-3, 1/2 day \$10, full day \$20

~2020 Fee increase to \$8 for 4 hours in the summer. Capacity estimated at 80% capacity summer weekends and weekdays at 60% capacity. Weekends = \$23,040 and Weekdays = \$46,080. Total \$69,120.

08-13-3353	DOG PARK FEES	1,267.50	1,405.00	1,425.00	1,300.00	1,500.00	1,500.00
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08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	1,134.00	2,876.47	1,095.00	6,500.00	1,095.00	.00
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## Budget notes:

~2020 Increased special events with opening of Bohn Phase II - revisit special event permit fees

08-13-3355	PARKING FEE: BOHN PARK	607.40	6,970.70	6,079.30	15,000.00	7,000.00	21,000.00
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## Budget notes:

~2021 New parking fee structure - hourly rate \$2-3, 1/2 day \$10, full day \$20

~2020 Parking at Bohn Park will increase due to increased capacity in 2020.

08-13-3356	SHOWER REVENUE	4,472.60	4,475.28	519.00	4,200.00	600.00	1,500.00
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08-13-3357	WIFI REVENUE	.00	938.74	408.78	1,500.00	450.00	650.00
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08-13-3358	DUMP STATION REVENUE	60.00	60.05	70.00	.00	.00	.00
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08-13-3370	RECR PROGRAM REVENUES	7,127.60	10,122.55	8,319.99	8,400.00	10,000.00	8,400.00
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08-13-3371	YOUTH BASEBALL REVENUES	.00	.00	.00	1,500.00	.00	1,500.00
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08-13-3372	ADULT SOFTBALL REVENUES	.00	.00	.00	10,500.00	.00	10,000.00
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## Budget notes:

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
<b>~2020 Summer and fall adult leagues</b>							
08-13-3373	MISC RECREATION EVENTS REV	.00	79.00	25.00	.00	.00	.00
08-13-3380	SPECIAL EVENTS REVENUES	210.00	5,178.00	1,490.00	1,500.00	1,500.00	4,500.00
Budget notes:							
~2020 Special Events sponsorships (resume program)							
08-13-3381	LYONS 5K RIVER RUN REVENUE	3,639.00	.00	.00	3,000.00	.00	.00
08-13-3382	LYONS GOOD OLD DAYS REVENUE	2,895.00	1,249.05	.00	2,000.00	.00	.00
08-13-3383	LYONS OUTDOOR GAMES REVENUE	71,206.51	71,780.39	.00	75,000.00	.00	.00
08-13-3384	PARADE OF LIGHTS REVENUE	1,285.00	8,310.00	.00	4,000.00	5,000.00	6,000.00
08-13-3385	FESTIVALS	.00	28,000.00	.00	34,400.00	.00	.00
Budget notes:							
~2020 Adjust festival revenue based on new lease and updated camping/parking fees.							
Total CHARGES FOR SERVICES:		421,489.87	423,290.96	264,886.53	465,920.00	299,145.00	404,050.00
<b>INVESTMENT</b>							
08-17-3500	INTEREST INCOME	9,404.47	11,165.35	3,211.07	7,500.00	5,000.00	5,000.00
Total INVESTMENT:		9,404.47	11,165.35	3,211.07	7,500.00	5,000.00	5,000.00
<b>OTHER INCOME</b>							
08-21-3402	PARK DONATIONS	.00	101,914.61	.00	.00	.00	.00
Total OTHER INCOME:		.00	101,914.61	.00	.00	.00	.00
<b>TRANSFERS</b>							
08-35-3907	TRANSFER IN FROM CONSRV TRUST	.00	.00	.00	49,500.00	49,500.00	101,000.00
Budget notes:							
~2021 Parks Projects funded by CTF:							
Black Bear Board Replacement \$15,000							
Aerators for Ponds \$30,500							
Upgrade Kisoks at LMJ and Bohn \$19,500							
Black Bear Parking & Kisok \$16,000							
Automatic Gate - LMJ \$20,000							
Projects funded by CTF \$101,000							
~2020 Conservation trust funds can cover \$49,500 of capital items							
08-35-3919	TRANSFER IN FROM GRANTS FUND	.00	187,910.58	.00	.00	.00	.00
Total TRANSFERS:		.00	187,910.58	.00	49,500.00	49,500.00	101,000.00
<b>OTHER FINANCING SOURCE</b>							
08-38-3901	CIRSA Revenue	.00	.00	3,150.00	.00	3,150.00	.00
08-38-3953	PY EXPENDITURE REFUNDS	.00	.00	2,823.23	.00	2,823.00	.00
Total OTHER FINANCING SOURCE:		.00	.00	5,973.23	.00	5,973.00	.00
<b>ADMINISTRATION</b>							
08-50-4000	FULL TIME SALARIES	93,687.08	156,956.44	79,912.12	141,290.00	113,032.00	136,952.00
08-50-4002	PAYROLL TAXES - ER	6,883.93	12,043.10	6,169.88	10,809.00	8,647.00	10,477.00
08-50-4003	EMPLOYEE INS - ER	21,187.03	32,021.48	16,368.70	30,484.00	22,863.00	33,523.00
08-50-4004	RETIREMENT CONTRIBUTION - ER	2,526.99	4,323.63	2,339.67	4,239.00	3,391.00	4,109.00
08-50-4008	OFFICE OPERATIONS	1,080.41	921.84	.00	.00	.00	.00
08-50-4050	MISCELLANEOUS EXPENSE	1,425.00	502.00	47.69	.00	50.00	.00
08-50-4201	PC, SOFTWARE & PRINTERS	2,381.30	840.00	3,694.45	1,250.00	3,800.00	1,500.00
08-50-4203	DUES & SUBSCR	332.00	590.00	.00	425.00	425.00	425.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
08-50-4301	TELEPHONE SERVICE	2,548.20	2,505.17	1,541.50	2,450.00	2,450.00	2,450.00
08-50-4501	OUTSIDE PROF SERVICE FEES	5,226.55	4,101.70	3,036.50	.00	3,100.00	1,500.00
08-50-4503	SEMINARS/MEETINGS	115.99	.00	.00	2,250.00	.00	2,250.00
08-50-4505	ADVERTISING & PUBLISHING	5,395.02	6,823.60	532.01	5,200.00	1,100.00	4,700.00
Total ADMINISTRATION:		142,789.50	221,628.96	113,642.52	198,397.00	158,858.00	197,886.00
<b>SPECIAL EVENTS</b>							
08-55-4550	GOOD OLD DAYS EXP	5,695.90	2,884.68	.00	3,000.00	.00	.00
08-55-4551	SPECIAL EVENTS EXPENSE	2,636.92	4,683.41	900.00	2,300.00	900.00	20,000.00
Budget notes:		~2021 \$4k Halloween, \$6K concerts, \$10K event development					
08-55-4552	PARADE OF LIGHTS EXPENSES	7,906.13	8,665.02	.00	8,500.00	7,500.00	8,700.00
Budget notes:		~2021 Fireworks. Offset with event sponsorships					
08-55-4553	LYONS 5K RIVER RUN	2,011.58	.00	.00	3,000.00	.00	.00
08-55-4554	LYONS OUTDOOR GAMES	90,545.12	75,052.25	12,500.00	75,000.00	12,500.00	.00
08-55-4706	PLANET BLUEGRASS	.00	2,308.50	.00	.00	.00	.00
Total SPECIAL EVENTS:		108,795.65	93,593.86	13,400.00	91,800.00	20,900.00	28,700.00
<b>CULTURAL</b>							
08-56-4700	CULTURAL - OTHER	.00	2,050.00	.00	.00	.00	.00
Budget notes:		~2020 Concerts and senior programming moved to General Fund					
Total CULTURAL:		.00	2,050.00	.00	.00	.00	.00
<b>PARKS</b>							
08-60-4000	FULL TIME SALARIES	105,462.35	116,731.64	77,482.46	106,860.00	106,860.00	150,580.00
08-60-4001	PART TIME SALARIES	55,556.44	55,926.07	52,395.96	89,287.00	60,000.00	49,144.00
08-60-4002	PAYROLL TAXES - ER	11,912.27	13,424.51	10,097.62	15,006.00	12,000.00	15,279.00
08-60-4003	EMPLOYEE INS - ER	31,735.53	20,393.12	19,032.28	38,829.00	38,829.00	64,763.00
08-60-4004	RETIREMENT CONTRIBUTION - ER	1,732.19	1,034.16	757.02	3,812.00	3,812.00	4,517.00
08-60-4023	PARKS WIFI	.00	.00	75.00	.00	75.00	.00
08-60-4029	VEHICLE MAINT EXP	4,486.65	4,683.55	.00	.00	.00	.00
08-60-4033	KISOK TRANSACTION FEE BOHN	.00	.00	25.00	.00	25.00	.00
08-60-4035	UNIFORMS EXPENSE	2,478.47	2,476.88	.00	.00	.00	.00
08-60-4201	PC, SOFTWARE & PRINTERS	170.82	4,166.29	.00	2,400.00	.00	1,200.00
08-60-4202	EQUIP & SMALL TOOLS	2,350.10	621.73	242.30	2,250.00	1,500.00	2,000.00
08-60-4250	MISCELLANEOUS EXPENSE	1,370.99	1,482.30	302.36	1,500.00	750.00	1,500.00
08-60-4251	MAINTENANCE & SUPPLIES	46,874.77	75,960.43	16,047.11	82,150.00	60,000.00	80,000.00
Budget notes:		~2021 Maintenance contracts for parks \$20,000					
11/03/2020 12:56 PM - jj		~2021 Add Water Rescue Stations \$830/ea for 6 stations					
~2020 Maintenance contract for parks \$50,000							
08-60-4252	GASOLINE, OIL, ETC.	3,927.62	1,804.68	1,124.89	5,000.00	2,200.00	3,000.00
08-60-4253	PARK SIGNAGE	1,894.07	6,558.82	1,061.65	1,500.00	1,100.00	1,500.00
08-60-4300	ELECTRIC/WATER/GAS	9,759.73	12,884.09	9,279.09	14,750.00	14,750.00	14,750.00
08-60-4501	OUTSIDE PROF SERVICE FEES	3,001.35	21,221.47	16,180.86	35,000.00	21,000.00	35,000.00
Budget notes:		~2020 BBA CoCal Organo Lawn/Weed Management, Aqua Sierra/ponds plus Trident \$18,000					
~2021 Trident and Weed Mitigation							
08-60-4512	BLDG MAINT & GROUNDS	62,085.43	46,677.57	20,273.77	64,000.00	45,000.00	60,000.00
Budget notes:							

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
<b>~2020 Custodial for Bohn Park</b>							
08-60-4550	RIVER COURSE MAINT	.00	.00	.00	2,000.00	.00	3,000.00
08-60-4551	TREE MAINTENANCE	34,275.00	20,293.00	15,150.00	13,500.00	15,150.00	14,000.00
08-60-4552	RECREATION PROGRAMING	16,663.58	12,040.89	990.58	12,500.00	5,200.00	9,375.00
08-60-4553	KIOSK TRANSACTION FEES	4,989.59	6,636.59	3,481.08	5,000.00	3,800.00	7,000.00
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	16,559.29	19,954.82	16,559.15	16,500.00	25,000.00	29,000.00
Budget notes:							
~2020 Increased use of parks							
~2021 \$25 rental of bearproof dumpsters (14 total) in addition to increased use of parks.							
Total PARKS:		417,286.24	444,972.61	260,558.18	511,844.00	417,051.00	545,608.00
<b>CAPITAL</b>							
08-66-6000	CAPITAL PURCHASES	.00	79,816.76	.00	78,166.00	35,000.00	155,250.00
Budget notes:							
~2021 Parks Projects funded by CTF:							
Black Bear Board Replacement \$15,000							
Aerators for Ponds \$30,500							
Upgrade Kisoks at LMJ and Bohn \$19,500							
Black Bear Parking & Kisok \$16,000							
Automatic Gate - LMJ \$20,000							
Projects funded by CTF \$101,000							
Equipment							
Town Vehicle (replace 2 Escapes)(split) \$8,750							
1T Dump (split) \$19,250							
Utility with Plow \$26,250							
Total Equipment \$54,250							
~2020 Telephone system for new pw building (1/6) \$1,666							
Aerators for Ponds \$27,000							
CTF Funds							
Black Bear Hole Bridge Board Replacement \$7,500							
Baseball/softball storage unit \$25,000							
Golf cart utility \$8,500							
Golf cart 4-6 seater \$8,500							
Total CAPITAL:		.00	79,816.76	.00	78,166.00	35,000.00	155,250.00
<b>TRANSFERS</b>							
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	26,849.00	106,709.00	79,733.36	119,600.00	119,600.00	128,387.00
08-80-8019	TRANSFER OUT TO GRANTS FUND	.00	.00	.00	.00	.00	57,500.00
Budget notes:							
~2021 Transfer out to Grants fund							
Match for Trails Grant (cash match) \$57,500 - rest inkind match							
Total TRANSFERS:		26,849.00	106,709.00	79,733.36	119,600.00	119,600.00	185,887.00
PARKS AND RECREATION FUND Revenue Total:							
PARKS AND RECREATION FUND Expenditure Total:		814,941.11	1,120,516.45	480,341.38	996,696.00	777,358.00	863,370.00
Net Total PARKS AND RECREATION FUND:		695,720.39	948,771.19	467,334.06	999,807.00	751,409.00	1,113,331.00
		119,220.72	171,745.26	13,007.32	3,111.00-	25,949.00	249,961.00-

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>GRANT - FLOOD</b>								
<b>LOCAL GRANTS</b>								
19-12-3206	STATE REVENUE	.00	.00	16,636.57	.00	.00	.00	
19-12-3207	LOCAL REVENUE	.00	.00	21,000.00	.00	.00	.00	
Total LOCAL GRANTS:		.00	.00	37,636.57	.00	.00	.00	
<b>TRANSFER</b>								
19-18-3500	TRANSFER IN FROM GENERAL FUND	.00	.00	.00	.00	.00	187,616.00	
19-18-3508	Transfer In From Parks Fund	.00	.00	.00	.00	.00	57,500.00	
Total TRANSFER:		.00	.00	.00	.00	.00	245,116.00	
<b>LOCAL REVENUE</b>								
19-24-3410	Holiday Bazaar Revenue	4,855.00	.00	75.00	.00	.00	.00	
Total LOCAL REVENUE:		4,855.00	.00	75.00	.00	.00	.00	
<b>INSURANCE &amp; INSURANCE</b>								
19-25-3875	CIRSA Insurance Proceeds	.00	178,199.46	.00	.00	.00	.00	
19-25-3880	Flood Donations & Other to Town	.00	27,139.82	.00	.00	.00	.00	
Total INSURANCE & INSURANCE:		.00	205,339.28	.00	.00	.00	.00	
<b>LCF</b>								
19-27-3883	LCF Volunteer Youth Corp	.00	91.62-	.00	.00	.00	.00	
19-27-3891	LCF \$10K InventorySoftware4/15	.00	308.42-	.00	.00	.00	.00	
19-27-3904	LCF Ecology Board Upper 5th	.00	2,500.00-	.00	.00	.00	.00	
19-27-3910	LCF Ecology Bd - Weed ID Book	.00	5.57-	.00	.00	.00	.00	
19-27-3911	LCF-HSAC Help Guide Print 2016	.00	500.00-	.00	.00	.00	.00	
19-27-3919	LCF-LAHC HeARTs of Lyons \$3.5k	.00	46.93	.00	.00	.00	.00	
19-27-3923	LCF-Bohn Landscape \$2.2k	.00	2,200.00-	.00	.00	.00	.00	
19-27-3924	LFC-PRC 2019ParadeLights \$2.5K	2,500.00	.00	.00	.00	.00	.00	
19-27-3925	LCF-PRC 2019SummerConcerts \$5K	5,000.00	75.00-	.00	.00	.00	.00	
19-27-3926	LFC-LAHC 2019HeARTSHonor \$3.5K	3,500.00	3,410.14-	.00	.00	.00	.00	
19-27-3927	LFC-LAHC 2019ColorfulComm \$500	500.00	77.36	.00	.00	.00	.00	
19-27-3928	LCF-PRC Pesticides Tests	1,680.00	725.00-	.00	.00	.00	.00	
Total LCF:		13,180.00	9,691.46-	.00	.00	.00	.00	
<b>FEDERAL FUNDING</b>								
19-28-3800	FEMA Flood Project Share	3,313,222.30	1,919,078.70	1,206,634.79	3,240,000.00	.00	3,373,612.00	
19-28-3801	US DOT STRS	.00	.00	.00	.00	.00	500,000.00	
19-28-3805	BCC-McConnell Br. Coord. Match	641,948.00	.00	.00	.00	.00	.00	
19-28-3845	CPW/USFW Fishing is Fun \$93.2k	.00	28,566.87	.00	.00	.00	.00	
Total FEDERAL FUNDING:		3,955,170.30	1,947,645.57	1,206,634.79	3,240,000.00	.00	3,873,612.00	
<b>STATE FUNDING</b>								
19-29-3412	DOLA Mini Grant	.00	2,404.20	95.80	.00	.00	.00	
19-29-3415	DOLA Main St 17-18 #8460 \$2384	.00	2,042.26	.00	.00	.00	.00	
19-29-3420	DHSEM Flood Recovery Mgr	34,976.48	4,753.61	.00	.00	.00	.00	
19-29-3875	State Flood Project Share	690,913.30	600,882.45	361,990.36	.00	.00	.00	
19-29-3889	DOLA STAFFING 2018 \$781K	335,767.25	300,226.51	139,700.35	250,000.00	.00	250,000.00	
19-29-3891	DOLA Human Resource Position	31,866.03	11,079.50	.00	.00	.00	.00	

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
	Total STATE FUNDING:	1,093,523.06	921,388.53	501,786.51	250,000.00	.00	250,000.00
<b>BOCO</b>							
19-30-3421	BOCO Econ Dev 2019 \$12K	.00	6,825.00	5,175.00	.00	.00	.00
19-30-3454	BOCO LESAP Grant 2018	8,596.14	13,385.32	1,614.68	.00	.00	3,750.00
19-30-3458	BOCO ZERO WASTE GRANT 2018	8,000.00	.00	8,000.00	.00	.00	.00
19-30-3459	OEDIT Mktg Match 2018/2019	4,899.40	4,860.80	4,860.80-	.00	.00	.00
	Total BOCO:	21,495.54	25,071.12	9,928.88	.00	.00	3,750.00
<b>FISCAL AGENT REVENUES</b>							
19-31-3800	LAHC	515.44-	1,560.39	330.86	.00	.00	.00
19-31-3801	LYBSA	4,075.00	8,675.04-	.00	.00	.00	.00
	Total FISCAL AGENT REVENUES:	3,559.56	7,114.65-	330.86	.00	.00	.00
<b>CDPHE</b>							
19-32-3002	Fesibility San AppVal \$67350	.00	180.00	.00	.00	.00	.00
19-32-3004	Project Mgmt \$132302	724.45	2,616.62	.00	.00	.00	.00
19-32-3005	WWTP Outfall Construct \$322554	12,618.24	215,513.98	.00	.00	.00	.00
19-32-3010	Ck Structure & Encase 2nd \$56k	26,142.80	1,375.94	.00	.00	.00	.00
19-32-3011	Transline/AppleV or Meadow \$1M	9,585.00	2,406.87-	.00	.00	.00	.00
19-32-3012	Lyons 17 Water Line	8,145.78	428.73	.00	.00	.00	.00
19-32-3013	CDPHE SCADA	.00	1,518.75	.00	.00	.00	.00
19-32-3014	Apple Valley Water Services	.00	28,502.07	.00	.00	.00	.00
	Total CDPHE:	57,216.27	247,729.22	.00	.00	.00	.00
<b>LOCAL GRANTS</b>							
19-40-4016	Grant Travel	.00	130.00	591.93	.00	.00	.00
19-40-4036	ADVERTING & PUBLISHING	.00	.00	9,957.96	.00	.00	.00
19-40-4041	PC SOFTWARE & PRINTERS	.00	.00	140.00	.00	.00	.00
19-40-4203	DUES AND SUBSCRIPTIONS	.00	.00	1,000.00	.00	.00	.00
19-40-4501	OUTSIDE PROFESSIONAL SERVICES	.00	.00	11,644.83	.00	.00	.00
19-40-4503	Seminars/Meetings/Training	.00	.00	550.00	.00	.00	.00
	Total LOCAL GRANTS:	.00	130.00	23,884.72	.00	.00	.00
<b>NOT ELIGIBLE</b>							
19-41-4000	Not Eligible for Reimbursement	89,090.06	.00	10.00	.00	.00	.00
	Total NOT ELIGIBLE:	89,090.06	.00	10.00	.00	.00	.00
<b>OTHER GRANTS</b>							
19-42-4004	Project Mgmt \$132302	2,063.43	3,015.78	.00	.00	.00	.00
19-42-4005	WWTP Outfall Construct \$322554	65,097.19	213,762.73	2,046.00	.00	.00	.00
19-42-4010	Ck Structure & Encase 2nd \$56k	27,518.74	.00	.00	.00	.00	.00
19-42-4011	Transline/AppleV or Meadow \$1M	3,815.00	.00	.00	.00	.00	.00
19-42-4012	Bohn Park Waterline	8,574.51	.00	.00	.00	.00	.00
19-42-4013	SCADA	.00	1,518.75	.00	.00	.00	.00
19-42-4014	Apple Valley Water Line	.00	26,522.07	.00	.00	.00	.00
	Total OTHER GRANTS:	107,068.87	244,819.33	2,046.00	.00	.00	.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
<b>WAGES AND SALARIES</b>							
19-45-4000	Salary and Wages	.00	6,059.38	.00	.00	.00	.00
19-45-4024	Payroll Taxes ER	.00	438.23-	.00	.00	.00	.00
19-45-4025	Employee Ins ER	.00	9,560.15-	.00	.00	.00	.00
19-45-4050	Misc Exp	24.70	.00	.00	.00	.00	.00
Total WAGES AND SALARIES:		24.70	3,939.00-	.00	.00	.00	.00
<b>DOLA STAFFING</b>							
19-46-4000	DOLA STAFFING GRANT 2018 \$781K	258,579.42	248,439.28	165,542.24	250,000.00	.00	250,000.00
19-46-4002	DOLA STAFFING GRANT 2018	19,013.34	18,590.71	12,694.72	.00	.00	.00
19-46-4003	DOLA STAFFING GRANT 2018	58,174.49	56,196.01	39,428.27	.00	.00	.00
19-46-4006	DOLA Staffing - Contract	.00	4,078.08	.00	.00	.00	.00
19-46-4022	Unemployment Insurance Expense	.00	358.89	.00	.00	.00	.00
Total DOLA STAFFING:		335,767.25	327,662.97	217,665.23	250,000.00	.00	250,000.00
<b>DOLA STAFFING</b>							
19-47-4000	DOLA Human Resources Wages	26,467.49	109.56	.00	.00	.00	.00
19-47-4006	Outside Prof Service Fees	202.85	.00	.00	.00	.00	.00
19-47-4008	Office Operations	4,101.50	556.27	.00	.00	.00	.00
19-47-4024	Payroll Taxes - ER	1,916.95	42.75	.00	.00	.00	.00
19-47-4025	Employee Insurance - ER	8,096.82	1,458.19	.00	.00	.00	.00
Total DOLA STAFFING:		40,785.61	2,166.77	.00	.00	.00	.00
<b>TRANSFER</b>							
19-50-4508	Transfer In From Fund 08	.00	313,154.58	.00	.00	.00	.00
Total TRANSFER:		.00	313,154.58	.00	.00	.00	.00
<b>LOCAL EXPENDITURES</b>							
19-51-4010	Holiday Bazaar	1,738.16	.00	.00	.00	.00	.00
19-51-4041	CO Garden Foundation-Bohn Pk	374.36	.00	.00	.00	.00	.00
19-51-4050	EcDev Quasiquicent. & May Hist	713.75	.00	.00	.00	.00	.00
19-51-4881	Fishing Is Fun - Match	.00	4,008.68-	.00	.00	.00	.00
Total LOCAL EXPENDITURES:		2,826.27	4,008.68-	.00	.00	.00	.00
<b>LAHC</b>							
19-58-4006	LAHC Expenditures	510.00	1,560.39	699.05	.00	.00	.00
19-58-4008	LAHC Bell of Renewal	.00	.00	.00	.00	.00	.00
Total LAHC:		510.00	1,560.39	699.05	.00	.00	.00
<b>LYBSA</b>							
19-59-4006	LYBSA Expenditures	4,430.89	7,316.17	.00	.00	.00	.00
Total LYBSA:		4,430.89	7,316.17	.00	.00	.00	.00
<b>DOLA MARKETING</b>							
19-60-4005	DOLA #8488 '17 Main St Scholar	2,695.81	.00	.00	.00	.00	.00
19-60-4008	DOLA Main St 17-18 #8460 \$2384	30.00	2,179.00	.00	.00	.00	.00
19-60-4009	DOLA '18-'19 Main St Scholarsh	.00	1,919.58	.00	.00	.00	.00
19-60-4716	DOLA Mini Grant Exp	.00	2,274.20	.00	.00	.00	.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
	Total DOLA MARKETING:	2,725.81	6,372.78	.00	.00	.00	.00
<b>2013 FLOOD</b>							
19-61-4000	FULLTIME SALARIES (ADMIN)	77,312.47	6,154.97	.00	.00	.00	.00
19-61-4001	PART TIME SALARIES	34,784.99	3,369.86	1,000.00	.00	.00	.00
19-61-4006	OUTSIDE PROF SERVICE FEES	5,460,830.29	4,769,076.18	884,620.82	.00	.00	3,432,478.00
19-61-4010	POSTAGE	24.14	.00	.00	.00	.00	.00
19-61-4011	EQUIPMENT & SMALL TOOLS	11,109.27	36,306.74	.00	.00	.00	.00
19-61-4012	BLDG MAINT & GROUNDS	11,001.20	2,693.51	12,059.00	.00	.00	.00
19-61-4022	UNEMPL INS EXP	.00	66.54	.00	.00	.00	.00
19-61-4024	PAYROLL TAXES - ER	9,115.38	1,591.58	.00	.00	.00	.00
19-61-4025	EMPLOYEE INS - ER	20,753.00	4,273.43	.00	.00	.00	.00
19-61-4027	STREET MAINTENANCE	.00	.00	1,441.37	3,240,000.00	.00	.00
19-61-4032	ATTORNEYS FEES	26,964.94	12,055.00	297.50	.00	.00	.00
19-61-4033	ENGINEERING FEES	29,213.64	840.00	1,890.00-	.00	.00	.00
19-61-4038	EQUIPMENT & SMALL TOOLS	9,787.22-	4,275.00	4,100.11	.00	.00	.00
19-61-4050	MISCELLANEOUS EXPENSE	1,994.11-	.00	5,028.94	.00	.00	.00
19-61-4309	STORM AND SEWER DRAINAGE	.00	480.00	.00	.00	.00	.00
19-61-4321	PARK SIGNAGE	21,875.00	.00	.00	.00	.00	.00
19-61-5100	LINE & VALVE REPAIRS	.00	1,412.68-	.00	.00	.00	.00
19-61-9999	FEMA Activity Change-Prior Yr	61,849.62-	764.78	.00	.00	.00	.00
	Total 2013 FLOOD:	5,629,353.37	4,840,534.91	906,657.74	3,240,000.00	.00	3,432,478.00
<b>OTHER GRANT EXPENDITURES</b>							
19-62-4001	BOCO LESAP Grant Wages	14,675.45	5,680.19	.00	.00	.00	.00
19-62-4007	BOCO LESAP Grant	.00	7,705.13	1,372.00	.00	.00	7,500.00
19-62-4719	BOCO ECON DEV 2018 \$8K	8,000.00	.00	.00	.00	.00	.00
19-62-4720	OEDIT - Mktg Match 2018/2019	4,899.40	4,860.80	.00	.00	.00	.00
19-62-4721	BOCO Econ Dev 2019 \$12K	.00	6,825.00	1,650.00	.00	.00	.00
19-62-4758	BOCO ZERO WASTE GRANT 2018	8,000.00	.00	.00	.00	.00	.00
	Total OTHER GRANT EXPENDITURES:	35,574.85	25,071.12	3,022.00	.00	.00	7,500.00
<b>LCF/LOCAL GRANTS</b>							
19-63-4039	LCF Town Plaza FEB15 \$5K	.00	111.08	.00	.00	.00	.00
19-63-5012	LCF-LAHC Placards & Marketing	3,184.10	.00	.00	.00	.00	.00
19-63-5018	LCF-LAHC Comm. Creative \$1.5k	1,259.49	240.51	.00	.00	.00	.00
19-63-5019	LCF-LAHC HeARTs of Lyons \$3.5k	1,828.84	1,718.09	25.00	.00	.00	.00
19-63-5020	LCF-PRC 2018 Good Ol Days \$500	500.00	.00	.00	.00	.00	.00
19-63-5021	LCF-PRC 2018 Parade Lights \$3k	3,000.00	.00	.00	.00	.00	.00
19-63-5022	LCF-PRC 2018 SummerConcert \$4k	4,000.00	.00	.00	.00	.00	.00
19-63-5024	LFC-PRC 2019 ParadeLights \$2.5	.00	2,500.00	.00	.00	.00	.00
19-63-5025	LCF-PRC 2019Summer Concert \$5K	.00	4,925.00	.00	.00	.00	.00
19-63-5026	LFC-LAHC 2019heARTS	.00	89.86	3,060.00	.00	.00	.00
19-63-5027	LFC-LAHC 2019ColorfulComm \$500	.00	577.36	.00	.00	.00	.00
19-63-5028	LCF-PRC Pesticides Tests	.00	955.00	630.00	.00	.00	.00
	Total LCF/LOCAL GRANTS:	13,772.43	11,116.90	3,715.00	.00	.00	.00
<b>CPW</b>							
19-64-4845	CPW/USFW Fishing is Fun \$92.3k	490.00	10,961.91-	.00	.00	.00	.00
19-64-4851	CPW/SRTS	.00	.00	.00	.00	.00	57,500.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
Total CPW:		490.00	10,961.91-	.00	.00	.00	57,500.00
<b>DHSEM FLOOD MANAGER</b>							
19-65-4001	DHSEM Wages Flood Recovery Mgr	18,903.77	.00	.00	.00	.00	.00
19-65-4008	SRTS \$500,000	.00	.00	.00	.00	.00	625,000.00
19-65-4024	DHSEM Payroll Taxes - ER	2,376.12	.00	.00	.00	.00	.00
19-65-4025	DHSEM Flood Recover Mgr- Ins.	7,655.28	.00	.00	.00	.00	.00
Total DHSEM FLOOD MANAGER:		28,935.17	.00	.00	.00	.00	625,000.00
GRANT - FLOOD Revenue Total:		5,148,999.73	3,330,367.61	1,756,392.61	3,490,000.00	.00	4,372,478.00
GRANT - FLOOD Expenditure Total:		6,291,355.28	5,760,996.33	1,157,699.74	3,490,000.00	.00	4,372,478.00
Net Total GRANT - FLOOD:		1,142,355.55-	2,430,628.72-	598,692.87	.00	.00	.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET

**CAPITAL PROJECTS FUND****TRANSFERS**

20-35-3901	TRANSFER IN FROM GENERAL FUND	.00	.00	.00	.00	.00	300,000.00
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## Budget notes:

~2021 New fund in 2021 for Streets Paving/Sidewalks. Increase \$50K per Mayor Pro tem Browning

Total TRANSFERS:	.00	.00	.00	.00	.00	300,000.00
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**CAPITAL**

20-66-6000	CAPITAL PROJECTS	.00	.00	.00	.00	.00	235,000.00
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Total CAPITAL:	.00	.00	.00	.00	.00	235,000.00
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CAPITAL PROJECTS FUND Revenue Total:	.00	.00	.00	.00	.00	300,000.00
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CAPITAL PROJECTS FUND Expenditure Total:	.00	.00	.00	.00	.00	235,000.00
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Net Total CAPITAL PROJECTS FUND:	.00	.00	.00	.00	.00	65,000.00
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Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>GRANTS OTHER</b>								
<b>FEDERAL GRANTS W MATCH IN 21</b>								
21-20-3050	EDA Eastern Corridor Grant	103,028.33	62,055.26	635,687.71	.00	.00	.00	
Total FEDERAL GRANTS W MATCH IN 21:		103,028.33	62,055.26	635,687.71	.00	.00	.00	
<b>CDBG-DR RD 2</b>								
21-26-3100	CDBG Match HMGP ACQ	3,290.63-	.00	.00	.00	.00	.00	
21-26-3102	CDBG Rd2 East Corr EDA Match	245,987.18	572,229.35	97,576.45	.00	.00	.00	
21-26-3350	DR R2RB P&R- HIRA/Plan AcqProp	5,173.45	.00	.00	.00	.00	.00	
21-26-3416	Gifts/Donations to HMGP	29,375.00	.00	.00	.00	.00	.00	
21-26-3506	DR R2 BCC-Buyouts (incl. URA)	311,941.39	31,639.04	46,037.32	.00	.00	.00	
21-26-3507	DR R2 BCC HMGP related URA	31,976.28	23,481.65-	128.45-	.00	.00	.00	
21-26-3513	DR R2 BCC - McConnell Bridge	17,380.77	3,787.40	1,680.24	.00	.00	.00	
21-26-3514	DR R2 BCC - Northern Overflow	139,788.27	.00	.00	.00	.00	.00	
21-26-3515	DR R2 BCC - Replace Pavement	.00	.00	45,479.63	813,188.00	.00	.00	
21-26-3517	DR R2 BCC Public Works Bldg	29,379.39	1,390,783.44	11,980.55	.00	.00	.00	
21-26-3518	ST VRAIN CREEK RECOVERY SITE 3	.00	.00	58,297.55	540,000.00	.00	.00	
21-26-3519	ADVANCED WARNING SYSTEM EXPA	.00	.00	.00	100,000.00	.00	.00	
21-26-3520	DR R2 BCC - Apple Valley Water	.00	.00	1,129,452.48	.00	.00	.00	
21-26-3607	DR R2 WATERSHED SSV4b-3 \$107k	39,315.17	.00	.00	.00	.00	.00	
Total CDBG-DR RD 2:		847,026.27	1,974,957.58	1,390,375.77	1,453,188.00	.00	.00	
<b>STATE FUNDS</b>								
21-27-3100	State DEF Match - HMGP ACQ	109,666.24	8,881.24	.00	.00	.00	.00	
21-27-3150	State DEF - Unmet Needs \$344k	.00	.00	.00	853,489.00	.00	862,405.00	
Total STATE FUNDS:		109,666.24	8,881.24	.00	853,489.00	.00	862,405.00	
<b>HMGP</b>								
21-28-3100	HMGP Property Acquisition	74,479.60	40,025.21	.00	.00	.00	.00	
21-28-3300	HMGP Elevations	.00	.00	45,049.80	.00	.00	.00	
Total HMGP:		74,479.60	40,025.21	45,049.80	.00	.00	.00	
<b>TRANSFER DEF</b>								
21-30-3500	CDBG/DEF Trnsfr frm Other fund	249,548.71	.00	.00	.00	.00	.00	
Total TRANSFER DEF:		249,548.71	.00	.00	.00	.00	.00	
<b>CDBG RD 2</b>								
21-50-4006	DR R2 BCC-Buyouts (incl. URA)	299,093.87	68,250.62	4,021.36	.00	.00	.00	
21-50-4007	DR R2 BCC HMGP related URA	6,260.38	23,481.65-	128.45-	.00	.00	.00	
21-50-4011	DR R2 BCC - Debris Removal	1,400.00	1,400.00-	.00	.00	.00	.00	
21-50-4012	DR R2BCC-Tail Extension \$350k	57,984.36	3,568.00-	.00	.00	.00	.00	
21-50-4013	DR R2 BCC - McConnell Bridge	18,246.17	3,904.22	943.28	.00	.00	.00	
21-50-4014	DR R2 BCC Northern Overflow	9,966.50	.00	.00	.00	.00	.00	
21-50-4015	DR R2 BCC Replace Pavement	.00	34,244.78	46,282.00	813,188.00	.00	.00	
21-50-4016	CDBG BCC Elevations (Match)	15,600.10	.00	.00	.00	.00	.00	
21-50-4017	DR R2 BCC Public Works Bldg	35,820.81	1,421,635.40	2,327.62	.00	.00	.00	
21-50-4018	ST VRAIN CREEK RECOVERY SITE 3	.00	62,028.75	255,731.00	540,000.00	.00	.00	
21-50-4019	ADVANCED WARNING SYSTEM EXPA	.00	4,260.00	28,797.50	100,000.00	.00	.00	
21-50-4020	DR R2 BCC - Apple Valley Water	.00	949,544.25	267,594.62	.00	.00	.00	
21-50-4021	CDBG R2 BCC STORMWATER IMP	.00	.00	41,991.10	.00	.00	.00	

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END PROJECTION	2021 BUDGET
				THROUGH 8/31/20			
	Total CDBG RD 2:	444,372.19	2,515,418.37	647,560.03	1,453,188.00	.00	.00
<b>CDBG/DEF</b>							
21-56-4050	DEF - Unmet Needs	433.26	36,163.59	.00	853,489.00	.00	862,405.00
	Total CDBG/DEF:	433.26	36,163.59	.00	853,489.00	.00	862,405.00
<b>HMGP</b>							
21-60-4006	HMGP Property Acquisition	50,170.36	2,143.75	.00	.00	.00	.00
	Total HMGP:	50,170.36	2,143.75	.00	.00	.00	.00
<b>HMGP ELEVATIONS</b>							
21-62-4006	HMGP Elevations	7,475.05	2,143.75-	.00	.00	.00	.00
	Total HMGP ELEVATIONS:	7,475.05	2,143.75-	.00	.00	.00	.00
<b>FEDERAL GRANTS OTHER</b>							
21-70-4001	EDA Eastern Corridor Grant	27,935.71	383,706.94	297,808.28	.00	.00	.00
21-70-4002	EDA E. Corr match - CDBG funds	112,592.17	1,144,746.57	179,108.12-	.00	.00	.00
	Total FEDERAL GRANTS OTHER:	140,527.88	1,528,453.51	118,700.16	.00	.00	.00
<b>NOT ELIGIBLE</b>							
21-91-4000	Not Eligible for Reimbursement	2,435.10-	.00	.00	.00	.00	.00
	Total NOT ELIGIBLE:	2,435.10-	.00	.00	.00	.00	.00
	GRANTS OTHER Revenue Total:	1,383,749.15	2,085,919.29	2,071,113.28	2,306,677.00	.00	862,405.00
	GRANTS OTHER Expenditure Total:	640,543.64	4,080,035.47	766,260.19	2,306,677.00	.00	862,405.00
	Net Total GRANTS OTHER:	743,205.51	1,994,116.18-	1,304,853.09	.00	.00	.00

Account Number	Account Title	2018-18	2019-19	2020-20	2020-20	2020-20	2021-21	
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	2020 YEAR END	2021 BUDGET	
<b>BUSINESS LOAN FUND</b>								
<b>Source: 14</b>								
22-14-3403	USDA Loan Repay-Late Fees	34.17	102.51	.00	.00	.00	.00	
Total Source: 14:		34.17	102.51	.00	.00	.00	.00	
<b>OTHER INCOME</b>								
22-16-3604	Loan Principal Payments Rec'd	11,018.23	25,154.88	40,108.90	.00	.00	.00	
Total OTHER INCOME:		11,018.23	25,154.88	40,108.90	.00	.00	.00	
<b>INVESTMENT</b>								
22-17-3501	BRF Loan Repay - Interest	1,017.26	894.11	503.72	.00	.00	.00	
22-17-3502	USDA Loan Repay-Interest	573.55	1,166.96	594.85	.00	.00	.00	
Total INVESTMENT:		1,590.81	2,061.07	1,098.57	.00	.00	.00	
<b>Source: 28</b>								
22-28-3005	Grant Proceeds USDA	.00	30,000.00	5,000.00	.00	.00	.00	
Total Source: 28:		.00	30,000.00	5,000.00	.00	.00	.00	
<b>Department: 50</b>								
22-50-4050	Bank Fees USDA	.00	30.00	18.00	.00	.00	.00	
22-50-4998	Revolving Loans to Business	.00	31,500.00	.00	.00	.00	.00	
Total Department: 50:		.00	31,530.00	18.00	.00	.00	.00	
<b>Department: 52</b>								
22-52-4050	Bank Fees BRF	.00	.00	18.00	.00	.00	.00	
Total Department: 52:		.00	.00	18.00	.00	.00	.00	
BUSINESS LOAN FUND Revenue Total:		12,643.21	57,318.46	46,207.47	.00	.00	.00	
BUSINESS LOAN FUND Expenditure Total:		.00	31,530.00	36.00	.00	.00	.00	
Net Total BUSINESS LOAN FUND:		12,643.21	25,788.46	46,171.47	.00	.00	.00	
Total Asset:		.00	.00	.00	.00	.00	.00	
Total Liability:		.00	.00	.00	.00	.00	.00	
Total Equity:		.00	.00	.00	.00	.00	.00	
Total Revenue:		13,026,420.01	13,105,338.10	8,656,945.05	13,644,609.00	9,147,362.00	12,645,176.00	
Total Expenditure:		12,659,124.71	16,545,785.90	6,233,689.32	13,716,771.00	7,126,342.00	14,658,922.00	
Net Grand Totals:		367,295.30	3,440,447.80-	2,423,255.73	72,162.00-	2,021,020.00	2,013,746.00-	