

2026 Annual Budget

Town of
Lyons, Colorado



Town of Lyons

2026 Annual Budget

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Board of Trustees

The Town of Lyons has a council-manager form of government, wherein six trustees and one mayor are elected by voters and set policies for operating the Town government. The administrative implementation and management of policies are held responsible by the Town Administrator, who is appointed by the Board of Trustees.

The mayor may serve up to four, two-year terms consecutively, for a total of eight years. Trustee members may serve up to three, two-year terms consecutively, for a total of six years.

<u>Current Board of Trustees</u>	
Mayor	Hollie Rogin
Mayor Pro-Tem	Paula Williams
Trustee	Mark Browning
Trustee	Tanya Daty
Trustee	David Hamrick
Trustee	Greg Lowell
Trustee	Leigh Williams



2026 Budget Message

Pursuant to Section 29-1-103(e), C.R.S., as amended, the following budget message has been prepared and included as part of the 2026 Budget for the Town of Lyons, Colorado.

Services Provided

The Town of Lyons provides a full range of municipal services to residents and businesses. These include water, sanitation, stormwater, and electric utilities; street maintenance; law enforcement; parks and recreation; cultural programming; public improvements; building inspections; business and contractor licensing; land use planning; municipal court services; and general administrative support.

Long-Range Planning

The 2026 Budget reflects the Board of Trustees' continued commitment to maintaining essential services while advancing the community's long-term goals.

In 2025, the Town initiated the development of Long-Range Financial Plans for major funds to improve forecasting, guide capital investment decisions, and strengthen the Town's overall financial position. These plans are in early draft form and will continue to evolve as new information and priorities emerge. Their integration into the annual budget process represents an important step toward aligning day-to-day financial management with long-term strategic objectives.

Budgetary Basis and Approach

Town accounts are organized by fund, each treated as a separate accounting entity with self-balancing accounts for assets, liabilities, fund equity, revenues, and expenditures.

Governmental and enterprise fund types are budgeted on a modified accrual basis, which may differ from the financial reporting basis. This approach includes budgeting for capital outlay and current debt service principal and interest.

Revenue and expenditure projections are based on historical trends, inflationary expectations, rate adjustments, and known operational changes. The legal level of appropriation is the fund level.

Fiscal Overview

The Town enters 2026 in a stable financial position, with each operating fund projected to maintain reserves exceeding three months of operating expenditures. The 2026 Budget reflects modest

revenue growth, steady service levels, and a continued focus on long-term sustainability, infrastructure investment, and organizational efficiency.

Budget Highlights

Revenue

- **Charges for Services:** Approximately 51% of total revenue (\$4.4 million) is generated from charges for services, primarily utility user fees for electric, water, and wastewater operations. These revenues are restricted to their respective enterprise funds and may not be used for general governmental purposes.
- **Taxes:** Taxes account for roughly 39% (\$3.4 million) of total revenue. Sales tax receipts have stabilized following post-pandemic trends. The Town does not anticipate an increase in sales tax collections over 2025 year-end projections.
- **Property Tax:** The 2026 mill levy is estimated to be 16.579 mills, with a temporary credit of 2.943 mills. Property tax revenue is projected at approximately \$1,001,500.

Expenditures and Staffing

Operating expenditures are projected to increase by approximately 7.7% in 2026, driven primarily by a 19% increase in the Boulder County Sheriff's contract, higher utility contractual service costs, and general inflationary pressures.

The personnel budget—which includes salaries, taxes, insurance, and retirement benefits—is increasing by 2.4% compared to 2025. The budget provides for a 3.0% market adjustment and a 2.0% merit pool for staff. Consistent with national trends, the cost of insurance benefits is rising by 13.5%.

To help offset these personnel cost increases, the Town opted not to fill the vacant Planning position. In addition, the Permit Technician position has been eliminated, with those duties to be managed more cost-effectively through contractual services for both building permits and inspections.

Capital Improvements

Major capital projects planned for 2026 include continued street rehabilitation, electric undergrounding, and essential equipment replacements. Projects carrying over from 2025 include sidewalk improvements along 3rd Avenue from Main Street to Seward and Stickney, as well as the design of the upgrades to the Wastewater Treatment Plant. Conversion of functioning non-LED streetlights to LED is also included in the budget.

Additional stormwater projects, including 2nd and 3rd Avenue improvements and flagstone culvert repairs, are expected to be incorporated later in the year pending the award of outside grant or loan funding which the Town is actively seeking.

Fund Summaries

- **General Fund:** Revenues are projected to increase approximately 10% over 2025, primarily due to an increase in property tax revenue and one-time use tax and building revenue generated from the 402 Main Street development. Operating expenditures are expected to rise about 8.0%, driven largely by a \$123,000 increase in the Boulder County Sheriff's contract.

The budget also reflects personnel changes, including the elimination of the Planning and Permit Technician positions. To maintain service levels in a cost-efficient manner, the Town will utilize contractual services to handle building inspections and permitting.

- **Parks & Recreation Fund:** Revenues are expected to remain stable, with a modest 3.9% increase over 2025. Operating costs will increase approximately 3.7%, primarily due to higher contractual expenses for park security and tree maintenance. In conjunction with the General Fund, this budget also includes \$25,000 for wildfire mitigation efforts.
- **Electric Fund:** Electric revenues are projected to increase by 2.4% compared to 2025, while operating costs are expected to increase 9.3% as a result of a 5% rate increase from MEAN, the Town's wholesale power supplier.
- **Water/Wastewater Fund:** Water revenues are expected to grow 6.6%, primarily from projected rate increases. Wastewater rates will again adjust annually by CPI (3.6%). Operating expenses will increase by about 7.4%, largely due to Longmont's 10% water rate increase but also higher wastewater costs for contractual services, sludge hauling, and chemicals.
- **Stormwater Fund:** Revenues are projected to remain flat in 2026. However, with several large capital projects planned and the addition of outside funding, staff allocations have been increased in this fund, resulting in higher personnel costs of approximately 29.4% (\$22,800). These increases are expected to be temporary as the projects are completed.
- **Conservation Trust Fund:** State lottery proceeds generated in 2026 of approximately \$30,000 will fund future park improvements. While funding was utilized in 2025 for the LMJ stream bank restoration project, no additional projects are planned for 2026.
- **Grants Fund:** With most flood recovery projects completed, only limited rollover grant expenditures are expected in 2026, primarily related to close-out reimbursements. Grant funded projects will carry over from 2025.
- **Capital Fund:** Town voters approved a 0.5% sales tax increase dedicated to capital improvements, with collections beginning in mid-2024. The 2026 budget includes approximately \$259,000 in anticipated revenue. The Board of Trustees has not yet determined which project(s) will be funded with this additional revenue.

Additionally, the 2026 budget includes a \$200,000 transfer from the General Fund to support critical street maintenance projects. A total of \$259,000 is budgeted for street

reconstruction in 2026, consistent with the recommendations of the Pavement Conditions Assessment Plan.

Conclusion

The Town of Lyons enters 2026 with stable revenues, prudent reserves, and a continued commitment to fiscal responsibility. The introduction of long-range financial planning strengthens the Town's ability to anticipate future needs and manage resources strategically.

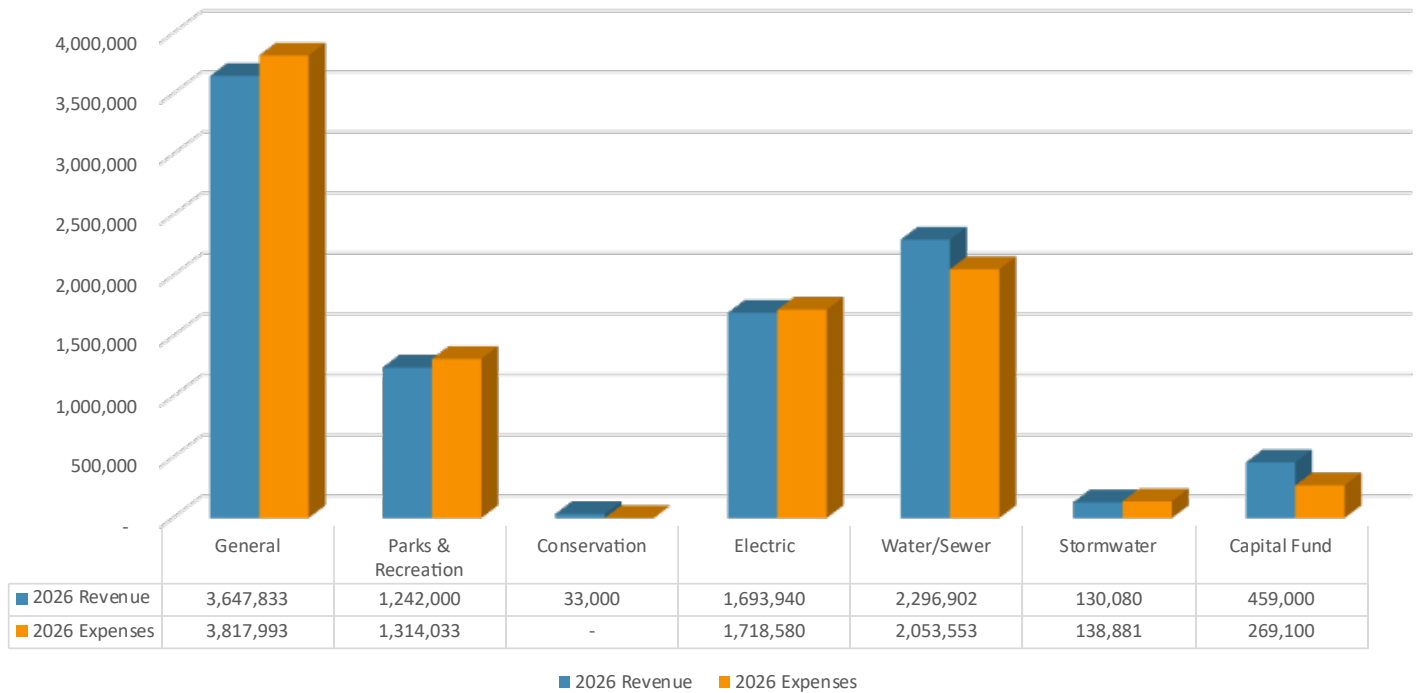
Town staff, the Board of Trustees, and the community are recognized and appreciated for their collaboration in developing the 2026 Budget. This balanced budget reflects the Town's dedication to responsible stewardship of public resources and to maintaining Lyons as a resilient, vibrant, and sustainable community.

Cassandra Eyestone
Finance Director
Town of Lyons

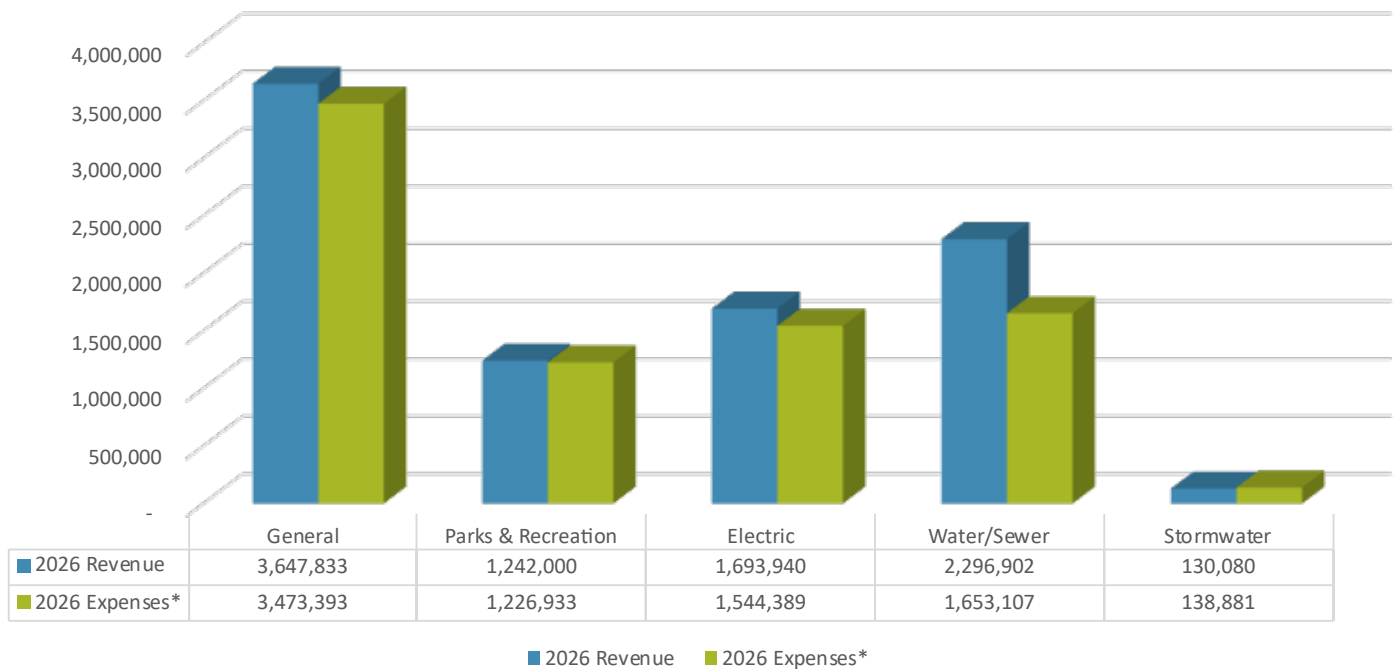
**TOWN OF LYONS
2026 BUDGET
BUDGET SUMMARY**



Town of Lyons 2026 Total Budget by Fund



Town of Lyons 2026 Operating Budget by Fund



*Personnel, Supplies, and services

Town of Lyons
2026 Budget Summary
As of September 30, 2025

	REVENUES										EXPENSES							Change in Fund Balance/Net Position	2025 Original Budget Total Expenditures	2024 Actual Total Expenditures	%+/- Over 2025 Original Budget
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	2026 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2026 Budget Total Expenditures				
01-General Fund	2,801,397	30,025	22,300	-	500	80,000	238,518	100,000	375,093	3,647,833							693,298		637,425	604,638	9%
Allocated												128,625	564,673								
Administration											445,637	10,300	21,520				477,457		463,698	438,774	3%
Legislative											40,046	2,700	14,415				57,161		57,996	50,810	-1%
Judicial											20,135	500	29,400				50,035		36,317	31,762	38%
Planning & Zoning											124,946	1,950	21,500				148,396		254,148	231,036	-42%
Health Welfare & Community											71,742	600	233,883				306,225		310,533	207,288	-1%
Economic Development											33,256	1,900	67,800				102,956		127,499	135,196	-19%
Building Inspection & Code Compliance											142,426	1,000	90,600				234,026		128,530	90,413	82%
Police											-	-	819,621				819,621		701,335	569,845	17%
Streets											318,493	3,750	251,375				573,618		486,430	408,869	18%
Visitors Center											-	-	10,600				10,600		12,240	8,812	-13%
Capital														200,000	144,600		344,600		297,100	418,397	16%
General Fund Totals	2,801,397	30,025	22,300	-	500	80,000	238,518	100,000	375,093	3,647,833	1,196,681	151,325	2,125,387	200,000	144,600	-	3,817,993	(170,160)	3,513,251	3,195,840	
02-Electric	-	-	-	-	1,642,940		42,000	9,000		1,693,940				57,323			57,323		54,411	58,375	5%
Allocated																					
Administration											172,784	6,850	10,000				189,634		192,019	177,065	-1%
Maintenance											47,732	23,000	1,226,700				1,297,432		1,166,437	1,159,085	11%
Capital															140,000		140,000		250,000	76,197	-44%
Debt																34,191	34,191		34,191	33,533	0%
Electric Fund Totals	-	-	-	-	1,642,940	-	42,000	9,000	-	1,693,940	220,516	29,850	1,236,700	57,323	140,000	34,191	1,718,580	(24,640)	1,697,058	1,504,256	
03-Water/Sanitation																					
Water					1,114,000		126,500	35,000		1,275,500				118,797			118,797		110,485	118,600	8%
Allocated																					
Administration											183,504	14,275	20,000				217,779		217,759	215,950	0%
Treatment													388,730				388,730		321,700	340,411	21%
Distribution											48,914	14,500	113,300				176,714		163,202	169,686	8%
Capital															100,000		100,000		260,000	125,744	
Debt																-	-		-	303,432	
Sanitation					1,004,402			17,000		1,021,402											
Administration											188,576	1,000	1,000				190,576		203,459	243,416	-6%
Treatment												96,500	376,700				473,200		409,100	472,735	16%
Collection & Transmission											37,811	1,750	47,750				87,311		113,807	75,219	-23%
Capital																			350,000	59,800	0%
Debt																300,446	300,446		300,446	299,911	0%
Water/Sanitation Fund Totals	-	-	-	-	2,118,402	-	126,500	52,000	-	2,296,902	458,805	128,025	947,480	118,797	100,000	300,446	2,053,553	243,350	2,449,958	2,424,904	
06-Stormwater					121,080		9,000			130,080				26,552			26,552		19,145	19,864	100%
Allocated																					
Administration											80,301		500				80,801		62,391	53,204	30%
Maintenance											20,028	500	11,000				31,528		27,631	13,530	14%
Capital																					
Storm Water Fund Totals	-	-	-	-	121,080	-	9,000	-	-	130,080	100,329	500	11,500	26,552	-	-	138,881	(8,801)	109,167	86,597	
07-Conservation Trust			30,000				3,000			33,000									60,000	-	
Administration																					
Conservation Trust Fund Totals	-	-	30,000	-	-	-	3,000	-	-	33,000	-	-	-	-	-	-	-	33,000	60,000	-	

Town of Lyons
2026 Budget Summary
As of September 30, 2025

	REVENUES										EXPENSES							Change in Fund Balance/Net Position	2025 Original Budget Total Expenditures	2024 Actual Total Expenditures	%+/- Over 2025 Original Budget
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfers In	2026 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2026 Budget Total Expenditures				
08-Parks and Recreation	603,750				591,050		31,000	16,200	-	1,242,000				172,760			172,760		160,091	168,488	8%
Allocated																					
Administration											250,416	3,600	7,100				261,116		258,480	198,415	1%
Special Events													23,000				23,000		21,500	363,796	7%
Parks											397,907	138,650	233,500				770,057		742,927	441,357	4%
Capital														-	87,100		87,100		172,100	112,752	0%
Parks and Recreation Fund Totals	603,750	-	-	-	591,050	-	31,000	16,200	-	1,242,000	648,323	142,250	263,600	172,760	87,100	-	1,314,033	(72,033)	1,355,098	1,284,809	
19-Grants				23,000					-	23,000											
Grant Funded Projects															23,000		23,000		23,000	1,835,948	0%
Grants Fund Totals	-	-	23,000	-	-	-	-	-	-	23,000	-	-	-	-	23,000	-	23,000	-	23,000	1,835,948	
20-Capital Projects Fund	259,000								200,000	459,000											
Capital															269,100		269,100		300,000	-	0%
Capital Projects Fund Totals	259,000	-	-	-	-	-	-	-	200,000	459,000	-	-	-	-	269,100	-	269,100	189,900	300,000	-	
21-Grants Other				-						-											
Grant Funded Projects															-		-		-	56,010	100%
Grants Other Fund Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,010	
22-USDA/BRF										-											
Grant Funded Projects															-		-		-	20,000	100%
USDA/BRF Fund Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	
Total Town of Lyons Budget	3,405,147	30,025	75,300	-	4,473,972	80,000	450,018	177,200	575,093	9,525,755	2,624,654	451,949	4,584,667	575,432	763,800	334,637	9,335,139	190,616	9,507,532	10,408,364	-

Town of Lyons
Historical Full Time Equivalent (FTE)

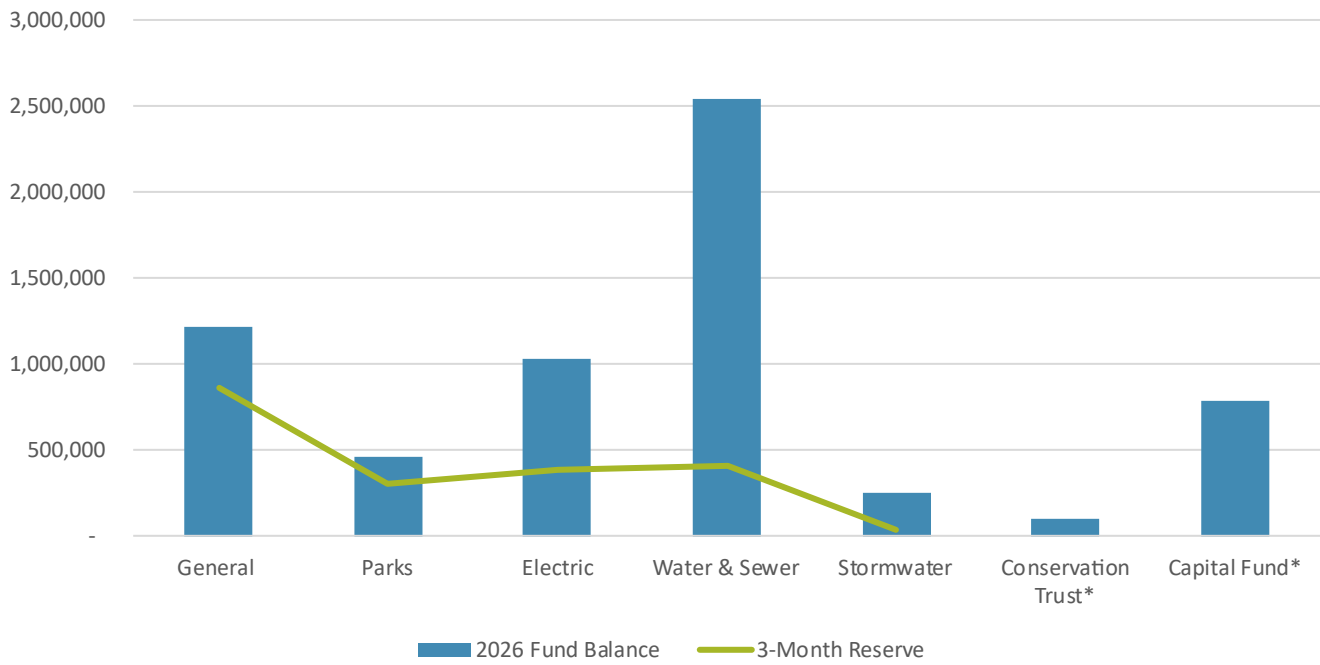
	Annual FTE						
Position	2020	2021	2022	2023	2024	2025	2026
Town Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Town Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Admin Asst/Clerk	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Payroll/Accounts Payable	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Utility Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	0.80
Finance Director	1.00	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	0.30
HR Administrator	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Utilities and Engineering Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Contract Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Engineer	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Permit Technician/Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Building Inspection/Code	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Code Compliance	1.00	0.00	1.00	1.00	0.80	0.00	0.00
Director of Community Programs & Relations	1.00	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	0.50
Recreation / Special Events Coordinator	1.50	1.75	0.80	0.80	1.00	1.00	1.00
Main Street Manager	0.50	0.77	0.77	0.00	0.00	0.00	0.00
Sustainability Coordinator	0.50	0.00	0.00	0.00	0.00	0.00	0.00
Planning Director	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Senior Planner	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Planner I (Historical Preservation)	0.50	2.00	2.00	1.00	1.00	1.00	0.00
Director of Parks & Public Works	1.00	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	1.00
Maintenance Worker II	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Maintenance Worker I	5.00	5.00	4.00	4.00	5.00	5.00	5.00
Parks Attendant	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total FTEs	24.75	24.77	22.82	23.60	23.35	23.55	21.35

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

**TOWN OF LYONS
2026 BUDGET
FUND BALANCE ANALYSIS**



Town of Lyons 2026 Projected Fund Balances



	General	Parks	Electric	Water & Sewer	Stormwater	Conservation Trust*	Capital Fund*
2026 Fund Balance	1,215,468	459,700	1,035,242	2,540,054	254,875	107,161	788,134
3-Month Reserve	868,348	309,758	386,097	413,277	34,720	-	-
Remaining Amount	\$ 347,119	\$ 149,942	\$ 649,145	\$ 2,126,777	\$ 220,154	\$ 107,161	\$ 788,134

*No reserve required

Town of Lyons
Analysis of Fund Activity and Balances
as of September 30, 2025

Governmental Funds				2025 Original Budget					2026 Budget					Reserves	
	Unassigned Fund Balance	Unassigned Fund Balance	Unassigned Fund Balance	Revenue	Expense	2025 Budget Amendments*	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/25	Revenue	Expense	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/2026	Change in Fund Balance 2026	3-Month Operating Reserve	Fund Balance Available in Excess of Reserve
	12/31/22	12/31/23	12/31/24												
General Fund	1,537,808	1,721,572	2,072,576	3,304,766	3,513,252	378,463	(50,000)	1,435,628	3,647,833	3,817,993	(50,000)	1,215,468	(220,160)	868,348	347,119
Conservation Trust	47,326	70,793	102,161	32,000	60,000	-	-	74,161	33,000	-	-	107,161	33,000	-	107,161
Parks/Recreation	651,760	709,404	742,399	1,194,896	1,355,099	50,463	-	531,733	1,242,000	1,314,033	-	459,700	(72,033)	309,758	149,942
Capital Projects**	560,000	225,107	616,158	338,068	300,000	55,992	-	598,234	459,000	269,100	-	788,134	189,900	-	788,134
Grants	1,495,320	993,101	1,444,242	23,000	23,000	-	-	1,444,242	23,000	23,000	-	1,444,242	-	-	1,444,242
Enterprise Funds				2025 Original Budget					2026 Budget					Reserves	
	Unrestricted Net Position	Unrestricted Net Position	Unrestricted Net Position	Revenue	Expense	2025 Budget Amendments*	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/25	Revenue	Expense	Assigned fund balance for Flood	Budgeted Fund Balance 12/31/2026	Change in Net Position 2026	3-Month Operating Reserve	Fund Balance Available in Excess of Reserve
	12/31/22	12/31/23	12/31/24												
Electric	1,026,424	967,631	1,118,854	1,654,752	1,697,057	16,667	-	1,059,882	1,693,940	1,718,580	-	1,035,242	(24,640)	386,097	649,145
Water/Sanitation	940,617	2,894,790	2,788,239	2,239,720	2,449,957	281,298	-	2,296,704	2,296,902	2,053,553	-	2,540,054	243,350	413,277	2,126,777
Stormwater	242,354	287,284	334,642	126,000	109,166	87,800	-	263,676	130,080	138,881	-	254,875	(8,801)	34,720	220,154
Total Town of Lyons Budget	6,501,609	7,869,682	9,219,271	8,913,202	9,507,531	870,683		7,704,259	9,525,755	9,335,139		7,844,875	140,616		

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

**Additional details provided on the following page

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 2025, there will be \$900,000 in fund balance assigned for flood ineligible expenses - \$600,000 General Fund & \$300,000 Parks

Town of Lyons
Analysis of Capital Fund Activity and Balances
as of September 30, 2025

Governmental Funds	Unassigned Fund Balance 12/31/22	Unassigned Fund Balance 12/31/23	Unassigned Fund Balance 12/31/24	2025 Original Budget			Assigned fund balance for Flood	Budgeted Fund Balance 12/31/25	2026 Budget		Assigned fund balance for Flood	Budgeted Fund Balance 12/31/2026	Change in Fund Balance 2026
				Revenue	Expense	2025 Budget Amendments			Revenue	Expense			
Capital - Streets Improvements	560,000	225,107	475,107	100,000	300,000	55,992	-	219,115	200,000	269,100	-	150,015	(69,100)
Capital - Sales Tax 0.5%	-	-	141,051	238,068	-	-	-	379,119	259,000	-	-	638,119	259,000
Total Capital Fund Budget	560,000	225,107	616,158	338,068	300,000	55,992	-	598,234	459,000	269,100	-	788,134	189,900

**TOWN OF LYONS
2026 BUDGET
CAPITAL IMPROVEMENT
PROJECTS**



TOWN OF LYONS
2026 Capital Projects

Capital Project Name	2026 Budget
General Fund	
Streets Capital Improvements Rebuild Projects	269,100
Sidewalk Installation and Replacement	35,000
Truck Replacement(s)-Split	32,500
Streetlight LED (split fund)	40,000
Wayfinding Signage Plans & Installation	25,000
Total General Fund	\$ 401,600
Electric	
Electric Undergrounding - Annual	100,000
Streetlight LED (split fund)	40,000
Total Electric Fund	\$ 140,000
Water	
Waterline Inspections and Repairs	100,000
Total Water Fund	\$ 100,000
Parks/Recreation	
Mower Replacements-Convert Gas Powered to Electric	42,500
Truck Replacement(s)-Split	32,500
Total Parks/Recreation Fund	\$ 75,000

TOWN OF LYONS
5-Year Capital Plan

General Fund	Total Project Cost	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 and Beyond Needs	Items for Future Consideration	Amount of Outside Funding Available	Notes
Streets Capital Improvements Rebuild Projects	\$ 2,205,092	335,992	269,100	416,667	416,667	416,667	350,000	-		2026: 3rd Ave (Cemetery to Stickney), Ewald, Kelling 2027: 2nd Ave
Sidewalk Installation and Replacement	\$ 275,000	-	35,000	60,000	60,000	60,000	60,000			
Truck Replacement(s)-Split	\$ 157,500	-	32,500	32,500		32,500	60,000			
Streetlight LED (split fund)	\$ 40,000		40,000							
Wayfinding Signage Plans & Installation	\$ 88,000	63,000	25,000							CDOT Rev Main Street Grant - match \$30,000; applying for LCF grant for additional
Town Hall Maintenance	\$ 60,000	-	-	15,000	15,000	15,000	15,000			
Streets Capital Program Rehabilitation & Preservation (mill and overlay/chip seal)	\$ 1,250,000	100,000	-	300,000	300,000	300,000	250,000	-		
Carter Ct. Streambank Restoration Construction	\$ 600,000	-		600,000					600,000	Placeholder: \$600k grant BCH - No Cost to Town
Electronic Records Management System	\$ 145,000	145,000								
County Road 69 ROW Permitting/Design Clearing	\$ 20,000	20,000								
Sidewalk - 3rd Ave from Main to Seward and Stickney	\$ 947,515	947,515							758,012	Safe Routes to School grant - 20% match
Main Street Greenscape Improvements	\$ 110,000	30,000			25,000	25,000	30,000	-		plant materials, mulch, irrigation, rock as needed
Town Hall Security Improvements	\$ 60,000			10,000			50,000	-		
Town Hall HVAC	\$ 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								Not being fully used in 2025-to be used for LVRP parking
Skidsteer Replacement (Split)	\$ 35,000					35,000				
Large Kubota Tractor Replacement	\$ 100,000						100,000			
High Street Roundabout	\$ 3,500,000							3,500,000		
Main Street Hardscape Improvements - Sandstone, sidewalks	\$ 140,000			55,000			85,000	-		
Main Street Roundabout	\$ 3,500,000							3,500,000		
Marquee Landscape Project	\$ 50,000							50,000		
Marquee Sign	\$ 25,000	-						25,000		
Visitor Center Upgrades	\$ 22,000	22,000							16,500	REDI grant
McConnell Streetscape	\$ 245,000							245,000		
New Town Hall Building	\$ 6,000,000							6,000,000		
Parks/PW Maintenance Storage Facility Building-Bohn Park/In-Town (split Fund)	\$ 450,000						450,000			Design and cost for facility - part of Ph 3 Bohn Park
Plow Truck Replacement (Split)	\$ 75,000						75,000	-		
Railroad Ave 400 Block - Curb and Gutter - southside	\$ 65,000	-					65,000			from bulk water to Railroad Ave
Park St to Railroad Ave - along SH-7 Curb/Gutter/Sidewalk	\$ 32,500						32,500			east side of SH-7
Trash Can Replacements-Main/High Street	\$ 65,000			25,000	15,000		25,000	-		Possible sustainability funding
Total General Fund	\$ 20,697,607	\$ 1,703,507	\$ 401,600	\$ 1,534,167	\$ 831,667	\$ 909,167	\$ 1,997,500	\$ 13,320,000	\$ 1,374,512	

TOWN OF LYONS
5-Year Capital Plan

		Total Project Cost	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 and Beyond Needs	Items for Future Consideration	Amount of Outside Funding Available	Notes
Electric											
Electric Undergrounding - Annual	\$	600,000	100,000	100,000	100,000	100,000	100,000	100,000	-		Ewald
Streetlight LED (split fund)	\$	40,000		40,000							
3-Phase Power - Downtown		\$	150,000								Will not be used in 2025. Phase 1 only - General Fund or Electric Fund?
Capital Improvement Plan - Electrification	\$	100,000			100,000						
Electrification	\$	400,000	-		100,000	100,000	100,000	100,000			CIP implementation
Locate Hardware/Software Upgrades (split)	\$	15,500			15,500						
Utilities Vehicle Replacement (split)	\$	16,667	16,667								
Total Electric Fund		\$ 1,305,500	\$ 266,667	\$ 140,000	\$ 315,500	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	
Water											
Waterline Inspections and Repairs	\$	2,300,000	-	100,000					2,200,000		Determine Scope of Project
Pressure Reducing Valve (PRV) #3	\$	80,000	80,000								will continue into 2026
Pressure Reducing Valve (PRV) #5	\$	80,000	80,000								
Ewald Waterline	\$	151,234	151,234								funded in lieu of Apple Valley waterline
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	\$	904,000			100,000	100,000	100,000	604,000			
Utilities Vehicle Replacement (split)	\$	16,667	16,667								
Vasquez Court/Horizon Drive Loop	\$	750,000							750,000		
Total Water		\$ 5,791,901	\$ 327,901	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 604,000	\$ 4,460,000	\$ -	
Wastewater											
Wastewater Treatment Plant - Defect Corrections Design & Construction	\$	5,140,000	640,000	-	4,500,000						2025 partially funded by original budget for N 5th Ave
Wastewater Treatment Plant - Blower	\$	47,630	47,630								
Utilities Vehicle Replacement (split)	\$	16,667	16,667								
North 5th Avenue - Seward to Steamboat Valley Road Sewer Line Replacement		\$	350,000	-	350,000						Originally budgeted in 2025 but suggested to move to future year
Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada	\$	50,000			50,000						Boulder County
4th from Evans to Main Street	\$	50,000						50,000			
Broadway from 3rd to 5th - Sewer Line CIPP	\$	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	\$	260,000						260,000			
Park Drive from 4th to 5th	\$	104,850						104,850			
RV Dump Station & Card Reader-Recycle Center	\$	60,000							60,000		
Wastewater Screening & Landscaping	\$	100,000							100,000		
Total Wastewater		\$ 6,659,147	\$ 704,297	\$ -	\$ 4,900,000	\$ -	\$ -	\$ 894,850	\$ 160,000	\$ -	

TOWN OF LYONS
5-Year Capital Plan

		Total Project Cost	2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 and Beyond Needs	Items for Future Consideration	Amount of Outside Funding Available	Notes
Stormwater											
2nd & 3rd Avenue Design & Construction - North of Main		\$ 2,900,000	-		2,900,000					2,900,000	BRIC grant and CWRPDA loan. Loan application in progress for 2026, therefore no funding budgeted until financing is secured
Flagstone Culvert between 4th & 5th Repair		\$ 900,000			500,000	400,000				250,000	Seeking Energy and Mineral Grant in 2026, therefore no funding budgeted until financing is secured
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		\$ 21,985,000	\$ -	\$ -	\$ 3,400,000	\$ 400,000	\$ -	\$ -	\$ 18,185,000	\$ 3,150,000	
Parks/Recreation											
Mower Replacements-Convert Gas Powered to Electric		\$ 172,500		42,500	42,500		42,500	45,000			State Requirement - Possibly RAQC grant funding
Truck Replacement(s)-Split		\$ 157,500		32,500	32,500		32,500	60,000			
Replace Decking on St Vrain Corridor Trail Ped Bridge		\$ 25,000	25,000							25,000	Boulder County Funding from St. Vrain Trail Ext. Funds
Small Equipment Conversion of Gas to Electric		\$ 75,000	25,000	-		25,000		25,000			State Requirement - \$10-\$15K Sustainability grant funding use by DEC 31, 2025
LMJ Streambank Restoration		\$ 160,000	160,000								split funded with CTF
Trash Can Replacements		\$ 105,000	-		35,000	25,000		45,000	-		Maybe CPW - Bear Awareness Grant funding
Skidsteer Replacement(split)		\$ 35,000			-		35,000				
Utility/Landscape Trailer		\$ 16,500	-		16,500						
Shade Structures at Bohn Ballfields and Riverside Picnic Areas		\$ 60,000	-		20,000	15,000		25,000	-		CTF
Dog Park and Park Fencing Repair/Replacements		\$ 140,000	-		60,000	25,000		55,000	-		
Bohn Playground Replacement/Repair-ADA Accessibility		\$ 375,000						375,000	-		Possible GOCO/Bohn Phase III Grant
Steamboat Valley Playground-Repair/Replace/Removal?		\$ 45,000			45,000						GOCO grant possible
LMJ Playground Repairs/Replacements		\$ 87,500				22,500		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		\$ 20,000				10,000		10,000	-		
Grill Replacements		\$ 27,500				10,000	10,000	7,500	-		may elect not to replace
LMJ Storm Drainage Improvements		\$ 35,000				35,000					
36 Trail Underpass		\$ 1,500,000							1,500,000		CDOT, BoCo Transportation? Funded by others.
Park LED Bollards/Lighting Replacements		\$ 70,000			20,000		10,000	40,000	-		
Automated Gate at LMJ Park		\$ 50,000							50,000		
Cameras & WIFI/Hardware Upgrades (Split)		\$ 10,000	10,000								
Confluence Parcel Upgrades/Dr. Bop Plan		\$ 375,000						125,000	250,000		trails, reseeding areas, tree work
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		\$ 145,000			45,000		45,000	55,000	-		

TOWN OF LYONS
5-Year Capital Plan

		2025 Budget	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 and Beyond Needs	Items for Future Consideration	Amount of Outside Funding Available	Notes
Total Project Cost										
LVRP Parking and Playground/Picnic Area	\$ 505,000	30,000						475,000		Used extra funding from Camera Project
Parks and Public Works/Utilities Operations/Maintenance Management Plan (Split)	\$ 75,000						75,000			
Parks/PW Maintenance Storage Facility Building-Bohn Park/In-Town (split Fund)	\$ 450,000						450,000			Design and cost for facility
Phase III Bohn Park Scoreboard, Batting Cage, Lights, Playground, Sport Court	\$ 850,000							850,000		Priorities for phase III
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						
Total Parks/Recreation	\$ 6,209,500	\$ 250,000	\$ 75,000	\$ 364,500	\$ 317,500	\$ 175,000	\$ 1,457,500	\$ 3,570,000	\$ -	

TOWN OF LYONS
2026 BUDGET
BUDGET DETAIL



GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
GENERAL FUND							
TAXES							
01-10-3000	PROPERTY TAX	854,581.12	900,304.47	874,181.09	898,515.00	898,515.00	1,001,527.00
Budget notes:							
~2026 Estimated mill levy of 16.579, giving property owners a temporary credit of 2.943 mills.							
01-10-3001	SPECIFIC OWNERSHIP TAX	39,272.68	37,887.68	26,378.33	36,500.00	34,000.00	34,000.00
01-10-3002	SALES TAX REV - 2.5%	1,283,894.85	1,406,651.11	810,461.58	1,348,860.00	1,462,900.00	1,437,900.00
Budget notes:							
~2026 2025 year-end projection approx 4% higher than 2024, decrease in 2026 to account for less MJ tax							
01-10-3004	USE TAX REV - 2%	145,292.90	162,659.64	111,273.49	140,000.00	140,000.00	171,500.00
Budget notes:							
~2026 includes 402 Main development							
01-10-3006	FRANCHISE TAX	27,327.22	25,764.52	16,468.63	25,000.00	20,000.00	20,000.00
01-10-3007	HIGHWAY USERS TAX	61,453.26	70,014.20	46,586.87	57,445.00	63,073.00	71,170.00
01-10-3008	CIGARETTE TAX	3,237.39	2,561.79	1,615.18	2,300.00	2,300.00	2,300.00
01-10-3009	LODGING TAX	42,753.41	53,238.51	35,914.02	40,000.00	50,000.00	63,000.00
Budget notes:							
~2026 increase for Planet Bluegrass							
Total TAXES:		2,457,812.83	2,659,081.92	1,922,879.19	2,548,620.00	2,670,788.00	2,801,397.00
LICENSES AND PERMITS							
01-11-3100	BUSINESS LICENSES	15,855.00	19,165.00	10,682.51	13,000.00	10,200.00	10,200.00
01-11-3101	NON-BUSINESS LICENSES	645.00	465.00	60.00	450.00	100.00	200.00
01-11-3102	LIQUOR LICENSES	3,947.50	1,521.20	2,547.50	500.00	2,550.00	2,625.00
01-11-3103	PLANNING AND BUILDING REVENUE	100,211.30	56,944.01	53,758.41	80,000.00	60,000.00	100,000.00
Budget notes:							
~2026 includes 402 Main development							
01-11-3106	MMJ LICENSES	10,000.00	12,000.00	4,000.00	16,000.00	16,000.00	16,000.00
01-11-3107	RMJ LICENSES	11,000.00	3,000.00	8,000.00	.00	.00	.00
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	100.00	500.00	300.00	500.00	500.00	500.00
01-11-3110	RMJ CO APPLICATION FEE	.00	1,000.00	.00	.00	.00	.00
01-11-3111	RMJ LYONS APPLICATION FEE	1,000.00	.00	2,000.00	.00	1,000.00	.00
01-11-3112	LIQUOR APPLICATION FEE	4,732.50	5,348.75	3,851.25	.00	3,400.00	.00
01-11-3114	STR APPLICATION	925.00	850.00	525.00	725.00	500.00	500.00
01-11-3115	STR LICENSE	.00	.00	50.00	.00	.00	.00
Total LICENSES AND PERMITS:		148,416.30	100,793.96	85,774.67	111,175.00	94,250.00	130,025.00
INTERGOVERNMENTAL							
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	12,214.31	13,992.83	9,318.29	12,000.00	13,500.00	13,500.00
01-12-3206	STATE INTERGOVERNMENTAL	13,728.90	60,912.43	6,197.10	2,000.00	6,900.00	3,800.00
Budget notes:							
severance, mineral lease, conference scholarship							
~2026 State reduction in severance tax							
01-12-3207	LOCAL INTERGOVERNMENTAL	4,215.25	.00	.00	10,000.00	10,000.00	5,000.00
Budget notes:							
Boulder County Ztrip reimbursement, zero waste reimb							
Total INTERGOVERNMENTAL:		30,158.46	74,905.26	15,515.39	24,000.00	30,400.00	22,300.00
CHARGES FOR SERVICES							
01-13-3300	VEHICLE CHARGING STATION	1,379.65	1,833.09	2,439.44	1,000.00	2,500.00	.00
Budget notes:							
~2026 remove EV revenue in lieu of lease payment							
01-13-3301	ECO PASS	1,370.00	320.00	510.00	500.00	500.00	500.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-13-3302	SPRING CLEAN UP DAYS REVENUE	.00	7,000.00	.00	.00	.00	.00
	Total CHARGES FOR SERVICES:	2,749.65	9,153.09	2,949.44	1,500.00	3,000.00	500.00
FINES AND FORFEITURES							
01-14-3400	MUNICIPAL COURT FINES	69,415.00	80,980.00	50,885.00	65,000.00	80,000.00	80,000.00
	Total FINES AND FORFEITURES:	69,415.00	80,980.00	50,885.00	65,000.00	80,000.00	80,000.00
OTHER INCOME							
01-16-3600	OTHER INCOME	24,704.87	22,019.85	18,278.87	15,000.00	20,000.00	20,000.00
	Budget notes:						
	includes revenue from fuel share						
01-16-3601	DONATIONS	4,932.00	.00	100.00	.00	100.00	.00
01-16-3603	RENTAL INCOME	128,417.66	117,755.44	91,633.53	128,000.00	128,718.00	133,518.00
	Budget notes:						
	Post Office Lease, Lyons Communications rental, other leases						
	~2026 added EV charger lease payments (\$400 per month)						
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	63.25	1,500.00	.00	1,500.00	.00
01-16-3606	LEASE PROCEEDS	.00	42,048.81	.00	.00	.00	.00
	Total OTHER INCOME:	158,054.53	181,887.35	111,512.40	143,000.00	150,318.00	153,518.00
INVESTMENT							
01-17-3500	INTEREST INCOME	121,976.25	129,423.95	65,609.99	67,340.00	94,790.00	85,000.00
	Budget notes:						
	~2026 projected decline due to Fed rate cuts						
	Total INVESTMENT:	121,976.25	129,423.95	65,609.99	67,340.00	94,790.00	85,000.00
TRANSFERS							
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	56,648.04	58,375.20	36,274.00	54,411.00	54,411.00	57,418.00
01-35-3903	TRANSFER IN FROM WATER FUND	120,894.12	118,600.08	73,656.64	110,485.00	110,485.00	116,605.00
01-35-3906	TRANSFER IN FROM STORMWATER	17,913.84	19,863.60	12,763.36	19,145.00	19,145.00	30,768.00
01-35-3908	TRANSFER IN FROM PARKS/RECR	171,849.96	168,488.28	106,727.36	160,091.00	160,091.00	167,802.00
01-35-3919	TRANSFER IN FROM GRANT FUND	.00	50,000.00	.00	.00	.00	.00
01-35-3923	TRANSFER IN FROM LURA	1,668.50	1,883.06	.00	.00	2,500.00	2,500.00
	Total TRANSFERS:	368,974.46	417,210.22	229,421.36	344,132.00	346,632.00	375,093.00
OTHER FINANCING SOURCES							
01-38-3951	CIRSA INSURANCE PROCEEDS	9,537.20	12,602.75	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	9,537.20	12,602.75	.00	.00	.00	.00
ALLOCATED EXPENSES							
01-44-4002	PAYROLL TAXES-ER WORKERS COM	24,828.22	25,136.64	26,693.18	29,000.00	29,000.00	29,730.00
01-44-4003	EMPLOYEE INSURANCE	1,325.04	1,402.48	.00	1,425.00	.00	.00
01-44-4004	RETIREMENT CONTRIBUTION	69.59	.00	.00	.00	.00	.00
01-44-4200	POSTAGE	7,848.40	9,500.00	4,068.67	9,500.00	8,000.00	8,000.00
	Budget notes:						
	~2026 decreased postage use						
01-44-4201	PC, SOFTWARE & PRINTERS	55,796.88	80,775.99	59,500.28	67,000.00	75,000.00	81,250.00
	Budget notes:						
	~2026 includes annual laptop replacements and cloud Caselle, new in 2026: Laserfiche, AI						
01-44-4202	EQUIPMENT & SMALL TOOLS	3,532.66	877.61	.00	500.00	500.00	500.00
01-44-4203	DUES & SUBSCRIPTIONS	3,164.56	4,559.20	6,799.72	5,000.00	5,000.00	5,000.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-44-4250	MISCELLANEOUS	10,735.14	8,269.19	3,618.00	8,000.00	8,000.00	8,000.00
	Budget notes:						
	bank fees, misc meeting expenses, etc						
01-44-4300	ELECTRIC/WATER/GAS	19,383.64	23,208.10	18,120.18	25,000.00	25,000.00	25,875.00
01-44-4301	TELEPHONE	22,563.17	23,501.80	15,878.25	24,000.00	24,000.00	24,500.00
01-44-4501	OUTSIDE PROF SERVICE FEES	65,746.09	70,370.84	33,119.23	65,000.00	60,000.00	65,000.00
	Budget notes:						
	Outside engineer needs, Legal						
01-44-4502	OFFICE OPERATIONS	19,041.15	26,208.66	16,443.96	26,000.00	26,000.00	26,500.00
	Budget notes:						
	office supplies						
01-44-4503	SEMINARS/MEETINGS/TRAINING	630.80	1,863.88	.00	2,000.00	1,000.00	2,000.00
01-44-4504	TRAVEL EXPENSES	260.03	3,696.43	1,668.61	4,000.00	3,000.00	4,000.00
01-44-4506	BUILDING MAINTENANCE & GROUND	50,236.68	34,233.86	29,060.55	35,000.00	38,000.00	55,500.00
	Budget notes:						
	~2026 includes window and carpet at Town Hall						
01-44-4701	UNIFORMS	7,952.80	10,910.17	8,701.07	9,500.00	9,500.00	10,000.00
	Budget notes:						
	~2026 increased costs						
01-44-4702	EQUIPMENT MAINTENANCE	20,893.93	27,864.96	14,002.15	26,000.00	26,000.00	26,000.00
01-44-4703	STAFF SERVICES	71.05	.00	100.00	500.00	500.00	500.00
01-44-4705	PC TECHNICIAN FEES	58,903.60	40,612.50	32,062.50	70,000.00	56,100.00	65,000.00
	Budget notes:						
	IT outside services						
01-44-4706	AUDITING FEES	69,285.00	59,771.78	56,700.00	65,000.00	60,000.00	65,000.00
01-44-4707	VEHICLE MAINTENANCE	5,994.11	9,903.55	16,840.96	13,000.00	20,000.00	18,000.00
	Budget notes:						
	~2026 increased vehicle maintenance due to age						
01-44-4708	XPRESS MERCHANT FEES	15,760.67	14,322.63	13,682.73	16,500.00	18,000.00	19,000.00
	Budget notes:						
	increase in online transactions						
01-44-4709	CIVICPLUS WEB FEES	8,144.29	7,736.00	12,160.05	8,500.00	12,160.00	12,300.00
	Budget notes:						
	~2026 added state mandated ADA compliance \$2,900						
01-44-4710	GENERAL INSURANCE	103,321.06	118,541.88	94,384.48	117,000.00	124,530.00	131,643.00
	Budget notes:						
	increased premiums and added vehicles						
01-44-4711	LMC CODIFICATION	3,513.98	2,739.60	2,532.11	10,000.00	7,500.00	10,000.00
	Budget notes:						
	quarterly						
01-44-4713	CASH OVER/SHORT	.00	.00	20.97	.00	.00	.00
	Total ALLOCATED EXPENSES:	579,002.54	606,007.75	466,157.65	637,425.00	636,790.00	693,298.00
ADMINISTRATION							
01-50-4000	FULL TIME SALARIES	291,804.29	315,907.12	239,058.74	330,281.00	330,281.00	328,146.00
01-50-4001	PART TIME SALARIES	4,438.77	.00	.00	.00	.00	.00
01-50-4002	PAYROLL TAXES - ER	22,974.76	25,361.26	19,257.23	25,267.00	25,267.00	24,852.00
01-50-4003	EMPLOYEE INSURANCE	27,677.48	32,633.19	20,768.98	34,160.00	34,160.00	47,868.00
	Budget notes:						
	~2026 changes in insurance elections						
01-50-4004	RETIREMENT CONTRIBUTION	41,376.09	24,541.42	13,519.31	25,571.00	25,571.00	26,771.00
01-50-4005	ADDITIONAL COMPENSATION	9,750.00	19,546.96	11,300.00	18,000.00	18,000.00	18,000.00
	Budget notes:						
	Performance recognition program.						
01-50-4203	DUES & SUBSCRIPTIONS	2,624.91	1,998.95	2,324.00	3,300.00	3,300.00	3,000.00
	Budget notes:						
	ICMA, CGFOA/GFOA, CML, IIMC, Employers Council						

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-50-4250	MISCELLANEOUS	3,849.51	7,107.82	4,159.43	7,000.00	7,000.00	7,300.00
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	980.00	1,659.50	662.00	5,000.00	2,500.00	5,000.00
01-50-4502	OFFICE OPERATIONS	1,061.04	183.04	980.00	1,500.00	1,000.00	1,500.00
01-50-4503	SEMINARS/MEETING/TRAININGS	1,653.05	760.00	77.00	2,000.00	1,000.00	2,000.00
01-50-4504	TRAVEL	85.15	119.70	.00	1,000.00	500.00	1,000.00
01-50-4704	COUNTY TREASURER'S FEE	8,520.61	9,005.06	8,742.26	10,620.00	10,620.00	12,020.00
Total ADMINISTRATION:		416,795.66	438,824.02	320,848.95	463,699.00	459,199.00	477,457.00
LEGISLATIVE							
01-52-4000	FULL TIME SALARIES	37,200.00	33,600.00	24,300.00	37,200.00	33,600.00	37,200.00
01-52-4002	PAYROLL TAXES - ER	2,920.50	2,640.00	1,907.55	2,846.00	2,640.00	2,846.00
01-52-4203	DUES & SUBSCRIPTIONS	.00	.00	400.00	.00	.00	.00
01-52-4250	MISCELLANEOUS	19,923.22	2,512.28	3,862.39	3,450.00	4,000.00	2,700.00
Budget notes:							
Boards & Commissions Requests and misc BOT							
01-52-4501	OUTSIDE PROF SERVICE FEES	.00	500.00	.00	600.00	600.00	600.00
Budget notes:							
Attorney fees							
01-52-4503	SEMINARS/MEETINGS/TRAINING	1,104.66	1,072.96	870.00	2,400.00	2,400.00	1,500.00
01-52-4504	TRAVEL	.00	524.73	2,751.57	1,000.00	1,800.00	1,500.00
01-52-4505	ADVERTISING & PUBLISHING	459.51	1,249.55	270.02	1,500.00	800.00	1,500.00
01-52-4700	ELECTIONS	310.00	8,710.97	.00	9,000.00	.00	9,315.00
Total LEGISLATIVE:		61,917.89	50,810.49	34,361.53	57,996.00	45,840.00	57,161.00
JUDICIAL							
01-53-4000	FULL TIME SALARIES	4,356.06	4,988.10	4,494.21	5,799.00	5,799.00	13,000.00
Budget notes:							
~2026 adjusted staff allocations							
01-53-4002	PAYROLL TAXES - ER	316.90	395.88	337.30	444.00	444.00	995.00
01-53-4003	EMPLOYEE INSURANCE	1,568.42	.00	1,567.57	2,185.00	2,185.00	5,490.00
01-53-4004	RETIREMENT CONTRIBUTION	217.80	.00	224.77	290.00	290.00	650.00
01-53-4250	MISCELLANEOUS	135.00	.00	18.48	1,000.00	500.00	500.00
01-53-4501	OUTSIDE PROF SERVICE FEES	10,870.81	12,248.36	6,969.39	11,000.00	12,370.00	15,000.00
Budget notes:							
Prosecuting attorney, Court Officer							
~2026 Prosecuting attorney contract increase							
01-53-4700	JUDGE'S SERVICES FEES	14,400.00	14,400.00	10,800.00	15,600.00	14,400.00	14,400.00
Total JUDICIAL:		31,864.99	32,032.34	24,411.72	36,318.00	35,988.00	50,035.00
PLANNING AND ZONING							
01-54-4000	FULL TIME SALARIES	146,277.32	157,901.01	84,340.90	147,741.00	118,930.00	93,750.00
Budget notes:							
~2026 reduction of FTE							
01-54-4002	PAYROLL TAXES - ER	10,864.16	11,828.73	6,402.69	11,302.00	8,995.00	7,172.00
01-54-4003	EMPLOYEE INSURANCE	41,669.26	31,125.46	13,765.04	28,917.00	21,241.00	19,336.00
01-54-4004	RETIREMENT CONTRIBUTION	7,326.39	6,400.17	4,011.28	7,387.00	5,765.00	4,688.00
01-54-4201	PC, SOFTWARE & PRINTERS	.00	.00	.00	.00	.00	200.00
01-54-4203	DUES & SUBSCRIPTIONS	608.00	149.97	1,460.04	1,000.00	750.00	750.00
Budget notes:							
AICP Dues							
01-54-4250	MISCELLANEOUS	500.00	108.95	.00	6,000.00	1,000.00	1,000.00
01-54-4501	OUTSIDE PROF SERVICE FEES	28,219.22	22,369.50	9,780.09	50,000.00	20,000.00	20,000.00
Budget notes:							
Legal, engineering, GIS							

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-54-4503	SEMINARS/MEETINGS/TRAINING	435.00	768.00	2,263.49	1,000.00	2,500.00	1,000.00
	Budget notes:						
	Conference x1						
01-54-4505	ADVERTISING & PUBLISHING	.00	383.94	82.94	800.00	400.00	500.00
	Total PLANNING AND ZONING:	235,899.35	231,035.73	122,106.47	254,147.00	179,581.00	148,396.00
HEALTH WELFARE COMMUNITY							
01-55-4000	FULL TIME SALARIES	17,016.93	22,845.43	53,566.21	43,891.00	43,891.00	26,400.00
01-55-4001	PART TIME SALARIES	4,223.53	.00	.00	30,529.00	30,529.00	31,440.00
01-55-4002	PAYROLL TAXES - ER	1,604.32	1,675.88	4,138.79	3,358.00	3,358.00	4,425.00
01-55-4003	EMPLOYEE INSURANCE	4,068.81	6,889.31	6,026.24	8,540.00	8,540.00	8,157.00
01-55-4004	RETIREMENT CONTRIBUTION	1,075.79	1,142.41	1,572.09	2,195.00	2,195.00	1,320.00
01-55-4202	EQUIPMENT & SMALL TOOLS	175.86	915.00	635.58	500.00	650.00	600.00
01-55-4501	OUTSIDE PROF SERVICE FEES	45,570.50	18,509.20	17,687.50	20,000.00	20,000.00	25,000.00
	Budget notes:						
	wildfire mitigation						
01-55-4700	GRANTS TO OTHERS	.00	13,000.00	32,447.45	32,000.00	32,447.00	30,000.00
	Budget notes:						
	Substance Abuse Grant (actual amount TBD by prior year local MJ tax revenue)						
01-55-4701	CULTURAL/CONCERT SERIES	2,172.28	3,412.23	3,151.38	5,500.00	4,500.00	6,000.00
01-55-4702	BRCC DISPATCH FEES	50,268.04	49,398.27	58,019.88	58,020.00	58,020.00	61,333.00
	Budget notes:						
	increased per new billing						
01-55-4704	HUMANE SOCIETY	4,884.00	.00	.00	.00	.00	.00
01-55-4706	WALT SELF EXPENDITURES	7,558.61	8,208.72	5,525.60	8,000.00	8,000.00	8,400.00
	Budget notes:						
	custodial, Xcel, Centurylink, TOL utilities						
01-55-4707	SENIOR PROGRAMMING	4,370.17	2,884.79	2,517.64	4,500.00	4,500.00	4,200.00
01-55-4708	SPRING CLEAN UP DAYS	3,100.00	10,383.70	5,920.40	6,500.00	6,000.00	6,000.00
01-55-4709	FALL/SPRING CURBSIDE PICKUP	12,800.00	3,200.00	4,400.00	8,000.00	8,400.00	8,000.00
01-55-4710	RTD/Z TRIPS TRANSPORTATION	22,916.51	20,901.71	14,917.30	20,000.00	18,000.00	14,000.00
	Budget notes:						
	Eco Pass and zTrip Taxi						
01-55-4711	ZERO WASTE COVERAGE	28.34	.00	.00	500.00	300.00	500.00
01-55-4712	MAIN STREET GREENSCAPE	37,151.70	34,797.45	31,997.51	45,000.00	45,000.00	55,000.00
	Budget notes:						
	~2026 expected contract and addition of Broadway, and need to re-bid						
01-55-4713	PUBLIC ART	10,878.60	9,123.87	11,535.12	11,000.00	11,300.00	11,450.00
01-55-4715	POST OFFICE EXPENDITURES	.00	.00	.00	2,500.00	2,500.00	4,000.00
	Budget notes:						
	post office bldg maintenance						
	~2026 floor tile replacement						
	Total HEALTH WELFARE COMMUNITY:	229,863.99	207,287.97	254,058.69	310,533.00	308,130.00	306,225.00
ECONOMIC DEVELOPMENT							
01-56-4000	FULL TIME SALARIES	33,418.97	58,521.29	30,963.08	39,840.00	39,840.00	26,500.00
01-56-4001	PART TIME SALARIES	5,212.50	.00	.00	.00	.00	.00
01-56-4002	PAYROLL TAXES - ER	2,997.91	4,518.09	2,389.35	3,316.00	3,316.00	2,027.00
01-56-4003	EMPLOYEE INSURANCE	1,978.28	2,135.14	3,122.41	4,051.00	4,051.00	3,404.00
01-56-4004	RETIREMENT CONTRIBUTION	1,455.18	1,208.74	1,455.59	1,992.00	1,992.00	1,325.00
01-56-4201	PC, SOFTWARE & PRINTERS	135.99	.00	1,441.39	1,800.00	1,400.00	1,400.00
	Budget notes:						
	Adobe pro/canva subscriptions for Main St and Tourism promotion						
01-56-4203	DUES & SUBSCRIPTIONS	3,002.28	3,093.21	50.16	2,500.00	200.00	.00
	Budget notes:						
	Chamber membership \$1,500						

Town of Lyons

Town of Lyons 2026 Budget
Periods: 00/26-14/26

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-56-4250	MISCELLANEOUS EXPENSE	241.17	53.72	.00	500.00	200.00	500.00
01-56-4501	OUTSIDE PROF SERVICE FEES	18,018.25	25,693.48	22,292.32	35,000.00	14,000.00	33,000.00
Budget notes:							
~2026 Business Retention & Economic Impact Planning							
01-56-4503	SEMINARS/MEETINGS/TRAINING	507.39	1,970.11	382.57	1,000.00	600.00	800.00
01-56-4505	ADVERTISING & PUBLISHING	14,547.13	16,775.09	6,342.00	11,000.00	8,800.00	10,000.00
Budget notes:							
includes annual report							
01-56-4700	MAIN STREET INITIATIVES	1,584.98	1,350.00	2,055.23	5,000.00	2,500.00	1,800.00
01-56-4701	LYONS REDSTONE MUSEUM	17,000.00	18,000.00	18,500.00	18,500.00	18,500.00	19,000.00
01-56-4702	ECONOMIC DEV GRANT	3,122.55	1,934.45	3,169.65	3,000.00	3,170.00	3,200.00
Budget notes:							
BoCo Economic Dev grant match							
Total ECONOMIC DEVELOPMENT:		103,222.58	135,253.32	92,163.75	127,499.00	98,569.00	102,956.00
BUILDING INSPECTION							
01-57-4000	FULL TIME SALARIES	18,581.28	23,297.38	48,380.77	83,028.00	68,980.00	100,272.00
Budget notes:							
~2026 staff allocations and market/merit increases							
01-57-4002	PAYROLL TAXES - ER	1,439.50	1,795.01	3,750.93	6,352.00	5,325.00	7,671.00
01-57-4003	EMPLOYEE INSURANCE	1,442.57	947.51	4,344.03	23,500.00	8,200.00	31,269.00
01-57-4004	RETIREMENT CONTRIBUTION	669.23	954.72	706.56	4,151.00	990.00	3,214.00
01-57-4201	PC, SOFTWARE & PRINTERS	.00	500.00	4,920.00	.00	7,200.00	500.00
01-57-4250	MISCELLANEOUS	1,160.18	399.82	410.00	500.00	500.00	500.00
01-57-4501	OUTSIDE PROF SERVICE FEES	63,222.65	62,338.39	47,428.73	10,000.00	45,000.00	90,000.00
Budget notes:							
~2026 Safebuilt permit/inspections 85% of revenue (added and removed FTE), Attorney support 5k							
01-57-4503	SEMINARS/MEETINGS/TRAINING	308.30	180.00	46.53	1,000.00	300.00	600.00
Total BUILDING INSPECTION:		86,823.71	90,412.83	109,987.55	128,531.00	136,495.00	234,026.00
POLICE							
01-58-4250	MISCELLANEOUS	5,350.00	21,950.00	.00	15,000.00	15,000.00	15,000.00
Budget notes:							
flock cameras and service \$2,500 per camera							
01-58-4501	OUTSIDE PROF SERVICE FEES	421,328.49	503,973.00	475,079.40	636,835.00	578,439.00	755,121.00
Budget notes:							
BoCo Sheriff contract							
~2026 19% contract increase							
01-58-4502	OFFICE OPERATIONS	2,163.02	.00	59.98	500.00	500.00	500.00
01-58-4506	BLDG MAINT & GROUNDS	11,434.87	8,559.75	8,357.50	12,000.00	12,000.00	12,000.00
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	26,621.37	39,153.94	10,641.01	37,000.00	37,000.00	37,000.00
Total POLICE:		466,897.75	573,636.69	494,137.89	701,335.00	642,939.00	819,621.00
STREETS							
01-59-4000	FULL TIME SALARIES	120,443.78	140,227.15	122,224.31	149,258.00	149,258.00	200,662.00
Budget notes:							
~2026 staff allocation changes for streets capital projects							
01-59-4001	PART TIME SALARIES	5,743.66	5,628.82	4,199.72	33,167.00	33,167.00	31,627.00
01-59-4002	PAYROLL TAXES - ER	9,705.58	11,208.61	9,769.12	13,956.00	13,956.00	17,759.00
01-59-4003	EMPLOYEE INSURANCE	11,990.62	10,477.49	18,154.17	34,222.00	34,222.00	59,091.00
Budget notes:							
~2026 changes in insurance elections							
01-59-4004	RETIREMENT CONTRIBUTION	7,334.12	4,523.59	4,683.76	7,528.00	7,528.00	9,354.00
01-59-4202	EQUIPMENT & SMALL TOOLS	3,795.71	426.21	1,061.57	3,750.00	3,750.00	3,750.00

Town of Lyons

Town of Lyons 2026 Budget
Periods: 00/26-14/26

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
01-59-4250	MISCELLANEOUS	2,288.44	855.65	1,025.16	2,500.00	2,500.00	2,500.00
01-59-4300	STREET LIGHTING - ELECTRICITY	11,194.48	12,856.45	11,990.61	15,000.00	15,000.00	15,000.00
01-59-4318	GRAFFITI REMOVAL	1,064.04	.00	1,160.00	5,500.00	5,500.00	5,500.00
Budget notes: outside agency removal							
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	24,010.50	34,017.25	2,767.00	45,000.00	38,500.00	42,500.00
Budget notes: Holiday light installation, street sweeping (split), CoCal							
01-59-4503	SEMINARS/MEETINGS/TRAINING	.00	.00	.00	1,500.00	750.00	1,500.00
01-59-4700	GASOLINE, OIL, ETC.	14,016.41	11,376.03	8,134.39	9,500.00	8,500.00	9,500.00
Budget notes: includes Fire Dept use							
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	7,891.18	2,921.69	.00	6,500.00	5,750.00	6,500.00
Budget notes: replacements							
01-59-4702	STREET SIGNS	7,123.10	3,990.26	3,633.83	5,500.00	6,000.00	6,500.00
01-59-4703	STREET MAINTENANCE	11,976.42	22,953.55	12,578.55	25,000.00	25,000.00	30,000.00
Budget notes: salt/sand for snow and ice							
01-59-4704	ROADBASE, PATCH, & REPAIR	.00	95,866.49	.00	95,000.00	15,000.00	98,325.00
01-59-4706	TREE TRIMMING	24,657.00	7,325.00	6,996.63	13,500.00	13,500.00	13,500.00
Budget notes: right of way trees							
01-59-4707	BRIDGE & PARKING MAINTENANCE	.00	.00	76.63	.00	100.00	.00
01-59-4709	TRASH REMOVAL	6,749.88	12,430.00	5,247.50	8,500.00	7,500.00	8,500.00
01-59-4710	STREET LIGHT MAINTENANCE	7,352.49	31,450.76	3,898.91	6,500.00	6,500.00	6,500.00
01-59-4711	FLAG MAINTENANCE	.00	7.95	682.45	1,250.00	1,250.00	1,250.00
01-59-4713	EQUIPMENT MAINTENANCE	.00	363.36	220.42	3,800.00	3,800.00	3,800.00
Total STREETS:		277,337.41	408,906.31	218,504.73	486,431.00	397,031.00	573,618.00
VISITORS CENTER							
01-60-4000	FULL TIME SALARIES	2,783.88	2,464.57	1,852.03	.00	1,900.00	.00
01-60-4001	PART TIME SALARIES	350.05	.00	.00	7,004.00	.00	.00
Budget notes: 2025 reallocation of staff time from Economic Development							
01-60-4002	PAYROLL TAXES - ER	245.91	193.38	145.34	536.00	150.00	.00
01-60-4004	RETIREMENT CONTRIBUTION	10.97	.00	.00	.00	.00	.00
01-60-4250	MISCELLANEOUS	.00	.00	297.79	300.00	300.00	2,000.00
Budget notes: Century Link							
01-60-4300	UTILITY SERVICE	1,104.15	1,407.02	1,512.00	1,400.00	1,600.00	1,600.00
Budget notes: TOL Utilities							
01-60-4512	BLDG MAINT & GROUNDS	3,528.00	4,747.44	3,845.91	3,000.00	2,400.00	7,000.00
Budget notes: ~2026 Restroom floors strip and reseal \$4,000							
Total VISITORS CENTER:		8,022.96	8,812.41	7,653.07	12,240.00	6,350.00	10,600.00
CAPITAL							
01-66-6000	CAPITAL PURCHASES	129,019.11	131,649.56	70,701.62	185,000.00	298,000.00	132,500.00
Budget notes: ~2026 sidewalks \$35k, truck replacement(split) \$32,500, Street light LED (split) \$40k, Wayfinding \$25k							
Total CAPITAL:		129,019.11	131,649.56	70,701.62	185,000.00	298,000.00	132,500.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
Department: 70							
01-70-7000	EQUIP LEASE EXPENSE	.00	6,062.26	7,055.72	12,100.00	12,100.00	12,100.00
Budget notes:							
Backhoe lease (split 50/50)							
Total Department: 70:							
		.00	6,062.26	7,055.72	12,100.00	12,100.00	12,100.00
TRANSFERS							
01-80-8019	TRANSFER OUT TO FLOOD FUND	10,000.00	72,640.00	.00	.00	195,003.00	.00
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	385,700.00	250,000.00	66,666.64	100,000.00	235,000.00	200,000.00
Budget notes:							
transfer to capital fund for streets							
Total TRANSFERS:							
		395,700.00	322,640.00	66,666.64	100,000.00	430,003.00	200,000.00
GENERAL FUND Revenue Total:							
		3,367,094.68	3,666,038.50	2,484,547.44	3,304,767.00	3,470,178.00	3,647,833.00
GENERAL FUND Expenditure Total:							
		3,022,367.94	3,243,371.68	2,288,815.98	3,513,254.00	3,687,015.00	3,817,993.00
Net Total GENERAL FUND:							
		344,726.74	422,666.82	195,731.46	208,487.00-	216,837.00-	170,160.00-

Town of Lyons		Town of Lyons 2026 Budget Periods: 00/26-14/26					
GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
ELECTRIC FUND							
CHARGES FOR SERVICIES							
02-13-3300	RESIDENTIAL ELECTRIC SALES	1,034,377.67	1,114,297.81	891,125.11	1,118,700.00	1,118,700.00	1,169,700.00
02-13-3302	NON-TAXABLE ELECTRIC SALES	140,725.48	162,116.62	128,141.89	148,500.00	148,500.00	155,900.00
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	315,352.86	297,453.50	238,279.52	330,000.00	280,500.00	314,600.00
Budget notes:							
~2026 projecting decrease for 2025 and increase over 2025 projection based on business license info							
02-13-3305	INVESTMENT FEE	4,500.00	13,500.00	.00	9,000.00	4,500.00	9,000.00
02-13-3306	Electric Surcharge	3,240.00	2,633.26	1,652.00	3,240.00	2,050.00	1,800.00
02-13-3307	Pole Attachment Fee	940.00	940.00	.00	940.00	940.00	940.00
Total CHARGES FOR SERVICIES:		1,499,136.01	1,590,941.19	1,259,198.52	1,610,380.00	1,555,190.00	1,651,940.00
INVESTMENT							
02-17-3500	INTEREST INCOME	49,216.35	55,079.07	25,846.36	34,372.00	36,570.00	32,000.00
Total INVESTMENT:		49,216.35	55,079.07	25,846.36	34,372.00	36,570.00	32,000.00
OTHER INCOME							
02-18-3600	OTHER INCOME	24,099.09	9,990.81	7,593.03	10,000.00	10,000.00	10,000.00
Total OTHER INCOME:		24,099.09	9,990.81	7,593.03	10,000.00	10,000.00	10,000.00
OTHER FINANCING SOURCES							
02-38-3900	CIRSA Revenue	4,565.73	500.00	.00	.00	.00	.00
Total OTHER FINANCING SOURCES:		4,565.73	500.00	.00	.00	.00	.00
ADMINISTRATION							
02-50-4000	FULL TIME SALARIES	119,311.04	129,869.71	98,587.47	134,756.00	134,756.00	126,759.00
Budget notes:							
~2026 staff allocation changes to other funds							
02-50-4002	PAYROLL TAXES - ER	9,097.34	9,656.21	7,517.78	10,309.00	10,309.00	9,653.00
02-50-4003	EMPLOYEE INS - ER	19,688.25	20,164.42	16,256.63	23,196.00	23,196.00	28,472.00
Budget notes:							
~2026 changes in insurance elections							
02-50-4004	RETIREMENT CONTRIBUTION - ER	12,181.83	7,857.80	5,149.10	8,259.00	8,259.00	7,900.00
02-50-4201	PC, SOFTWARE & PRINTERS	8,706.29	6,069.90	554.13	8,000.00	6,650.00	6,849.00
Budget notes:							
meter SaaS charge							
~2026 3% annual increase							
02-50-4203	DUES & SUBSCRIPTIONS	1,898.65	559.74	516.13	2,000.00	2,000.00	2,000.00
02-50-4250	MISCELLANEOUS EXPENSE	485.02	.00	.00	1,000.00	500.00	500.00
02-50-4501	OUTSIDE PROF SERVICE FEES	1,162.00	1,099.00	.00	3,000.00	.00	5,000.00
Budget notes:							
~2026 additional electric engineering needed in 2026							
02-50-4503	SEMINARS/MEETINGS	1,146.78	1,421.88	183.61	500.00	.00	1,000.00
Budget notes:							
APPA training							
02-50-4504	TRAVEL EXPENSES	264.52	365.90	694.33	1,000.00	1,500.00	1,500.00
Budget notes:							
MEAN conference expenses							
Total ADMINISTRATION:		173,941.72	177,064.56	129,459.18	192,020.00	187,170.00	189,633.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
MAINTENANCE							
02-65-4000	FULL TIME SALARIES	34,169.19	32,044.67	24,966.38	33,644.00	33,644.00	34,549.00
02-65-4002	PAYROLL TAXES - ER	2,614.31	2,460.05	1,936.91	2,574.00	2,574.00	2,643.00
02-65-4003	EMPLOYEE INS - ER	4,256.84	2,407.33	3,854.48	7,184.00	7,184.00	8,953.00
02-65-4004	RETIREMENT CONTRIBUTION - ER	2,100.03	1,056.00	907.56	1,534.00	1,534.00	1,587.00
02-65-4251	MAINTENANCE & SUPPLIES	9,707.47	69.92	.00	10,000.00	5,000.00	5,000.00
02-65-4252	GASOLINE, OIL, ETC.	2,134.19	1,702.63	1,220.68	1,500.00	1,500.00	1,500.00
02-65-4253	TRANSFORMERS	8,088.30	4,011.70	.00	20,000.00	22,000.00	15,000.00
02-65-4254	METERS:REPLACMNTS,SOCKETS,TE	2,800.38	5,262.56	.00	3,000.00	1,500.00	1,500.00
02-65-4300	UTILITIES	26.07	33.42	27.95	.00	.00	.00
02-65-4501	OUTSIDE PROF SERVICE FEES	78,039.24	85,223.34	53,385.23	75,000.00	75,000.00	97,500.00
Budget notes:							
~2026 cost increase and work volume increase							
02-65-4550	ELECTRIC POWER-MEAN & WAPA	959,896.08	1,008,939.14	632,097.93	1,000,000.00	1,064,000.00	1,117,200.00
Budget notes:							
MEAN							
~2026 additional MEAN increase 5%							
02-65-4551	SUBSTATION MAINT & SUPPLIES	1,471.33	2,220.00	.00	2,000.00	.00	2,000.00
02-65-4552	TREE TRIMMING	14,208.50	13,688.07	8,126.05	10,000.00	10,000.00	10,000.00
Total MAINTENANCE:		1,119,511.93	1,159,118.83	726,523.17	1,166,436.00	1,223,936.00	1,297,432.00
CAPITAL							
02-66-6000	CAPITAL PURCHASES	.00	.00	15,327.40	250,000.00	100,000.00	140,000.00
Budget notes:							
~2026 Undergrounding \$100k, LED streetlight replace \$40k							
Total CAPITAL:		.00	.00	15,327.40	250,000.00	100,000.00	140,000.00
DEBT							
02-70-7000	BOND SERVICE FEES	400.00	.00	.00	.00	.00	.00
02-70-7002	2019 BOND PRINCIPAL	.00	.00	.00	.00	.00	.00
02-70-7003	2019 BOND INTEREST	2,457.39	.00	.00	.00	.00	.00
02-70-7004	2006 BOND PRINCIPAL	.00	.00	30,776.77	30,777.00	30,777.00	32,439.00
Budget notes:							
~2026 final payment in 2026							
02-70-7005	2006 BOND INTEREST	5,862.90	4,333.43	3,413.64	3,414.00	3,414.00	1,752.00
Budget notes:							
~2026 final payment in 2026							
Total DEBT:		8,720.29	4,333.43	34,190.41	34,191.00	34,191.00	34,191.00
TRANSFERS							
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	56,648.04	58,375.20	36,274.00	54,411.00	54,411.00	57,323.00
Total TRANSFERS:		56,648.04	58,375.20	36,274.00	54,411.00	54,411.00	57,323.00
ELECTRIC FUND Revenue Total:		1,577,017.18	1,656,511.07	1,292,637.91	1,654,752.00	1,601,760.00	1,693,940.00
ELECTRIC FUND Expenditure Total:		1,358,821.98	1,398,892.02	941,774.16	1,697,058.00	1,599,708.00	1,718,579.00
Net Total ELECTRIC FUND:		218,195.20	257,619.05	350,863.75	42,306.00-	2,052.00	24,639.00-

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
WATER/SEWER FUND							
CHARGES FOR SERVICES - WATER							
03-16-3300	METERED WATER SALES	949,475.13	1,036,933.65	775,611.00	985,000.00	1,002,000.00	1,050,000.00
Budget notes:							
~2026 rate increases							
03-16-3302	PIPE WATER SALES RENTAL	21,121.75	37,148.86	33,029.57	30,000.00	42,000.00	47,000.00
Budget notes:							
~2026 pipe water increase							
03-16-3303	WATER METER SALES	27,567.18	18,018.35	5,221.25	17,000.00	17,000.00	17,000.00
03-16-3305	TAP CONNECTION FEES	58,460.00	66,000.00	12,521.90	35,000.00	17,500.00	35,000.00
Total CHARGES FOR SERVICES - WATER:		1,056,624.06	1,158,100.86	826,383.72	1,067,000.00	1,078,500.00	1,149,000.00
INVESTMENT - WATER							
03-17-3500	INTEREST INCOME	81,062.24	90,718.46	75,550.93	57,720.00	108,470.00	90,000.00
Total INVESTMENT - WATER:		81,062.24	90,718.46	75,550.93	57,720.00	108,470.00	90,000.00
OTHER INCOME - WATER							
03-18-3600	OTHER INCOME	34,637.80	458.35	115,939.20	112,000.00	228,000.00	500.00
03-18-3603	NCWCD REG POOL PRGM LEASING	2,666.17	7,677.77	.00	7,500.00	36,422.00	36,000.00
Budget notes:							
NCWCD - CBT Regional Pool Program Lease							
Total OTHER INCOME - WATER:		37,303.97	8,136.12	115,939.20	119,500.00	264,422.00	36,500.00
OTH FINANCING SOURCE-WATER							
03-20-3801	INSURANCE PROCEEDS	.00	9,348.75	.00	.00	.00	.00
03-20-3805	GAIN ON ASSET HELD FOR RESALE	26,055.61	.00	.00	.00	.00	.00
Total OTH FINANCING SOURCE-WATER:		26,055.61	9,348.75	.00	.00	.00	.00
CHARGES FOR SERVICES-SEWER							
03-26-3300	SANITATION USERS' FEE	957,413.87	949,754.64	717,253.09	978,500.00	969,500.00	1,004,402.00
Budget notes:							
~2026 CPI adjustment per code (3.6% as of Q3 forecast)							
03-26-3305	TAP CONNECTION FEES	.00	.00	.00	17,000.00	8,500.00	17,000.00
Total CHARGES FOR SERVICES-SEWER:		957,413.87	949,754.64	717,253.09	995,500.00	978,000.00	1,021,402.00
OTHER INCOME - SEWER							
03-28-3600	OTHER INCOME	2,237,659.00	114.66	.00	.00	.00	.00
Total OTHER INCOME - SEWER:		2,237,659.00	114.66	.00	.00	.00	.00
ADMINISTRATION - WATER							
03-50-4000	FULL TIME SALARIES	131,390.74	144,016.00	105,316.74	143,202.00	143,202.00	134,759.00
03-50-4002	PAYROLL TAXES - ER	10,012.95	10,762.28	8,037.78	10,955.00	10,955.00	10,265.00
03-50-4003	EMPLOYEE INS - ER	20,019.78	20,625.13	17,145.57	24,794.00	24,794.00	30,286.00
Budget notes:							
~2026 changes in insurance elections							
03-50-4004	RETIREMENT CONTRIBUTION - ER	12,657.96	8,418.92	5,392.81	8,508.00	8,508.00	8,194.00
03-50-4200	POSTAGE	50.00	.00	.00	.00	.00	.00
03-50-4201	PC, SOFTWARE & PRINTERS	10,553.79	8,452.72	7,039.33	6,300.00	6,650.00	6,850.00
Budget notes:							
Meter SAAS fees							
~2026 3% annual increase							

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
03-50-4203	DUES & SUBSCRIPTIONS	1,455.00	2,190.00	1,338.24	1,800.00	1,800.00	1,800.00
03-50-4250	MISCELLANEOUS	862.51	2,758.43	1,644.06	2,200.00	2,500.00	5,625.00
Budget notes:							
credit cards fees for bulk water							
~2026 SFC: water rebates (toilet)							
03-50-4501	OUTSIDE PROF SERVICE FEES	6,719.50	18,726.71	2,794.93	20,000.00	5,000.00	20,000.00
Total ADMINISTRATION - WATER:		193,722.23	215,950.19	148,709.46	217,759.00	203,409.00	217,779.00
TREATMENT - WATER							
03-52-4300	ELECTRIC/WATER/GAS	664.52	1,883.97	226.61	700.00	700.00	700.00
03-52-4301	TELEPHONE SERVICE	15,503.04	5,721.10	9,394.23	3,000.00	10,200.00	6,000.00
Budget notes:							
includes SCADA							
03-52-4550	LONGMONT WATER SERVICES	376,367.59	332,806.32	216,502.26	318,000.00	347,300.00	382,030.00
Budget notes:							
~2026 Longmont 10% increase from \$3.03 to \$3.31 per kgallon							
Total TREATMENT - WATER:		392,535.15	340,411.39	226,123.10	321,700.00	358,200.00	388,730.00
DISTRIBUTION - WATER							
03-53-4000	FULL TIME SALARIES	28,517.98	28,149.63	21,797.31	30,289.00	30,289.00	34,229.00
03-53-4002	PAYROLL TAXES - ER	2,162.56	2,155.82	1,685.25	2,317.00	2,317.00	2,619.00
03-53-4003	EMPLOYEE INS - ER	4,965.15	2,397.88	3,778.30	6,581.00	6,581.00	10,355.00
03-53-4004	RETIREMENT CONTRIBUTION - ER	2,060.62	978.36	912.81	1,514.00	1,514.00	1,711.00
03-53-4250	Building Maintenance	178.00	1,144.16	300.00	1,000.00	.00	1,000.00
03-53-4251	MAINTENANCE & SUPPLIES	1,885.99	3,200.62	1,569.71	5,000.00	5,000.00	5,000.00
03-53-4252	GASOLINE, OIL, ETC.	1,067.08	927.98	610.34	500.00	500.00	500.00
03-53-4253	Chemicals, Lab & Lab Supplies	2,295.30	2,849.95	1,922.00	3,000.00	3,000.00	3,000.00
03-53-4256	WATER METERS & METER PARTS	12,059.47	2,656.85	2,026.02	15,000.00	10,000.00	5,000.00
03-53-4258	WATER ASSESSMENTS & STORAGE	32,827.72	27,147.00	29,891.05	30,000.00	30,000.00	30,000.00
03-53-4300	ELECTRIC/WATER/GAS	35,296.74	47,042.75	33,947.35	35,000.00	49,200.00	50,000.00
Budget notes:							
~2026 increased utility costs and use							
03-53-4301	Telephone Service	1,107.28	796.12	505.76	500.00	800.00	800.00
03-53-4501	OUTSIDE PROF SERVICE FEES	1,701.78	4,685.31	427.76	5,000.00	5,000.00	5,000.00
03-53-4503	Seminars/Meetings	595.00	.00	.00	1,000.00	500.00	500.00
03-53-4550	LINE & VALVE REPAIRS	19,358.27	37,653.43	16,335.28	15,000.00	15,000.00	15,000.00
03-53-4551	HIGH SERV PUMP STATION MAINT	1,625.00	.00	2,107.69	1,500.00	2,107.00	2,000.00
03-53-4552	HYDRANT REPAIRS	.00	7,900.00	3,101.67	10,000.00	10,000.00	10,000.00
Total DISTRIBUTION - WATER:		147,703.94	169,685.86	120,918.30	163,201.00	171,808.00	176,714.00
ADMINISTRATION - SEWER							
03-60-4000	FULL TIME SALARIES	139,305.40	143,018.81	105,316.88	143,202.00	143,202.00	138,559.00
03-60-4002	PAYROLL TAXES - ER	10,594.97	10,762.24	8,037.78	10,955.00	10,955.00	10,556.00
03-60-4003	EMPLOYEE INS - ER	21,090.88	20,624.95	17,145.58	24,794.00	24,794.00	31,077.00
03-60-4004	RETIREMENT CONTRIBUTION - ER	15,548.71	8,418.90	5,423.34	8,508.00	8,508.00	8,384.00
03-60-4201	PC SOFTWARE & PRINTERS	4,864.18	230.86	844.16	1,000.00	1,000.00	1,000.00
Budget notes:							
scada software							
03-60-4203	DUES & SUBSCRIPTIONS	2,733.00	.00	.00	.00	.00	.00
03-60-4501	OUTSIDE PROF SERVICE FEES	281,389.86	60,360.00	1,600.00	15,000.00	1,000.00	1,000.00
Budget notes:							
~2026 reduced legal needs							
03-60-4502	OFFICE OPERATIONS	267.30	.00	.00	.00	.00	.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
Total ADMINISTRATION - SEWER:		475,794.30	243,415.76	138,367.74	203,459.00	189,459.00	190,576.00
TREATMENT - SEWER							
03-62-4201	PC, SOFTWARE & PRINTERS	1,625.52	.00	.00	500.00	500.00	500.00
03-62-4250	MISCELLANEOUS	.00	708.00	.00	1,000.00	1,000.00	1,000.00
03-62-4251	MAINTENANCE & SUPPLIES	28,292.50	25,343.39	7,796.99	15,000.00	15,000.00	15,000.00
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	66,243.02	81,583.45	37,088.20	65,000.00	78,000.00	80,000.00
Budget notes:							
~2026 increased costs and use							
03-62-4300	ELECTRIC/WATER/GAS	75,924.04	87,890.21	70,492.68	86,000.00	93,000.00	95,000.00
Budget notes:							
~2026 increased utility costs and use							
03-62-4301	TELEPHONE SERVICE	858.60	1,497.58	1,135.20	1,600.00	1,200.00	1,200.00
03-62-4501	OUTSIDE PROF SERVICE FEES	149,503.75	161,647.43	115,252.07	150,000.00	180,000.00	178,500.00
Budget notes:							
Ramey Environmental Compliance - cost increases							
03-62-4550	SLUDGE DISPOSAL	88,218.48	114,065.25	56,054.50	90,000.00	96,000.00	102,000.00
Budget notes:							
useage increase and McDonald Farms increase							
Total TREATMENT - SEWER:		410,665.91	472,735.31	287,819.64	409,100.00	464,700.00	473,200.00
DISTRIBUTION - SEWER							
03-64-4000	FULL TIME SALARIES	29,085.60	24,454.82	18,524.97	25,255.00	25,255.00	26,745.00
03-64-4002	PAYROLL TAXES - ER	2,220.55	1,872.68	1,433.80	1,932.00	1,932.00	2,046.00
03-64-4003	EMPLOYEE INS - ER	3,974.20	2,032.69	2,913.36	5,607.00	5,607.00	7,683.00
03-64-4004	RETIREMENT CONTRIBUTION - ER	1,764.48	905.03	774.47	1,263.00	1,263.00	1,337.00
03-64-4250	MISCELLANEOUS	.00	1,123.15	.00	1,000.00	1,000.00	1,000.00
03-64-4252	GASOLINE, OIL, ETC.	1,067.08	774.64	610.34	1,000.00	750.00	750.00
03-64-4257	DISCHARGE PERMIT	.00	2,733.00	.00	2,750.00	2,750.00	2,750.00
03-64-4501	OUTSIDE PROF SERVICE FEES	1,496.00	1,022.00	.00	25,000.00	5,000.00	5,000.00
03-64-4550	LINE REPAIRS & CLEANING	15,281.03	32,059.44	47,637.56	30,000.00	46,000.00	20,000.00
03-64-4551	LIFT STATION PARTS & MAINT	9,723.06	7,941.09	11,362.15	20,000.00	15,000.00	20,000.00
Total DISTRIBUTION - SEWER:		64,612.00	74,918.54	83,256.65	113,807.00	104,557.00	87,311.00
Department: 65							
03-65-4251	MAINTENANCE & SUPPLIES	267.00	300.00	300.00	.00	.00	.00
Total Department: 65:		267.00	300.00	300.00	.00	.00	.00
CAPITAL							
03-66-6000	CAPITAL PURCHASES - WATER	.00	.00	17,638.40	260,000.00	327,901.00	100,000.00
Budget notes:							
~2026 Apple Valley Waterline Study							
03-66-6001	CAPITAL PURCHASES - SEWER	.00	.00	62,957.40	350,000.00	704,297.00	.00
Total CAPITAL:		.00	.00	80,595.80	610,000.00	1,032,198.00	100,000.00
DEBT							
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	.00	.00	.00	.00	.00
03-70-7003	CWRPDA 03 LOAN INTEREST	12,624.75	2,311.65	.00	.00	.00	.00
03-70-7005	WWTP 2014 WPCSRF Loan Principl	.00	.00	132,329.41	265,472.00	265,472.00	268,755.00
03-70-7006	WWTP 2014 WPCRf Loan Interest	40,823.89	37,657.74	17,892.87	34,974.00	34,974.00	31,691.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
Total DEBT:		53,448.64	39,969.39	150,222.28	300,446.00	300,446.00	300,446.00
TRANSFERS							
03-80-8001	WF'S SHARE OF ALLOCATED EXP	120,894.12	118,600.08	73,656.64	110,485.00	110,485.00	118,797.00
03-80-8019	Transfer to Grant Fund	.00	.00	.00	.00	2,000.00	.00
Total TRANSFERS:		120,894.12	118,600.08	73,656.64	110,485.00	112,485.00	118,797.00
WATER/SEWER FUND Revenue Total:		4,396,118.75	2,216,173.49	1,735,126.94	2,239,720.00	2,429,392.00	2,296,902.00
WATER/SEWER FUND Expenditure Total:		1,859,643.29	1,675,986.52	1,309,969.61	2,449,957.00	2,937,262.00	2,053,553.00
Net Total WATER/SEWER FUND:		2,536,475.46	540,186.97	425,157.33	210,237.00-	507,870.00-	243,349.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
STORM WATER							
CHARGES FOR SERVICES							
06-13-3300	Stormwater Drainage Fees	118,383.03	120,996.90	90,396.12	120,000.00	120,800.00	121,080.00
Total CHARGES FOR SERVICES:		118,383.03	120,996.90	90,396.12	120,000.00	120,800.00	121,080.00
INVESTMENT							
06-17-3500	INTEREST INCOME	11,580.31	12,959.78	7,952.71	6,000.00	11,400.00	9,000.00
Total INVESTMENT:		11,580.31	12,959.78	7,952.71	6,000.00	11,400.00	9,000.00
ADMINISTRATION							
06-50-4000	FULL TIME SALARIES	40,990.45	41,677.39	35,326.80	48,183.00	48,183.00	60,847.00
Budget notes:							
~2026 Reallocation for increased staff time for capital projects and outside funding							
06-50-4002	PAYROLL TAXES - ER	3,136.56	3,089.66	2,687.88	3,686.00	3,686.00	4,642.00
06-50-4003	EMPLOYEE INSURANCE	6,298.37	6,547.77	6,101.35	7,959.00	7,959.00	11,703.00
06-50-4004	RETIREMENT CONTRIBUTION	1,804.89	1,889.04	1,283.54	2,063.00	2,063.00	3,109.00
06-50-4501	Outside Professional Services	87.50	.00	60.00	.00	.00	.00
06-50-4502	OFFICE OPERATIONS	.00	.00	.00	500.00	500.00	500.00
Total ADMINISTRATION:		52,317.77	53,203.86	45,459.57	62,391.00	62,391.00	80,801.00
TRANSMISSION							
06-65-4000	FULL TIME SALARIES	8,004.61	7,698.71	7,898.82	11,070.00	11,070.00	13,871.00
06-65-4002	PAYROLL TAXES - ER	608.77	593.11	612.39	847.00	847.00	1,061.00
06-65-4003	EMPLOYEE INSURANCE	1,252.30	442.21	1,016.53	3,161.00	3,161.00	4,402.00
06-65-4004	RETIREMENT CONTRIBUTION	634.48	270.56	279.72	553.00	553.00	694.00
06-65-4251	MAINTENANCE & SUPPLIES	.00	164.10	.00	1,000.00	500.00	500.00
06-65-4501	Outside Professional Services	4,302.50	4,361.25	49,951.25	10,000.00	48,000.00	10,000.00
Budget notes:							
jetting, street sweeping (split)							
06-65-4503	SEMINARS/MEETINGS	.00	.00	.00	500.00	500.00	500.00
06-65-4504	TRAVEL EXPENSES	.00	.00	.00	500.00	500.00	500.00
Total TRANSMISSION:		14,802.66	13,529.94	59,758.71	27,631.00	65,131.00	31,528.00
CAPITAL							
06-66-6000	CAPITAL PURCHASES	.00	.00	.00	.00	39,000.00	.00
Total CAPITAL:		.00	.00	.00	.00	39,000.00	.00
TRANSFERS							
06-80-8001	STORMWATER SHARE OF ALLOCATE	17,913.84	19,863.60	12,763.36	19,145.00	19,145.00	26,552.00
Total TRANSFERS:		17,913.84	19,863.60	12,763.36	19,145.00	19,145.00	26,552.00
STORM WATER Revenue Total:		129,963.34	133,956.68	98,348.83	126,000.00	132,200.00	130,080.00
STORM WATER Expenditure Total:		85,034.27	86,597.40	117,981.64	109,167.00	185,667.00	138,881.00
Net Total STORM WATER:		44,929.07	47,359.28	19,632.81-	16,833.00	53,467.00-	8,801.00-

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
CONSERVATION TRUST							
INTERGOVERNMENTAL							
07-12-3201	COLORADO LOTTERY	30,470.26	26,353.38	12,689.28	30,000.00	30,000.00	30,000.00
	Total INTERGOVERNMENTAL:	30,470.26	26,353.38	12,689.28	30,000.00	30,000.00	30,000.00
INVESTMENT							
07-17-3500	INTEREST INCOME	3,247.02	5,014.84	3,543.14	2,000.00	5,045.00	3,000.00
	Total INVESTMENT:	3,247.02	5,014.84	3,543.14	2,000.00	5,045.00	3,000.00
Department: 66							
07-66-6000	CAPITAL PURCHASES - CTF	10,250.00	.00	.00	35,000.00	.00	.00
	Total Department: 66:	10,250.00	.00	.00	35,000.00	.00	.00
TRANSFER							
07-80-8008	TRANSFER TO PARKS/RECR FUND	.00	.00	.00	.00	60,000.00	.00
	Total TRANSFER:	.00	.00	.00	.00	60,000.00	.00
	CONSERVATION TRUST Revenue Total:	33,717.28	31,368.22	16,232.42	32,000.00	35,045.00	33,000.00
	CONSERVATION TRUST Expenditure Total:	10,250.00	.00	.00	35,000.00	60,000.00	.00
	Net Total CONSERVATION TRUST:	23,467.28	31,368.22	16,232.42	3,000.00-	24,955.00-	33,000.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
PARKS AND RECREATION FUND							
TAXES							
08-10-3002	SALES TAX: MEADOW PARK - 1%	453,204.44	498,478.86	288,101.50	476,136.00	518,000.00	518,000.00
	Budget notes:						
	~2026 2025 year-end projection approx 4% higher than 2024 and no increase projected for 2026						
08-10-3004	USE TAX: MEADOW PARK - 1%	71,247.68	80,334.28	48,514.42	70,000.00	70,000.00	85,750.00
	Budget notes:						
	~2026 includes 402 Main						
08-10-3010	HOME ADDITIONS FEE - PARKS	1.27	8,160.13	1,322.20	2,500.00	1,325.00	16,200.00
	Budget notes:						
	fee increases by CPI annually						
Total TAXES:		524,453.39	586,973.27	337,938.12	548,636.00	589,325.00	619,950.00
CHARGES FOR SERVICES							
08-13-3350	CAMPING REVENUES	291,009.06	318,230.96	296,292.50	295,000.00	315,000.00	325,000.00
	Budget notes:						
	~2026 Plan for increase in camping fees for 2026						
08-13-3351	SHELTER HOUSE REVENUES	35,940.65	32,345.08	35,709.00	47,500.00	47,500.00	47,500.00
08-13-3352	PARKING FEES: LMJ PARK	105,067.35	106,937.45	96,264.70	105,000.00	105,000.00	105,000.00
08-13-3353	DOG PARK FEES	2,610.00	1,970.00	1,780.00	2,500.00	2,000.00	2,500.00
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	4,115.00	4,220.00	3,530.00	4,000.00	4,250.00	4,250.00
08-13-3355	PARKING FEE: BOHN PARK	34,710.40	34,646.60	31,544.30	34,000.00	35,000.00	37,500.00
08-13-3356	SHOWER REVENUE	3,477.00	3,655.00	3,665.00	3,500.00	3,800.00	3,500.00
08-13-3358	DUMP STATION REVENUE	189.00	215.00	50.00	150.00	100.00	150.00
08-13-3359	PARKING FEE: BLACK BEAR HOLE	5,860.80	7,309.55	6,414.65	7,000.00	7,000.00	7,000.00
08-13-3360	PARKING FEE: 2ND AVE	2,813.60	3,237.35	4,749.65	4,000.00	4,000.00	4,000.00
08-13-3370	RECR PROGRAM REVENUES	36,769.00	10,634.00	16,141.50	15,000.00	17,500.00	22,500.00
08-13-3371	YOUTH BASEBALL REVENUES	4,160.00	9,133.00	10,595.00	7,600.00	7,200.00	7,500.00
08-13-3372	ADULT SOFTBALL REVENUES	1,200.00	7,140.00	6,350.00	7,150.00	7,150.00	7,150.00
08-13-3373	MISC RECREATION EVENTS REV	258.00	4,869.50	2,297.00	4,500.00	1,500.00	3,500.00
08-13-3380	SPECIAL EVENTS REVENUES	15.00	8,298.00	7,300.00	7,500.00	8,000.00	8,000.00
	Budget notes:						
	Sponsorships, donations, registrations, sales						
08-13-3384	PARADE OF LIGHTS REVENUE	.00	2,500.00	.00	6,000.00	6,000.00	6,000.00
Total CHARGES FOR SERVICES:		528,194.86	555,341.49	522,683.30	550,400.00	571,000.00	591,050.00
INVESTMENT							
08-17-3500	INTEREST INCOME	52,111.41	58,319.01	23,858.16	34,860.00	34,333.00	30,000.00
Total INVESTMENT:		52,111.41	58,319.01	23,858.16	34,860.00	34,333.00	30,000.00
OTHER INCOME							
08-21-3400	OTHER INCOME	1,150.53	3,210.82	853.08	1,000.00	1,000.00	1,000.00
08-21-3402	PARK DONATIONS	.00	350.00	.00	.00	.00	.00
08-21-3406	LEASE PROCEEDS	.00	42,048.81	.00	.00	.00	.00
Total OTHER INCOME:		1,150.53	45,609.63	853.08	1,000.00	1,000.00	1,000.00
Source: 23							
08-23-3802	SENIOR PROGRAM REVENUE	940.00	.00	.00	.00	.00	.00
Total Source: 23:		940.00	.00	.00	.00	.00	.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
TRANSFERS							
08-35-3907	TRANSFER IN FROM CONSRV TRUST	.00	.00	.00	60,000.00	60,000.00	.00
Total TRANSFERS:		.00	.00	.00	60,000.00	60,000.00	.00
ADMINISTRATION							
08-50-4000	FULL TIME SALARIES	124,096.74	149,607.52	138,512.36	189,230.00	189,230.00	187,267.00
08-50-4002	PAYROLL TAXES - ER	9,540.05	11,326.60	10,599.28	14,476.00	14,476.00	14,282.00
08-50-4003	EMPLOYEE INS - ER	11,742.70	18,627.24	18,893.15	31,131.00	31,131.00	38,048.00
Budget notes:							
~2026 changes in insurance elections							
08-50-4004	RETIREMENT CONTRIBUTION - ER	14,152.11	9,581.69	5,590.63	11,743.00	11,743.00	10,819.00
08-50-4008	OFFICE OPERATIONS	1,201.02	1,942.48	813.70	2,250.00	2,000.00	2,000.00
08-50-4050	MISCELLANEOUS EXPENSE	56.99	.00	.01	100.00	100.00	100.00
08-50-4201	PC, SOFTWARE & PRINTERS	.00	1,383.99	1,000.00	1,750.00	1,500.00	1,500.00
08-50-4203	DUES & SUBSCRIPTIONS	670.00	1,004.95	293.00	1,000.00	500.00	1,000.00
08-50-4301	TELEPHONE SERVICE	3,693.51	3,643.84	1,879.82	3,800.00	3,800.00	3,800.00
08-50-4501	OUTSIDE PROF SERVICE FEES	664.00	280.00	.00	1,500.00	800.00	800.00
08-50-4503	SEMINARS/MEETINGS	.00	.00	.00	500.00	.00	500.00
08-50-4505	ADVERTISING & PUBLISHING	569.79	1,017.00	.00	1,000.00	1,000.00	1,000.00
Total ADMINISTRATION:		166,386.91	198,415.31	177,581.95	258,480.00	256,280.00	261,116.00
SPECIAL EVENTS							
08-55-4551	SPECIAL EVENTS EXPENSE	12,763.99	17,928.11	4,862.24	12,000.00	12,000.00	13,500.00
Budget notes:							
~2026 includes PRC request (\$1,500)							
08-55-4552	PARADE OF LIGHTS EXPENSES	7,502.37	10,796.04	.00	9,500.00	9,500.00	9,500.00
Budget notes:							
drone show - grant funding. Safety- Sherriffs and barricades							
Total SPECIAL EVENTS:		20,266.36	28,724.15	4,862.24	21,500.00	21,500.00	23,000.00
PARKS							
08-60-4000	FULL TIME SALARIES	273,181.37	261,436.91	178,132.50	185,817.00	185,817.00	180,934.00
08-60-4001	PART TIME SALARIES	28,854.05	49,774.11	31,476.44	120,434.00	120,434.00	117,946.00
08-60-4002	PAYROLL TAXES - ER	23,284.76	23,861.00	16,269.41	23,428.00	23,428.00	22,865.00
08-60-4003	EMPLOYEE INS - ER	25,107.97	28,653.12	25,847.84	52,049.00	52,049.00	66,865.00
Budget notes:							
~2026 changes in insurance elections							
08-60-4004	RETIREMENT CONTRIBUTION - ER	12,269.26	8,500.55	5,445.42	9,550.00	9,550.00	9,297.00
08-60-4023	PARKS WIFI	3,005.60	4,010.20	2,249.60	10,000.00	5,500.00	10,000.00
08-60-4201	PC, SOFTWARE & PRINTERS	.00	2,649.97	13.00	.00	.00	.00
08-60-4202	EQUIP & SMALL TOOLS	3,202.46	2,089.45	986.04	3,750.00	3,500.00	3,750.00
Budget notes:							
Power tool replacement, and weed eater heads-switchover to electric							
08-60-4250	MISCELLANEOUS EXPENSE	1,180.51	533.68	517.41	1,500.00	1,500.00	1,500.00
08-60-4251	MAINTENANCE & SUPPLIES	62,143.64	60,322.76	43,408.55	70,000.00	65,000.00	70,000.00
08-60-4252	GASOLINE, OIL, ETC.	3,239.25	2,685.06	2,034.83	3,200.00	3,200.00	3,200.00
08-60-4253	PARK SIGNAGE	8,195.11	11,933.85	1,010.71	4,500.00	3,000.00	4,500.00
08-60-4300	ELECTRIC/WATER/GAS	36,933.44	53,595.34	39,266.67	48,500.00	48,500.00	48,500.00
08-60-4501	OUTSIDE PROF SERVICE FEES	44,414.00	49,095.71	66,320.33	60,000.00	70,000.00	70,000.00
Budget notes:							
Park security, bike park maintenance, wildfire mitigation (\$25k)							
~2026 park security cost increases							
08-60-4512	BLDG MAINT & GROUNDS	66,193.21	66,366.56	41,110.50	60,000.00	60,000.00	60,000.00
Budget notes:							
Janitorial, pest control, landscape							

Town of Lyons

Town of Lyons 2026 Budget
Periods: 00/26-14/26

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
08-60-4550	RIVER COURSE MAINT	.00	.00	.00	6,500.00	6,500.00	6,500.00
	Budget notes:						
	Cleaning scouring pools and features						
08-60-4551	TREE MAINTENANCE	28,805.00	9,984.63	11,751.20	16,000.00	18,575.00	25,500.00
	Budget notes:						
	removals and hazard reductions						
	~2026 increase needed for hazard reductions in 2026						
08-60-4552	RECREATION PROGRAMING	16,908.15	18,746.12	10,175.78	22,500.00	18,500.00	23,500.00
	Budget notes:						
	includes RecDesk software						
	~2026 added PRC request for youth (\$1k)						
08-60-4553	KIOSK TRANSACTION FEES	12,315.10	15,462.98	10,801.46	12,500.00	12,500.00	12,500.00
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	25,490.00	25,066.67	18,453.65	25,500.00	25,500.00	25,500.00
	Total PARKS:	674,722.88	694,768.67	505,271.34	735,728.00	733,053.00	762,857.00
CAPITAL							
08-66-6000	CAPITAL PURCHASES	6,527.99	112,751.95	3,375.00	160,000.00	185,000.00	75,000.00
	Budget notes:						
	~2026 mower replacements; truck replacement (split)						
	Total CAPITAL:	6,527.99	112,751.95	3,375.00	160,000.00	185,000.00	75,000.00
Department: 70							
08-70-4050	BASEBALL SOFTBALL EXPENSE	7,667.06	7,538.76	6,321.80	7,200.00	7,200.00	7,200.00
	Budget notes:						
	uniforms, umpires, equipment, field prep services						
08-70-7000	EQUIP LEASE EXPENSE	.00	6,062.26	9,071.64	12,100.00	12,100.00	12,100.00
	Budget notes:						
	Backhoe lease (split 50/50)						
	Total Department: 70:	7,667.06	13,601.02	15,393.44	19,300.00	19,300.00	19,300.00
TRANSFERS							
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	171,849.96	168,488.28	106,727.36	160,091.00	160,091.00	172,760.00
	Total TRANSFERS:	171,849.96	168,488.28	106,727.36	160,091.00	160,091.00	172,760.00
	PARKS AND RECREATION FUND Revenue Total:	1,106,850.19	1,246,243.40	885,332.66	1,194,896.00	1,255,658.00	1,242,000.00
	PARKS AND RECREATION FUND Expenditure Total:	1,047,421.16	1,216,749.38	813,211.33	1,355,099.00	1,375,224.00	1,314,033.00
	Net Total PARKS AND RECREATION FUND:	59,429.03	29,494.02	72,121.33	160,203.00-	119,566.00-	72,033.00-

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
GRANT - FLOOD							
LOCAL GRANTS							
19-12-3206	STATE REVENUE	18,000.00	15,000.00	21,995.00	.00	9,495.00	.00
19-12-3207	LOCAL REVENUE	32,766.99	62,887.82	35,147.00	.00	23,147.00	.00
Total LOCAL GRANTS:		50,766.99	77,887.82	57,142.00	.00	32,642.00	.00
Source: 14							
19-14-3400	OTHER INCOME	50,000.00	.00	.00	.00	.00	.00
Total Source: 14:		50,000.00	.00	.00	.00	.00	.00
TRANSFER							
19-18-3500	TRANSFER IN FROM GENERAL FUND	10,000.00	72,640.00	.00	.00	.00	.00
Total TRANSFER:		10,000.00	72,640.00	.00	.00	.00	.00
Source: 23							
19-23-3871	Dr Scholl Foundation Grant	6,175.06	.00	.00	.00	.00	.00
Total Source: 23:		6,175.06	.00	.00	.00	.00	.00
LCF							
19-27-3800	Lyons Community Foundation-LCF	8,162.18	11,197.00	.00	12,000.00	12,000.00	12,000.00
Total LCF:		8,162.18	11,197.00	.00	12,000.00	12,000.00	12,000.00
FEDERAL FUNDING							
19-28-3800	FEMA Flood Project Share	459,612.44	180,000.00	403,660.42	.00	2,000,000.00	.00
19-28-3803	ARPA	52,417.50	133,443.26	.00	.00	50,000.00	.00
Total FEDERAL FUNDING:		512,029.94	313,443.26	403,660.42	.00	2,050,000.00	.00
STATE FUNDING							
19-29-3412	DOLA Mini Grant	2,049.07	.00	.00	.00	.00	.00
19-29-3417	DOLA IHOP Housing Needs	44,290.46	5,709.54	.00	.00	.00	.00
19-29-3426	GOCO 2021 \$282,003	282,003.00	.00	.00	.00	.00	.00
19-29-3430	CDOT PROJECTS	150,000.00	.00	.00	.00	.00	.00
19-29-3431	CDOT-St Vrain Trail Extension	103,291.04	202,091.37	333,298.40	.00	1,794,391.00	.00
19-29-3432	CDOT-US36/Broadway Imp	195,574.94	1,396,664.47	414,297.47	.00	21,807.00	.00
19-29-3433	CDOT - Safe Routes to School	500,000.00	.00	.00	.00	947,515.00	.00
19-29-3434	CDOT-Safe Streets 4 All	.00	.00	.00	.00	92,961.00	.00
19-29-3446	CWCB Streambank Restoration	.00	71,817.26	30,682.74	.00	30,683.00	.00
19-29-3510	FHWA - Safe Streets 4 All	.00	.00	80,044.00	.00	.00	.00
19-29-3875	State Flood Project Share	32,011.06	54,000.00	136,780.17	.00	1,000,000.00	.00
Total STATE FUNDING:		1,309,219.57	1,730,282.64	995,102.78	.00	3,887,357.00	.00
BOCO							
19-30-3421	BOCO Econ Dev 2019 \$12K	3,525.00	.00	.00	.00	.00	.00
19-30-3448	BOCO Econ Dev 2017 \$6k	1,982.96	.00	.00	.00	.00	.00
19-30-3459	OEDIT Mktg Match 2018/2019	239.80	.00	.00	.00	.00	.00
Total BOCO:		5,747.76	.00	.00	.00	.00	.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
FISCAL AGENT REVENUES							
19-31-3800	LAHC	10,109.59	15,545.27	11,429.93	11,000.00	11,000.00	11,000.00
Total FISCAL AGENT REVENUES:		10,109.59	15,545.27	11,429.93	11,000.00	11,000.00	11,000.00
NOT ELIGIBLE							
19-41-4000	Not Eligible for Reimbursement	33.00	.00	.00	.00	.00	.00
Total NOT ELIGIBLE:		33.00	.00	.00	.00	.00	.00
Department: 48							
19-48-4005	ARPA Funding Projects	52,417.50	133,393.29	50,000.00	.00	50,000.00	.00
Total Department: 48:		52,417.50	133,393.29	50,000.00	.00	50,000.00	.00
LAHC							
19-58-4006	LAHC Expenditures	10,109.59	15,545.27	10,981.51	11,000.00	11,000.00	11,000.00
Total LAHC:		10,109.59	15,545.27	10,981.51	11,000.00	11,000.00	11,000.00
DOLA MARKETING							
19-60-4011	DOLA - IHOP Housing Assessment	54,551.45	5,448.55	.00	.00	.00	.00
19-60-4056	CWCB Streambank Restoration	280.00	145,128.43	.00	.00	.00	.00
19-60-4394	GOCO 2021 \$282,003	4,761.00-	.00	.00	.00	.00	.00
19-60-4401	CDOT -St Vrain Trail Extension	131,814.04	469,081.57	970,089.34	.00	1,794,391.00	.00
19-60-4402	CDOT-US36/Broadway Imp	1,091,114.02	984,092.78	4,596.97	.00	21,807.00	.00
19-60-4403	CDOT - Main Street Lighting	173,320.00	8,250.00-	.00	.00	.00	.00
19-60-4404	CDOT-Safe Streets 4 All	.00	57,238.75	43,037.50	.00	92,961.00	.00
19-60-4405	CDOT-Safe Routes to School	.00	.00	.00	.00	947,515.00	.00
19-60-4530	St. Vrain Left Hand Water Cons	.00	60.00	.00	.00	.00	.00
19-60-4716	DOLA Mini Grant Exp	.00	.00	.00	.00	.00	.00
19-60-4801	State Historic Preservation	280.00	23,072.51	2,500.00	.00	.00	.00
19-60-4805	Colorado Tourism Office Projec	25,068.24	.00	.00	.00	.00	.00
19-60-4810	RAQC Grant Expenses	50,000.00	.00	.00	.00	.00	.00
Total DOLA MARKETING:		1,521,666.75	1,675,872.59	1,020,223.81	.00	2,856,674.00	.00
2013 FLOOD							
19-61-4006	OUTSIDE PROF SERVICE FEES	.00	.00	197.00	.00	.00	.00
Total 2013 FLOOD:		.00	.00	197.00	.00	.00	.00
OTHER GRANT EXPENDITURES							
19-62-4007	BOCO LESAP Grant	25,698.75	.00	.00	.00	.00	.00
19-62-4718	BOCO Econ Dev 2017 \$6k	1,982.96	.00	.00	.00	.00	.00
19-62-4720	OEDIT - Mktg Match 2018/2019	239.80	.00	.00	.00	.00	.00
19-62-4721	BOCO Econ Dev 2019 \$12K	3,525.00	.00	.00	.00	.00	.00
19-62-4722	BOCO Wildfire Grant	.00	16,294.00	.00	.00	.00	.00
19-62-4723	BOCO Sustainability Grant	.00	15,010.00	10,717.52	.00	.00	.00
Total OTHER GRANT EXPENDITURES:		31,446.51	31,304.00	10,717.52	.00	.00	.00
LCF/LOCAL GRANTS							
19-63-4000	LCF Expenditures	8,162.18	11,197.00	12,463.79	12,000.00	12,000.00	12,000.00
Total LCF/LOCAL GRANTS:		8,162.18	11,197.00	12,463.79	12,000.00	12,000.00	12,000.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
DHSEM FLOOD MANAGER							
19-65-4008	SRTS \$500,000	41,905.80	.00	.00	.00	.00	.00
	Total DHSEM FLOOD MANAGER:	41,905.80	.00	.00	.00	.00	.00
Department: 70							
19-70-7000	State Flood Advance Repayment	830,700.00	.00	523,108.00	.00	3,000,000.00	.00
	Total Department: 70:	830,700.00	.00	523,108.00	.00	3,000,000.00	.00
Department: 80							
19-80-8001	TRANSFER OUT TO GEN FUND	.00	50,000.00	.00	.00	.00	.00
	Total Department: 80:	.00	50,000.00	.00	.00	.00	.00
	GRANT - FLOOD Revenue Total:	1,962,211.09	2,220,995.99	1,467,335.13	23,000.00	5,992,999.00	23,000.00
	GRANT - FLOOD Expenditure Total:	2,496,441.33	1,917,312.15	1,627,691.63	23,000.00	5,929,674.00	23,000.00
	Net Total GRANT - FLOOD:	534,230.24-	303,683.84	160,356.50-	.00	63,325.00	.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
CAPITAL PROJECTS FUND							
Source: 10							
20-10-3002	SALES TAX REV - 0.5%	.00	141,050.76	144,050.73	238,068.00	259,000.00	259,000.00
Budget notes:							
0.5% tax effective 7/1/2024 for capital projects							
~2026 2025 year-end projection approx 4% higher than 2024 and no increase projected for 2026							
Total Source: 10:		.00	141,050.76	144,050.73	238,068.00	259,000.00	259,000.00
Source: 11							
20-11-3103	BUILDING PERMITS REVENUE	.00	.00	100.00	.00	.00	.00
Total Source: 11:		.00	.00	100.00	.00	.00	.00
TRANSFERS							
20-35-3901	TRANSFER IN FROM GENERAL FUND	385,700.00	250,000.00	66,666.64	100,000.00	180,000.00	200,000.00
Budget notes:							
transfer for streets capital							
Total TRANSFERS:		385,700.00	250,000.00	66,666.64	100,000.00	180,000.00	200,000.00
CAPITAL							
20-66-6000	CAPITAL PROJECTS	720,592.86	.00	428,197.10	300,000.00	435,992.00	269,100.00
Budget notes:							
Streets							
~2026 3rd Ave (Cemetery to Stickney) and Ewald							
Total CAPITAL:		720,592.86	.00	428,197.10	300,000.00	435,992.00	269,100.00
CAPITAL PROJECTS FUND Revenue Total:		385,700.00	391,050.76	210,817.37	338,068.00	439,000.00	459,000.00
CAPITAL PROJECTS FUND Expenditure Total:		720,592.86	.00	428,197.10	300,000.00	435,992.00	269,100.00
Net Total CAPITAL PROJECTS FUND:		334,892.86-	391,050.76	217,379.73-	38,068.00	3,008.00	189,900.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
GRANTS OTHER							
CDBG-DR RD 2							
21-26-3521	CDBG R2 BCC - STORMWATER IMP	.00	.00	.00	.00	.00	.00
21-26-3608	CDBG 4th Ave Ped Bridge	75,601.10	.00	.00	.00	.00	.00
21-26-3609	Backup Power Project	.00	.00	.00	.00	.00	.00
Total CDBG-DR RD 2:		75,601.10	.00	.00	.00	.00	.00
TRANSFER DEF							
21-30-3010	DEF Stream Restoration	.00	102,818.75	.00	.00	.00	.00
Total TRANSFER DEF:		.00	102,818.75	.00	.00	.00	.00
GRANTS OTHER Revenue Total:		75,601.10	102,818.75	.00	.00	.00	.00
GRANTS OTHER Expenditure Total:		.00	.00	.00	.00	.00	.00
Net Total GRANTS OTHER:		75,601.10	102,818.75	.00	.00	.00	.00

GL Account Number	Account Title	2023 Actual	2024 Actual	2025 Actual 9/30/25	2025 Budget	2025 Projection	2026 Budget
BUSINESS LOAN FUND							
OTHER INCOME							
22-16-3604	Loan Principal Payments Recv'd	78,918.82	50,374.96	18,324.51	.00	.00	.00
Total OTHER INCOME:		78,918.82	50,374.96	18,324.51	.00	.00	.00
INVESTMENT							
22-17-3501	BRF Loan Repay - Interest	242.07	142.30	66.85	.00	.00	.00
22-17-3502	USDA Loan Repay-Interest	187.01	140.84	22.62	.00	.00	.00
Total INVESTMENT:		429.08	283.14	89.47	.00	.00	.00
Department: 50							
22-50-4050	Bank Fees USDA	100.71	9.84	688.66	.00	.00	.00
22-50-4500	Loans To Others USDA	66,000.00	6,000.00	.00	.00	.00	.00
Total Department: 50:		66,100.71	6,009.84	688.66	.00	.00	.00
Department: 52							
22-52-4050	Bank Fees BRF	100.73	11.49	693.49	.00	.00	.00
22-52-4500	Loans To Others BRF	25,000.00	.00	.00	.00	.00	.00
Total Department: 52:		25,100.73	11.49	693.49	.00	.00	.00
BUSINESS LOAN FUND Revenue Total:		79,347.90	50,658.10	18,413.98	.00	.00	.00
BUSINESS LOAN FUND Expenditure Total:		91,201.44	6,021.33	1,382.15	.00	.00	.00
Net Total BUSINESS LOAN FUND:		11,853.54-	44,636.77	17,031.83	.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:		13,113,621.51	11,715,814.96	8,208,792.68	8,913,203.00	15,356,232.00	9,525,755.00
Total Expenditure:		10,691,774.27	9,544,930.48	7,529,023.60	9,482,535.00	16,210,542.00	9,335,139.00
Net Grand Totals:		2,421,847.24	2,170,884.48	679,769.08	569,332.00-	854,310.00-	190,616.00