2025 Draft Annual Budget

Town of
Lyons, Colorado

LYONS
COLORADO

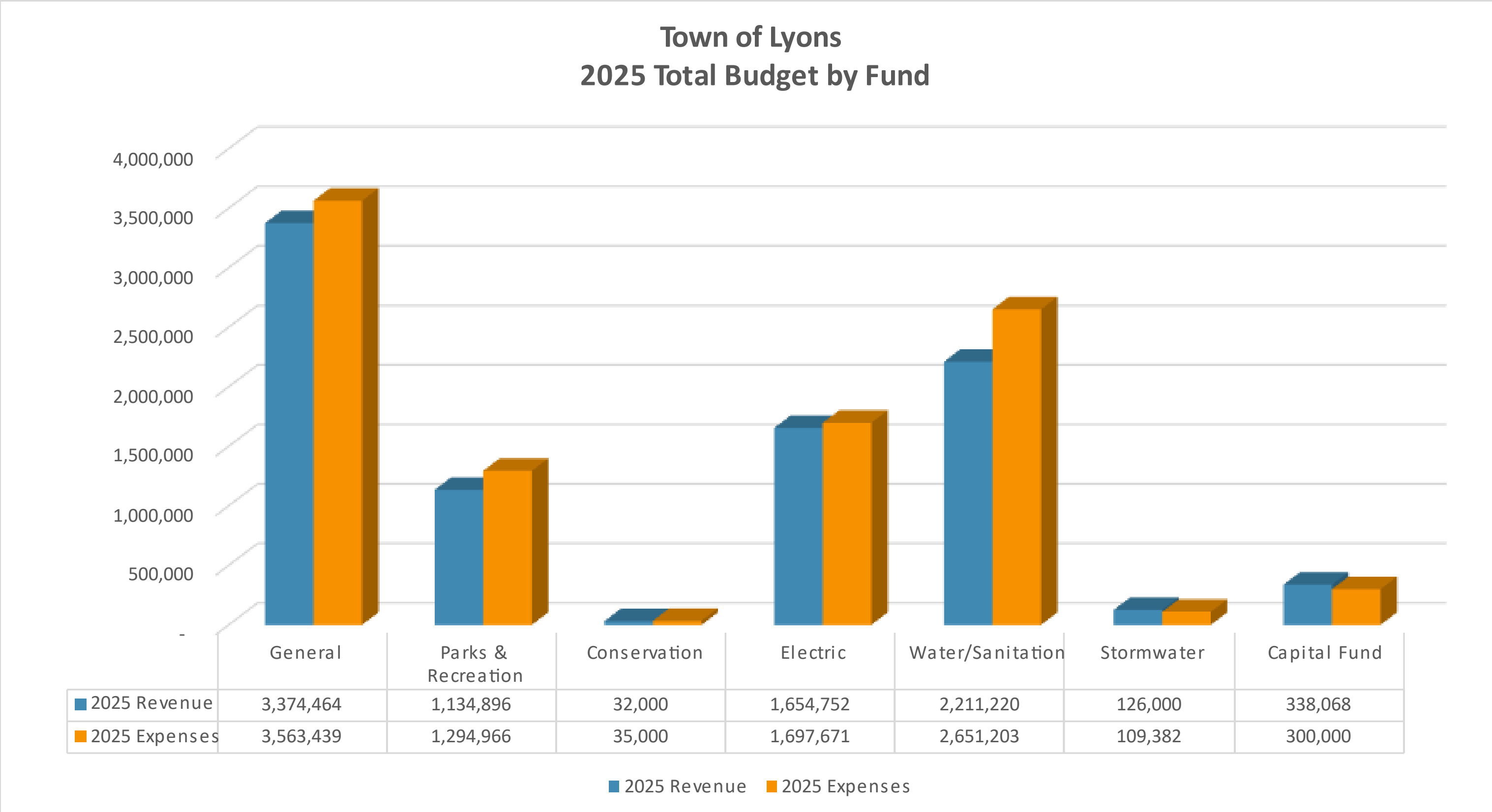
TOWN OF LYONS
2025 DRAFT BUDGET
BUDGET SUMMARY

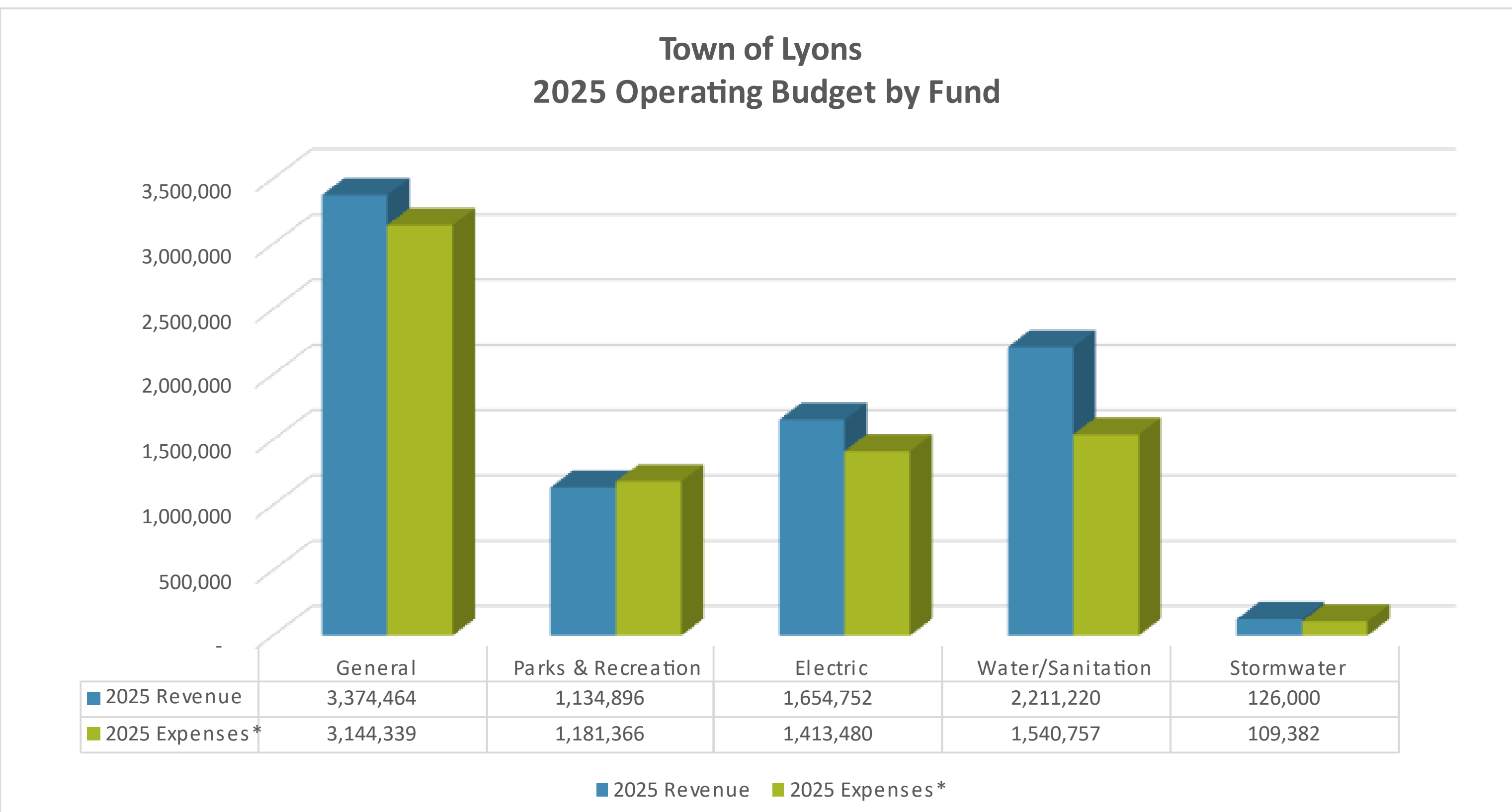
Town of Lyons
2025 Budget Summary
As of September 30, 2024

	REVENUES										EXPENSES									
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	2025 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2025 Budget Total Expenditures	Change in Fund Balance/Net Position	2024 Original Budget Total Expenditures	2023 Actual Total Expenditures	%+/- Over 2024 Original Budget
01-General Fund	2,615,154	31,175	24,000	-	1,500	65,000	210,340	80,000	347,295	3,374,464											
Allocated												115,000	522,425				637,425		654,329	579,003	-3%
Administration											424,655	10,300	20,120				455,075		475,057	416,796	-4%
Legislative											40,046	3,450	14,500				57,996		61,571	61,918	-6%
Judicial											8,717	1,000	26,600				36,317		33,859	31,865	7%
Planning & Zoning											214,352	2,000	51,800				268,152		321,939	236,029	-17%
Health Welfare & Community											88,513	500	189,520				278,533		225,892	229,664	23%
Economic Development											49,199	4,800	70,000				123,999		137,475	103,223	-10%
Building Inspection											81,337	500	11,000				92,837		100,564	86,824	-8%
Police											-	-	695,335				695,335		582,390	466,898	19%
Streets											238,130	3,750	244,550				486,430		443,519	277,337	10%
Visitors Center											7,540	-	4,700				12,240		7,860	8,023	56%
Capital														100,000	319,100		419,100		421,500	524,719	-1%
General Fund Totals	**2,615,154**	**31,175**	**24,000**	**-**	**1,500**	**65,000**	**210,340**	**80,000**	**347,295**	**3,374,464**	**1,152,489**	**141,300**	**1,850,550**	**100,000**	**319,100**	**-**	**3,563,439**	**(188,975)**	**3,465,954**	**3,022,298**	
02-Electric	-	-	-	-	1,601,380		44,372	9,000		1,654,752											
Allocated														55,025			55,025		58,375	56,648	-6%
Administration											176,519	8,000	7,500				192,019		234,745	173,942	-18%
Maintenance											44,937	34,500	1,087,000				1,166,437		1,155,307	1,119,486	1%
Capital															250,000		250,000		100,000	200,605	150%
Debt																34,191	34,191		34,191	129,833	0%
Electric Fund Totals	**-**	**-**	**-**	**-**	**1,601,380**	**-**	**44,372**	**9,000**	**-**	**1,654,752**	**221,456**	**42,500**	**1,094,500**	**55,025**	**250,000**	**34,191**	**1,697,671**	**(42,919)**	**1,582,618**	**1,680,514**	
03-Water/Sanitation																					
Water					1,032,000		177,220	35,000		1,244,220											
Allocated														111,731			111,731		118,600	120,894	-6%
Administration											187,459	10,300	20,000				217,759		200,122	193,722	9%
Treatment													321,700				321,700		255,700	392,535	26%
Distribution											40,702	24,500	98,000				163,202		154,868	147,704	5%
Capital															260,000		260,000		-	-	
Debt																-	-		305,945	295,655	-100%
Sanitation					950,000			17,000		967,000											
Administration											187,459	1,000	15,000				203,459		198,202	475,794	3%
Treatment												81,500	327,600				409,100		344,800	410,666	19%
Collection & Transmission											34,057	2,000	77,750				113,807		129,255	64,879	-12%
Capital															550,000		550,000		1,000,000	-	0%
Debt																300,446	300,446		300,445	299,922	0%
Water/Sanitation Fund Totals	**-**	**-**	**-**	**-**	**1,982,000**	**-**	**177,220**	**52,000**	**-**	**2,211,220**	**449,676**	**119,300**	**860,050**	**111,731**	**810,000**	**300,446**	**2,651,203**	**(439,983)**	**3,007,937**	**2,401,771**	
06-Stormwater					120,000		6,000			126,000											
Allocated														19,361			19,361		19,864	17,914	100%
Administration											61,891		500				62,391		62,043	52,230	1%
Maintenance											15,631	1,000	11,000				27,631		37,612	14,803	-27%
Capital															-		-		-	-	
Storm Water Fund Totals	**-**	**-**	**-**	**-**	**120,000**	**-**	**6,000**	**-**	**-**	**126,000**	**77,522**	**1,000**	**11,500**	**19,361**	**-**	**-**	**109,382**	**16,618**	**119,519**	**84,947**	
07-Conservation Trust			30,000				2,000			32,000											
Administration														-	35,000		35,000		-	10,250	
Conservation Trust Fund Totals	**-**	**-**	**30,000**	**-**	**-**	**-**	**2,000**	**-**	**-**	**32,000**	**-**	**-**	**-**	**-**	**35,000**	**-**	**35,000**	**(3,000)**	**-**	**10,250**	

Town of Lyons
2025 Budget Summary
As of September 30, 2024

	REVENUES										EXPENSES										
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	2025 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2025 Budget Total Expenditures	Change in Fund Balance/Net Position	2024 Original Budget Total Expenditures	2023 Actual Total Expenditures	%+/- Over 2024 Original Budget
08-Parks and Recreation	546,136				550,400		35,860	2,500	-	1,134,896											
Allocated														161,179			161,179		168,128	171,850	-4%
Administration											243,861	4,100	7,800				255,761		267,538	166,387	-4%
Special Events													21,500				21,500		21,500	345,587	0%
Parks											391,277	138,650	213,000				742,927		701,209	319,858	6%
Capital														-	113,600		113,600		58,000	6,528	0%
Parks and Recreation Fund Totals	**546,136**	**-**	**-**	**-**	**550,400**	**-**	**35,860**	**2,500**	**-**	**1,134,896**	**635,138**	**142,750**	**242,300**	**161,179**	**113,600**	**-**	**1,294,966**	**(160,071)**	**1,216,376**	**1,010,209**	
19-Grants			23,000						-	23,000											
Grant Funded Projects															23,000		23,000		51,000	1,640,673	-55%
Grants Fund Totals	**-**	**-**	**23,000**	**-**	**-**	**-**	**-**	**-**	**-**	**23,000**	**-**	**-**	**-**	**-**	**23,000**	**-**	**23,000**	**-**	**51,000**	**1,640,673**	
20-Capital Projects Fund	238,068								100,000	338,068											
Capital															300,000		300,000		-	-	0%
Capital Projects Fund Totals	**238,068**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100,000**	**338,068**	**-**	**-**	**-**	**-**	**300,000**	**-**	**300,000**	**38,068**	**-**	**-**	
21-Grants Other			-							-											
Grant Funded Projects															-		-		-	66,101	100%
Grants Other Fund Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**66,101**	
22-USDA/BRF										-											
Grant Funded Projects										-					-		-		-	20,000	100%
USDA/BRF Fund Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,000**	
Total Town of Lyons Budget	**3,161,290**	**31,175**	**77,000**	**-**	**4,255,280**	**65,000**	**475,792**	**143,500**	**447,295**	**8,894,400**	**2,536,281**	**446,850**	**4,058,900**	**447,295**	**1,850,700**	**334,637**	**9,674,662**	**(780,263)**	**9,443,404**	**9,936,764**	**-**





*Personnel, Supplies, and services

Town of Lyons
Historical Full Time Eqivalent (FTE)

Position	Annual FTE 2020	2021	2022	2023	2024	2025
Town Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Admin Asst/Clerk	0.00	0.00	1.00	1.00	1.00	1.00
Payroll/Accounts Payable	1.00	1.00	0.00	0.00	0.00	0.00
Utility Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Grant/Project Manager	0.00	0.50	0.50	0.30	0.30	0.30
HR Administrator	1.00	1.00	0.00	0.00	0.00	0.00
Utilities and Engineering Director	0.00	1.00	1.00	1.00	1.00	1.00
Utilities Contract Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
Engineer	0.00	0.00	0.00	1.00	1.00	1.00
Permit Technician/Office Manager	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspection/Code	0.00	0.00	0.00	0.00	0.00	1.00
Code Compliance	1.00	0.00	1.00	1.00	0.80	0.00
Director of Community Programs & Relations	1.00	1.00	1.00	1.00	1.00	1.00
Cultural Services Coordinator	0.00	0.00	0.00	0.75	0.50	0.50
Recreation / Special Events Coordinator	1.50	1.75	0.80	0.80	1.00	1.00
Main Street Manager	0.50	0.77	0.77	0.00	0.00	0.00
Sustainability Coordinator	0.50	0.00	0.00	0.00	0.00	0.00
Community Development Director	1.00	0.00	0.00	0.00	0.00	0.00
Senior Planner	0.00	0.00	0.00	1.00	1.00	1.00
Planner I (Historical Preservation)	0.50	2.00	2.00	1.00	1.00	1.00
Director of Parks & Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Lead III	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	1.00	1.00
Maintenance Worker I	5.00	5.00	4.00	4.00	5.00	5.00
Parks Attendant	0.80	0.80	0.80	0.80	0.80	0.80
Total FTEs	**24.80**	**24.82**	**22.87**	**23.65**	**23.40**	**23.60**

Note: Seasonal positions are not included in FTE count, therefore do not appear in this analysis

TOWN OF LYONS

2025 DRAFT BUDGET

FUND BALANCE ANALYSIS

Town of Lyons
Analysis of Fund Activity and Balances
as of September 30, 2024

				2024 Original Budget					2025 Budget					Reserves	
Governmental Funds	**Unassigned Fund Balance 12/31/21**	**Unassigned Fund Balance 12/31/22**	**Unassigned Fund Balance 12/31/23**	**Revenue**	**Expense**	**2024 Budget Amendments***	**Assigned fund balance for Flood**	**Budgeted Fund Balance 12/31/24**	**Revenue**	**Expense**	**Assigned fund balance for Flood**	**Budgeted Fund Balance 12/31/2025**	**Change in Fund Balance 2025**	**3-Month Operating Reserve**	**Fund Balance Available in Excess of Reserve**
General Fund	1,317,989	1,537,808	1,721,572	3,270,954	3,465,954	395,040	(50,000)	1,081,532	3,374,464	3,563,439	(50,000)	842,557	(238,975)	786,085	56,472
Conservation Trust	215,946	47,326	70,793	31,000	-		-	101,793	32,000	35,000	-	98,793	(3,000)	-	98,793
Parks/Recreation	793,783	651,760	709,404	1,131,391	1,216,376	95,000	-	529,419	1,134,896	1,294,966	-	369,348	(160,071)	298,367	70,982
Capital Projects	300,000	560,000	225,107	150,000	-	(100,000)	-	475,107	338,068	300,000	-	513,175	38,068	-	513,175
Grants	1,837,517	1,495,320	993,101	51,000	51,000	70,000	-	923,101	23,000	23,000	-	923,101	-	-	923,101

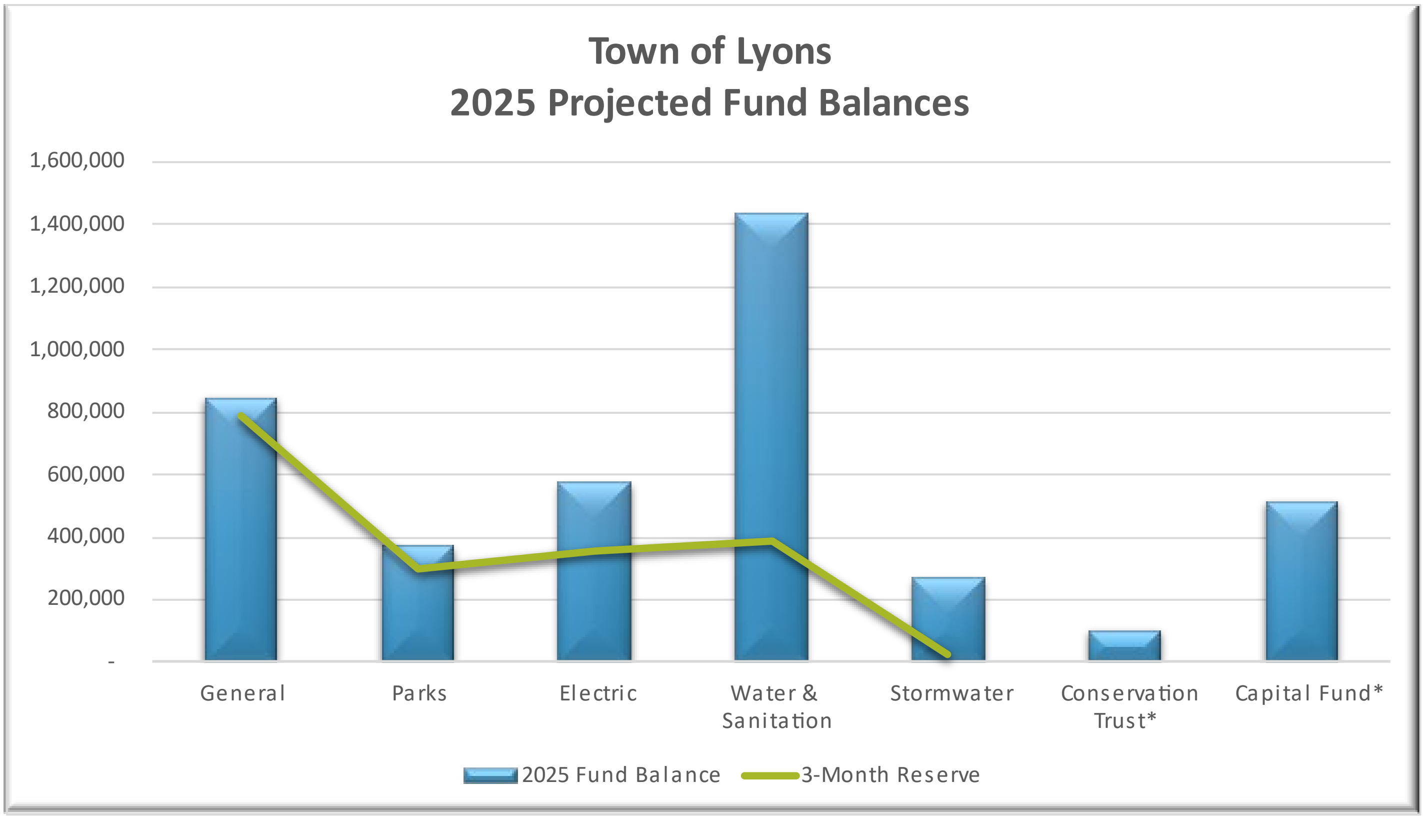
				2024 Original Budget					2025 Budget					Reserves	
Enterprise Funds	**Unrestricted Net Position 12/31/21**	**Unrestricted Net Position 12/31/22**	**Unrestricted Net Position 12/31/23**	**Revenue**	**Expense**	**2024 Budget Amendments***	**Assigned fund balance for Flood**	**Budgeted Fund Balance 12/31/24**	**Revenue**	**Expense**	**Assigned fund balance for Flood**	**Budgeted Fund Balance 12/31/2025**	**Change in Net Position 2024**	**3-Month Operating Reserve**	**Fund Balance Available in Excess of Reserve**
Electric	936,408	1,026,424	967,631	1,512,680	1,582,618	280,942	-	616,751	1,654,752	1,697,671	-	573,832	(42,919)	353,370	220,462
Water/Sanitation	1,430,888	940,617	2,894,790	2,060,200	3,007,937	75,333	-	1,871,720	2,211,220	2,651,203	-	1,431,737	(439,983)	385,189	1,046,547
Stormwater	283,597	242,354	287,284	122,500	119,519	39,000	-	251,265	126,000	109,382	-	267,883	16,618	27,346	240,537
Total Town of Lyons Budget	**7,116,128**	**6,501,609**	**7,869,682**	**8,329,725**	**9,443,404**	**855,315**		**5,850,688**	**8,894,400**	**9,674,662**		**5,020,425**	**(830,263)**		

Notes:

*Budget amendment figures are reported as the net fund impact and include budget amendment #1 (adopted) and budget amendment #2 (future) for items the Board has directed Staff to move forward with

All prior year fund balances are per the audited financial statements and take into account restricted reserves and amounts assigned for ineligible flood expenses

At the end of 2024, there will be $850,000 in fund balance assigned for flood ineligible expenses - $550,000 General Fund & $300,000 Parks



	General	Parks	Electric	Water & Sanitation	Stormwater	Conservation Trust*	Capital Fund*
2025 Fund Balance	842,557	369,348	573,832	1,431,737	267,883	98,793	513,175
3-Month Reserve	786,085	298,367	353,370	385,189	27,346	-	-
Remaining Amount	$ 56,472	$ 70,982	$ 220,462	$ 1,046,547	$ 240,537	$ 98,793	$ 513,175

*No reserve required

TOWN OF LYONS

2025 DRAFT BUDGET

CAPITAL IMPROVEMENT PROJECTS

TOWN OF LYONS
2025 Capital Projects

Capital Project Name	2025 Budget
General	
Carter Ct. Streambank Restoration Construction	122,000
Electronic Records Management System	105,000
County Road 69 ROW Permitting/Design	20,000
Streets Capital Improvements Rebuild Projects	200,000
Streets Capital Program Rehablitation & Preservation (mill and overlay/chip seal)	100,000
Main Street Greenscape Improvements	30,000
Wayfinding Signage Plans & Installation	30,000
Total General	**$ 607,000**
Electric	
Electric Undergrounding - Annual	100,000
3-Phase Power - Downtown	150,000
Total Electric	**$ 250,000**
Water	
Pressure Reducing Valve (PRV) #3	80,000
Pressure Reducing Valve (PRV) #5	80,000
Apple Valley Water Line Replacement - Antelope to Tank	300,000
Total Water	**$ 460,000**
Wastewater	
Wastewater Treatment Plant - Defect Corrections	200,000
Total Wastewater	**$ 200,000**
Parks/Recreation	
Small Equipment Conversion of Gas to Electric	25,000
LMJ Streambank Restoration	30,000
Replace Decking on St Vrain Corridor Trail Ped Bridge	20,000
Trash Can Replacements	30,000
Utility/Landscape Trailer	16,500
Shade Structures at Bohn Ballfields and Riverside Picnic Areas	15,000
Total Parks/Recreation	**$ 136,500**

TOWN OF LYONS
5-Year Capital Plan - DRAFT

	Total Project Cost	2024 Budget	2025 Budget	2026-2028 Plan	2029 and Beyond	Notes
General Fund						
Carter Ct. Streambank Restoration Construction	$ 122,000		122,000			Construction grant not awarded
Electronic Records Management System	$ 145,000	40,000	105,000			Staff to research grants
County Road 69 ROW Permitting/Design	$ 20,000	-	20,000	-		Boulder County Grant pending - match
Sidewalk Installation and Replacement	$ 485,000	245,000	-	180,000	60,000	$245,000 will carryover from 2024 for school sidewalk priorities
Streets Capital Improvements Rebuild Projects	$ 2,050,000		200,000	1,500,000	350,000	CAPS Update/recommendation
Streets Capital Program Rehablitation & Preservation (mill and overlay/chip seal)	$ 1,350,000		100,000	1,000,000	250,000	CAPS Update/recommendation
Main Street Greenscape Improvements	$ 110,000		30,000	50,000	30,000	plant materials, mulch, irrigation, rock as needed
Wayfinding Signage Plans & Installation	$ 30,000	-	30,000			CDOT Rev Main Street Grant - match $30,000
Town Hall Security Improvements	$ 60,000			10,000	50,000	Basic Cameras / Board Window
Town Hall HVAC	$ 20,000			20,000	-	
Town Hall Carpet Replacement	$ 20,000			20,000	-	
Alley Rebuild Design (construction cost TBD)	$ 25,000		-	25,000	-	Need some data/info-prioritize
LOMR	$ 350,000			350,000		Difficulty finding sources-possibly DOLA EIAF
Cameras & WIFI/Hardware upgrades (Split)	$ 40,000	40,000				
Depot Irrigation/Main line Replacement and Landscaping	$ 70,000	70,000				
Wayfinding Signage Plans & Installation	$ 33,000	33,000				rollover from 2023
High Street Roundabout	$ 3,500,000				3,500,000	
Main Street Hardscape Improvements - Sandstone, sidewalks	$ 110,000			55,000	55,000	
Main Street Roundabout	$ 3,500,000				3,500,000	
Marquee Landscape Project	$ 50,000			50,000		
Marquee Sign	$ 25,000	-	-	25,000		
McConnell Streetscape	$ 245,000				245,000	
New Town Hall Building	$ 6,000,000				6,000,000	DOLA?
Plow Truck Replacement (Split)	$ 75,000				75,000	
Railroad Ave 400 Block - Curb and Gutter	$ 55,000	-	-	55,000		
Town Hall Maintenance	$ 45,000	-	-	30,000	15,000	
Trash Can Replacements-Main/High Street	$ 50,000			25,000	25,000	Possible sustainability funding?
Truck Replacement(s)-Split	$ 154,500	34,500	-	60,000	60,000	
Total General Fund	**$ 18,739,500**	**$ 462,500**	**$ 607,000**	**$ 3,455,000**	**$ 14,215,000**	
Electric						
Electric Undergrounding - Annual	$ 600,000	100,000	100,000	300,000	100,000	
3-Phase Power - Downtown	$ 150,000		150,000			Phase 1 only - General Fund or Electric Fund?
Capital Improvement Plan - Electrification	$ 100,000			100,000		
Electrification	$ 400,000	-	-	300,000	100,000	CIP implementation
Locate Hardware/Software Upgrades (split)	$ 15,500			15,500		
Utilities Vehicle Replacement (split)	$ 16,667	16,667				
Total Electric Fund	**$ 1,282,167**	**$ 116,667**	**$ 250,000**	**$ 715,500**	**$ 200,000**	

TOWN OF LYONS
5-Year Capital Plan - DRAFT

	Total Project Cost	2024 Budget	2025 Budget	2026-2028 Plan	2029 and Beyond	Notes
Water						
Pressure Reducing Valve (PRV) #3	$ 80,000		80,000			
Pressure Reducing Valve (PRV) #5	$ 80,000		80,000			
Apple Valley Water Line Replacement - Antelope to Tank	$ 2,300,000		300,000	2,000,000		Loan? Current loan paid off in 2024 ($300k per year)
Tank Hill	$ 60,000			60,000		Demo or Update
High Street 4th Avenue to 5th Avenue - Waterline	$ 200,000				200,000	
Redundant Tank on Longs Peak or Vasquez	$ 1,000,000				1,000,000	
Replacement Pump at High Pressure Service	$ 250,000				250,000	
Upsize 4" Water Mains	$ 903,304			300,000	603,304	
Utilities Vehicle Replacement (split)	$ 16,667	16,667				
Vasquez Court/Horizon Drive Loop	$ 750,000				750,000	
Total Water	**$ 5,639,971**	**$ 16,667**	**$ 460,000**	**$ 2,360,000**	**$ 2,803,304**	
Wastewater						
Wastewater Treatment Plant - Defect Corrections	$ 2,200,000	1,000,000	200,000	1,000,000		
North 5th Avenue - Seward to Steamboat Valley Road Sewer Line Replacement	$ 350,000		-	350,000		
4th from Evans to Main Street	$ 50,000				50,000	
Broadway from 3rd to 5th - Sewer Line Replacement	$ 65,000				65,000	
Broadway from Park to 2nd	$ 50,000				50,000	
Eagle Canyon Lift Station	$ 200,000				200,000	
Emergency Generators - WWTP & Portable Generator	$ 130,000			130,000		
High Street - 4th Avenue to 5th Avenue	$ 35,000				35,000	
North Old Town Alleys - 4th Avenue to 5th Avenue	$ 520,000			260,000	260,000	
Park Drive from 4th to 5th	$ 104,850				104,850	
Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada	$ 50,000			50,000		Boulder County
RV Dump Station & Card Reader-Recycle Center	$ 60,000			60,000		
Utilities Vehicle Replacement (split)	$ 16,667	16,667				
Wastewater Screening & Landscaping	$ 100,000				100,000	
Total Wastewater	**$ 3,931,517**	**$ 1,016,667**	**$ 200,000**	**$ 1,850,000**	**$ 864,850**	

TOWN OF LYONS
5-Year Capital Plan - DRAFT

	Total Project Cost	2024 Budget	2025 Budget	2026-2028 Plan	2029 and Beyond	Notes
Stormwater						
2nd & 3rd Avenue Design - North of Main	$ 1,045,000		-	1,045,000		Possible CWRPDA loan and BRIC grant
2nd & 3rd Avenue Construction - North of Main	$ 3,500,000			3,500,000		Possible CWRPDA loan
Ewald Avenue Corona Hill Street Inlets	$ 1,260,000				1,260,000	
Lyons Valley Inlet Improvements	$ 2,435,000				2,435,000	
Lyons Valley McConnell Drive	$ 1,450,000				1,450,000	
Lyons Valley South Ditch Improvements	$ 1,160,000				1,160,000	
Red Hill Gulch	$ 2,500,000				2,500,000	
Steamboat Drainage	$ 8,000,000				8,000,000	Grant source TBD
Stone Canyon Outfall Improvements	$ 1,380,000				1,380,000	
3rd Avenue South of Broadway	$ 2,000,000				2,000,000	
Total Stormwater	**$ 24,730,000**	**$ -**	**$ -**	**$ 4,545,000**	**$ 20,185,000**	
Parks/Recreation						
Small Equipment Conversion of Gas to Electric	$ 85,000		25,000	40,000	20,000	State Requirement - Possibly RAQC grant funding
LMJ Streambank Restoration	$ 30,000		30,000			
Replace Decking on St Vrain Corridor Trail Ped Bridge	$ 20,000		20,000			CTF
Trash Can Replacements	$ 110,000		30,000	36,000	44,000	Sustainablity Grant?
Utility/Landscape Trailer	$ 16,500		16,500			Replaced with golf cart purchase in 2024-moved trailer to 2025
Shade Structures at Bohn Ballfields and Riverside Picnic Areas	$ 55,000		15,000	15,000	25,000	CTF
Dog Park and Park Fencing Repair/Replacements	$ 125,000		-	80,000	45,000	
Turf Maintenance Equipment (Z-Spreader and Aerator)	$ 27,500	-	-	27,500		
Bohn Playground Replacement/Repair-ADA Accessiblity	$ 375,000				375,000	Possible GOCO/Bohn Phase III Grant
Steamboat Valley Playground-Repair/Replace	$ 55,000			55,000		GOCO grant possible
LMJ Playground Repairs/Replacements	$ 82,500			17,500	65,000	Per inspections
LMJ Streamplay Repairs	$ 25,000			25,000		stone/concrete
Lyons Ditch Monitoring System-LMJ Headgate (Split with Lyons Ditch)	$ 13,000			13,000		CWCB Grant?
Hot Coal Bin Replacements	$ 22,500			12,500	10,000	
Grill Replacements	$ 17,500			10,000	7,500	
LMJ Storm Drainage Improvements	$ 30,000			30,000		
36 Trail Underpass	$ 1,500,000				1,500,000	CDOT, BoCo Transportation?
Park LED Bollards/Lighting Replacements	$ 60,000			20,000	40,000	
Automated Gate at LMJ Park	$ 50,000				50,000	
Cameras & WIFI/Hardware Upgrades (Split)	$ 40,000	40,000				
Confluence Parcel Upgrades	$ 375,000			125,000	250,000	
Ice Rink Upgrades	$ 400,000				400,000	depends on upgrades, current system or chiller/roof - GOCO?
Kubota RTV Replacement-Utility Golf Carts or alternative-Toro Workman	$ 100,000			45,000	55,000	
LVRP Parking and Playground/Picnic Area	$ 475,000				475,000	per flood recovery plan
Mower Replacements-Convert Gas Powered to Electric	$ 87,500			42,500	45,000	State Requirement - Possibly RAQC grant funding
Parks and Public Works/Utilities Operations/Maintenance Management Plan (Split)	$ 75,000				75,000	
Parks/PW Maintenance Storage Facility Building-Bohn Park/In-Town	$ 675,000			75,000	600,000	Design and cost for facility
Phase III Bohn Park Scoreboard, Batting Cage, Lights, Playground, Sport Court	$ 850,000				850,000	Priorities for phase III

TOWN OF LYONS
5-Year Capital Plan - DRAFT

	Total Project Cost	2024 Budget	2025 Budget	2026-2028 Plan	2029 and Beyond	Notes
Bohn Park 2nd Sport Court/separate from Phase III	$ 125,000			125,000		
Small Dog Park	$ 45,000			45,000		
Toolcat Implements-stump grinder/rock bucket/brush cutter/spreader-blower	$ 35,000			35,000		
Truck Replacement(s)-Split	$ 154,500	34,500		60,000	60,000	
New Golf Cart	$ 16,500	16,500				
Total Parks/Recreation	**$ 6,153,000**	**$ 91,000**	**$ 136,500**	**$ 934,000**	**$ 4,991,500**	

TOWN OF LYONS

2025 DRAFT BUDGET

BUDGET DETAIL

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
GENERAL FUND							
TAXES							
01-10-3000	PROPERTY TAX	813,580.08	854,581.12	880,893.36	905,310.00	905,310.00	965,049.00
Budget notes:							
~2025 The preliminary assessed value for the Town is down approximately $1,375,683 from last year. The approved mill levy is 19.522 mills which would produce $1,158,804 in property tax revenue based on the preliminary certification of valuation by the Boulder County Assessor's Office. Since the Town has not de-bruced property tax with respect to TABOR, Colorado Statute restricts the Town's property tax revenue to a 5.5% increase over the prior year. This reduces property tax revenue to $965,049 with an estimated mill levy of 15.137 mills for 2025.							
01-10-3001	SPECIFIC OWNERSHIP TAX	36,230.98	39,272.68	21,306.93	34,000.00	35,000.00	36,500.00
01-10-3002	SALES TAX REV - 2.5%	1,301,149.65	1,283,894.85	621,157.71	1,313,804.00	1,322,412.00	1,348,860.00
Budget notes:							
~2025 Increase 2% over EOY projections							
01-10-3004	USE TAX REV - 2%	123,725.92	145,292.90	93,646.46	114,500.00	135,000.00	140,000.00
01-10-3006	FRANCHISE TAX	25,276.99	27,327.22	14,586.18	25,000.00	25,000.00	25,000.00
01-10-3007	HIGHWAY USERS TAX	63,344.95	61,453.26	40,339.08	62,302.00	62,152.00	57,445.00
01-10-3008	CIGARETTE TAX	2,385.15	3,237.39	1,112.77	2,300.00	2,300.00	2,300.00
01-10-3009	LODGING TAX	20,898.40	42,753.41	27,245.01	40,000.00	40,000.00	40,000.00
Total TAXES:		2,386,592.12	2,457,812.83	1,700,287.50	2,497,216.00	2,527,174.00	2,615,154.00
LICENSES AND PERMITS							
01-11-3100	BUSINESS LICENSES	17,960.51	15,855.00	12,350.00	12,000.00	12,750.00	13,000.00
01-11-3101	NON-BUSINESS LICENSES	1,375.00	645.00	437.50	600.00	450.00	450.00
01-11-3102	LIQUOR LICENSES	495.00	3,947.50	446.20	4,695.00	500.00	500.00
01-11-3103	PLANNING AND BUILDING REVENUE	125,657.81	100,211.30	40,761.30	75,000.00	50,000.00	80,000.00
Budget notes:							
~2025 Proposed CEC Development							
01-11-3106	MMJ LICENSES	6,000.00	10,000.00	4,000.00	16,000.00	16,000.00	16,000.00
01-11-3107	RMJ LICENSES	3,000.00	11,000.00	.00	.00	.00	.00
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	1,100.53-	100.00	500.00	500.00	500.00	500.00
01-11-3110	RMJ CO APPLICATION FEE	1,500.00	.00	.00	.00	.00	.00
01-11-3111	RMJ LYONS APPLICATION FEE	.00	1,000.00	.00	.00	.00	.00
01-11-3112	LIQUOR APPLICATION FEE	6,577.45	4,732.50	4,326.25	.00	4,500.00	.00
01-11-3113	MMJ LYONS APPLICATION FEES	6,000.00	.00	.00	.00	.00	.00
01-11-3114	STR APPLICATION	1,275.00	925.00	725.00	1,000.00	725.00	725.00
01-11-3115	STR LICENSE	275.00	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		169,015.24	148,416.30	63,546.25	109,795.00	85,425.00	111,175.00
INTERGOVERNMENTAL							
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	10,483.96	12,214.31	8,929.62	12,000.00	12,000.00	12,000.00
01-12-3206	STATE INTERGOVERNMENTAL	53,941.07	13,728.90	60,912.43	1,500.00	58,000.00	2,000.00
Budget notes:							
severance and mineral lease							
01-12-3207	LOCAL INTERGOVERNMENTAL	39,449.73	4,215.25	.00	25,000.00	10,000.00	10,000.00
Budget notes:							
Boulder County Ztrip reimbursement, zero waste reimb							
Total INTERGOVERNMENTAL:		103,874.76	30,158.46	69,842.05	38,500.00	80,000.00	24,000.00
CHARGES FOR SERVICES							
01-13-3300	VEHICLE CHARGING STATION	1,151.78	1,379.65	804.07	1,000.00	1,000.00	1,000.00
01-13-3301	ECO PASS	2,535.00	1,370.00	280.00	1,500.00	300.00	500.00
01-13-3302	SPRING CLEAN UP DAYS REVENUE	.00	.00	.00	.00	7,000.00	.00
Budget notes:							
Boulder County reimbursement							

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total CHARGES FOR SERVICES:		3,686.78	2,749.65	1,084.07	2,500.00	8,300.00	1,500.00
FINES AND FORFEITURES							
01-14-3400	MUNICIPAL COURT FINES	50,650.00	69,415.00	44,425.00	75,000.00	64,235.00	65,000.00
Total FINES AND FORFEITURES:		50,650.00	69,415.00	44,425.00	75,000.00	64,235.00	65,000.00
OTHER INCOME							
01-16-3600	OTHER INCOME	17,587.08	24,704.87	13,933.23	15,000.00	15,000.00	15,000.00
Budget notes:							
includes revenue from fuel share							
01-16-3601	DONATIONS	.00	4,932.00	.00	.00	.00	.00
01-16-3603	RENTAL INCOME	100,879.61	128,417.66	85,135.36	127,976.00	127,976.00	128,000.00
Budget notes:							
Post Office Lease, Lyons Communiations rental, other leases							
01-16-3604	PROCEEDS FROM PROPERTY SALES	5,165.00	.00	63.25	.00	.00	.00
01-16-3605	LOCAL GRANTS	1,427.50	.00	.00	.00	.00	.00
Total OTHER INCOME:		125,059.19	158,054.53	99,131.84	142,976.00	142,976.00	143,000.00
INVESTMENT							
01-17-3500	INTEREST INCOME	49,814.46	121,976.25	71,233.40	40,000.00	103,600.00	67,340.00
Total INVESTMENT:		49,814.46	121,976.25	71,233.40	40,000.00	103,600.00	67,340.00
TRANSFERS							
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	63,181.00	56,648.04	38,916.80	58,375.00	58,375.00	55,025.00
01-35-3903	TRANSFER IN FROM WATER FUND	125,413.00	120,894.12	79,066.72	118,600.00	118,600.00	111,731.00
01-35-3906	TRANSFER IN FROM STORMWATER	13,854.00	17,913.84	13,242.40	19,864.00	19,864.00	19,361.00
01-35-3908	TRANSFER IN FROM PARKS/RECR	148,105.00	171,849.96	112,325.52	168,128.00	168,128.00	161,179.00
01-35-3919	TRANSFER IN FROM GRANT FUND	.00	.00	.00	.00	50,000.00	.00
01-35-3923	TRANSFER IN FROM LURA	.00	1,668.50	.00	.00	.00	.00
Total TRANSFERS:		350,553.00	368,974.46	243,551.44	364,967.00	414,967.00	347,296.00
OTHER FINANCING SOURCES							
01-38-3951	CIRSA INSURANCE PROCEEDS	.00	9,537.20	12,102.75	.00	12,600.00	.00
Total OTHER FINANCING SOURCES:		.00	9,537.20	12,102.75	.00	12,600.00	.00
ALLOCATED EXPENSES							
01-44-4002	PAYROLL TAXES-ER WORKERS COM	25,083.00	24,828.22	18,831.93	24,925.00	25,100.00	29,000.00
01-44-4003	EMPLOYEE INSURANCE	1,424.00	1,325.04	1,402.48	1,425.00	1,425.00	1,425.00
Budget notes:							
Cobra admin cost, Section 125 Premium Fee							
01-44-4004	RETIREMENT CONTRIBUTION	.00	69.59	.00	.00	.00	.00
01-44-4200	POSTAGE	7,160.00	7,848.40	7,500.00	9,500.00	9,500.00	9,500.00
Budget notes:							
postage increases							
01-44-4201	PC, SOFTWARE & PRINTERS	30,000.30	55,796.88	45,400.18	65,700.00	65,700.00	67,000.00
01-44-4202	EQUIPMENT & SMALL TOOLS	25.25	3,532.66	57.94	500.00	500.00	500.00
01-44-4203	DUES & SUBSCRIPTIONS	3,869.56	3,164.56	2,619.73	5,000.00	5,000.00	5,000.00
01-44-4250	MISCELLANEOUS	17,606.11	10,735.14	4,908.46	8,000.00	8,000.00	8,000.00
Budget notes:							
bank fees, misc meeting expenses, etc							
01-44-4300	ELECTRIC/WATER/GAS	22,675.06	19,383.64	12,672.58	19,500.00	23,000.00	25,000.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
01-44-4301	TELEPHONE	20,251.68	22,563.17	10,030.92	23,400.00	23,400.00	24,000.00
01-44-4501	OUTSIDE PROF SERVICE FEES	113,548.53	65,746.09	39,929.67	93,000.00	70,000.00	65,000.00
Budget notes:							
Consor, Legal, HR							
01-44-4502	OFFICE OPERATIONS	32,842.46	19,041.15	16,758.13	25,000.00	25,000.00	26,000.00
Budget notes:							
office supplies							
01-44-4503	SEMINARS/MEETINGS/TRAINING	1,626.02	630.80	1,863.88	2,000.00	2,000.00	2,000.00
Budget notes:							
Conferences, Project Manager Training							
01-44-4504	TRAVEL EXPENSES	18.40	260.03	1,459.52	4,000.00	4,000.00	4,000.00
01-44-4506	BUILDING MAINTENANCE & GROUND	47,671.26	50,236.68	24,340.23	36,000.00	34,000.00	35,000.00
Budget notes:							
Includes annual Town Hall maintenance							
01-44-4701	UNIFORMS	7,313.49	7,952.80	6,727.13	8,400.00	8,400.00	9,500.00
01-44-4702	EQUIPMENT MAINTENANCE	27,201.48	20,893.93	8,166.17	27,000.00	22,500.00	26,000.00
01-44-4703	STAFF SERVICES	140.24	71.05	.00	500.00	500.00	500.00
01-44-4705	PC TECHNICIAN FEES	54,362.50	58,903.60	40,612.50	65,000.00	65,000.00	70,000.00
Budget notes:							
~2025 Greystone or new contract							
01-44-4706	AUDITING FEES	62,866.18	69,285.00	56,180.16	75,000.00	60,000.00	65,000.00
01-44-4707	VEHICLE MAINTENANCE	9,443.98	5,994.11	4,115.08	13,000.00	11,500.00	13,000.00
01-44-4708	XPRESS MERCHANT FEES	15,291.86	15,760.67	9,330.09	16,000.00	16,000.00	16,500.00
Budget notes:							
increase in online transactions							
01-44-4709	CIVICPLUS WEB FEES	7,637.23	8,144.29	7,736.00	8,500.00	8,000.00	8,500.00
01-44-4710	GENERAL INSURANCE	92,380.07	103,321.06	89,664.72	117,979.00	117,979.00	117,000.00
Budget notes:							
insurance increases							
01-44-4711	LMC CODIFICATION	6,101.90	3,513.98	.00	5,000.00	5,000.00	10,000.00
Budget notes:							
quarterly							
01-44-4713	CASH OVER/SHORT	212.74	.00	.00	.00	.00	.00
01-44-4714	WEBSITE HOSTING & MAINTENANCE	.00	.00	.00	.00	.00	.00
Total ALLOCATED EXPENSES:		606,753.30	579,002.54	410,307.50	654,329.00	611,504.00	637,425.00
ADMINISTRATION							
01-50-4000	FULL TIME SALARIES	244,576.86	291,804.29	204,861.38	339,959.00	339,959.00	316,002.00
01-50-4001	PART TIME SALARIES	6,878.13	4,438.77	.00	.00	.00	.00
01-50-4002	PAYROLL TAXES - ER	19,417.61	22,974.76	15,696.23	26,007.00	26,007.00	24,174.00
01-50-4003	EMPLOYEE INSURANCE	25,793.56	27,677.48	19,842.67	30,499.00	30,499.00	42,582.00
01-50-4004	RETIREMENT CONTRIBUTION	5,815.86	41,376.09	15,845.13	25,833.00	25,833.00	23,897.00
01-50-4005	ADDITIONAL COMPENSATION	.00	9,750.00	650.00	18,000.00	18,000.00	18,000.00
Budget notes:							
Performance recognition program.							
01-50-4201	PC, SOFTWARE & PRINTERS	99.96	.00	.00	.00	.00	.00
01-50-4203	DUES & SUBSCRIPTIONS	2,259.98	2,624.91	1,853.98	3,300.00	3,300.00	3,300.00
Budget notes:							
ICMA, CGFOA/GFOA, CML, IIMC, Employers Council							
01-50-4250	MISCELLANEOUS	7,535.37	3,849.51	2,962.02	7,000.00	7,000.00	7,000.00
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	5,743.54	980.00	1,309.50	10,000.00	5,000.00	5,000.00
01-50-4502	OFFICE OPERATIONS	1,560.09	1,061.04	96.00	1,500.00	1,000.00	1,500.00
01-50-4503	SEMINARS/MEETING/TRAININGS	895.83	1,653.05	760.00	2,000.00	1,500.00	2,000.00
01-50-4504	TRAVEL	140.00	85.15	74.74	1,000.00	500.00	1,000.00
01-50-4704	COUNTY TREASURER'S FEE	8,094.07	8,520.61	8,809.74	9,960.00	9,960.00	10,620.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total ADMINISTRATION:		328,810.86	416,795.66	272,761.39	475,058.00	468,558.00	455,075.00
LEGISLATIVE							
01-52-4000	FULL TIME SALARIES	18,000.00	37,200.00	17,400.00	37,200.00	37,200.00	37,200.00
01-52-4002	PAYROLL TAXES - ER	1,413.00	2,920.50	1,365.90	2,846.00	2,846.00	2,846.00
01-52-4250	MISCELLANEOUS	1,987.33	19,923.22	994.67	7,525.00	7,525.00	3,450.00
Budget notes:							
Boards & Commissions Requests and misc BOT							
01-52-4501	OUTSIDE PROF SERVICE FEES	.00	.00	.00	600.00	600.00	600.00
Budget notes:							
Attorney fees							
01-52-4503	SEMINARS/MEETINGS/TRAINING	3,224.29	1,104.66	.00	2,400.00	2,400.00	2,400.00
01-52-4504	TRAVEL	50.77	.00	495.03	1,000.00	1,000.00	1,000.00
01-52-4505	ADVERTISING & PUBLISHING	1,133.83	459.51	177.12	1,000.00	1,500.00	1,500.00
01-52-4700	ELECTIONS	6,071.00	310.00	6,802.97	9,000.00	9,000.00	9,000.00
Total LEGISLATIVE:		31,880.22	61,917.89	27,235.69	61,571.00	62,071.00	57,996.00
JUDICIAL							
01-53-4000	FULL TIME SALARIES	5,776.42	4,356.06	4,526.21	9,173.00	7,100.00	5,799.00
01-53-4002	PAYROLL TAXES - ER	431.43	316.90	359.84	702.00	543.00	444.00
01-53-4003	EMPLOYEE INSURANCE	1,776.20	1,568.42	.00	125.00	125.00	2,185.00
01-53-4004	RETIREMENT CONTRIBUTION	134.48	217.80	.00	459.00	459.00	290.00
01-53-4250	MISCELLANEOUS	.00	135.00	.00	2,000.00	1,000.00	1,000.00
01-53-4501	OUTSIDE PROF SERVICE FEES	6,223.93	10,870.81	6,008.35	7,000.00	11,000.00	11,000.00
Budget notes:							
Prosecuting attorney, Court Officer							
01-53-4700	JUDGE'S SERVICES FEES	19,312.00	14,400.00	9,600.00	14,400.00	14,400.00	15,600.00
Total JUDICIAL:		33,654.46	31,864.99	20,494.40	33,859.00	34,627.00	36,318.00
PLANNING AND ZONING							
01-54-4000	FULL TIME SALARIES	92,788.18	146,277.32	102,706.25	168,509.00	158,600.00	164,479.00
01-54-4001	PART TIME SALARIES	30,460.25	.00	.00	.00	.00	.00
01-54-4002	PAYROLL TAXES - ER	9,352.91	10,864.16	7,699.33	12,891.00	12,133.00	12,583.00
01-54-4003	EMPLOYEE INSURANCE	23,900.71	41,669.26	21,557.91	53,014.00	31,400.00	29,067.00
01-54-4004	RETIREMENT CONTRIBUTION	477.47	7,326.39	3,784.69	8,425.00	7,930.00	8,224.00
01-54-4201	PC, SOFTWARE & PRINTERS	1,739.28	.00	.00	.00	.00	.00
01-54-4203	DUES & SUBSCRIPTIONS	337.13	608.00	.00	1,000.00	1,000.00	1,000.00
Budget notes:							
IACP Dues x2							
01-54-4250	MISCELLANEOUS	78.34	500.00	108.95	1,000.00	500.00	1,000.00
01-54-4501	OUTSIDE PROF SERVICE FEES	123,283.87	28,219.22	11,871.50	75,000.00	50,000.00	50,000.00
Budget notes:							
Legal, engineering, GIS							
01-54-4503	SEMINARS/MEETINGS/TRAINING	.00	565.00	130.00	1,000.00	1,000.00	1,000.00
Budget notes:							
Conference x1							
01-54-4505	ADVERTISING & PUBLISHING	557.60	.00	383.94	1,100.00	800.00	800.00
Total PLANNING AND ZONING:		282,975.74	236,029.35	148,242.57	321,939.00	263,363.00	268,153.00
HEALTH WELFARE COMMUNITY							
01-55-4000	FULL TIME SALARIES	8,603.77	17,016.93	14,921.13	23,271.00	23,020.00	43,891.00
Budget notes:							
~2025 2025 reallocation of staff time from Economic Development							

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
01-55-4001	PART TIME SALARIES	14,121.84	4,223.53	.00	.00	.00	30,529.00
Budget notes:							
~2025 2025 reallocation of staff time from Economic Development							
01-55-4002	PAYROLL TAXES - ER	1,776.09	1,604.32	1,096.85	1,780.00	1,780.00	3,358.00
01-55-4003	EMPLOYEE INSURANCE	796.91	4,068.81	4,546.48	7,229.00	7,229.00	8,540.00
01-55-4004	RETIREMENT CONTRIBUTION	268.98	1,075.79	746.15	1,164.00	1,164.00	2,195.00
01-55-4202	EQUIPMENT & SMALL TOOLS	60.00	175.86	15.00	500.00	500.00	500.00
01-55-4501	OUTSIDE PROF SERVICE FEES	.00	45,570.50	18,509.20	45,500.00	45,500.00	20,000.00
Budget notes:							
wildfire mitigation							
01-55-4700	GRANTS TO OTHERS	13,500.00	.00	13,000.00	13,000.00	13,000.00	.00
Budget notes:							
Discontinued goodwill grants in 2023 budget							
~2025 2024: Suicide prevention program 2025 LEAF Request TBD by BOT							
01-55-4701	CULTURAL/CONCERT SERIES	3,098.98	2,172.28	2,905.11	5,400.00	5,400.00	5,500.00
01-55-4702	BRCC DISPATCH FEES	46,913.00	50,268.04	49,398.27	49,398.00	49,398.00	58,020.00
Budget notes:							
~2025 increased for 2025 per new billing							
01-55-4704	HUMANE SOCIETY	4,884.00	4,884.00	.00	5,400.00	.00	.00
01-55-4706	WALT SELF EXPENDITURES	5,890.38	7,558.61	4,971.33	6,250.00	7,500.00	8,000.00
Budget notes:							
custodial, Xcel, Centurylink, TOL utilities							
01-55-4707	SENIOR PROGRAMMING	2,356.30	4,370.17	1,018.40	4,500.00	4,000.00	4,500.00
01-55-4708	SPRING CLEAN UP DAYS	.00	3,100.00	6,076.14	6,500.00	6,100.00	6,500.00
01-55-4709	FALL/SPRING CURBSIDE PICKUP	11,125.00	12,800.00	3,200.00	10,000.00	3,500.00	8,000.00
01-55-4710	RTD/Z TRIPS TRANSPORTATION	38,258.50	22,916.51	11,783.49	24,000.00	20,000.00	20,000.00
Budget notes:							
Eco Pass and zTrip Taxi							
01-55-4711	ZERO WASTE COVERAGE	1,734.51	28.34	.00	500.00	500.00	500.00
01-55-4712	MAIN STREET GREENSCAPE	27,262.00	37,151.70	26,541.60	47,000.00	45,000.00	45,000.00
01-55-4713	PUBLIC ART	10,202.91	10,678.90	4,240.48	10,500.00	10,500.00	11,000.00
01-55-4714	Creative District	11,364.46	.00	.00	.00	.00	.00
01-55-4715	POST OFFICE EXPENDITURES	5,055.00	.00	.00	2,500.00	1,500.00	2,500.00
Total HEALTH WELFARE COMMUNITY:		207,272.63	229,664.29	162,969.63	264,392.00	245,591.00	278,533.00
ECONOMIC DEVELOPMENT							
01-56-4000	FULL TIME SALARIES	17,207.51	33,418.97	38,891.01	24,175.00	24,175.00	39,840.00
01-56-4001	PART TIME SALARIES	14,744.00	5,212.50	.00	31,687.00	31,687.00	.00
01-56-4002	PAYROLL TAXES - ER	2,492.45	2,997.91	3,014.46	4,273.00	4,273.00	3,316.00
01-56-4003	EMPLOYEE INSURANCE	1,593.92	1,978.28	1,388.56	2,248.00	2,248.00	4,051.00
01-56-4004	RETIREMENT CONTRIBUTION	529.87	1,455.18	790.33	1,492.00	1,492.00	1,992.00
01-56-4201	PC, SOFTWARE & PRINTERS	1,223.44	135.99	.00	1,600.00	1,600.00	1,800.00
Budget notes:							
Adobe pro/canva subscriptions for Main St and Tourism promotion							
01-56-4203	DUES & SUBSCRIPTIONS	1,448.47	3,002.28	1,550.07	2,500.00	2,500.00	2,500.00
Budget notes:							
Chamber membership $1,500							
01-56-4250	MISCELLANEOUS EXPENSE	94.41	241.17	.00	500.00	500.00	500.00
01-56-4501	OUTSIDE PROF SERVICE FEES	33,450.53	18,018.25	14,630.98	35,000.00	34,000.00	35,000.00
01-56-4503	SEMINARS/MEETINGS/TRAINING	83.52	507.39	1,725.11	1,000.00	1,800.00	1,000.00
01-56-4505	ADVERTISING & PUBLISHING	13,857.60	14,547.13	5,106.85	10,000.00	9,500.00	11,000.00
01-56-4700	MAIN STREET INITIATIVES	736.95	1,584.98	.00	2,000.00	2,000.00	2,000.00
01-56-4701	LYONS REDSTONE MUSEUM	16,040.34	17,000.00	18,000.00	18,000.00	18,000.00	18,000.00
01-56-4702	ECONOMIC DEV GRANT	.00	3,122.55	690.00	3,000.00	1,000.00	3,000.00
Budget notes:							
BoCo Economic Dev grant match							

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total ECONOMIC DEVELOPMENT:		103,503.01	103,222.58	85,787.37	137,475.00	134,775.00	123,999.00
BUILDING INSPECTION							
01-57-4000	FULL TIME SALARIES	21,276.51	18,581.28	10,863.23	43,907.00	23,800.00	60,760.00
01-57-4002	PAYROLL TAXES - ER	1,646.41	1,439.50	838.05	3,359.00	1,821.00	4,648.00
01-57-4003	EMPLOYEE INSURANCE	1,704.31	1,442.57	678.66	326.00	800.00	14,928.00
01-57-4004	RETIREMENT CONTRIBUTION	57.40	669.23	371.28	972.00	1,190.00	1,001.00
01-57-4250	MISCELLANEOUS	1,013.71	1,160.18	156.82	1,000.00	500.00	500.00
01-57-4501	OUTSIDE PROF SERVICE FEES	67,802.14	63,222.65	25,402.95	50,000.00	71,000.00	10,000.00
Budget notes:							
specialty service as needed							
~2025 removed building inspection contract - replaced with full-time position							
01-57-4503	SEMINARS/MEETINGS/TRAINING	.00	308.30	.00	1,000.00	.00	1,000.00
Total BUILDING INSPECTION:		93,500.48	86,823.71	38,310.99	100,564.00	99,111.00	92,837.00
POLICE							
01-58-4250	MISCELLANEOUS	.00	5,350.00	21,950.00	.00	21,950.00	9,000.00
01-58-4501	OUTSIDE PROF SERVICE FEES	391,748.00	421,328.49	335,980.00	503,890.00	503,890.00	636,835.00
Budget notes:							
BoCo Sheriff contract							
~2025 BoCo Sheriff contract increase + additional staffing							
01-58-4502	OFFICE OPERATIONS	121.41	2,163.02	.00	9,000.00	.00	500.00
01-58-4506	BLDG MAINT & GROUNDS	6,332.58	11,434.87	5,235.00	12,000.00	8,000.00	12,000.00
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	26,432.08	26,621.37	7,078.39	57,500.00	35,550.00	37,000.00
Total POLICE:		424,634.07	466,897.75	370,243.39	582,390.00	569,390.00	695,335.00
STREETS							
01-59-4000	FULL TIME SALARIES	95,953.32	120,443.78	97,103.45	130,102.00	143,000.00	149,258.00
01-59-4001	PART TIME SALARIES	17,811.00	5,743.66	3,519.81	31,824.00	6,100.00	33,167.00
01-59-4002	PAYROLL TAXES - ER	8,735.59	9,705.58	7,754.04	12,387.00	12,387.00	13,956.00
01-59-4003	EMPLOYEE INSURANCE	15,306.46	11,990.62	6,984.59	26,938.00	11,000.00	34,222.00
01-59-4004	RETIREMENT CONTRIBUTION	1,085.09	7,334.12	3,209.01	6,568.00	6,568.00	7,528.00
01-59-4201	PC, SOFTWARE & PRINTERS	.00	.00	.00	2,800.00	.00	.00
01-59-4202	EQUIPMENT & SMALL TOOLS	2,725.43	3,795.71	391.27	3,750.00	3,200.00	3,750.00
01-59-4250	MISCELLANEOUS	1,368.13	2,288.44	578.42	2,500.00	2,000.00	2,500.00
01-59-4300	STREET LIGHTING - ELECTRICITY	11,585.06	11,194.48	7,733.20	15,000.00	15,000.00	15,000.00
01-59-4318	GRAFFITTI REMOVAL	3,380.00	1,064.04	.00	4,500.00	3,500.00	5,500.00
Budget notes:							
outside agency removal							
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	34,326.00	24,010.50	16,503.75	35,000.00	35,000.00	45,000.00
Budget notes:							
Holiday light installation, street sweeping (split), CoCal							
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	.00	1,500.00	1,000.00	1,500.00
01-59-4700	GASOLINE, OIL, ETC.	9,135.84	14,016.41	5,107.09	9,500.00	9,500.00	9,500.00
Budget notes:							
includes Fire Dept use							
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	27.98	7,891.18	116.80	3,250.00	3,250.00	6,500.00
Budget notes:							
replacements							
01-59-4702	STREET SIGNS	5,585.95	7,123.10	3,649.07	3,500.00	3,700.00	5,500.00
01-59-4703	STREET MAINTENANCE	19,217.79	11,976.42	17,731.46	23,500.00	23,500.00	25,000.00
01-59-4704	ROADBASE, PATCH, & REPAIR	16,750.90	.00	644.49	95,000.00	95,000.00	95,000.00
01-59-4706	TREE TRIMMING	19,525.00	24,657.00	.00	13,500.00	13,500.00	13,500.00
Budget notes:							

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
right of way trees							
01-59-4707	BRIDGE & PARKING MAINTENANCE	12,208.00	.00	.00	.00	.00	.00
01-59-4709	TRASH REMOVAL	6,559.74	6,749.88	8,776.00	4,850.00	8,500.00	8,500.00
01-59-4710	STREET LIGHT MAINTENANCE	3,041.84	7,352.49	24,847.61	38,900.00	38,900.00	6,500.00
01-59-4711	FLAG MAINTENANCE	.00	.00	.00	1,250.00	1,250.00	1,250.00
01-59-4713	EQUIPMENT MAINTENANCE	820.43	.00	334.99	3,800.00	3,800.00	3,800.00
Total STREETS:		285,149.55	277,337.41	204,985.05	469,919.00	439,655.00	486,431.00
VISITORS CENTER							
01-60-4000	FULL TIME SALARIES	.00	2,783.88	2,464.57	.00	2,500.00	.00
01-60-4001	PART TIME SALARIES	2,013.69	350.05	.00	3,400.00	.00	7,004.00
Budget notes:							
2025 reallocation of staff time from Economic Development							
01-60-4002	PAYROLL TAXES - ER	158.14	245.91	193.38	260.00	260.00	536.00
01-60-4004	RETIREMENT CONTRIBUTION	.63	10.97	.00	.00	.00	.00
01-60-4250	MISCELLANEOUS	1,272.25	.00	.00	300.00	300.00	300.00
Budget notes:							
Century Link							
01-60-4300	UTILITY SERVICE	1,453.31	1,104.15	1,025.34	1,400.00	1,400.00	1,400.00
Budget notes:							
TOL Utilities							
01-60-4512	BLDG MAINT & GROUNDS	440.00	3,528.00	2,904.00	2,500.00	3,500.00	3,000.00
Total VISITORS CENTER:		5,338.02	8,022.96	6,587.29	7,860.00	7,960.00	12,240.00
CAPITAL							
01-66-6000	CAPITAL PURCHASES	27,517.75	129,019.11	94.00	412,500.00	462,500.00	307,000.00
Budget notes:							
~2025 Streambank Restoration ($122k), Electronic Records ($105k), CR 69 ($20k), Main Street Greenscape ($30k), Wayfinding Signs ($30k)							
Total CAPITAL:		27,517.75	129,019.11	94.00	412,500.00	462,500.00	307,000.00
Department: 70							
01-70-7000	EQUIP LEASE EXPENSE	.00	.00	2,015.92	16,500.00	6,050.00	12,100.00
Budget notes:							
Backhoe lease (split 50/50)							
Total Department: 70:		.00	.00	2,015.92	16,500.00	6,050.00	12,100.00
TRANSFERS							
01-80-8019	TRANSFER OUT TO FLOOD FUND	313,600.00	10,000.00	.00	72,640.00	72,640.00	.00
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	260,000.00	385,700.00	100,000.00	250,000.00	250,000.00	100,000.00
Budget notes:							
transfer to capital fund for streets							
Total TRANSFERS:		573,600.00	395,700.00	100,000.00	322,640.00	322,640.00	100,000.00
GENERAL FUND Revenue Total:		3,239,245.55	3,367,094.68	2,305,204.30	3,270,954.00	3,439,277.00	3,374,465.00
GENERAL FUND Expenditure Total:		3,004,590.09	3,022,298.24	1,850,035.19	3,860,996.00	3,727,795.00	3,563,442.00
Net Total GENERAL FUND:		234,655.46	344,796.44	455,169.11	590,042.00-	288,518.00-	188,977.00-

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
ELECTRIC FUND							
CHARGES FOR SERVCIES							
02-13-3300	RESIDENTIAL ELECTRIC SALES	1,126,055.96	1,034,377.67	769,293.62	1,017,000.00	1,118,700.00	1,118,700.00
02-13-3302	NON-TAXABLE ELECTRIC SALES	153,246.81	140,725.48	108,826.29	135,000.00	148,500.00	148,500.00
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	355,219.72	315,352.86	215,441.70	310,000.00	300,000.00	330,000.00
02-13-3305	INVESTMENT FEE	4,500.00	4,500.00	9,000.00	4,500.00	13,500.00	9,000.00
02-13-3306	Electric Surcharge	3,362.94	3,240.00	1,793.26	3,240.00	3,240.00	3,240.00
02-13-3307	Pole Attachment Fee	1,880.00	940.00	940.00	940.00	940.00	940.00
Total CHARGES FOR SERVCIES:		1,644,265.43	1,499,136.01	1,105,294.87	1,470,680.00	1,584,880.00	1,610,380.00
INVESTMENT							
02-17-3500	INTEREST INCOME	14,263.70	49,216.35	36,483.12	22,000.00	52,880.00	34,372.00
Total INVESTMENT:		14,263.70	49,216.35	36,483.12	22,000.00	52,880.00	34,372.00
OTHER INCOME							
02-18-3600	OTHER INCOME	8,319.86	24,099.09	3,673.81	20,000.00	10,000.00	10,000.00
Total OTHER INCOME:		8,319.86	24,099.09	3,673.81	20,000.00	10,000.00	10,000.00
OTHER FINANCING SOURCES							
02-38-3900	CIRSA Revenue	.00	4,565.73	500.00	.00	500.00	.00
Total OTHER FINANCING SOURCES:		.00	4,565.73	500.00	.00	500.00	.00
ADMINISTRATION							
02-50-4000	FULL TIME SALARIES	112,122.25	119,311.04	84,335.57	131,881.00	131,881.00	134,756.00
02-50-4002	PAYROLL TAXES - ER	8,927.39	9,097.34	6,367.60	10,089.00	10,089.00	10,309.00
02-50-4003	EMPLOYEE INS - ER	21,115.28	19,688.25	13,354.78	21,988.00	21,998.00	23,196.00
02-50-4004	RETIREMENT CONTRIBUTION - ER	2,678.19	12,181.83	5,117.90	8,287.00	8,287.00	8,259.00
02-50-4201	PC, SOFTWARE & PRINTERS	6,827.66	8,706.29	2,689.95	5,000.00	6,480.00	8,000.00
Budget notes:							
moved meter SaaS charge to this account							
02-50-4203	DUES & SUBSCRIPTIONS	1,815.83	1,898.65	559.74	2,000.00	2,000.00	2,000.00
02-50-4250	MISCELLANEOUS EXPENSE	1,000.62	485.02	.00	1,000.00	1,000.00	1,000.00
02-50-4501	OUTSIDE PROF SERVICE FEES	6,210.50	1,162.00	180.00	53,000.00	20,000.00	3,000.00
02-50-4503	SEMINARS/MEETINGS	2,288.97	1,146.78	580.71	1,000.00	600.00	500.00
Budget notes:							
MEAN conference expenses							
02-50-4504	TRAVEL EXPENSES	.00	264.52	.00	500.00	1,000.00	1,000.00
Budget notes:							
MEAN conference expenses							
Total ADMINISTRATION:		162,986.69	173,941.72	113,186.25	234,745.00	203,335.00	192,020.00
MAINTENANCE							
02-65-4000	FULL TIME SALARIES	27,089.00	34,169.19	20,970.61	38,226.00	33,800.00	33,644.00
02-65-4002	PAYROLL TAXES - ER	2,053.81	2,614.31	1,612.78	2,924.00	2,586.00	2,574.00
02-65-4003	EMPLOYEE INS - ER	5,628.65	4,256.84	1,601.67	6,888.00	2,465.00	7,184.00
02-65-4004	RETIREMENT CONTRIBUTION - ER	235.74	2,100.03	757.56	1,769.00	1,690.00	1,534.00
02-65-4251	MAINTENANCE & SUPPLIES	2,551.16	9,707.47	.00	5,000.00	5,000.00	10,000.00
02-65-4252	GASOLINE, OIL, ETC.	4,295.66	2,134.19	780.48	2,500.00	1,200.00	1,500.00
02-65-4253	TRANSFORMERS	.00	8,088.30	4,011.70	10,000.00	10,000.00	20,000.00
02-65-4254	METERS:REPLACMNTS,SOCKETS,TE	1,222.64	2,800.38	5,262.56	5,000.00	5,500.00	3,000.00
02-65-4255	WIRE,XARMS,CONNECTORS,POLES	5,675.13	.00	.00	.00	.00	.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
02-65-4300	UTILITIES	37.06	26.07	20.41	.00	.00	.00
02-65-4301	TELEPHONE SERVICE	458.32	.00	.00	.00	.00	.00
02-65-4501	OUTSIDE PROF SERVICE FEES	61,354.47	78,039.24	64,759.79	70,000.00	70,000.00	75,000.00
02-65-4550	ELECTRIC POWER-MEAN & WAPA	972,669.69	959,896.08	584,228.23	1,000,000.00	1,000,000.00	1,000,000.00
Budget notes:							
MEAN							
02-65-4551	SUBSTATION MAINT & SUPPLIES	1,695.00	1,471.33	.00	3,000.00	2,000.00	2,000.00
02-65-4552	TREE TRIMMING	7,196.90	14,208.50	5,359.19	10,000.00	10,000.00	10,000.00
Total MAINTENANCE:		1,092,163.23	1,119,511.93	689,364.98	1,155,307.00	1,144,241.00	1,166,436.00
CAPITAL							
02-66-6000	CAPITAL PURCHASES	.00	.00	76,196.74	116,667.00	116,667.00	250,000.00
Budget notes:							
~2025 Undergrounding $100k, 3-Phase Power $150k (to be discussed)							
Total CAPITAL:		.00	.00	76,196.74	116,667.00	116,667.00	250,000.00
DEBT							
02-70-7000	BOND SERVICE FEES	400.00	400.00	.00	.00	.00	.00
02-70-7002	2019 BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
02-70-7003	2019 BOND INTEREST	5,082.57	2,457.39	.00	.00	.00	.00
02-70-7004	2006 BOND PRINCIPAL	.00	.00	29,199.98	29,200.00	29,200.00	30,777.00
02-70-7005	2006 BOND INTEREST	7,314.63	5,862.90	4,990.43	4,991.00	4,991.00	3,414.00
Total DEBT:		12,797.20	8,720.29	34,190.41	34,191.00	34,191.00	34,191.00
TRANSFERS							
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	63,181.00	56,648.04	38,916.80	58,375.00	58,375.00	55,025.00
Total TRANSFERS:		63,181.00	56,648.04	38,916.80	58,375.00	58,375.00	55,025.00
ELECTRIC FUND Revenue Total:		1,666,848.99	1,577,017.18	1,145,951.80	1,512,680.00	1,648,260.00	1,654,752.00
ELECTRIC FUND Expenditure Total:		1,331,128.12	1,358,821.98	951,855.18	1,599,285.00	1,556,809.00	1,697,672.00
Net Total ELECTRIC FUND:		335,720.87	218,195.20	194,096.62	86,605.00-	91,451.00	42,920.00-

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
WATER/SEWER FUND							
CHARGES FOR SERVICES - WATER							
03-16-3300	METERED WATER SALES	1,086,208.56	949,475.13	702,498.07	965,000.00	965,000.00	985,000.00
03-16-3302	PIPE WATER SALES RENTAL	12,765.25	21,121.75	23,311.01	18,700.00	25,000.00	30,000.00
03-16-3303	WATER METER SALES	39,277.50	27,567.18	11,998.21	17,000.00	17,000.00	17,000.00
03-16-3305	TAP CONNECTION FEES	14,615.00	58,460.00	630.77	35,000.00	.00	35,000.00
Budget notes: ~2025 planning on 2 housing starts							
Total CHARGES FOR SERVICES - WATER:		1,152,866.31	1,056,624.06	738,438.06	1,035,700.00	1,007,000.00	1,067,000.00
INVESTMENT - WATER							
03-17-3500	INTEREST INCOME	15,489.18	81,062.24	60,089.84	30,000.00	88,800.00	57,720.00
Total INVESTMENT - WATER:		15,489.18	81,062.24	60,089.84	30,000.00	88,800.00	57,720.00
OTHER INCOME - WATER							
03-18-3600	OTHER INCOME	30,965.50	34,637.80	458.35	25,000.00	66,500.00	112,000.00
Budget notes: ~2025 2024 $66,000 cash in lieu and 2025 $112,000 cash in lieu (2 @ $56,000)							
03-18-3603	NCWCD REG POOL PRGM LEASING	.00	2,666.17	.00	2,500.00	7,500.00	7,500.00
Budget notes: NCWCD - CBT Regional Pool Program Lease							
Total OTHER INCOME - WATER:		30,965.50	37,303.97	458.35	27,500.00	74,000.00	119,500.00
OTH FINANCING SOURCE-WATER							
03-20-3801	INSURANCE PROCEEDS	.00	.00	9,348.75	.00	9,349.00	.00
03-20-3805	GAIN ON ASSET HELD FOR RESALE	.00	26,055.61	.00	.00	.00	.00
Total OTH FINANCING SOURCE-WATER:		.00	26,055.61	9,348.75	.00	9,349.00	.00
CHARGES FOR SERVICES-SEWER							
03-26-3300	SANITATION USERS' FEE	910,293.01	957,413.87	628,697.39	950,000.00	950,000.00	950,000.00
03-26-3305	TAP CONNECTION FEES	8,500.00	.00	.00	17,000.00	.00	17,000.00
Budget notes: ~2025 planning on 2 housing starts							
Total CHARGES FOR SERVICES-SEWER:		918,793.01	957,413.87	628,697.39	967,000.00	950,000.00	967,000.00
OTHER INCOME - SEWER							
03-28-3600	OTHER INCOME	9.55	2,237,659.00	.00	.00	.00	.00
Total OTHER INCOME - SEWER:		9.55	2,237,659.00	.00	.00	.00	.00
ADMINISTRATION - WATER							
03-50-4000	FULL TIME SALARIES	111,926.33	131,390.74	93,798.46	140,451.00	140,451.00	143,202.00
03-50-4002	PAYROLL TAXES - ER	8,924.55	10,012.95	7,108.72	10,745.00	10,745.00	10,955.00
03-50-4003	EMPLOYEE INS - ER	21,028.23	20,019.78	13,637.48	22,416.00	22,416.00	24,794.00
03-50-4004	RETIREMENT CONTRIBUTION - ER	2,648.00	12,657.96	5,478.98	8,590.00	8,590.00	8,508.00
03-50-4200	POSTAGE	.00	50.00	.00	.00	.00	.00
03-50-4201	PC, SOFTWARE & PRINTERS	.00	10,553.79	5,072.77	6,300.00	6,300.00	6,300.00
Budget notes: Meter SAAS fees							
03-50-4203	DUES & SUBSCRIPTIONS	605.00	1,455.00	1,680.00	620.00	1,800.00	1,800.00
03-50-4250	MISCELLANEOUS	506.42	862.51	1,427.54	1,000.00	2,200.00	2,200.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Budget notes:							
credit cards fees for bulk water							
03-50-4501	OUTSIDE PROF SERVICE FEES	7,403.50	6,719.50	.00	10,000.00	17,000.00	20,000.00
Budget notes:							
~2025 planning more small projects							
Total ADMINISTRATION - WATER:		153,042.03	193,722.23	128,203.95	200,122.00	209,502.00	217,759.00
TREATMENT - WATER							
03-52-4300	ELECTRIC/WATER/GAS	681.86	664.52	393.54	700.00	700.00	700.00
03-52-4301	TELEPHONE SERVICE	5,438.74	15,503.04	2,432.17	5,000.00	3,000.00	3,000.00
Budget notes:							
includes SCADA							
03-52-4550	LONGMONT WATER SERVICES	284,359.21	376,367.59	160,912.73	250,000.00	300,000.00	318,000.00
Budget notes:							
~2025 6% increase per Longmont							
Total TREATMENT - WATER:		290,479.81	392,535.15	163,738.44	255,700.00	303,700.00	321,700.00
DISTRIBUTION - WATER							
03-53-4000	FULL TIME SALARIES	27,131.44	28,517.98	16,870.82	34,791.00	30,000.00	30,289.00
03-53-4002	PAYROLL TAXES - ER	2,047.77	2,162.56	1,291.87	2,662.00	2,295.00	2,317.00
03-53-4003	EMPLOYEE INS - ER	6,330.02	4,965.15	1,591.04	7,676.00	2,500.00	6,581.00
03-53-4004	RETIREMENT CONTRIBUTION - ER	235.80	2,060.62	679.92	1,740.00	1,500.00	1,514.00
03-53-4250	Building Maintenance	838.00	178.00	1,144.16	1,000.00	1,200.00	1,000.00
03-53-4251	MAINTENANCE & SUPPLIES	7,126.51	1,885.99	.00	5,000.00	2,000.00	5,000.00
03-53-4252	GASOLINE, OIL, ETC.	2,147.83	1,067.08	390.24	1,000.00	500.00	500.00
03-53-4253	Chemicals, Lab & Lab Supplies	2,340.40	2,295.30	2,049.35	2,500.00	2,500.00	3,000.00
03-53-4256	WATER METERS & METER PARTS	5,232.94	12,059.47	13,906.85	10,000.00	15,000.00	15,000.00
03-53-4258	WATER ASSESSMENTS & STORAGE	31,924.94	32,827.72	21,197.60	33,500.00	30,000.00	30,000.00
03-53-4300	ELECTRIC/WATER/GAS	21,756.19	35,296.74	24,122.26	32,000.00	35,000.00	35,000.00
03-53-4301	Telephone Service	1,703.93	1,107.28	220.07	1,500.00	500.00	500.00
03-53-4501	OUTSIDE PROF SERVICE FEES	3,110.04	1,701.78	3,442.93	5,000.00	5,000.00	5,000.00
03-53-4503	Seminars/Meetings	.00	595.00	.00	1,000.00	500.00	1,000.00
03-53-4550	LINE & VALVE REPAIRS	4.07-	19,358.27	15,058.34	10,000.00	17,000.00	15,000.00
03-53-4551	HIGH SERV PUMP STATION MAINT	.00	1,625.00	.00	3,000.00	1,500.00	1,500.00
03-53-4552	HYDRANT REPAIRS	.00	.00	7,900.00	2,500.00	8,000.00	10,000.00
Total DISTRIBUTION - WATER:		111,921.74	147,703.94	109,865.45	154,869.00	154,995.00	163,201.00
ADMINISTRATION - SEWER							
03-60-4000	FULL TIME SALARIES	119,509.19	139,305.40	93,798.19	140,451.00	140,451.00	143,202.00
03-60-4002	PAYROLL TAXES - ER	9,450.58	10,594.97	7,108.67	10,745.00	10,745.00	10,955.00
03-60-4003	EMPLOYEE INS - ER	22,133.85	21,090.88	13,637.35	22,416.00	22,416.00	24,794.00
03-60-4004	RETIREMENT CONTRIBUTION - ER	2,858.76	15,548.71	5,478.96	8,590.00	8,590.00	8,508.00
03-60-4201	PC SOFTWARE & PRINTERS	.00	4,864.18	230.86	1,000.00	1,000.00	1,000.00
Budget notes:							
scada software							
03-60-4203	DUES & SUBSCRIPTIONS	.00	2,733.00	.00	.00	.00	.00
03-60-4501	OUTSIDE PROF SERVICE FEES	272,873.16	281,389.86	.00	15,000.00	5,000.00	15,000.00
03-60-4502	OFFICE OPERATIONS	.00	267.30	.00	.00	.00	.00
Total ADMINISTRATION - SEWER:		426,825.54	475,794.30	120,254.03	198,202.00	188,202.00	203,459.00
TREATMENT - SEWER							
03-62-4201	PC, SOFTWARE & PRINTERS	.00	1,625.52	.00	800.00	200.00	500.00
03-62-4250	MISCELLANEOUS	.00	.00	.00	1,000.00	1,000.00	1,000.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
03-62-4251	MAINTENANCE & SUPPLIES	11,981.34	28,292.50	17,507.79	10,000.00	18,000.00	15,000.00
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	66,532.07	66,243.02	44,569.05	55,000.00	65,000.00	65,000.00
03-62-4300	ELECTRIC/WATER/GAS	82,511.00	75,924.04	51,831.41	67,000.00	84,400.00	86,000.00
03-62-4301	TELEPHONE SERVICE	2,192.53	858.60	1,033.18	1,000.00	1,550.00	1,600.00
03-62-4501	OUTSIDE PROF SERVICE FEES	138,194.77	149,503.75	81,547.27	150,000.00	150,000.00	150,000.00
Budget notes:							
Ramey Environmental Compliance							
03-62-4550	SLUDGE DISPOSAL	44,169.83	88,218.48	61,229.50	60,000.00	90,000.00	90,000.00
Budget notes:							
useage increase and McDonald Farms increase							
Total TREATMENT - SEWER:		345,581.54	410,665.91	257,718.20	344,800.00	410,150.00	409,100.00
DISTRIBUTION - SEWER							
03-64-4000	FULL TIME SALARIES	22,999.90	29,085.60	14,877.80	29,910.00	26,900.00	25,255.00
03-64-4002	PAYROLL TAXES - ER	1,737.96	2,220.55	1,139.40	2,288.00	2,058.00	1,932.00
03-64-4003	EMPLOYEE INS - ER	5,217.40	3,974.20	1,356.33	6,511.00	2,080.00	5,607.00
03-64-4004	RETIREMENT CONTRIBUTION - ER	228.57	1,764.48	632.51	1,495.00	1,345.00	1,263.00
03-64-4201	PC, SOFTWARE & PRINTERS	1,480.10	.00	.00	.00	.00	.00
03-64-4250	MISCELLANEOUS	.00	.00	844.16	.00	1,000.00	1,000.00
03-64-4251	MAINTENANCE & SUPPLIES	1,668.03	.00	.00	.00	.00	.00
03-64-4252	GASOLINE, OIL, ETC.	2,147.83	1,067.08	390.24	1,000.00	1,000.00	1,000.00
03-64-4257	DISCHARGE PERMIT	8,416.82	.00	.00	2,750.00	2,750.00	2,750.00
03-64-4501	OUTSIDE PROF SERVICE FEES	20,564.00	1,496.00	.00	25,000.00	10,000.00	25,000.00
03-64-4550	LINE REPAIRS & CLEANING	66,836.53	15,281.03	.00	40,000.00	30,000.00	30,000.00
03-64-4551	LIFT STATION PARTS & MAINT	29,764.17	9,723.06	5,156.41	20,000.00	10,000.00	20,000.00
Total DISTRIBUTION - SEWER:		161,061.31	64,612.00	24,396.85	128,954.00	87,133.00	113,807.00
Department: 65							
03-65-4251	MAINTENANCE & SUPPLIES	267.00	267.00	300.00	300.00	300.00	.00
Total Department: 65:		267.00	267.00	300.00	300.00	300.00	.00
CAPITAL							
03-66-6000	CAPITAL PURCHASES - WATER	.00	.00	.00	58,667.00	59,000.00	260,000.00
Budget notes:							
~2025 2 PRV Replacements, $160,000, study Apple Valley Water Line $100,000							
03-66-6001	CAPITAL PURCHASES - SEWER	.00	.00	38,900.00	1,016,667.00	75,000.00	550,000.00
Budget notes:							
~2025 WWTP Improvements$200k(remaining 2024 will roll), sewer line repair $350,000							
Total CAPITAL:		.00	.00	38,900.00	1,075,334.00	134,000.00	810,000.00
DEBT							
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	.00	301,119.74	301,120.00	301,120.00	.00
Budget notes:							
paid in full in 2024							
03-70-7003	CWRPDA 03 LOAN INTEREST	28,300.64	12,624.75	4,824.70	4,825.00	4,825.00	.00
03-70-7005	WWTP 2014 WPCSRF Loan Principl	.00	.00	130,728.25	262,253.00	262,253.00	265,472.00
03-70-7006	WWTP 2014 WPCRF Loan Interest	43,925.55	40,823.89	19,494.03	38,192.00	38,192.00	34,974.00
Total DEBT:		72,226.19	53,448.64	456,166.72	606,390.00	606,390.00	300,446.00
TRANSFERS							
03-80-8001	WF'S SHARE OF ALLOCATED EXP	125,413.00	120,894.12	79,066.72	118,600.00	118,600.00	111,731.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total TRANSFERS:		125,413.00	120,894.12	79,066.72	118,600.00	118,600.00	111,731.00
WATER/SEWER FUND Revenue Total:		2,118,123.55	4,396,118.75	1,437,032.39	2,060,200.00	2,129,149.00	2,211,220.00
WATER/SEWER FUND Expenditure Total:		1,686,818.16	1,859,643.29	1,378,610.36	3,083,271.00	2,212,972.00	2,651,203.00
Net Total WATER/SEWER FUND:		431,305.39	2,536,475.46	58,422.03	1,023,071.00-	83,823.00-	439,983.00-

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
STORM WATER							
CHARGES FOR SERVICES							
06-13-3300	Stormwater Drainage Fees	117,307.37	118,383.03	80,660.01	118,000.00	120,000.00	120,000.00
Total CHARGES FOR SERVICES:		117,307.37	118,383.03	80,660.01	118,000.00	120,000.00	120,000.00
INVESTMENT							
06-17-3500	INTEREST INCOME	2,644.72	11,580.31	8,584.26	4,500.00	10,000.00	6,000.00
Total INVESTMENT:		2,644.72	11,580.31	8,584.26	4,500.00	10,000.00	6,000.00
OTHER INCOME							
06-18-3600	OTHER INCOME	.62	.00	.00	.00	.00	.00
Total OTHER INCOME:		.62	.00	.00	.00	.00	.00
ADMINISTRATION							
06-50-4000	FULL TIME SALARIES	26,103.04	40,990.45	27,012.58	46,620.00	46,620.00	48,183.00
06-50-4002	PAYROLL TAXES - ER	2,011.15	3,136.56	2,031.47	3,566.00	3,566.00	3,686.00
06-50-4003	EMPLOYEE INSURANCE	6,236.86	6,298.37	4,314.31	8,277.00	8,277.00	7,959.00
06-50-4004	RETIREMENT CONTRIBUTION	648.02	1,804.89	1,238.74	2,080.00	2,080.00	2,063.00
06-50-4501	Outside Professional Services	1,398.50	87.50	.00	.00	.00	.00
06-50-4502	OFFICE OPERATIONS	.00	.00	.00	1,500.00	500.00	500.00
Total ADMINISTRATION:		36,397.57	52,317.77	34,597.10	62,043.00	61,043.00	62,391.00
TRANSMISSION							
06-65-4000	FULL TIME SALARIES	8,235.48	8,004.61	4,768.80	11,263.00	11,263.00	11,070.00
06-65-4002	PAYROLL TAXES - ER	621.43	608.77	367.22	862.00	862.00	847.00
06-65-4003	EMPLOYEE INSURANCE	1,944.46	1,252.30	280.15	2,424.00	455.00	3,161.00
06-65-4004	RETIREMENT CONTRIBUTION	76.16	634.48	207.63	563.00	563.00	553.00
06-65-4251	MAINTENANCE & SUPPLIES	1,250.00	.00	164.10	1,000.00	1,000.00	1,000.00
06-65-4501	Outside Professional Services	7,482.38	4,302.50	2,216.25	20,000.00	10,000.00	10,000.00
Budget notes: jetting, street sweeping (split)							
06-65-4503	SEMINARS/MEETINGS	.00	.00	.00	1,000.00	.00	500.00
06-65-4504	TRAVEL EXPENSES	.00	.00	.00	500.00	.00	500.00
Total TRANSMISSION:		19,609.91	14,802.66	8,004.15	37,612.00	24,143.00	27,631.00
CAPITAL							
06-66-6000	CAPITAL PURCHASES	.00	.00	.00	39,000.00	.00	.00
Total CAPITAL:		.00	.00	.00	39,000.00	.00	.00
TRANSFERS							
06-80-8001	STORMWATER SHARE OF ALLOCATE	13,854.00	17,913.84	13,242.40	19,864.00	19,864.00	19,361.00
Total TRANSFERS:		13,854.00	17,913.84	13,242.40	19,864.00	19,864.00	19,361.00
STORM WATER Revenue Total:		119,952.71	129,963.34	89,244.27	122,500.00	130,000.00	126,000.00
STORM WATER Expenditure Total:		69,861.48	85,034.27	55,843.65	158,519.00	105,050.00	109,383.00
Net Total STORM WATER:		50,091.23	44,929.07	33,400.62	36,019.00-	24,950.00	16,617.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
CONSERVATION TRUST							
INTERGOVERNMENTAL							
07-12-3201	COLORADO LOTTERY	28,162.75	30,470.26	14,350.81	30,000.00	30,000.00	30,000.00
Total INTERGOVERNMENTAL:		28,162.75	30,470.26	14,350.81	30,000.00	30,000.00	30,000.00
INVESTMENT							
07-17-3500	INTEREST INCOME	3,716.61	3,247.02	2,865.92	1,000.00	3,500.00	2,000.00
Total INVESTMENT:		3,716.61	3,247.02	2,865.92	1,000.00	3,500.00	2,000.00
Department: 66							
07-66-6000	CAPITAL PURCHASES - CTF	.00	10,250.00	.00	.00	.00	35,000.00
Budget notes: ~2025 St Vrain Corridor Ped Bridge Decking 20k, Shade Structures 15k							
Total Department: 66:		.00	10,250.00	.00	.00	.00	35,000.00
TRANSFER							
07-80-8019	TRANSFER TO GRANT FUND	200,500.00	.00	.00	.00	.00	.00
Total TRANSFER:		200,500.00	.00	.00	.00	.00	.00
CONSERVATION TRUST Revenue Total:		31,879.36	33,717.28	17,216.73	31,000.00	33,500.00	32,000.00
CONSERVATION TRUST Expenditure Total:		200,500.00	10,250.00	.00	.00	.00	35,000.00
Net Total CONSERVATION TRUST:		168,620.64-	23,467.28	17,216.73	31,000.00	33,500.00	3,000.00-

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
PARKS AND RECREATION FUND							
TAXES							
08-10-3002	SALES TAX: MEADOW PARK - 1%	469,207.48	453,204.44	216,377.32	474,141.00	466,800.00	476,136.00
Budget notes:							
~2025 2% increase over 2024 EOY projection							
08-10-3004	USE TAX: MEADOW PARK - 1%	61,072.83	71,247.68	46,251.29	67,000.00	67,500.00	70,000.00
08-10-3010	HOME ADDITIONS FEE - PARKS	4,231.64	1.27	8,160.13	1,000.00	8,160.00	2,500.00
Total TAXES:		534,511.95	524,453.39	270,788.74	542,141.00	542,460.00	548,636.00
CHARGES FOR SERVICES							
08-13-3350	CAMPING REVENUES	289,777.93	291,009.06	261,001.65	305,000.00	295,000.00	295,000.00
08-13-3351	SHELTER HOUSE REVENUES	29,568.79	35,940.65	29,569.33	50,000.00	34,000.00	47,500.00
08-13-3352	PARKING FEES: LMJ PARK	107,154.85	105,067.35	81,152.65	107,000.00	105,300.00	105,000.00
08-13-3353	DOG PARK FEES	1,840.00	2,610.00	1,912.50	3,000.00	2,000.00	2,500.00
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	3,880.00	4,115.00	3,245.00	4,000.00	4,000.00	4,000.00
08-13-3355	PARKING FEE: BOHN PARK	34,792.00	34,710.40	28,252.40	33,400.00	33,400.00	34,000.00
08-13-3356	SHOWER REVENUE	3,856.70	3,477.00	3,290.00	3,500.00	3,500.00	3,500.00
08-13-3358	DUMP STATION REVENUE	80.00	189.00	135.00	150.00	185.00	150.00
08-13-3359	PARKING FEE: BLACK BEAR HOLE	52.00	5,860.80	5,504.95	7,500.00	6,700.00	7,000.00
08-13-3360	PARKING FEE: 2ND AVE	.00	2,813.60	2,824.05	5,000.00	4,100.00	4,000.00
08-13-3370	RECR PROGRAM REVENUES	37,566.52	36,769.00	8,629.00	37,500.00	15,000.00	15,000.00
08-13-3371	YOUTH BASEBALL REVENUES	320.00	4,160.00	9,133.00	1,000.00	9,150.00	7,600.00
08-13-3372	ADULT SOFTBALL REVENUES	1,600.00	1,200.00	7,140.00	1,600.00	7,140.00	7,150.00
08-13-3373	MISC RECREATION EVENTS REV	749.34	258.00	1,163.00	100.00	4,500.00	4,500.00
08-13-3380	SPECIAL EVENTS REVENUES	140.00	15.00	7,238.00	500.00	7,500.00	7,500.00
Budget notes:							
Sponsorships, donations, registrations, sales							
08-13-3384	PARADE OF LIGHTS REVENUE	6,550.00	.00	.00	6,000.00	6,000.00	6,000.00
Total CHARGES FOR SERVICES:		517,928.13	528,194.86	450,190.53	565,250.00	537,475.00	550,400.00
INVESTMENT							
08-17-3500	INTEREST INCOME	11,901.17	52,111.41	38,629.19	23,000.00	53,630.00	34,860.00
Total INVESTMENT:		11,901.17	52,111.41	38,629.19	23,000.00	53,630.00	34,860.00
OTHER INCOME							
08-21-3400	OTHER INCOME	17,846.57	1,150.53	399.03	1,000.00	1,000.00	1,000.00
08-21-3402	PARK DONATIONS	.00	.00	350.00	.00	350.00	.00
Total OTHER INCOME:		17,846.57	1,150.53	749.03	1,000.00	1,350.00	1,000.00
Source: 23							
08-23-3802	SENIOR PROGRAM REVENUE	765.78	940.00	.00	.00	.00	.00
Total Source: 23:		765.78	940.00	.00	.00	.00	.00
ADMINISTRATION							
08-50-4000	FULL TIME SALARIES	82,230.56	124,096.74	88,707.98	201,294.00	133,500.00	187,029.00
08-50-4002	PAYROLL TAXES - ER	6,348.83	9,540.05	6,777.41	15,399.00	10,213.00	14,308.00
08-50-4003	EMPLOYEE INS - ER	8,225.02	11,742.70	10,454.95	28,116.00	16,250.00	31,131.00
08-50-4004	RETIREMENT CONTRIBUTION - ER	1,594.38	14,152.11	5,738.14	12,359.00	6,675.00	11,393.00
08-50-4008	OFFICE OPERATIONS	1,004.61	1,201.02	1,199.18	1,000.00	1,965.00	2,250.00
08-50-4050	MISCELLANEOUS EXPENSE	2,236.39	56.99	.00	100.00	100.00	100.00
08-50-4201	PC, SOFTWARE & PRINTERS	497.40	.00	.00	1,750.00	1,200.00	1,750.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
08-50-4203	DUES & SUBSCRIPTIONS	23.12	670.00	919.95	670.00	1,000.00	1,000.00
08-50-4301	TELEPHONE SERVICE	3,135.68	3,693.51	1,509.52	2,850.00	3,800.00	3,800.00
08-50-4501	OUTSIDE PROF SERVICE FEES	113.50	664.00	80.00	1,500.00	500.00	1,500.00
08-50-4503	SEMINARS/MEETINGS	.00	.00	.00	1,500.00	500.00	500.00
08-50-4505	ADVERTISING & PUBLISHING	1,021.83	569.79	130.00	1,000.00	1,000.00	1,000.00
Total ADMINISTRATION:		106,431.32	166,386.91	115,517.13	267,538.00	176,703.00	255,761.00
SPECIAL EVENTS							
08-55-4550	GOOD OLD DAYS EXP	595.00	.00	.00	.00	.00	.00
08-55-4551	SPECIAL EVENTS EXPENSE	11,249.71	12,763.99	4,510.16	12,000.00	12,000.00	12,000.00
08-55-4552	PARADE OF LIGHTS EXPENSES	7,084.53	7,502.37	.00	9,500.00	9,500.00	9,500.00
Total SPECIAL EVENTS:		18,929.24	20,266.36	4,510.16	21,500.00	21,500.00	21,500.00
PARKS							
08-60-4000	FULL TIME SALARIES	172,971.16	273,181.37	195,021.89	172,128.00	280,700.00	185,817.00
08-60-4001	PART TIME SALARIES	69,419.51	28,854.05	38,261.26	116,507.00	52,800.00	120,434.00
08-60-4002	PAYROLL TAXES - ER	18,750.29	23,284.76	17,919.94	22,081.00	21,474.00	23,428.00
08-60-4003	EMPLOYEE INS - ER	21,938.19	25,107.97	20,961.05	45,986.00	.00	52,049.00
08-60-4004	RETIREMENT CONTRIBUTION - ER	2,009.81	12,269.26	6,558.36	8,858.00	14,035.00	9,550.00
08-60-4023	PARKS WIFI	2,609.30	3,005.60	2,845.58	2,800.00	3,500.00	10,000.00
Budget notes: ~2025 New Security Camera WIFI-Software/Upgrades							
08-60-4029	VEHICLE MAINT EXP	167.37	.00	.00	.00	.00	.00
08-60-4201	PC, SOFTWARE & PRINTERS	.00	.00	.00	1,300.00	1,300.00	.00
08-60-4202	EQUIP & SMALL TOOLS	2,407.48	3,202.46	967.11	3,250.00	3,250.00	3,750.00
Budget notes: Power tool replacement, and weed eater heads-switchover to electric							
08-60-4250	MISCELLANEOUS EXPENSE	2,728.09	1,180.51	357.98	1,500.00	1,500.00	1,500.00
08-60-4251	MAINTENANCE & SUPPLIES	52,637.29	62,143.64	37,764.17	70,000.00	70,000.00	70,000.00
08-60-4252	GASOLINE, OIL, ETC.	5,504.10	3,239.25	1,191.20	3,800.00	2,800.00	3,200.00
08-60-4253	PARK SIGNAGE	3,313.52	8,195.11	11,061.73	4,000.00	11,100.00	4,500.00
08-60-4300	ELECTRIC/WATER/GAS	81,205.30	36,933.44	22,068.55	45,000.00	48,300.00	48,500.00
08-60-4501	OUTSIDE PROF SERVICE FEES	30,665.99	44,414.00	40,190.71	85,500.00	80,000.00	60,000.00
Budget notes: Park security, bike park maintenance, wildfire mitigation							
08-60-4512	BLDG MAINT & GROUNDS	52,655.58	66,193.21	47,579.80	60,000.00	60,000.00	60,000.00
08-60-4550	RIVER COURSE MAINT	.00	.00	.00	6,500.00	.00	6,500.00
Budget notes: Cleaning scouring pools and features							
08-60-4551	TREE MAINTENANCE	19,125.00	28,805.00	8,734.63	15,500.00	15,500.00	16,000.00
Budget notes: removals and hazrd reductions							
08-60-4552	RECREATION PROGRAMING	18,724.79	16,908.15	11,057.17	20,000.00	20,000.00	22,500.00
Budget notes: ~2025 add funds for Scholarships							
08-60-4553	KIOSK TRANSACTION FEES	9,797.06	12,315.10	10,135.26	10,500.00	12,500.00	12,500.00
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	32,607.57	25,490.00	14,555.37	25,000.00	25,000.00	25,500.00
Total PARKS:		599,237.40	674,722.88	487,231.76	720,210.00	723,759.00	735,728.00
CAPITAL							
08-66-6000	CAPITAL PURCHASES	63,988.00	6,527.99	.00	91,000.00	91,000.00	101,500.00
Budget notes: ~2025 Electric small equip $25k, LMJ Streambank $30k, Trash Can Replace $30k, Utility Trailer $16,500							

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total CAPITAL:		63,988.00	6,527.99	.00	91,000.00	91,000.00	101,500.00
Department: 70							
08-70-4050	BASEBALL SOFTBALL EXPENSE	5,022.33	7,667.06	7,148.81	6,500.00	7,150.00	7,200.00
Budget notes:							
uniforms, umpires, equipment, field prep services							
08-70-7000	EQUIP LEASE EXPENSE	.00	.00	2,015.92	16,500.00	6,050.00	12,100.00
Budget notes:							
Backhoe lease (split 50/50)							
Total Department: 70:		5,022.33	7,667.06	9,164.73	23,000.00	13,200.00	19,300.00
TRANSFERS							
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	148,105.00	171,849.96	112,325.52	168,128.00	168,128.00	161,179.00
08-80-8019	TRANSFER OUT TO GRANTS FUND	279,533.00	.00	.00	.00	.00	.00
Total TRANSFERS:		427,638.00	171,849.96	112,325.52	168,128.00	168,128.00	161,179.00
PARKS AND RECREATION FUND Revenue Total:		1,082,953.60	1,106,850.19	760,357.49	1,131,391.00	1,134,915.00	1,134,896.00
PARKS AND RECREATION FUND Expenditure Total:		1,221,246.29	1,047,421.16	728,749.30	1,291,376.00	1,194,290.00	1,294,968.00
Net Total PARKS AND RECREATION FUND:		138,292.69-	59,429.03	31,608.19	159,985.00-	59,375.00-	160,072.00-

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
GRANT - FLOOD							
LOCAL GRANTS							
19-12-3206	STATE REVENUE	.00	18,000.00	.00	.00	15,000.00	.00
19-12-3207	LOCAL REVENUE	.00	32,766.99	25,000.00	20,000.00	25,000.00	.00
Total LOCAL GRANTS:		.00	50,766.99	25,000.00	20,000.00	40,000.00	.00
Source: 14							
19-14-3400	OTHER INCOME	.00	50,000.00	.00	.00	.00	.00
Total Source: 14:		.00	50,000.00	.00	.00	.00	.00
TRANSFER							
19-18-3500	TRANSFER IN FROM GENERAL FUND	313,600.00	10,000.00	.00	72,640.00	.00	.00
19-18-3507	TRANSFER FROM CTF	200,500.00	.00	.00	.00	.00	.00
19-18-3508	Transfer In From Parks Fund	279,533.00	.00	.00	.00	.00	.00
19-18-3523	Transfer In From LURA	40,000.00	.00	.00	.00	.00	.00
Total TRANSFER:		833,633.00	10,000.00	.00	72,640.00	.00	.00
Source: 23							
19-23-3871	Dr Scholl Foundation Grant	68,824.94	6,175.06	.00	.00	.00	.00
Total Source: 23:		68,824.94	6,175.06	.00	.00	.00	.00
LOCAL REVENUE							
19-24-3410	Holiday Bazaar Revenue	15.00	.00	.00	.00	.00	.00
19-24-3442	Colorado Garden Grants	12,800.00	.00	.00	.00	.00	.00
Total LOCAL REVENUE:		12,815.00	.00	.00	.00	.00	.00
LCF							
19-27-3800	Lyons Community Foundation-LCF	11,734.52	8,162.18	.00	.00	12,000.00	12,000.00
19-27-3874	LCF Par of Lites Jan14 $1500	.00	.00	.00	.00	.00	.00
Total LCF:		11,734.52	8,162.18	.00	.00	12,000.00	12,000.00
FEDERAL FUNDING							
19-28-3800	FEMA Flood Project Share	29,022.60	459,612.44	.00	.00	.00	.00
19-28-3802	CVRF/DOLA	42,000.00	.00	.00	.00	.00	.00
19-28-3803	ARPA	77,673.23	52,417.50	.00	.00	.00	.00
19-28-3805	BCC-McConnell Br. Coord. Match	40,148.00	.00	.00	.00	.00	.00
Total FEDERAL FUNDING:		188,843.83	512,029.94	.00	.00	.00	.00
STATE FUNDING							
19-29-3412	DOLA Mini Grant	1,088.91	2,049.07	.00	.00	.00	.00
19-29-3416	DOLA Longs Peak Water & Sewer	279,988.66	.00	.00	.00	.00	.00
19-29-3417	DOLA IHOP Housing Needs	.00	44,290.46	5,709.54	.00	5,710.00	.00
19-29-3426	GOCO 2021 $282,003	.00	282,003.00	.00	.00	.00	.00
19-29-3430	CDOT PROJECTS	.00	150,000.00	.00	.00	.00	.00
19-29-3431	CDOT-St Vrain Trail Extension	51,493.85	103,291.04	144,201.80	.00	1,693,215.00	.00
19-29-3432	CDOT-US36/Broadway Imp	264,144.50	195,574.94	1,241,759.35	.00	1,937,281.00	.00
19-29-3433	CDOT - Safe Routes to School	.00	500,000.00	.00	.00	.00	.00
19-29-3446	CWCB Streambank Restoration	.00	.00	6,436.00	.00	55,000.00	.00
19-29-3875	State Flood Project Share	6,168.31	32,011.06	.00	.00	.00	.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
Total STATE FUNDING:		602,884.23	1,309,219.57	1,398,106.69	.00	3,691,206.00	.00
BOCO							
19-30-3421	BOCO Econ Dev 2019 $12K	.00	3,525.00	.00	.00	.00	.00
19-30-3448	BOCO Econ Dev 2017 $6k	.00	1,982.96	.00	.00	.00	.00
19-30-3459	OEDIT Mktg Match 2018/2019	.00	239.80	.00	.00	.00	.00
Total BOCO:		.00	5,747.76	.00	.00	.00	.00
FISCAL AGENT REVENUES							
19-31-3800	LAHC	20,542.19	10,109.59	15,199.58	11,000.00	16,000.00	11,000.00
19-31-3801	LYBSA	.00	.00	.00	.00	.00	.00
Total FISCAL AGENT REVENUES:		20,542.19	10,109.59	15,199.58	11,000.00	16,000.00	11,000.00
NOT ELIGIBLE							
19-41-4000	Not Eligible for Reimbursement	215.64	33.00	.00	.00	.00	.00
Total NOT ELIGIBLE:		215.64	33.00	.00	.00	.00	.00
OTHER GRANTS							
19-42-4011	Transline/AppleV or Meadow $1M	.00	.00	.00	.00	.00	.00
Total OTHER GRANTS:		.00	.00	.00	.00	.00	.00
DOLA STAFFING							
19-46-4000	DOLA STAFFING GRANT 2018 $781K	102,989.85	.00	.00	.00	.00	.00
19-46-4002	DOLA STAFFING GRANT 2018	7,892.78	.00	.00	.00	.00	.00
19-46-4003	DOLA STAFFING GRANT 2018	16,288.26	.00	.00	.00	.00	.00
Total DOLA STAFFING:		127,170.89	.00	.00	.00	.00	.00
Department: 48							
19-48-4000	DOLA Longs Peak Water & Sewer	156,788.48	.00	.00	.00	.00	.00
19-48-4005	ARPA Funding Projects	77,073.23	52,417.50	71,628.26	.00	203,720.00	.00
19-48-4010	NCWCD Grant Expenses	.00	.00	.00	40,000.00	.00	.00
Total Department: 48:		233,861.71	52,417.50	71,628.26	40,000.00	203,720.00	.00
LOCAL EXPENDITURES							
19-51-4010	Holiday Bazaar	1,044.98	.00	.00	.00	.00	.00
19-51-4030	Parks Donation Expense	18,189.49	.00	.00	.00	.00	.00
19-51-4881	Fishing Is Fun - Match	.00	.00	.00	.00	.00	.00
Total LOCAL EXPENDITURES:		19,234.47	.00	.00	.00	.00	.00
LAHC							
19-58-4006	LAHC Expenditures	20,542.19	10,109.59	13,280.93	11,000.00	15,000.00	11,000.00
Total LAHC:		20,542.19	10,109.59	13,280.93	11,000.00	15,000.00	11,000.00
DOLA MARKETING							
19-60-4010	State Historic Parks $12,520	.00	.00	.00	.00	.00	.00
19-60-4011	DOLA - IHOP Housing Assessment	.00	54,551.45	5,448.55	.00	5,449.00	.00
19-60-4056	CWCB Streambank Restoration	.00	280.00	94,490.93	.00	100,000.00	.00
19-60-4394	GOCO 2021 $282,003	411,280.84	4,761.00-	.00	.00	.00	.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
19-60-4401	CDOT -St Vrain Trail Extension	52,000.85	131,814.04	180,694.38	.00	2,263,473.00	.00
19-60-4402	CDOT-US36/Broadway Imp	345,376.70	1,091,114.02	953,348.00	.00	1,005,900.00	.00
19-60-4403	CDOT - Main Street Lighting	.00	173,320.00	.00	.00	.00	.00
19-60-4716	DOLA Mini Grant Exp	1,359.24	.00	.00	.00	.00	.00
19-60-4801	State Historic Preservation	.00	280.00	15,000.00	.00	15,000.00	.00
19-60-4805	Colorado Tourism Office Porjec	.00	25,068.24	.00	.00	.00	.00
19-60-4810	RAQC Grant Expenses	.00	50,000.00	.00	.00	.00	.00
Total DOLA MARKETING:		810,017.63	1,521,666.75	1,248,981.86	.00	3,389,822.00	.00
2013 FLOOD							
19-61-4006	OUTSIDE PROF SERVICE FEES	11,958.74-	.00	.00	.00	.00	.00
19-61-5100	LINE & VALVE REPAIRS	30.34	.00	.00	.00	.00	.00
19-61-9999	FEMA Activity Change-Prior Yr	.00	.00	.00	.00	.00	.00
Total 2013 FLOOD:		11,928.40-	.00	.00	.00	.00	.00
OTHER GRANT EXPENDITURES							
19-62-4007	BOCO LESAP Grant	.00	25,698.75	.00	.00	.00	.00
19-62-4718	BOCO Econ Dev 2017 $6k	.00	1,982.96	.00	.00	.00	.00
19-62-4720	OEDIT - Mktg Match 2018/2019	.00	239.80	.00	.00	.00	.00
19-62-4721	BOCO Econ Dev 2019 $12K	.00	3,525.00	.00	.00	.00	.00
Total OTHER GRANT EXPENDITURES:		.00	31,446.51	.00	.00	.00	.00
LCF/LOCAL GRANTS							
19-63-4000	LCF Expenditures	12,734.52	8,162.18	10,405.85	.00	12,000.00	12,000.00
Total LCF/LOCAL GRANTS:		12,734.52	8,162.18	10,405.85	.00	12,000.00	12,000.00
CPW							
19-64-4802	CVRF/DOLA	42,933.24	.00	.00	.00	.00	.00
19-64-4845	CPW/USFW Fishing is Fun $92.3k	.00	.00	.00	.00	.00	.00
Total CPW:		42,933.24	.00	.00	.00	.00	.00
DHSEM FLOOD MANAGER							
19-65-4008	SRTS $500,000	679,523.08	41,905.80	.00	.00	.00	.00
Total DHSEM FLOOD MANAGER:		679,523.08	41,905.80	.00	.00	.00	.00
Department: 70							
19-70-7000	State Flood Advance Repayment	500,000.00	830,700.00	.00	.00	1,000,000.00	.00
Total Department: 70:		500,000.00	830,700.00	.00	.00	1,000,000.00	.00
Department: 80							
19-80-8001	TRANSFER OUT TO GEN FUND	.00	.00	.00	.00	50,000.00	.00
Total Department: 80:		.00	.00	.00	.00	50,000.00	.00
GRANT - FLOOD Revenue Total:		1,739,277.71	1,962,211.09	1,438,306.27	103,640.00	3,759,206.00	23,000.00
GRANT - FLOOD Expenditure Total:		2,434,304.97	2,496,441.33	1,344,296.90	51,000.00	4,670,542.00	23,000.00
Net Total GRANT - FLOOD:		695,027.26-	534,230.24-	94,009.37	52,640.00	911,336.00-	.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
CAPITAL PROJECTS FUND							
Source: 10							
20-10-3002	SALES TAX REV - 0.5%	.00	.00	.00	.00	125,000.00	238,068.00
Budget notes:							
0.5% tax effective 7/1/2024 for capital projects							
Total Source: 10:		.00	.00	.00	.00	125,000.00	238,068.00
TRANSFERS							
20-35-3901	TRANSFER IN FROM GENERAL FUND	260,000.00	385,700.00	100,000.00	250,000.00	250,000.00	100,000.00
Budget notes:							
transfer for streets capital							
Total TRANSFERS:		260,000.00	385,700.00	100,000.00	250,000.00	250,000.00	100,000.00
CAPITAL							
20-66-6000	CAPITAL PROJECTS	.00	720,592.86	.00	.00	.00	300,000.00
Budget notes:							
Streets paving. Specific projects TBD							
Total CAPITAL:		.00	720,592.86	.00	.00	.00	300,000.00
CAPITAL PROJECTS FUND Revenue Total:		260,000.00	385,700.00	100,000.00	250,000.00	375,000.00	338,068.00
CAPITAL PROJECTS FUND Expenditure Total:		.00	720,592.86	.00	.00	.00	300,000.00
Net Total CAPITAL PROJECTS FUND:		260,000.00	334,892.86-	100,000.00	250,000.00	375,000.00	38,068.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
GRANTS OTHER							
CDBG-DR RD 2							
21-26-3513	DR R2 BCC - McConnell Bridge	103.89	.00	.00	.00	.00	.00
21-26-3521	CDBG R2 BCC - STORMWATER IMP	205,790.81	.00	.00	.00	.00	.00
21-26-3608	CDBG 4th Ave Ped Bridge	308,356.81	75,601.10	.00	.00	.00	.00
21-26-3609	Backup Power Project	87,577.89	.00	.00	.00	.00	.00
Total CDBG-DR RD 2:		601,829.40	75,601.10	.00	.00	.00	.00
STATE FUNDS							
21-27-3150	State DEF - Unmet Needs $344k	.00	.00	.00	.00	.00	.00
Total STATE FUNDS:		.00	.00	.00	.00	.00	.00
TRANSFER DEF							
21-30-3010	DEF Stream Restoration	.00	.00	102,818.75	.00	.00	.00
Total TRANSFER DEF:		.00	.00	102,818.75	.00	.00	.00
CDBG RD 2							
21-50-4021	CDBG R2 BCC STORMWATER IMP	31,638.20	.00	.00	.00	.00	.00
21-50-4022	CDBG 4th Ave Ped Bridge	334,141.91	.00	.00	.00	.00	.00
21-50-4023	Backup Power Project	4,128.46-	.00	.00	.00	.00	.00
Total CDBG RD 2:		361,651.65	.00	.00	.00	.00	.00
CDBG/DEF							
21-56-4050	DEF - Unmet Needs	2,686.25-	.00	.00	.00	.00	.00
Total CDBG/DEF:		2,686.25-	.00	.00	.00	.00	.00
GRANTS OTHER Revenue Total:		601,829.40	75,601.10	102,818.75	.00	.00	.00
GRANTS OTHER Expenditure Total:		358,965.40	.00	.00	.00	.00	.00
Net Total GRANTS OTHER:		242,864.00	75,601.10	102,818.75	.00	.00	.00

Formatted Account Number	Account Title	2022 Actual	2023 Actual	2024 Actual thru 8/31/24	2024 Budget	2024 Projection	2025 Budget
BUSINESS LOAN FUND							
OTHER INCOME							
22-16-3600	Other Income	35.00	.00	.00	.00	.00	.00
22-16-3604	Loan Principal Payments Recv'd	59,973.40	78,918.82	35,844.55	.00	.00	.00
Total OTHER INCOME:		60,008.40	78,918.82	35,844.55	.00	.00	.00
INVESTMENT							
22-17-3501	BRF Loan Repay - Interest	380.33	242.07	100.92	.00	.00	.00
22-17-3502	USDA Loan Repay-Interest	288.33	187.01	97.79	.00	.00	.00
Total INVESTMENT:		668.66	429.08	198.71	.00	.00	.00
Department: 50							
22-50-4050	Bank Fees USDA	51.17	100.71	9.84	.00	.00	.00
22-50-4500	Loans To Others USDA	45,000.00	66,000.00	6,000.00	.00	.00	.00
Total Department: 50:		45,051.17	66,100.71	6,009.84	.00	.00	.00
Department: 52							
22-52-4050	Bank Fees BRF	81.19	100.73	11.49	.00	.00	.00
22-52-4500	Loans To Others BRF	30,000.00	25,000.00	.00	.00	.00	.00
Total Department: 52:		30,081.19	25,100.73	11.49	.00	.00	.00
BUSINESS LOAN FUND Revenue Total:		60,677.06	79,347.90	36,043.26	.00	.00	.00
BUSINESS LOAN FUND Expenditure Total:		75,132.36	91,201.44	6,021.33	.00	.00	.00
Net Total BUSINESS LOAN FUND:		14,455.30-	11,853.54-	30,021.93	.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:		10,920,787.93	13,113,621.51	7,432,175.26	8,482,365.00	12,649,307.00	8,894,401.00
Total Expenditure:		10,382,546.87	10,691,704.57	6,315,411.91	10,044,447.00	13,467,458.00	9,674,668.00
Net Grand Totals:		538,241.06	2,421,916.94	1,116,763.35	1,562,082.00-	818,151.00-	780,267.00-