2019 Budget Message

November 19, 2018

Pursuant to 29-1-103(e) C.R.S., as amended, the following budget message has been prepared and included as a part of the adopted 2019 budget for the Town of Lyons, Colorado.

Services Provided

The Town of Lyons provides the customary municipal services to its residents and businesses. These services include: water, sanitation, storm water, and electric utilities; street maintenance; law enforcement; park facilities; recreational and cultural activities; public improvements; building inspections; business and occupation licensing; land use planning; municipal court services; and general administrative services. A major part of the 2019 Budget is continued flood recovery projects funded by outside sources.

Budgetary Basis

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. A line item budget method is used. The governmental fund types utilize the modified accrual basis.

The proprietary fund types utilize the accrual basis of accounting. The annual budget basis of the proprietary funds includes capital expenditures and current debt service principal and interest, and includes depreciation, amortization, and adjustments for accrued compensated absences. Revenue and expenditure projections for the various funds are based on historical trends, various economic and inflation forecasts, and known changes in operations, legislation, and rate changes.

Budget Highlights

- On September 12th, 2013, the Town of Lyons was devastated by a 500 year flood event that caused catastrophic damage resulting in a federally declared disaster. The current damage estimate to restore the town to pre-flood conditions currently exceeds $70 million. The year 2018 continued to be focused on recovery from the flood with several major projects being completed: Phase I of Bohn Park, McConnell Bridge replacement, fencing and lighting at the wastewater treatment plant, grading and utility installation for the new public works/parks' maintenance facility. Projects in progress include: 2nd Avenue Bridge design, public works facility, Lyons Valley River Park excavation of ponds, as well as design for projects to be completed in 2019.

- Flood recovery projects anticipated to be completed in 2019 include the installation of the Eastern Corridor sanitary sewer lift station and line; 2nd Avenue Bridge replacement; construction of the Public Works/Parks maintenance replacement building, as well as a new operations building on Ute Highway; completion of the Lyons Valley River Park, including the waste water treatment plant outfall and trail); relocation of the Apple Valley water line in conjunction with Longmont; Bohn Park Phase II including baseball fields, skatepark plaza, and shelter; pedestrian bridge near 3rd and Park; and several paving projects involving flood-damaged roads, totaling over $15 million dollars of federal funding.

- Overall revenue in the General Fund is projected to increase in 2019 by 14.4% due to an increase in property taxes, new fees in 2019; such as lodging fees and short-term rental application license and fees; and building permits and fees for 40 units that will be built by Summit and three independent houses. There is an 8.4% increase budgeted in sales tax revenue. Property tax revenue will increase in 2019 by $10,000 (1.8% increase) based on the final property valuation. Local developers are forecasting 40 units starts in 2019, as well as three independent houses are scheduled to be built.

- Parks and Recreation revenues were up by 16.1% due to increase in home addition fees, parking fees, sales tax, and special events. However, this increase was offset by the fact that Bohn Park and the river corridor are still being repaired and will not be back to completely restored until 2019.

- Most expenditures in 2018 were for flood recovery. In 2017, the town made a significant land purchase of the Longmont decommissioned water plants and annexed them into the town. The third and last payment is scheduled in 2018. Cash flow is an ongoing issue regarding FEMA, State and other grant reimbursement timing for flood repair costs and the Town's Public Assistance match of 2.5%. The town is monitoring its cash flow via a cash flow model agreed to with the State. Other funding sources have been applied for and awarded, such as additional State funding, grants, etc.

- On November 4th, 2014 the voters of Lyons approved three recreational marijuana facilities. Additionally, the voters of Lyons approved an additional 3.5% sales tax on recreational marijuana. The Town receives 15% of 10% (1.5%) of the State sales tax on recreational marijuana. In November of 2015, the Town approved an additional 0.5% Sales tax increase effective January 1, 2016, and an Excise tax in 2015 of 10% on commercial growers of marijuana. As of November 2018, there are two active retail marijuana businesses and there are no commercial grower facilities operating. A third marijuana license has been approved by the board and a facility will be built in 2019.

- For the 2019 General Fund Budget, the law enforcement services contract with the Boulder County Sheriff's Office increased by $9,858 and office operations increased by $1,725.

- Given the economic conditions the Town is currently experiencing, the budget for 2019 was prepared with a focus on controlling and reducing normal operating expenses wherever possible to help with cash flow and to build a fund to cover any claw-back from audits of FEMA/State grants. The Town is reserving $200K per year for contingencies from the claw-back. Overall, some expenses were held at previous years' levels. Salaries are budgeted for a 2.5% increase in 2019 with approximately $10,000 available for performance bonuses. Additionally, a full-time HR administrator, part-time sustainability coordinator, full-time code compliance/enforcement position were added to the General Fund. There is also budgeted an increase in part-time hours for the Main Street manager.

- Other changes in 2019 expenses to be noted: Cleaning contractor under building and grounds \$29.5K allocated across funds; Computer support \$54K under General Fund allocated; Planning & Zoning department budgeted \$25K for upcoming needs including floodplain ordinance revisions, signage, and other revisions; and Health, Welfare, and Community department budgeted \$15K for LAHC projects, \$20K for Eco-Pass Fee, and \$24K for Main Street Beautification.

- A Grants Fund (19) was created in 2013 and flood costs and reimbursements are tracked there separated from normal accounts. The Town's FEMA PA share (match – 2.5%) will be charged back to the appropriate fund based on the individual FEMA project when all flood projects have been completed – estimated December 2019. An additional Grant Fund (21) was created in 2014 to handle the influx of many grants such as the Community Development Block Grant Disaster Recovery (CDBG-DR) from which the Town will receive nearly ten million dollars in funding for PA match assistance, planning and resiliency, property acquisition, etc. These grant funds were needed to account for and track the numerous grants and funding sources post –flood.

- Projects completed in 2018 were: the rebuilding and relocation of the recycling center to a location on 2nd Avenue, DRBOP plan was approved by the State and federal government, a Fishing is Fun grant completed fishing amenities in Bohn Park, Habitat for Humanity neared completion of six units on Park Street, Phase II of Bohn Park was put on hold awaiting environmental and cultural survey approval, the library district broke ground on a new facility as well as a replacement dais in the Board of Trustees chambers.

- The Governmental Funds include the General Fund, Parks & Recreation and Cultural Fund, Conservation Trust and the Grant Funds. The Parks Fund saw tremendous increase in revenue due to year-round camping and charges for parking. The 2019 budget includes funding for Community Service Officers to assist with the large number of people in the parks during the summer months. The Board directed staff show camping/parking fees separate for the special events hosted in the parks.

- The Electric department conducted a town-wide black out in 2018 in order to do required maintenance at the substation. The town is budgeted to purchase automatic meter reading devices in 2019 and have them installed in 2019 to begin replacing out-dated electric meters in the Town. The Town has budgeted \$300,000 in 2018 for this project.

- The combined Water/Sanitation Fund started construction of a new sewer treatment plant in 2014 through a guaranteed energy performance contract with Honeywell. The estimated cost was \$6.2 million, but due to the delay and subsequent cost increases and compliance with the American Iron and Steel Act, the final cost was over \$7.0 million. Most of the cost was financed by a combination of two loans, one of which is \$2 million at 0% for 20 years and the other a \$3 million 2.5% twenty-year loan. Loan payments commenced in 2015. The Honeywell Performance contract, based on reduced operating costs, started in August of 2017. The town continues to see increased operational costs due to an operator needing to be present five days a week, inefficient centrifuge, and other mechanical issues. Sanitation fund balance will be needed in 2019 for debt payments for the waste water treatment plant.

- In 2019, the Capital Improvement Projects (CIP) budgeted include: design/engineering costs for Long's Peak water and sanitation lines, replacement of a furnace in town hall, a Bobcat toolcat, sander attachment for public works, irrigation and landscaping improvements for Sandstone Park and Depot, improvements at La Vern Johnson Park, and traffic mitigation measures. Other CIP projects will be part of the flood recovery efforts funded by FEMA, CDBG-DR, and other grants.

- After more than five years since the 2013 Flood, the Town is continuing to rebuild at a pace dictated by federal approval and reimbursement processes. Cash flow is a concern. The Town had previously received $6.5 million advance from the State but the slow reimbursement process caused the Town to request an additional $3 million dollar advance. As a requirement for this additional advance, the State asked for a cash flow spread sheet from the Town. This process has resulted in the Town prioritizing flood recovery projects based upon anticipated advances along with reimbursements. The Town tripled its employee base in 2015 to manage the increased workload from grants, projects, and finance. The mission of the recovery is to rebuild in a resilient fashion within the budget and federal policy guidelines. All projects include the community's input and LRAP priorities and goals.

- In determining and certifying the mill levy, the most restrictive guideline as set forth in Article X, Section 20 (TABOR) of the Colorado Constitution is used. The property tax revenue limit is $678,275 in 2019. To restrict revenue at or below this amount, a temporary property tax mill levy credit of 4.678 mills will be applied to the 2018 mill levy of 19.522 mills. The certified Town of Lyons mill levy will then be 14.844 mills.

This budget message and the attached documents are respectfully submitted for final adoption on November 19, 2018.

Ana Canada
Finance Director
Town of Lyons

TOWN OF LYONS, COLORADO
RESOLUTION 2018 – 101

A RESOLUTION DESIGNATING AND SETTING ASIDE "RESERVE INCREASES", DEFINING ENTERPRISE FUNDS AND DECLARING EMERGENCY RESERVE

WHEREAS, the Constitution of the State of Colorado has been amended with the adoption of Article X, Section 20, entitled "the Taxpayer's Bill of Rights" ("TABOR"); and

WHEREAS, TABOR places restrictions on local government revenues and expenditures unless certain exceptions are met; and

WHEREAS, it is now necessary for the Town to make certain changes to its budgeting process to indicate the applicable exceptions to revenue and expenditure caps in order comply with the provisions of TABOR.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO AS FOLLOWS:

Section 1. The above recitals are hereby incorporated by reference.

Section 2. All revenues in excess of expenditures shall be considered a restricted "reserve increase" and therefore a part of the 2019 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

Section 3. The Town's water, sewer, storm water, and electric funds meet the criteria to be designated as "enterprises" in 2019 under Article X, Section 20(2)(d) and are therefore excluded from the revenue and spending limits.

Section 4. In compliance with Article X, Section 20(5), the Lyons Town Board of Trustees hereby designates as Emergency Reserves for the Town of Lyons, Colorado the equivalent of three months of expenditures in the General Fund.

Section 5. This resolution shall take effect immediately upon its approval by the Board of Trustees.

ADOPTED this 19th day of November 2018.

TOWN OF LYONS, COLORADO

By: ______________________
Connie Sullivan, Mayor

ATTEST:

____
Deb Anthony, MMC, Town Clerk

TOWN OF LYONS SEAL STATE OF COLORADO

TOWN OF LYONS, COLORADO
RESOLUTION 2018-102

A RESOLUTION TO ADOPT THE TOWN OF LYONS 2019 BUDGET

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF LYONS, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019

WHEREAS, the Board of Trustees of the Town of Lyons has appointed the Town Administrator to prepare and submit a proposed budget to said governing body at the proper time, and

WHEREAS, the Town Administrator, has submitted a proposed budget to this governing body on October 1, 2018 for consideration, and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing will be held on November 19, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

WHEREAS, whatever increases may have been added in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:

Section 1. The above recitals are hereby incorporated by reference.

Section 2. That estimated *expenditures* for each fund are as follows:

General Fund	$ 2,433,532
Electric Fund	1,416,712
Water Fund	554,288
Sanitation Fund	779,084
Storm Water	115,015
Conservation Trust Fund	15,000
Grant Fund	15,505,000
Parks and Rec Fund	883,908
Total of All Expenditures	$21,702,539

Section 3. That estimated revenues for each fund are as follows:

General Fund	$ 2,504,013
Electric Fund	1,805,655
Water Fund	964,200
Sanitation Fund	779,084
Storm Water	118,750
Conservation Trust Fund	22,000
Grant Fund	15,505,000
Parks and Rec Fund	891,705
Total of All Revenues	$22,590,407

Section 4. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Town of Lyons for the year stated above.

Section 5. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town.

ADOPTED, this 19th day of November 2018.

TOWN OF LYONS, COLORADO

By: ______________________

Connie Sullivan, Mayor

ATTEST:

____

Deb Anthony, MMC, Town Clerk

TOWN OF LYONS SEAL STATE OF COLORADO

TOWN OF LYONS, COLORADO
RESOLUTION 2018-103

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION OF THE TOWN OF LYONS APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF LYONS, COLORADO FOR THE 2019 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Lyons has adopted the annual budget in accordance with the Local Government Budget Law on November 19, 2018; and

WHEREAS, the Board of Trustees of the Town of Lyons has made provision therein for resources in an amount equal to or greater than the total expenditures as set forth in said budget; and

WHEREAS, it is not only required by law but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:

Section 1: The foregoing recitals are incorporated herein by reference.

Section 2: That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund	
Current Operating Expenditures	$2,433,532
Capital Outlay	186,500
Debt Service	0
Total General Fund	$2,620,032
Electric Fund	
Current Operating Expenditures	$1,416,712
Capital Outlay	250,000
Debt Service	112,448
Total Electric Fund	$1,779,160
Water Fund	
Current Operating Expenditures	$ 554,288
Capital Outlay	277,500
Debt Service	246,060
Total Water Fund	$1,077,848

Sanitation Fund	
Current Operating Expenditures	$ 779,084
Capital Outlay	365,000
Debt Service	247,088
Total Sanitation Fund	$ 1,391,172
Storm Water Fund	
Current Operating Expenditures	$ 115,015
Capital Outlay	3,500
Debt Service	0
Total Storm Water Fund	$ 118,515
Grant Fund	
Current Operating Expenditures	$15,505,000
Capital Outlay	0
Debt Service	0
Total Grant Fund	$15,505,000
Conservation Trust Fund	
Current Operating Expenditures	$ 15,000
Capital Outlay	0
Debt Service	0
Total Conservation Trust Fund	$ 15,000
Parks, Recreation & Cultural Fund	
Current Operating Expenditures	$ 883,908
Capital Outlay	70,750
Debt Service	0
Total Parks, Recreation & Cultural Fund	$ 954,658

Section 3. This resolution shall take effect immediately upon its approval by the Board of Trustees.

ADOPTED this 19th day of November 2018.

TOWN OF LYONS, COLORADO

By: ______________________

Connie Sullivan, Mayor

ATTEST:

____

Deb Anthony, MMC, Town Clerk

TOWN OF LYONS, COLORADO
RESOLUTION 2018-104

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF LYONS, COLORADO, FOR THE 2019 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Lyons, has adopted the annual budget in accordance with the Local Government Budget Law, on November 19th, 2018 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is $2,433,532 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is $0.00, and;

WHEREAS, the 2018 net valuation for assessment for the Town of Lyons as certified by the County Assessor is $37,120,600.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:

Section 1. The above recitals are hereby incorporated by reference.

Section 2. That for the purpose of meeting all general operating expenses of the Town of Lyons, Colorado during the 2019 budget year, there is hereby levied a tax of 19.522 mills upon each dollar of the total net valuation for assessment of all taxable property within the Town for the year 2018. A temporary credit of 4.678 mills shall be issued upon each dollar of the total net valuation for assessment of all taxable property within the Town for the year 2018. Total mill levy after application of the temporary credit will be 14.844 mills.

Section 3. That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2018 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of taxable property within the Town for the year 2018.

Section 4. That for the purpose of meeting all the approved capital expenditures of the Town of Lyons during the 2019 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment within the Town for the year 2018.

Section 5. That the Town Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the Town of Lyons, Colorado as herein above determined and set.

ADOPTED, this 19th day of November 2018.

TOWN OF LYONS, COLORADO

By: [signature]
Connie Sullivan, Mayor

ATTEST:

[signature]
Deb Anthony, MMC Town Clerk

TOWN OF LYONS SEAL STATE OF COLORADO

_________ County Tax Entity Code DOLA LGID/SID __________

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Boulder of County, Colorado.

On behalf of the Town of Lyons,
(taxing entity)[A]

the Board of Trustees
(governing body)[B]

of the Town of Lyons
(local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 37,278,004
(GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ 37,120,600
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/06/2018 for budget/fiscal year 2019.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	19.522	mills	$ 724,668
2. <**Minus**> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< 4.678 >	mills	$< 173,650 >
SUBTOTAL FOR GENERAL OPERATING:	14.844	**mills**	$ 551,018
3. General Obligation Bonds and Interest[J]		mills	$
4. Contractual Obligations[K]		mills	$
5. Capital Expenditures[L]		mills	$
6. Refunds/Abatements[M]		mills	$
7. Other[N] (specify):		mills	$
		mills	$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	14.844	**mills**	$ 551,018

Contact person: (print) Ana Canada Daytime phone: (303) 823-6622, Ext. 17

Signed: [signature] Title: Finance Director/Treasurer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

[1] If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
[2] Levies must be rounded to three decimal places and revenue must be calculated from the total *NET assessed valuation* (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

Cynthia Braddock
PO Box 471, 13th and Pearl
Boulder, Colorado 80306-0471

Phone: (303) 441-3530
FAX: (303) 441-4996
www.BoulderCountyAssessor.org

November 20th, 2018

Town of Lyons
Ana Canada
PO Box 49
Lyons, CO 80540-0049

This is to certify that, as of November 20, 2018, per C.R.S. 39-5-128(1) the assessed value of the

Town of Lyons

For the purpose of taxation for the year 2018 is:

37,120,600

Per C.R.S. 39-5-128(3), this figure represents the value remaining after the following Urban Renewal Area/Downtown Authority tax increments have been deducted from the total valuation for your district:

	BASE	INCREMENT
Lyons URA	8,742,195	157,404

This valuation is subject to change by the County Board of Equalization (C.R.S. 39-8-107(2)), the State Board of Assessment Appeals (C.R.S. 39-2-125), the State Board of Equalization (C.R.S. 39-9-103), and the correction of errors by the Assessor or Treasurer (C.R.S. 39-5-125.2). Due to the increase in values we have been seeing over the past few reappraisal cycles, the number of abatements filed by property owners is increasing. Please pay close attention to the amount of taxes listed *on line 11* on the top portion of the Certification letter.

Enclosed is the Certification of Tax Levies form for all Non-school entities. Your mill levy should be calculated using the **Final Certification values.** Mill levy information is due to the Assessor on or before December 15th. You can mail them to the address above or email them to Erin Gray at egray@bouldercounty.org

If you have any questions about the value or other information on this letter, need to update your district contact information please contact Erin Gray at egray@bouldercounty.org.

Sincerely,

Cynthia Braddock

Cynthia Braddock
Boulder County Assessor

County Tax Entity Code 030801

DOLA LGID/SID ______/______

CERTIFICATION OF VALUATION BY BOULDER COUNTY ASSESSOR

New Tax Entity [ ] YES [X] NO

Date: November 20, 2018

NAME OF TAX ENTITY: TOWN OF LYONS GENERAL OPERATING

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR :

1.	PREVIOUS YEAR'S NET TOTAL ASSESSED VALUATION:	1. $	$37,193,235
2.	CURRENT YEAR'S GROSS TOTAL ASSESSED VALUATION: ‡	2. $	$37,278,004
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. $	$157,404
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. $	$37,120,600
5.	NEW CONSTRUCTION: *	5. $	$239,787
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. $	$0
7.	ANNEXATIONS/INCLUSIONS:	7. $	$38,543
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. $	$0
9.	NEW PRIMARY OIL AND GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.) Φ:	9. $	$0
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. $	$0
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a),C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. $	$2,546

‡ This value reflects personal property exemption IF enacted by the jurisdiction as authorized by Art . X, Sec. 20(8)(b), Colo. Constitution
* New Construction is defined as: Taxable real property structures and personal property connected with the structure .
≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use forms DLG52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form (DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC.20, COLO.CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. $	$423,879,206
	ADDITIONS TO TAXABLE REAL PROPERTY		
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. $	$3,330,380
3.	ANNEXATIONS/INCLUSIONS:	3. $	$500,500
4.	INCREASED MINING PRODUCTION: §	4. $	$0
5.	PREVIOUSLY EXEMPT PROPERTY:	5. $	$0
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6. $	$0
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. $	$0
	DELETIONS FROM TAXABLE REAL PROPERTY		
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. $	$17,500
9.	DISCONNECTIONS/EXCLUSIONS:	9. $	$0
10.	PREVIOUSLY TAXABLE PROPERTY:	10. $	$91,000

¶ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
* Construction is defined as newly constructed taxable real property structures.
§ Includes production from a new mines and increase in production of existing producing mines.

IN ACCORDANCE WTIH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. $	$0

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

Form DLG 57 (Rev. 8/08)

State of Colorado
Department of Local Affairs
Division of Local Government

Statutory Property Tax Revenue Limitation
The "5.5%" Limit, 29-1-301, C.R.S
Tax Year 2018 (Budget Year 2019)

Form DLG-53
Revised 2006

Calculated: 08:43 11/27/2018
Generated: 13:17 12/27/2018
Limit ID: 117614

Lyons (07032/1)

The following steps were used to calculate your limit. The Division of Local Government encourages you to check each figure for accuracy. Years referenced are "Tax Year", *not* budget years. Amounts are rounded to whole dollars.

A1. Adjust the 2017 5.5% Revenue Limit to correct the revenue base, if necessary:

A1a. The 2017 Revenue Limit **[$638,070]** + 2016 Amount Over Limit **[$0]** = **$638,070**
A1b. The lesser of Line A1a **[$638,070]** or the 2017 Certified Gross General Operating Revenue **[$726,086]**
A1c. Line A1b **[$638,070]** + 2017 Omitted Revenue, if any **[$69]** **= A1.** **$638,139**

A2. Calculate the 2017 Tax *Rate*, based on the adjusted tax base:

Adjusted 2017 Revenue Base **[$638,139]** ÷ 2017 Net Assessed Value **[$37,193,235]** **= A2.** **0.017157**

A3. Total the assessed value of all the 2018 "growth" properties:

Annexation or Inclusion **[$38,543]** + New Construction **[$239,787]** + Increased Production of Producing Mine **[$0]**[1] + Previously Exempt Federal Property **[$0]**[1] + New Primary Oil & Gas Production **[$0]**[1] **= A3.** **$278,330**

A4. Calculate the revenue that the "growth" properties would have generated in 2017:

Line A3 **[$278,330]** x Line A2 **[0.017157]** **= A4.** **$4,775**

A5. Expand the Revenue Base by "revenue" from "growth" properties:

Line A1 **[$638,139]** + Line A4 **[$4,775]** **= A5.** **$642,914**

A6. Increase the Expanded Revenue Base by allowable amounts:

A6a. The greater of 5.5% of Line A5 **[$35,360]** or $0 = **$35,360**
A6b. Line A5 **[$642,914]** + Line A6a **[$35,360]** + DLG Approved Revenue Increase **[$0]** + Voter Approved Revenue Increase **[$0]** **= A6.** **$678,275**

A7. 2018 Revenue Limit:

Line A6 **[$678,275]** - 2018 Omitted Property Revenue **[$0]** **= A7.** **$678,275**

A8. Adjust 2018 Revenue Limit by amount levied over the limit in 2017:

Line A7 **[$678,275]** - 2017 Amount Over Limit **[$0]** **= A8.*** **$678,275**

*** THE ALLOWED REVENUE OF A8 DOES NOT TAKE INTO ACCOUNT ANY OTHER LIMITS THAT MAY APPLY TO YOUR PROPERTY TAX REVENUE, SUCH AS STATUTORY MILL LEVY CAPS, VOTER-APPROVED LIMITATIONS, THE TABOR PROPERTY TAX REVENUE LIMIT, OR THE TABOR PROHIBITION AGAINST INCREASING THE MILL LEVY WITHOUT VOTER AUTHORIZATION. THE PROPERTY TAX LIMITATIONS WORKSHEET (FORM DLG-53A) MAY BE USED TO PERFORM SOME OF THESE CALCULATIONS FOR COMPARISON TO THE "5.5%" LIMIT.**

[1] These amounts, if certified by your County Assessor(s), may only be used in this calculation after an application has been made to the Division by November 1st (for New Primary Oil & Gas Production). Forms and guidelines are available by contacting the Division.

The formula to calculate a Mill Levy is:

Mill Levy = Revenue ÷ Current Year's Net Total Taxable Assessed Valuation[2] x 1,000

[2] Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.
[3] Rounding the mill levy up may result in revenues exceeding allowed revenue.

Town of Lyons
Attn: Budget Officer
PO Box 49
Lyons, CO 80540

If you need assistance, please contact the Division of Local Government:
www.dola.colorado.gov/dlg/ta/budgeting/

Phone: (303) 864-7720
Fax: (303) 864-7759

County	Previous Net Assessed Value	Current Net Assessed Value	Annexation / Inclusion	New Construction	Collect Omitted	Abatement / Refund [1]
Boulder	$37,193,235	$37,120,600	$38,543	$239,787	$0	$2,546

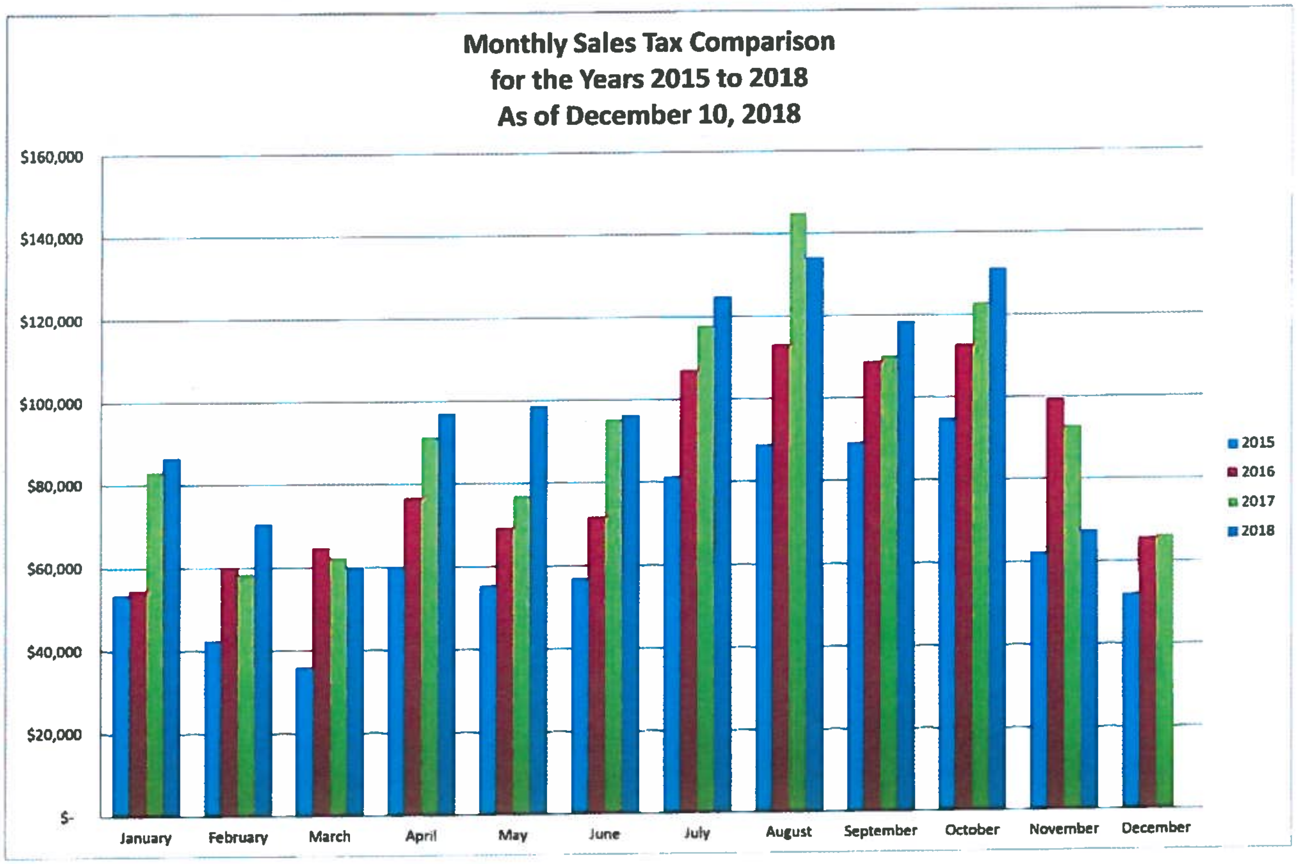
County	Increased Mine	New Primary Oil & Gas	Previously Exempt	Assessor Certification	Certification Received	Certification of Valuation
Boulder	$0	$0	$0	NOV 20	11/26/18	#115731
Certified/Approved: [3]	**$0**	**$0**	**$0**			

[1] When a taxing entity certifies a levy for abatement/refunds, the levy must be uniformly certified against the listed assessed valuation for each county EVEN IF THE ABATEMENT/REFUND OCCURRED IN ONLY ONE (1) COUNTY.
[2] These amounts, if certified by your county Assessors, may only be used in this calculation after an application has been made to DLG by November 1st. Forms and guidelines are available by contacting the Division.
[3] These amounts have been certified/approved and are included as "grow th" for calculating the 5.5% Revenue Limit.

ac 12/10/18

SALES TAX COMPARISON

Sales Month	Collection Month	2015	2016	2017	2018
December	January	$ 53,503	$ 54,424	$ 83,055	$ 86,616
January	February	$ 42,397	$ 59,815	$ 58,424	$ 70,483
February	March	$ 35,964	$ 64,727	$ 62,320	$ 59,998
March	April	$ 60,180	$ 76,549	$ 91,416	$ 97,144
April	May	$ 55,348	$ 69,197	$ 77,020	$ 98,662
May	June	$ 56,997	$ 71,677	$ 95,347	$ 96,198
June	July	$ 81,305	$ 106,986	$ 117,909	$ 124,805
July	August	$ 88,911	$ 112,886	$ 144,858	$ 134,157
August	September	$ 89,194	$ 108,753	$ 110,197	$ 118,385
September	October	$ 94,849	$ 112,630	$ 122,954	$ 131,263
October	November	$ 62,310	$ 99,450	$ 92,825	$ 67,474
November	December	$ 52,124	$ 65,503	$ 66,169	
		$ 773,083	$ 1,002,597	$ 1,122,493	$ 1,085,187



Available Cash (Unrestricted) by Fund

12/31/2018

For Budget Year 2018 - projected 12/31/18	General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04	Stormwater 06
Cash and Cash Equivalents, A/R	1,691,161	773,607	684,757	1,382,024	1,105,992	
Fund Balance needed for '18 Budget	-	-	-	-	-	-
3 months Operating (TABOR and/or BOT Resolution)	(473,425)	(157,196)	(373,413)	(169,606)	(180,772)	
Restricted Funds (Debt, Bonds, etc.)	-	-	(106,298)	(240,673)	(244,232)	-
Total Available	1,217,736	616,411	205,046	971,745	680,988	-
Total Available w/o 3 month operating restriction	1,691,161	773,607	578,459	1,141,351	861,760	-

For Budget Year 2019 - projected 12/31/19	General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04	Stormwater 06
Cash and Cash Equivalents, A/R	1,718,070	772,655	1,126,142	1,519,473	744,017	96,474
Fund Balance needed for '18 Budget	-	-	-	-	-	-
3 months Operating (TABOR and/or BOT Resolution)	(636,153)	(198,654)	(354,200)	(141,193)	(194,771)	(21,301)
Restricted Funds (Debt, Bonds, etc.)	-	-	(112,448)	(246,060)	(247,088)	-
Total Available	1,081,917	574,001	659,494	1,132,220	302,158	75,173
Total Available w/o 3 month operating restriction	1,718,070	772,655	1,013,694	1,273,413	496,929	96,474

NOTES:

Matching Percentage of Flood Costs will be charged to each respective fund based on Project Worksheet - when completed.

****Fund Balance May Change****

2019 CAPITAL/CIP Projects:

2019 CAPITAL/CIP Projects	General Fund 01	Parks and Recreation 08	Electric 02	Water 03	Sanitation 04	Stormwater 06
General/PRC/Water/Sanitation/Stormwater Funds - Bob Cat Tool	39,500	19,500		6,000	6,000	3,500
General Fund - Surfacing 2nd Ave Parking and Recycle Center	16,500					
General Fund - Sander for Truck	7,500					
General Fund - Depot/Sandstone Irrigation	40,000					
General Fund - Copier	10,000					
General Fund - Furnance	10,000					
General Fund - Speed Bumps (3 each)	18,000					
General Fund - Board Room Sound System	25,000					
General Fund - Flashing Lights for Crosswalks	20,000					
PRC Fund - LMJ Gate House		9,250				
PRC Fund - LMJ 2nd Host Site		4,500				
PRC Fund - LMJ Trash Enclosure		8,500				
PRC Fund - LMJ Flooring /Counter Surfacing		7,500				
PRC Fund - LMJ & Bohn Park Security Cameras		18,000				
PRC Fund - Hickenlooper Way Sign		3,500				
Electric Fund - LVP Electric Distribution System			250,000			
Water Fund - Long's Peak Water/Sewer Line Project				81,500		
Water/Sanitation Funds - Long's Peak Water/Sewer Line Engineering				37,500	37,500	
Water/Sanitation Funds - Water Treatment Plant Final Payment				152,500	152,500	
Sanitation Fund - IGA w/Longmont for Moving Outfall Placement					69,000	
Sanitation Fund - Aeration Motors for WWTP					100,000	
TOTAL CAP/CIP by Fund	186,500	70,750	250,000	277,500	365,000	3,500

****All CAP/CIP projects related to flood recovery will be posted to the Grants Fund based on the project worksheet scopes****

Allocation $ for 2019

		TOTALS
	1.025	
Annual Wage/Salary		**$ 1,465,906.05**
		$ -
		$ -
General		$ -
Administration (FT)	01.50.4000	**$ 210,408.47**
Admin Part-time	01.50.4001	$ -
Judicial	01.53.4000	**$ 14,047.29**
Planning & Zoning	01.54.4000	**$ 113,740.95**
Health & Welfare	01.55.4000	**$ 41,280.80**
Economic Development	01.56.4000	**$ 34,342.85**
Econ Development (Main St Mgr)	01.56.4001	**$ 37,984.50**
Streets - Administration	01.59.4000	**$ 26,880.50**
Streets - Maintenance	01.59.4002	**$ 138,818.83**
Visitor Center (PT)	01.60.4001	**$ 5,748.00**
Sustainbility	01.66.4001	**$ 28,249.00**
	Total General	**$ 651,501.17**
Electric		$ -
Administration (FT)	02.50.4000	**$ 115,595.99**
Administration (PT)	02.50.4001	$ -
Maintenance	02.65.4002	**$ 47,262.53**
	Total Electric	**$ 162,858.52**
Water		$ -
Administration (FT)	03.50.4000	**$ 126,357.71**
Administration (PT)	03.50.4001	$ -
Treatment	03.62.4004	$ -
Distribution	03.63.4003	**$ 23,569.77**
	Total Water	**$ 149,927.48**
Sanitation		$ -
Administration (FT)	04.50.4000	**$ 119,594.94**
Administration (PT)	04.50.4001	$ -
Treatment	04.62.4004	$ -
Collection	04.64.4005	**$ 38,409.38**
	Total Sanitation	**$ 158,004.32**
Parks		$ -
Administration (FT)	08.50.4000	**$ 152,525.77**
Parks - Director	08.51.4000	$ -
Parks - Rec Coord	08.60.4000	**$ 13,971.98**
Parks (PT/Seasonal)	08.60.4001	**$ 72,615.10**
Parks - Maintenance	08.60.4002	**$ 87,211.23**
	Total Parks	**$ 326,324.08**
Stormwater		$ -
	06.50.4000	**$ 10,185.97**
	06.65.4002	**$ 7,104.51**
		$ -
		$ 17,290.48
	Grand Total	**$ 1,465,906.05**

GENERAL FUND

	2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
TOTAL FUND REVENUE	$ 3,904,420	$ 3,006,416	$ 2,189,066	$ 2,155,955	$ 2,277,434	$ 2,504,013	
Less: Investment fee collected in current year for CIP	$ -	$ -	$ -	$ -	$ -	$ -	
less: CDOT Transportation Funds	$ (1,073,126)	$ (412,874)	$ -	$ -	$ -	$ -	
less: Energy Grants	$ -	$ (326,930)	$ -	$ -	$ -	$ -	
less: BOULDER COUNTY TRAN FUNDS	$ (711,597)	$ -	$ -	$ -	$ -	$ -	
OPERATION REVENUES	$ 2,119,697	$ 2,266,612	$ 2,189,066	$ 2,155,955	$ 2,277,434	$ 2,504,013	
TOTAL FUND EXPENDITURES	$ 4,208,854	$ 1,796,062	$ 2,091,462	$ 1,661,176	$ 1,971,448	$ 2,620,032	
LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ -	$ (91,000)	$ (34,154)	$ (34,154)	$ (186,500)	
LESS: CDOT TRANSPORTATION PROJECT	$ (1,625,818)						
LESS: INTERSECTION IMPROVEMENT #18393	$ (839,920)						
OPERATION EXPENDITURES	$ 1,743,116	$ 1,796,062	$ 2,000,462	$ 1,627,021	$ 1,937,294	$ 2,433,532	
OPERATING Gain/(Loss)	$ **376,582**	$ **470,550**	$ **188,604**	$ **528,933**	$ **340,140**	$ **70,481**	
Fund Balance Needed to Balance Budget		$ -	$ -	$ -	$ -		
Capital Improvement Projects to be paid out of fund balance.						$ 186,500	Surfacing 2nd Avenue Parking & Recycle Center $16.5K;Bob Cat Tool Cat $39.5K; Sander for truck $7.5K; Depot/Sandstone Irrigation $40K; Copier $10K; Furnance $10K; Speed Bumps 6 each $18K. Board Rm sound system $25K. Flashing Lights for cross-walks. $20K.
Fund Balance							
Beginning year Cash and Cash Equivalents, A/R per audit report	$ 689,863	$ 974,439	$ 1,351,021	$ 1,351,021	$ 1,351,021	$ -	Based upon Audited Financial Statements years 2015 to 2017.
Estimated beginning year Cash and Cash equivalents, and A/R	$ -	$ -	$ -	$ -	$ -	$ 1,718,070	
OPERATING Gain/(Loss)	$ 376,582	$ 470,550	$ 188,604	$ 528,933	$ 340,140	$ 70,481	
Reimbursement from CDOT not in operating revenue.	$ 1,073,126	$ 412,874	$ -	$ -	$ -	$ -	
Reimbursement from BOCO not in operating revenue.	$ 711,597	$ -	$ -				
Reimbursement from Energy grant not in operating revenue.	$ -	$ 326,930	$ -				
Reimbursement from CIRSA not in operating revenue.	$ 26,239	$ 109	$ -				
Expenses incurred for CDOT project	$ (1,625,818)	$ -	$ -				
Expenses incurred for BOCO project	$ (839,920)	$ -	$ -				
CIP to be paid out of fund balance	$ -	$ -	$ (91,000)	$ (34,154)	$ (34,154)	$ (186,500)	Surfacing 2nd Avenue Parking & Recycle Center $16.5K;Bob Cat Tool Cat $39.5K; Sander for truck $7.5K; Depot/Sandstone Irrigation $40K; Copier $10K; Furnance $10K; Speed Bumps 6 each $18K. Board Rm sound system $25K. Flashing Lights for cross-walks. $20K.
3 months Operating - reserve policy	$ (435,779)	$ (449,026)	$ (500,113)	$ (365,543)	$ (473,425)	$ (636,153)	
Reserved $200K per year for Flood Audit Contingency starting in 2016.	$ (200,000)	$ (400,000)	$ (600,000)	$ (600,000)	$ (600,000)	$ (800,000)	2019 Reserve for Flood Audit Contingency reflects four years of reserve from 2016 to 2019.
Total Available Fund Balance	$ **(224,110)**	$ **1,335,876**	$ **348,512**	$ **880,257**	$ **583,583**	$ **165,898**	
Total Available Fund Balance w/o 3 Month Reserve Policy or TABOR or Flood Audit Contingency.	$ **411,669**	$ **2,184,902**	$ **1,539,625**	$ **1,879,954**	$ **1,691,161**	$ **1,602,051**	

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
GENERAL FUND					as of 10/31/2018			
	General Fund	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	
TAXES								
01-10-3000	PROPERTY TAXES REVENUE	$ 500,612	$ 508,085	$ 541,000	$ 541,607	$ 541,607	$ 551,000	Reflects no increase in property tax but added estimated $10K for new houses built in 2017 to be taxed in 2019.
01-10-3001	SPECIFIC OWNERSHIP TAX	$ 24,163	$ 28,902	$ 24,000	$ 23,458	$ 24,000	$ 24,000	
01-10-3002	SALES TAX REV - 2.5%	$ 778,014	$ 865,838	$ 764,000	$ 728,813	$ 744,900	$ 828,570	Town gets 1 1/2% of state RMJ sales tax
01-10-3003	TOWN of LYONS 3.5% Rec MMJ		$ -	$ -	$ -	$ -	$ -	
01-10-3004	USE TAX REV - 2% (6 mos)	$ 158,742	$ 150,012	$ 125,000	$ 131,051	$ 131,051	$ 150,000	446 Main St./4146 Ute Hwy
01-10-3006	FRANCHISE TAX REVENUE	$ 24,270	$ 21,277	$ 20,000	$ 18,413	$ 20,000	$ 20,000	
	TOTAL TAXES	$ 1,485,801	$ 1,574,114	$ 1,474,000	$ 1,443,342	$ 1,461,558	$ 1,573,570	
FEES, LICENSES & PERMITS								
01-11-3100	BUSINESS LICENSES	$ 13,070	$ 14,405	$ 15,000	$ 12,536	$ 13,000	$ 15,000	Implement new vendor procedures
01-11-3101	NON-BUSINESS LICENSES	$ 1,370	$ 1,425	$ 1,500	$ 1,253	$ 1,500	$ 1,400	
01-11-3102	LIQUOR LICENSES	$ 3,344	$ 1,798	$ 2,500	$ 5,624	$ 5,624	$ 5,000	
01-11-3103	BUILDING PERMITS REVENUE	$ 48,896	$ 47,867	$ 46,000	$ 34,738	$ 36,000	$ 123,180	Added Summit est $86.1K plus $37.08K
01-11-3104	PLANNING FEES REVENUE	$ 11,974	$ 20,940	$ 20,000	$ 16,846	$ 18,000	$ 74,505	Calculated at 65% of building permit $86100 plus $18.54K
01-11-3106	MMJ LICENSES	$ 7,500	$ 6,000	$ 9,000	$ 8,000	$ 9,000	$ 4,000	One medical licenses at $3000 license + $1000 application fee
01-11-3107	RMJ LICENSES	$ 1,500	$ 9,000	$ 9,000	$ 6,490	$ 9,000	$ 12,000	Three retail licenses at $3000 license + $1000 application fee
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	$ -	$ -	$ 500	$ 100	$ 300	$ 500	
01-11-3109	Lodging Fee						$ 23,322	Passed per election
01-11-3110	Waste Hauling License	$ 750	$ 240	$ 350	$ 350	$ 350	$ 350	
01-11-3113	LIQUOR APPLICATION FEE				$ 850	$ 850		
01-11-3120	SHORT TERM RENTAL APPLICATION FEES	$ -	0	$ -	$ 600	600	$ 1,250	STR Renewal application fees 25 @ $50 = $1250.
01-11-3121	SHORT TERM RENTAL LICENSE FEES			$ -	$ 800	800	$ 2,500	STR Renewal licenses fees 25 @ $100 = $2500.
	TOTAL FEES, LICENSES & PERMITS	$ 88,404	$ 101,675	$ 103,850	$ 88,187	$ 94,224	$ 260,507	
INTERGOVERNMENTAL								
01-12-3200	CIGARETTE TAX REVENUE	$ 2,591	$ 2,739	$ 1,800	$ 2,422	$ 2,422	$ 2,500	
01-12-3201	HIGHWAY USERS TAX REVENUE	$ 63,356	$ 65,005	$ 65,000	$ 69,637	$ 69,637	$ 132,000	State projection of additional $70,000 in HUTF due to increase in population plus current estimate for 2019 of $61,180for HUTF.
new account	TRANSPORTATION TAX						$ -	Proposition 110 not passed in Nov 6/2018 election. Removed $70K as a planned transportation tax.
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	$ 10,957	$ 11,173	$ 13,000	$ 10,398	$ 11,500	$ 11,500	
	TOTAL INTERGOVERNMENTAL	$ 76,904	$ 78,917	$ 79,800	$ 82,457	$ 83,559	$ 146,000	
FINES & FORFEITS								
01-13-3300	MUNICIPAL COURT FINES REVENUE	$ 124,103	$ 109,695	$ 115,000	$ 86,395	$ 110,000	$ 110,000	
	TOTAL FINES & FORFEITS	$ 124,103	$ 109,695	$ 115,000	$ 86,395	$ 110,000	$ 110,000	
MISCELLANEOUS INCOME								
01-14-3400	OTHER INCOME	$ 7,199	$ 7,053	$ 9,000	$ 20,767	$ 9,000	$ 8,000	
01-14-3401	INTEREST INCOME	$ 4,723	$ 17,788	$ 12,000	$ 35,750	$ 40,436	$ 25,000	

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-14-3402	COBRA Reimbursements	$ -	$ 1,499	$ -	$ 25,321	$ 25,321	$ 20,000	Former employees and spouses are still paying for medical insurance through Town.
01-14-3410	Vehicle Charge Station Revenue	$ -	$ 84	$ 100	$ 53	$ 100	$ 100	
01-14-3415	ECO Pass Fees	$ -	$ 9,025	$ 12,000	$ 9,705	$ 10,000	$ 10,000	
01-14-3416	Gifts & Donations	$ -	$ 200		$ -	$ -	$ -	
01-14-3428	EQUIPMENT & VEHICLE SALES	$ -	$ -	$ -	$ 31	$ 31		
01-14-3403/01-1	LAND LEASE FEE REVENUE (Post Office and co	$ 111,598	$ 111,598	$ 110,000	$ 91,915	$ 110,000	$ 110,000	Leave the same.
01-14-3408	Transfer In from Fund 02 for Allocated Expens	$ 72,320	$ 92,344	$ 92,344	$ 69,068	$ 92,344	$ 42,418	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
01-14-3409	Transfer In from Fund 03 for Allocated Expens	$ 63,360	$ 80,953	$ 80,953	$ 60,715	$ 80,953	$ 38,841	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
01-14-3410	Transfer In from Fund 04 for Allocated Expens	$ 32,960	$ 41,900	$ 41,900	$ 31,425	$ 41,900	$ 46,368	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
01-14-3411	Transfer In from Fund 08 for Allocated Expens	$ 21,120	$ 26,849	$ 26,849	$ 20,137	$ 26,849	$ 106,709	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
01-14-3412/01-1	SPRING CLEAN UP DAYS REVENUE	$ 2,967	$ 4,987	$ 6,000	$ 5,528	$ 6,000	$ 6,500	
	TOTAL MISCELLANEOUS INCOME	$ 316,247	$ 394,279	$ 391,146	$ 370,414	$ 442,934	$ 413,936	
OTHER FINANCING SOURCES								
01-30-3441	CDOT Transportation Funds	$ 1,073,126	$ 412,874		$ -		$ -	Grant closed
01-30-3442	Energy Grants	$ -	$ 326,930	$ -	$ -	$ -	$ -	
01-30-3443	LCF Grants	$ -	$ -	$ 4,000	$ -	$ -	$ -	
01-30-3444	BOULDER COUNTY TRAN FUNDS	$ 711,597	$ -	$ -	$ -	$ -	$ -	
01-30-3451	Boco - County match	$ -	$ -	$ 21,270	$ -	$ -	$ -	
01-30-3875	CIRSA Reimbursements	$ 26,239	$ 109	$ -	$ 85,160	$ 85,160	$ -	
	TOTAL OTHER FINANCING SOURCES	$ 1,810,962	$ 739,913	$ 25,270	$ 85,160	$ 85,160	$ -	
01-39-3999	Reimbursables	$ 2,000	$ 7,823	$ -	$ -	$ -	$ -	
	TOTAL FUND REVENUE	$ 3,904,420	$ 3,006,416	$ 2,189,066	$ 2,155,955	$ 2,277,434	$ 2,504,013	

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
EXPENDITURES		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	
01-40-4999	Reimbursable Expense	$ 1,903	$ 6,952	$ -	$ -	$ -	$ -	
ALLOCATED EXPENDITURES								
01-44-4006	OUTSIDE PROF SERVICE FEES	$ 204	$ -	$ -	$ 189	$ 189	$ -	
01-44-4008	OFFICE OPERATIONS	$ 20,848	$ 20,190	$ 19,200	$ 18,651	$ 19,200	$ 19,200	
01-44-4010	POSTAGE	$ 4,734	$ 3,192	$ 5,000	$ 4,935	$ 5,000	$ 4,800	
01-44-4011	EQUIPMENT MAINTENANCE	$ 35,822	$ 37,387	$ 34,800	$ 35,133	$ 35,133	$ 36,000	
01-44-4014	DUES & SUBSCRIPTIONS	$ 5,010	$ 3,523	$ 4,500	$ 3,338	$ 4,500	$ 6,000	Added MSEC dues $4,000 +$4500. Reduced ($2.5K)
01-44-4015	SEMINARS/MEETINGS/Training	$ 2,510	$ 2,768	$ 2,600	$ 1,326	$ 2,600	$ 1,600	Reduced ($1K).
01-44-4016	TRAVEL EXPENSES	$ 1,172	$ 32	$ 800	$ 427	$ 800	$ 800	
01-44-4018	STAFF SERVICES	$ 275	$ 44	$ 500	$ 302	$ 500	$ 500	
01-44-4022	UNEMPL INS EXP	$ 3,398	$ 4,578	$ 4,750	$ 4,675	$ 4,750	$ 4,750	
01-44-4023	WORK COMP EXP	$ 25,505	$ 30,071	$ 23,530	$ 22,676	$ 23,530	$ 21,415	CIRSA provided. Decrease in claims.
01-44-4025	EMPLOYEE INS - ER	$ 1,140	$ 570	$ 1,140	$ 1,140	$ 1,140	$ 1,140	Annual fee for COBRA administration.
01-44-4029	Vehicle Maintenance Expense	$ -	$ 63	$ -	$ -	$ -	$ -	
01-44-4032	ATTORNEYS FEES	$ 113,538	$ 93,020	$ 66,000	$ 67,897	$ 67,897	$ 66,000	
01-44-4033	ENGINEERING FEES	$ 33,724	$ 24,529	$ 14,000	$ 5,159	$ 6,000	$ 7,500	
01-44-4034	Merchant Service Fees (Xpress Bill Pay)	$ 8,358	$ 11,134	$ 10,000	$ 6,792	$ 8,600	$ 10,000	
01-44-4035	Website Fees (Civic Plus)	$ 9,999	$ 3,700	$ 4,039	$ 4,391	$ 4,391	$ 4,500	Civic Plus expense for 2018 $4391.
01-44-4038	EQUIPMENT & SMALL TOOLS	$ -	$ -	$ -	$ -	$ -	$ -	
01-44-4041	PC, SOFTWARE & PRINTERS	$ 8,688	$ 10,946	$ 7,500	$ 11,170	$ 11,170	$ 5,000	Town stable. Reduced ($5K).
01-44-4055	PC TECHNICIAN FEES	$ 41,973	$ 38,984	$ 35,000	$ 47,903	$ 61,000	$ 54,000	Greystone Technology contractor.
01-44-4057	TELEPHONE EXP	$ 2,080	$ 1,948	$ 1,500	$ 4,479	$ 5,800	$ 6,000	Work cell phones implemented in mid 2018.
01-44-4102	AUDITING FEES	$ 107,028	$ 119,999	$ 110,000	$ 74,524	$ 74,524	$ 105,000	Adams Group and contracted external audit help.
01-44-4800	GENERAL INSURANCE	$ 56,379	$ 72,277	$ 65,000	$ 74,078	$ 74,078	$ 71,161	CIRSA provided letter with amount Town will be charged.
01-44-4820	LMC Codification Exp	$ 3,068	$ 791	$ 6,000	$ 4,331	$ 6,000	$ 5,000	This includes the online version, code books and code books for the officers. Additionally we are making provision to update the building codes. Reduced ($1K).
01-44-5010	CASH OVER/SHORT	$ (8)	$ -	$ -	$ (22)	$ (22)	$ -	
01-44-5025	WEBSIT HOSTING & MAINTENANCE	$ -	$ -	$ -	$ 172	$ 200	$ -	
	TOTAL ALLOCATED EXPENDITURES	$ 485,444	$ 479,746	$ 415,859	$ 393,663	$ 416,979	$ 430,366	
ADMINISTRATION								
01-50-4000	FULLTIME SALARIES (ADMIN)	$ 77,315	$ 138,153	$ 157,272	$ 144,961	$ 164,802	$ 210,408	Re allocation of admin staff,webmaster/communication, and full time code enfrocement and HR Administrator.
01-50-4001	PARTTIME SALARIES	$ 43,343	$ 5,405	$ -	$ 495	$ 850	$ -	
01-50-4006	OUTSIDE PROF SERVICE FEES	$ 8,411	$ 10,193	$ 8,250	$ 8,313	$ 9,145	$ 8,250	Pre-employment screenings & other professional services
01-50-4008	OFFICE OPERATIONS	$ 10,292	$ 6,887	$ 5,000	$ 4,106	$ 5,000	$ 5,000	
01-50-4010	POSTAGE	$ 222	$ 71	$ 2,000	$ -	$ 71	$ 100	

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-50-4012	BLDG MAINT & GROUNDS	$ 13,907	$ 2,207	$ -	$ 9,433	$ 12,600	$ 13,150	Peak2Peak commercial cleaning. Things to consider at Town Hall i.e. gutters leaking/roof leaking/ceiling tile replacement. Reduced $8K.
01-50-4014	DUES & SUBSCRIPTIONS	$ 717	$ 560	$ 1,850	$ 302	$ 500	$ 1,694	Colorado Clerks Association, Colorado Courts, International Clerks Association, ARMA (Records), ICMA (International City Management Assoc, Colorado Rural Water Association - these ase for the Town Administrator, Town Clerk, Deputy Clerk, Utilities Clerk, Court Clerk and Records Clerk. Also GFOA's membership.
01-50-4015	SEMINARS/MEETINGS	$ 1,620	$ 5,873	$ 4,900	$ 1,940	$ 2,000	$ 4,348	Clerks Fall Conference, On the Road Workshops, Court Classes, CRWA Conference, ARMA Classes. Also CGFOA conference. American Payroll Assoc. Reduced $1.5K.
01-50-4016	TRAVEL EXPENSES	$ 1,180	$ 282	$ 1,325	$ 2,103	$ 3,000	$ 4,343	Travel for Town Administrator for CML Conference, Deputy Town Clerk 2nd year Clerks Association Conference. CGFOA Conference.
01-50-4020	NATURAL GAS SERVICE	$ 1,198	$ 1,331	$ 1,200	$ 905	$ 1,350	$ 1,400	
01-50-4021	TELEPHONE SERVICE	$ 8,646	$ 10,492	$ 8,750	$ 8,507	$ 11,300	$ 11,000	
01-50-4024	PAYROLL TAXES - ER	$ 8,707	$ 10,262	$ 13,272	$ 10,856	$ 14,200	$ 16,096	Re allocation of admin staff,webmaster/communication, and full time code enfrocement and HR Administrator.
01-50-4025	EMPLOYEE INS - ER	$ 14,297	$ 17,210	$ 28,313	$ 22,435	$ 27,000	$ 33,901	Re allocation of admin staff,webmaster/communication, and full time code enfrocement and HR Administrator.
01-50-4026	RETIREMENT CONTRIBUTION - ER	$ 3,419	$ 3,012	$ 4,132	$ 3,273	$ 4,600	$ 6,312	Re allocation of admin staff,webmaster/communication, and full time code enfrocement and HR Administrator.
01-50-4029	VEHICLE MAINT EXP	$ 150	$ 238	$ -	$ 579	$ 1,000	$ 4,000	Town Hall vehicles, Ford Escapes, major maintenance $3.5K addition plus the $1K. Reduced by $500.
01-50-4032	ATTORNEYS FEES	$ 46,146	$ 8,359	$ 2,000	$ 2,370	$ 4,100	$ 5,000	
01-50-4034	ENVIRONMENTAL MONITORING	$ 648	$ 3,001	$ 3,600	$ 2,555	$ 3,600	$ 3,600	Eagle monitoring
01-50-4036	ADVERTISING & PUBLISHING EXP	$ 2,256	$ 3,322	$ 2,300	$ -	$ 500	$ 500	
01-50-4038	EQUIPMENT & SMALL TOOLS	$ -	$ -		$ (10,899)	$ (10,899)	$ 1,300	Stand-up desk
01-50-4041	PC, SOFTWARE & PRINTERS	$ 3,169	$ 4,107	$ 7,900	$ 3,891	$ 5,900	$ 8,225	New laptops for town administrator, Town Clerk , shared laptop court/Deputy Clerk and 2 file cabinents for records, new printer for the front office. Asset Keeper Pro subscription renewal.
01-50-4050	MISCELLANEOUS EXPENSE	$ 12,829	$ 11,254	$ 11,200	$ 1,279	$ 17,000	$ 5,000	Board room furniture/sound system improvements. Includes $1200 for safety committee. Less $6.2K.
01-50-4055	PC Technician Fees	$ -	$ 411	$ 500	$ -	$ -	$ -	
01-50-4057	TELEPHONE EXP	$ 2,105	$ 580	$ 530	$ 190	$ 580	$ 500	
01-50-4101	COUNTY TREASURER'S FEE	$ 5,221	$ 5,064	$ 6,201	$ 9,670	$ 12,000	$ 10,000	Record property/special ownership/road & bridge taxes. Reduced $3.5K
01-50-4103	TRANSFER TO PARKS/REC FUND	$ -	$ -		$ -	$ -	$ -	
01-50-4509	TRANSFER OUT TO LURA	$ -	$ 2,500		$ -	$ -	$ 10,555	
01-50-4999	Transfer To Flood Fund(reimbursable salaries	$ (28,128)	$ (155)		$ -	$ -	$ -	
	TOTAL ADMINISTRATION	$ 237,669	$ 250,618	$ 270,495	$ 227,264	$ 290,200	$ 364,683	
LEGISLATIVE								
01-52-4000	FULLTIME SALARIES (ADMIN)	$ 11,550	$ 10,300	$ 12,500	$ 11,450	$ 12,500	$ 19,200	Mayor $4800 + Trustees $2400 x 6 = $14,400
01-52-4015	SEMINARS/MEETINGS/Training	$ -	$ -	$ -	$ -	$ -	$ 2,660	CML Conference for Mayor & Trustees
01-52-4016	TRAVEL EXPENSES	$ -	$ -	$ -	$ -	$ -	$ 4,599	CML Conference for Mayor & Trustees
01-52-4036	ADVERTISING & PUBLISHING	$ 1,812	$ 1,865	$ 2,000	$ 2,412	$ 3,580	$ 2,000	
new account	PC, SOFTWARE & PRINTERS						$ 1,000	One laptop for BOT usage

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-52-4050	MISCELLANEOUS EXPENSE	$ 1,891	$ 906	$ 1,000	$ 3,646	$ 3,646	$ 1,000	
01-52-4100	ELECTIONS EXPENSE	$ 1,982	$ -	$ 8,000	$ 5,001	$ 5,001	$ 3,000	For possible election. None planned at this time.
	TOTAL LEGISLATIVE	$ 17,234	$ 13,071	23,500	$ 22,508	$ 24,727	$ 33,459	
JUDICIAL								
01-53-4000	FULLTIME SALARIES (ADMIN)	$ 16,427	$ 15,016	$ 25,033	$ 6,403	$ 7,550	$ 14,047	
01-53-4024	PAYROLL TAXES - ER	$ 1,213	$ 1,116	$ 674	$ 473	$ 1,230	$ 1,075	
01-53-4025	EMPLOYEE INS - ER	$ 3,238	$ 2,911	$ 3,973	$ 1,336	$ 3,000	$ 2,954	
01-53-4026	RETIREMENT CONTRIBUTION - ER	$ 492	$ 451	$ 264	$ 48	$ 480	$ 421	
01-53-4032	ATTORNEYS FEES	$ 7,799	$ 5,988	$ 4,500	$ 4,292	$ 5,725	$ 6,000	Prosecuting attorney.
01-53-4050	MISCELLANEOUS EXPENSE	$ -	$ -	$ 400	$ 3,316	$ 3,316	$ 4,000	
01-53-4103	JUDGE'S SERVICES FEES	$ 12,000	$ 12,000	$ 14,400	$ 9,000	$ 12,000	$ 14,400	
	TOTAL JUDICIAL	$ 41,169	$ 37,482	$ 49,244	$ 24,867	$ 33,301	$ 42,897	
PLANNING & ZONING								
01-54-4000	FULLTIME SALARIES (ADMIN)	$ 6,682	$ 67,370	$ 101,568	$ 77,137	$ 84,000	$ 113,741	Community Development Department(100%)/Code Enforcement(25%).
01-54-4014	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ 500	
01-54-4015	SEMINARS/MEETINGS/Training	$ -	$ -	$ -	$ -	$ -	$ 900	
01-54-4024	PAYROLL TAXES - ER	$ 344	$ 4,909	$ 7,770	$ 5,676	$ 6,426	$ 8,701	Community Development Department(100%)/Code Enforcement(25%).
01-54-4025	EMPLOYEE INS - ER	$ 846	$ 6,363	$ 19,175	$ 18,365	$ 22,845	$ 25,640	Community Development Department(100%)/Code Enforcement(25%).
01-54-4026	RETIREMENT CONTRIBUTION - ER	$ 197	$ 66	$ 194	$ 1,777	$ 2,182	$ 3,412	Community Development Department(100%)/Code Enforcement(25%).
01-54-4032	ATTORNEYS FEES	$ 27,799	$ 39,206	$ 35,000	$ 20,022	$ 20,022	$ 25,000	Based on current rates and upcoming needs including floodplain ordinance revisions, signage, and other code revisions.
01-54-4033	ENGINEERING FEES	$ -	$ 45	$ 240	$ 1,300	$ 1,500	$ 2,000	Anticipate another zoning map in 2019
01-54-4041	PC, SOFTWARE & PRINTERS	$ -	$ -	$ -	$ -	$ -	$ 680	Ipad and service contract for enforcment
01-54-4050	MISCELLANEOUS EXPENSE	$ 277	$ 3,585	$ 2,605	$ 3,704	$ 3,704	$ 1,600	Towing and impound expenses. Also $1K meeting expenses.
01-54-4065	AFFORDABLE HOUSING EXPENSES	$ -	$ -	$ -	$ 10,514	$ 12,000	$ 3,000	Potential affordable housing expenses
01-54-4104	PLANNER'S SERVICES FEES	$ 27,617	$ 15,022	$ 5,000	$ -	$ -	$ 10,000	Anticipate $10K sinage code.
	TOTAL PLANNING & ZONING	$ 63,762	$ 136,566	$ 171,552	$ 138,493	$ 152,679	$ 195,174	
HEALTH,WELFARE & COMMUNITY								
01-55-4000	FULLTIME SALARIES	$ -	$ 8,556	$ 20,508	$ 6,776	$ 12,000	$ 41,281	Re-allocation
01-55-4001	PART TIME SALARIES	$ -	$ 5,672	$ -	$ 6,625	$ 8,315	$ -	
01-55-4024	PAYROLL TAXES - ER	$ -	$ 1,089	$ 1,569	$ 984	$ 1,200	$ 3,158	Re-allocation
01-55-4025	EMPLOYEE INS - ER	$ -	$ -	$ 2,131	$ 3,331	$ 4,293	$ 18,000	Re-allocation
01-55-4026	RETIREMENT CONTRIBUTION - ER	$ -	$ -	$ -	$ -	$ -	$ 1,134	Re-allocation
01-55-4700	DONATION - OTHER	$ 2,000	$ 13,500	$ 12,500	$ 12,500	$ 12,500	$ 13,000	Goodwill grant fund
01-55-4710	CULTURAL/CONCERT SERIES	$ -	$ -	$ -	$ 1,350	$ 2,000	$ 3,000	increase for concert costs. Requested $4800 from LCF. Not sure if we will receive.
01-55-4711	BRCC DISPATCH FEES	$ 23,000	$ 23,000	$ 23,000	$ 23,345	$ 23,345	$ 23,500	
01-55-4714	HUMANE SOCIETY	$ 4,650	$ 4,262	$ 4,650	$ 3,875	$ 4,650	$ 5,130	Per DA Humane Society up monthly charge $40 x 12 = $480 + $4650 = $5130.
01-55-4750	WALT SELF EXPENDITURES	$ 3,812	$ 4,120	$ 5,000	$ 3,795	$ 5,000	$ 6,200	Factor in new cleaning service.
01-55-4751	SENIOR PROGRAMMING	$ -	$ 326	$ 1,800	$ 292	$ 1,800	$ 1,200	
01-55-4775	SPRING CLEAN UP DAYS EXPENSE	$ 6,365	$ 7,585	$ 8,600	$ 8,011	$ 8,011	$ 8,000	Off set via revenue and dumping fees.

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-55-4776	SFC Fall/Spring Yard Waste Pickup	$ 833	$ -	$ -	$ -	$ -	$ 3,500	BOCO grant funding.
01-55-4777	SFC- RTD BUS TRANSPORTATION	$ -	$ 15,025	$ 20,000	$ 20,000	$ 20,000	$ 20,000	Planning to raise $10K ECO Pass fees
01-55-4778	SFC-Zero waste coverage	$ 1,853	$ -	$ 500	$ 399	$ 500	$ 2,500	BOCO grant funding $2K.
01-55-4779	Main Street Beautification	$ 9,023	$ 11,841	$ 24,000	$ 17,031	$ 24,000	$ 24,000	
01-55-4780	Ecology Board	$ -	$ -	$ -	$ -	$ -	$ -	
01-55-4782	LAHC Board	$ -	$ -	$ -	$ -	$ -	$ 15,000	LAHC request. One time paint utility boxes. PW art project.
	TOTAL HEALTH,WELFARE & COMMUNITY	$ 51,535	$ 94,975	$ 124,258	$ 108,315	$ 127,614	$ 188,603	
ECONOMIC DEVELOPMENT								
01-56-4000	FULLTIME SALARIES ECO DEV	$ 60,555	$ 22,263	$ 35,454	$ 24,098	$ 24,098	$ 34,343	Re-allocation
01-56-4001	ECON DEVELOPMENT PT SALARIES	$ 5,227	$ 12,595	$ 28,806	$ 12,350	$ 16,000	$ 37,985	Increase hours of Main St. Mgr.
01-56-4006	OUTSIDE PROF SERVICE FEES	$ 23,410	$ 20,667	$ 36,000	$ 20,790	$ 20,790	$ 36,000	Consulting Service $10K continue investment from 2018 chamber tourism grant; Hotel feasibility study $16K; Attorney Fees $5K; and New projects $5K.
01-56-4014	DUES & SUBSCRIPTIONS	$ 1,046	$ 228	$ 2,000	$ 815	$ 2,000	$ 1,000	
01-56-4015	SEMINARS/MEETINGS/Training						$ 2,000	EDC Conference and Gov. Tourism Conf.
01-56-4024	PAYROLL TAXES - ER	$ 6,426	$ 4,185	$ 4,916	$ 2,760	$ 3,331	$ 5,235	
01-56-4025	EMPLOYEE INS - ER	$ 18,566	$ 1,950	$ 2,936	$ 2,526	$ 3,069	$ 2,954	Re-allocation
01-56-4026	RETIREMENT CONTRIBUTION - ER	$ 1,600	$ -	$ 584	$ 471	$ 594	$ 1,708	Re-allocation
01-56-4036	ADVERTISING & PROMOTION	$ 700	$ 7,063	$ 14,000	$ 5,548	$ 6,668	$ 25,000	Statewide advertising Lyons $10K; digital advertising Lyons $8K; and regional promotion $7K.
NEW	MAIN STREET INITIATIVES	$ -	$ -	$ -	$ -	$ -	$ 3,000	Store front & event enhancements
01-56-4038	EQUIPMENT & SMALL TOOLS	$ 33	$ -	$ -	$ -	$ -	$ -	
01-56-4041	PC, SOFTWARE & PRINTERS	$ -	$ -	$ -	$ 1,053	$ 1,400	$ 1,200	
01-56-4702	LYONS REDSTONE MUSEUM	$ 13,750	$ 13,750	$ 13,750	$ 13,870	$ 13,870	$ 16,533	Minimum wage increase plus CINTAS 5 yr 1/3 fee $1783.
01-56-4715	BOCO ECON DEV GRANT match	$ -	$ -	$ 4,000	$ 415	$ 415	$ 1,600	Boulder County EDC Match for 2019
01-56-4716	DOLA Mini Grant match	$ -	$ -	$ 1,000	$ 83	$ 100	$ 1,000	DOLA mini grant match for 2019
	TOTAL ECONOMIC DEVELOPMENT	$ 131,313	$ 82,700	$ 143,446	$ 84,779	$ 92,335	$ 169,558	
BUILDING INSPECTION								
01-57-4033	FLOOD PLAIN PERMIT REVIEW	$ 2,955	$ 225	$ 516	$ -	$ 225	$ 250	No change
01-57-4050	MISCELLANEOUS EXPENSE		$ 90	$ -	$ 30	$ 90	$ 100	
01-57-4600	BLDG INSPECTOR FEES EXPENSE	$ 36,777	$ 31,595	$ 42,000	$ 19,927	$ 31,595	$ 86,226	Reflects 70% of building inspection revenue due Charles Abbot Asscociates for building inspection fees.
01-57-4601	PLAN CHECK	$ 4,678	$ 15,186	$ 6,000	$ 9,307	$ 12,000	$ 52,154	Reflects 70% of planning fees revenue due Charles Abbot Asscociates for plan check fees.
01-57-4620	SHORT TERM RENTALS EXPENSE	$ -	$ -	$ -	$ 200	$ 500	$ 500	
	TOTAL BUILDING INSPECTION	$ 44,410	$ 47,096	$ 48,516	$ 29,465	$ 44,410	$ 139,230	
GENERAL FUND LAW ENFORCEMENT								
01-58-4006	BOULDER COUNTY CONTRACT FEE	$ 448,658	$ 369,697	$ 342,173	$ 286,026	$ 372,416	$ 352,031	Received from BCSO
01-58-4008	OFFICE OPERATIONS	$ 2,514	$ 1,906	$ -	$ 2,181	$ 2,181	$ 1,725	Deep Rock Water
01-58-4012	BLDG MAINT & GROUNDS	$ -	$ 18,000	$ 18,000	$ 18,775	$ 20,000	$ 16,734	BCSO Jail Crew $12.6K & Peak2Peak$4.134K.
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	$ 46,016	$ 60,402	$ 68,000	$ 32,775	$ 66,000	$ 68,000	Received from BCSO
01-58-4050	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ 793	$ 800	$ 500	
	TOTAL GENERAL FUND POLICE	$ 497,188	$ 450,005	$ 428,173	$ 340,550	$ 461,397	$ 438,990	
PW MAINTENANCE								
01-59-4000	FULLTIME SALARIES (ADMIN)	$ 6,367	$ 35,357	$ 48,815	$ 39,568	$ 36,160	$ 26,881	Re-allocation
01-59-4002	MAINTENANCE SALARIES	$ 40,785	$ 41,857	$ 58,174	$ 48,070	$ 43,280	$ 138,819	Re-allocation

Account	Description	2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-59-4006	OUTSIDE PROFESSIONAL SERVICE FEES	$ 1,920	$ 2,864	$ 10,500	$ 2,479	$ 3,000	$ 19,000	Weed mitigation $4K. Plus $15K for Christmas lighting.
01-59-4008	OFFICE OPERATIONS	$ 69	$ 186	$ -	$ 242	$ 242	$ 200	
01-59-4011	EQUIPMENT MAINTENANCE	$ 3,232	$ 930	$ 2,500	$ 4,053	$ 4,053	$ 3,250	
01-59-4012	BLDG MAINT & GROUNDS	$ 3,284	$ 3,738	$ 3,600	$ 2,087	$ 3,738	$ 7,500	Peak2Peak $4225. Two new bldgs plus current in 2019.
01-59-4015 add	SEMINARS/MEETINGS/TRAINING	$ -	$ -	$ -	$ -	$ -	$ 1,000	PW Training
01-59-4020	NATURAL GAS SERVICE	$ 1,443	$ 1,526	$ 3,200	$ 866	$ 1,526	$ 1,750	
01-59-4024	PAYROLL TAXES - ER	$ 3,681	$ 5,741	$ 8,785	$ 6,413	$ 7,652	$ 12,974	Re-allocation
01-59-4025	EMPLOYEE INS - ER	$ 6,197	$ 13,595	$ 26,762	$ 23,913	$ 28,612	$ 52,156	Re-allocation
01-59-4026	RETIREMENT CONTRIBUTION - ER	$ 508	$ 873	$ 2,959	$ 1,012	$ 1,222	$ 4,593	Re-allocation
01-59-4027	MAINTENANCE & SUPPLIES	$ 24,716	$ 17,297	$ 10,500	$ 7,497	$ 22,000	$ 12,500	
01-59-4028	WINTER STREET MAINTENANCE	$ 3,311	$ 3,275	$ 5,500	$ 1,261	$ 3,500	$ 5,750	
01-59-4029	VEHICLE MAINT EXP	$ 2,411	$ 3,327	$ 3,000	$ 6,144	$ 6,144	$ 6,250	This is for equipment. Does not include Ford Escapes
01-59-4030	GASOLINE, OIL, ETC.	$ 2,933	$ 2,249	$ 5,000	$ 4,317	$ 5,200	$ 5,400	
01-59-4035	UNIFORMS EXPENSE	$ 229	$ 228	$ 1,080	$ 1,610	$ 2,445	$ 1,250	$6250 complete uniform service for funds 01,02,03,04,08
01-59-4037	EQUIPMENT LEASE EXP	$ 7,548	$ -	$ -	$ -	$ -	$ -	
01-59-4038	EQUIPMENT & SMALL TOOLS	$ 429	$ 1,795	$ 3,750	$ 121	$ 1,795	$ 4,750	New buildings coming online add/replace tools and small items.
01-59-4041	PC, SOFTWARE & PRINTERS	$ -	$ -	$ 1,500	$ 171	$ 171	$ 2,000	Operations/Maintenance software & tablets.
01-59-4050	MISCELLANEOUS EXPENSE	$ 962	$ 1,266	$ 1,500	$ 1,349	$ 1,400	$ 1,500	Jail crew meals
01-59-4302	PAVING, ROAD REPAIR, & MAINTENANCE	$ 4,917	$ 941	$ 47,000	$ 47,743	$ 47,743	$ 45,000	Considerable street repair/patching needs. Priority list.
01-59-4303	STREET SIGNS	$ 3,919	$ 866	$ 3,500	$ 2,458	$ 2,458	$ 5,000	Update street signs
01-59-4306	TREE TRIMMING	$ 9,331	$ 7,580	$ 12,500	$ 9,223	$ 12,500	$ 15,000	Increased trimming of ROW trees. Emerald Ash borer contamination.
01-59-4309	STORM DRAINAGE	$ -	$ 26	$ -	$ 90	$ 90	$ -	
01-59-4311	TRASH REMOVAL	$ 1,571	$ 5,543	$ 2,400	$ 1,854	$ 3,544	$ 4,000	Increase frequency and trash bag costs.
01-59-4312	STREET LIGHTING - ELECTRICITY	$ 10,838	$ 10,930	$ 12,500	$ 8,614	$ 12,000	$ 10,000	
01-59-4313	STREET LIGHT MAINTENANCE	$ 2,899	$ 968	$ 3,000	$ -	$ 2,000	$ 4,500	
01-59-4314	FLAG MAINTENANCE	$ 445	$ -	$ 1,000	$ -	$ -	$ 1,000	Added flag pole.
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	$ 4,153	$ 1,745	$ 3,450	$ 3,040	$ 3,040	$ 4,200	Outside vendor charges may be in professional service fees
	TOTAL STREETS	$ 148,097	$ 164,705	$ 282,475	$ 224,196	$ 255,516	$ 396,223	
VISITOR CENTER								
01-60-4000	FULLTIME SALARIES (ADMIN)	$ -	$ 2,563	$ -	$ 6,073	$ 7,220	$ -	Re-allocation
01-60-4001	PARTTIME SALARIES	$ 8,332	$ 13,862	$ 9,000	$ 7,470	$ 8,332	$ 5,748	Staffing for 20 weeks.
01-60-4012	BLDG MAINT & GROUNDS	$ 116	$ 6	$ 3,600	$ 2,596	$ 2,596	$ 2,000	Restroom upgrade. May be accomplished in 2018
01-60-4020	NATURAL GAS SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
01-60-4024	PAYROLL TAXES - ER	$ 641	$ 1,256	$ 836	$ 1,032	$ 1,185	$ 440	
01-60-4025	EMPLOYEE INS -ER	$ -	$ -		$ 339	$ 475	$ -	
01-60-4026	RETIREMENT CONTRIBUTION - ER	$ -	$ -	$ 158	$ 152	$ 187		
01-60-4050	MISCELLANEOUS EXPENSE	$ 1,553	$ 1,775	$ 1,600	$ 1,201	$ 1,800	$ 1,400	
	TOTAL VISITOR CENTER	$ 10,642	$ 19,462	$ 15,194	$ 18,863	$ 21,795	$ 9,588	
OTHER EXPENDITURES								
01-66-4001	BOCO SUSTAINABILITY WAGES	$ 7,821	$ 10,607	$ 10,750	$ 12,151	$ 14,487	$ 22,611	2019 BOCO grant fund $5500.
01-66-4024	ER PAYROLL TAXES MATCH SUSTAINABILITY COORDINATOR	$ 2,025	$ 2,076	$ 2,000	$ 1,653	$ 2,130	$ 2,151	

		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
01-66-4038	CAPITAL PURCHASES	$ -	$ -	$ 91,000	$ 34,154	$ 34,154	$ 186,500	Surfacing 2nd Avenue Parking & Recycle Center $16.5K;Bob Cat Tool Cat $39.5K; Sander for truck $7.5K; Depot/Sandstone Irrigation $40K; Copier $10K; Furnance $10K; Speed Bumps 6 each $18K. Board Rm sound system $25K. Flashing Lights for cross-walks. $20K.
01-66-4039	CDOT TRANSPORTATION PROJECT	$ 1,625,818	$ -	$ -	$ -	$ (530)	$ -	
01-66-4040	INTERSECTION IMPROVEMENT #18393	$ 839,920	$ -	$ -	$ 255	$ 255	$ -	
01-66-5600	GRANT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	
01-66-5650	BOCO SUSTAINABILITY GRANT PROJECT	$ -	$ -	$ 15,000	$ -	$ -	$ -	
01-66-5703	PROPERTY AQUISITION COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
01-66-5800	PRE-AWARD GRANT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL OTHER EXPENDITURES	$ 2,475,584	$ 12,683	$ 118,750	$ 48,213	$ 50,496	$ 211,262	
				$ -			$ -	
	TOTAL FUND EXPENDITURES	$ 4,208,854	$ 1,796,062	$ 2,091,462	$ 1,661,176	$ 1,971,448	$ 2,620,032	

CAPITAL PURCHASES or CIP Description	Amount	
Surfacing 2nd Avenue Parking & Recycle Center	$ 16,500.00	
Bob Cat Tool Cat	$ 39,500.00	
Sander for one ton truck	$ 7,500.00	
Depot/Sandstone Irrigation	$ 40,000.00	Removed Depot Landscaping
Copier for Health, Welfare, Community, Parks	$ 10,000.00	
Furnance	$ 10,000.00	
Speed Bumps - 6 each	$ 18,000.00	
Flashing lights for cross walks	$ 20,000.00	
Sound Equipment for Board Rm	$ 25,000.00	
	$ 186,500.00	
Recycling Center Cameras	$ 4,000.00	BOCO sustainability grant.

Change payroll from 3% increase to 2.5% increase
Changes from 11/07/18 meeting with VS & AC.
Changes following BOT all day meeting on 10/24/18

Town of Lyons
2019 Budget
Electric Fund

ELECTRIC FUND

	2016 ACTUAL	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
TOTAL FUND REVENUE	$ 1,925,284	$ 1,638,461	$ 1,755,255	$ 1,364,829	$ 1,738,478	$ 1,999,155	
Less: Investment fee collected in current year for CIP	$ (27,159)	$ (36,000)	$ (54,000)	$ (40,500)	$ (54,000)	$ (193,500)	
LESS: DONATED ASSETS	$ (356,098)	$ -	$ -	$ -	$ -	$ -	
OPERATION REVENUES	$ 1,542,028	$ 1,602,461	$ 1,701,255	$ 1,324,329	$ 1,684,478	$ 1,805,655	
TOTAL FUND EXPENDITURES	$ 1,466,624	$ 1,412,204	$ 1,881,445	$ 1,072,679	$ 1,900,889	$ 1,779,160	
LESS: TOTAL FIXED CHARGES - NON CASH	$ (110,078)	$ (107,651)	$ -	$ -	$ -	$ -	
LESS: LOAN PRINCIPAL PAID BY FUND BALANCE	$ -	$ -	$ (106,298)	$ (20,207)	$ (106,298)	$ (112,448)	
LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ -	$ (300,000)	$ 79	$ (299,921)	$ (250,000)	
OPERATION EXPENDITURES	$ 1,356,547	$ 1,304,553	$ 1,475,147	$ 1,052,551	$ 1,494,670	$ 1,416,712	
OPERATING Gain/(Loss)	$ 185,481	$ 297,908	$ 226,108	$ 271,779	$ 189,808	$ 388,943	
Fund Balance Needed to Balance Budget	$ -	$ -	$ -		$ -		
Capital Improvement Projects to be paid out of fund balance.			$ 300,000			$ 250,000	LVP Electric Distribution Sys Cap Improve

Fund Balance	2016 ACTUAL	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	
Beginning year Cash and Cash Equivalents, A/R based on audit reports	$ 269,801	$ 340,379	$ 494,949	$ 494,949	$ 494,949	$ -	
Estimated beginning year Cash and Cash equivalents, and A/R	$ -	$ -	$ -	$ -	$ -	$ 737,199	
OPERATING Gain/(Loss)	$ 185,481	$ 297,908	$ 226,108	$ 271,779	$ 189,808	$ 388,943	
Investment Fee for CIP	$ 27,159	$ 36,000	$ 54,000	$ 40,500	$ 54,000	$ 193,500	Investment Fee as of 2019 is est. $310.7K.
Capital Outlays paid out of fund balance	$ -	$ -	$ (300,000)	$ 79	$ (299,921)	$ (250,000)	LVP Electric Distribution Sys Cap Improve
Restricted Funds (Bond Cov) per auditors (principal)	$ -	$ -	$ (106,298)	$ (20,207)	$ (106,298)	$ (112,448)	Corrected based upon actual restrictions from loan agreement
3 months Operating - reserve policy	$ (339,137)	$ (326,133)	$ (368,787)	$ (237,179)	$ (373,413)	$ (354,200)	
Total Available Fund Balance Dec .31	$ 143,304	$ 348,154	$ (28)	$ 549,921	$ (40,875)	$ 602,994	
Total Available Fund Balance w/o 3 Month Reserve Policy and Investment Fees for CIP.	$ 482,441	$ 674,287	$ 775,057	$ 807,228	$ 738,757	$ 763,694	

ELECTRIC REVENUES		2016 Actual	2017 Actual	2018 Budget	2018 YTD Actual as of 10/31/2018	2018 Year-End	2019 Budget	
02-15-3400	OTHER INCOME	$ 28,927	$ 29,019	$ 20,000	$ 67,426	$ 67,426	$ 80,000	Expected refund from MEAN
02-15-3401	INTEREST INCOME	$ 3,344	$ 9,892	$ 7,900	$ 19,901	$ 19,901	$ 15,000	Colorado Trust interest payments.
02-15-3409	INVESTMENT FEE (Committing to reserves)	$ 27,159	$ 36,000	$ 54,000	$ 40,500	$ 54,000	$ 193,500	LVP 40 homes + 3 additional new homes paying community electrical investment fee of $4500 each.

02-15-3410	POLE ATTACHMENT FEE	$ -	$ -	$ -	$ 4,860	$ 4,860		
02-15-3414	RECONNECTION CHARGES	$ 600	$ 475	$ 2,700	$ 350	$ 1,000	$ 1,000	
02-15-3470	TAXABLE ELECTRIC SALES	$ 1,026,718	$ 1,062,482	$ 1,203,655	$ 848,952	$ 1,106,311	$ 1,199,655	Planned rebate to Town customers. Offset with Taxable Electric Sales. Rebate 1000 customers @ $40 each.
02-15-3471	NON-TAXABLE ELECTRIC SALES	$ 126,895	$ 123,246	$ 125,000	$ 98,066	$ 118,000	$ 118,000	Trend down.
02-15-3472	COMMERCIAL ELECTRIC SALES	$ 354,263	$ 365,196	$ 342,000	$ 284,699	$ 366,830	$ 392,000	Trend up.
02-15-3473	ELECTRIC SURCHARGE	$ (505)	$ 275		$ 75	$ 150		
	TOTAL ELECTRIC REVENUES	$ 1,567,401	$ 1,626,584	$ 1,755,255	$ 1,364,829	$ 1,738,478	$ 1,999,155	
Other Revenues								
02-16-3411	Donated Assets	$ 356,098		$ -			$ -	
	Other Revenue	$ 356,098	$ -	$ -	$ -	$ -	$ -	
02-39-3999	REIMBURSABLES	$ 1,785	$ 11,877		$ -	$ -		
	TOTAL FUND REVENUE	$ 1,925,284	$ 1,638,461	$ 1,755,255	$ 1,364,829	$ 1,738,478	$ 1,999,155	
02-40-4999	REIMBURSIBLE EXPENSES	$ 306						
ALLOCATED EXPENSES								
02-44-4008	OFFICE OPERATIONS	$ 344	$ 307		$ 241	$ 241		
02-44-4010	POSTAGE	$ 1,504	$ 1,345	$ 1,300	$ 1,040	$ 1,300	$ 1,300	
02-44-4011	EQUIPMENT MAINTENANCE	$ -	$ 120		$ -	$ -		
02-44-4032	ATTORNEYS FEES	$ 1,110	$ -		$ -	$ -		
02-44-4055	PC TECHNICIAN FEES	$ -	$ 227	$ 300	$ -	$ 300	$ -	
02-44-8002	EF'S Share Allocated Exp's from GF	$ 72,320	$ 92,344	$ 92,344	$ 69,068	$ 92,344	$ 42,418	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
	TOTAL ALLOCATED EXPENSES	$ 75,278	$ 94,343	$ 93,944	$ 70,349	$ 94,185	$ 43,718	
ADMINISTRATION								
02-50-4000	FULLTIME SALARIES (ADMIN)	$ 59,433	$ 77,260	$ 107,162	$ 85,100	$ 107,162	$ 115,990	Re-allocation
02-50-4001	PARTTIME SALARIES	$ 6,442	$ 8,483	$ 14,300	$ 1,452	$ 14,300	$ -	
02-50-4006	OUTSIDE PROF SERVICE FEES	$ 376	$ 543	$ 600	$ -	$ 600	$ -	
02-50-4008	OFFICE OPERATIONS	$ 69	$ 1,035	$ 300	$ -	$ 300	$ -	
02-50-4010	POSTAGE	$ -	$ 9	$ -	$ -	$ -	$ -	
02-50-4011	EQUIPMENT & SMALL TOOLS	$ 271	$ 102	$ 500	$ -	$ 500	$ -	
02-50-4014	DUES & SUBSCRIPTIONS	$ 1,754	$ 1,963	$ 2,000	$ 2,425	$ 2,425	$ 2,000	
02-50-4015	SEMINARS/MEETINGS	$ 3,414	$ 351	$ 1,000	$ 294	$ 1,000	$ 600	
02-50-4016	TRAVEL EXPENSES	$ 134	$ 163	$ 150	$ 1,012	$ 1,012	$ 1,000	

02-50-4024	PAYROLL TAXES - ER	$ 4,744	$ 6,064	$ 8,198	$ 6,440	$ 8,198	$ 9,551	Re-allocation
02-50-4025	EMPLOYEE INS - ER	$ 11,532	$ 13,034	$ 23,027	$ 14,862	$ 23,027	$ 20,540	Re-allocation
02-50-4026	RETIREMENT CONTRIBUTION - ER	$ 1,718	$ 1,615	$ 2,584	$ 1,522	$ 2,584	$ 3,776	Re-allocation
02-50-4032	ATTORNEYS FEES	$ 814	$ 838	$ 1,000	$ -	$ 1,000	$ -	
02-50-4033	ENGINEERING SERVICES	$ -	$ -	$ -	$ 90	$ 90	$ -	
02-50-4041	PC, Software & Printers	$ -	$ 67	$ 250	$ 1,302	$ 1,302	$ 400	
02-50-4050	MISCELLANEOUS EXPENSE	$ 2,782	$ 2,356	$ 800	$ 1,420	$ 1,420	$ -	
02-50-4055	PC TECHNICIAN FEES	$ 255	$ 368	$ 500	$ -	$ 500	$ -	
02-50-4500	Transfer to GF LESAP	$ -	$ -	$ -	$ -	$ -	$ -	
02-50-4999	Transfer to Flood Fund (reimbursable salaries)	$ -	$ (6)	$ -	$ -	$ -	$ -	
	TOTAL ADMINISTRATION	$ 93,736	$ 114,244	$ 162,370	$ 115,920	$ 165,420	$ 153,857	
MAINTENANCE								
02-65-4002	MAINTENANCE SALARIES	$ 45,020	$ 37,123	$ 45,847	$ 37,477	$ 45,847	$ 47,505	Re-allocation
02-65-4006	OUTSIDE PROF SERVICE FEES	$ 65,187	$ 74,098	$ 72,600	$ 40,825	$ 72,600	$ 75,000	N-line contract
02-65-4011	EQUIPMENT MAINTENANCE	$ 656	$ 5,734	$ 2,000	$ -	$ 2,000	$ -	
02-65-4015	SEMINARS/MEETINGS/TRAINING	$ -	$ -	$ -	$ -	$ -	$ 800	
02-65-4020	Natural Gas Service	$ 336	$ 113	$ 250	$ -	$ 250	$ -	
02-65-4021	TELEPHONE SERVICE	$ -	$ 158	$ -	$ 240	$ 240	$ 300	
02-65-4024	PAYROLL TAXES - ER	$ 3,416	$ 2,740	$ 3,499	$ 2,699	$ 3,499	$ 2,956	Re-allocation
02-65-4025	EMPLOYEE INS - ER	$ 6,031	$ 6,923	$ 15,799	$ 13,707	$ 15,799	$ 14,193	Re-allocation
02-65-4026	RETIREMENT CONTRIBUTION - ER	$ 711	$ 159	$ 651	$ 37	$ 651	$ 1,091	Re-allocation
02-65-4027	MAINTENANCE & SUPPLIES	$ 10,412	$ (34,570)	$ 15,000	$ 9,763	$ 15,000	$ 11,000	
02-65-4029	VEHICLE MAINT EXP	$ 2,061	$ 82	$ 250	$ -	$ 250	$ -	
02-65-4030	GASOLINE, OIL, ETC.	$ 1,673	$ 1,238	$ 2,000	$ 2,429	$ 2,950	$ 3,400	
02-65-4035	UNIFORMS EXPENSE	$ 260	$ 26	$ 1,080	$ -	$ 1,080	$ 1,250	
02-65-4038	EQUIPMENT & SMALL TOOLS	$ 1,004	$ -	$ 100	$ -	$ 100	$ -	
02-65-4041	PC, SOFTWARE & PRINTERS	$ -	$ 5,461	$ -	$ 218	$ 218	$ -	
02-65-4050	MISCELLANEOUS EXPENSE	$ 14,156	$ -	$ -	$ -	$ -	$ -	
02-65-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	
02-65-4306	TREE TRIMMING	$ 19,188	$ 5,824	$ 9,100	$ -	$ 9,100	$ 10,000	Increase an additional $4000.
02-65-5001	Transformers	$ -	$ 140	$ 1,000	$ -	$ 1,000	$ -	
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	$ 4,796	$ 425	$ -	$ 470	$ 500	$ 1,000	
02-65-5005	WIRE,XARMS,CONNECTORS,POLES	$ 6,755	$ -	$ 2,500	$ 2,135	$ 2,500	$ 2,500	
02-65-5012	ELECTRIC POWER-MEAN & WAPA	$ 953,214	$ 940,079	$ 1,002,827	$ 712,920	$ 1,002,827	$ 1,004,000	Purchase Power from MEAN
02-65-5014	SUBSTATION MAINT & SUPPLIES	$ -	$ 2,763	$ 1,000	$ 14,233	$ 14,233	$ 6,000	
	TOTAL MAINTENANCE	$ 1,134,876	$ 1,048,516	$ 1,175,503	$ 837,155	$ 1,190,644	$ 1,180,995	

CAPITAL OUTLAY								
02-66-4038	CAPITAL PURCHASES	$ -	$ -	$ 300,000	$ -	$ 300,000	$ -	Meter upgrade to be completed in 2018
02-66-4202	LVP ELEC DISTR SYSTEM CAP IMPROVMNT	$ -	$ -		$ (79)	$ (79)	$ 250,000	Infrastructure for Summit (LVP)
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 300,000	$ (79)	$ 299,921	$ 250,000	
DEBT SERVICE								
02-67-4902	BOND SERVICE FEES	$ 300	$ 150	$ 150	$ -	$ 150	$ 150	
02-67-4903	2003 BOND PRINCIPAL	$ -	$ -	$ 85,000	$ -	$ 85,000	$ 90,000	
02-67-4904	2003 BOND INTEREST	$ 37,463	$ 33,771	$ 30,288	$ 15,144	$ 30,288	$ 26,250	
02-67-4921	2006 BOND PRINCIPAL	$ -	$ -	$ 21,298	$ 20,207	$ 21,298	$ 22,448	
02-67-4922	2006 BOND INTEREST	$ 14,587	$ 13,529	$ 12,892	$ 13,984	$ 13,984	$ 11,742	
	TOTAL DEBT SERVICE	$ 52,351	$ 47,450	$ 149,628	$ 49,334	$ 150,720	$ 150,590	
FIXED CHARGES								
02-68-4802	Depreciation Expense	$ 110,078	$ 107,651					
	TOTAL FIXED CHARGES	$ 110,078	$ 107,651	$ -	$ -	$ -	$ -	
	TOTAL FUND EXPENDITURES	$ 1,466,624	$ 1,412,204	$ 1,881,445	$ 1,072,679	$ 1,900,889	$ 1,779,160	

Capital Outlay:
LVP Electric Distribution Sys Cap Improve $ 250,000

Town of Lyons
2019 Budget
Water Fund

WATER FUND

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
TOTAL FUND REVENUE	$ 1,775,240	$ 1,000,252	$ 1,026,300	$ 851,659	$ 1,080,354	$ 1,478,645	
Less: Investment fee collected in current year for CIP	$ (102,305)	$ (58,460)	$ (105,000)	$ (52,460)	$ (122,500)	$ (514,445)	
LESS: DONATED ASSETS	$ (795,579)	$ -	$ -	$ -	$ -	$ -	
OPERATION REVENUES	$ 877,355	$ 941,792	$ 921,300	$ 799,199	$ 957,854	$ 964,200	
TOTAL FUND EXPENDITURES	$ 967,463	$ 1,066,456	$ 1,152,762	$ 840,150	$ 1,074,995	$ 1,077,847	
LESS: TOTAL FIXED CHARGES - NON CASH	$ (342,395)	$ (358,628)	$ -	$ -	$ -	$ -	
LESS: LOAN PRINCIPAL PAID BY FUND BALANCE	$ -	$ -	$ (240,673)	$ (240,467)	$ (240,673)	$ (246,060)	
LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ -	$ (271,500)	$ (56,105)	$ (152,500)	$ (277,500)	
OPERATION EXPENDITURES	$ 625,068	$ 707,828	$ 640,589	$ 543,578	$ 681,822	$ 554,288	
OPERATING Gain/(Loss)	$ 252,287	$ 233,964	$ 280,711	$ 255,621	$ 276,032	$ 409,912	
Fund Balance Needed to Balance Budget	$ -	$ -			$ -		

Fund Balance	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	
beginning year Cash and Cash Equivalents, A/R	$ 1,823,727	$ 1,629,650	$ 1,105,992	$ 1,105,992	$ 1,105,992		
Estimated beginning year Cash and Cash equivalents, and A/R	$ -	$ -	$ -	$ -	$ -	$ 1,109,561	
OPERATING Gain/(Loss)	$ 252,287	$ 233,964	$ 280,711	$ 255,621	$ 276,032	$ 409,912	
Investment Fee collected in current year for CIP.	$ 102,305	$ 58,450	$ 105,000	$ 37,845	$ 122,500	$ 514,445	Investment fee reserve for CIP end of 2019 est $797K.
Bond principle paid out of fund balance	$ -	$ -	$ (240,673)	$ (240,467)	$ (240,673)	$ (246,060)	
3 months Operating - reserve policy	$ (156,267)	$ (176,957)	$ (220,316)	$ (122,192)	$ (169,606)	$ (141,193)	
Capital Improvement paid out of fund balance	$ -	$ -	$ (81,500)	$ -	$ -	$ (81,500)	Longs Peak project fully funded from fund balance.
Capital Outlays paid out of fund balance	$ -	$ (152,500)	$ (190,000)	$ (56,105)	$ (152,500)	$ (196,000)	Paid from fund balance. Not paid out of Reserve for CIP
Total Available Fund Balance Dec .31	$ 2,022,052	$ 1,592,607	$ 759,214	$ 980,694	$ 941,745	$ 1,369,165	
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31.	$ 2,178,319	$ 1,769,564	$ 979,530	$ 1,102,886	$ 1,111,351	$ 1,510,358	
Capital Improvement & Outlays to be paid out of fund balance.			$ 190,000		$ -	$ 277,500	Longs Peak project $81.5K. Longs Peak Water Line Engineering $37.5K. WTP purchase payment. Final payment of $152.5K. Bob Cat Tool Cat $6K.

as of 10/31/2018

WATER REVENUES		2016 ACTUAL	2017 Actual	2018 Budget	2018 YTD Actual	Projection	2019 Budget	
03-16-3400	OTHER INCOME	$ 80	$ -	$ -	$ -	$ 500	$ -	
03-16-3401	INTEREST INCOME	$ 12,797	$ 15,574	$ 13,300	$ 31,334	$ 31,334	$ 34,000	Colorado Trust interest income

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
03-16-3407	CWCB GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
03-16-3410	INVESTMENT FEE (Committed to reserves)	$ 102,305	$ 58,460	$ 105,000	$ 52,460	$ 122,500	$ 514,445	24 Homes @$14,615/19 Multi units @ $8,615
03-16-3411	Donated Assets	$ 795,579	$ -		$ -			
03-16-3480	METERED WATER SALES	$ 825,720	$ 818,652	$ 880,000	$ 728,918	$ 880,000	$ 900,000	
03-16-3482	PIPE WATER SALES RENTAL	$ 17,523	$ 14,566	$ 18,000	$ 11,927	$ 18,000	$ 13,000	
03-16-3483	WATER METER SALES	$ 17,426	$ 9,530	$ 10,000	$ 13,131	$ 13,131	$ 17,200	Water meter 43 homes @ $400
03-16-3490	NCWCD ANNUAL LEASING PROCEEDS	$ 3,448	$ 27,489		$ 13,890	$ 13,890		Leased water shares through Northern Colorado Water Conversation District. Varies from year to year.
03-16-3492	CDPHE GRANT REVENUE	$ -	$ 47,593		$ -	$ -		Reimbursement from CDPHE SCADA installation.
	TOTAL WATER REVENUES	$ 1,774,878	$ 991,864	$ 1,026,300	$ 851,659	$ 1,080,354	$ 1,478,645	
OTHER REVENUE								
Reimbursable:								
03-39-3999	Reimbursable Expenses	$ 362	$ 8,388		$ -	$ -		
	TOTAL FUND REVENUE	$ 1,775,240	$ 1,000,252	$ 1,026,300	$ 851,659	$ 1,080,354	$ 1,478,645	

		2016 ACTUAL	2017 Actual	2018 Budget	2018 YTD Actual	2018 Year-End Projection	2019 Budget	
03-40-4999	Reimbursable Expenses	$ 8,388	$ -	$ -	$ -	$ -	$ -	
ALLOCATED EXPENSES								
03-44-4008	OFFICE OPERATIONS	$ 344	$ 307		$ 217	$ 307	$ -	
03-44-4010	POSTAGE	$ 1,500	$ 1,345	$ 1,350	$ 1,040	$ 1,345	$ 1,200	
03-44-4011	EQUIPMENT MAINTENANCE	$ 119	$ 393	$ 500	$ -	$ 393	$ -	
03-44-4015	SEMINARS/MEETINGS	$ -	$ 71		$ -	$ 71	$ -	
03-44-4032	ATTORNEYS FEES	$ 93	$ -		$ -	$ -		
03-44-4033	ENGINEERING FEES	$ 945	$ -		$ -	$ -		
03-44-4038	EQUIPMENT & SMALL TOOLS	$ 77	$ -		$ -	$ -		
03-44-4055	PC TECHNICIAN FEES	$ -	$ 170	$ 250	$ -	$ 170	$ -	
03-44-4003	Transfer to General Fund for Allocated Exp	$ 63,360	$ 80,953	$ 80,953	$ 60,715	$ 80,953	$ 38,841	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
	TOTAL ALLOCATED EXPENSES	$ 66,438	$ 83,239	$ 83,053	$ 61,972	$ 83,239	$ 40,041	
ADMINISTRATION								
03-50-4000	FULLTIME SALARIES (ADMIN)	$ 61,961	$ 92,970	$ 129,624	$ 103,739	$ 129,624	$ 126,799	Re-allocation
03-50-4001	PARTTIME SALARIES	$ 12,024	$ 13,651	$ -	$ 2,323	$ 2,323	$ -	Re-allocation
03-50-4006	OUTSIDE PROF SERVICE FEES	$ 1,168	$ 572	$ 1,000	$ -	$ 1,000	$ -	
03-50-4008	OFFICE OPERATIONS	$ 69	$ 1,035	$ 250	$ -	$ 250	$ -	
03-50-4011	EQUIPMENT & SMALL TOOLS	$ 1,403	$ 96	$ 1,600	$ -	$ 1,600	$ 1,500	
03-50-4014	DUES & SUBSCRIPTIONS	$ 2,442	$ 578	$ 675	$ 1,165	$ 1,165	$ 500	
03-50-4015	SEMINARS/MEETINGS	$ 491	$ 494	$ 300	$ 630	$ 800	$ 800	
03-50-4016	TRAVEL EXPENSES	$ -	$ 9	$ -	$ 9	$ 9	$ -	

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
03-50-4024	PAYROLL TAXES - ER	$ 5,430	$ 7,653	$ 9,916	$ 7,897	$ 9,916	$ 9,700	Re-allocation
03-50-4025	EMPLOYEE INS - ER	$ 14,185	$ 16,578	$ 26,266	$ 17,832	$ 26,266	$ 21,834	Re-allocation
03-50-4026	RETIREMENT CONTRIBUTION - ER	$ 1,718	$ 1,734	$ 3,258	$ 1,787	$ 3,258	$ 3,834	Re-allocation
03-50-4032	ATTORNEYS FEES	$ 1,913	$ 2,728	$ 1,500	$ 2,038	$ 2,038	$ 2,400	
03-50-4033	ENGINEERING FEES	$ 630	$ 315	$ 750	$ -	$ 750	$ 400	
03-50-4041	PC , Software & Printers	$ -	$ 67	$ 150	$ 323	$ 500	$ -	
03-50-4045	GIS Support	$ 1,650	$ -	$ -	$ -	$ -	$ -	
03-50-4050	MISCELLANEOUS EXPENSE	$ 2,790	$ 16,789	$ 1,300	$ 1,693	$ 1,693	$ 700	
03-50-4055	PC TECHNICIAN FEES	$ 255	$ 425	$ 500	$ -	$ 500	$ -	
03-50-4060	LONGMONT TAP FEE EXPENDITURE	$ -	$ -	$ -	$ -	$ -	$ -	43 homes @ $2885 = $124,055 held in reserve for Longmont that bills once a year.
03-50-4999	TRANSFER TO FLOOD FUND	$ -	$ (149)	$ -	$ -	$ -	$ -	
	TOTAL ADMINISTRATION	$ 108,129	$ 155,544	$ 177,089	$ 139,436	$ 181,692	$ 168,467	
TREATMENT								
03-62-4017	ELECTRIC SERVICES	$ 638	$ 582	$ 750	$ 416	$ 750	$ 600	
03-62-4020	Natural Gas Service	$ 110	$ -	$ -	$ -	$ -	$ -	
03-62-4021	TELEPHONE SERVICE	$ -	$ 210	$ -	$ 250	$ 250	$ 250	
03-62-4027	MAINTENANCE & SUPPLIES	$ 20	$ 57	$ 150	$ -	$ 150	$ -	
03-62-4029	VEHICLE MAINT EXP	$ 194	$ 29	$ 100	$ -	$ 100	$ -	
03-62-4031	CHEMICALS,LAB & LAB SUPPLIES	$ 519	$ -	$ 250	$ -	$ 250	$ -	
03-62-4050	MISCELLANEOUS EXPENSE	$ 705	$ -	$ 250	$ -	$ 250	$ -	
03-62-5106	LONGMONT WATER SERVICES	$ 149,832	$ 214,708	$ 207,600	$ 145,484	$ 160,000	$ 207,600	Increase for watering Bohn Park ballfields.
	TOTAL TREATMENT	$ 152,017	$ 215,587	$ 209,100	$ 146,150	$ 161,750	$ 208,450	
DISTRIBUTION								
03-63-4003	DISTRIBUTION SALARIES	$ 83,340	$ 49,633	$ 55,140	$ 42,072	$ 55,140	$ 23,704	Re-allocation
03-63-4006	OUTSIDE PROF SERVICE FEES	$ 8,252	$ 3,959	$ 6,620	$ 4,431	$ 6,620	$ 6,620	
03-63-4012	BUILDING MAINTENANCE	$ 1,366	$ 211	$ 750	$ -	$ 750	$ -	
03-63-4015	SEMINARS/MEETINGS	$ -	$ -	$ -	$ 800	$ 800	$ 3,000	Add $1800 training for water testing. Additional $1200.
03-63-4020	NATURAL GAS SERVICE	$ 842	$ 879	$ 1,200	$ 637	$ 1,200	$ 800	
03-63-4021	TELEPHONE SERVICE		$ 40	$ 10,000	$ -	$ 10,000	$ 10,000	Previously charged to Maintenance & Supplies
03-63-4024	PAYROLL TAXES - ER	$ 6,304	$ 3,612	$ 4,218	$ 3,044	$ 4,218	$ 1,813	Re-allocation
03-63-4025	EMPLOYEE INS - ER	$ 10,976	$ 9,044	$ 18,634	$ 14,229	$ 18,634	$ 8,179	Re-allocation
03-63-4026	RETIREMENT CONTRIBUTION - ER	$ 1,320	$ 308	$ 933	$ 145	$ 933	$ 643	Re-allocation
03-63-4027	MAINTENANCE & SUPPLIES	$ 16,531	$ 39,961	$ 9,000	$ 7,147	$ 9,000	$ 9,000	Moved telephone services to own account
03-63-4029	VEHICLE MAINT EXP	$ 1,833	$ 290	$ 1,000	$ 625	$ 1,000	$ 1,000	
03-63-4030	GASOLINE, OIL, ETC.	$ 846	$ 619	$ 800	$ 1,215	$ 1,215	$ 1,000	
03-63-4031	CHEMICALS, LAB & LAB SUPPLIES	$ 2,501	$ 1,591	$ 2,000	$ 1,485	$ 2,000	$ 1,600	

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
03-63-4033	Engineering Fees	$ 1,629	$ -	$ -	$ -	$ -	$ -	
03-63-4035	UNIFORMS EXPENSE	$ 262	$ 26	$ 1,080	$ 110	$ 1,080	$ 1,250	Uniform service at $6250 spread to 01,02,03,04,08
03-63-4041	PC, SOFTWARE & PRINTERS	$ -	$ 5,562	$ -	$ 171	$ 171	$ -	
03-63-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	$ 3,971	$ -	$ -	$ 3,100	$ 3,100	$ 5,000	Add $5000 patch repair in case water line repair
03-63-5100	LINE & VALVE REPAIRS	$ 5,140	$ 683	$ 5,000	$ 949	$ 5,000	$ 5,000	
03-63-5101	HIGH SERV PUMP STATION MAINT	$ 786	$ 1,013	$ -	$ 1,451	$ 3,000	$ 3,000	
03-63-5102	PIPE & PIPE BEDDING	$ 72	$ -	$ -	$ -	$ -	$ 3,000	Add $3000 in case water line repair.
03-63-5103	HIGHSERV PUMP STATION ELECTRIC	$ 31,533	$ 33,865	$ 32,000	$ 21,042	$ 32,000	$ 32,000	
03-63-5104	HYDRANT REPAIRS	$ 4,780	$ 1,364	$ 1,500	$ 1,413	$ 1,500	$ 7,000	Current maintenance revealing need to repair/replace fire hydrants. Add $5,500.
03-63-5107	WATER ASSESSMENTS & STORAGE	$ 33,997	$ 24,634	$ 30,000	$ 24,809	$ 24,809	$ 25,000	Northern Water Conservation/Palmerton Consolidated Ditch/Lyons Ditch
03-63-5110	WATER METERS & METER PARTS	$ 4,622	$ 9,964	$ 6,000	$ 174	$ 6,000	$ 6,000	
	TOTAL DISTRIBUTION	$ 220,902	$ 187,256	$ 185,875	$ 129,049	$ 188,170	$ 154,609	
CAPITAL OUTLAY								
03-66-4038	CAPITAL PURCHASES	$ -	$ -	$ 37,500	$ -	$ -	$ 43,500	Engineering for Longs Peak water line $37.5K, and purchase of Bob Cat Tool Cat $6K.
03-66-4385	Land Purchase	$ -	$ -	$ 152,500	$ 56,105	$ 152,500	$ 152,500	Final Payment of 50% payment for WTP purchase from Longmont
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 190,000	$ 56,105	$ 152,500	$ 196,000	
DEBT SERVICE								
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	$ -	$ -	$ 240,673	$ 240,467	$ 240,673	$ 246,060	
03-67-4920	CWRPDA 03 LOAN INTEREST	$ 69,194	$ 66,201	$ 66,972	$ 66,972	$ 66,972	$ 64,221	
	TOTAL DEBT SERVICE	$ 69,194	$ 66,201	$ 307,645	$ 307,439	$ 307,645	$ 310,280	
CAPITAL IMPROVEMENT								
03-69-4038	CIP	$ -	$ -	$ 81,500	$ -	$ -	$ 81,500	Longs Peak project fully funded from fund balance.
	TOTAL CIP	$ -	$ -	$ 81,500	$ -	$ -	$ 81,500	
	TOTAL FUND EXPENDITURES	$ 616,680	$ 707,828	$ 1,234,262	$ 840,150	$ 1,074,995	$ 1,077,847	
FIXED CHARGES								
03-68-4802	Depreciation Expense	$ 342,395	$ 358,628					
	TOTAL FIXED CHARGES	$ 342,395	$ 358,628					
JOINT REVENUE BOND EXP								
CONTINGENCY								
	TOTAL FUND EXPENDITURES	$ 967,463	$ 1,066,456	$ 1,152,762	$ 840,150	$ 1,074,995	$ 1,077,847	

Town of Lyons
2019 Budget
Water Fund

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End Projection	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
Capital Outlay:							
Longs Peak Project Engineering	$ 37,500						
WTP 3rd payment on purchase	$ 152,500						
Bob Cat Tool Cat	$ 6,000						
	$ 196,000						

Town of Lyons
2019 Budget
Sanitation Fund

Sanitation Fund

	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
Total Fund Revenue	$ 1,312,374	$ 550,171	$ 619,986	$ 473,019	$ 590,737	$ 1,058,425	
Less: Investment fee collected in current year for CIP	$ (59,500)	$ (34,000)	$ (59,500)	$ (23,375)	$ (59,500)	$ (325,125)	
LESS: DONATED ASSETS	$ (695,288)						
Fund Balance Needed to Balance Budget		$ 131,433	$ 96,900	$ 122,891	$ 191,653	$ 45,784	**Transfer from Sanitation reserve**
OPERATION REVENUES	$ 557,586	$ 647,604	$ 657,386	$ 572,535	$ 722,890	$ 779,084	
TOTAL FUND EXPENDITURES	$ 709,300	$ 933,169	$ 1,091,618	$ 775,145	$ 1,144,365	$ 1,391,172	
LESS: TOTAL FIXED CHARGES - NON CASH	$ (237,257)	$ (285,566)					
LESS: LOAN PRINCIPAL PAID BY FUND BALANCE	$ -	$ -	$ (244,232)	$ (121,762)	$ (244,232)	$ (247,088)	
LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ -	$ (190,000)	$ (80,848)	$ (177,243)	$ (365,000)	
OPERATION EXPENDITURES	$ 472,043	$ 647,604	$ 657,386	$ 572,535	$ 722,890	$ 779,084	
OPERATING Gain/(Loss)	**$ 85,544**	**$ 0**	**$ (0)**	**$ 0**	**$ (0)**	**$ (0)**	OPERATION REVENUE - OPERATION EXPENDITURES

Fund Balance							
beginning year Cash and Cash Equivalents, A/R	$ 1,823,727	$ 1,629,650	$ 1,105,992	$ 1,105,992	$ 1,105,992		
Estimated beginning year Cash and Cash equivalents, and A/R						$ 744,017	
OPERATING Gain/(Loss)	$ 85,544	$ 0	$ (0)	$ 0	$ (0)	$ (0)	
Investment Fee collected in current year for CIP.	$ 59,500	$ 34,000	$ 59,500	$ 23,375	$ 59,500	$ 325,125	Investment fee reserve for CIP end of 2019 est $478K.
Restricted Funds per auditors is 3 months of operating expenses	$ (118,011)	$ (161,901)	$ (164,347)	$ (143,134)	$ (180,722)	$ (194,771)	
Restricted for WWTP loan in 2016	$ -	$ -	$ (244,232)	$ (121,762)	$ (244,232)	$ (247,088)	Converted to donated assets, then depreciated
Capital Improvements paid out of fund balance	$ -	$ (152,500)	$ (190,000)	$ (80,848)	$ (177,243)	$ (365,000)	Engineering/Design $37.5 for Long's Peak sanitation line. WTP land purchase $152.5K. Bob Cat Tool Cat $6K.
Total Available Fund Balance Dec .31	**$ 1,850,760**	**$ 1,349,249**	**$ 566,913**	**$ 783,623**	**$ 563,294**	**$ 262,282**	
Total Available Fund Balance w/o 3 Month Reserve Policy.	**$ 1,968,771**	**$ 1,511,150**	**$ 731,260**	**$ 926,757**	**$ 744,017**	**$ 457,053**	

Capital Improvement Projects paid out of fund balance.			**$ 190,000**			**$ 365,000**	**Engineering/Design $37.5 for Long's Peak sanitation line. WTP land purchase $152.5K. Bob Cat Tool Cat $6K.**

as of 10/31/2018

OTHER REVENUE								
04-16-3411	**Donated Assets**	$ 695,288						
	TOTAL OTHER REVENUE	**$ 695,288**						
SANITATION REVENUE		**2016 Actual**	**2017 ACTUAL**	**2018 BUDGET**	**2018 YTD ACTUAL**	**2018 Year-End Projection**	**2019 BUDGET**	

Town of Lyons
2019 Budget
Sanitation Fund

Sanitation Fund

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
04-17-3400	OTHER INCOME	$ 63,165	$ -	$ -	$ -	$ -	$ -	
04-17-3401	INTEREST INCOME	$ 5,846	$ 15,574	$ 12,400	$ 31,334	$ 31,334	$ 25,000	
04-17-3400	OTHER INCOME (GRANT TO BE JE'd)	$ -	$ -	$ -	$ -	$ -	$ -	
04-17-3402	Construction Loan Draws New Plant	$ -	$ -	$ -	$ -	$ -	$ -	
new	Honeywell WWTP Performance Guarantee			$ -	$ -	$ -	$ -	Honeywell income is not considered operational income because of the high probability it will not happen.
04-17-3410	INVESTMENT FEE (Committing to reserves)	$ 59,500	$ 34,000	$ 59,500	$ 31,875	$ 59,500	$ 325,125	24 homes @ $8500/19 Multi units @ $6,375 per home for sewer tap
04-17-3490	SANITATION USERS' FEE	$ 488,076	$ 500,578	$ 548,086	$ 409,810	$ 499,884	$ 708,300	Increased sanitation base rate by $4/1000 gallons & surcharge excess BOD. $154K + $54.3K.
	TOTAL SANITATION REVENUE	$ 616,586	$ 550,152	$ 619,986	$ 473,019	$ 590,718	$ 1,058,425	
Reimbursables								
04-39-3999	Reimbursables	$ 500	$ 19	$ -	$ -	$ 19		
	TOTAL FUND REVENUE	$ 1,312,374	$ 550,171	$ 619,986	$ 473,019	$ 590,737	$ 1,058,425	
REIMBURSABLE EXPENSES								
04-40-4999	Reimbursable Expenses	$ -	$ 1,559	$ -	$ -	$ 1,559		
ALLOCATED EXPENSES								
04-44-4008	OFFICE OPERATIONS	$ 390	$ 307	$ -	$ 217	$ 307		
04-44-4010	POSTAGE	$ 1,504	$ 1,351	$ 1,370	$ 1,040	$ 1,351	$ 1,370	
04-44-4011	EQUIPMENT MAINTENANCE	$ 284	$ 393	$ 500	$ -	$ 393	$ -	
04-44-4014	DUES & SUBSCRIPTIONS	$ 2,315	$ 264	$ 250	$ 2,825	$ 2,825	$ 3,000	
04-44-4055	PC TECHNICIAN FEES	$ -	$ 227	$ 400	$ -	$ 400	$ -	
04-44-8004	Transfer to General Fund for Allocated Exp	$ 32,960	$ 41,900	$ 41,900	$ 31,425	$ 41,900	$ 46,368	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per
	TOTAL ALLOCATED EXPENSES	$ 37,453	$ 44,441	$ 44,420	$ 35,507	$ 47,176	$ 50,738	
ADMINISTRATION								
04-50-4000	FULLTIME SALARIES (ADMIN)	$ 60,969	$ 94,874	$ 124,175	$ 103,339	$ 124,175	$ 120,007	Re-allocation
04-50-4001	PARTTIME SALARIES	$ 4,362	$ 9,434	$ 5,449	$ 2,032	$ 5,449	$ -	Re-allocation
04-50-4006	OUTSIDE PROF SERVICE FEES	$ 523	$ 514	$ 500	$ -	$ 500		
04-50-4007	PERFORMANCE CONTRACT (new 2016)	$ 14,891	$ 15,412	$ 16,000	$ 15,952	$ 16,000	$ 16,000	
04-50-4008	OFFICE OPERATIONS	$ 127	$ 991	$ 200	$ -	$ 200	$ -	
04-50-4010	POSTAGE	$ -	$ 24	$ 50	$ -	$ 50	$ -	
04-50-4011	EQUIPMENT & SMALL TOOLS	$ 2,222	$ -	$ 1,500	$ -	$ 1,500	$ -	
04-50-4014	DUES & SUBSCRIPTIONS	$ -	$ 53	$ -	$ 640	$ 640	$ -	
04-50-4015	SEMINARS	$ 809	$ 332	$ 250	$ -	$ 250	$ -	
04-50-4024	PAYROLL TAXES - ER	$ 4,744	$ 7,240	$ 9,916	$ 7,844	$ 9,916	$ 9,181	Re-allocation
04-50-4025	EMPLOYEE INS - ER	$ 11,200	$ 14,362	$ 26,266	$ 17,714	$ 26,266	$ 20,779	Re-allocation
04-50-4026	RETIREMENT CONTRIBUTION - ER	$ 1,698	$ 1,684	$ 3,258	$ 1,773	$ 3,258	$ 3,713	Re-allocation
04-50-4032	ATTORNEYS FEES	$ 1,834	$ 11,002	$ 2,500	$ 7,503	$ 7,503	$ 1,500	
04-50-4033	ENGINEERING FEES	$ 531	$ 855	$ 1,500	$ -	$ 1,500	$ -	
04-50-4041	PC , SOFTWARE & PRINTERS	$ -	$ 67	$ 200	$ 2,020	$ 2,020	$ 1,000	

Town of Lyons
2019 Budget
Sanitation Fund

Sanitation Fund		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
04-50-4045	GIS MAINTENANCE & SUPPORT	$ 1,650	$ -	$ -	$ -	$ -	$ -	
04-50-4050	MISCELLANEOUS EXPENSE	$ 3,379	$ 12,442	$ 1,500	$ 2,422	$ 2,422	$ 1,500	
04-50-4055	PC TECHNICIAN FEES	$ -	$ 408	$ -	$ -	$ -	$ -	
04-50-4999	Transfer to Flood Fund (reimbursable salaries)	$ -	$ (149)	$ -	$ -	$ -	$ -	
	TOTAL ADMINISTRATION	$ 108,939	$ 169,544	$ 193,264	$ 161,240	$ 201,650	$ 173,680	
TREATMENT								
04-62-4006	OUTSIDE PROF SERVICE FEES	$ 148,432	$ 129,199	$ 144,000	$ 140,446	$ 144,000	$ 150,000	Ramey Environmental. Also CPE of WWTP $40K. Moved $40K to Attorney Fees.
04-62-4008	OFFICE OPERATIONS	$ 285	$ -	$ -	$ -	$ -	$ -	
04-62-4012	BUILDING MAINTENANCE	$ -	$ 8,711	$ -	$ -	$ -	$ -	
04-62-4015	SEMINARS/MEETINGS	$ -	$ 60	$ 100	$ 114	$ 150	$ 100	
04-62-4017	ELECTRIC SERVICES	$ 35,403	$ 34,598	$ 38,000	$ 26,636	$ 38,000	$ 39,000	Longmont back-up power rates increasing, add $3K to $36K budgeted for 2019.
04-62-4020	NATURAL GAS SERVICE	$ 3,896	$ 4,814	$ 3,000	$ 3,229	$ 3,600	$ 4,000	
04-62-4021	TELEPHONE SERVICE	$ 2,088	$ 2,485	$ 1,750	$ 2,097	$ 2,097	$ 2,000	
04-62-4024	PAYROLL TAXES - ER	$ -	$ -	$ 719	$ -	$ 719	$ -	
04-62-4027	MAINTENANCE & SUPPLIES	$ 12,868	$ 15,797	$ 14,250	$ 9,513	$ 14,250	$ 14,250	
04-62-4029	VEHICLE MAINT EXP	$ 630	$ 53	$ 250	$ -	$ 250	$ -	
04-62-4030	GASOLINE,OIL,ETC.	$ -	$ -	$ -	$ -	$ -	$ -	
04-62-4031	CHEMICALS,LAB & LAB SUPPLIES	$ 17,454	$ 30,857	$ 17,500	$ 32,661	$ 32,661	$ 35,000	To manage the increase BOD load in the WWTP.
04-62-4032	ATTORNEYS FEES	$ -	$ -	$ -	$ -	$ -	$ 90,000	Added Attorney Fees.
04-62-4041	PC,SOFTWARE $ PRINTERS	$ -	$ 2,473	$ -	$ 1,018	$ 1,050	$ -	
04-62-4050	MISCELLANEOUS EXPENSE	$ 55	$ 434	$ -	$ -	$ -	$ -	
04-62-5202	SLUDGE DISPOSAL	$ 27,683	$ 24,123	$ 27,000	$ 62,188	$ 62,188	$ 54,000	Add $12K to budget based upon 2018 exp
	TOTAL TREATMENT	$ 248,794	$ 253,604	$ 246,569	$ 277,902	$ 298,966	$ 388,350	
COLLECTION & TRANSMISSION								
04-64-4005	COLLECT/TRANSMIT SALARIES	$ 30,872	$ 38,605	$ 55,274	$ 40,920	$ 55,274	$ 38,645	Re-allocation
04-64-4006	OUTSIDE PROF SERVICE FEES	$ 10,943	$ 35,764	$ 10,300	$ 3,834	$ 10,300	$ 7,000	
04-64-4015 add	SEMINARS/MEETINGS/TRAINING	$ -	$ -	$ -	$ -	$ -	$ 600	
04-64-4024	PAYROLL TAXES - ER	$ 2,334	$ 2,838	$ 3,499	$ 2,956	$ 3,499	$ 2,956	Re-allocation
04-64-4025	EMPLOYEE INS - ER	$ 4,535	$ 7,909	$ 18,634	$ 14,229	$ 18,634	$ 14,193	Re-allocation
04-64-4026	RETIREMENT CONTRIBUTION - ER	$ 508	$ 148	$ 933	$ 145	$ 933	$ 1,091	Re-allocation
04-64-4027	MAINTENANCE & SUPPLIES	$ 9,456	$ 5,809	$ 6,900	$ 3,471	$ 6,900	$ 6,000	
04-64-4028	LIFT STATION PARTS & MAINTENANCE	$ -	$ -	$ -	$ 121	$ 121	$ 5,000	Longmont back-up power rates for lift stations, add $5K.
04-64-4029	VEHICLE MAINT EXP	$ 1,383	$ 29	$ 750	$ -	$ 750	$ -	
04-64-4030	GASOLINE, OIL, ETC.	$ 890	$ 619	$ 1,100	$ 1,215	$ 1,215	$ 1,100	
04-64-4035	UNIFORMS EXPENSE	$ 261	$ 26	$ 1,080	$ 173	$ 1,080	$ 1,250	Uniform contract $6250 at 20% 01,02,03,04,08 funds. S/B $1250.
04-64-4038	EQUIPMENT & SMALL TOOLS	$ 77	$ -	$ -	$ -	$ -	$ -	

Town of Lyons
2019 Budget
Sanitation Fund

Sanitation Fund		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
04-64-4041	PC, SOFTWARE & PRINTERS	$ -	$ -	$ -	$ 171	$ 171	$ -	
04-64-4050	MISCELLANEOUS EXPENSE	$ (140)	$ 75	$ 250	$ 101	$ 250	$ 125	
04-64-4302	ROAD BASE, SQUEEGEE, ASPHALT REPAIR	$ -	$ -	$ -	$ -	$ -	$ 5,000	Add $5k for patch repair if needed.
04-64-4309	STORM & SEWER DRAINAGE	$ 3,390	$ 45	$ -	$ -	$ -	$ -	
04-64-5105	DISCHARGE PERMIT	$ 560	$ 2,240	$ 2,500	$ -	$ 2,500	$ -	
04-64-5200	LINE REPAIRS & CLEANING	$ 11,787	$ 25,799	$ 15,700	$ 2,091	$ 15,700	$ 30,000	Add $16.5K to do 50% of lines for visual inspection and cleaning. $30K per year.
	TOTAL COLLECTION & TRANSMISSION	$ 76,856	$ 119,906	$ 116,919	$ 69,426	$ 117,326	$ 112,960	
CAPITAL OUTLAY								
04-66-4038	CAPITAL PURCHASES	$ -	$ -	$ 37,500	$ 24,743	$ 24,743	$ 212,500	Engineering/Design Long's Peak water line $37.5K. Bob Cat Tool Cat $6K. IGA Outfall $69K. Aeration Motors for WWTP $100K.
04-66-4385	Land Purchase	$ -	$ -	$ 152,500	$ 56,105	$ 152,500	$ 152,500	Final Payment of 50% payment for WTP purchase from Longmont
04-68-4049	WPCRF TRT PLANT IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -		
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ 190,000	$ 80,848	$ 177,243	$ 365,000	
FIXED CHARGES								
04-68-4802	Depreciation Expense	$ 214,771	$ 285,566					
04-68-4804	Gain/Loss on Fixed Assets	$ 22,486						
	TOTAL FIXED CHARGES	$ 237,257	$ 285,566					
JOINT REVENUE BOND EXPENSE								
DEPARTMENT 70								
04-70-4006	WWTP PMTS TO HONEYWELL	$ -	$ -	$ -	$ -	$ -	$ -	If negotiation with Honeywell is successful. Does not include additional $500K SRF Loan
04-70-4914	WWTP SRF LOAN PRINCIPAL	$ -	$ -	$ 244,232	$ 121,762	$ 244,232	$ 247,088	for Honeywell.
04-70-4915	WWTP SRF LOAN INTEREST	$ -	$ 58,548	$ 56,213	$ 28,460	$ 56,213	$ 53,357	
	TOTAL DEPARTMENT 70	$ -	$ 58,548	$ 300,445	$ 150,222	$ 300,445	$ 300,445	
	TOTAL FUND EXPENDITURES	$ 709,300	$ 933,169	$ 1,091,618	$ 775,145	$ 1,144,365	$ 1,391,172	

Capital Outlay	
Longs Peak Project Engineering	$ 37,500
3rd payment on WTP land purchase	$ 152,500
Bob Cat Skidsteer 10%	$ 6,000
	$ 196,000
IGA w/ Longmont - Outfall from WWTP	$ 69,000
Aeration Improvement motors in WWTP	$ 100,000
	$ 365,000

Stormwater Drainage Fund

	2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
TOTAL FUND REVENUE				$ 66,000	$ 79,398	$ 99,789	$ 118,750	
OPERATION REVENUES				$ 66,000	$ 79,398	$ 99,789	$ 118,750	
TOTAL FUND EXPENDITURES				$ 40,000	$ 8,530	$ 7,100	$ 118,515	
LESS: CIP PAID OUT OF FUND BALANCE				$ -	$ -	$ -	$ (3,500)	Bob Cat Tool Cat
OPERATION EXPENDITURES				$ 40,000	$ 8,530	$ 7,100	$ 115,015	
OPERATING Gain/(Loss)				$ 26,000	$ 70,868	$ 92,689	$ 3,735	
Fund Balance Needed to Balance Budget								

Fund Balance	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	
beginning year Cash and Cash Equivalents, A/R	$ -	$ -		
Estimated beginning year Cash and Cash equivalents, and A/R			$ 92,689	
OPERATING Gain/(Loss)			$ 3,735	
Restricted Funds (Bond Cov) per auditors is 3 months of operating expenses			$ (21,301)	
Reserve of Tap Connection Fees for Capital Improvement Projects			$ -	
Capital Improvements paid out of fund balance			$ (3,500)	Bob Cat Tool Cat
Total Available Fund Balance Dec .31			$ 71,622	
Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31			$ 92,923	

as of 10/31/2018

		2016 Actual	2017 ACTUAL	2017 BUDGET	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	
OTHER REVENUE									
	TOTAL OTHER REVENUE								
STORMWATER REVENUE									
06-17-3400	OTHER INCOME				$ -	$ -	$ -	$ -	
06-17-3401	INTEREST INCOME				$ -	$ -	$ -	$ -	
06-18-3495	STORMWATER DRAINAGE FEE				$ 66,000	$ 79,398	$ 99,789	$ 118,750	For full 12 months of SW fee collection. 2018 fees were for 8 months.
	TOTAL STORMWATER REVENUE				$ 66,000	$ 79,398	$ 99,789	$ 118,750	
	TOTAL FUND REVENUE				$ 66,000	$ 79,398	$ 99,789	$ 118,750	
REIMBURSABLE EXPENSES									
04-40-4999	Reimbursable Expenses				$ -	$ -	$ -		
ALLOCATED EXPENSES									
06-44-8004	Transfer to General Fund for Allocated Exp								
	TOTAL ALLOCATED EXPENSES								
ADMINISTRATION									
06-50-4000	FULLTIME SALARIES (ADMIN)							$ 10,211	Reorganization
06-50-4001	PARTTIME SALARIES							$ -	Reorganization
06-50-4024	PAYROLL TAXES - ER							$ 781	Reorganization

Town of Lyons
2019 Budget
Stormwater Drainage Fund

		2016 ACTUAL	2017 ACTUAL	2017 BUDGET	2018 BUDGET	2018 YTD ACTUAL	2018 Year-End Projection	2019 BUDGET	Explain changes up or down greater than 10% of 2018 Budget.
06-50-4025	EMPLOYEE INS - ER							$ 1,690	Reorganization
06-50-4026	RETIREMENT CONTRIBUTION - ER							$ 306	Reorganization
	TOTAL ADMINISTRATION							$ 12,988	
COLLECTION & TRANSMISSION									
06-65-4002	COLLECT/TRANSMIT SALARIES							$ 7,144	Reorganization
06-65-4006	OUTSIDE PROF SERVICE FEES					$ 7,100	$ 7,100	$ 60,000	Street Sweeping $20K, and Jetting/Vacuuming $40K.
06-65-4024	PAYROLL TAXES - ER							$ 547	Reorganization
06-65-4025	EMPLOYEE INS - ER							$ 2,822	Reorganization
06-65-4026	RETIREMENT CONTRIBUTION - ER							$ 214	Reorganization
06-65-4010	POSTAGE					$ 80	$ 40	$ 100	
06-65-4015	SEMINARS/MEETINGS					$ 650	$ 650	$ 1,000	
06-65-4016	TRAVEL EXPENSES					$ 701	$ 701	$ 200	
06-65-4309	STORMWATER DRAINAGE EXPENSE				$ 40,000			$ 30,000	
	TOTAL COLLECTION & TRANSMISSION				$ 40,000	$ 8,530	$ 7,100	$ 102,027	
CAPITAL OUTLAY									
04-66-4038	CAPITAL PURCHASES				$ -	$ -	$ -	$ 3,500	Bob Cat Tool Cat
	TOTAL FUND EXPENDITURES				$ 40,000	$ 8,530	$ 7,100	$ 118,515	

Capital Outlay:

Bob Cat Tool Cat	$ 3,500

Town of Lyons
2019 Budget
Conservation Trust
Fund

CONSERVATION TRUST FUND

		2016 YTD Actual	2017 YTD Actual	2018 BUDGET	2018 YTD Actual as of 9/30/2018	2018 Year-end	2019 Budget
CONSERVATION TRUST REVENUE							
07-20-3203	COLORADO LOTTERY	$ 21,697	$ 19,077	$ 20,000	$ 14,195	$ 20,000	$ 20,000
07-20-3401	INTEREST INCOME	$ 1,095	$ 2,071	$ 200	$ 3,140	$ 3,140	$ 2,000
	TOTAL CONSERVATION TRUST REVENUE	$ 22,792	$ 21,148	$ 20,200	$ 17,335	$ 23,140	$ 22,000
	TOTAL FUND REVENUE	$ 22,792	$ 21,148	$ 20,200	$ 17,335	$ 23,140	$ 22,000
CONSERVATION TRUST EXPENDITURES							
07-70-4050	MISCELLANEOUS EXPENSE	$ 63,666	$ -	$ -	$ -	$ -	$ -
07-70-4385	PARK LAND PURCHASES	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CONSERVATION EXPENDITURES	$ 63,666	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION							
07-82-4508	TRANSFER TO PARKS/RECR FUND	$ -	$ -	$ 15,000	$ -	$ 15,000	$ 15,000
	TOTAL FUND EXPENDITURES	$ 63,666	$ -	$ 15,000	$ -	$ 15,000	$ 15,000
	NET REVENUE OVER EXPENDITURES	**$ (40,874)**	**$ 21,148**	**$ 5,200**	**$ 17,335**	**$ 8,140**	**$ 7,000**

		2016 Actual	2017 Actual	2018 Budget	2018 YTD as of 09/30/2018	2018 Year-end Projection	2019 Budget

Grants

The Grants Funds are made up of three Special Revenue Funds and include Federal, State, and Local grants. Fund 19 is the tracking source for the 2013 Flood Event due to multi-year costs, as well as many other local and state grants and donations. All expenditures will be offset by revenues. These revenues will be direct payments, reimbursements, and fund transfers. For budgeting purposes - one revenue account and one expenditure account will be utilized. All grants and events being tracked will have their own specific revenue and expenditure department. Fund 21 was created in 2014 to track mainly the CDBG-DR grant as well as possibly more grants in the future. Fund 22 was created in 2014 to track USDA Revolving Loan Account and Lyons Business Recovery Account.

	Account	2016 Actual	2017 Actual	2018 Budget	2018 YTD	2018 Year-end Projection	2019 Budget
FUND 19 Grants	Revenue	$ 12,565,879	$ 5,945,828	$ 15,000,000	$ 3,116,510	$ 10,000,000	$ 13,705,000
	Expense	$ 8,760,548	$ 6,899,761	$ 15,000,000	$ 4,042,431	$ 10,000,000	$ 13,705,000
	NET	$ 3,805,331	$ (953,932.64)	$ -	$ (925,921)	$ -	$ -
	Net Total						
FUND 21 Grants	Revenue	$ 5,807,171	$ 2,146,944	$ 10,000,000	$ 1,264,884	$ 5,000,000	$ 1,800,000
	Expense	$ 6,157,141	$ 2,219,764	$ 10,000,000	$ 333,741	$ 5,000,000	$ 1,800,000
	Net Total	$ (349,970)	$ (72,819.81)	$ -	$ 931,143	$ -	$ -
FUND 22 Grants	Revenue	$ 17,568	$ 12,825.25	$ -	$ 6,946.17	$ 7,811.63	$ -
	Expense	$ 13,590	$ 20.00	$ -	$ -	$ 20.00	$ -
	Net Total	$ 3,978	$ 12,805	$ -	$ 6,946.17	$ 7,791.63	$ -

Summary of Grants

			2016 Actual	2017 Actual	2018 Budget	2018 YTD	2018 Year-end Projection	2019 Budget
Revenue			$ 18,390,618	$ 8,105,597	$ 25,000,000	$ 4,388,340	$ 15,007,812	$ 15,505,000
Fund Balance								
	Fund 19	Beginning Jan 1, 2014						
		Ending Dec 31, 2014						
	Fund 21	Beginning Jan 1, 2014						
		Ending Dec 31, 2014						
Expenses			$ 14,931,280	$ 9,119,544	$ 25,000,000	$ 4,376,172	$ 15,000,020	$ 15,505,000
	Net Total		$ 3,459,339	$ (1,013,947)	$ -	$ 12,169	$ 7,792	$ -

PRC Fund

Account	Description	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
	TOTAL FUND REVENUE	$ 500,558	$ 720,537	$ 767,900	$ 737,663	$ 767,900	$ 891,705	
	OPERATION REVENUES	$ 500,558	$ 720,537	$ 767,900	$ 737,663	$ 767,900	$ 891,705	
	TOTAL FUND EXPENDITURES	$ 531,152	$ 552,857	$ 779,097	$ 552,179	$ 637,531	$ 954,658	
	LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ (9,621)	$ (18,000)	$ (8,749)	$ (8,749)	$ (70,750)	
	OPERATION EXPENDITURES	$ 531,152	$ 543,235	$ 761,097	$ 543,430	$ 628,782	$ 883,908	
	OPERATING Gain/(Loss)	$ (30,594)	$ 177,301	$ 6,803	$ 194,233	$ 139,118	$ 7,797	
	Fund Balance Needed to Balance Budget			$ -	$ -	$ -	$ -	
	Capital Improvement Projects to be paid out of fund balance						$ 70,750	Bob Cat Tool Cat $19.5K;LMJ Gate House $9.25K;LMJ 2nd Host Site $4.5K; LMJ Trash Enclosure $8.5K; LMJ Flooring/Counter Surfacing $7.5K; and LMJ and Bohn Parks Security Cameras. $18K. Hickenlooper Way sign $3.5K.
	Fund Balance							
	Beginning year Cash and Cash Equivalents,	$ 470,338	$ 552,063	$ 634,489	$ 634,489	$ 634,489		
	Estimated beginning year Cash and Cash	$ -	$ -	$ -	$ -	$ -	$ 764,858	
	OPERATING Gain/(Loss)	$ (30,594)	$ 177,301	$ 6,803	$ 194,233	$ 139,118	$ 7,797	Home addition fee reserve for CIP or operational expenses end of 2019 est $125.7K.
	LESS: CIP PAID OUT OF FUND BALANCE	$ -	$ (9,621)	$ (18,000)	$ (8,749)	$ (8,749)	$ (70,750)	
	3 months Operating - reserve policy	$ (132,788)	$ (139,125)	$ (190,274)	$ (126,597)	$ (157,196)	$ (198,654)	
	Total Available Fund Balance Dec .31	$ 306,956	$ 580,618	$ 433,018	$ 693,376	$ 607,662	$ 503,250	
	Total Available Fund Balance w/o 3 Month Reserve Policy Dec. 31	$ 439,744	$ 719,743	$ 623,292	$ 819,973	$ 764,858	$ 701,904	
					as of 10/31/2018			
08-10-3007	HOME ADDITIONS FEE - PARKS	$ 32,098	$ 24,177	$ 20,000	$ 18,756	$ 20,000	$ 49,375	43 new homes est 39500 sq ft @ $1.25sq ft.
	TOTAL TAXES	$ 32,098	$ 24,177	$ 20,000	$ 18,756	$ 20,000	$ 49,375	
	PARKS/RECREATION REVENUE							Sales tax for Town $1,160,000, PRC gets 1% or 2/7 of the sales tax revenue.
08-21-3003	SALES TAX: MEADOW PARK - 1%	$ 243,282	$ 259,152	$ 236,000	$ 223,805	$ 236,000	$ 331,430	
08-21-3005	USE TAX: MEADOW PARK - 1%	$ 82,054	$ 75,692	$ 65,000	$ 68,033	$ 65,000	$ 65,000	
08-21-3400	OTHER INCOME	$ 112	$ 600	$ -	$ 5	$ 5	$ -	
08-21-3401	INTEREST INCOME	$ 2,015	$ 3,799	$ 2,500	$ 7,643	$ 6,653	$ 5,000	
08-21-3402	PARK DONATIONS	$ 10	$ 800	$ 1,000	$ -	$ 1,000	$ 750	
08-21-3413	PARK GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
08-21-3424	GOCO GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
08-21-3440	GAP CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	$ -	
08-21-3500	TRANSFER IN FROM GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
08-21-3509	TRANSFER IN FROM CONSRV TRUST	$ -	$ -	$ 15,000	$ -	$ 15,000	$ 15,000	Available if needed.
	TOTAL PARKS/RECREATION REVENUE	$ 327,472	$ 340,043	$ 319,500	$ 299,486	$ 319,500	$ 417,180	
	PARK DIVISION REVENUE							
08-22-3891	CAMPING REVENUES	$ 110,873	$ 204,867	$ 210,000	$ 246,413	$ 231,131	$ 188,185	
08-22-3892	SHELTER REVENUES	$ 930	$ 10,065	$ 10,000	$ 5,105	$ 10,000	$ 11,000	

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
08-22-3893	PARKING FEES: LMJ PARK	$ 10,803	$ 47,334	$ 38,700	$ 76,553	$ 71,902	$ 51,000	Reflective of switch to daily parking fee and contingent on hiring of CSO's and enforcement measures.
08-22-3894	DOG PARK FEES	$ 1,480	$ 1,475	$ 1,500	$ 1,268	$ 1,300	$ 1,300	
08-22-3895	SPECIAL EVNT/LG GROUP PERMITS	$ 1,606	$ 1,166	$ 2,000	$ 1,134	$ 865	$ 1,500	
08-22-3896	PARKING FEE: BOHN PARK		$ -	$ 28,000	$ 607	$ 1,500	$ 22,000	Reflective of switch to daily parking fee and contingent on hiring of CSO's and enforcement measures.
08-22-3897	CSO TICKET REVENUE - PARKS		$ 90	$ 2,200	$ -	$ -	$ 6,000	Stronger effort on enforcement leading to increase revenue. Also more of Bohn Park will come on-line increasing the usage of this park and parking.
08-22-3899	Shower Revenue	$ 2,165	$ 5,419	$ 7,000	$ 4,254	$ 5,500	$ 5,700	Trend for shower income is down from 2018 budget. Believe the 2019 budget reflects this.
	TOTAL PARK DIVISION REVENUE	**$ 14,819**	**$ 270,416**	**$ 299,400**	**$ 335,333**	**$ 299,400**	**$ 286,685**	
RECREATION DIVISION REVENUE								
08-23-3800	RECR PROGRAM REVENUES	$ 7,891	$ 8,920	$ 8,000	$ 6,088	$ 8,000	$ 8,400	
08-23-3804	BASEBALL/SOFTBALL	$ -	$ 100		$ -	$ -		
08-23-3860	DUMP STATION REVENUE	$ 1,590	$ 20		$ 50	$ 30		
	TOTAL RECREATION DIVISION REVENUE	**$ 9,481**	**$ 9,040**	**$ 8,000**	**$ 6,138**	**$ 8,000**	**$ 8,400**	
SPECIAL EVENT REVENUE								
08-25-3404	SPECIAL EVENTS REVENUES	$ -	$ -		$ 210	$ 210	$ 250	Booths at special events - Spooktacular.
08-25-3406	LYONS 5K RIVER RUN REVENUE	$ 10,421	$ 6,711	$ 7,000	$ 3,639	$ 3,639	$ 4,000	
08-25-3407	LYONS OUTDOOR GAMES REVENUE	$ 84,961	$ 59,521	$ 85,000	$ 71,207	$ 71,207	$ 75,000	
08-25-3410	PARADE OF LIGHTS REVENUE	$ 8,625	$ 4,165	$ 6,000	$ -	$ 6,000	$ 6,000	Will receive grant and sponsorships. LCF grant
08-25-3820	LYONS GOOD OLD DAYS REVENUE	$ 12,680	$ 6,464	$ 7,000	$ 2,895	$ 2,895	$ 3,000	
08-25-3409	POWERMAN	$ -	$ -	$ 16,000	$ -	$ 16,000	$ -	
08-25-3411	CAMPING REVENUES -PBG Rocky Grass	$ -	$ -	$ -	$ -	$ -	$ 21,115	PBG festivals are being viewed as special events and the Town wants to track the income from these events in camping fees and parking fees.
08-25-3412	CAMPING REVENUES -PBG Folks Festival	0	0	$ -	0	$ -	$ 12,700	PBG festivals are being viewed as special events and the Town wants to track the income from these events in camping fees and parking fees.
08-25-3413	PARKING FEES: PBG Rocky Grass	$ -	$ -	$ -	$ -	$ -	$ 4,000	PBG festivals are being viewed as special events and the Town wants to track the income from these events in camping fees and parking fees.
08-25-3414	PARKING FEES: PBG Folks Festival	$ -	$ -	$ -	$ -	$ -	$ 4,000	PBG festivals are being viewed as special events and the Town wants to track the income from these events in camping fees and parking fees.
	TOTAL SPECIAL EVENT REVENUE	**$ 116,687**	**$ 76,861**	**$ 121,000**	**$ 77,951**	**$ 121,000**	**$ 130,065**	
08-39-3999	Reimbursables		$ -		$ -	$ -		
	TOTAL FUND REVENUE	**$ 500,558**	**$ 720,537**	**$ 767,900**	**$ 737,663**	**$ 767,900**	**$ 891,705**	
EXPENDITURES								
REIMBURSABLE EXPENSES								
08-40-4999	REIMBURSIBLE	$ -	$ -	$ -	$ -	$ -	$ -	

Town of Lyons
2019 Budget
PRC Fund

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
ALLOCATED EXPENSES								
08-44-4008	OFFICE OPERATIONS	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	
08-44-4010	POSTAGE	$ 8	$ -	$ -	$ -	$ -	$ -	
08-44-4014	DUES & SUBSCRIPTIONS	$ 200	$ -	$ -	$ -	$ -	$ -	
08-44-8008	Transfer to General Fund for Allocated Expense.	$ 21,120	$ 26,849	$ 26,849	$ 20,137	$ 26,849	$ 106,709	Allocation of 2018 Budget Allocated Expenses based upon % of 2019 budgeted hours per fund.
	TOTAL ALLOCATED EXPENSES	**$ 21,328**	**$ 26,849**	**$ 26,849**	**$ 21,137**	**$ 27,849**	**$ 106,709**	
ADMINISTRATION								
08-50-4000	FULLTIME SALARIES (ADMIN)	$ 16,908	$ 24,127	$ 75,578	$ 74,092	$ 75,578	$ 153,001	Re-allocation
08-50-4006	OUTSIDE PROF SERVICE FEES	$ 227	$ 31,863	$ -	$ 741	$ 650	$ -	
08-50-4008	OFFICE OPERATIONS	$ 2,287	$ 4,617	$ -	$ 932	$ 950	$ -	
08-50-4010	POSTAGE	$ -	$ 38	$ -	$ 37	$ 40	$ -	
08-50-4011	EQUIPMENT & SMALL TOOLS	$ 271	$ 84	$ -	$ -	$ -	$ -	
08-50-4014	DUES & SUBSCR	$ 286	$ 575	$ -	$ 157	$ 200	$ 200	
08-50-4015	SEMINARS/MEETINGS	$ 295	$ 35	$ 4,750	$ 116	$ 4,750	$ 2,250	
08-50-4021	TELEPHONE SERVICE	$ 3,220	$ 3,431	$ 3,450	$ 1,975	$ 3,450	$ 3,450	
08-50-4024	PAYROLL TAXES - ER	$ 1,113	$ 1,630	$ 6,885	$ 5,433	$ 6,885	$ 11,705	Re-allocation
08-50-4025	EMPLOYEE INS - ER	$ 2,874	$ 4,605	$ 25,014	$ 18,610	$ 25,014	$ 35,246	Re-allocation
08-50-4026	RETIREMENT CONTRIBUTION - ER	$ 515	$ 518	$ 2,080	$ 2,042	$ 2,080	$ 4,723	Re-allocation
08-50-4032	ATTORNEYS FEES	$ 5,783	$ 26,201	$ 7,500	$ 3,486	$ 7,500	$ 7,500	
08-50-4033	ENGINEERING FEES	$ 7,857	$ -	$ -	$ -	$ -	$ -	
08-50-4036	ADVERTISING & PUBLISHING	$ 1,999	$ 4,428	$ 4,700	$ 3,718	$ 4,700	$ 4,700	
08-50-4041	PC, SOFTWARE & PRINTERS	$ -	$ 73	$ 2,800	$ -	$ 1,500	$ 1,500	
08-50-4050	MISCELLANEOUS EXPENSE	$ 4,843	$ 1,104	$ -	$ 1,425	$ 1,425	$ -	
08-50-4055	PC TECHNICIAN FEES	$ 255	$ 2,086	$ -	$ 227	$ 250	$ -	
08-50-4999	Transfer To Flood (reimbursable salaries)	$ -	$ (286)	$ -	$ -	$ -	$ -	
	TOTAL ADMINISTRATION	**$ 48,732**	**$ 105,131**	**$ 132,757**	**$ 112,990**	**$ 134,972**	**$ 224,274**	
PARKS DIRECTOR								
08-51-4000	FULLTIME SALARIES DIRECTOR	$ 68,401	$ 46,690	$ -	$ -	$ -	$ -	Combined into Parks Administration in 2018
08-51-4024	PAYROLL TAXES - ER	$ 5,105	$ 3,443	$ -	$ -	$ -	$ -	Combined into Parks Administration in 2018
08-51-4025	EMPLOYEE INS - ER	$ 14,717	$ 10,717	$ -	$ -	$ -	$ -	Combined into Parks Administration in 2018
08-51-4026	RETIREMENT CONTRIBUTION - ER	$ 2,081	$ 1,382	$ -	$ -	$ -	$ -	Combined into Parks Administration in 2018
	TOTAL PARKS DIRECTOR	**$ 90,303**	**$ 62,232**	**$ -**	**$ -**	**$ -**	**$ -**	
SPECIAL EVENTS								
08-55-4303	GOOD OLD DAYS EXP	$ 4,764	$ 6,270	$ 8,000	$ 5,696	$ 6,114	$ 6,000	Reflects trend down in expense incurred in 2018. Add $1.8K to increase traffic by BCSO & Town staff.
08-55-4705	SPECIAL EVENTS EXPENSE	$ 878	$ 1,781	$ 2,000	$ 414	$ 2,000	$ 1,500	Spooktacular.
05-55-4706	PLANET BLUEGRASS	$ -	$ -	$ -	$ -	$ -	$ 41,815	Rocky Grass & Folks Festival events. Add $2.2K Outside vendor to do fireworks & traffice control.
08-55-4707	PARADE OF LIGHTS EXPENSES	$ 5,671	$ 4,712	$ 7,500	$ -	$ 7,500	$ 7,500	
08-55-4709	LYONS 5K RIVER RUN	$ 4,037	$ 3,977	$ 5,000	$ 2,012	$ 2,200	$ 3,000	
08-55-4710	LYONS OUTDOOR GAMES	$ 90,246	$ 69,670	$ 85,000	$ 90,545	$ 90,545	$ 75,000	
08-55-4712	POWERMAN	$ -	$ -	$ 35,000	$ 13,802	$ 13,802	$ -	
	TOTAL SPECIAL EVENTS	**$ 105,595**	**$ 86,411**	**$ 142,500**	**$ 112,469**	**$ 122,161**	**$ 134,815**	

Account	Description	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
CULTURE EXPENDITURES								
08-56-4700	CULTURAL - OTHER	1,320	-	-	-	-	5,000	Special events incentives
	TOTAL CULTURE EXPENDITURES	**1,320**	-	-	-	-	**5,000**	
PARKS DEPT								
08-60-4000	FULLTIME SALARIES (ADMIN)	35,296	59,177	126,848	42,359	43,723	13,904	Community Programs/Relations & Rec Coord.
08-60-4001	PARTTIME SALARIES SEASONAL	65,695	46,756	36,456	48,691	44,829	65,078	Seasonal, Park Hosts, & CSOs
08-60-4002	MAINTENANCE SALARIES	56,543	44,016	66,261	45,285	45,000	87,853	Park Maintenance
08-60-4006	OUTSIDE PROF SERVICE FEES	-	-	-	430	273	4,000	Weed Mitigation
08-60-4011	EQUIP & SMALL TOOLS	73	1,607	2,750	2,350	2,750	2,750	Weed eater replacements
08-60-4012	BLDG MAINT & GROUNDS	18,201	25,294	68,000	49,898	68,000	69,750	Warranty ending on flood recovery projects/ buyouts/additional property from BOCO.
08-60-4017	ELECTRIC SERVICES	7,811	6,754	6,250	3,728	6,250	6,500	
08-60-4020	NATURAL GAS SERVICE	984	2,409	3,250	3,220	3,250	3,250	
08-60-4021	WATER/SEWER	-		6,500	475	6,500	20,000	Bohn Park $4K 2019. Add $16K. New territory need to calculate numbers based upon documented usage.
08-60-4024	PAYROLL TAXES - ER	11,735	11,015	16,458	10,083	16,458	12,763	Re-allocation
08-60-4025	EMPLOYEE INS - ER	36,597	33,030	39,953	28,735	32,244	31,144	Re-allocation
08-60-4026	RETIREMENT CONTRIBUTION - ER	1,074	1,240	3,765	1,456	3,765	3,119	Re-allocation
08-60-4027	MAINTENANCE & SUPPLIES	11,738	(5,657)	32,500	13,489	19,000	33,500	
08-60-4029	VEHICLE MAINT EXP	643	3,003	4,500	4,082	4,500	6,000	
08-60-4030	GASOLINE, OIL, ETC.	2,023	1,547	1,500	3,037	3,000	3,250	
08-60-4034	KioskTransaction Fees (LMJ Park)	966	3,412	3,250	4,355	3,794	1,800	Kiosk connection fee $1620 and supplies $180
08-60-4035	UNIFORMS EXPENSE	666	1,374	2,050	2,478	2,442	2,250	$6250 complete uniform service for funds 01,02,03,04,08. Additional safety equipment.
08-60-4041	PC, SOFTWARE & PRINTERS	-	-	1,500	171	171	1,500	
08-60-4050	MISCELLANEOUS EXPENSE	836	1,235	1,750	914	1,200	1,000	
08-60-4311	SANITARY SRVS-TRASH,PORTAJ:PRF	7,243	11,864	12,500	12,639	12,500	15,000	Adding for increase costs in trash removal. Large increase in trash bag usage.
08-60-4317	RIVER COURSE MAINT	-	-	1,000	-	1,000	1,000	
08-60-4321	PARK SIGNAGE	1,579	954	2,250	1,444	2,250	2,000	
08-60-4322	TREE MAINTENANCE	-	3,800	7,500	3,310	7,500	12,000	Mitigation of Emerald Ash Borer.
08-60-4383	BOHN PARK IMPROVEMENTS	617	-	-	-	-	-	
new account	KioskTransaction Fees (Bohn Park)	-	-	-	-	-	1,200	Kiosk connection fees $1080 and supplies $120
	TOTAL PARKS DEPT	**260,319**	**252,828**	**446,791**	**282,627**	**330,399**	**400,611**	
CAPITAL OUTLAY	CAPITAL PURCHASES	-	9,621	18,000	8,749	8,749	70,750	Bob Cat Tool Cat $19.5K;LMJ Gate House $9.25K;LMJ 2nd Host Site $4.5K; LMJ Trash Enclosure $8.5K; LMJ Flooring/Counter Surfacing $7.5K; and LMJ and Bohn Parks Security Cameras. $18K. Hickenlooper Way sign $3.5K.
08-66-4038	**TOTAL CAPITAL OUTLAY**	-	**9,621**	**18,000**	**8,749**	**8,749**	**70,750**	
PARKS RECREATION I	RECREATION PROGRAMING	2,667	9,309	12,200	14,206	13,401	12,500	
08-76-4050	**TOTAL PARKS RECREATION PROGRAMMING**	**2,667**	**9,309**	**12,200**	**14,206**	**13,401**	**12,500**	
PARKS MISC RECREA	MISC RECREATION EXPENSE	-	25		-	-		

Town of Lyons
2019 Budget
PRC Fund

		2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 YTD Actual	2018 Year-End	2019 Budget	Explain changes up or down greater than 10% of 2018 Budget.
08-77-4050	**TOTAL PARKS MISC RECREATION EXPENSE**	$ -	$ 25		$ -	$ -		
DEPARTMENT 79	SENIOR PROGRAMMING MISC EXPENS	$ 887	$ 450		$ -	$ -		
08-79-4050	**TOTAL DEPARTMENT 79**	$ 887	$ 450		$ -	$ -		
	TOTAL FUND EXPENDITURES	$ 531,152	$ 552,857	$ 779,097	$ 552,179	$ 637,531	$ 954,658	

Capital Projects:	
Bob Cat Tool Cat 30%	$19,500
LMJ Gate House	$9,250
LMJ 2nd Host Site	$4,500
LMJ Trash Enclosure	$8,500
LMJ Flooring/Counter Surfacing	$7,500
LMJ & Bohn Parks Security Cameras	$18,000
Hickenlooper Way sign	$3,500
Total	$70,750