



Town of Lyons

Lyons, Colorado

2021 Annual Budget

Town of Lyons

2021 Annual Budget

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2021 Budget Message

December 17, 2020

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 2021 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 2021 Budget is finishing up flood recovery projects funded by outside sources and looking toward providing for infrastructure improvements throughout the town for this year and the years to come.

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. The legal level of appropriation is the fund. Both governmental fund types and enterprise fund types budget utilizing the modified accrual basis of accounting which may be different than the financial reporting basis of accounting and include budgeting for capital outlay and current debt service principal and interest.

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

Flood Recovery - 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 2020 continued to be focused on recovery from the flood with several major projects being completed: the town public works operations and replacement buildings; Apple Valley water line replacement project; Bohn Park ballfields, skatepark and shelter facilities; eastern corridor utilities; paving and gutter on the south side of Town; as well as storm drainage on High Street. The last flood projects (2nd Avenue replacement bridge and the pedestrian bridge/safe routes to school improvements) are expected to be completed in 2021.

After more than seven years since the 2013 flood, the Town is continuing to rebuild at a pace dictated by federal approval and reimbursement processes. Cash flow continues to be a concern.

The Town had previously received a \$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 priorities and goals from the Lyons Recovery Action Plan (LRAP). As the flood recovery work completes in 2021, the grant-funded staffing required to support those projects will be eliminated.

In addition to flood recovery, the town faced the COVID pandemic in 2020, shutting down businesses and parks for portions of the year to slow down the spread of the virus. Staff drafted several potential scenarios that revenues could take throughout the year, with a monthly review by the Board of Trustees.

The State of Colorado, in 2019, codified HB19-1240 which changed the way sales tax is collected in Colorado. The new law implements destination sourcing which requires tax be collected on goods and services sold based on a buyer's address rather than the physical location of a business. The law went into effect for online sellers like Amazon and Etsy in October of 2019. This change in how the State of Colorado collects sales taxes was instrumental in helping navigate the revenue challenges of the COVID pandemic of 2020. Even though the Town's small businesses were unable to have shoppers, mail orders to residents increased to help sustain the sales tax revenues. As of November 2020, total sales tax revenues were only down 2.83% compared to the prior year and were up 1.1% compared to the 2020 budget in the General Fund and down 28% compared to the 2020 budget in the Parks and Recreation Fund. Reduced spending was implemented early in 2020 based on expected revenue reductions. Given the economic conditions the Town is currently experiencing, the budget for 2021 was prepared with a focus on controlling and reducing normal operating expenses wherever possible to help with cash flow.

Department Operating Budgets – the 2021 budget proposes a \$50,000 reduction in salaries and benefits for the planning and zoning department. Other departments will operate at mostly sustained levels. In 2021, the Town will also remove unfilled positions that were budgeted in 2020, particularly in the public works and parks departments. These positions include a maintenance worker, seasonal maintenance worker, sustainability coordinator, receptionist, and a 2nd park host at Lavern M. Johnson Park.

Capital Plan – the Town developed a 5-year capital plan to be able to plan for long-term capital improvements. All projects from the individual plans developed over the years were identified and prioritized. Additionally, a Capital Projects fund was created to set aside funding for the projects. The initial revenue for this fund is a transfer from the General Fund.

Capital items/projects planned for 2020 include: Replace plow vehicle, 1 ton dump vehicle, and town vehicle; complete electric undergrounding through 2nd Avenue bridge; replace PRV #1 and PRV #4; replace Longs Peak water/sewer line; complete construction for treatment plan rerating; upgrade kiosks at parking areas; and put automatic gates at Lavern M. Johnson park.

Fund Summaries

General Fund revenues are projected to see a 3.87% reduction over 2020. For 2021, the property tax mills are 17.762, giving taxpayers a temporary tax credit of 1.76 mills. This increase in the mill

levy creates an additional \$46,023 in revenue over 2020. Sales taxes have remained volatile throughout 2020. The pandemic has created uncertainty in this revenue source. Projections were developed based on economic conditions and have shown sales taxes could end 2020 approximately 1% below budget. For the 2021 budget, sales taxes are reduced 0.57% from the 2020 budgeted revenues as there is an expectation of an economic rebound as a vaccine is developed to control the virus.

Building permits, plan check fees and use tax were high in 2020 due to the expected start of a new housing project. The project is expected to start at the end of 2020. 2021 building fees are reduced to historical levels.

Parks and Recreation revenues are projected to see an 13.69% reduction over 2020. Revenue reductions due to park closures during the pandemic have been significant in 2020 and are expected to continue into 2021. Lavern M Johnson park, since its completion from flood recovery, is being utilized by local citizens as well as out-of-town visitors. The full-service park includes camping and recreational opportunities which have been limited in capacity. Parking and camping charges have been increased in 2021 to help provide revenue for this fund. With Bohn park's completion, revenue from parking and shelters is expected to increase over 2020.

Electric Fund budgeted to purchase automatic meter reading devices in 2019 and have them installed in the same year to begin replacing outdated electric meters in the Town. The project was partially completed in 2020, with the final \$100,000 projected to be spent in 2021.

Water/Sanitation Fund will be funding significant capital projects in 2021. The Longs Peak water/sewer line replacement, which has been on the capital projects list for many years, will be constructed in 2021 at a cost of \$1,000,000. Town staff are looking for matching grants to help offset some of the cost. In addition to the water/sewer line replacement, construction of improvements required for the Wastewater Treatment Plant (WWTP) rerating permit are expected to cost approximately \$215,000.

Storm Water Fund was created in 2018. The fund has enabled the Town to start flushing storm drains; this service will continue each year in a different part of town. Identified storm water projects over the next five years are expected to cost over \$14.7 million dollars.

Conservation Trust Fund has been accumulating funds for parks projects at approximately \$20,000 per year. In 2021, \$101,000 will be used to fund board replacement on the Black Bear Hole bridge, aerators for the ponds, upgrade kiosks, and put in an automatic gate at LaVern M. Johnson park.

Grants Fund was created following the 2013 flood and is used to manage the flood expenses. While most of the expenditures are for capital projects (95.22%), there is some staffing expenses as well.

Conclusion

The Town enters 2021 with significant challenges related to continued flood recovery efforts and economic impacts of the pandemic, however, steps are being taken to increase efficiency and reduce expenses to meet the reduced revenues. Fund balances, on a modified accrual basis, are healthy which will assist the Town in persevering during this challenging time. The Town's development of a 5-year capital plan will ensure projects will be prioritized and funding secured for critical needs.

The Town staff recognizes the need to utilize available resources in an efficient and effective manner and consistent with the goals, policies and plans of the Town. Suggestions to improve services are always welcome.

This budget message and the attached documents are respectfully submitted for final adoption on November 16, 2020.

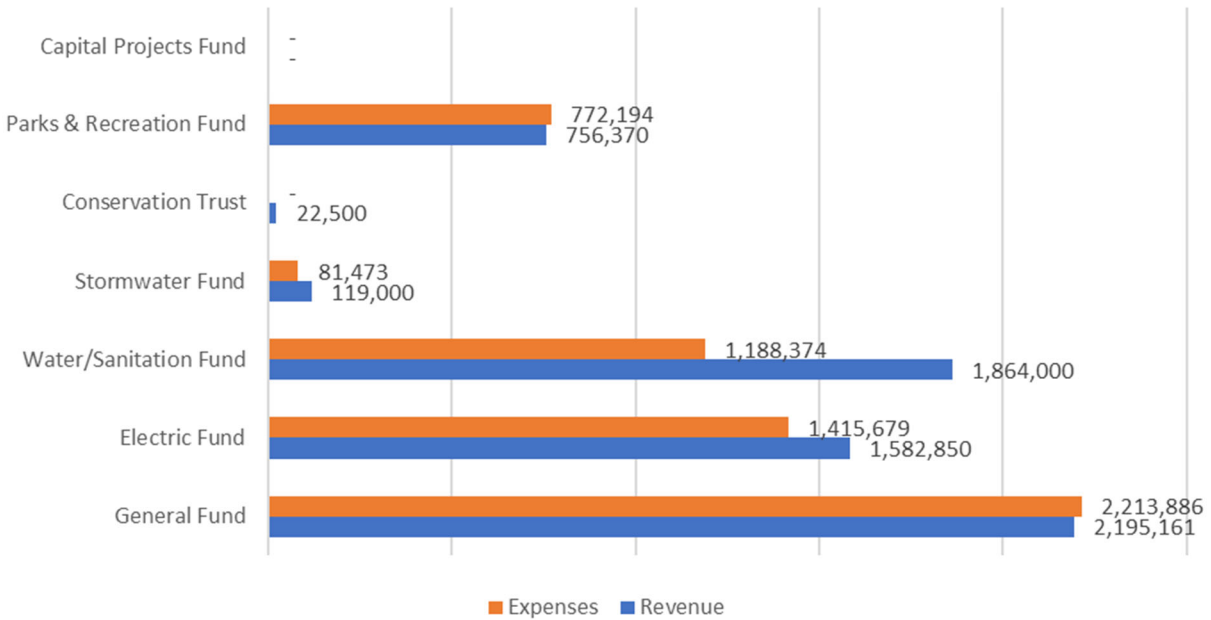
Jill Johnson, CPA, CPFO
Finance Director
Town of Lyons

**TOWN OF LYONS
2021 BUDGET
BUDGET SUMMARY**

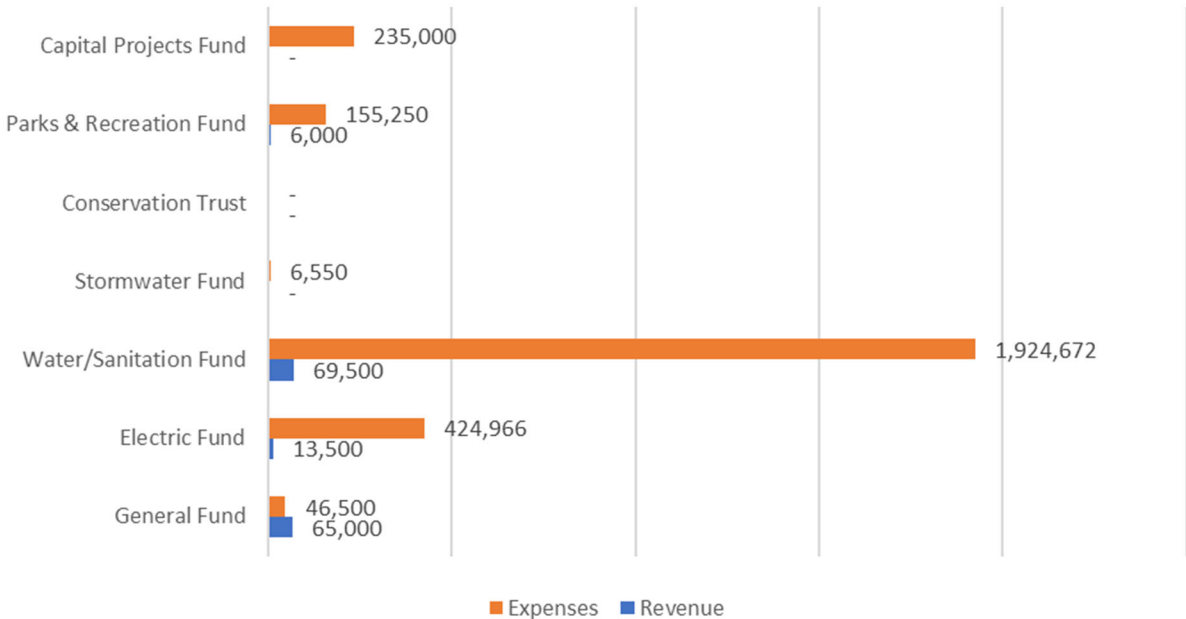
Town of Lyons
2021 Budget Summary
As of December 17, 2020

| | REVENUES | | | | | | | | | | EXPENDITURES/EXPENSES | | | | | | | %+/- Over 2020 Original Budget | Change in Fund Balance/Net Position | 2020 Actual Expenditures YTD 08/31/20 | 2020 Current Budget Total Expenditures | 2020 Original Budget Total Expenditures | 2019 Actual Total Expenditures |
|--------------------------------|-----------|--------------------|-------------------|--------------------------------|----------------------|--------|---------------|-------------------|-------------|----------------------------|-----------------------|----------|---------------|----------------|--------------|-----------|--------------------------------|--------------------------------|-------------------------------------|---------------------------------------|--|---|--------------------------------|
| | | | | | | | | | | 2021 Budget Total Revenues | | | | | | | 2021 Budget Total Expenditures | | | | | | |
| | Taxes | Licenses & Permits | Intergovernmental | Private Grants & Contributions | Charges for Services | Fines | Other Revenue | One-Time Revenues | Transfer In | Personnel | Supplies | Services | Transfers Out | Capital Outlay | Debt Service | | | | | | | | |
| 01-General Fund | 1,878,011 | 42,050 | 38,400 | - | 13,500 | 97,000 | 126,200 | 65,000 | 313,962 | 2,574,123 | | | | | | 514,371 | -5% | | 445,880 | 542,434 | 542,434 | 588,659 | |
| Allocated | | | | | | | | | | | | 43,500 | 470,871 | | | 514,371 | | | | | | | |
| Administration | | | | | | | | | | | 247,042 | 14,575 | 21,600 | 362,616 | | 645,833 | 52% | | 229,940 | 425,641 | 425,641 | 356,940 | |
| Legislative | | | | | | | | | | | 20,669 | 500 | 6,500 | | | 27,669 | -32% | | 20,168 | 40,395 | 40,395 | 24,997 | |
| Judicial | | | | | | | | | | | 8,806 | 2,000 | 20,400 | | | 31,206 | -23% | | 33,233 | 40,512 | 40,512 | 39,534 | |
| Planning & Zoning | | | | | | | | | | | 142,291 | 1,750 | 118,500 | | | 262,541 | -15% | | 147,023 | 309,833 | 309,833 | 233,873 | |
| Health Welfare & Community | | | | | | | | | | | 32,400 | - | 123,800 | | | 156,200 | -16% | | 118,600 | 185,014 | 185,014 | 227,057 | |
| Economic Development | | | | | | | | | | | 45,458 | 2,100 | 57,200 | | | 104,758 | -25% | | 64,950 | 140,432 | 140,432 | 129,503 | |
| Building Inspection | | | | | | | | | | | - | 300 | 80,000 | | | 80,300 | 23% | | 38,246 | 65,048 | 65,048 | 25,778 | |
| Police | | | | | | | | | | | - | - | 423,074 | | | 423,074 | -6% | | 259,300 | 449,950 | 449,950 | 430,056 | |
| Streets | | | | | | | | | | | 183,378 | 4,500 | 133,750 | | | 321,628 | -16% | | 177,645 | 382,489 | 382,489 | 339,329 | |
| Visitors Center | | | | | | | | | | | 4,722 | - | 4,200 | | | 8,922 | 14% | | 3,870 | 7,844 | 7,844 | 14,080 | |
| Capital | | | | | | | | | | | | | | 46,500 | | 46,500 | 6% | | 3,080 | 43,827 | 43,827 | 147,706 | |
| General Fund Totals | 1,878,011 | 42,050 | 38,400 | - | 13,500 | 97,000 | 126,200 | 65,000 | 313,962 | 2,574,123 | 684,766 | 69,225 | 1,459,895 | 362,616 | 46,500 | - | 2,623,002 | | (48,879) | 1,541,936 | 2,633,419 | 2,633,419 | 2,557,513 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 02-Electric | - | - | - | - | 1,517,350 | | 65,500 | 13,500 | | 1,596,350 | | | | | | 59,791 | 12% | | 35,529 | 53,294 | 53,294 | 42,418 | |
| Allocated | | | | | | | | | | | | | | | | 59,791 | | | | | | | |
| Administration | | | | | | | | | | | 170,318 | 2,800 | 1,000 | | | 174,118 | 19% | | 101,611 | 146,342 | 146,342 | 152,609 | |
| Maintenance | | | | | | | | | | | 48,260 | 131,001 | 1,062,300 | | | 1,241,561 | -15% | | 684,513 | 1,454,107 | 1,454,107 | 1,140,034 | |
| Capital | | | | | | | | | | | | | | 147,050 | | 147,050 | -31% | | 30,523 | 213,542 | 213,542 | - | |
| Debt | | | | | | | | | | | | | | | 277,916 | 277,916 | 111% | | 39,759 | 131,501 | 131,501 | 27,223 | |
| Electric Fund Totals | - | - | - | - | 1,517,350 | - | 65,500 | 13,500 | - | 1,596,350 | 218,578 | 133,801 | 1,063,300 | 59,791 | 147,050 | 277,916 | 1,900,436 | | (304,086) | 891,936 | 1,998,786 | 1,998,786 | 1,362,284 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 03-Water/Sanitation | | | | | | | | | | | | | | | | | | | | | | | |
| Water | | | | | 999,000 | | 25,000 | 52,500 | | 1,076,500 | | | | | | 117,221 | 10% | | 70,989 | 106,484 | 106,484 | 321,619 | |
| Allocated | | | | | | | | | | | | | | | | 117,221 | | | | | | | |
| Administration | | | | | | | | | | | 169,108 | 1,000 | 20,000 | | | 190,108 | 21% | | 123,376 | 156,865 | 156,865 | 155,230 | |
| Treatment | | | | | | | | | | | | | 235,850 | | | 235,850 | -47% | | 121,168 | 443,398 | 443,398 | 193,472 | |
| Distribution | | | | | | | | | | | 47,228 | 55,500 | 37,000 | | | 139,728 | -18% | | 94,054 | 169,694 | 169,694 | 144,901 | |
| Capital | | | | | | | | | | | | | | 1,305,650 | | 1,305,650 | 2003% | | 66,940 | 62,084 | 62,084 | - | |
| Debt | | | | | | | | | | | | | | | 318,577 | 318,577 | 3% | | 308,996 | 308,997 | 308,997 | 57,265 | |
| Sanitation | | | | | 840,000 | | | 17,000 | | 857,000 | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | 172,711 | | 41,500 | | | 214,211 | 5% | | 136,364 | 203,179 | 203,179 | 153,669 | |
| Treatment | | | | | | | | | | | | 62,000 | 253,500 | | | 315,500 | 23% | | 234,278 | 257,000 | 257,000 | 505,135 | |
| Collection & Transmission | | | | | | | | | | | 39,477 | 13,500 | 40,000 | | | 92,977 | -18% | | 63,378 | 113,296 | 113,296 | 143,702 | |
| Debt | | | | | | | | | | | | | | | 300,445 | 300,445 | 0% | | 150,222 | 300,446 | 300,446 | 53,016 | |
| Water/Sanitation Fund Totals | - | - | - | - | 1,839,000 | - | 25,000 | 69,500 | - | 1,933,500 | 428,524 | 132,000 | 627,850 | 117,221 | 1,305,650 | 619,022 | 3,230,267 | | (1,296,767) | 1,369,766 | 2,121,443 | 2,121,443 | 1,728,008 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 06-Stormwater | | | | | 118,000 | | 1,000 | | | 119,000 | | | | | | 7,980 | 7,980 | 100% | | 4,078 | 6,117 | 6,117 | - |
| Allocated | | | | | | | | | | | | | | | | 7,980 | | | | | | | |
| Administration | | | | | | | | | | | 19,461 | | 1,500 | | | 20,961 | 49% | | 10,777 | 14,098 | 14,098 | 10,915 | |
| Maintenance | | | | | | | | | | | 9,712 | | 50,800 | | | 60,512 | -15% | | 22,716 | 71,383 | 71,383 | 35,163 | |
| Capital | | | | | | | | | | | | | | | 6,550 | 6,550 | -74% | | 1,165 | 25,541 | 25,541 | - | |
| Storm Water Fund Totals | - | - | - | - | 118,000 | - | 1,000 | - | - | 119,000 | 29,173 | - | 52,300 | 7,980 | 6,550 | - | 96,003 | | 22,997 | 38,736 | 117,139 | 117,139 | 46,078 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 07-Conservation Trust | | | 20,000 | | | | 2,500 | | | 22,500 | | | | | | 101,000 | 101,000 | 104% | | - | 49,500 | 49,500 | 30,570 |
| Administration | | | | | | | | | | | | | | | | 101,000 | | | - | 49,500 | 49,500 | 49,500 | 30,570 |
| Conservation Trust Fund Totals | - | - | 20,000 | - | - | - | 2,500 | - | - | 22,500 | - | - | - | 101,000 | - | - | 101,000 | | (78,500) | - | 49,500 | 49,500 | 30,570 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 08-Parks and Recreation | 347,320 | | | | 404,050 | | 5,000 | 6,000 | 101,000 | 863,370 | | | | | | 185,887 | 185,887 | 55% | | 79,733 | 119,600 | 119,600 | 106,709 |
| Allocated | | | | | | | | | | | | | | | | 185,887 | | | | | | | |
| Administration | | | | | | | | | | | 185,061 | 1,925 | 10,900 | | | 197,886 | 0% | | 113,646 | 198,397 | 198,397 | 221,629 | |
| Special Events | | | | | | | | | | | | | 28,700 | | | 28, | | | | | | | |

TOWN OF LYONS 2021 Budget Operating



TOWN OF LYONS 2021 Budget Capital/Debt



TOWN OF LYONS

2021 Budget

Boards and Commissions

Historic Preservation Commission

Saving Places Conference for 2 members

Legal consultation for historic preservation ordinance

Historic preservation month activities fund

Misc. administrative meeting supplies (printing, mailing, etc.)

Total Request \$4,325

Planning, Community and Development Commission

Conference for 2 members

APA membership

Total Request \$1,500

Board of Trustees – Trustee Lowell

Printing charges for Town Annual Report – 250 reports

Total Request \$750

All costs in budget line 01-50-4250

TOWN OF LYONS
2021 BUDGET
FUND BALANCE ANALYSIS

Town of Lyons
Analysis of Fund Activity and Balances
As of December 17, 2020

| | | | | 2020 Projected | | Restricted fund balance for Flood | Projected Fund Balance 12/31/20 | 2021 Budget | | Restricted fund balance for Flood | Projected Fund Balance 12/31/2021 | Change in Fund Balance 2021 | Reserves | |
|----------------------|--|--|--|----------------|------------|---|---|-------------|------------|---|---|--------------------------------|-----------------------------|--|
| | Unassigned Fund Balance 12/31/17 | Unassigned Fund Balance 12/31/18 | Unassigned Fund Balance 12/31/2019 | Revenue | Expense | | | Revenue | Expense | | | | 3 months of Expenditures | Potential fund balance available for spending |
| Governmental Funds | | | | | | | | | | | | | | |
| 1 General Fund | 1,188,301 | 1,087,089 | 879,638 | 2,575,276 | 2,254,665 | (100,000) | 1,100,249 | 2,574,123 | 2,623,002 | | 1,051,370 | (48,879) | 874,334 | 177,036 |
| 7 Conservation Trust | 177,491 | 200,928 | 198,661 | 22,900 | 49,500 | | 172,061 | 22,500 | 101,000 | | 93,561 | (78,500) | 33,667 | 59,894 |
| 8 Parks/Recreation | 771,129 | 881,685 | 1,085,170 | 777,358 | 751,409 | (100,000) | 1,011,119 | 863,370 | 1,113,331 | (200,000) | 561,158 | (449,961) | 371,110 | 190,048 |
| 20 Capital Projects | - | - | - | - | - | - | - | 300,000 | 235,000 | | 65,000 | 65,000 | 58,750 | 6,250 |
| 19,21,22 Grants | 5,601,295 | 5,853,639 | 1,454,684 | 5,796,677 | 5,796,677 | | 1,454,684 | 5,234,883 | 5,234,883 | | 1,454,684 | - | | |
| | | | | | | | | | | | | | | |
| | | | | 2020 Projected | | Projected Unrestricted Net Position 12/31/20 | Projected Unrestricted Net Position 12/31/20 | 2021 Budget | | Projected Unrestricted Net Position 12/31/2021 | Change in Net Position 2020 | | | |
| | Unrestricted Net Position 12/31/17 | Unrestricted Net Position 12/31/18 | Unrestricted Net Position 12/31/19 | Revenue | Expense | | | Revenue | Expense | | | | | |
| Enterprise Funds | | | | | | | | | | | | | | |
| 2 Electric | 494,949 | 578,859 | 834,208 | 1,838,903 | 1,731,672 | | 941,439 | 1,596,350 | 1,900,436 | | 637,354 | (304,086) | 633,479 | 3,875 |
| 3 Water/Sanitation | 2,211,984 | 1,970,609 | 1,524,811 | 3,814,639 | 2,246,698 | | 3,092,752 | 1,933,500 | 3,230,267 | | 1,795,985 | (1,296,767) | 1,076,756 | 719,229 |
| 6 Storm Water | - | 91,208 | 154,841 | 118,286 | 92,398 | | 180,729 | 119,000 | 96,003 | | 203,726 | 22,997 | 32,001 | 171,725 |
| Total Town Budget | 10,445,149 | 10,664,017 | 6,132,013 | 14,944,039 | 12,923,019 | | 7,953,033 | 12,643,726 | 14,533,922 | | 5,862,838 | (2,090,196) | | |

Notes

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

TOWN OF LYONS
2021 BUDGET
CAPITAL OUTLAY

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

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

* \$57,500 of In Kind Match

TOWN OF LYONS
Capital Budget
5 Year Capital Plan

General Fund

Scheduled for 2020 but not completed

| | | 1-2 YEARS | 3-4 YEARS | 5+ YEARS |
|---|------------------|-----------------|-----------------|------------------|
| Town Hall A/C/Furnace | \$ 10,000.00 | 10,000.00 | | |
| Complete Fencing at Recycle Center | \$ 24,660.00 | 24,660.00 | | |
| Dry Storage for PW Building | \$ 7,500.00 | | | |
| ADA ramp at Depot | \$ 10,279.48 | | | |
| 2020 Projects | \$ 52,439.48 | \$ 34,660.00 | \$ - | \$ - |
| Mower (split parks) | \$ 8,500.00 | 8,500.00 | | |
| Town Staff Vehicle | \$ 7,500.00 | 7,500.00 | | |
| 1 ton plus dump bed | \$ 16,500.00 | 16,500.00 | | |
| Depot Irrigation and Landscaping | \$ 65,000.00 | 65,000.00 | | |
| Utility Plow Truck | \$ 22,500.00 | 22,500.00 | | |
| Broadway Improvements - DRCOG TIP | \$ 491,389.00 | 245,694.50 | 245,694.50 | |
| Safe Routes to School - Grant Match | \$ 125,000.00 | 125,000.00 | | |
| 2nd Avenue Shortfall | \$ 58,866.00 | 58,866.00 | | |
| Streets - Paving Assessment using Scenario 4 Increase PCI 5 points - 2.0 million over 5 years | \$ 2,000,000.00 | 500,000.00 | 1,000,000.00 | 500,000.00 |
| Utility Equipment Trailer - 30,000 lbs | \$ 1,000.00 | | 1,000.00 | |
| Sidewalks | \$ 120,000.00 | | 60,000.00 | 60,000.00 |
| Depot additional landscaping | \$ 115,000.00 | | 115,000.00 | |
| Emergency Generators | \$ 150,000.00 | | 150,000.00 | |
| Marquee Landscaping | \$ 175,000.00 | | | 175,000.00 |
| McConnell Streetscape | \$ 245,000.00 | | | 245,000.00 |
| Main Street Roundabout | \$ 1,000,000.00 | | | 1,000,000.00 |
| High Street Roundabout | \$ 1,000,000.00 | | | 1,000,000.00 |
| Downtown Sidewalks - sandstone | \$ 1,000,000.00 | | | 1,000,000.00 |
| Parking Garage | \$ 2,800,000.00 | | | 2,800,000.00 |
| New Town Hall | \$ 6,000,000.00 | | | 6,000,000.00 |
| Total General Fund | \$ 15,453,694.48 | \$ 1,084,220.50 | \$ 1,571,694.50 | \$ 12,780,000.00 |

Electric

Scheduled for 2020

| | | | | |
|--|---------------|---------------|--------------|------|
| GPS Unit 1/4 | \$ 1,875.00 | | | |
| Town Staff Vehicle | \$ 2,750.00 | 2,750.00 | | |
| 1 ton plus dump bed | \$ 6,050.00 | 6,050.00 | | |
| Utility Plow Truck | \$ 8,250.00 | 8,250.00 | | |
| Undergrounding through 2nd avenue Bridge | \$ 80,000.00 | 80,000.00 | | |
| Electric Capital Improvement Plan - substation to town | \$ 100,000.00 | 100,000.00 | | |
| Utility Equipment Trailer - 30,000 lbs | \$ 1,000.00 | | 1,000.00 | |
| EV Charging Station Upgrade Transformer | \$ 10,000.00 | | 10,000.00 | |
| Undergrounding Others Area of Town | \$ 50,000.00 | | 50,000.00 | |
| Total Electric Fund | \$ 259,925.00 | \$ 197,050.00 | \$ 61,000.00 | \$ - |

Water

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |

TOWN OF LYONS
Capital Budget
5 Year Capital Plan

Scheduled for 2020

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

TOWN OF LYONS
Capital Budget
5 Year Capital Plan

| | | 1-2 YEARS | 3-4 YEARS | 5+ YEARS |
|--|------------------|-------------|-----------------|------------------|
| Town Staff Vehicle | \$ 250.00 | 250.00 | | |
| 1 ton plus dump bed | \$ 550.00 | 550.00 | | |
| Utility Plow Truck | \$ 750.00 | 750.00 | | |
| 2nd Avenue Kelling Drive Private Improvements | \$ 5,000.00 | 5,000.00 | | |
| Utility Equipment Trailer - 30,000 lbs | \$ 1,000.00 | | 1,000.00 | |
| Steamboat Drainage | \$ 593,340.00 | | 593,340.00 | |
| 2nd Avenue North | \$ 1,800,000.00 | | 1,800,000.00 | |
| Eastern Lyons Second Avenue Gutter Interceptor | \$ 186,874.00 | | | 186,874.00 |
| Lyons Valley South Ditch Improvements | \$ 1,151,072.00 | | | \$ 1,151,072.00 |
| Ewald Avenue Corona Hill Street Inlets | \$ 1,258,360.00 | | | 1,258,360.00 |
| Stone Canyon Outfall Improvements | \$ 1,375,056.00 | | | 1,375,056.00 |
| Lyons Valley McConnell Drive | \$ 1,447,641.00 | | | \$ 1,447,641.00 |
| Third Avenue | \$ 2,000,000.00 | | | 2,000,000.00 |
| Lyons Valley Inlet Improvements | \$ 2,430,625.00 | | | \$ 2,430,625.00 |
| Red Hill Gultch | \$ 2,500,000.00 | | | 2,500,000.00 |
| Total Stormwater | \$ 14,772,518.00 | \$ 6,550.00 | \$ 2,394,340.00 | \$ 12,349,628.00 |
| Parks/Recreation | | | | |
| Scheduled for 2020 | | | | |
| Black Bear Bridge Board Replacement | \$ 15,000.00 | 15,000.00 | | |
| Baseball/softball storage | \$ 35,000.00 | | | |
| Aerators for ponds | \$ 27,000.00 | 27,000.00 | | |
| Projects for 2020 | \$ 77,000.00 | 42,000.00 | - | - |
| Town Staff Vehicle | \$ 8,750.00 | 8,750.00 | | |
| Mower | \$ 8,500.00 | 8,500.00 | | |
| Adding Tent Camping Spaces LMJ | \$ 8,500.00 | 8,500.00 | | |
| Cameras | \$ 10,000.00 | 10,000.00 | | |
| Bohn & Vasquez Baseball Signs | \$ 10,000.00 | 10,000.00 | | |
| 1 ton plus dump bed | \$ 19,250.00 | 19,250.00 | | |
| Upgrade kiosks at LMJ and Bohn \$2700 each | \$ 13,500.00 | 13,500.00 | | |
| Black Bear Parking & Kisok | \$ 16,000.00 | 16,000.00 | | |
| Adding RV Spaces LMJ with Utility | \$ 16,000.00 | 16,000.00 | | |
| Utility Plow Truck | \$ 26,250.00 | 26,250.00 | | |
| Automatic Gate (key pad and swing) LMJ | \$ 24,000.00 | 24,000.00 | | |
| Automated Gate at Bohn Park | \$ 24,000.00 | 24,000.00 | | |
| 2nd Avenue Parking lot and Kisok | \$ 29,500.00 | 29,500.00 | | |
| Utility Equipment Trailer - 30,000 lbs | \$ 1,000.00 | | 1,000.00 | |
| 2nd Avenue trailhead and restroom | \$ 125,000.00 | | 125,000.00 | |
| St Vrain Trail Eastern Corridor | \$ 152,068.00 | | 152,068.00 | |
| Martin Parcel Upgrades | \$ 215,000.00 | | 215,000.00 | |
| LVRP Parking and Playground/Picnic area | \$ 285,000.00 | | 285,000.00 | |
| Confluence Parcel upgrades | \$ 578,000.00 | | | 578,000.00 |
| Phase III Bohn Park Scoreboard, batting cage, lights, playground | \$ 585,000.00 | | | 585,000.00 |
| 36 Trail Underpass | \$ 1,500,000.00 | | | 1,500,000.00 |

TOWN OF LYONS
Capital Budget
5 Year Capital Plan

| | | 1-2 YEARS | 3-4 YEARS | 5+ YEARS |
|--|-----------------|---------------|---------------|-----------------|
| Upgrade to alternate system Ice Skating Rink | | | | |
| Total Parks/Recreation | \$ 3,732,318.00 | \$ 256,250.00 | \$ 778,068.00 | \$ 2,663,000.00 |
| Debt Service | | | | |
| Balances as of 12/31/2019 | | | | |
| 2019 Electric Rev Refunding Bonds, Matures 12/1/2023, Interest Rate 2.87% | \$ 360,210.00 | | | |
| 2006 Electric Revenue Note, Matures 2026, Interest Rate 5.4% | \$ 195,002.00 | | | |
| 2003 CWRPDA Note, Matures 8/1/2024, Interest Rate 3.03% | \$ 1,364,512.00 | | | |
| 2013 CWRPDA Note, Matures 11/1/2034, Interest Rate for \$3.2M 2%, \$2.0M 0% (Green portion) | \$ 4,090,986.00 | | | |
| Total Debt Service | \$ 6,010,710.00 | \$ - | \$ - | \$ - |

Funding Ideas

Long Term and Short Term Funding

- If want funding to come from tourism/purchases - ballot measure to increase sales tax .5%
- 1 which would generate \$173,995 of revenue based on 2020 Budgeted sales tax
 - Dedicate additional 5.5% property tax annual increment to Capital Projects - Based on property tax in 2020 of \$720,669 - Additional 5.5% 2021 \$39,637, 2022 \$41,817, 2023 \$30,459 - will hit voter approved property tax mills of 19.522 \$832,582 in 2023
- 2 Should the Town do another Rate study for utilities? Last one in 2016. Are rates sufficient to cover operating, capital, and debt service?
- 3 Grant Funding through DOLA - fund up to 50%?
- 5 Cash flow projects which are short term, smaller \$
 - Allocate unbudgeted Summit fees to Capital Projects - \$23,472 GF, \$10,770 Parks, \$130,500 Electric, \$832,110 Water/Sewer
- 6

Financing

- 1 Bond Issue
 - Requires ballot measure
 - Current debt maturity
 - Electric - 2023 and 2026
 - Water - 2024
 - Sewer - 2034
 - Current debt balance - \$6,010,710 as of 12/31/2019 average yearly payment \$750,000
 - Two bond issues available
 - Streets - GO Debt
 - Paid with an additional mill levy by the Town citizens
 - Currently the Town does not have any GO debt.
 - Revenue Bonds - Utility/Enterprise Funds
 - Paid with fee revenues - increase fees to Town citizens
- 2 COPs
 - Lease of town property
 - Does not require ballot measure
- 3 Loans
 - CWRPDA - Maybe? We already have 2 loans through them

Debt Service

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

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

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

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

* does not take into account the time value of money

**TOWN OF LYONS
2021 BUDGET
STAFFING ALTERNATIVES**

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

Employer Paid Taxes

| | |
|------------|----------------|
| | 100,704 |
| 01.50.4002 | 14,286 |
| 01.52.4002 | 1,469 |
| 01.53.4002 | 438 |
| 01.54.4002 | 7,547 |
| 01.54.4002 | - |
| 01.55.4002 | 468 |
| 01.55.4002 | 1,030 |
| 01.56.4000 | 3,082 |
| 01.59.4002 | 2,391 |
| 01.59.4002 | 7,370 |
| 01.60.4002 | 336 |
| 02.50.4002 | 9,283 |
| 02.65.4002 | 2,536 |
| 03.50.4002 | 9,211 |
| 03.53.4002 | 2,405 |
| 03.60.4002 | 9,460 |
| 03.64.4002 | 2,074 |
| 06.50.4002 | 1,036 |
| 06.65.4002 | 527 |
| 08.50.4002 | 10,477 |
| 08.60.4002 | 2,460 |
| 08.60.4002 | 3,759 |
| 08.60.4002 | 9,059 |
| | 100,704 |

Insurance

| | |
|-------------|----------------|
| 1.05 | 377,330 |
| 01.50.4003 | 40,413 |
| 01.52.4003 | - |
| 01.53.4003 | 2,468 |
| 01.54.4003 | 33,128 |
| 01.54.4003 | - |
| 01.55.4003 | 859 |
| 01.55.4003 | 9,870 |
| 01.56.4000 | 1,719 |
| 01.59.4003 | 6,884 |
| 01.59.4003 | 35,681 |
| 01.60.4003 | - |
| 02.50.4003 | 36,051 |
| 02.65.4003 | 11,644 |
| 03.50.4003 | 35,879 |
| 03.53.4003 | 12,448 |
| 03.60.4003 | 35,879 |
| 03.64.4003 | 9,551 |
| 06.50.4003 | 4,475 |
| 06.65.4003 | 2,093 |

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

Town of Lyons
Salary Reductions
2021 Budget

Staffing Alternative 1 - implemented

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

Notes:

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

| Reductions: | | | Reductions | | | | | Total |
|-----------------------------|-----------|-----|------------|----------|----------|----|------------|------------|
| Remove Vacant Positions | | FTE | GF | EL | WS | SW | PK | |
| Maintenance Worker I | Full Time | 1 | 19,973.89 | 3,328.98 | 6,657.96 | | 36,618.79 | 66,579.62 |
| Seasonal Maintenance Worker | Seasonal | 0.5 | 5,059.72 | 1,264.93 | 1,264.93 | | 5,059.72 | 12,649.30 |
| Sustainability Coordinator | Part Time | 0.5 | 27,265.23 | | | | - | 27,265.23 |
| Reception | Full Time | 1 | 13,667.54 | | | | 54,670.20 | 68,337.74 |
| Park Host (second) LMJ | Seasonal | 0.5 | | | | | 7,378.76 | 7,378.76 |
| | | | 65,966.38 | 4,593.91 | 7,922.89 | - | 103,727.47 | 182,210.65 |
| Planning Reduction | | | 50,000.00 | | | | - | 50,000.00 |

TOWN OF LYONS
2021 BUDGET
BUDGET DETAIL

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| GENERAL FUND | | | | | | | |
| TAXES | | | | | | | |
| 01-10-3000 | PROPERTY TAX | 537,015.27 | 553,117.43 | 679,054.07 | 720,369.00 | 720,369.00 | 766,392.00 |
| Budget notes: | | | | | | | |
| ~2021 Final valuation from the Boulder County Assessor was received 12/1. The valuation is \$43,147,839 which is reduced from the preliminary valuation received in October 2020. The voter approved mill levy is 19.522 mills which would produce \$842,332 in property tax, however, the Town is limited to a 5.5% increase over the previous year per Colorado Statute. Current mills approved by ordinance 1089 17.762 mills. This would give taxpayers a tax credit of 1.760 mills in 2021. The allowed increase is necessary to help fund the capital projects transfer of \$250,000 for necessary infrastructure improvements per the paving assessment and other capital project commitments for grant funds. | | | | | | | |
| ~2020 Voter approved Mill Levy 19.522 mills would produce \$832,642 in property tax revenues based on current valuation of \$42,651,476. Colorado Statute restricts revenue to 5.5% of prior year which would reduce property tax revenues to \$720,451. Current property tax approved by the Board of Trustees based on the preliminary mill levy calculations from the Boulder County Assessor is \$720,341. Current mills to produce this income is 16.889 mills. This would give taxpayers a tax credit of 2.633 mills in 2020. | | | | | | | |
| 01-10-3001 | SPECIFIC OWNERSHIP TAX | 28,937.03 | 29,492.45 | 18,674.96 | 29,000.00 | 29,000.00 | 29,000.00 |
| 01-10-3002 | SALES TAX REV - 2.5% | 890,278.64 | 994,258.42 | 426,905.17 | 870,000.00 | 786,595.00 | 865,005.00 |
| Budget notes: | | | | | | | |
| ~2020 Economic forecast developed by the Co Legislative Council predicts a 5.2 to 5.4% increase in sales taxes for 2020. The budget for sales taxes shows a modest 5% increase from the 2019 budget to reflect this estimate. Economic indicators show a potential slowing of the economy which could impact sales taxes estimates in 2020. | | | | | | | |
| ~2021 Sales tax revenues are expected to rebound over the next 5 years after significant (12%) estimated decreases due to pandemic impacts. Total budgeted sales tax for 2021 is \$1,147,325. Sales taxes are allocated 2.5% to the General Fund and 1% to Parks Fund per LMC. This allocation does not apply to retail marijuana sales taxes which are allocated 100% to the General Fund. The 2021 sales tax budget allocation has been adjusted between the GF and Parks fund to be 75.5% to the GF and 24.5% to the Parks fund. The 2021 budget is 7% above the 2020 projection, 6% below the original 2020 budget, and 13% below the actual 2019 sales taxes collected. 5-year estimates increase sales taxes approximately 4-5% each year to get back to 2019 levels in 2024. | | | | | | | |
| 01-10-3004 | USE TAX REV - 2% | 157,477.17 | 132,587.42 | 77,932.40 | 185,150.00 | 220,782.00 | 130,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Use taxes are split 2/3 GF and 1/3 Parks. Use taxes have not been impacted by pandemic on the scale projected for sales taxes. Building has remained strong. The 2021 use taxes are reduced because Summit use taxes are expected to be paid in 2020 with 2021 returning to a year similar to 2019. | | | | | | | |
| ~2020 2019 Correct allocation of budgeted use tax would be \$71,666. Use taxes are collected on motor vehicles and building materials. The economy typically drives these origins of use tax so the same 5% used to estimate sales taxes, is used to estimate use taxes. Added \$34,650 for Summit 11 homes. | | | | | | | |
| 01-10-3006 | FRANCHISE TAX | 22,686.60 | 19,269.79 | 11,804.07 | 22,000.00 | 19,800.00 | 19,800.00 |
| 01-10-3007 | HIGHWAY USERS TAX | 79,118.62 | 77,306.59 | 31,750.16 | 77,850.00 | 50,615.00 | 55,814.00 |
| Budget notes: | | | | | | | |
| ~2020 Adjusted per CML estimates | | | | | | | |
| ~2021 Adjusted per CML estimates; less vehicles on roadways due to pandemic. | | | | | | | |
| 01-10-3008 | CIGARETTE TAX | 2,854.98 | 2,526.89 | 1,382.63 | 2,500.00 | 2,000.00 | 2,000.00 |
| 01-10-3009 | LODGING TAX | .00 | 14,018.00 | 2,600.00 | 16,000.00 | 3,000.00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Reduced short term rentals due to pandemic. | | | | | | | |
| Total TAXES: | | 1,718,368.31 | 1,822,576.99 | 1,250,103.46 | 1,922,869.00 | 1,832,161.00 | 1,878,011.00 |
| LICENSES AND PERMITS | | | | | | | |
| 01-11-3100 | BUSINESS LICENSES | 13,116.12 | 24,386.04 | 11,043.00 | 20,000.00 | 12,000.00 | 24,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Enhanced enforcement/follow up should lead to better compliance. | | | | | | | |
| 01-11-3101 | NON-BUSINESS LICENSES | 1,252.50 | 1,795.00 | 560.00 | 1,600.00 | 600.00 | 1,600.00 |
| 01-11-3102 | LIQUOR LICENSES | 6,096.25 | 4,793.75 | 1,173.75 | 5,000.00 | 1,300.00 | 1,500.00 |
| Budget notes: | | | | | | | |
| ~2021 Large gatherings restricted due to pandemic will reduce requests for special event liquor licenses. | | | | | | | |
| 01-11-3103 | PLANNING AND BUILDING REVENUE | 65,271.11 | 61,989.34 | 56,860.52 | 107,982.00 | 114,254.00 | 65,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Summit 11 homes @ \$2,368.14 (\$26050 rounded) | | | | | | | |
| ~2021 Building has remained strong. The 2021 planning revenue is reduced because Summit building permit fees are expected to be paid in 2020 with 2021 returning to a year similar to 2019. | | | | | | | |
| 01-11-3105 | LAND USE FEES REVENUE | .00 | 2,500.00 | 982.70 | .00 | .00 | .00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|------------------------------|---|------------------------|------------------------|---|------------------------|--|------------------------|
| 01-11-3106 | MMJ LICENSES | 11,000.00 | 10,000.00 | 3,000.00 | 4,000.00 | 3,000.00 | 3,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Only 1 medical marijuana licenses expected in 2021. | | | | | | |
| 01-11-3107 | RMJ LICENSES | 9,420.40 | 8,000.00 | 3,000.00 | 12,000.00 | 9,000.00 | 9,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 3 recreational marijuana licenses are expected in 2021. | | | | | | |
| 01-11-3108 | FLOOD PLAIN DEVELOPMENT FEES | 600.00 | 1,200.00 | 1,500.00 | 1,000.00 | 1,500.00 | 1,000.00 |
| 01-11-3109 | WASTE HAULING ANNUAL LICENSE | 350.00 | 100.00 | 170.00 | 350.00 | 170.00 | 200.00 |
| 01-11-3110 | RMJ CO APPLICATION FEE | .00 | .00 | 2,500.00 | .00 | 2,500.00 | .00 |
| 01-11-3111 | RMJ LYONS APPLICATION FEE | 2,000.00 | .00 | 1,000.00 | .00 | 1,000.00 | .00 |
| 01-11-3112 | LIQUOR APPLICATION FEE | 850.00 | 600.00 | .00 | .00 | .00 | .00 |
| 01-11-3113 | MMJ LYONS APPLICATION FEES | 2,000.00 | 2,000.00 | 1,000.00 | .00 | .00 | .00 |
| 01-11-3114 | STR APPLICATION | 875.00 | 1,025.00 | 550.00 | 1,125.00 | 750.00 | 1,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Short term rental applications expected to be decreased due to pandemic. | | | | | | |
| 01-11-3115 | STR LICENSE | 800.00 | 1,600.00 | 300.00 | 2,000.00 | 500.00 | 750.00 |
| | Budget notes: | | | | | | |
| | ~2021 Short term rental licenses are expected to be decreased due to pandemic. | | | | | | |
| Total LICENSES AND PERMITS: | | 113,631.38 | 119,989.13 | 83,639.97 | 155,057.00 | 146,574.00 | 107,050.00 |
| INTERGOVERNMENTAL | | | | | | | |
| 01-12-3204 | COUNTY ROAD & BRIDGE REVENUE | 12,020.50 | 12,057.16 | 6,371.37 | 11,500.00 | 11,500.00 | 11,500.00 |
| 01-12-3206 | STATE INTERGOVERNMENTAL | .00 | 2,059.27 | 1,886.80 | 10,000.00 | 1,900.00 | 1,900.00 |
| | Budget notes: | | | | | | |
| | ~2020 State Matching grant for \$10K | | | | | | |
| | ~2021 State funds are for severance and mineral taxes. | | | | | | |
| 01-12-3207 | LOCAL INTERGOVERNMENTAL | .00 | 16,821.80 | 15,434.48 | .00 | 20,000.00 | 25,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Boulder County reimbursement for Ztrips. | | | | | | |
| Total INTERGOVERNMENTAL: | | 12,020.50 | 30,938.23 | 23,692.65 | 21,500.00 | 33,400.00 | 38,400.00 |
| CHARGES FOR SERVICES | | | | | | | |
| 01-13-3300 | VEHICLE CHARGING STATION | .00 | .00 | .00 | 900.00 | 100.00 | 500.00 |
| | Budget notes: | | | | | | |
| | ~2021 Lower usage of the charging station than expected. | | | | | | |
| 01-13-3301 | ECO PASS | 10,645.00 | 9,360.00 | 3,655.00 | 12,000.00 | 5,000.00 | 7,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Introduced a sliding scale in 2020 which reduced revenues. RTD limiting routes. | | | | | | |
| | ~2020 Per Board direction, increase revenue to be 50% of cost. Cost for 2020 is \$24,000 so 1/2 would be \$12,000. Board directed staff to increase cost but provide a sliding scale for lower income individuals/families. | | | | | | |
| 01-13-3302 | SPRING CLEAN UP DAYS REVENUE | 5,527.57 | 4,500.00 | .00 | 5,500.00 | .00 | 6,000.00 |
| Total CHARGES FOR SERVICES: | | 16,172.57 | 13,860.00 | 3,655.00 | 18,400.00 | 5,100.00 | 13,500.00 |
| FINES AND FORFEITURES | | | | | | | |
| 01-14-3400 | MUNICIPAL COURT FINES | 115,430.96 | 93,591.00 | 64,976.13 | 105,000.00 | 87,000.00 | 97,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Reduced tickets during pandemic. | | | | | | |
| Total FINES AND FORFEITURES: | | 115,430.96 | 93,591.00 | 64,976.13 | 105,000.00 | 87,000.00 | 97,000.00 |
| OTHER INCOME | | | | | | | |
| 01-16-3600 | OTHER INCOME | .00 | 16,078.00 | 57,070.09 | 8,000.00 | 60,000.00 | 8,000.00 |
| 01-16-3601 | DONATIONS | .00 | 5,360.00 | 265.00 | .00 | 300.00 | .00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--------------------------------|--|------------------------|------------------------|---|------------------------|--|------------------------|
| 01-16-3603 | RENTAL INCOME | 111,098.00 | 111,598.00 | 68,932.00 | 107,000.00 | 107,000.00 | 108,200.00 |
| | Budget notes: | | | | | | |
| | ~2020 Reduce due to 1 lease terminated | | | | | | |
| | ~2021 Increase slightly for cable rental | | | | | | |
| 01-16-3605 | LOCAL GRANTS | .00 | .00 | .00 | 9,000.00 | .00 | .00 |
| | Total OTHER INCOME: | 111,098.00 | 133,036.00 | 126,267.09 | 124,000.00 | 167,300.00 | 116,200.00 |
| INVESTMENT | | | | | | | |
| 01-17-3500 | INTEREST INCOME | 43,989.37 | 59,031.40 | 6,888.22 | 45,000.00 | 10,000.00 | 10,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Interest rates declined. | | | | | | |
| | Total INVESTMENT: | 43,989.37 | 59,031.40 | 6,888.22 | 45,000.00 | 10,000.00 | 10,000.00 |
| TRANSFERS | | | | | | | |
| 01-35-3902 | TRANSFER IN FROM ELECTRIC FUND | 92,344.00 | 42,418.00 | 35,529.36 | 53,294.00 | 53,294.00 | 59,791.00 |
| 01-35-3903 | TRANSFER IN FROM WATER FUND | 122,853.00 | 85,209.00 | 70,989.36 | 106,484.00 | 106,484.00 | 117,221.00 |
| 01-35-3906 | TRANSFER IN FROM STORMWATER | .00 | .00 | 4,078.00 | 6,117.00 | 6,117.00 | 7,980.00 |
| 01-35-3908 | TRANSFER IN FROM PARKS/RECR | 26,849.00 | 106,709.00 | 79,733.36 | 119,600.00 | 119,600.00 | 128,387.00 |
| 01-35-3923 | TRANSFER IN FROM LURA | .00 | .00 | .00 | 300.00 | 300.00 | 583.00 |
| | Total TRANSFERS: | 242,046.00 | 234,336.00 | 190,330.08 | 285,795.00 | 285,795.00 | 313,962.00 |
| OTHER FINANCING SOURCES | | | | | | | |
| 01-38-3951 | CIRSA INSURANCE PROCEEDS | .00 | .00 | 950.00 | .00 | 950.00 | .00 |
| 01-38-3953 | REVENUE FROM PRIOR YEAR ADJUS | .00 | 66,413.73 | 6,995.33 | .00 | 6,996.00 | .00 |
| | Total OTHER FINANCING SOURCES: | .00 | 66,413.73 | 7,945.33 | .00 | 7,946.00 | .00 |
| ALLOCATED EXPENSES | | | | | | | |
| 01-44-4002 | PAYROLL TAXES-ER WORKERS COM | 27,350.69 | 13,936.95 | 27,298.75 | 26,497.00 | 27,300.00 | 21,468.00 |
| | Budget notes: | | | | | | |
| | ~2021 WC rates decreased due to good safety record. | | | | | | |
| 01-44-4200 | POSTAGE | 5,630.95 | 4,611.85 | 5,826.19 | 4,800.00 | 6,500.00 | 6,500.00 |
| | Budget notes: | | | | | | |
| | ~2021 Increased mailing costs. | | | | | | |
| 01-44-4201 | PC, SOFTWARE & PRINTERS | 18,077.70 | 16,744.36 | 40,518.07 | 42,450.00 | 46,000.00 | 31,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 Moved Caselle support from 01-44-4011 to 01-44-4041 | | | | | | |
| | New PW building: 4 workstations, \$2,250; 1 server \$3,400 | | | | | | |
| | Add Online Timekeeping \$2,750 and Accounts Receivable \$6,750 modules in Caselle | | | | | | |
| | ~2021 Removed Caselle and new PW building one time costs (\$15,150); added funds for upgrading workstations \$3,700. | | | | | | |
| 01-44-4203 | DUES & SUBSCRIPTIONS | 3,337.75 | 4,997.35 | 2,956.45 | 6,000.00 | 3,500.00 | 6,000.00 |
| 01-44-4300 | ELECTRIC/WATER/GAS | 4,001.16 | 9,767.53 | 14,790.13 | 18,650.00 | 19,000.00 | 19,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 Moved Town hall and depot utilities to allocated 01-44-4020 \$14,900 and reduced 01-50-4017 \$2,500, 01-50-4020 \$1,400, 01-50-4021 \$11,000 | | | | | | |
| | Moved new public works building to allocated \$3,750.00 | | | | | | |
| 01-44-4301 | TELEPHONE | 16,315.31 | 14,638.05 | 11,017.93 | 6,000.00 | 15,000.00 | 15,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Verizon, Intrado, Century Link, Fusion Cloud, Peak Communication | | | | | | |
| 01-44-4501 | OUTSIDE PROF SERVICE FEES | 111,812.41 | 119,984.22 | 81,953.73 | 107,500.00 | 107,500.00 | 102,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 remove 01-44-4032 \$100,000 and 01-44-4033 \$7,500 and put in 01-44-4006 for \$107,500 | | | | | | |
| 01-44-4502 | OFFICE OPERATIONS | 25,099.18 | 28,396.94 | 17,964.70 | 20,400.00 | 19,000.00 | 20,400.00 |
| | Budget notes: | | | | | | |
| | ~2020 New PW Building - \$1,200 for office supplies getting office set up | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 01-44-4503 | SEMINARS/MEETINGS/TRAINING | 2,979.90 | 832.96 | 305.40 | 1,600.00 | 500.00 | 1,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Trainings have moved to virtual which are less expensive. | | | | | | | |
| 01-44-4504 | TRAVEL EXPENSES | 426.60 | 707.64 | .00 | 800.00 | .00 | .00 |
| 01-44-4506 | BUILDING MAINTENANCE & GROUND | 16,561.80 | 23,577.90 | 17,823.57 | 22,650.00 | 22,650.00 | 22,650.00 |
| Budget notes: | | | | | | | |
| ~2020 Moved Building Maintenance from each fund to allocated for new PW building \$9,500. Also moved \$13,150 from 01-50-4012 to allocated for town hall and depot maintenance. | | | | | | | |
| 01-44-4701 | UNIFORMS | 1,599.91 | 1,361.98 | 4,459.28 | 7,770.00 | 7,770.00 | 7,770.00 |
| Budget notes: | | | | | | | |
| ~2020 Uniforms allocated instead of in each fund | | | | | | | |
| 01-44-4702 | EQUIPMENT MAINTENANCE | 40,529.11 | 35,628.93 | 19,263.06 | 16,750.00 | 22,000.00 | 25,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Moved Caselle support from 01-44-4011 to 01-44-4041 | | | | | | | |
| ~2021 Aging equipment is requiring increased repairs. | | | | | | | |
| 01-44-4703 | STAFF SERVICES | 482.11 | 1,515.41 | 76.20 | 500.00 | 200.00 | 500.00 |
| 01-44-4705 | PC TECHNICIAN FEES | 59,777.54 | 56,527.50 | 39,119.50 | 54,000.00 | 54,000.00 | 58,500.00 |
| 01-44-4706 | AUDITING FEES | 74,523.77 | 78,610.84 | 62,713.07 | 75,000.00 | 63,000.00 | 63,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Year end work being done in house; reduces audit fees. Audit fees per contract - for financial statement and single audit. | | | | | | | |
| ~2020 Bring year end work in house - remove audit prep | | | | | | | |
| 01-44-4707 | VEHICLE MAINTENANCE | 6,722.24 | 6,870.24 | 12,934.61 | 19,500.00 | 19,500.00 | 13,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Replacement of aging vehicles reduces maintenance. | | | | | | | |
| ~2020 removed vehicle maintenance budgets from each fund and will allocate the expenses | | | | | | | |
| 01-44-4708 | XPRESS MERCHANT FEES | 9,288.12 | 11,451.02 | 6,808.33 | 10,000.00 | 10,000.00 | 10,000.00 |
| 01-44-4709 | CIVICPLUS WEB FEES | 4,390.95 | 4,610.50 | 4,841.03 | 5,000.00 | 4,842.00 | 5,100.00 |
| 01-44-4710 | GENERAL INSURANCE | 75,158.87 | 80,262.60 | 64,025.44 | 81,556.00 | 81,556.00 | 83,483.00 |
| Budget notes: | | | | | | | |
| ~2020 Quote from CIRS plus \$4500 for excess crime, bonds, event insurance | | | | | | | |
| 01-44-4711 | LMC CODIFICATION | 5,938.93 | 4,442.27 | 1,176.52 | 5,000.00 | 3,000.00 | 3,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Expecting similar level of expense to 2020. | | | | | | | |
| 01-44-4713 | CASH OVER/SHORT | 20.10- | .00 | 2.91- | .00 | 5.00- | .00 |
| Total ALLOCATED EXPENSES: | | 509,984.90 | 519,477.04 | 435,869.05 | 532,423.00 | 532,813.00 | 514,371.00 |

ADMINISTRATION

| | | | | | | | |
|--|-------------------------|------------|------------|------------|------------|------------|------------|
| 01-50-4000 | FULL TIME SALARIES | 180,640.39 | 226,772.52 | 151,275.40 | 215,420.00 | 215,420.00 | 186,741.00 |
| Budget notes: | | | | | | | |
| ~2021 See salary reductions - alternative 1 for positions removed from the 2021 budget, merit increases, anticipated insurance increases. | | | | | | | |
| 01-50-4001 | PART TIME SALARIES | 495.22 | .00 | .00 | .00 | .00 | .00 |
| 01-50-4002 | PAYROLL TAXES - ER | 22,766.00 | 17,637.19 | 11,662.09 | 16,480.00 | 16,480.00 | 14,286.00 |
| 01-50-4003 | EMPLOYEE INSURANCE | 25,356.73 | 29,144.17 | 31,407.07 | 37,262.00 | 40,000.00 | 40,413.00 |
| 01-50-4004 | RETIREMENT CONTRIBUTION | 4,149.61 | 5,753.34 | 4,059.64 | 6,463.00 | 6,463.00 | 5,602.00 |
| 01-50-4200 | POSTAGE | .00 | 10.40 | .00 | 100.00 | .00 | .00 |
| 01-50-4201 | PC, SOFTWARE & PRINTERS | 8,634.43 | 6,333.43 | .00 | 8,225.00 | .00 | .00 |
| 01-50-4202 | EQUIPMENT & SMALL TOOLS | 10,807.54- | 4,975.00 | .00 | 1,300.00 | .00 | .00 |
| 01-50-4203 | DUES & SUBSCRIPTIONS | 1,804.00 | 5,248.22 | 4,463.33 | 5,000.00 | 5,000.00 | 5,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Colorado Clerks Association, Colorado Courts, International Clerks Association, ARMA (Records), ICMA (International City Management Assoc, Colorado Rural Water Association, and GFOA/CGFOA - these are for the Town Administrator, Town Clerk, Finance Director, Deputy Clerk, Utilities Clerk, Court Clerk and Records Clerk | | | | | | | |
| 01-50-4250 | MISCELLANEOUS | 25,910.07 | 5,670.57 | 2,053.70 | 5,000.00 | 2,100.00 | 9,575.00 |
| Budget notes: | | | | | | | |
| ~2021 Includes additional funding for Boards & Commissions requests - Historic Preservation \$4,325; PCDC \$1,500; Board of Trustees - Lowell \$750 | | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 01-50-4301 | TELEPHONE | .00 | .00 | .00 | 500.00 | .00 | .00 |
| 01-50-4500 | NON REIMBURSEABLE FLOOD | .00 | 4,485.77 | .00 | 85,000.00 | .00 | .00 |
| 01-50-4501 | OUTSIDE PROFESSIONAL SERVICES | 11,330.06 | 24,605.56 | 13,040.97 | 13,250.00 | 13,250.00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Reduction of Murraysmith hours. | | | | | | | |
| 01-50-4502 | OFFICE OPERATIONS | 8,224.12 | 12,527.10 | 2,198.26 | 12,348.00 | 2,200.00 | .00 |
| 01-50-4503 | SEMINARS/MEETING/TRAININGS | .00 | .00 | 715.00 | .00 | 800.00 | .00 |
| 01-50-4504 | TRAVEL | 2,966.47 | 4,510.08 | 339.51 | 4,343.00 | 340.00 | .00 |
| 01-50-4505 | ADVERTISING & PUBLISHING | .00 | 700.00 | .00 | 500.00 | .00 | .00 |
| 01-50-4703 | ENVIRONMENTAL MONITORING | 2,798.27 | 3,034.91 | 1,936.35 | 3,600.00 | 3,600.00 | 3,600.00 |
| 01-50-4704 | COUNTY TREASURER'S FEE | 5,371.73 | 5,531.79 | 6,788.89 | 10,850.00 | 8,000.00 | 8,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Property tax increase, collection fee from the county increases | | | | | | | |
| ~2021 County treasurers fee is 1% of property tax collected. | | | | | | | |
| Total ADMINISTRATION: | | 289,639.56 | 356,940.05 | 229,940.21 | 425,641.00 | 313,653.00 | 283,217.00 |
| LEGISLATIVE | | | | | | | |
| 01-52-4000 | FULL TIME SALARIES | 15,650.00 | 16,800.00 | 8,400.00 | 19,200.00 | 19,200.00 | 19,200.00 |
| 01-52-4002 | PAYROLL TAXES - ER | .00 | 333.90 | 667.80 | 1,469.00 | 1,323.00 | 1,469.00 |
| Budget notes: | | | | | | | |
| ~2020 Board payroll taxes - employee versus independent contractor | | | | | | | |
| 01-52-4201 | PC, SOFTWARE & PRINTERS | .00 | 835.00 | .00 | 2,000.00 | .00 | .00 |
| 01-52-4250 | MISCELLANEOUS | 3,833.68 | 428.01 | 613.34 | 500.00 | 700.00 | 500.00 |
| 01-52-4501 | OUTSIDE PROF SERVICE FEES | .00 | .00 | 577.50 | .00 | 580.00 | .00 |
| 01-52-4503 | SEMINARS/MEETINGS/TRAINING | .00 | 530.11 | .00 | 2,660.00 | .00 | 1,500.00 |
| Budget notes: | | | | | | | |
| ~2021 Trainings virtual due to pandemic - reduced cost. | | | | | | | |
| 01-52-4504 | TRAVEL | .00 | 1,046.16 | .00 | 4,566.00 | .00 | .00 |
| 01-52-4505 | ADVERTISING & PUBLISHING | 2,720.11 | 4,802.22 | 2,256.85 | 5,000.00 | 2,350.00 | .00 |
| 01-52-4700 | ELECTIONS | 5,000.55 | 221.88 | 7,652.18 | 5,000.00 | 7,653.00 | 5,000.00 |
| Budget notes: | | | | | | | |
| ~2020 This would cover 1 elections, the regular one in April. If a November coordinated election is required, the additional expense would be requested from the Board. | | | | | | | |
| Total LEGISLATIVE: | | 27,204.34 | 24,997.28 | 20,167.67 | 40,395.00 | 31,806.00 | 27,669.00 |
| JUDICIAL | | | | | | | |
| 01-53-4000 | FULL TIME SALARIES | 8,081.44 | 11,962.52 | 7,918.05 | 13,684.00 | 13,684.00 | 5,728.00 |
| 01-53-4002 | PAYROLL TAXES - ER | 596.91 | 906.45 | 552.64 | 1,047.00 | 1,047.00 | 438.00 |
| 01-53-4003 | EMPLOYEE INSURANCE | 1,506.15 | 2,566.37 | 6,019.57 | 2,970.00 | 8,000.00 | 2,468.00 |
| 01-53-4004 | RETIREMENT CONTRIBUTION | 88.81 | 263.19 | .00 | 411.00 | 400.00 | 172.00 |
| 01-53-4250 | MISCELLANEOUS | 3,378.69 | 2,188.88 | 2,320.09 | 2,000.00 | 3,200.00 | 2,000.00 |
| 01-53-4501 | OUTSIDE PROF SERVICE FEES | 6,224.40 | 7,246.50 | 6,822.95 | 6,000.00 | 7,500.00 | 6,000.00 |
| 01-53-4700 | JUDGE'S SERVICES FEES | 12,000.00 | 14,400.00 | 9,600.00 | 14,400.00 | 14,400.00 | 14,400.00 |
| Total JUDICIAL: | | 31,876.40 | 39,533.91 | 33,233.30 | 40,512.00 | 48,231.00 | 31,206.00 |
| PLANNING AND ZONING | | | | | | | |
| 01-54-4000 | FULL TIME SALARIES | 95,572.59 | 110,373.22 | 72,681.96 | 93,361.00 | 93,361.00 | 98,656.00 |
| Budget notes: | | | | | | | |
| 11/03/2020 1:06 PM - jj | | | | | | | |
| ~2021 Reduce Planning Payroll by \$50,000 (\$45188 wages, \$3457 taxes, \$1355 retirement) | | | | | | | |
| ~2020 Moved building inspector to Department 57 Building Inspection | | | | | | | |
| 01-54-4001 | PART TIME SALARIES | 17,073.80 | 17,732.97 | 11,812.30 | 42,510.00 | 34,008.00 | .00 |
| Budget notes: | | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|-----------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| ~2020 Moved Main Street Manager to Planning from Economic Development and added PT planner | | | | | | | |
| 01-54-4002 | PAYROLL TAXES - ER | 7,038.66 | 8,698.54 | 6,549.46 | 10,395.00 | 10,395.00 | 7,547.00 |
| 01-54-4003 | EMPLOYEE INSURANCE | 20,886.65 | 21,871.49 | 14,214.39 | 16,647.00 | 18,000.00 | 33,128.00 |
| 01-54-4004 | RETIREMENT CONTRIBUTION | 2,199.43 | 3,074.34 | 1,631.75 | 2,801.00 | 2,801.00 | 2,960.00 |
| 01-54-4201 | PC, SOFTWARE & PRINTERS | .00 | 2,827.00 | 851.77 | 680.00 | 900.00 | .00 |
| 01-54-4203 | DUES & SUBSCRIPTIONS | .00 | 707.00 | 849.00 | 1,000.00 | 1,000.00 | 750.00 |
| 01-54-4250 | MISCELLANEOUS | 9,260.08 | 6,012.99 | 198.50 | 5,612.00 | 200.00 | 1,000.00 |
| 01-54-4501 | OUTSIDE PROF SERVICE FEES | 49,505.11 | 62,174.18 | 38,109.14 | 135,927.00 | 50,000.00 | 118,000.00 |
| Budget notes: | | | | | | | |
| ~2021 \$80K for Comp Plan, \$8K Downtown Design Guidelines, \$15K Attorneys, \$15K Town Engineer | | | | | | | |
| ~2020 Combine Attorneys \$33,927, Engineering \$2,000, Planning \$100,000 into Outside Professional services. Comp Plan - Need to apply for a grant from DOLA to assist with the cost of the Comp Plan. Application should be completed by 12/1/2019 | | | | | | | |
| 01-54-4503 | SEMINARS/MEETINGS/TRAINING | .00 | .00 | 125.00 | 900.00 | 125.00 | 500.00 |
| Budget notes: | | | | | | | |
| ~2021 Trainings virtual due to pandemic - reduced cost. | | | | | | | |
| 01-54-4505 | ADVERTISING & PUBLISHING | .00 | 400.80 | .00 | .00 | .00 | .00 |
| Total PLANNING AND ZONING: | | 201,536.32 | 233,872.53 | 147,023.27 | 309,833.00 | 210,790.00 | 262,541.00 |
| HEALTH WELFARE COMMUNITY | | | | | | | |
| 01-55-4000 | FULL TIME SALARIES | 9,469.91 | 38,069.95 | 11,142.31 | 21,540.00 | 21,540.00 | 6,120.00 |
| 01-55-4001 | PART TIME SALARIES | 20,065.34 | 18,435.75 | 18,953.22 | 28,700.00 | 28,700.00 | 13,464.00 |
| Budget notes: | | | | | | | |
| ~2021 Removed Sustainability position - tasks will be absorbed by other positions. | | | | | | | |
| ~2020 Moved Sustainability wages from 01.66.4001 to 01.55.4001 | | | | | | | |
| 01-55-4002 | PAYROLL TAXES - ER | 3,267.34 | 4,714.87 | 2,443.83 | 3,845.00 | 3,845.00 | 1,498.00 |
| 01-55-4003 | EMPLOYEE INSURANCE | 3,812.46 | 15,693.44 | 898.17 | 3,967.00 | 1,984.00 | 10,730.00 |
| 01-55-4004 | RETIREMENT CONTRIBUTION | .00 | 801.96 | 237.26 | 564.00 | 564.00 | 588.00 |
| 01-55-4700 | GRANTS TO OTHERS | 12,500.00 | 33,000.00 | 13,000.00 | 12,999.00 | 13,000.00 | 12,500.00 |
| Budget notes: | | | | | | | |
| ~2020 Goodwill grants \$13,000 | | | | | | | |
| 11/03/2020 1:07 PM - jj | | | | | | | |
| ~2021 - RAQC resolution approved at 11/2 BOT. Use \$200 of the \$12,500 as a grant to RAQC. | | | | | | | |
| 01-55-4701 | CULTURAL/CONCERT SERIES | 1,350.00 | 1,250.00 | 1,750.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Potential grant funding | | | | | | | |
| 01-55-4702 | BRCC DISPATCH FEES | 23,345.00 | 23,695.00 | 24,050.00 | 24,500.00 | 24,500.00 | 25,000.00 |
| 01-55-4704 | HUMANE SOCIETY | 5,037.50 | 4,884.00 | 2,849.00 | 5,200.00 | 5,200.00 | 5,200.00 |
| 01-55-4706 | WALT SELF EXPENDITURES | 5,404.57 | 6,979.82 | 3,897.25 | 6,599.00 | 6,599.00 | 6,600.00 |
| 01-55-4707 | SENIOR PROGRAMMING | 2,371.28 | 3,096.98 | 204.97 | 2,001.00 | 2,001.00 | 2,000.00 |
| 01-55-4708 | SPRING CLEAN UP DAYS | 8,011.44 | 5,944.19 | .00 | 6,500.00 | .00 | 6,000.00 |
| 01-55-4709 | FALL/SPRING CURBSIDE PICKUP | .00 | 3,700.00 | 2,727.19 | 6,000.00 | 6,000.00 | 5,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Added 2 yard waste pickups in 2019 - spring and fall. Continue in 2020 | | | | | | | |
| 01-55-4710 | RTD BUS TRANSPORTATION | 20,000.00 | 19,916.00 | 29,054.00 | 24,000.00 | 36,000.00 | 25,000.00 |
| Budget notes: | | | | | | | |
| ~2021 \$25K for Ztrips; offset by BOCO reimbursement for \$25K | | | | | | | |
| 01-55-4711 | ZERO WASTE COVERAGE | 508.39 | 670.73 | .00 | 1,600.00 | .00 | 500.00 |
| 01-55-4712 | MAIN STREET BEAUTIFICATION | 21,776.82 | 28,683.00 | 7,393.00 | 24,999.00 | 24,999.00 | 25,000.00 |
| 01-55-4713 | PUBLIC ART | .00 | 17,521.50 | .00 | 9,000.00 | .00 | 8,000.00 |
| Budget notes: | | | | | | | |
| ~2021 2020 project was not funded due to pandemic. | | | | | | | |
| ~2020 Requested by LAHC for carving large dead tree at LaVern M Johnson Park near the swimming hole. See 2020 work plan draft. | | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|----------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| Total HEALTH WELFARE COMMUNITY: | | 136,920.05 | 227,057.19 | 118,600.20 | 185,014.00 | 177,932.00 | 156,200.00 |
| ECONOMIC DEVELOPMENT | | | | | | | |
| 01-56-4000 | FULL TIME SALARIES | 28,982.36 | 34,350.52 | 20,953.79 | 34,089.00 | 34,089.00 | 15,096.00 |
| 01-56-4001 | PART TIME SALARIES | .00 | .00 | .00 | .00 | .00 | 25,194.00 |
| Budget notes: | | | | | | | |
| ~2021 Moved main street manager to economic development from planning. | | | | | | | |
| 01-56-4002 | PAYROLL TAXES - ER | 3,488.88 | 3,935.88 | 1,578.18 | 2,608.00 | 2,608.00 | 3,082.00 |
| 01-56-4003 | EMPLOYEE INSURANCE | 2,797.71 | 3,644.10 | 2,993.86 | 4,297.00 | 4,297.00 | 1,719.00 |
| 01-56-4004 | RETIREMENT CONTRIBUTION | 596.90 | 931.80 | 653.53 | 938.00 | 938.00 | 367.00 |
| 01-56-4201 | PC, SOFTWARE & PRINTERS | 1,281.14 | 381.79 | 2,398.52 | 4,000.00 | 4,000.00 | 1,500.00 |
| Budget notes: | | | | | | | |
| ~2020 Adobe Suite license additional \$3,500 | | | | | | | |
| 01-56-4203 | DUES & SUBSCRIPTIONS | 814.88 | 575.00 | 375.00 | 1,000.00 | 1,000.00 | 600.00 |
| 01-56-4250 | MISCELLANEOUS EXPENSE | .00 | .00 | 99.25 | .00 | .00 | .00 |
| 01-56-4501 | OUTSIDE PROF SERVICE FEES | 34,807.14 | 38,473.07 | 18,200.98 | 45,000.00 | 27,000.00 | 28,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Trident security reduced | | | | | | | |
| 01-56-4503 | SEMINARS/MEETINGS/TRAINING | .00 | 544.84 | .00 | 2,000.00 | .00 | 1,200.00 |
| 01-56-4505 | ADVERTISING & PUBLISHING | 12,536.79 | 27,772.50 | 4,048.07 | 26,000.00 | 5,500.00 | 12,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Reduction in advertising from Adventure Fit for Outdoor Games not expected to be held in 2021. | | | | | | | |
| 01-56-4700 | MAIN STREET INITIATIVES | .00 | 1,071.19 | 149.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 01-56-4701 | LYONS REDSTONE MUSEUM | 15,525.76 | 16,600.42 | 13,500.00 | 16,500.00 | 13,500.00 | 12,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Museum hours limited due to pandemic; reduce staffing costs. | | | | | | | |
| 01-56-4702 | ECONOMIC DEV GRANT | 2,584.01 | 1,222.33 | .00 | 2,500.00 | 2,500.00 | 2,500.00 |
| Total ECONOMIC DEVELOPMENT: | | 103,415.57 | 129,503.44 | 64,950.18 | 140,432.00 | 96,932.00 | 104,758.00 |
| BUILDING INSPECTION | | | | | | | |
| 01-57-4000 | FULL TIME SALARIES | .00 | .00 | .00 | 14,227.00 | .00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 Moved building inspector from Planning (54) to Building Inspection (57) | | | | | | | |
| 01-57-4002 | PAYROLL TAXES - ER | .00 | .00 | .00 | 1,089.00 | .00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 Payroll taxes for new position | | | | | | | |
| 01-57-4003 | EMPLOYEE INSURANCE | .00 | .00 | .00 | 5,333.00 | .00 | .00 |
| 01-57-4004 | RETIREMENT CONTRIBUTION | .00 | .00 | .00 | 427.00 | .00 | .00 |
| 01-57-4250 | MISCELLANEOUS | 30.00 | .00 | 93.28 | 300.00 | 300.00 | 300.00 |
| 01-57-4501 | OUTSIDE PROF SERVICE FEES | 42,920.39 | 25,778.18 | 38,152.75 | 43,172.00 | 64,248.00 | 80,000.00 |
| Budget notes: | | | | | | | |
| ~2021 16 hours of code enforcement \$54, Building inspections \$26K | | | | | | | |
| 01-57-4502 | SHORT TERM RENTALS | 200.00 | .00 | .00 | 500.00 | .00 | .00 |
| Total BUILDING INSPECTION: | | 43,150.39 | 25,778.18 | 38,246.03 | 65,048.00 | 64,548.00 | 80,300.00 |
| POLICE | | | | | | | |
| 01-58-4250 | MISCELLANEOUS | 793.20 | .00 | 312.00 | 500.00 | 500.00 | .00 |
| 01-58-4501 | OUTSIDE PROF SERVICE FEES | 343,433.04 | 352,031.04 | 245,272.50 | 367,725.00 | 367,725.00 | 384,574.00 |
| Budget notes: | | | | | | | |
| ~2021 Boulder County Sheriff's contract increase 4.58% | | | | | | | |
| ~2020 Boulder County Sheriff's Contract increase 4.46% | | | | | | | |
| 01-58-4502 | OFFICE OPERATIONS | 2,608.58 | 931.22 | 742.92 | 1,725.00 | 1,725.00 | 1,500.00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|--------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 01-58-4506 | BLDG MAINT & GROUNDS | 21,838.52 | 22,014.75 | 2,424.75 | 22,000.00 | 4,000.00 | 22,000.00 |
| Budget notes: ~2020 Jail crew contract is in this account \$18K. | | | | | | | |
| 01-58-4700 | EXTRA DUTY TRAFFIC & FESTIVALS | 62,781.05 | 55,079.43 | 10,548.07 | 58,000.00 | 15,000.00 | 15,000.00 |
| Budget notes: ~2021 Reduced due to not expecting to be able to have festivals/events. | | | | | | | |
| Total POLICE: | | 431,454.39 | 430,056.44 | 259,300.24 | 449,950.00 | 388,950.00 | 423,074.00 |
| STREETS | | | | | | | |
| 01-59-4000 | FULL TIME SALARIES | 106,563.54 | 125,522.67 | 79,011.15 | 170,636.00 | 153,573.00 | 127,598.00 |
| 01-59-4002 | PAYROLL TAXES - ER | 7,805.86 | 9,487.92 | 5,969.99 | 13,054.00 | 11,749.00 | 9,761.00 |
| 01-59-4003 | EMPLOYEE INSURANCE | 26,627.19 | 34,224.43 | 25,296.94 | 46,655.00 | 41,990.00 | 42,565.00 |
| 01-59-4004 | RETIREMENT CONTRIBUTION | 1,228.59 | 1,838.75 | 1,217.77 | 4,644.00 | 4,180.00 | 3,454.00 |
| 01-59-4202 | EQUIPMENT & SMALL TOOLS | 121.43 | 707.40 | 1,273.90 | 4,750.00 | 3,563.00 | 3,000.00 |
| 01-59-4250 | MISCELLANEOUS | 1,614.90 | 2,120.46 | 985.78 | 1,500.00 | 1,500.00 | 1,500.00 |
| 01-59-4300 | STREET LIGHTING - ELECTRICITY | 11,192.05 | 11,969.99 | 10,400.77 | 10,000.00 | 20,000.00 | 15,000.00 |
| Budget notes: ~2021 Increased utility costs | | | | | | | |
| 01-59-4501 | OUTSIDE PROFESSIONAL SERVICES | 2,479.04 | 48,276.10 | 35,368.14 | 19,500.00 | 36,000.00 | 19,500.00 |
| Budget notes: ~2020 weed mitigation and christmas lights | | | | | | | |
| 01-59-4503 | SEMINARS/MEETINGS/TRAINING | .00 | .00 | .00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 01-59-4700 | GASOLINE, OIL, ETC. | 4,218.59 | 2,601.55 | 1,551.24 | 6,000.00 | 3,500.00 | 5,500.00 |
| Budget notes: ~2020 New tanks and safety res at new facility | | | | | | | |
| 01-59-4701 | HOLIDAY LIGHTS & DECORATIONS | 9,357.42 | 27.99 | .00 | 3,500.00 | 2,000.00 | 3,250.00 |
| 01-59-4702 | STREET SIGNS | 2,562.61 | 8,657.31 | .00 | 3,000.00 | 1,500.00 | 3,000.00 |
| 01-59-4703 | STREET MAINTENANCE | 12,588.99 | 32,879.28 | 10,348.40 | 20,500.00 | 17,000.00 | 20,000.00 |
| Budget notes: ~2020 Combined winter street maintenance with regular street maintenance | | | | | | | |
| 01-59-4704 | ROADBASE, PATCH, & REPAIR | 80,331.68 | 47,534.21 | 980.00 | 50,000.00 | 40,000.00 | 40,000.00 |
| Budget notes: ~2020 Increased budget to accommodate the prioritization of needed patching, overlay and cracksealing | | | | | | | |
| 01-59-4706 | TREE TRIMMING | 9,223.00 | 6,299.00 | 950.00 | 13,000.00 | 8,000.00 | 12,000.00 |
| 01-59-4709 | TRASH REMOVAL | 4,006.70 | 4,218.96 | 2,225.87 | 4,500.00 | 4,500.00 | 4,500.00 |
| Budget notes: ~2020 New/additional trash cans | | | | | | | |
| 01-59-4710 | STREET LIGHT MAINTENANCE | .00 | 1,456.00 | 2,065.00 | 5,000.00 | 3,000.00 | 5,000.00 |
| 01-59-4711 | FLAG MAINTENANCE | .00 | .00 | .00 | 1,000.00 | 500.00 | 1,000.00 |
| 01-59-4713 | EQUIPMENT MAINTENANCE | 4,053.20 | 1,506.95 | .00 | 3,750.00 | 1,500.00 | 3,500.00 |
| Total STREETS: | | 283,974.79 | 339,328.97 | 177,644.95 | 382,489.00 | 355,555.00 | 321,628.00 |
| VISITORS CENTER | | | | | | | |
| 01-60-4001 | PART TIME SALARIES | 7,750.00 | 5,969.08 | 1,242.15 | 3,756.00 | 3,756.00 | 4,386.00 |
| 01-60-4002 | PAYROLL TAXES - ER | 1,143.70 | 474.53 | 98.89 | 288.00 | 288.00 | 336.00 |
| 01-60-4250 | MISCELLANEOUS | 1,523.85 | 2,028.22 | 1,107.75 | 600.00 | 1,200.00 | 1,200.00 |
| Budget notes: ~2021 Century Link | | | | | | | |
| 01-60-4300 | UTILITY SERVICE | .00 | 1,224.90 | 703.18 | 1,000.00 | 1,000.00 | 1,000.00 |
| 01-60-4512 | BLDG MAINT & GROUNDS | 4,389.43 | 4,382.83 | 717.70 | 2,200.00 | 2,200.00 | 2,000.00 |
| Total VISITORS CENTER: | | 14,806.98 | 14,079.56 | 3,869.67 | 7,844.00 | 8,444.00 | 8,922.00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| CAPITAL | | | | | | | |
| 01-66-6000 | CAPITAL PURCHASES | 34,713.03 | 147,705.68 | 3,080.39 | 43,827.00 | 15,000.00 | 46,500.00 |
| Budget notes: | | | | | | | |
| ~2021 Town Vehicle (replaces 2 Escapes)(split) \$7,500 | | | | | | | |
| 1 Ton Dump (split) \$16,500 | | | | | | | |
| Utility w/Plow (split) \$22,500 | | | | | | | |
| Total \$46,500 | | | | | | | |
| ~2020 Town Hall A/C/Furnace: \$10,000 | | | | | | | |
| 1/6 Telephone system at new PW building \$1,667 | | | | | | | |
| Complete fencing at the Recycle Center \$24,660 | | | | | | | |
| Dry storage building for PW building \$7,500 | | | | | | | |
| Total CAPITAL: | | 34,713.03 | 147,705.68 | 3,080.39 | 43,827.00 | 15,000.00 | 46,500.00 |
| TRANSFERS | | | | | | | |
| 01-80-8019 | TRANSFER OUT TO FLOOD FUND | .00 | .00 | .00 | .00 | .00 | 62,616.00 |
| Budget notes: | | | | | | | |
| ~2021 Transfers to Grants Fund | | | | | | | |
| Boco Sustainability Grant Match \$3,750 | | | | | | | |
| 2nd Avenue Town Portion - Per Tracy \$58,866 | | | | | | | |
| 01-80-8020 | TRANSFER OUT TO CAPITAL PROJ | .00 | .00 | .00 | .00 | .00 | 300,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Created a Capital Projects fund for paving. Transfer \$250,000 to the fund for paving projects. Per Mayor Protem Browning, reduce planning by \$50K and move to Capital Projects \$50K. | | | | | | | |
| 01-80-8023 | TRANSFER OUT TO LURA | .00 | 69,182.34 | 10,011.00 | 10,011.00 | 10,011.00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 Formation of the new ECURA expected to be completed in 2019, expenses should remain lower until revenue starts coming in and projects are identified. | | | | | | | |
| Total TRANSFERS: | | .00 | 69,182.34 | 10,011.00 | 10,011.00 | 10,011.00 | 362,616.00 |
| GENERAL FUND Revenue Total: | | 2,372,757.09 | 2,573,772.48 | 1,757,497.93 | 2,677,621.00 | 2,575,276.00 | 2,574,123.00 |
| GENERAL FUND Expenditure Total: | | 2,108,676.72 | 2,557,512.61 | 1,541,936.16 | 2,633,419.00 | 2,254,665.00 | 2,623,002.00 |
| Net Total GENERAL FUND: | | 264,080.37 | 16,259.87 | 215,561.77 | 44,202.00 | 320,611.00 | 48,879.00- |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|--------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| ELECTRIC FUND | | | | | | | |
| CHARGES FOR SERVICIES | | | | | | | |
| 02-13-3300 | RESIDENTIAL ELECTRIC SALES | 1,026,329.03 | 1,068,290.93 | 726,057.75 | 1,100,000.00 | 1,100,000.00 | 1,050,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Reduced - more solar customers | | | | | | | |
| 02-13-3302 | NON-TAXABLE ELECTRIC SALES | 118,330.24 | 134,351.77 | 81,005.06 | 125,000.00 | 125,000.00 | 125,000.00 |
| 02-13-3303 | NON-RESIDENTIAL ELECTRIC SALES | 335,503.75 | 348,502.00 | 210,925.75 | 342,000.00 | 342,000.00 | 342,000.00 |
| 02-13-3304 | RECONNECTION CHARGES | 350.00 | 450.00 | 75.00 | 350.00 | 350.00 | 350.00 |
| 02-13-3305 | INVESTMENT FEE | 45,000.00 | 4,500.00 | 13,500.00 | 63,000.00 | 193,500.00 | 13,500.00 |
| Budget notes: | | | | | | | |
| ~2021 3 new service x \$4,500 = \$13,500 | | | | | | | |
| ~2020 3 new service x \$4,500 = \$13,500 plus summit 11 homes x \$4,500 = \$49,500 | | | | | | | |
| 02-13-3306 | Electric Surcharge | 75.00 | .00 | 15.98- | .00 | 16.00- | .00 |
| 02-13-3307 | Pole Attachment Fee | 4,860.00 | .00 | .00 | .00 | 250.00 | 500.00 |
| Total CHARGES FOR SERVICIES: | | 1,530,448.02 | 1,556,094.70 | 1,031,547.58 | 1,630,350.00 | 1,761,084.00 | 1,531,350.00 |
| INVESTMENT | | | | | | | |
| 02-17-3500 | INTEREST INCOME | 24,487.81 | 21,364.79 | 3,067.67 | 25,000.00 | 5,000.00 | 5,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Reduced interest rates. | | | | | | | |
| Total INVESTMENT: | | 24,487.81 | 21,364.79 | 3,067.67 | 25,000.00 | 5,000.00 | 5,000.00 |
| OTHER INCOME | | | | | | | |
| 02-18-3600 | OTHER INCOME | 64,374.66 | 90,410.59 | 56,276.82 | 69,500.00 | 69,500.00 | 60,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Expected MEAN rebate \$64,500. Also rebilling to customers for service line repairs \$5,000. | | | | | | | |
| ~2021 Expected MEAN rebate \$40,000. Also rebilling to customers for service line repairs \$20,000 | | | | | | | |
| Total OTHER INCOME: | | 64,374.66 | 90,410.59 | 56,276.82 | 69,500.00 | 69,500.00 | 60,000.00 |
| TRANSFERS | | | | | | | |
| 02-35-3919 | TRANSFER IN FROM GRANTS FUND | .00 | 27,845.00 | .00 | .00 | .00 | .00 |
| Total TRANSFERS: | | .00 | 27,845.00 | .00 | .00 | .00 | .00 |
| OTHER FINANCING SOURCES | | | | | | | |
| 02-38-3900 | CIRSA Revenue | .00 | .00 | 3,212.00 | .00 | 3,212.00 | .00 |
| 02-38-3953 | PY EXPENSE REFUNDS | .00 | .00 | 106.80 | .00 | 107.00 | .00 |
| Total OTHER FINANCING SOURCES: | | .00 | .00 | 3,318.80 | .00 | 3,319.00 | .00 |
| ADMINISTRATION | | | | | | | |
| 02-50-4000 | FULL TIME SALARIES | 106,593.10 | 118,237.15 | 73,063.83 | 109,281.00 | 109,281.00 | 121,344.00 |
| 02-50-4002 | PAYROLL TAXES - ER | 8,050.08 | 9,179.32 | 5,595.92 | 8,360.00 | 8,360.00 | 9,283.00 |
| 02-50-4003 | EMPLOYEE INS - ER | 16,742.98 | 16,202.79 | 17,686.47 | 18,922.00 | 21,000.00 | 36,051.00 |
| 02-50-4004 | RETIREMENT CONTRIBUTION - ER | 2,064.91 | 2,829.43 | 1,348.15 | 3,279.00 | 3,279.00 | 3,640.00 |
| 02-50-4008 | OFFICE OPERATIONS | .00 | 107.62 | .00 | .00 | .00 | .00 |
| 02-50-4010 | POSTAGE | .00 | 600.00 | .00 | .00 | .00 | .00 |
| 02-50-4022 | UNEMPL INS EXP | .00 | .00 | .00 | .00 | .00 | .00 |
| 02-50-4032 | ATTORNEYS FEES | 192.50 | 17.50 | .00 | .00 | .00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 combined into 02-50-4006 | | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 02-50-4201 | PC, SOFTWARE & PRINTERS | 1,858.13 | 934.00 | 777.00 | 500.00 | 800.00 | .00 |
| 02-50-4203 | DUES & SUBSCRIPTIONS | 2,524.47 | 2,326.48 | 1,753.16 | 2,500.00 | 1,800.00 | 1,800.00 |
| 02-50-4250 | MISCELLANEOUS EXPENSE | 1,420.00 | 1,296.38 | 1,224.87 | 500.00 | 1,500.00 | 1,000.00 |
| 02-50-4501 | OUTSIDE PROF SERVICE FEES | .00 | 533.83 | 52.50 | 1,500.00 | 500.00 | 500.00 |
| Budget notes: | | | | | | | |
| ~2020 Combined Attorneys 02-50-4032 \$500 and Engineering 02-50-4033 \$1,000 into Outside Professional Services | | | | | | | |
| 02-50-4503 | SEMINARS/MEETINGS | 293.75 | .00 | 109.00 | 500.00 | 250.00 | 500.00 |
| 02-50-4504 | TRAVEL EXPENSES | 1,277.13 | 344.47 | .00 | 1,000.00 | .00 | .00 |
| Total ADMINISTRATION: | | 141,017.05 | 152,608.97 | 101,610.90 | 146,342.00 | 146,770.00 | 174,118.00 |
| MAINTENANCE | | | | | | | |
| 02-65-4000 | FULL TIME SALARIES | 50,674.60 | 28,693.93 | 20,701.07 | 41,099.00 | 41,099.00 | 33,156.00 |
| 02-65-4002 | PAYROLL TAXES - ER | 3,310.59 | 2,277.42 | 1,549.61 | 3,145.00 | 3,145.00 | 2,536.00 |
| 02-65-4003 | EMPLOYEE INS - ER | 15,071.64 | 9,652.84 | 7,746.30 | 12,400.00 | 12,400.00 | 11,644.00 |
| 02-65-4004 | RETIREMENT CONTRIBUTION - ER | 87.36 | 539.62 | 359.65 | 1,163.00 | 1,163.00 | 924.00 |
| 02-65-4029 | VEHICLE MAINT EXP | .00 | 250.00 | .00 | .00 | .00 | .00 |
| 02-65-4035 | UNIFORMS EXPENSE | .00 | 513.42 | .00 | .00 | .00 | .00 |
| 02-65-4041 | PC, SOFTWARE & PRINTERS | 1,217.64 | 1,000.00 | .00 | .00 | .00 | .00 |
| 02-65-4251 | MAINTENANCE & SUPPLIES | 26,067.43 | 49,380.07 | 2,607.12 | 10,000.00 | 10,000.00 | 20,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Needs for new AMI system | | | | | | | |
| 02-65-4252 | GASOLINE, OIL, ETC. | 3,142.07 | 1,443.76 | 886.42 | 1,500.00 | 1,000.00 | 1,000.00 |
| 02-65-4253 | TRANSFORMERS | .00 | .00 | .00 | 5,000.00 | 5,000.00 | .00 |
| 02-65-4254 | METERS:REPLACMNTS,SOCKETS,TE | 469.96 | 1,442.48 | 44,198.95 | 301,000.00 | 200,000.00 | 100,001.00 |
| Budget notes: | | | | | | | |
| ~2020 Meter replacement did not happen in 2019 - moved to 2020 \$300,000 | | | | | | | |
| ~2021 Meter project will be split between 2020 and 2021 - \$200,000 in 2020, carry \$100,000 into 2021. | | | | | | | |
| 02-65-4255 | WIRE,XARMS,CONNECTORS,POLES | 2,135.00 | .00 | 17,245.65 | 2,500.00 | 25,000.00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Undergrounding, 2019 from May Power Outage | | | | | | | |
| 02-65-4301 | TELEPHONE SERVICE | 360.11 | 480.12 | 280.06 | 300.00 | 300.00 | 300.00 |
| 02-65-4501 | OUTSIDE PROF SERVICE FEES | 75,437.02 | 94,288.12 | 40,553.76 | 80,000.00 | 80,000.00 | 100,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Electric install for new housing | | | | | | | |
| ~2021 Added \$20K for work on improvements | | | | | | | |
| 02-65-4550 | ELECTRIC POWER-MEAN & WAPA | 957,608.31 | 940,119.32 | 541,057.34 | 975,000.00 | 975,000.00 | 950,000.00 |
| Budget notes: | | | | | | | |
| ~2021 New system reduces MEAN charges | | | | | | | |
| 02-65-4551 | SUBSTATION MAINT & SUPPLIES | 14,233.24 | 1,735.68 | 704.70 | 6,000.00 | 1,000.00 | 2,000.00 |
| 02-65-4552 | TREE TRIMMING | .00 | 8,217.00 | 6,622.50 | 15,000.00 | 10,000.00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Based on actual and continued need for trimming | | | | | | | |
| Total MAINTENANCE: | | 1,149,814.97 | 1,140,033.78 | 684,513.13 | 1,454,107.00 | 1,365,107.00 | 1,241,561.00 |
| CAPITAL | | | | | | | |
| 02-66-6000 | CAPITAL PURCHASES | .00 | .00 | 30,522.86 | 213,542.00 | 35,000.00 | 147,050.00 |
| Budget notes: | | | | | | | |
| ~2021 Undergrounding electric through 2nd avenue bridge \$80,000 | | | | | | | |
| Substation to Town - Electric line \$50,000 (split 2021 & 2022) | | | | | | | |
| Equipment | | | | | | | |
| Town Vehicle (replace 2 Escapes)(split) \$2,750 | | | | | | | |
| 1T Dump (split) \$6,050 | | | | | | | |
| Utility w/Plow (split) \$8,250 | | | | | | | |
| ~2020 Unmet needs on 2nd avenue \$20,000 | | | | | | | |

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|-------------------------------------|--|------------------------|------------------------|---|------------------------|--|------------------------|
| WATER/SEWER FUND | | | | | | | |
| CHARGES FOR SERVICES - WATER | | | | | | | |
| 03-16-3300 | METERED WATER SALES | 833,107.15 | 808,040.42 | 641,654.87 | 972,000.00 | 972,000.00 | 972,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 Rate increase \$1/1000 gallons \$72,000 | | | | | | |
| 03-16-3302 | PIPE WATER SALES RENTAL | 13,490.05 | 10,974.60 | 14,769.81 | 13,000.00 | 15,000.00 | 15,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Increase from electronic card reader | | | | | | |
| 03-16-3303 | WATER METER SALES | 15,650.97 | 12,133.51 | 9,503.87 | 16,000.00 | 12,000.00 | 12,000.00 |
| 03-16-3305 | TAP CONNECTION FEES | 67,075.00 | 14,615.00 | 29,230.00 | 230,765.00 | 657,230.00 | 52,500.00 |
| | Budget notes: | | | | | | |
| | ~2020 4 new taps x \$17,500 = \$70,000 plus summit 11 new taps \$160,765. | | | | | | |
| | Total CHARGES FOR SERVICES - WATER: | 929,323.17 | 845,763.53 | 695,158.55 | 1,231,765.00 | 1,656,230.00 | 1,051,500.00 |
| INVESTMENT - WATER | | | | | | | |
| 03-17-3500 | INTEREST INCOME | 38,555.16 | 33,425.28 | 5,476.07 | 35,500.00 | 10,000.00 | 10,000.00 |
| | Total INVESTMENT - WATER: | 38,555.16 | 33,425.28 | 5,476.07 | 35,500.00 | 10,000.00 | 10,000.00 |
| OTHER INCOME - WATER | | | | | | | |
| 03-18-3600 | OTHER INCOME | 441.15- | 8,112.58 | 70,361.60 | .00 | 936,000.00 | .00 |
| | Budget notes: | | | | | | |
| | ~2020 The sale of the property around the new PW buildings should be sold and revenue realized from the sale. Projected to be realized October 2019. | | | | | | |
| 03-18-3603 | NCWCD ANNUAL LEASING PROCEED | 13,890.17 | 4,310.76 | .00 | .00 | 18,613.00 | 15,000.00 |
| | Total OTHER INCOME - WATER: | 13,449.02 | 12,423.34 | 70,361.60 | .00 | 954,613.00 | 15,000.00 |
| OTH FINANCING SOURCE-WATER | | | | | | | |
| 03-20-3801 | INSURANCE PROCEEDS | .00 | .00 | 9,646.18 | .00 | 9,647.00 | .00 |
| 03-20-3805 | GAIN ON ASSET HELD FOR RESALE | .00 | 126,077.10 | .00 | .00 | .00 | .00 |
| 03-20-3806 | PY EXPENSE REFUND | .00 | .00 | 142.00 | .00 | 145.00 | .00 |
| | Total OTH FINANCING SOURCE-WATER: | .00 | 126,077.10 | 9,788.18 | .00 | 9,792.00 | .00 |
| CHARGES FOR SERVICES-SEWER | | | | | | | |
| 03-26-3300 | SANITATION USERS' FEE | 491,564.49 | 708,445.80 | 562,695.46 | 852,000.00 | 852,000.00 | 840,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Decrease due to less high strength surcharge | | | | | | |
| | ~2020 Proposed \$4/1000 gal fee increase \$144,000 | | | | | | |
| 03-26-3305 | TAP CONNECTION FEES | 40,375.00 | 8,500.00 | 17,000.00 | 144,500.00 | 331,500.00 | 17,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 6 new taps x \$8,500 = \$51,000 plus Summit 11 homes \$93,500 | | | | | | |
| | Total CHARGES FOR SERVICES-SEWER: | 531,939.49 | 716,945.80 | 579,695.46 | 996,500.00 | 1,183,500.00 | 857,000.00 |
| INVESTMENT - SEWER | | | | | | | |
| 03-27-3500 | INTEREST INCOME | 38,555.17 | 25,801.44 | .00 | 40,000.00 | .00 | .00 |
| | Total INVESTMENT - SEWER: | 38,555.17 | 25,801.44 | .00 | 40,000.00 | .00 | .00 |
| OTHER INCOME - SEWER | | | | | | | |
| 03-28-3600 | OTHER INCOME | 301.03- | 593.39 | 81.00 | .00 | .00 | .00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|---------------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| | Total OTHER INCOME - SEWER: | 301.03- | 593.39 | 81.00 | .00 | .00 | .00 |
| OTHER FINANCING SOURCES- SEWER | | | | | | | |
| 03-30-3806 | PY EXPENSE REFUNDS | .00 | .00 | 503.06 | .00 | 504.00 | .00 |
| | Total OTHER FINANCING SOURCES- SEWER: | .00 | .00 | 503.06 | .00 | 504.00 | .00 |
| TRANSFERS | | | | | | | |
| 03-35-3919 | TRANSFER IN FROM GRANTS FUND | .00 | 97,399.00 | .00 | .00 | .00 | .00 |
| | Total TRANSFERS: | .00 | 97,399.00 | .00 | .00 | .00 | .00 |
| ADMINISTRATION - WATER | | | | | | | |
| 03-50-4000 | FULL TIME SALARIES | 129,644.61 | 118,648.23 | 74,756.40 | 118,349.00 | 118,349.00 | 120,406.00 |
| 03-50-4001 | PART TIME SALARIES | 2,322.60 | .00 | .00 | .00 | .00 | .00 |
| 03-50-4002 | PAYROLL TAXES - ER | 9,837.75 | 9,204.53 | 5,724.49 | 9,054.00 | 9,054.00 | 9,211.00 |
| 03-50-4003 | EMPLOYEE INS - ER | 20,080.91 | 16,775.75 | 18,173.34 | 22,011.00 | 22,011.00 | 35,879.00 |
| 03-50-4004 | RETIREMENT CONTRIBUTION - ER | 2,442.32 | 2,741.15 | 1,400.48 | 3,551.00 | 3,551.00 | 3,612.00 |
| 03-50-4200 | POSTAGE | .00 | 600.00 | .00 | .00 | .00 | .00 |
| 03-50-4201 | PC, SOFTWARE & PRINTERS | 879.14 | .00 | 777.00 | .00 | 777.00 | .00 |
| 03-50-4203 | DUES & SUBSCRIPTIONS | 1,165.00 | 849.00 | 609.00 | 600.00 | 610.00 | 500.00 |
| 03-50-4250 | MISCELLANEOUS | 1,696.22 | 268.88 | 3,300.96 | 500.00 | 4,000.00 | 500.00 |
| 03-50-4501 | OUTSIDE PROF SERVICE FEES | 3,430.85 | 6,034.50 | 18,626.78 | 2,800.00 | 20,000.00 | 20,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Moved Attorneys fees 03-50-4032 \$2,400 and engineering fees 03-50-4033 \$400 to 03-50-4006 Outside professional services \$2,800 | | | | | | | |
| ~2021 Attorney for Honeywell | | | | | | | |
| 03-50-4502 | OFFICE OPERATIONS | .00 | 107.62 | .00 | .00 | .00 | .00 |
| | Total ADMINISTRATION - WATER: | 171,499.40 | 155,229.66 | 123,368.45 | 156,865.00 | 178,352.00 | 190,108.00 |
| TREATMENT - WATER | | | | | | | |
| 03-52-4300 | ELECTRIC/WATER/GAS | 550.88 | 534.29 | 323.93 | 700.00 | 700.00 | 550.00 |
| 03-52-4301 | TELEPHONE SERVICE | 358.36 | 119.52 | 184.11 | 500.00 | 500.00 | 300.00 |
| 03-52-4501 | OUTSIDE PROF SERVICE FEES | .00 | 169.92 | .00 | .00 | .00 | .00 |
| 03-52-4550 | LONGMONT WATER SERVICES | 177,397.31 | 192,648.36 | 120,659.60 | 442,198.00 | 212,000.00 | 235,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Corrected 2019 to \$212,000 and budgeted for Longmont water rate increase \$235,000 | | | | | | | |
| ~2020 Price increase from Longmont \$228360 | | | | | | | |
| | Total TREATMENT - WATER: | 178,306.55 | 193,472.09 | 121,167.64 | 443,398.00 | 213,200.00 | 235,850.00 |
| DISTRIBUTION - WATER | | | | | | | |
| 03-53-4000 | FULL TIME SALARIES | 56,030.27 | 11,346.67 | 16,079.25 | 30,691.00 | 30,691.00 | 31,432.00 |
| 03-53-4002 | PAYROLL TAXES - ER | 4,082.27 | 1,344.52 | 1,214.28 | 2,348.00 | 2,348.00 | 2,405.00 |
| 03-53-4003 | EMPLOYEE INS - ER | 15,608.64 | 5,964.01 | 5,166.44 | 9,504.00 | 9,504.00 | 12,448.00 |
| 03-53-4004 | RETIREMENT CONTRIBUTION - ER | 194.43 | 323.76 | 302.35 | 851.00 | 851.00 | 943.00 |
| 03-53-4250 | Building Maintenance | 3,463.16 | 3,588.36 | 425.34 | .00 | 500.00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 New PW Building | | | | | | | |
| 03-53-4251 | MAINTENANCE & SUPPLIES | 41,526.17 | 8,923.30 | 4,463.15 | 15,000.00 | 15,000.00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Handheld water meter reader - \$5,000 | | | | | | | |
| 03-53-4252 | GASOLINE, OIL, ETC. | 1,571.05 | 721.87 | 443.20 | 1,000.00 | 1,000.00 | 1,000.00 |
| 03-53-4253 | Chemicals, Lab & Lab Supplies | 2,023.80 | 1,803.00 | 925.10 | 2,000.00 | 2,000.00 | 1,500.00 |

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|--------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| Total TREATMENT - SEWER: | | 363,651.70 | 505,134.99 | 234,277.88 | 257,000.00 | 354,000.00 | 315,500.00 |
| DISTRIBUTION - SEWER | | | | | | | |
| 03-64-4000 | FULL TIME SALARIES | 49,303.67 | 25,101.38 | 18,822.95 | 38,246.00 | 38,246.00 | 27,109.00 |
| 03-64-4002 | PAYROLL TAXES - ER | 3,567.71 | 2,271.76 | 1,410.72 | 2,926.00 | 2,926.00 | 2,074.00 |
| 03-64-4003 | EMPLOYEE INS - ER | 15,608.64 | 9,652.84 | 6,886.35 | 11,197.00 | 11,197.00 | 9,551.00 |
| 03-64-4004 | RETIREMENT CONTRIBUTION - ER | 194.43 | 539.62 | 302.35 | 1,077.00 | 1,077.00 | 743.00 |
| 03-64-4201 | PC, SOFTWARE & PRINTERS | 170.82 | 360.00 | 425.34 | 350.00 | 600.00 | .00 |
| 03-64-4250 | MISCELLANEOUS | 498.55 | 2,811.05 | .00 | 500.00 | 500.00 | .00 |
| 03-64-4251 | MAINTENANCE & SUPPLIES | 3,531.93 | 8,533.97 | 631.55 | 10,000.00 | 10,000.00 | 10,000.00 |
| 03-64-4252 | GASOLINE, OIL, ETC. | 1,571.09 | 721.87 | 443.20 | 1,000.00 | 1,000.00 | 1,000.00 |
| 03-64-4254 | ROAD BASE, SQUEEGEE, ASPHALT R | .00 | .00 | .00 | 5,000.00 | 5,000.00 | .00 |
| 03-64-4257 | DISCHARGE PERMIT | .00 | .00 | 2,916.74 | 2,500.00 | 3,000.00 | 2,500.00 |
| 03-64-4501 | OUTSIDE PROF SERVICE FEES | 32,343.39 | 18,147.68 | .00 | .00 | .00 | .00 |
| 03-64-4503 | SEMINARS/MEETINGS/TRAINING | .00 | .00 | .00 | 500.00 | 500.00 | .00 |
| 03-64-4550 | LINE REPAIRS & CLEANING | 14,887.71 | 57,158.81 | 5,115.40 | 30,000.00 | 150,000.00 | 20,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Jetting sewer lines - 1/3 community annually \$30,000 | | | | | | | |
| 03-64-4551 | LIFT STATION PARTS & MAINT | 242.40 | 18,402.93 | 26,423.59 | 10,000.00 | 30,000.00 | 20,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Monitor/Repair/Inspect 6 lift stations | | | | | | | |
| Total DISTRIBUTION - SEWER: | | 121,920.34 | 143,701.91 | 63,378.19 | 113,296.00 | 254,046.00 | 92,977.00 |
| CAPITAL | | | | | | | |
| 03-66-6000 | CAPITAL PURCHASES - WATER | .00 | .00 | 66,940.17 | 62,084.00 | 150,000.00 | 1,305,650.00 |
| Budget notes: | | | | | | | |
| ~2020 SCADA Upgrades \$40,000 | | | | | | | |
| 1/2 GPS Unit \$3,750 | | | | | | | |
| 1/3 Telephone system at new PW Building \$3,334 | | | | | | | |
| Card reader for Pipe Water \$15,000 | | | | | | | |
| ~2021 Card Reader \$15,000 | | | | | | | |
| PRV #1 \$20,000 | | | | | | | |
| PRV #4 \$20,000 | | | | | | | |
| WWTP Rerating Construction \$215,000 | | | | | | | |
| Longs Peak Loop \$1,000,000 | | | | | | | |
| Equipment: | | | | | | | |
| Town Vehicle (replaces 2 Escapes)(split) \$5,750 | | | | | | | |
| 1Ton Dump \$12,650 | | | | | | | |
| Utility w Plow \$17,250 | | | | | | | |
| Total for Equipment \$35,650 | | | | | | | |
| Total CAPITAL: | | .00 | .00 | 66,940.17 | 62,084.00 | 150,000.00 | 1,305,650.00 |
| DEBT | | | | | | | |
| 03-70-7002 | CWRPDA 03 LOAN PRINCIPAL | .00 | .00 | 251,651.84 | 251,652.00 | 251,652.00 | 257,245.00 |
| 03-70-7003 | CWRPDA 03 LOAN INTEREST | 72,179.49 | 57,264.70 | 57,344.58 | 57,345.00 | 57,345.00 | 61,332.00 |
| 03-70-7005 | WWTP 2014 WPCSRF Loan Principl | .00 | .00 | 124,632.93 | 250,002.00 | 250,002.00 | 252,974.00 |
| 03-70-7006 | WWTP 2014 WPCRF Loan Interest | 55,739.03 | 53,015.57 | 25,589.35 | 50,444.00 | 50,444.00 | 47,471.00 |
| Total DEBT: | | 127,918.52 | 110,280.27 | 459,218.70 | 609,443.00 | 609,443.00 | 619,022.00 |
| TRANSFERS | | | | | | | |
| 03-80-8001 | WF'S SHARE OF ALLOCATED EXP | 122,853.00 | 85,209.00 | 70,989.36 | 106,484.00 | 106,484.00 | 117,221.00 |
| 03-80-8006 | TRANSFER TO STORMWATER | .00 | 236,409.52 | .00 | .00 | .00 | .00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|----------------|-------------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| | Total TRANSFERS: | 122,853.00 | 321,618.52 | 70,989.36 | 106,484.00 | 106,484.00 | 117,221.00 |
| | WATER/SEWER FUND Revenue Total: | 1,551,520.98 | 1,858,428.88 | 1,361,063.92 | 2,303,765.00 | 3,814,639.00 | 1,933,500.00 |
| | WATER/SEWER FUND Expenditure Total: | 1,489,780.02 | 1,728,007.87 | 1,369,751.54 | 2,121,443.00 | 2,246,698.00 | 3,230,267.00 |
| | Net Total WATER/SEWER FUND: | 61,740.96 | 130,421.01 | 8,687.62- | 182,322.00 | 1,567,941.00 | 1,296,767.00- |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|-----------------------------|--|------------------------|------------------------|---|------------------------|--|------------------------|
| STORM WATER | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 06-13-3300 | Stormwater Drainage Fees | 99,060.67 | 117,197.76 | 78,003.43 | 120,000.00 | 117,244.00 | 118,000.00 |
| | Total CHARGES FOR SERVICES: | 99,060.67 | 117,197.76 | 78,003.43 | 120,000.00 | 117,244.00 | 118,000.00 |
| CHARGES FOR SERVICES | | | | | | | |
| 06-16-3350 | Floodplain Permit #2 hydrolic | .00 | 500.00 | .00 | .00 | .00 | .00 |
| | Total CHARGES FOR SERVICES: | .00 | 500.00 | .00 | .00 | .00 | .00 |
| INVESTMENT | | | | | | | |
| 06-17-3500 | INTEREST INCOME | .00 | 889.41 | 574.31 | 2,000.00 | 1,042.00 | 1,000.00 |
| | Total INVESTMENT: | .00 | 889.41 | 574.31 | 2,000.00 | 1,042.00 | 1,000.00 |
| TRANSFERS | | | | | | | |
| 06-35-3903 | TRANSFER FROM WATER/WASTEWAT | .00 | 236,409.52 | .00 | .00 | .00 | .00 |
| | Total TRANSFERS: | .00 | 236,409.52 | .00 | .00 | .00 | .00 |
| ADMINISTRATION | | | | | | | |
| 06-50-4000 | FULL TIME SALARIES | 229.02 | 8,532.60 | 6,734.10 | 10,379.00 | 10,379.00 | 13,544.00 |
| 06-50-4002 | PAYROLL TAXES - ER | 17.52 | 659.36 | 510.01 | 794.00 | 794.00 | 1,036.00 |
| 06-50-4003 | EMPLOYEE INSURANCE | .00 | 1,316.63 | 2,036.63 | 2,113.00 | 2,113.00 | 4,475.00 |
| 06-50-4004 | RETIREMENT CONTRIBUTION | .00 | 206.69 | 99.74 | 312.00 | 312.00 | 406.00 |
| 06-50-4502 | OFFICE OPERATIONS | .00 | 199.84 | 1,396.50 | 500.00 | 1,500.00 | 1,500.00 |
| | Total ADMINISTRATION: | 246.54 | 10,915.12 | 10,776.98 | 14,098.00 | 15,098.00 | 20,961.00 |
| TRANSMISSION | | | | | | | |
| 06-65-4000 | FULL TIME SALARIES | 113.40 | 6,175.04 | 3,345.75 | 6,895.00 | 6,895.00 | 6,885.00 |
| 06-65-4002 | PAYROLL TAXES - ER | 8.68 | 373.96 | 251.86 | 528.00 | 528.00 | 527.00 |
| 06-65-4003 | EMPLOYEE INSURANCE | .00 | 1,567.78 | 1,159.40 | 2,053.00 | 2,053.00 | 2,093.00 |
| 06-65-4004 | RETIREMENT CONTRIBUTION | .00 | 135.39 | 101.62 | 207.00 | 207.00 | 207.00 |
| 06-65-4200 | POSTAGE | 120.00 | 440.00 | .00 | 250.00 | .00 | .00 |
| 06-65-4203 | DUES & SUBSCRIPTIONS | 160.00 | 120.00 | .00 | 150.00 | .00 | .00 |
| 06-65-4309 | Stormwater Drainage Expense | .00 | 4,375.00 | .00 | .00 | .00 | .00 |
| | Budget notes: | | | | | | |
| | ~2020 Install in most critical areas | | | | | | |
| 06-65-4501 | Outside Professional Services | 5,854.52 | 21,975.92 | 17,857.35 | 60,000.00 | 60,000.00 | 50,000.00 |
| | Budget notes: | | | | | | |
| | ~2020 Street Sweeping \$20K and Storm Sewer Jetting \$40K - this will be an annual expense | | | | | | |
| 06-65-4503 | SEMINARS/MEETINGS | 650.00 | .00 | .00 | 1,000.00 | .00 | 500.00 |
| 06-65-4504 | TRAVEL EXPENSES | 700.50 | .00 | .00 | 300.00 | .00 | 300.00 |
| | Total TRANSMISSION: | 7,607.10 | 35,163.09 | 22,715.98 | 71,383.00 | 69,683.00 | 60,512.00 |
| CAPITAL | | | | | | | |
| 06-66-6000 | CAPITAL PURCHASES | .00 | .00 | 1,165.00 | 25,541.00 | 1,500.00 | 6,550.00 |
| | Budget notes: | | | | | | |
| | ~2021 2nd & Kelling Improvements \$5,000 | | | | | | |
| | Equipment: | | | | | | |
| | Town Vehicle (replaces 2 Escapes)(split) \$250 | | | | | | |
| | 1 Ton Dump \$550 | | | | | | |
| | Utility w Plow \$750 | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|------------------|---|------------------------|------------------------|---|------------------------|--|------------------------|
| | Total Equipment \$1,550 | | | | | | |
| | ~2020 Storm Water CIP Projects \$22,000 | | | | | | |
| | 1/4 GPS Unit \$1,875 | | | | | | |
| | 1/6 Telephone system at new PW building \$1,666 | | | | | | |
| | Total CAPITAL: | .00 | .00 | 1,165.00 | 25,541.00 | 1,500.00 | 6,550.00 |
| TRANSFERS | | | | | | | |
| 06-80-8001 | STORMWATER SHARE OF ALLOCATE | .00 | .00 | 4,078.00 | 6,117.00 | 6,117.00 | 7,980.00 |
| | Total TRANSFERS: | .00 | .00 | 4,078.00 | 6,117.00 | 6,117.00 | 7,980.00 |
| | STORM WATER Revenue Total: | 99,060.67 | 354,996.69 | 78,577.74 | 122,000.00 | 118,286.00 | 119,000.00 |
| | STORM WATER Expenditure Total: | 7,853.64 | 46,078.21 | 38,735.96 | 117,139.00 | 92,398.00 | 96,003.00 |
| | Net Total STORM WATER: | 91,207.03 | 308,918.48 | 39,841.78 | 4,861.00 | 25,888.00 | 22,997.00 |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---------------------------|---|------------------------|------------------------|---|------------------------|--|------------------------|
| CONSERVATION TRUST | | | | | | | |
| INTERGOVERNMENTAL | | | | | | | |
| 07-12-3201 | COLORADO LOTTERY | 19,471.05 | 23,519.42 | 10,181.92 | 20,000.00 | 20,500.00 | 20,000.00 |
| | Total INTERGOVERNMENTAL: | 19,471.05 | 23,519.42 | 10,181.92 | 20,000.00 | 20,500.00 | 20,000.00 |
| INVESTMENT | | | | | | | |
| 07-17-3500 | INTEREST INCOME | 3,966.53 | 4,783.74 | 1,357.93 | 3,000.00 | 2,400.00 | 2,500.00 |
| | Total INVESTMENT: | 3,966.53 | 4,783.74 | 1,357.93 | 3,000.00 | 2,400.00 | 2,500.00 |
| CAPITAL | | | | | | | |
| 07-70-4050 | MISCELLANEOUS EXPENSE | .00 | 30,570.00 | .00 | .00 | .00 | .00 |
| | Total CAPITAL: | .00 | 30,570.00 | .00 | .00 | .00 | .00 |
| TRANSFER | | | | | | | |
| 07-80-8008 | TRANSFER TO PARKS/RECR FUND | .00 | .00 | .00 | 49,500.00 | 49,500.00 | 101,000.00 |
| | Budget notes: | | | | | | |
| | ~2021 Parks Projects funded by CTF: | | | | | | |
| | Black Bear Board Replacement \$15,000 | | | | | | |
| | Aerators for Ponds \$30,500 | | | | | | |
| | Upgrade Kisoks at LMJ and Bohn \$19,500 | | | | | | |
| | Black Bear Parking & Kisok \$16,000 | | | | | | |
| | Automatic Gate - LMJ \$20,000 | | | | | | |
| | Projects funded by CTF \$101,000 | | | | | | |
| | Total TRANSFER: | .00 | .00 | .00 | 49,500.00 | 49,500.00 | 101,000.00 |
| | CONSERVATION TRUST Revenue Total: | 23,437.58 | 28,303.16 | 11,539.85 | 23,000.00 | 22,900.00 | 22,500.00 |
| | CONSERVATION TRUST Expenditure Total: | .00 | 30,570.00 | .00 | 49,500.00 | 49,500.00 | 101,000.00 |
| | Net Total CONSERVATION TRUST: | 23,437.58 | 2,266.84- | 11,539.85 | 26,500.00- | 26,600.00- | 78,500.00- |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| PARKS AND RECREATION FUND | | | | | | | |
| TAXES | | | | | | | |
| 08-10-3002 | SALES TAX: MEADOW PARK - 1% | 279,308.54 | 324,505.79 | 149,390.17 | 347,960.00 | 287,349.00 | 282,320.00 |
| Budget notes: | | | | | | | |
| ~2020 Economic forecast developed by the Co Legislative Council predicts a 5.2 to 5.4% increase in sales taxes for 2020. The budget for sales taxes shows a modest 5% increase from the 2019 budget to reflect this estimate. Economic indicators show a potential slowing of the economy which could impact sales taxes estimates in 2020. | | | | | | | |
| ~2021 Sales tax revenues are expected to rebound over the next 5 years after significant (12%) estimated decreases due to pandemic impacts. Total budgeted sales tax for 2021 is \$1,147,325. Sales taxes are allocated 2.5% to the General Fund and 1% to Parks Fund per LMC. This allocation does not apply to retail marijuana sales taxes which are allocated 100% to the General Fund. The 2021 sales tax budget allocation has been adjusted between the GF and Parks fund to be 75.5% to the GF and 24.5% to the Parks fund. The 2021 budget is 7% above the 2020 projection, 6% below the original 2020 budget, and 13% below the actual 2019 sales taxes collected. 5-year estimates increase sales taxes approximately 4-5% each year to get back to 2019 levels in 2024. | | | | | | | |
| 08-10-3004 | USE TAX: MEADOW PARK - 1% | 76,231.30 | 66,293.53 | 39,042.59 | 92,575.00 | 110,391.00 | 65,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Use taxes are split 2/3 GF and 1/3 Parks. Use taxes have not been impacted by pandemic on the scale projected for sales taxes. Building has remained strong. The 2021 use taxes are reduced because Summit use taxes are expected to be paid in 2020 with 2021 returning to a year similar to 2019. | | | | | | | |
| ~2020 2019 Correct allocation of budgeted use tax would be \$71,666. Use taxes are collected on motor vehicles and building materials. The economy typically drives these origins of use tax so the same 5% used to estimate sales taxes, is used to estimate use taxes. Added \$34,650 for Summit 11 homes. | | | | | | | |
| 08-10-3010 | HOME ADDITIONS FEE - PARKS | 28,506.93 | 5,435.63 | 17,837.79 | 33,241.00 | 20,000.00 | 6,000.00 |
| Budget notes: | | | | | | | |
| ~2020 New home construction - 4 homes @ 1500 sq feet x 1.27 = \$7,620 plus Summit 11 homes \$25,621 | | | | | | | |
| Total TAXES: | | 384,046.77 | 396,234.95 | 206,270.55 | 473,776.00 | 417,740.00 | 353,320.00 |
| CHARGES FOR SERVICES | | | | | | | |
| 08-13-3350 | CAMPING REVENUES | 244,704.11 | 198,510.37 | 194,088.12 | 210,000.00 | 218,000.00 | 260,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Revenue estimates based on a \$5 increase in camping fees for RV sites | | | | | | | |
| ~2021 Increase of 3 additional tent spaces, 4 dry camping spaces and 8% increase in fees | | | | | | | |
| 08-13-3351 | SHELTER HOUSE REVENUES | 5,105.00 | 14,236.00 | 8,389.84 | 18,000.00 | 9,000.00 | 14,000.00 |
| Budget notes: | | | | | | | |
| ~2021 4 new shelters | | | | | | | |
| ~2020 Adding Bohn Shelters/Facilities | | | | | | | |
| 08-13-3352 | PARKING FEES: MEADOW PARK | 77,776.15 | 69,099.36 | 42,976.50 | 69,120.00 | 45,000.00 | 75,000.00 |
| Budget notes: | | | | | | | |
| ~2021 New parking fee structure - hourly rate \$2-3, 1/2 day \$10, full day \$20 | | | | | | | |
| ~2020 Fee increase to \$8 for 4 hours in the summer. Capacity estimated at 80% capacity summer weekends and weekdays at 60% capacity. Weekends = \$23,040 and Weekdays = \$46,080. Total \$69,120. | | | | | | | |
| 08-13-3353 | DOG PARK FEES | 1,267.50 | 1,405.00 | 1,425.00 | 1,300.00 | 1,500.00 | 1,500.00 |
| 08-13-3354 | SPECIAL EVNT/LG GROUP PERMITS | 1,134.00 | 2,876.47 | 1,095.00 | 6,500.00 | 1,095.00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 Increased special events with opening of Bohn Phase II - revisit special event permit fees | | | | | | | |
| 08-13-3355 | PARKING FEE: BOHN PARK | 607.40 | 6,970.70 | 6,079.30 | 15,000.00 | 7,000.00 | 21,000.00 |
| Budget notes: | | | | | | | |
| ~2021 New parking fee structure - hourly rate \$2-3, 1/2 day \$10, full day \$20 | | | | | | | |
| ~2020 Parking at Bohn Park will increase due to increased capacity in 2020. | | | | | | | |
| 08-13-3356 | SHOWER REVENUE | 4,472.60 | 4,475.28 | 519.00 | 4,200.00 | 600.00 | 1,500.00 |
| 08-13-3357 | WIFI REVENUE | .00 | 938.74 | 408.78 | 1,500.00 | 450.00 | 650.00 |
| 08-13-3358 | DUMP STATION REVENUE | 60.00 | 60.05 | 70.00 | .00 | .00 | .00 |
| 08-13-3370 | RECR PROGRAM REVENUES | 7,127.60 | 10,122.55 | 8,319.99 | 8,400.00 | 10,000.00 | 8,400.00 |
| 08-13-3371 | YOUTH BASEBALL REVENUES | .00 | .00 | .00 | 1,500.00 | .00 | 1,500.00 |
| 08-13-3372 | ADULT SOFTBALL REVENUES | .00 | .00 | .00 | 10,500.00 | .00 | 10,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Summer and fall adult leagues | | | | | | | |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 08-13-3373 | MISC RECREATION EVENTS REV | .00 | 79.00 | 25.00 | .00 | .00 | .00 |
| 08-13-3380 | SPECIAL EVENTS REVENUES | 210.00 | 5,178.00 | 1,490.00 | 1,500.00 | 1,500.00 | 4,500.00 |
| Budget notes: | | | | | | | |
| ~2020 Special Events sponsorships (resume program) | | | | | | | |
| 08-13-3381 | LYONS 5K RIVER RUN REVENUE | 3,639.00 | .00 | .00 | 3,000.00 | .00 | .00 |
| 08-13-3382 | LYONS GOOD OLD DAYS REVENUE | 2,895.00 | 1,249.05 | .00 | 2,000.00 | .00 | .00 |
| 08-13-3383 | LYONS OUTDOOR GAMES REVENUE | 71,206.51 | 71,780.39 | .00 | 75,000.00 | .00 | .00 |
| 08-13-3384 | PARADE OF LIGHTS REVENUE | 1,285.00 | 8,310.00 | .00 | 4,000.00 | 5,000.00 | 6,000.00 |
| 08-13-3385 | FESTIVALS | .00 | 28,000.00 | .00 | 34,400.00 | .00 | .00 |
| Budget notes: | | | | | | | |
| ~2020 Adjust festival revenue based on new lease and updated camping/parking fees. | | | | | | | |
| Total CHARGES FOR SERVICES: | | 421,489.87 | 423,290.96 | 264,886.53 | 465,920.00 | 299,145.00 | 404,050.00 |
| INVESTMENT | | | | | | | |
| 08-17-3500 | INTEREST INCOME | 9,404.47 | 11,165.35 | 3,211.07 | 7,500.00 | 5,000.00 | 5,000.00 |
| Total INVESTMENT: | | 9,404.47 | 11,165.35 | 3,211.07 | 7,500.00 | 5,000.00 | 5,000.00 |
| OTHER INCOME | | | | | | | |
| 08-21-3402 | PARK DONATIONS | .00 | 101,914.61 | .00 | .00 | .00 | .00 |
| Total OTHER INCOME: | | .00 | 101,914.61 | .00 | .00 | .00 | .00 |
| TRANSFERS | | | | | | | |
| 08-35-3907 | TRANSFER IN FROM CONSRV TRUST | .00 | .00 | .00 | 49,500.00 | 49,500.00 | 101,000.00 |
| Budget notes: | | | | | | | |
| ~2021 Parks Projects funded by CTF: | | | | | | | |
| Black Bear Board Replacement \$15,000 | | | | | | | |
| Aerators for Ponds \$30,500 | | | | | | | |
| Upgrade Kisoks at LMJ and Bohn \$19,500 | | | | | | | |
| Black Bear Parking & Kisok \$16,000 | | | | | | | |
| Automatic Gate - LMJ \$20,000 | | | | | | | |
| Projects funded by CTF \$101,000 | | | | | | | |
| ~2020 Conservation trust funds can cover \$49,500 of capital items | | | | | | | |
| 08-35-3919 | TRANSFER IN FROM GRANTS FUND | .00 | 187,910.58 | .00 | .00 | .00 | .00 |
| Total TRANSFERS: | | .00 | 187,910.58 | .00 | 49,500.00 | 49,500.00 | 101,000.00 |
| OTHER FINANCING SOURCE | | | | | | | |
| 08-38-3901 | CIRSA Revenue | .00 | .00 | 3,150.00 | .00 | 3,150.00 | .00 |
| 08-38-3953 | PY EXPENDITURE REFUNDS | .00 | .00 | 2,823.23 | .00 | 2,823.00 | .00 |
| Total OTHER FINANCING SOURCE: | | .00 | .00 | 5,973.23 | .00 | 5,973.00 | .00 |
| ADMINISTRATION | | | | | | | |
| 08-50-4000 | FULL TIME SALARIES | 93,687.08 | 156,956.44 | 79,912.12 | 141,290.00 | 113,032.00 | 136,952.00 |
| 08-50-4002 | PAYROLL TAXES - ER | 6,883.93 | 12,043.10 | 6,169.88 | 10,809.00 | 8,647.00 | 10,477.00 |
| 08-50-4003 | EMPLOYEE INS - ER | 21,187.03 | 32,021.48 | 16,368.70 | 30,484.00 | 22,863.00 | 33,523.00 |
| 08-50-4004 | RETIREMENT CONTRIBUTION - ER | 2,526.99 | 4,323.63 | 2,339.67 | 4,239.00 | 3,391.00 | 4,109.00 |
| 08-50-4008 | OFFICE OPERATIONS | 1,080.41 | 921.84 | .00 | .00 | .00 | .00 |
| 08-50-4050 | MISCELLANEOUS EXPENSE | 1,425.00 | 502.00 | 47.69 | .00 | 50.00 | .00 |
| 08-50-4201 | PC, SOFTWARE & PRINTERS | 2,381.30 | 840.00 | 3,694.45 | 1,250.00 | 3,800.00 | 1,500.00 |
| 08-50-4203 | DUES & SUBSCR | 332.00 | 590.00 | .00 | 425.00 | 425.00 | 425.00 |
| 08-50-4301 | TELEPHONE SERVICE | 2,548.20 | 2,505.17 | 1,541.50 | 2,450.00 | 2,450.00 | 2,450.00 |

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|--|--------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| 08-60-4550 | RIVER COURSE MAINT | .00 | .00 | .00 | 2,000.00 | .00 | 3,000.00 |
| 08-60-4551 | TREE MAINTENANCE | 34,275.00 | 20,293.00 | 15,150.00 | 13,500.00 | 15,150.00 | 14,000.00 |
| 08-60-4552 | RECREATION PROGRAMING | 16,663.58 | 12,040.89 | 990.58 | 12,500.00 | 5,200.00 | 9,375.00 |
| 08-60-4553 | KIOSK TRANSACTION FEES | 4,989.59 | 6,636.59 | 3,481.08 | 5,000.00 | 3,800.00 | 7,000.00 |
| 08-60-4554 | SANITARY SRVS-TRASH,PORTAJ:PRF | 16,559.29 | 19,954.82 | 16,559.15 | 16,500.00 | 25,000.00 | 29,000.00 |
| Budget notes: | | | | | | | |
| ~2020 Increased use of parks | | | | | | | |
| ~2021 \$25 rental of bearproof dumpsters (14 total) in addition to increased use of parks. | | | | | | | |
| Total PARKS: | | 417,286.24 | 444,972.61 | 260,558.18 | 511,844.00 | 417,051.00 | 545,608.00 |
| CAPITAL | | | | | | | |
| 08-66-6000 | CAPITAL PURCHASES | .00 | 79,816.76 | .00 | 78,166.00 | 35,000.00 | 155,250.00 |
| Budget notes: | | | | | | | |
| ~2021 Parks Projects funded by CTF: | | | | | | | |
| Black Bear Board Replacement \$15,000 | | | | | | | |
| Aerators for Ponds \$30,500 | | | | | | | |
| Upgrade Kisoks at LMJ and Bohn \$19,500 | | | | | | | |
| Black Bear Parking & Kisok \$16,000 | | | | | | | |
| Automatic Gate - LMJ \$20,000 | | | | | | | |
| Projects funded by CTF \$101,000 | | | | | | | |
| Equipment | | | | | | | |
| Town Vehicle (replace 2 Escapes)(split) \$8,750 | | | | | | | |
| 1T Dump (split) \$19,250 | | | | | | | |
| Utility with Plow \$26,250 | | | | | | | |
| Total Equipment \$54,250 | | | | | | | |
| ~2020 Telephone system for new pw building (1/6) \$1,666 | | | | | | | |
| Aerators for Ponds \$27,000 | | | | | | | |
| CTF Funds | | | | | | | |
| Black Bear Hole Bridge Board Replacement \$7,500 | | | | | | | |
| Baseball/softball storage unit \$25,000 | | | | | | | |
| Golf cart utility \$8,500 | | | | | | | |
| Golf cart 4-6 seater \$8,500 | | | | | | | |
| Total CAPITAL: | | .00 | 79,816.76 | .00 | 78,166.00 | 35,000.00 | 155,250.00 |
| TRANSFERS | | | | | | | |
| 08-80-8001 | PRF'S SHARE ALLOC EXP FROM GF | 26,849.00 | 106,709.00 | 79,733.36 | 119,600.00 | 119,600.00 | 128,387.00 |
| 08-80-8019 | TRANSFER OUT TO GRANTS FUND | .00 | .00 | .00 | .00 | .00 | 57,500.00 |
| Budget notes: | | | | | | | |
| ~2021 Transfer out to Grants fund | | | | | | | |
| Match for Trails Grant (cash match) \$57,500 - rest inkind match | | | | | | | |
| Total TRANSFERS: | | 26,849.00 | 106,709.00 | 79,733.36 | 119,600.00 | 119,600.00 | 185,887.00 |
| PARKS AND RECREATION FUND Revenue Total: | | 814,941.11 | 1,120,516.45 | 480,341.38 | 996,696.00 | 777,358.00 | 863,370.00 |
| PARKS AND RECREATION FUND Expenditure Total: | | 695,720.39 | 948,771.19 | 467,334.06 | 999,807.00 | 751,409.00 | 1,113,331.00 |
| Net Total PARKS AND RECREATION FUND: | | 119,220.72 | 171,745.26 | 13,007.32 | 3,111.00- | 25,949.00 | 249,961.00- |

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|----------------------------------|---------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| GRANT - FLOOD | | | | | | | |
| LOCAL GRANTS | | | | | | | |
| 19-12-3206 | STATE REVENUE | .00 | .00 | 16,636.57 | .00 | .00 | .00 |
| 19-12-3207 | LOCAL REVENUE | .00 | .00 | 21,000.00 | .00 | .00 | .00 |
| Total LOCAL GRANTS: | | .00 | .00 | 37,636.57 | .00 | .00 | .00 |
| TRANSFER | | | | | | | |
| 19-18-3500 | TRANSFER IN FROM GENERAL FUND | .00 | .00 | .00 | .00 | .00 | 62,616.00 |
| 19-18-3508 | Transfer In From Parks Fund | .00 | .00 | .00 | .00 | .00 | 57,500.00 |
| Total TRANSFER: | | .00 | .00 | .00 | .00 | .00 | 120,116.00 |
| LOCAL REVENUE | | | | | | | |
| 19-24-3410 | Holiday Bazaar Revenue | 4,855.00 | .00 | 75.00 | .00 | .00 | .00 |
| Total LOCAL REVENUE: | | 4,855.00 | .00 | 75.00 | .00 | .00 | .00 |
| INSURANCE & INSURANCE | | | | | | | |
| 19-25-3875 | CIRSA Insurance Proceeds | .00 | 178,199.46 | .00 | .00 | .00 | .00 |
| 19-25-3880 | Flood Donations& Other to Town | .00 | 27,139.82 | .00 | .00 | .00 | .00 |
| Total INSURANCE & INSURANCE: | | .00 | 205,339.28 | .00 | .00 | .00 | .00 |
| LCF | | | | | | | |
| 19-27-3883 | LCF Volunteer Youth Corp | .00 | 91.62- | .00 | .00 | .00 | .00 |
| 19-27-3891 | LCF \$10K InventorySoftware4/15 | .00 | 308.42- | .00 | .00 | .00 | .00 |
| 19-27-3904 | LCF Ecology Board Upper 5th | .00 | 2,500.00- | .00 | .00 | .00 | .00 |
| 19-27-3910 | LCF Ecology Bd - Weed ID Book | .00 | 5.57- | .00 | .00 | .00 | .00 |
| 19-27-3911 | LCF-HSAC Help Guide Print 2016 | .00 | 500.00- | .00 | .00 | .00 | .00 |
| 19-27-3919 | LCF-LAHC HeARTs of Lyons \$3.5k | .00 | 46.93 | .00 | .00 | .00 | .00 |
| 19-27-3923 | LCF-Bohn Landscape \$2.2k | .00 | 2,200.00- | .00 | .00 | .00 | .00 |
| 19-27-3924 | LFC-PRC 2019ParadeLights \$2.5K | 2,500.00 | .00 | .00 | .00 | .00 | .00 |
| 19-27-3925 | LCF-PRC 2019SummerConcerts \$5K | 5,000.00 | 75.00- | .00 | .00 | .00 | .00 |
| 19-27-3926 | LFC-LAHC 2019heARTSHonor \$3.5K | 3,500.00 | 3,410.14- | .00 | .00 | .00 | .00 |
| 19-27-3927 | LFC-LAHC 2019ColorfulComm \$500 | 500.00 | 77.36 | .00 | .00 | .00 | .00 |
| 19-27-3928 | LCF-PRC Pesticides Tests | 1,680.00 | 725.00- | .00 | .00 | .00 | .00 |
| Total LCF: | | 13,180.00 | 9,691.46- | .00 | .00 | .00 | .00 |
| FEDERAL FUNDING | | | | | | | |
| 19-28-3800 | FEMA Flood Project Share | 3,313,222.30 | 1,919,078.70 | 1,206,634.79 | 3,240,000.00 | .00 | 3,373,612.00 |
| 19-28-3801 | US DOT STRS | .00 | .00 | .00 | .00 | .00 | 625,000.00 |
| 19-28-3805 | BCC-McConnell Br. Coord. Match | 641,948.00 | .00 | .00 | .00 | .00 | .00 |
| 19-28-3845 | CPW/USFW Fishing is Fun \$93.2k | .00 | 28,566.87 | .00 | .00 | .00 | .00 |
| Total FEDERAL FUNDING: | | 3,955,170.30 | 1,947,645.57 | 1,206,634.79 | 3,240,000.00 | .00 | 3,998,612.00 |
| STATE FUNDING | | | | | | | |
| 19-29-3412 | DOLA Mini Grant | .00 | 2,404.20 | 95.80 | .00 | .00 | .00 |
| 19-29-3415 | DOLA Main St 17-18 #8460 \$2384 | .00 | 2,042.26 | .00 | .00 | .00 | .00 |
| 19-29-3420 | DHSEM Flood Recovery Mgr | 34,976.48 | 4,753.61 | .00 | .00 | .00 | .00 |
| 19-29-3875 | State Flood Project Share | 690,913.30 | 600,882.45 | 361,990.36 | .00 | .00 | .00 |
| 19-29-3889 | DOLA STAFFING 2018 \$781K | 335,767.25 | 300,226.51 | 139,700.35 | 250,000.00 | .00 | 250,000.00 |
| 19-29-3891 | DOLA Human Resource Position | 31,866.03 | 11,079.50 | .00 | .00 | .00 | .00 |

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---------------------------|---------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| WAGES AND SALARIES | | | | | | | |
| 19-45-4000 | Salary and Wages | .00 | 6,059.38 | .00 | .00 | .00 | .00 |
| 19-45-4024 | Payroll Taxes ER | .00 | 438.23- | .00 | .00 | .00 | .00 |
| 19-45-4025 | Employee Ins ER | .00 | 9,560.15- | .00 | .00 | .00 | .00 |
| 19-45-4050 | Misc Exp | 24.70 | .00 | .00 | .00 | .00 | .00 |
| Total WAGES AND SALARIES: | | 24.70 | 3,939.00- | .00 | .00 | .00 | .00 |
| DOLA STAFFING | | | | | | | |
| 19-46-4000 | DOLA STAFFING GRANT 2018 \$781K | 258,579.42 | 248,439.28 | 165,542.24 | 250,000.00 | .00 | 250,000.00 |
| 19-46-4002 | DOLA STAFFING GRANT 2018 | 19,013.34 | 18,590.71 | 12,694.72 | .00 | .00 | .00 |
| 19-46-4003 | DOLA STAFFING GRANT 2018 | 58,174.49 | 56,196.01 | 39,428.27 | .00 | .00 | .00 |
| 19-46-4006 | DOLA Staffing - Contract | .00 | 4,078.08 | .00 | .00 | .00 | .00 |
| 19-46-4022 | Unemployment Insurance Expense | .00 | 358.89 | .00 | .00 | .00 | .00 |
| Total DOLA STAFFING: | | 335,767.25 | 327,662.97 | 217,665.23 | 250,000.00 | .00 | 250,000.00 |
| DOLA STAFFING | | | | | | | |
| 19-47-4000 | DOLA Human Resources Wages | 26,467.49 | 109.56 | .00 | .00 | .00 | .00 |
| 19-47-4006 | Outside Prof Service Fees | 202.85 | .00 | .00 | .00 | .00 | .00 |
| 19-47-4008 | Office Operations | 4,101.50 | 556.27 | .00 | .00 | .00 | .00 |
| 19-47-4024 | Payroll Taxes - ER | 1,916.95 | 42.75 | .00 | .00 | .00 | .00 |
| 19-47-4025 | Employee Insurance - ER | 8,096.82 | 1,458.19 | .00 | .00 | .00 | .00 |
| Total DOLA STAFFING: | | 40,785.61 | 2,166.77 | .00 | .00 | .00 | .00 |
| TRANSFER | | | | | | | |
| 19-50-4508 | Transfer In From Fund 08 | .00 | 313,154.58 | .00 | .00 | .00 | .00 |
| Total TRANSFER: | | .00 | 313,154.58 | .00 | .00 | .00 | .00 |
| LOCAL EXPENDITURES | | | | | | | |
| 19-51-4010 | Holiday Bazaar | 1,738.16 | .00 | .00 | .00 | .00 | .00 |
| 19-51-4041 | CO Garden Foundation-Bohn Pk | 374.36 | .00 | .00 | .00 | .00 | .00 |
| 19-51-4050 | EcDev Quasiquicent. & May Hist | 713.75 | .00 | .00 | .00 | .00 | .00 |
| 19-51-4881 | Fishing Is Fun - Match | .00 | 4,008.68- | .00 | .00 | .00 | .00 |
| Total LOCAL EXPENDITURES: | | 2,826.27 | 4,008.68- | .00 | .00 | .00 | .00 |
| LAHC | | | | | | | |
| 19-58-4006 | LAHC Expenditures | 510.00 | 1,560.39 | 699.05 | .00 | .00 | .00 |
| 19-58-4008 | LAHC Bell of Renewal | .00 | .00 | .00 | .00 | .00 | .00 |
| Total LAHC: | | 510.00 | 1,560.39 | 699.05 | .00 | .00 | .00 |
| LYBSA | | | | | | | |
| 19-59-4006 | LYBSA Expenditures | 4,430.89 | 7,316.17 | .00 | .00 | .00 | .00 |
| Total LYBSA: | | 4,430.89 | 7,316.17 | .00 | .00 | .00 | .00 |
| DOLA MARKETING | | | | | | | |
| 19-60-4005 | DOLA #8488 '17 Main St Scholar | 2,695.81 | .00 | .00 | .00 | .00 | .00 |
| 19-60-4008 | DOLA Main St 17-18 #8460 \$2384 | 30.00 | 2,179.00 | .00 | .00 | .00 | .00 |
| 19-60-4009 | DOLA '18-'19 Main St Scholarsh | .00 | 1,919.58 | .00 | .00 | .00 | .00 |
| 19-60-4716 | DOLA Mini Grant Exp | .00 | 2,274.20 | .00 | .00 | .00 | .00 |

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

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---|-------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| CAPITAL PROJECTS FUND | | | | | | | |
| TRANSFERS | | | | | | | |
| 20-35-3901 | TRANSFER IN FROM GENERAL FUND | .00 | .00 | .00 | .00 | .00 | 300,000.00 |
| Budget notes: | | | | | | | |
| ~2021 New fund in 2021 for Streets Paving/Sidewalks. Increase \$50K per Mayor Protem Browning | | | | | | | |
| Total TRANSFERS: | | .00 | .00 | .00 | .00 | .00 | 300,000.00 |
| CAPITAL | | | | | | | |
| 20-66-6000 | CAPITAL PROJECTS | .00 | .00 | .00 | .00 | .00 | 235,000.00 |
| Total CAPITAL: | | .00 | .00 | .00 | .00 | .00 | 235,000.00 |
| CAPITAL PROJECTS FUND Revenue Total: | | .00 | .00 | .00 | .00 | .00 | 300,000.00 |
| CAPITAL PROJECTS FUND Expenditure Total: | | .00 | .00 | .00 | .00 | .00 | 235,000.00 |
| Net Total CAPITAL PROJECTS FUND: | | .00 | .00 | .00 | .00 | .00 | 65,000.00 |

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

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

| Account Number | Account Title | 2018-18 2018 ACTUAL | 2019-19 2019 ACTUAL | 2020-20 2020 ACTUAL THROUGH 8/31/20 | 2020-20 2020 BUDGET | 2020-20 2020 YEAR END PROJECTION | 2021-21 2021 BUDGET |
|---------------------------------------|--------------------------------|------------------------|------------------------|---|------------------------|--|------------------------|
| BUSINESS LOAN FUND | | | | | | | |
| Source: 14 | | | | | | | |
| 22-14-3403 | USDA Loan Repay-Late Fees | 34.17 | 102.51 | .00 | .00 | .00 | .00 |
| Total Source: 14: | | 34.17 | 102.51 | .00 | .00 | .00 | .00 |
| OTHER INCOME | | | | | | | |
| 22-16-3604 | Loan Principal Payments Recv'd | 11,018.23 | 25,154.88 | 40,108.90 | .00 | .00 | .00 |
| Total OTHER INCOME: | | 11,018.23 | 25,154.88 | 40,108.90 | .00 | .00 | .00 |
| INVESTMENT | | | | | | | |
| 22-17-3501 | BRF Loan Repay - Interest | 1,017.26 | 894.11 | 503.72 | .00 | .00 | .00 |
| 22-17-3502 | USDA Loan Repay-Interest | 573.55 | 1,166.96 | 594.85 | .00 | .00 | .00 |
| Total INVESTMENT: | | 1,590.81 | 2,061.07 | 1,098.57 | .00 | .00 | .00 |
| Source: 28 | | | | | | | |
| 22-28-3005 | Grant Proceeds USDA | .00 | 30,000.00 | 5,000.00 | .00 | .00 | .00 |
| Total Source: 28: | | .00 | 30,000.00 | 5,000.00 | .00 | .00 | .00 |
| Department: 50 | | | | | | | |
| 22-50-4050 | Bank Fees USDA | .00 | 30.00 | 18.00 | .00 | .00 | .00 |
| 22-50-4998 | Revolving Loans to Business | .00 | 31,500.00 | .00 | .00 | .00 | .00 |
| Total Department: 50: | | .00 | 31,530.00 | 18.00 | .00 | .00 | .00 |
| Department: 52 | | | | | | | |
| 22-52-4050 | Bank Fees BRF | .00 | .00 | 18.00 | .00 | .00 | .00 |
| Total Department: 52: | | .00 | .00 | 18.00 | .00 | .00 | .00 |
| BUSINESS LOAN FUND Revenue Total: | | 12,643.21 | 57,318.46 | 46,207.47 | .00 | .00 | .00 |
| BUSINESS LOAN FUND Expenditure Total: | | .00 | 31,530.00 | 36.00 | .00 | .00 | .00 |
| Net Total BUSINESS LOAN FUND: | | 12,643.21 | 25,788.46 | 46,171.47 | .00 | .00 | .00 |
| Total Asset: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Liability: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Equity: | | .00 | .00 | .00 | .00 | .00 | .00 |
| Total Revenue: | | 13,026,420.01 | 13,105,338.10 | 8,656,945.05 | 13,644,609.00 | 9,147,362.00 | 12,643,726.00 |
| Total Expenditure: | | 12,659,619.93 | 16,545,785.90 | 6,233,689.32 | 13,716,771.00 | 7,126,342.00 | 14,533,922.00 |
| Net Grand Totals: | | 366,800.08 | 3,440,447.80- | 2,423,255.73 | 72,162.00- | 2,021,020.00 | 1,890,196.00- |

2021 ANNUAL BUDGET

APPENDIX A

RESOLUTIONS AND ORDINANCES

Budget Resolution

Appropriation Resolution

Mill Levy Ordinance

**TOWN OF LYONS, COLORADO
RESOLUTION 2020-174**

**A RESOLUTION OF THE TOWN OF LYONS, COLORADO SUMMARIZING
REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET
FOR THE TOWN OF LYONS, COLORADO, FOR THE CALENDAR YEAR 2021**

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 5th, 2020 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 16th, 2020, 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 | \$ 2,623,002 |
| Electric Fund | 1,900,436 |
| Water/Sanitation Fund | 3,230,267 |
| Storm Water | 96,003 |
| Conservation Trust Fund | 101,000 |
| Parks and Recreation Fund | 1,113,331 |
| Grant Fund | 5,234,883 |
| Capital Projects Fund | <u>235,000</u> |
| Total for All Expenditures | <u><u>\$ 14,533,922</u></u> |

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

| | |
|------------------------------------|-----------------------------|
| General Fund | |
| Revenue | \$ 2,575,573 |
| Use/(Surplus) Fund Balance | <u>47,429</u> |
| Revenues | \$ 2,623,002 |
| Electric Fund | |
| Revenue | \$ 1,596,350 |
| Use/(Surplus) Fund Balance | <u>304,086</u> |
| Revenues | \$ 1,900,436 |
| Water/Sanitation Fund | |
| Revenue | \$ 1,933,500 |
| Use/(Surplus) to Fund Balance | <u>1,296,767</u> |
| Revenues | \$ 3,230,267 |
| Storm Water | |
| Revenue | \$ 119,000 |
| Use/(Surplus) to Fund Balance | <u>(22,997)</u> |
| Revenues | \$ 96,003 |
| Conservation Trust Fund | |
| Revenue | \$ 22,500 |
| Use/(Surplus) to Fund Balance | <u>78,500</u> |
| Revenues | \$ 101,000 |
| Parks and Recreation Fund | |
| Revenue | \$ 863,370 |
| Use/(Surplus) to Fund Balance | <u>249,961</u> |
| Parks and Recreation Fund Revenues | \$ 1,113,331 |
| Grant Fund | |
| Revenue | \$ 5,234,883 |
| Use/(Surplus) to Fund Balance | <u>0</u> |
| Grant Fund Revenues | \$ 5,234,883 |
| Capital Projects Fund | |
| Revenue | \$ 300,000 |
| Use/(Surplus) to Fund Balance | <u>(65,000)</u> |
| Grant Fund Revenues | \$ 235,000 |
| Total for All Revenues | <u><u>\$ 14,533,922</u></u> |

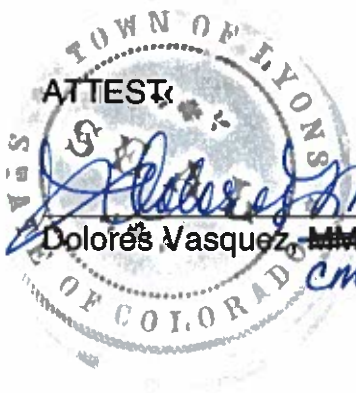
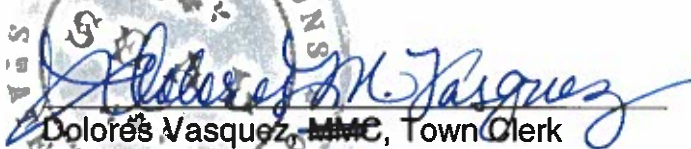
Section 4. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Town of Lyons for the year stated above.

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 16th day of November 2020.

TOWN OF LYONS, COLORADO

By: 
Nicholas Angelo, Mayor

 ATTEST:

Dolores Vasquez, ~~MMC~~ Town Clerk
CMA

**TOWN OF LYONS, COLORADO
RESOLUTION 2020-175**

**A RESOLUTION OF THE TOWN OF LYONS, COLORADO 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 2021
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 16th, 2020; 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: | |
| Operating | \$ 2,213,886 |
| Capital | 46,500 |
| Transfers Out | <u>362,616</u> |
| Total General Fund Expenditures | \$ 2,623,002 |

| | |
|----------------------------------|---------------|
| Electric Fund: | |
| Operating | \$ 1,415,679 |
| Capital | 147,050 |
| Debt Service | 277,916 |
| Transfers Out | <u>59,791</u> |
| Total Electric Fund Expenditures | \$ 1,900,436 |

| | |
|--|----------------|
| Water/Sanitation Fund: | |
| Operating | \$ 1,188,374 |
| Capital | 1,305,650 |
| Debt Service | 619,022 |
| Transfers Out | <u>117,221</u> |
| Total Water/Sanitation Fund Expenditures | \$ 3,230,267 |

| | |
|--|-------------------|
| Storm Water Fund: | |
| Operating | \$ 81,473 |
| Capital | 6,550 |
| Transfers Out | <u>7,980</u> |
| Total Storm Water Fund Expenditures | \$ 96,003 |
| Conservation Trust Fund: | |
| Capital | \$ <u>101,000</u> |
| Total Conservation Trust Fund Expenditures | \$ 101,000 |
| Parks and Recreation Fund: | |
| Operating | \$ 772,194 |
| Capital | 155,250 |
| Transfers Out | <u>185,887</u> |
| Total Parks & Recreation Fund Expenditures | \$ 1,113,331 |
| Grants Fund: | |
| Operating | \$ 250,000 |
| Capital | <u>4,984,883</u> |
| Total Grants Fund Expenditures | \$ 5,234,883 |
| Capital Projects Fund: | |
| Capital | \$ <u>235,000</u> |
| Total Grants Fund Expenditures | \$ 235,000 |

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

ADOPTED this 16th day of November 2020.

TOWN OF LYONS, COLORADO

By: Nicholas Angelo
Nicholas Angelo, Mayor



ATTEST:

Dolores Vasquez, TMC, Town Clerk
CMA

TOWN OF LYONS,
COLORADO

ORDINANCE 1089

AN ORDINANCE OF THE TOWN OF LYONS, COLORADO LEVYING GENERAL PROPERTY TAXES
FOR THE 2021 BUDGET YEAR

WHEREAS, the Board of Trustees of the Town of Lyons, will adopt the annual budget in accordance with the Local Government Budget Law, on November 16th, 2020 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,748,002 and;

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

WHEREAS, the 2020 net valuation for assessment for the Town of Lyons as certified by the County Assessor is \$43,230,287.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO, as follows:

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

Section 2. Levy General Operating Expenses. That for the purpose of meeting all general operating expenses of the Town of Lyons, Colorado during the 2021 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. A temporary credit of 1.76 mills shall be issued upon each dollar of the total net valuation for assessment of all taxable property within the Town. Total mill levy after application of the temporary credit will be 17.762 mills.

Section 3. Levy General Obligation Debt. That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2021 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.

Section 4. Certification. 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.

INTRODUCED AND PASSED ON FIRST READING THIS 2nd DAY OF November, 2020.

INTRODUCED, PASSED, ADOPTED AND ORDERED PUBLISHED THIS 16th DAY OF November, 2020.

TOWN OF LYONS, COLORADO

By: Nicholas Angelo
Nicholas Angelo, Mayor

