

*Town of Lyons, Colorado*  
*2022 Annual Budget*

# Town of Lyons

## 2022 Annual Budget

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## **2022 Budget Message**

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 2022 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, stormwater, 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.

### **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, rate changes, and known changes in operations.

### **Budget Highlights**

**Flood Recovery:** On September 12<sup>th</sup>, 2013, the Town of Lyons was devastated by a 500-year flood event that caused catastrophic damage resulting in a federally declared disaster. The damage estimate to restore the Town to pre-flood conditions exceeded \$70 million. 2021 continued to be focused on recovery from the flood and a few of those projects will continue into 2022. The last flood project to begin construction is the pedestrian bridge/safe routes to school improvements which will begin in 2022.

Town staff will be working to close out grants to receive final reimbursements of over \$10 million and collecting grant matching funds totaling over \$750,000. During the beginning years of flood recovery, the Town received a cash advance in the amount of \$9.5 million from State of Colorado/Division of Homeland Security and Emergency Management to assist with cash flow for flood-related projects. As final reimbursements are received the Town will continue to pay the cash advance back. To date the Town has paid back \$3.1 million.



**Revenue:** In 2019, the State of Colorado codified HB19-1240 which changed the way sales tax is collected in Colorado. The 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 was instrumental in helping navigate the revenue challenges of the COVID pandemic. Sales tax collections have steadily increased throughout 2021. The 2021 projections were developed based on current collection trends with revenue expected to be approximately 30% higher than original budget estimates. The 2022 budget includes a 5.5% increase in sales tax revenue from the 2021 year-end projections as the economy continues to recover from the impacts of the pandemic.

The Boulder County Assessor's Office does a reassessment of all properties every two years. 2021 was a reassessment year and the Town saw an 11.4% increase in the net taxable assessed value. In 2022, the property tax mill levy will be 16.778, giving taxpayers a temporary tax credit of 2.74 mills.

**Department Operating Budgets:** The 2022 budget includes a 9.7% increase in salaries and benefits as the result of a survey conducted with surrounding and like-size communities in Colorado. Budgeted full-time equivalents (FTEs) are not increased for 2022. The 2022 budget eliminated a full-time Human Resources position (1.0 FTE) and a full-time Special Events position (1.0 FTE). Subsequently the 2022 budget added the conversion of the part-time Planner to a full-time position (0.5 FTE), the addition of a full-time Code Compliance position (1.0 FTE), and half of the full-time Grant/Project Manager position (0.5 FTE). Generally, department operating budgets have increased to bring services back to pre-COVID levels and due to the overall cost increase of supplies and services seen nationally.

**Capital Improvements:** In 2021, a Capital Project Fund was created to set aside funding for much-needed street maintenance projects. The 2022 budget includes a \$300,000 transfer from the General Fund to continue providing funding for identified projects.

Capital items/projects planned for 2022 include: Replacement of a Town vehicle, wildfire mitigation, a small dog park, electric undergrounding, replacement of PRV #4, wastewater treatment plant re-rating, solar project, Depot irrigation and landscaping, Recycle Center fencing, Bohn Park bike jump park, US 36/Broadway improvements, street paving, and Black Bear Hole/2nd Avenue improvements.

### **Fund Summaries**

The Town has a total of 5 operating funds all of which have a 2022 projected fund balance/reserve of more than 3 months of expenditures. Additionally, seven (7) funds are projected to utilize prior year fund balances to help fund one-time expenses such as capital projects and purchases.

**General Fund:** The total 2022 revenues in the General Fund are projected to see a 5.7% increase over 2021 year-end projections. Sales and property tax revenue account for 66.8% of the revenue in the General Fund.

**Parks and Recreation Fund:** Revenues in the Parks and Recreation Fund are projected to see a 10.1% increase over 2021 projections. This is partially due to the increase in sales tax revenue as the fund receives a 1% sales tax as approved by the voters. Parking and camping fees have been increased for 2022 which will generate additional revenue for parks and recreational purposes.

**Electric Fund:** There are no major changes in the Electric Fund for 2022. Capital projects include the continuation of electric undergrounding and completion of a solar project.

**Water/Sanitation Fund:** The 2022 revenue is projected to be relatively the same as the 2021 budget and there are no utility fee increases anticipated at this time. The Longs Peak water/sewer line replacement project will continue into 2022.

**Stormwater Fund:** This fund has enabled the Town to start flushing storm drains; and will continue each year in a different location of town. The 2022 budget also includes funding for the 2<sup>nd</sup> Avenue storm drainage design. Identified stormwater projects are expected to cost over \$14.6 million dollars.

**Conservation Trust Fund:** The State of Colorado distributes lottery funds to the Town on a quarterly basis which are to be used for park-related expenses. Funds have continued to accumulate over time and in 2022, the Town's distribution is projected to be \$24,000. Conservation Trust revenue in the amount of \$70,500 will be used to fund board replacement on the Black Bear Hole bridge, upgrade kiosks, and install an automatic gate at LaVern M. Johnson Park in 2022.

**Grants Fund:** This fund was created following the 2013 flood and is primarily used to manage the flood expenses. While most of the expenditures are for capital projects some outside-funded staffing and operational expenses are included as well.

### **Conclusion**

The Town enters 2022 with continued sales tax growth despite the economic impacts of the pandemic. As flood recovery efforts come to an end, the Town will continue to focus on non-flood related capital projects and improvements. Fund balances, on a modified accrual basis, are healthy which will assist the Town in funding high priority projects. The Town's development of a 5-year capital plan will ensure projects will be prioritized and funding secured for critical needs.

The Town is pleased to present a balanced budget that continues to utilize available resources in an efficient and effective manner and is consistent with the goals, policies, and plans of the Town. Suggestions to improve services are always welcome.

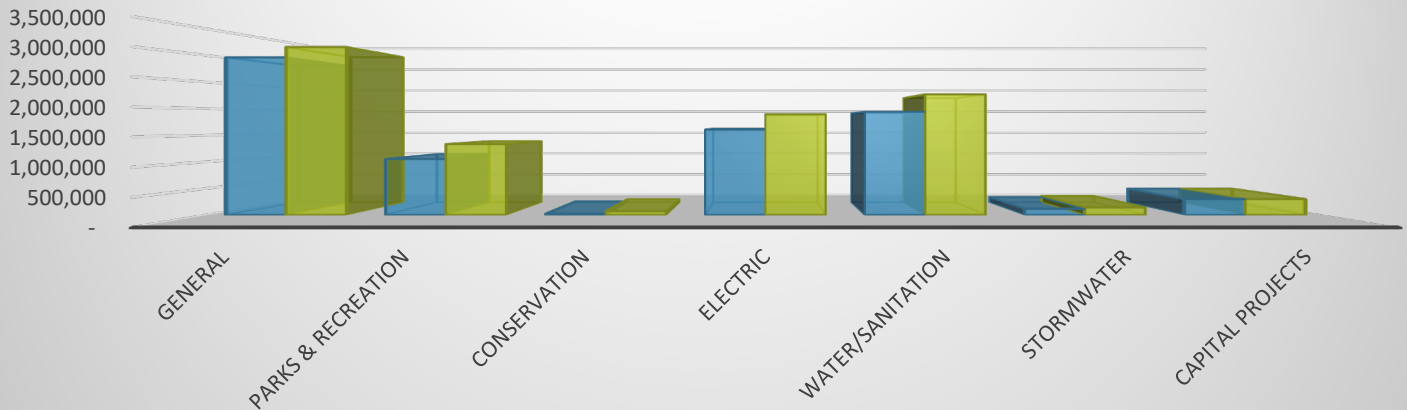
Cassandra Eyestone  
Finance Director  
Town of Lyons

TOWN OF LYONS  
2022 BUDGET  
BUDGET SUMMARY

Town of Lyons  
2022 Budget Summary  
As of December 7, 2021

	REVENUES										EXPENDITURES/EXPENSES							Change in Fund Balance/Net Position	2021 Original Budget Total Expenditures	2020 Actual Total Expenditures	%+/- Over 2021 Original Budget
	Taxes	Licenses & Permits	Intergovernmental	Private Grants & Contributions	Charges for Services	Fines	Other Revenue	One-Time Revenues	Transfer In	2022 Budget Total Revenues	Personnel	Supplies	Services	Transfers Out	Capital Outlay	Debt Service	2022 Budget Total Expenditures				
01-General Fund	2,269,070	33,920	42,560	-	7,700	55,000	138,578	65,000	350,553	2,962,381											
Allocated												49,550	562,909				612,459		514,371	618,869	19%
Administration											332,482	21,925	18,700				373,107		283,217	349,938	32%
Legislative											20,669	500	8,060				29,229		27,669	30,639	6%
Judicial											9,501	2,000	20,400				31,901		31,206	54,184	2%
Planning & Zoning											174,256	3,710	126,930				304,896		262,541	235,990	16%
Health Welfare & Community											37,888	5,000	201,923				244,811		156,200	163,846	57%
Economic Development											58,024	2,100	76,100				136,224		104,758	88,107	30%
Building Inspection											41,039	300	30,000				71,339		80,300	77,800	-11%
Police											-	-	476,247				476,247		423,074	390,733	13%
Streets											199,802	4,750	157,800				362,352		321,628	286,880	13%
Visitors Center											6,895	500	3,400				10,795		8,922	7,268	21%
Capital																	503,100		409,116	5,654	23%
General Fund Totals	2,269,070	33,920	42,560	-	7,700	55,000	138,578	65,000	350,553	2,962,381	880,556	90,335	1,682,469	320,600	182,500	-	3,156,460	(194,079)	2,623,002	2,309,908	
02-Electric	-	-	-	-	1,575,500		20,500	9,000		1,605,000											
Allocated														63,181			63,181		59,791	53,294	6%
Administration											162,479	14,000	5,500				181,979		174,118	150,986	5%
Maintenance											46,565	42,400	1,060,800				1,149,765		1,241,561	1,186,201	-7%
Capital															367,024		367,024		147,050	-	150%
Debt																131,262	131,262		277,916	20,508	-53%
Electric Fund Totals	-	-	-	-	1,575,500	-	20,500	9,000	-	1,605,000	209,044	56,400	1,066,300	63,181	367,024	131,262	1,893,211	(288,211)	1,900,436	1,410,989	
03-Water/Sanitation																					
Water																					
Allocated														125,413			125,413		117,221	106,484	7%
Administration											161,179	1,100	10,000				172,279		190,108	181,195	-9%
Treatment																	251,500		235,850	241,309	7%
Distribution											46,027	47,000	49,500				142,527		139,728	141,319	2%
Capital															45,750		45,750		1,305,650	(1,562)	-96%
Debt																306,122	306,122		318,577	54,688	-4%
Sanitation																					
Administration											169,979		110,000				279,979		214,211	213,557	31%
Treatment												72,200	265,000				337,200		315,500	391,752	7%
Collection & Transmission											41,759	8,250	81,000				131,009		92,977	101,374	41%
Capital															175,000		175,000		-	-	0%
Debt																300,444	300,444		300,445	49,942	0%
Water/Sanitation Fund Totals	-	-	-	-	1,872,000	-	16,000	52,000	-	1,940,000	418,944	128,550	767,000	125,413	220,750	606,566	2,267,223	(327,223)	3,230,267	1,480,058	
06-Stormwater																					
Allocated														13,854			13,854		7,980	6,117	100%
Administration											33,780		6,500				40,280		20,961	15,220	92%
Maintenance											12,785	500	50,800				64,085		60,512	29,278	6%
Capital															25,250		25,250		6,550	-	285%
Storm Water Fund Totals	-	-	-	-	117,570	-	100	-	-	117,670	46,565	500	57,300	13,854	25,250	-	143,469	(25,799)	96,003	50,615	
07-Conservation Trust																					
Administration																	70,500		101,000	-	-30%
Conservation Trust Fund Totals	-	-	24,000	-	-	-	150	-	-	24,150	-	-	-	70,500	-	-	70,500	(46,350)	101,000	-	
08-Parks and Recreation	493,799				481,300		600	6,000	70,500	1,052,199											
Allocated														148,105			148,105		128,387	119,600	15%
Administration											194,567	2,300	16,550				213,417		197,886	162,657	8%
Special Events													29,500				29,500		28,700	14,623	3%
Parks											292,749	91,700	189,500				573,949		545,608	410,249	5%
Capital																	367,040		212,750	39,077	73%
Parks and Recreation Fund Totals	493,799	-	-	-	481,300	-	600	6,000	70,500	1,052,199	487,316	94,000	235,550	384,395	130,750	-	1,332,011	(279,812)	1,113,331	746,206	
19-Grants																					
Grant Funded Projects			9,459,086							9,755,976											
Grants Fund Totals	-	-	9,459,086	-	-	-	-	-	296,890	9,755,976	-	-	-	-	11,051,808	-	11,051,808	(1,295,832)	11,372,478	2,853,435	-3%
20-Capital Projects Fund																					
Capital															300,000		300,000		235,000	-	0%
Capital Projects Fund Totals	-	-	-	-	-	-	-	-	300,000	300,000	-	-	-	-	300,000	-	300,000	-	235,000	-	
21-Grants Other																					
Grant Funded Projects			896,745							896,745											
Grants Other Fund Totals	-	-	896,745	-	-	-	-	-	-	896,745	-	-	-	-	373,279	-	373,279	523,466	862,405	3,244,193	100%
22-USDA/BRF																					
Grant Funded Projects																					
USDA/BRF Fund Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,380	100%
TOTALS	2,762,869	33,920	10,422,391	-	4,054,070	55,000	175,928	132,000	1,017,943	18,654,121	2,042,425	369,785	3,808,619	977,943	12,651,361	737,828	20,587,961	(1,933,840)	21,533,922	12,219,786	-

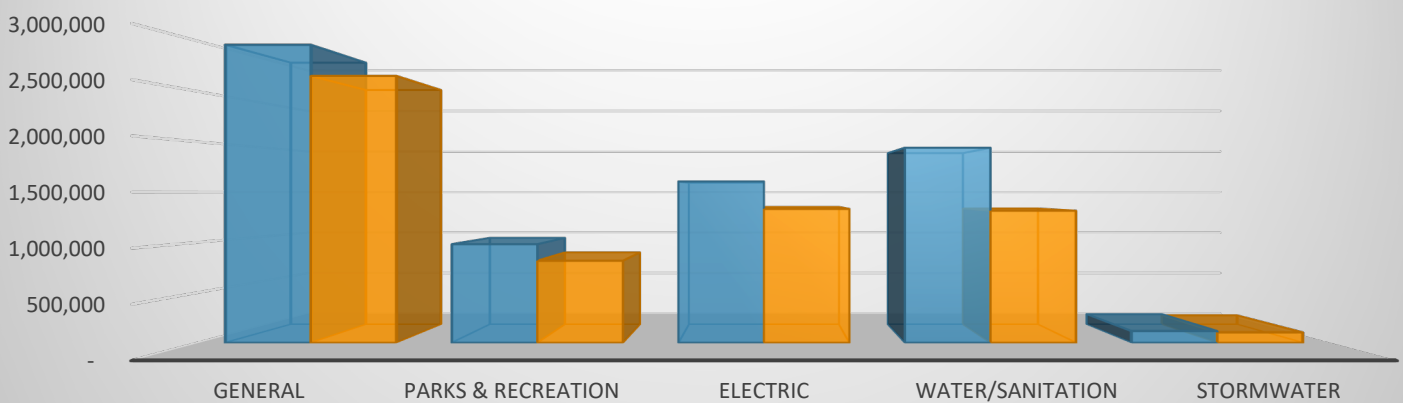
## Town of Lyons 2022 Total Budget by Fund



	General	Parks & Recreation	Conservation	Electric	Water/Sanitation	Stormwater	Capital Projects
2022 Revenue	2,962,381	1,052,199	24,150	1,605,000	1,940,000	117,670	300,000
2022 Expenses	3,156,460	1,332,011	70,500	1,893,211	2,267,223	143,469	300,000

■ 2022 Revenue   ■ 2022 Expenses

## Town of Lyons 2022 Operating Budget by Fund



	General	Parks & Recreation	Electric	Water/Sanitation	Stormwater
2022 Revenue	2,962,381	981,699	1,605,000	1,940,000	117,670
2022 Expenses*	2,653,360	816,866	1,331,744	1,314,494	104,365

■ 2022 Revenue   ■ 2022 Expenses\*

\*Personnel, supplies, and services only



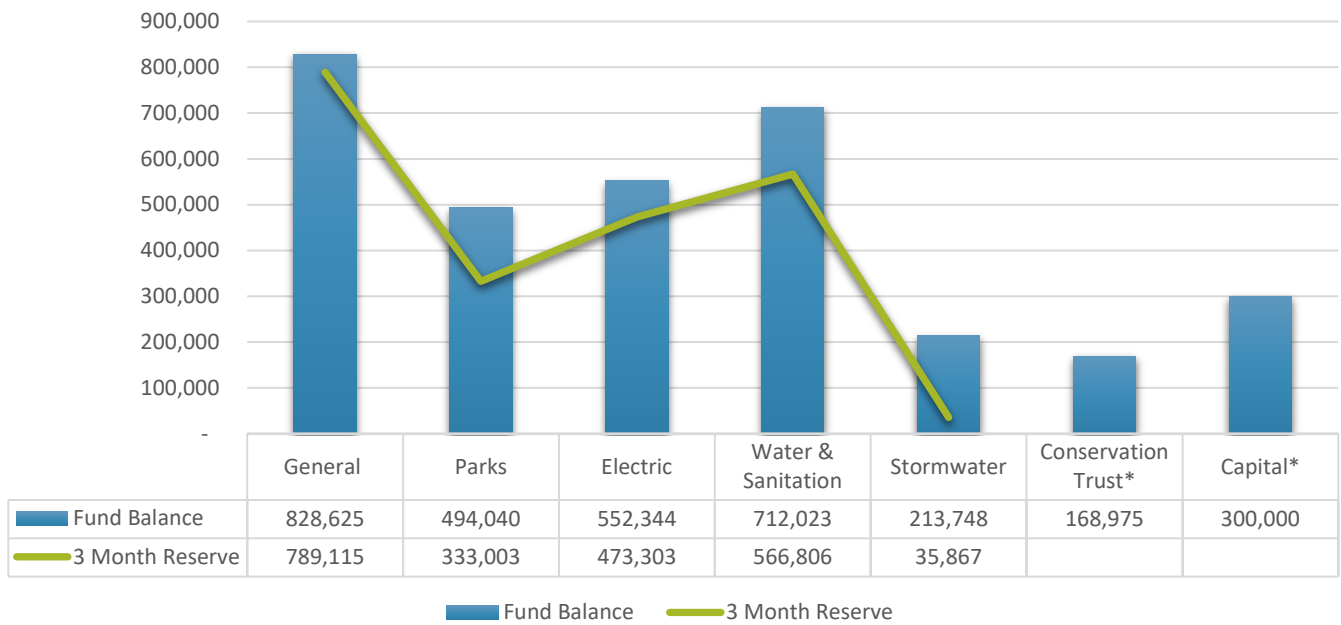
TOWN OF LYONS  
2022 BUDGET  
FUND BALANCE ANALYSIS

Town of Lyons  
Analysis of Fund Activity and Balances  
As of 12/7/2021

	2021 Projection						2022 Budget						Reserves	
	Unassigned Fund Balance 12/31/18	Unassigned Fund Balance 12/31/19	Unassigned Fund Balance 12/31/20	Revenue	Expense	Restricted fund balance for Flood	Projected Fund Balance 12/31/21	Revenue	Expense	Restricted fund balance for Flood	Projected Fund Balance 12/31/2022	Change in Fund Balance 2022	3 months of Expenditures	Potential Fund Balance Available for Spending
Governmental Funds														
1 General Fund	1,087,089	879,638	985,648	2,802,435	2,565,379	-	1,222,704	2,962,381	3,156,460	(200,000)	828,625	(394,079)	789,115	39,510
7 Conservation Trust	200,928	198,661	221,475	24,350	30,500	-	215,325	24,150	70,500	-	168,975	(46,350)	17,625	151,350
8 Parks/Recreation	881,685	1,085,170	961,354	955,343	942,845	(200,000)	773,852	1,052,199	1,332,011	-	494,040	(279,812)	333,003	161,037
10 Capital Projects	-	-	-	300,000	-	-	300,000	300,000	300,000	-	300,000	-	-	300,000
19,21,22 Grants	5,853,639	1,454,684	2,647,698	10,279,957	8,480,968	-	4,446,687	10,652,721	11,425,087	-	3,674,321	(772,366)		
	2021 Projection						2022 Budget						Reserves	
	Unrestricted Net Position 12/31/18	Unrestricted Net Position 12/31/19	Unrestricted Net Position 12/31/20	Revenue	Expense	Restricted fund balance for Flood	Projected Unrestricted Net Position 12/31/21	Revenue	Expense	Restricted fund balance for Flood	Projected Unrestricted Net Position 12/31/2022	Change in Net Position 2022	3 months of Expenditures	Potential Fund Balance Available for Spending
Enterprise Funds														
2 Electric	578,859	834,208	854,762	1,727,500	1,741,707	-	840,555	1,605,000	1,893,211	-	552,344	(288,211)	473,303	79,041
3 Water/Sanitation	1,970,609	1,524,811	1,165,576	2,829,818	2,956,148	-	1,039,246	1,940,000	2,267,223	-	712,023	(327,223)	566,806	145,218
6 Storm Water	91,208	154,841	220,269	117,430	98,152	-	239,547	117,670	143,469	-	213,748	(25,799)	35,867	177,881
Total Town Budget	10,664,017	6,132,013	7,056,782	19,036,833	16,815,698		9,077,917	18,654,121	20,587,961		6,944,076	(2,133,840)		

- Notes:
- 1 All prior year fund balances are per the audited financial statements and take into account restricted reserves and amounts assigned for ineligible flood expenses
  - 2 At the end of 2021, there will be \$600,000 in fund balance assigned for flood ineligible expenses - \$300,000 General Fund & \$300,000 Parks
  - 3 2021 Projections are estimates based on what is currently anticipated

## Town of Lyons 2022 Projected Fund Balances



\*No reserves needed

TOWN OF LYONS  
2022 BUDGET  
CAPITAL

**Town of Lyons**  
**2022 Budget - Capital Outlay Requests**  
**As of December 7, 2021**

				Funding Source				
			Critical (C) Necessary (N) Desired (D)					
Fund	Dept	Description		Total 2022 Cost	General Revenues	CTF	Grant Funds	Enterprise Funds
01	66	Recyle Center Fencing	N	25,000	25,000			
		Depot Irrigation/Landscaping*	N	75,000	75,000			
		Wildfire Mitigation (split)	N	75,000	75,000			
		Town Vehicle (split) - moved from 2021 budget	D	7,500	7,500			
		<b>Total General Fund</b>		<b>182,500</b>	<b>182,500</b>	-	-	-
02	66	RR Ave Underground	D	40,000				40,000
		Solar Project	D	264,274				264,274
		Electric Underground Longs Peak	N	60,000				60,000
		Town Vehicle (split) - moved from 2021 budget	D	2,750				2,750
		<b>Total Electric Fund</b>		<b>367,024</b>	-	-	-	<b>367,024</b>
03/04	66							
		PRV #4 (moved from 2021 budget)	N	40,000				40,000
		WWTP Rerating Construction	N	300,000			125,000	175,000
		Town Vehicle (split) - moved from 2021 budget	D	5,750				5,750
		<b>Total Water/Wastewater Fund</b>		<b>345,750</b>	-	-	<b>125,000</b>	<b>220,750</b>
06	66	2nd Ave/Kelling Improvements Design	N	25,000				25,000
		Town Vehicle (split) - moved from 2021 budget	D	250				250
		<b>Total Storm Water Fund</b>		<b>25,250</b>	-	-	-	<b>25,250</b>
08	66	Bohn Park Bike Jump Park	D	47,000	47,000			
		Wildfire Mitigation (split)	N	50,000	50,000			
		Small Dog Park	D	25,000	25,000			
		Town Vehicle (split) - moved from 2021 budget	D	8,750	8,750			
		<b>Total Parks/Recreation Fund</b>		<b>130,750</b>	<b>130,750</b>	-	-	-
19		Trails portion of Safe Routes to School	N	500,000			500,000	
		Black Bear Hole/2nd Ave Improvement - GOCO**	N	366,293	13,790	70,500	282,003	
		St Vrain Trail Extension***		1,000,000	152,000		848,000	
		US36 Broadway Improvement****		2,397,400	60,600		2,336,800	
		<b>Total Grant Fund</b>		<b>4,263,693</b>	<b>226,390</b>	<b>70,500</b>	<b>3,966,803</b>	-
20		Street Paving/Sidewalk Improvements	N	300,000	300,000	-	-	-
		<b>Total Capital Fund</b>		<b>300,000</b>	<b>300,000</b>	-	-	-
		<b>GRAND TOTAL ALL TOWN FUNDS</b>		<b>5,614,967</b>	<b>839,640</b>	<b>70,500</b>	<b>4,091,803</b>	<b>613,024</b>

\*Applying for a grant

\*\*GOCO Match = \$84,290 for Black Bear Hole and 2nd Ave Parking Improvements

\*\*\*St Vrain Trail Match = \$152,000

\*\*\*\*Broadway Match = \$60,600

TOWN OF LYONS  
Capital Budget  
5-Year Capital Plan

		Project Cost	2022	2023-2025	2026 and Beyond
<b>General Fund</b>					
Complete Fencing at Recycle Center	\$	24,660	24,660		
Town Staff Vehicle	\$	7,500	7,500		
Depot Irrigation and Landscaping	\$	75,000	75,000		
Broadway Improvements - DRCOG TIP	\$	60,600	60,600		-
Streets - Paving Assessment using Scenario 4 Increase PCI 5 points - 2.0 million over 5 years	\$	2,000,000	400,000	600,000	1,000,000
Wildfire Mitigation (split)	\$	75,000	75,000		
Utility Equipment Trailer - 30,000 lbs	\$	1,000		1,000	
Sidewalks	\$	120,000		60,000	60,000
Depot additional improvements	\$	115,000		115,000	
Emergency Generators	\$	150,000		150,000	
Marquee Landscaping	\$	175,000	25,000		150,000
McConnell Streetscape	\$	245,000			245,000
Main Street Roundabout	\$	1,000,000			1,000,000
High Street Roundabout	\$	1,000,000			1,000,000
Downtown Sidewalks - sandstone	\$	1,000,000			1,000,000
New Town Hall	\$	6,000,000			6,000,000
<b>Total General Fund</b>	<b>\$</b>	<b>12,024,100</b>	<b>643,100</b>	<b>926,000</b>	<b>10,455,000</b>
<b>Electric</b>					
Town Staff Vehicle	\$	2,750	2,750		
Electric Capital Improvement Plan - substation to town	\$	100,000	-	100,000	
RR Ave Underground	\$	40,000	40,000		
Longs Peak Underground	\$	60,000	60,000		
Solar project	\$	264,274	264,274		
Utility Equipment Trailer - 30,000 lbs	\$	1,000			1,000
EV Charging Station Upgrade Transformer	\$	10,000			10,000
Undergrounding Others Area of Town	\$	50,000			50,000
<b>Total Electric Fund</b>	<b>\$</b>	<b>528,024</b>	<b>367,024</b>	<b>100,000</b>	<b>61,000</b>
<b>Water</b>					
Card Reader for Pipe Water	\$	40,000	40,000		
Town Staff Vehicle	\$	5,750	5,750		
PRV #4	\$	40,000	40,000		
PRV #5	\$	20,000	-	20,000	
Upsize 4" Water Mains	\$	903,304		300,000	603,304
Longs Peak Drive Loop	\$	500,000		500,000	
Utility Equipment Trailer - 30,000 lbs	\$	1,000			1,000
PRV #3	\$	14,000			14,000
Replacement Pump at High Pressure Service	\$	250,000			250,000
North 5th Avenue - Seward to Steamboat Valley Road	\$	281,813			281,813
Apple Valley Water Line Replacement - antelope to tank	\$	2,000,000			2,000,000
PRV #2	\$	20,000			20,000
Demo Tank on Tank Hill	\$	60,000			60,000
St Vrain Creek	\$	91,661			91,661
Demo of Apple Valley Water Treatment plant	\$	120,000		120,000	
High Street 4th Avenue to 5th Avenue - Waterline	\$	186,302			186,302
Vasquez Court/Horizon Drive Loop	\$	318,994			318,994
Redundant Tank on Longs Peak	\$	1,000,000			1,000,000
<b>Total Water</b>	<b>\$</b>	<b>5,852,824</b>	<b>85,750</b>	<b>940,000</b>	<b>4,827,074</b>
<b>Wastewater</b>					
Replace pumps and appurtenances in Eagle Canyon Lift Station and add backup and scada	\$	20,000		20,000	
WWTP Rerating	\$	300,000	300,000		
North Old Town Alleys - 4th Avenue to 5th Avenue	\$	520,013		260,007	260,007
High Street - 4th Avenue to 5th Avenue	\$	32,400			32,400
Broadway from Park to 2nd	\$	46,200			46,200
4th from Evans to Main Street	\$	48,000			48,000
Broadway from 3rd to 5th	\$	63,600			63,600
Park Drive from 4th to 5th	\$	104,850			104,850
Waste Water Screening	\$	105,000			105,000
Eagle Canyon Lift Station	\$	192,522			192,522
<b>Total Wastewater</b>	<b>\$</b>	<b>1,432,585</b>	<b>300,000</b>	<b>280,007</b>	<b>852,579</b>



TOWN OF LYONS  
Capital Budget  
5-Year Capital Plan

		Project Cost	2022	2023-2025	2026 and Beyond
<b>Stormwater</b>					
Town Staff Vehicle	\$	250	250		
2nd Avenue Design	\$	25,000	25,000		
Utility Equipment Trailer - 30,000 lbs	\$	1,000		1,000	
Steamboat Drainage	\$	593,340		593,340	
2nd Avenue North	\$	1,800,000		1,800,000	
Lyons Valley South Ditch Improvements	\$	1,151,072			1,151,072
Ewald Avenue Corona Hill Street Inlets	\$	1,258,360			1,258,360
Stone Canyon Outfall Improvements	\$	1,375,056			1,375,056
Lyons Valley McConnell Drive	\$	1,447,641			1,447,641
Third Avenue	\$	2,000,000			2,000,000
Lyons Valley Inlet Improvements	\$	2,430,625			2,430,625
Red Hill Gultch	\$	2,500,000			2,500,000
<b>Total Stormwater</b>	<b>\$</b>	<b>14,582,344</b>	<b>25,250</b>	<b>2,394,340</b>	<b>12,162,754</b>
<b>Parks/Recreation</b>					
Town Staff Vehicle	\$	8,750	8,750		
Mower	\$	8,500	8,500		
Cameras	\$	10,000		10,000	
Adding RV Spaces LMJ with Utility	\$	16,000		16,000	
Automated Gate at Bohn Park	\$	24,000	24,000		
2nd Avenue Parking lot and Kisok	\$	29,500	29,500		
Utility Equipment Trailer - 30,000 lbs	\$	1,000			1,000
Black Bear Hole/2nd Ave Improvement - GOCO**	\$	317,000	317,000		
St Vrain Trail Eastern Corridor	\$	152,000	152,000		
Wildfire Mitigation	\$	50,000	50,000		
LVRP Parking and Playground/Picnic area	\$	285,000			285,000
Confluence Parcel upgrades	\$	578,000			578,000
Phase III Bohn Park Scoreboard, batting cage, lights, playground	\$	585,000			585,000
36 Trail Underpass	\$	1,500,000			1,500,000
Small Dog Park	\$	25,000	25,000		
<b>Total Parks/Recreation</b>	<b>\$</b>	<b>3,589,750</b>	<b>614,750</b>	<b>26,000</b>	<b>2,949,000</b>
<b>Debt Service</b>					
Balances as of 12/31/2020					
2019 Electric Rev Refunding Bonds, Matures 12/1/2023, Interest Rate 2.87%	\$	273,708			
2006 Electric Revenue Note, Matures 2026, Interest Rate 5.4%	\$	171,342			
2003 CWRPDA Note, Matures 8/1/2024, Interest Rate 3.03%	\$	1,112,860			
2013 CWRPDA Note, Matures 11/1/2034, Interest Rate for \$3.2M 2%, \$2.0M 0% (Green portion)	\$	3,840,985			
<b>Total Debt Service</b>	<b>\$</b>	<b>5,398,895</b>	<b>-</b>	<b>-</b>	<b>-</b>

TOWN OF LYONS  
2022 BUDGET  
STAFFING

**Town of Lyons  
2022 Salary Budget**

Salary Allocation for 2022		Proposed 2022 Salary Budget
<b>Total Annual Wage/Salary</b>		<b>\$ 1,508,034</b>
<b>General</b>		
Administration (FT)	01.50.4000	\$ 250,384
Legislative	01.52.4000	\$ 19,200
Judicial	01.53.4000	\$ 6,243
Planning & Zoning	01.54.4000	\$ 147,185
Health & Welfare	01.55.4000	\$ 8,609
Health & Welfare PT	01.55.4001	\$ 15,500
Economic Development	01.56.4000	\$ 20,719
Economic Development PT	01.56.4001	\$ 30,785
Building Inspection	01.57.4000	\$ 26,000
Streets - Administration	01.59.4000	\$ 33,865
Streets - Maintenance	01.59.4000	\$ 106,779
Visitor Center (PT)	01.60.4001	\$ 6,405
<b>Total General</b>		<b>\$ 671,674</b>
<b>Electric</b>		
Administration (FT)	02.50.4000	118,695
Maintenance	02.65.4002	31,502
<b>Total Electric</b>		<b>150,197</b>
<b>Water</b>		
Administration (FT)	03.50.4000	117,694
Distribution	03.53.4000	30,250
<b>Total Water</b>		<b>147,944</b>
<b>Sanitation</b>		
Administration (FT)	03.60.4000	124,411
Collection	03.64.4000	28,772
<b>Total Sanitation</b>		<b>153,183</b>
<b>Stormwater</b>		
Administration (FT)	06.50.4000	23,823
Maintenance	06.65.4000	9,110
		<b>32,933</b>
<b>Parks</b>		-
Administration (FT)	08.50.4000	142,947
Parks - Rec Coord	08.60.4000	11,625
Parks (PT/Seasonal)	08.60.4001	75,207
Parks - Maintenance	08.60.4000	122,323
<b>Total Parks</b>		<b>352,102</b>
<b>Grand Total</b>		<b>1,508,034</b>
<b>Total Employer Paid Taxes</b>		<b>115,365</b>
<b>Total Insurance</b>		<b>352,810</b>
<b>Total Retirement</b>		<b>66,217</b>

TOWN OF LYONS  
2022 BUDGET  
BUDGET DETAIL

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
<b>Taxes</b>								
01-10-3000	PROPERTY TAX	(553,117.43)	(720,717.55)	(766,392.00)	(727,374.99)	(764,090)	(806,462)	The voter approved mill levy is 19.522 mills which would produce \$939,099 in property tax revenue based on the preliminary certification of valuation by the Boulder County Assessor's Office. Colorado Statute restricts revenue to a 5.5% increase over the prior year. This reduces property tax revenue to \$806,462 with a mill levy of 16.778 mills for 2022.
01-10-3001	SPECIFIC OWNERSHIP TAX	(29,492.45)	(31,979.74)	(29,000.00)	(24,097.96)	(35,000)	(35,000)	
01-10-3002	SALES TAX REV - 2.5%	(994,258.42)	(777,101.12)	(865,005.00)	(692,360.90)	(1,113,246)	(1,174,474)	2021: Increase of 28.7% over original budget based on current collections 2022: Increase of 5.5% over 2021 projections based on Office of State Planning & Budget estimates for SFY21-22 and SFY22-23
01-10-3004	USE TAX REV - 2%	(132,587.42)	(123,363.22)	(130,000.00)	(95,863.59)	(147,000)	(153,000)	
01-10-3006	FRANCHISE TAX	(19,269.79)	(16,191.73)	(19,800.00)	(15,810.23)	(20,400)	(20,400)	
01-10-3007	HIGHWAY USERS TAX	(77,306.59)	(52,190.24)	(55,814.00)	(36,841.76)	(56,665)	(62,234)	
01-10-3008	CIGARETTE TAX	(2,526.89)	(2,487.54)	(2,000.00)	(4,802.86)	(2,500)	(2,500)	
01-10-3009	LODGING TAX	(14,018.00)	(6,874.00)	(10,000.00)	(11,149.60)	(16,000)	(15,000)	
01-11-3100	BUSINESS LICENSES	(24,386.04)	(18,020.25)	(24,000.00)	(11,723.19)	(12,150)	(24,000)	reestablish pre-COVID levels
01-11-3101	NON-BUSINESS LICENSES	(1,795.00)	(660.00)	(1,600.00)	(655.00)	(700)	(1,000)	
01-11-3102	LIQUOR LICENSES	(4,793.75)	(2,646.25)	(1,500.00)	(701.25)	(1,500)	(1,500)	
01-11-3103	PLANNING AND BUILDING REVENUE	(61,989.34)	(94,346.99)	(65,000.00)	(48,468.30)	(65,000)	(65,000)	Several proposed developments for 2022
01-11-3105	LAND USE FEES REVENUE	(2,500.00)	(982.70)	-	-	-	-	
01-11-3106	MMJ LICENSES	(10,000.00)	(10,000.00)	(3,000.00)	-	-	(4,000)	Combines all 4 GL accounts
01-11-3107	RMJ LICENSES	(8,000.00)	(4,000.00)	(9,000.00)	(4,000.00)	(4,000)	-	
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	(1,200.00)	(2,000.00)	(1,000.00)	(1,500.00)	(1,500)	(1,200)	
01-11-3109	WASTE HAULING ANNUAL LICENSE	(100.00)	(170.00)	(200.00)	-	(170)	(170)	
01-11-3110	RMJ CO APPLICATION FEE	-	(2,500.00)	-	-	-	-	
01-11-3111	RMJ LYONS APPLICATION FEE	-	(3,500.00)	-	-	-	-	
01-11-3112	LIQUOR APPLICATION FEE	(600.00)	(425.00)	-	(2,921.25)	(3,000)	(1,000)	
01-11-3113	MMJ LYONS APPLICATION FEES	(2,000.00)	(1,000.00)	-	-	-	-	
01-11-3114	STR APPLICATION	(1,025.00)	(700.00)	(1,000.00)	(500.00)	(500)	(1,050)	reestablish pre-COVID levels - 14 STRs
01-11-3115	STR LICENSE	(1,600.00)	(500.00)	(750.00)	(600.00)	(600)	-	reestablish pre-COVID levels
01-12-3200	MOTOR VEH REGISTRATION REVENUE	-	-	-	-	-	-	
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	(12,057.16)	(11,869.43)	(11,500.00)	(5,756.64)	(11,500)	(12,000)	
01-12-3205	FEDERAL INTERGOVERNMENTAL	-	-	-	-	-	-	
01-12-3206	STATE INTERGOVERNMENTAL	(2,059.27)	(2,460.06)	(1,900.00)	-	(560)	(560)	Severance and Mineral Taxes
01-12-3207	LOCAL INTERGOVERNMENTAL	(16,821.80)	(22,527.73)	(25,000.00)	(27,033.25)	(60,000)	(30,000)	RTD/Z trip revenue from BoCo
01-13-3300	VEHICLE CHARGING STATION	-	(136.69)	(500.00)	(496.23)	(700)	(700)	
01-13-3301	ECO PASS	(9,360.00)	(3,650.00)	(7,000.00)	(675.00)	(635)	(2,000)	Assumes improvement in bus service
01-13-3302	SPRING CLEAN UP DAYS REVENUE	(4,500.00)	-	(6,000.00)	-	-	(5,000)	
01-13-3303	MANAGEMENT FEE	-	-	-	-	-	-	
01-14-3400	MUNICIPAL COURT FINES	(93,591.00)	(93,554.84)	(97,000.00)	(46,581.50)	(52,000)	(55,000)	Decrease in patrols and new State law
01-16-3600	OTHER INCOME	(16,078.00)	(8,097.41)	(9,450.00)	(13,457.12)	(10,000)	(10,000)	
01-16-3601	DONATIONS	(5,360.00)	(265.00)	-	-	-	-	
01-16-3603	RENTAL INCOME	(111,598.00)	(100,106.50)	(108,200.00)	(89,555.00)	(108,200)	(127,578)	Post Office Lease \$117,578, Lyons Communications rental \$1,100, 3 leases \$10,000
01-16-3604	PROPERTY SALES	-	-	-	-	-	-	
01-16-3605	LOCAL GRANTS	-	-	-	-	-	-	
01-17-3500	INTEREST INCOME	(59,031.40)	(7,707.35)	(10,000.00)	(555.49)	(1,000)	(1,000)	
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	(42,418.00)	(53,294.04)	(59,791.00)	(39,860.64)	(59,791)	(63,181)	

2022 Budget Worksheets  
12/7/2021  
General Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual	Projection to	Budget 2022	Notes
					8/31/2021	12/31/2021		
01-35-3903	TRANSFER IN FROM WATER FUND	(85,209.00)	(106,484.04)	(117,221.00)	(78,147.36)	(117,221)	(125,413)	
01-35-3906	TRANSFER IN FROM STORMWATER	-	(6,117.00)	(7,980.00)	(5,320.00)	(7,980)	(13,854)	
01-35-3908	TRANSFER IN FROM PARKS/RECR	(106,709.00)	(119,600.04)	(128,387.00)	(85,591.36)	(128,387)	(148,105)	
01-35-3923	TRANSFER IN FROM LURA	-	-	(583.00)	-	-	-	
01-38-3950	CAPITAL LEASE PROCEEDS	-	-	-	-	-	-	
01-38-3951	CIRSA INSURANCE PROCEEDS	-	(950.00)	-	-	-	-	
01-38-3952	REPAYMENT OF ADVANCE	-	-	-	-	-	-	
01-38-3953	REVENUE FROM PRIOR YEAR ADJUST	(66,413.73)	8,798.70	-	-	(440)	-	
<b>Total Revenues</b>		<b>(2,573,772.48)</b>	<b>(2,400,377.76)</b>	<b>(2,575,573.00)</b>	<b>(2,072,400.47)</b>	<b>(2,802,435)</b>	<b>(2,962,381)</b>	
<b>Expenditures</b>								
<b>Allocated</b>								
01-44-4002	PAYROLL TAXES-ER WORKERS COMP	13,936.95	33,923.00	21,468.00	13,694.00	21,468	23,559	
01-44-4003	EMPLOYEE INSURANCE	-	-	-	1,233.59	1,300	-	
01-44-4004	RETIREMENT CONTRIBUTION	-	-	-	-	-	-	
01-44-4200	POSTAGE	4,611.85	9,524.91	6,500.00	6,301.92	10,200	10,200	
01-44-4201	PC, SOFTWARE & PRINTERS	16,744.36	41,732.80	31,000.00	26,082.06	35,086	33,350	Greystone \$7,150 (Microsoft 365 price increase 10%); Caselle \$22,200;
01-44-4202	EQUIPMENT & SMALL TOOLS	-	-	-	119.44	150	-	Equipment replacements \$4,000
01-44-4203	DUES & SUBSCRIPTIONS	4,997.35	3,056.45	6,000.00	1,398.79	2,500	6,000	
01-44-4250	MISCELLANEOUS	-	16,794.95	-	39.06	100	-	
01-44-4300	ELECTRIC/WATER/GAS	9,767.53	20,675.65	19,000.00	7,240.10	19,000	19,000	
01-44-4301	TELEPHONE	14,638.05	24,494.03	15,000.00	10,419.01	19,000	19,000	
01-44-4501	OUTSIDE PROF SERVICE FEES	119,984.22	141,252.08	102,000.00	76,169.32	110,000	137,000	2022: Add Human Resources consultant
01-44-4502	OFFICE OPERATIONS	28,396.94	28,705.72	20,400.00	7,604.81	20,400	20,400	
01-44-4503	SEMINARS/MEETINGS/TRAINING	832.96	305.40	1,000.00	20.00	1,000	1,000	
01-44-4504	TRAVEL EXPENSES	707.64	-	-	-	1,000	-	Travel for Caselle training
01-44-4506	BUILDING MAINTENANCE & GROUNDS	23,577.90	26,209.93	22,650.00	19,729.66	22,000	31,000	2022: Town Hall maintenance
01-44-4701	UNIFORMS	1,361.98	6,840.43	7,770.00	3,518.60	6,000	7,750	
01-44-4702	EQUIPMENT MAINTENANCE	35,628.93	25,891.18	25,000.00	22,444.48	25,000	25,000	
01-44-4703	STAFF SERVICES	1,515.41	135.38	500.00	295.28	250	500	
01-44-4705	PC TECHNICIAN FEES	56,527.50	59,422.50	58,500.00	37,722.00	58,000	56,000	
01-44-4706	AUDITING FEES	78,610.84	62,713.07	63,000.00	65,266.06	96,270	100,000	Adams Group \$75,000; Marshbanks \$25,000
01-44-4707	VEHICLE MAINTENANCE	6,870.24	13,010.63	13,000.00	2,386.99	11,000	13,500	
01-44-4708	XPRESS MERCHANT FEES	11,451.02	12,196.67	10,000.00	8,289.40	12,300	12,300	
01-44-4709	CIVICPLUS WEB FEES	4,610.50	4,841.03	5,100.00	5,083.07	5,100	7,600	new web design plus hosting for 2022
01-44-4710	GENERAL INSURANCE	80,262.60	85,969.33	83,483.00	65,873.30	83,483	84,300	CIRSA
01-44-4711	LMC CODIFICATION	4,442.27	1,176.52	3,000.00	4,007.09	4,008	5,000	Approx 15 new ordinances
01-44-4712	COPIER LEASE	-	-	-	-	-	-	
01-44-4713	CASH OVER/SHORT	-	(2.91)	-	131.64	132	-	
01-44-4714	WEBSITE HOSTING & MAINTENANCE	-	-	-	-	-	-	
<b>Administration</b>								
01-50-4000	FULL TIME SALARIES	226,772.52	223,495.45	186,741.00	126,089.82	189,730	250,384	2022: add FT Code Compliance (split 50%)
01-50-4001	PART TIME SALARIES	-	1,385.75	-	11,673.17	21,131	-	
01-50-4002	PAYROLL TAXES - ER	17,637.19	17,323.59	14,286.00	10,719.80	16,131	19,154	2022: add FT Code Compliance (split 50%)
01-50-4003	EMPLOYEE INSURANCE	29,144.17	44,011.73	40,413.00	22,451.49	29,651	50,699	2022: add FT Code Compliance (split 50%)
01-50-4004	RETIREMENT CONTRIBUTION	5,753.34	6,126.43	5,602.00	3,644.25	4,979	12,245	2022: add FT Code Compliance (split 50%)
01-50-4005	ADDITIONAL COMPENSATION	-	-	-	-	33,000	-	
01-50-4180	GENERAL INSURANCE	-	-	-	(56.74)	(57)	-	
01-50-4200	POSTAGE	10.40	-	-	-	-	-	



2022 Budget Worksheets  
12/7/2021  
General Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
01-50-4201	PC, SOFTWARE & PRINTERS	6,333.43	8,369.81	-	-	-	-	
01-50-4202	EQUIPMENT & SMALL TOOLS	4,975.00	-	-	(6,658.95)	(6,886)	-	
01-50-4203	DUES & SUBSCRIPTIONS	5,248.22	5,125.33	5,000.00	6,795.53	7,000	6,800	ICMA, CGFOA/GFOA, CML, IIMC, Employers Council
01-50-4250	MISCELLANEOUS	5,670.57	3,282.99	9,575.00	3,976.37	7,500	15,125	Boards & Commission: Historic Pres (\$4,975), PCDC (\$2,500), Economic Vitality (\$150)
01-50-4301	TELEPHONE	-	-	-	-	-	-	
01-50-4500	NON REIMBURSEABLE FLOOD	4,485.77	-	-	-	-	-	
01-50-4501	OUTSIDE PROFESSIONAL SERVICES	24,605.56	13,776.97	10,000.00	6,098.00	10,000	10,000	
01-50-4502	OFFICE OPERATIONS	12,527.10	4,596.26	-	10.00	40	-	
01-50-4503	SEMINARS/MEETING/TRAININGS	-	2,434.50	-	-	-	-	
01-50-4504	TRAVEL	4,510.08	339.51	-	-	-	-	
01-50-4505	ADVERTISING & PUBLISHING	700.00	10.44	-	150.00	150	-	
01-50-4703	ENVIRONMENTAL MONITORING	3,034.91	2,443.63	3,600.00	-	-	-	
01-50-4704	COUNTY TREASURER'S FEE	5,531.79	7,204.76	8,000.00	8,678.51	8,500	8,700	
<b>Legislative</b>								
01-52-4000	FULL TIME SALARIES	16,800.00	16,800.00	19,200.00	9,000.00	19,200	19,200	
01-52-4001	PART TIME SALARIES	-	-	-	-	-	-	
01-52-4002	PAYROLL TAXES - ER	333.90	1,335.60	1,469.00	715.50	1,469	1,469	
01-52-4105	ORDINANCE CODIFICATION	-	-	-	-	-	-	
01-52-4201	PC, SOFTWARE & PRINTERS	835.00	-	-	-	-	-	
01-52-4250	MISCELLANEOUS	428.01	679.80	500.00	107.00	500	500	
01-52-4501	OUTSIDE PROF SERVICE FEES	-	577.50	-	560.00	560	560	Attorney fees
01-52-4503	SEMINARS/MEETINGS/TRAINING	530.11	-	1,500.00	-	-	1,500	
01-52-4504	TRAVEL	1,046.16	-	-	-	-	-	
01-52-4505	ADVERTISING & PUBLISHING	4,802.22	3,594.15	-	523.81	525	-	
01-52-4700	ELECTIONS	221.88	7,652.18	5,000.00	-	5,000	6,000	
<b>Judicial</b>								
01-53-4000	FULL TIME SALARIES	11,962.52	11,573.60	5,728.00	4,338.22	6,194	6,243	
01-53-4002	PAYROLL TAXES - ER	906.45	807.79	438.00	319.14	474	478	
01-53-4003	EMPLOYEE INSURANCE	2,566.37	8,254.00	2,468.00	2,252.16	3,036	2,468	
01-53-4004	RETIREMENT CONTRIBUTION	263.19	-	172.00	116.29	172	312	
01-53-4250	MISCELLANEOUS	2,188.88	2,320.09	2,000.00	1,619.45	2,000	2,000	
01-53-4501	OUTSIDE PROF SERVICE FEES	7,246.50	16,828.79	6,000.00	3,714.80	6,000	6,000	
01-53-4700	JUDGE'S SERVICES FEES	14,400.00	14,400.00	14,400.00	7,200.00	14,400	14,400	
<b>Planning &amp; Zoning</b>								
01-54-4000	FULL TIME SALARIES	110,373.22	109,511.36	68,102.00	52,413.96	72,558	147,185	
01-54-4001	PART TIME SALARIES	17,732.97	19,787.55	43,200.00	40,666.25	60,903	-	
01-54-4002	PAYROLL TAXES - ER	8,698.54	10,036.55	8,514.00	7,325.94	10,210	11,260	
01-54-4003	EMPLOYEE INSURANCE	21,871.49	20,997.11	8,452.00	5,517.94	8,198	8,452	
01-54-4004	RETIREMENT CONTRIBUTION	3,074.34	2,736.62	2,042.00	1,533.94	2,142	7,359	
01-54-4201	PC, SOFTWARE & PRINTERS	2,827.00	1,016.73	-	-	-	1,000	
01-54-4203	DUES & SUBSCRIPTIONS	707.00	849.00	750.00	-	750	1,710	
01-54-4250	MISCELLANEOUS	6,012.99	258.67	1,000.00	5.00	1,000	1,000	
01-54-4501	OUTSIDE PROF SERVICE FEES	62,174.18	70,671.69	129,981.00	7,294.00	61,076	125,930	2022: \$15K for Engineer and Attorney each; \$21,200 Northline GIS; Clarion
01-54-4503	SEMINARS/MEETINGS/TRAINING	-	125.00	500.00	-	500	500	\$74,730
01-54-4505	ADVERTISING & PUBLISHING	400.80	-	-	-	-	500	Public property notifications
<b>Health Welfare &amp; Community</b>								
01-55-4000	FULL TIME SALARIES	38,069.95	16,463.22	6,120.00	5,715.34	8,092	8,609	
01-55-4001	PART TIME SALARIES	18,435.75	21,694.88	13,464.00	7,582.06	11,353	15,500	

2022 Budget Worksheets  
12/7/2021  
General Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
01-55-4002	PAYROLL TAXES - ER	4,714.87	3,080.69	1,498.00	1,050.88	1,488	1,844	
01-55-4003	EMPLOYEE INSURANCE	15,693.44	1,231.63	10,730.00	647.81	920	10,729	
01-55-4004	RETIREMENT CONTRIBUTION	801.96	346.52	588.00	165.02	237	1,205	
01-55-4202	EQUIPMENT & SMALL TOOLS	-	-	-	-	-	5,000	Cameras
01-55-4700	GRANTS TO OTHERS	33,000.00	13,000.00	12,500.00	13,000.00	13,000	13,500	Goodwill grants
01-55-4701	CULTURAL/CONCERT SERIES	1,250.00	1,750.00	3,000.00	1,162.25	3,000	4,500	increase in entertainment fees plus an additional concert
01-55-4702	BRCC DISPATCH FEES	23,695.00	24,050.00	25,000.00	45,566.00	45,566	46,923	Boulder County Sheriff Communication Center increase 3%
01-55-4703	PUBLIC COMMUNICATIONS	-	-	-	-	-	-	
01-55-4704	HUMANE SOCIETY	4,884.00	4,884.00	5,200.00	2,849.00	5,200	5,200	
01-55-4706	WALT SELF EXPENDITURES	6,979.82	6,186.74	6,600.00	2,190.45	6,000	6,300	
01-55-4707	SENIOR PROGRAMMING	3,096.98	446.97	2,000.00	171.10	500	2,000	
01-55-4708	SPRING CLEAN UP DAYS	5,944.19	-	6,000.00	-	-	6,500	
01-55-4709	FALL/SPRING CURBSIDE PICKUP	3,700.00	2,727.19	5,000.00	1,160.00	4,500	9,500	2022: 2 events
01-55-4710	RTD/Z TRIPS TRANSPORTATION	19,916.00	41,049.50	25,000.00	55,594.50	60,000	52,000	Eco Pass and zTrip Taxi
01-55-4711	ZERO WASTE COVERAGE	670.73	-	500.00	-	500	500	
01-55-4712	MAIN STREET GREENSCAPE	28,683.00	26,935.00	25,000.00	17,898.00	25,000	28,000	
01-55-4713	PUBLIC ART	17,521.50	-	8,000.00	-	8,400	9,000	LAHC request
01-55-4714	CREATIVE DISTRICT	-	-	-	-	-	18,000	Creative District
<b>Economic Development</b>								
01-56-4000	FULL TIME SALARIES	34,350.52	30,901.11	15,096.00	11,333.46	16,086	20,719	
01-56-4001	PART TIME SALARIES	-	-	25,194.00	3,738.25	3,738	30,785	
01-56-4002	PAYROLL TAXES - ER	3,935.88	2,353.86	3,082.00	1,184.70	1,517	3,940	
01-56-4003	EMPLOYEE INSURANCE	3,644.10	4,463.08	1,719.00	1,432.09	1,980	1,719	
01-56-4004	RETIREMENT CONTRIBUTION	931.80	951.90	367.00	340.02	484	861	
01-56-4201	PC, SOFTWARE & PRINTERS	381.79	3,327.50	1,500.00	218.85	500	1,500	
01-56-4202	EQUIPMENT & SMALL TOOLS	-	-	-	-	-	-	
01-56-4203	DUES & SUBSCRIPTIONS	575.00	490.63	600.00	369.18	600	600	
01-56-4250	MISCELLANEOUS EXPENSE	-	99.25	-	-	-	-	
01-56-4501	OUTSIDE PROF SERVICE FEES	38,473.07	22,851.48	28,000.00	9,022.50	20,000	34,000	N8 \$10k, ped study \$10k, Econ Dashboard & misc studies \$14k
01-56-4503	SEMINARS/MEETINGS/TRAINING	544.84	-	1,200.00	-	1,000	1,000	
01-56-4505	ADVERTISING & PUBLISHING	27,772.50	8,043.38	12,000.00	2,966.80	10,500	21,000	Back to pre-Covid Advertising
01-56-4700	MAIN STREET INITIATIVES	1,071.19	791.89	1,500.00	109.95	1,300	1,600	
01-56-4701	LYONS REDSTONE MUSEUM	16,600.42	13,833.33	12,000.00	12,000.00	12,000	16,000	3 party contract with school and museum (pre-COVID staffing levels)
01-56-4702	ECONOMIC DEV GRANT	1,222.33	-	2,500.00	-	2,500	2,500	BoCo Economic Dev grant match
<b>Building Inspection</b>								
01-57-4000	FULL TIME SALARIES	-	-	-	-	-	26,000	2022: add FT Code Compliance (split 50%)
01-57-4002	PAYROLL TAXES - ER	-	-	-	-	-	1,989	2022: add FT Code Compliance (split 50%)
01-57-4003	EMPLOYEE INSURANCE	-	-	-	-	-	11,750	2022: add FT Code Compliance (split 50%)
01-57-4004	RETIREMENT CONTRIBUTION	-	-	-	-	-	1,300	2022: add FT Code Compliance (split 50%)
01-57-4250	MISCELLANEOUS	-	93.28	300.00	-	300	300	
01-57-4501	OUTSIDE PROF SERVICE FEES	25,778.18	77,707.06	80,000.00	47,708.85	100,800	30,000	2022: remove code compliance
01-57-4502	SHORT TERM RENTALS	-	-	-	-	-	-	
<b>Police</b>								
01-58-4250	MISCELLANEOUS	-	312.00	-	-	-	-	
01-58-4501	OUTSIDE PROF SERVICE FEES	352,031.04	309,640.89	384,574.00	257,250.02	384,574	391,747	Boulder County Sheriff - 1.87% contract increase
01-58-4502	OFFICE OPERATIONS	931.22	919.33	1,500.00	587.57	1,000	1,500	
01-58-4506	BLDG MAINT & GROUNDS	22,014.75	4,509.00	22,000.00	7,584.75	9,000	18,000	
01-58-4700	EXTRA DUTY TRAFFIC & FESTIVALS	55,079.43	75,352.12	15,000.00	25,033.28	45,000	65,000	Bring back to pre-COVID levels
<b>Streets</b>								
01-59-4000	FULL TIME SALARIES	125,522.67	110,320.77	127,598.00	61,711.93	92,374	140,644	

2022 Budget Worksheets  
12/7/2021  
General Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual	Projection to	Budget 2022	Notes
					8/31/2021	12/31/2021		
01-59-4002	PAYROLL TAXES - ER	9,487.92	8,257.87	9,761.00	4,677.51	7,067	10,759	
01-59-4003	EMPLOYEE INSURANCE	34,224.43	33,001.45	42,565.00	18,045.89	26,310	42,565	
01-59-4004	RETIREMENT CONTRIBUTION	1,838.75	1,677.25	3,454.00	1,067.56	1,572	5,834	
01-59-4202	EQUIPMENT & SMALL TOOLS	707.40	2,137.79	3,000.00	2,585.50	3,000	3,250	
01-59-4250	MISCELLANEOUS	2,120.46	3,014.69	1,500.00	359.14	1,250	1,500	
01-59-4300	STREET LIGHTING - ELECTRICITY	11,969.99	15,849.17	15,000.00	1,781.17	7,500	15,000	
01-59-4309	STORM & SEWER DRAINAGE	-	-	-	-	-	-	
01-59-4318	GRAFFITI REMOVAL	-	-	-	-	-	2,250	Increased graffiti
01-59-4501	OUTSIDE PROFESSIONAL SERVICES	48,276.10	45,440.14	19,500.00	3,506.09	19,500	21,500	Holiday lighting, CoCal, other outside services
01-59-4503	SEMINARS/MEETINGS/TRAINING	-	-	1,500.00	300.00	900	1,500	
01-59-4700	GASOLINE, OIL, ETC.	2,601.55	2,339.97	5,500.00	2,171.48	3,500	5,500	
01-59-4701	HOLIDAY LIGHTS & DECORATIONS	27.99	3,500.00	3,250.00	7,984.20	2,500	3,250	
01-59-4702	STREET SIGNS	8,657.31	272.94	3,000.00	4,011.40	4,500	3,250	
01-59-4703	STREET MAINTENANCE	32,879.28	15,418.89	20,000.00	7,722.06	17,500	22,000	increased cost of supplies and maintenance
01-59-4704	ROADBASE, PATCH, & REPAIR	47,534.21	38,516.11	40,000.00	-	40,000	43,500	increased cost of materials and services
01-59-4705	CULVERTS & CATCH BASINS	-	-	-	-	-	-	
01-59-4706	TREE TRIMMING	6,299.00	950.00	12,000.00	1,200.00	12,000	12,500	
01-59-4707	BRIDGE & PARKING MAINTENANCE	-	-	-	199.14	50	-	
01-59-4709	TRASH REMOVAL	4,218.96	2,472.07	4,500.00	1,658.93	3,750	4,500	
01-59-4710	STREET LIGHT MAINTENANCE	1,456.00	3,302.00	5,000.00	2,094.49	4,000	18,000	street light dimming
01-59-4711	FLAG MAINTENANCE	-	-	1,000.00	29.97	500	1,250	
01-59-4713	EQUIPMENT MAINTENANCE	1,506.95	408.62	3,500.00	67.73	2,750	3,800	
01-59-5009	COPIER LEASE EXP	-	-	-	-	-	-	
<b>Visitors Center</b>								
01-60-4000	FULL TIME SALARIES	-	-	-	-	-	-	
01-60-4001	PART TIME SALARIES	5,969.08	1,842.18	4,386.00	1,387.17	2,266	6,405	Pre Covid levels
01-60-4002	PAYROLL TAXES - ER	474.53	146.57	336.00	110.30	173	490	
01-60-4003	EMPLOYEE INSURANCE	-	-	-	-	-	-	
01-60-4004	RETIREMENT CONTRIBUTION	-	-	-	-	-	-	
01-60-4250	MISCELLANEOUS	2,028.22	2,088.82	1,200.00	849.56	1,200	500	Remove landline
01-60-4300	UTILITY SERVICE	1,224.90	1,270.19	1,000.00	445.77	1,100	1,200	
01-60-4512	BLDG MAINT & GROUNDS	4,382.83	1,919.81	2,000.00	1,328.90	2,000	2,200	
<b>Capital</b>								
01-66-6000	CAPITAL PURCHASES	147,705.68	5,654.37	46,500.00	-	39,000	182,500	2022: Town vehicle replacement from 2021; Recycle Center fencing \$24,660; Landscape for Depot \$75k; Fire Mitigation \$75k
<b>Transfers</b>								
01-80-8019	TRANSFER OUT TO FLOOD FUND	-	-	62,616.00	27,750.00	-	20,600	2022: US36/Broadway Match (Split)
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	-	-	300,000.00	-	300,000	300,000	2021 & 2022: Transfer to Capital Fund for paving projects
01-80-8023	TRANSFER OUT TO LURA	69,182.34	10,011.00	-	-	-	-	
01-80-8030	ADVANCE TO OTHER FUNDS	-	-	-	-	-	-	
<b>Total Expenditures</b>		<b>2,557,512.61</b>	<b>2,309,909.78</b>	<b>2,623,002.00</b>	<b>1,412,542.89</b>	<b>2,565,379</b>	<b>3,156,460</b>	
<b>Net Operating Total*</b>		<b>(233,147.89)</b>	<b>(106,133.35)</b>	<b>(361,687.00)</b>	<b>(687,607.58)</b>	<b>(576,056)</b>	<b>(309,021)</b>	
<b>Net Total including Capital*</b>		<b>(16,259.87)</b>	<b>(90,467.98)</b>	<b>47,429.00</b>	<b>(659,857.58)</b>	<b>(237,056)</b>	<b>194,079</b>	

\*(Positive)/Negative Balance

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
02-13-3300	RESIDENTIAL ELECTRIC SALES	(1,068,290.93)	(1,081,967.97)	(1,050,000.00)	(763,597.30)	(1,050,000)	(1,100,000)	
02-13-3302	NON-TAXABLE ELECTRIC SALES	(134,351.77)	(122,903.53)	(125,000.00)	(102,273.97)	(125,000)	(125,000)	
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	(348,502.00)	(312,980.12)	(342,000.00)	(223,516.85)	(342,000)	(350,000)	
02-13-3304	RECONNECTION CHARGES	(450.00)	(75.00)	(350.00)	-	-	-	
02-13-3305	INVESTMENT FEE	(4,500.00)	(13,500.00)	(13,500.00)	-	(180,000)	(9,000)	2021: 40 Summit Units 2022: 2 housing starts
02-13-3306	Electric Surcharge	-	15.98	-	(7.99)	-	-	
02-13-3307	Pole Attachment Fee	-	(1,460.00)	(500.00)	-	-	(500)	
02-16-3411	Donated Assets	-	-	-	-	-	-	
02-17-3500	INTEREST INCOME	(21,364.79)	(3,460.74)	(5,000.00)	(300.86)	(500)	(500)	
02-18-3600	OTHER INCOME	(90,410.59)	(71,827.22)	(60,000.00)	(23,005.11)	(30,000)	(20,000)	No MEAN refunds
02-35-3919	TRANSFER IN FROM GRANTS FUND	(27,845.00)	-	-	-	-	-	
02-38-3900	CIRSA Revenue	-	(3,212.00)	-	-	-	-	
02-38-3953	PY EXPENSE REFUNDS	-	(106.80)	-	-	-	-	
<b>Total Revenue</b>		<b>(1,695,715.08)</b>	<b>(1,611,477.40)</b>	<b>(1,596,350.00)</b>	<b>(1,112,702.08)</b>	<b>(1,727,500)</b>	<b>(1,605,000)</b>	
<b>Expenditures</b>								
<b>Administration</b>								
02-50-4000	FULL TIME SALARIES	118,237.15	110,241.11	121,344.00	75,689.86	107,692	118,695	
02-50-4001	PART TIME SALARIES	-	-	-	-	-	-	
02-50-4002	PAYROLL TAXES - ER	9,179.32	8,223.83	9,283.00	5,765.14	8,238	9,080	
02-50-4003	EMPLOYEE INS - ER	16,202.79	25,222.31	36,051.00	20,628.67	28,629	28,906	
02-50-4004	RETIREMENT CONTRIBUTION - ER	2,829.43	2,255.14	3,640.00	2,017.56	2,819	5,797	
02-50-4008	OFFICE OPERATIONS	107.62	-	-	-	-	-	
02-50-4010	POSTAGE	600.00	-	-	-	-	-	
02-50-4032	ATTORNEYS FEES	17.50	-	-	-	-	-	
02-50-4201	PC, SOFTWARE & PRINTERS	934.00	1,327.00	-	542.37	-	11,200	2022: New SCADA computer, moved meter software from Prof Svcs
02-50-4203	DUES & SUBSCRIPTIONS	2,326.48	1,753.16	1,800.00	1,753.16	1,800	1,800	
02-50-4250	MISCELLANEOUS EXPENSE	1,296.38	1,224.87	1,000.00	-	-	1,000	
02-50-4500	Transfer to GF LESAP	-	-	-	-	-	-	
02-50-4501	OUTSIDE PROF SERVICE FEES	533.83	630.00	500.00	4,062.50	7,000	5,000	Increased engineering work on electric
02-50-4502	TRANSFER OUT TO WATER FUND	-	-	-	-	-	-	
02-50-4503	SEMINARS/MEETINGS	-	109.00	500.00	-	-	500	
02-50-4504	TRAVEL EXPENSES	344.47	-	-	-	-	-	
<b>Maintenance</b>								
02-65-4000	FULL TIME SALARIES	28,693.93	29,172.52	33,156.00	17,203.26	25,751	31,502	
02-65-4002	PAYROLL TAXES - ER	2,277.42	2,183.08	2,536.00	1,291.10	1,970	2,410	
02-65-4003	EMPLOYEE INS - ER	9,652.84	10,276.15	11,644.00	6,072.84	8,985	11,214	
02-65-4004	RETIREMENT CONTRIBUTION - ER	539.62	504.86	924.00	224.60	320	1,439	
02-65-4020	Natural Gas Service	-	-	-	-	-	-	
02-65-4029	VEHICLE MAINT EXP	250.00	-	-	-	-	-	
02-65-4035	UNIFORMS EXPENSE	513.42	-	-	-	-	-	
02-65-4041	PC, SOFTWARE & PRINTERS	1,000.00	-	-	-	-	-	
02-65-4050	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	
02-65-4251	MAINTENANCE & SUPPLIES	49,380.07	4,971.87	20,000.00	419.25	10,000	20,000	

2022 Budget Worksheets  
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Electric Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
02-65-4252	GASOLINE, OIL, ETC.	1,443.76	1,337.13	1,000.00	1,240.84	1,400	1,400	
02-65-4253	TRANSFORMERS	-	4,418.68	-	-	-	-	
02-65-4254	METERS:REPLACMNTS,SOCKETS,TEST	1,442.48	82,528.94	100,001.00	178,534.33	200,000	1,000	Meter replacement project complete in 2021
02-65-4255	WIRE,XARMS,CONNECTORS,POLES	-	21,706.32	10,000.00	(8,895.82)	-	20,000	
02-65-4301	TELEPHONE SERVICE	480.12	841.55	300.00	444.94	800	800	
02-65-4501	OUTSIDE PROF SERVICE FEES	94,288.12	79,364.38	100,000.00	35,974.51	80,000	90,000	2022: moving meter software from Prof Svcs account to Computer Software Account (\$10k)
02-65-4550	ELECTRIC POWER-MEAN & WAPA	940,119.32	933,194.88	950,000.00	560,434.82	950,000	950,000	
02-65-4551	SUBSTATION MAINT & SUPPLIES	1,735.68	1,486.20	2,000.00	6,200.03	7,000	5,000	
02-65-4552	TREE TRIMMING	8,217.00	14,214.45	10,000.00	2,444.00	5,000	15,000	
<b>Capital</b>								
02-66-6000	CAPITAL PURCHASES	-	-	147,050.00	66,397.76	103,000	367,024	2022: Underground Longs Peak electric \$60K, RR ave underground \$40K, Solar Project \$264,274, Town vehicle (split)
<b>Debt</b>								
02-67-4903	2003 BOND PRINCIPAL	-	-	-	-	-	-	
02-67-4904	2003 BOND INTEREST	4,666.67	-	-	-	-	-	
02-70-7000	BOND SERVICE FEES	827.08	400.00	400.00	400.00	400	400	
02-70-7004	2006 BOND PRINCIPAL	-	-	171,342.00	24,937.94	24,938	26,285	2021: Pay off 2006 electric note early
02-70-7005	2006 BOND INTEREST	11,354.24	9,983.57	9,253.00	9,252.47	9,253	7,906	
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	42,418.00	53,294.04	59,791.00	39,860.64	59,791	63,181	
02-70-7002	2019 BOND PRINCIPAL	-	-	89,060.00	-	89,060	91,366	
02-70-7003	2019 BOND INTEREST	10,375.48	10,124.24	7,861.00	3,927.70	7,861	5,305	
<b>Total Expenditures</b>		<b>1,362,284.22</b>	<b>1,410,989.28</b>	<b>1,900,436.00</b>	<b>1,056,824.47</b>	<b>1,741,707</b>	<b>1,893,211</b>	
<b>Net Operating Total*</b>		<b>(333,430.86)</b>	<b>(200,488.12)</b>	<b>157,036.00</b>	<b>(122,275.37)</b>	<b>(88,793)</b>	<b>(78,813)</b>	
<b>Net Total including Capital*</b>		<b>(333,430.86)</b>	<b>(200,488.12)</b>	<b>304,086.00</b>	<b>(55,877.61)</b>	<b>14,207</b>	<b>288,211</b>	

\*(Positive)/Negative Balance

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
03-16-3300	METERED WATER SALES	(808,040.42)	(948,886.65)	(972,000.00)	(611,862.93)	(972,000)	(972,000)	
03-16-3301	UNMETERED WATER SALES	-	-	-	-	-	-	
03-16-3302	PIPE WATER SALES RENTAL	(10,974.60)	(24,652.30)	(15,000.00)	(9,293.19)	(15,000)	(15,000)	
03-16-3303	WATER METER SALES	(12,133.51)	(14,353.13)	(12,000.00)	(14,676.03)	(12,000)	(15,000)	
03-16-3305	TAP CONNECTION FEES	(14,615.00)	(29,230.00)	(52,500.00)	-	(628,000)	(35,000)	2021: 40 Units Summit
03-17-3500	INTEREST INCOME	(33,425.28)	(6,173.95)	(10,000.00)	(500.96)	(1,000)	(1,000)	2022: 2 houses
03-18-3600	OTHER INCOME	(8,112.58)	(72,799.24)	-	(2,317.89)	(2,318)	-	
03-18-3603	NCWCD ANNUAL LEASING PROCEEDS	(4,310.76)	(18,612.47)	(15,000.00)	-	(15,000)	(15,000)	lease Lyons Ditch water
03-20-3801	INSURANCE PROCEEDS	-	(9,646.18)	-	-	-	-	
03-20-3805	GAIN ON ASSET HELD FOR RESALE	(126,077.10)	-	-	-	-	-	
03-20-3806	PY EXPENSE REFUND	-	(142.00)	-	-	-	-	
03-26-3300	SANITATION USERS' FEE	(708,445.80)	(840,815.06)	(840,000.00)	(580,664.95)	(870,000)	(870,000)	
03-26-3305	TAP CONNECTION FEES	(8,500.00)	(17,000.00)	(17,000.00)	-	(314,500)	(17,000)	2021: 40 Units Summit
03-27-3500	INTEREST INCOME	(25,801.44)	-	-	-	-	-	2022: 2 houses
03-28-3403	PROJECT IN-KIND INTERACTIONS	-	-	-	-	-	-	
03-28-3600	OTHER INCOME	(593.39)	(81.00)	-	-	-	-	
03-30-3806	PY EXPENSE REFUNDS	-	(503.06)	-	-	-	-	
03-35-3919	TRANSFER IN FROM GRANTS FUND	(97,399.00)	-	-	-	-	-	
<b>Total Revenue</b>		<b>(1,858,428.88)</b>	<b>(1,982,895.04)</b>	<b>(1,933,500.00)</b>	<b>(1,219,315.95)</b>	<b>(2,829,818)</b>	<b>(1,940,000)</b>	
<b>Expenditures</b>								
<b>Water Administration</b>								
03-50-4000	FULL TIME SALARIES	118,648.23	114,916.64	120,406.00	75,763.86	107,766	117,694	
03-50-4001	PART TIME SALARIES	-	-	-	-	-	-	
03-50-4002	PAYROLL TAXES - ER	9,204.53	8,397.69	9,211.00	5,770.80	8,244	9,004	
03-50-4003	EMPLOYEE INS - ER	16,775.75	25,824.50	35,879.00	20,662.78	28,663	28,734	
03-50-4004	RETIREMENT CONTRIBUTION - ER	2,741.15	2,325.23	3,612.00	2,019.78	2,807	5,747	
03-50-4005	ADDITIONAL COMPENSATION	-	-	-	-	9,500	-	
03-50-4200	POSTAGE	600.00	-	-	-	-	-	
03-50-4201	PC, SOFTWARE & PRINTERS	-	1,877.00	-	500.00	-	-	
03-50-4202	EQUIPMENT & SMALL TOOLS	-	-	-	-	-	-	
03-50-4203	DUES & SUBSCRIPTIONS	849.00	609.00	500.00	594.00	600	600	
03-50-4250	MISCELLANEOUS	268.88	3,842.74	500.00	-	500	500	
03-50-4500	TRANSFER OUT TO GENERAL FUND	-	-	-	-	-	-	
03-50-4501	OUTSIDE PROF SERVICE FEES	6,034.50	23,402.28	20,000.00	5,891.00	10,000	10,000	
03-50-4502	OFFICE OPERATIONS	107.62	-	-	-	-	-	
<b>Water Treatment</b>								
03-52-4300	ELECTRIC/WATER/GAS	534.29	548.18	550.00	394.39	550	500	
03-52-4301	TELEPHONE SERVICE	119.52	227.24	300.00	768.00	800	1,000	
03-52-4501	OUTSIDE PROF SERVICE FEES	169.92	-	-	-	-	-	
03-52-4550	LONGMONT WATER SERVICES	192,648.36	240,533.29	235,000.00	119,349.14	235,000	250,000	
<b>Water Distribution</b>								
03-53-4000	FULL TIME SALARIES	11,346.67	22,445.70	31,432.00	18,157.39	27,902	30,250	
03-53-4002	PAYROLL TAXES - ER	1,344.52	1,695.39	2,405.00	1,360.47	2,135	2,314	



Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
03-53-4003	EMPLOYEE INS - ER	5,964.01	6,738.68	12,448.00	6,460.19	9,764	12,018	
03-53-4004	RETIREMENT CONTRIBUTION - ER	323.76	421.16	943.00	256.35	381	1,444	
03-53-4250	Building Maintenance	3,588.36	425.34	-	360.00	360	-	
03-53-4251	MAINTENANCE & SUPPLIES	8,923.30	8,758.87	6,700.00	900.33	6,700	9,000	
03-53-4252	GASOLINE, OIL, ETC.	721.87	668.55	1,000.00	620.41	1,000	1,000	
03-53-4253	Chemicals, Lab & Lab Supplies	1,803.00	1,670.20	1,500.00	1,147.50	1,500	2,000	
03-53-4254	Road Base, Squeegee, Asphalt	-	-	5,000.00	-	-	-	
03-53-4255	PIPE & PIPE BEDDING	-	-	3,000.00	-	-	-	
03-53-4256	WATER METERS & METER PARTS	5,943.69	6,597.14	10,000.00	8,657.03	10,000	10,000	
03-53-4257	DISCHARGE PERMIT	-	-	-	-	-	-	
03-53-4258	WATER ASSESSMENTS & STORAGE	19,490.80	30,207.00	25,000.00	28,312.19	33,659	25,000	
03-53-4300	ELECTRIC/WATER/GAS	28,455.35	30,018.51	20,000.00	15,620.90	30,000	30,000	Increase to recent trend/prices
03-53-4301	Telephone Service	908.09	2,936.46	1,000.00	1,209.80	1,000	1,500	
03-53-4501	OUTSIDE PROF SERVICE FEES	28,475.65	5,060.60	5,000.00	180.84	1,000	5,000	
03-53-4503	Seminars/Meetings	-	68.35	-	-	-	-	
03-53-4550	LINE & VALVE REPAIRS	21,360.42	17,695.44	5,000.00	-	5,000	5,000	
03-53-4551	HIGH SERV PUMP STATION MAINT	3,578.90	3,833.36	3,000.00	-	1,200	3,000	
03-53-4552	HYDRANT REPAIRS	2,672.88	2,077.90	6,300.00	2,465.46	5,000	5,000	
<b>Sanitation Administration</b>								
03-60-4000	FULL TIME SALARIES	114,076.44	106,437.31	123,662.00	77,745.06	110,562	124,411	
03-60-4001	PART TIME SALARIES	-	-	-	-	-	-	
03-60-4002	PAYROLL TAXES - ER	8,851.80	8,147.41	9,460.00	5,930.52	8,458	9,517	
03-60-4003	EMPLOYEE INS - ER	16,087.17	24,240.75	35,879.00	20,530.93	28,531	29,968	
03-60-4004	RETIREMENT CONTRIBUTION - ER	2,654.95	2,296.36	3,710.00	2,079.17	2,905	6,083	
03-60-4200	POSTAGE	600.00	-	-	-	-	-	
03-60-4201	PC SOFTWARE & PRINTERS	-	778.16	-	-	-	-	
03-60-4203	DUES & SUBSCRIPTIONS	2,825.00	-	-	-	-	-	
03-60-4501	OUTSIDE PROF SERVICE FEES	8,466.19	71,656.67	25,000.00	7,601.45	76,000	110,000	Attorney's fees \$100,000
03-60-4502	OFFICE OPERATIONS	107.61	-	-	-	-	-	
03-60-4503	SEMINARS	-	-	500.00	-	-	-	
03-60-4550	WWTP Performance Contract	-	-	16,000.00	-	-	-	
<b>Sanitation Treatment</b>								
03-62-4201	PC, SOFTWARE & PRINTERS	1,100.00	791.96	1,000.00	410.66	1,000	1,200	
03-62-4250	MISCELLANEOUS	-	33.50	1,000.00	793.00	1,000	1,000	
03-62-4251	MAINTENANCE & SUPPLIES	23,983.03	52,861.02	25,000.00	(3,996.35)	25,000	25,000	
03-62-4253	CHEMICALS, LAB & LAB SUPPLIES	31,674.44	44,581.40	35,000.00	25,147.06	42,000	45,000	
03-62-4300	ELECTRIC/WATER/GAS	49,650.08	43,425.63	41,000.00	13,745.84	58,000	67,000	
03-62-4301	TELEPHONE SERVICE	2,927.26	4,629.53	2,500.00	1,835.53	2,500	3,000	
03-62-4501	OUTSIDE PROF SERVICE FEES	209,482.75	153,010.98	150,000.00	140,426.56	150,000	150,000	Ramey Environmental Compliance
03-62-4503	SEMINARS/MEETINGS	-	-	-	-	-	-	
03-62-4550	SLUDGE DISPOSAL	186,317.43	92,417.67	60,000.00	24,572.85	45,000	45,000	
<b>Sanitation Collection &amp; Transmission</b>								
03-64-4000	FULL TIME SALARIES	25,101.38	26,400.59	27,109.00	14,009.99	21,298	28,772	
03-64-4002	PAYROLL TAXES - ER	2,271.76	1,978.04	2,074.00	1,052.68	1,629	2,201	
03-64-4003	EMPLOYEE INS - ER	9,652.84	9,097.00	9,551.00	4,884.75	7,133	9,551	
03-64-4004	RETIREMENT CONTRIBUTION - ER	539.62	421.16	743.00	201.00	296	1,235	
03-64-4201	PC, SOFTWARE & PRINTERS	360.00	425.34	-	669.60	850	-	

2022 Budget Worksheets  
11/30/2021  
Water & Wastewater Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
03-64-4250	MISCELLANEOUS	2,811.05	-	-	-	-	-	
03-64-4251	MAINTENANCE & SUPPLIES	8,533.97	3,848.83	10,000.00	5,807.21	10,000	5,000	
03-64-4252	GASOLINE, OIL, ETC.	721.87	668.55	1,000.00	620.41	750	750	
03-64-4254	ROAD BASE, SQUEEGEE, ASPHALT R	-	-	-	-	-	-	
03-64-4257	DISCHARGE PERMIT	-	3,119.24	2,500.00	-	2,500	2,500	
03-64-4501	OUTSIDE PROF SERVICE FEES	18,147.68	-	-	937.44	950	-	
03-64-4503	SEMINARS/MEETINGS/TRAINING	-	-	-	-	-	31,000	REC Contract split between treatment and distribution
03-64-4550	LINE REPAIRS & CLEANING	57,158.81	37,778.51	20,000.00	2,900.71	30,000	30,000	2 weeks of jetting per year
03-64-4551	LIFT STATION PARTS & MAINT	18,402.93	14,512.49	20,000.00	2,670.64	10,000	20,000	
03-65-4251	MAINTENANCE & SUPPLIES	-	3,124.00	-	-	-	-	
<b>Capital</b>								
03-66-6000	CAPITAL PURCHASES - WATER	-	(1,562.00)	1,305,650.00	22,458.12	526,500	45,750	2021: Longs Peak (split) 2022: PRV #4, Card Reader, Town Vehicle (split)
03-66-6001	CAPITAL PURCHASES - SEWER	-	-	-	-	526,500	175,000	2021: Longs Peak (split) 2022: WWTP Re-rating (split) \$125,000 ARPA, \$175,000 Sewer
<b>Debt</b>								
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	-	-	257,245.00	257,244.10	257,245	268,429	
03-70-7003	CWRPDA 03 LOAN INTEREST	57,264.70	54,687.90	61,332.00	50,843.58	50,844	37,693	
03-70-7004	LWTP Land Purchase Principal	-	-	-	-	-	-	
03-70-7005	WWTP 2014 WPCSRF Loan Principl	-	-	252,974.00	126,111.58	252,974	256,005	
03-70-7006	WWTP 2014 WPCRF Loan Interest	53,015.57	49,941.95	47,471.00	24,110.70	47,471	44,439	
<b>Transfers</b>								
03-80-8001	WF'S SHARE OF ALLOCATED EXP	85,209.00	106,484.04	117,221.00	78,147.36	117,221	125,413	
03-80-8006	TRANSFER TO STORMWATER	236,409.52	-	-	-	-	-	
<b>Total Expenditures</b>		<b>1,728,007.87</b>	<b>1,480,056.43</b>	<b>3,230,267.00</b>	<b>1,226,914.76</b>	<b>2,956,148</b>	<b>2,267,223</b>	
<b>Net Operating Total*</b>		<b>(130,421.01)</b>	<b>(501,276.61)</b>	<b>(8,883.00)</b>	<b>(14,859.31)</b>	<b>(926,670)</b>	<b>106,473</b>	
<b>Net Total including Capital*</b>		<b>(130,421.01)</b>	<b>(502,838.61)</b>	<b>1,296,767.00</b>	<b>7,598.81</b>	<b>126,330</b>	<b>327,223</b>	

\*(Positive)/Negative Balance

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
06-13-3300	Stormwater Drainage Fees	(117,197.76)	(117,135.55)	(118,000.00)	(78,235.92)	(117,330)	(117,570)	
06-16-3350	Floodplain Permit #2 hydrolic	(500.00)	-	-	-	-	-	
06-17-3500	INTEREST INCOME	(889.41)	(644.65)	(1,000.00)	(61.37)	(100)	(100)	
06-18-3411	Donated Assets	-	-	-	-	-	-	
06-18-3601	Contributions	-	-	-	-	-	-	
06-35-3903	TRANSFER FROM WATER/WASTEWATER	(236,409.52)	-	-	-	-	-	
<b>Total Revenue</b>		<b>(354,996.69)</b>	<b>(117,780.20)</b>	<b>(119,000.00)</b>	<b>(78,297.29)</b>	<b>(117,430)</b>	<b>(117,670)</b>	
<b>Expenditures</b>								
<b>Administration</b>								
06-50-4000	FULL TIME SALARIES	8,532.60	10,008.48	13,544.00	10,128.85	14,577	23,823	
06-50-4002	PAYROLL TAXES - ER	659.36	745.42	1,036.00	763.46	1,115	1,822	
06-50-4003	EMPLOYEE INSURANCE	1,316.63	2,891.50	4,475.00	3,228.65	4,813	6,943	
06-50-4004	RETIREMENT CONTRIBUTION	206.69	178.14	406.00	268.40	402	1,191	
06-50-4501	Outside Professional Services	-	-	-	-	-	5,000	engineering and legal expenses
06-50-4502	OFFICE OPERATIONS	199.84	1,396.50	1,500.00	-	500	1,500	
<b>Maintenance</b>								
06-65-4000	FULL TIME SALARIES	6,175.04	4,921.45	6,885.00	3,565.52	5,342	9,110	
06-65-4002	PAYROLL TAXES - ER	373.96	370.48	527.00	268.55	409	697	
06-65-4003	EMPLOYEE INSURANCE	1,567.78	1,589.77	2,093.00	1,188.20	1,716	2,523	
06-65-4004	RETIREMENT CONTRIBUTION	135.39	147.86	207.00	61.08	98	455	
06-65-4200	POSTAGE	440.00	-	-	-	-	-	
06-65-4203	DUES & SUBSCRIPTIONS	120.00	-	-	-	-	-	
06-65-4251	MAINTENANCE & SUPPLIES	-	781.50	-	201.65	200	500	
06-65-4309	Stormwater Drainage Expense	4,375.00	-	-	-	-	-	
06-65-4501	Outside Professional Services	21,975.92	21,467.35	50,000.00	3,350.75	6,000	50,000	Jetting \$40k, street sweeping \$10k
06-65-4503	SEMINARS/MEETINGS	-	-	500.00	-	-	500	
06-65-4504	TRAVEL EXPENSES	-	-	300.00	-	-	300	
<b>Capital</b>								
06-66-6000	CAPITAL PURCHASES	-	-	6,550.00	7,916.80	55,000	25,250	2021: Longs Peak (split) Stormwater portion \$47k 2022:2nd Ave Storm Drainage Design \$25k, Town vehicle (split)
<b>Transfers</b>								
06-80-8001	STORMWATER SHARE OF ALLOCATED	-	6,117.00	7,980.00	5,320.00	7,980	13,854	
<b>Total Expenditures</b>		<b>46,078.21</b>	<b>50,615.45</b>	<b>96,003.00</b>	<b>36,261.91</b>	<b>98,152</b>	<b>143,469</b>	
<b>Net Operating Total*</b>		<b>(308,918.48)</b>	<b>(67,164.75)</b>	<b>(29,547.00)</b>	<b>(49,952.18)</b>	<b>(74,278)</b>	<b>549</b>	
<b>Net Total including Capital*</b>		<b>(308,918.48)</b>	<b>(67,164.75)</b>	<b>(22,997.00)</b>	<b>(42,035.38)</b>	<b>(19,278)</b>	<b>25,799</b>	

\*(Positive)/Negative Balance

2022 Budget Worksheets  
11/30/2021  
Conservation Trust Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
07-12-3201	COLORADO LOTTERY	(23,519.42)	(21,335.84)	(20,000.00)	(12,991.20)	(24,200)	(24,000)	Increased based on recent revenue trend
07-17-3500	INTEREST INCOME	(4,783.74)	(1,478.09)	(2,500.00)	(87.00)	(150)	(150)	
07-20-3500	TRANSFER IN FROM GENERAL FUND	-	-	-	-	-	-	
07-20-3508	TRSF IN FROM PARKS/RECR FUNDND	-	-	-	-	-	-	
<b>Total Revenue</b>		<b>(28,303.16)</b>	<b>(22,813.93)</b>	<b>(22,500.00)</b>	<b>(13,078.20)</b>	<b>(24,350)</b>	<b>(24,150)</b>	
<b>Expenditures</b>								
07-70-4050	MISCELLANEOUS EXPENSE	30,570.00	-	-	-	-	-	2022: Black Bear board replacement \$15,000; Kiosk upgrade LMJ and Bohn \$19,500; Black Bear parking and kiosk \$16,000; LMJ Automatic Gate \$20,000
07-80-8008	TRANSFER TO PARKS/RECR FUND	-	-	101,000.00	-	30,500	70,500	
<b>Total Expenditures</b>		<b>30,570.00</b>	<b>-</b>	<b>101,000.00</b>	<b>-</b>	<b>30,500</b>	<b>70,500</b>	
<b>Net Total*</b>		<b>2,266.84</b>	<b>(22,813.93)</b>	<b>78,500.00</b>	<b>(13,078.20)</b>	<b>6,150</b>	<b>46,350</b>	

\*(Positive)/Negative Balance

2022 Budget Worksheets  
12/7/2021  
Parks & Recreation Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
Revenues								
Taxes								
								2021: Increase of 28.7% over original budget based on current collections 2022: Increase of 5.5% over 2021 projections based on Office of State Planning & Budget estimates for SFY21-22 and SFY22-23
08-10-3002	SALES TAX: MEADOW PARK - 1%	(324,505.79)	(270,001.62)	(282,320.00)	(248,370.91)	(396,018)	(417,799)	
08-10-3004	USE TAX: MEADOW PARK - 1%	(66,293.53)	(61,794.67)	(65,000.00)	(47,930.77)	(73,000)	(76,000)	
08-10-3010	HOME ADDITIONS FEE - PARKS	(5,435.63)	(20,649.57)	(6,000.00)	(4,800.60)	(6,000)	(6,000)	
Charges for Services								
								Need to adjust for 2022 prepaid and sales tax due to state
08-13-3350	CAMPING REVENUES	(198,510.37)	(219,704.54)	(260,000.00)	(267,812.79)	(260,000)	(270,000)	
08-13-3351	SHELTER HOUSE REVENUES	(14,236.00)	(7,984.84)	(14,000.00)	(22,588.86)	(23,000)	(25,000)	Increased events 2022: Kiosk repairs
08-13-3352	PARKING FEES: LMJ PARK	(69,099.36)	(47,350.00)	(75,000.00)	(83,462.00)	(97,000)	(93,500)	
08-13-3353	DOG PARK FEES	(1,405.00)	(1,590.00)	(1,500.00)	(2,010.00)	(2,025)	(1,800)	
08-13-3354	SPECIAL EVNT/LG GROUP PERMITS	(2,876.47)	(1,095.00)	-	(940.00)	(1,200)	(3,500)	
08-13-3355	PARKING FEE: BOHN PARK	(6,970.70)	(7,194.30)	(21,000.00)	(8,600.70)	(9,200)	(21,000)	In camping revenue
08-13-3356	SHOWER REVENUE	(4,475.28)	(770.72)	(1,500.00)	(2,681.25)	(3,200)	(4,000)	
08-13-3357	WIFI REVENUE	(938.74)	(408.78)	(650.00)	-	-	-	New in 2022
08-13-3358	DUMP STATION REVENUE	(60.05)	(90.00)	-	(30.00)	(30)	-	
08-13-3359	PARKING FEE: BLACK BEAR HOLE	-	-	-	-	-	(8,000)	Sponsorships, donations, registrations, sales
08-13-3370	RECR PROGRAM REVENUES	(10,122.55)	(9,445.02)	(8,400.00)	(37,167.52)	(23,000)	(24,000)	
08-13-3371	YOUTH BASEBALL REVENUES	-	-	(1,500.00)	(624.00)	(9,800)	(10,000)	
08-13-3372	ADULT SOFTBALL REVENUES	-	-	(10,000.00)	(2,400.00)	(9,000)	(10,000)	
08-13-3373	MISC RECREATION EVENTS REV	(79.00)	(25.00)	-	295.12	-	-	
08-13-3380	SPECIAL EVENTS REVENUES	(5,178.00)	(870.00)	(4,500.00)	(265.00)	(1,500)	(4,500)	
08-13-3381	LYONS 5K RIVER RUN REVENUE	-	-	-	-	-	-	
08-13-3382	LYONS GOOD OLD DAYS REVENUE	(1,249.05)	-	-	-	-	-	
08-13-3383	LYONS OUTDOOR GAMES REVENUE	(71,780.39)	-	-	-	-	-	
08-13-3384	PARADE OF LIGHTS REVENUE	(8,310.00)	(2,825.00)	(6,000.00)	(1,000.00)	(6,000)	(6,000)	
08-13-3385	FESTIVALS	(28,000.00)	-	-	-	-	-	
Other								
08-17-3500	INTEREST INCOME	(11,165.35)	(3,610.98)	(5,000.00)	(307.29)	(600)	(600)	2022: Black Bear board replacement \$15,000; Kiosk upgrade LMJ and Bohn \$19,500; Black Bear parking and kiosk \$16,000; LMJ Automatic Gate \$20,000
08-21-3400	OTHER INCOME	-	-	-	(3,500.00)	(3,500)	-	
08-21-3402	PARK DONATIONS	(101,914.61)	(6,500.00)	-	-	(100)	-	
08-21-3422	PROCEEDS FROM SALE OF PROPERTY	(7,728.00)	-	-	-	-	-	
08-23-3802	SENIOR PROGRAM REVENUE	-	-	-	(670.26)	(670)	-	
08-35-3907	TRANSFER IN FROM CONSRV TRUST	-	-	(101,000.00)	-	(30,500)	(70,500)	
08-35-3919	TRANSFER IN FROM GRANTS FUND	(187,910.58)	-	-	-	-	-	
08-38-3901	CIRSA Revenue	-	(3,150.00)	-	-	-	-	
08-38-3953	PY EXPENDITURE REFUNDS	-	(2,823.23)	-	-	-	-	
Total Revenue		(1,128,244.45)	(667,883.27)	(863,370.00)	(734,866.83)	(955,343)	(1,052,199)	
Expenditures								
Administration								
08-50-4000	FULL TIME SALARIES	156,956.44	117,531.04	136,952.00	85,974.12	117,972	142,947	

2022 Budget Worksheets  
12/7/2021  
Parks & Recreation Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual	Projection to	Budget 2022	Notes
					8/31/2021	12/31/2021		
08-50-4002	PAYROLL TAXES - ER	12,043.10	9,060.04	10,477.00	6,638.01	9,025	10,935	
08-50-4003	EMPLOYEE INS - ER	32,021.48	22,388.68	33,523.00	15,246.51	20,847	33,674	
08-50-4004	RETIREMENT CONTRIBUTION - ER	4,323.63	3,434.99	4,109.00	2,389.50	3,344	7,010	
08-50-4005	ADDITIONAL COMPENSATION	-	-	-	-	27,000	-	
08-50-4008	OFFICE OPERATIONS	921.84	-	-	178.20	356	-	
08-50-4050	MISCELLANEOUS EXPENSE	502.00	47.69	-	-	-	-	
08-50-4201	PC, SOFTWARE & PRINTERS	840.00	3,960.45	1,500.00	2,843.04	3,000	1,750	tablet and laptop upgrade
08-50-4203	DUES & SUBSCR	590.00	-	425.00	375.00	425	550	
08-50-4301	TELEPHONE SERVICE	2,505.17	2,632.94	2,450.00	1,589.33	2,250	2,550	
08-50-4500	TRANSFER OUT TO GENERAL FUND	-	-	-	-	-	-	
08-50-4501	OUTSIDE PROF SERVICE FEES	4,101.70	3,069.50	1,500.00	4,694.50	5,750	6,000	
08-50-4503	SEMINARS/MEETINGS	-	-	2,250.00	-	-	2,750	
08-50-4504	TRANSFER-CONSRVTN TRUST FUND	-	-	-	-	-	-	
08-50-4505	ADVERTISING & PUBLISHING	6,823.60	532.01	4,700.00	3,324.51	3,750	5,250	Increase for employment advertising
<b>Special Events</b>								
08-55-4550	GOOD OLD DAYS EXP	2,884.68	-	-	-	-	-	TBD by Board
08-55-4551	SPECIAL EVENTS EXPENSE	4,683.41	1,444.33	20,000.00	351.90	12,000	20,000	Seeking new events
								Increase for cost of fireworks or switching to sustainable drone or light show
08-55-4552	PARADE OF LIGHTS EXPENSES	8,665.02	679.00	8,700.00	-	8,700	9,500	
08-55-4554	LYONS OUTDOOR GAMES	75,052.25	12,500.00	-	-	-	-	
08-55-4706	PLANET BLUEGRASS	2,308.50	-	-	-	-	-	
<b>Cultural</b>								
08-56-4700	CULTURAL - OTHER	2,050.00	-	-	-	-	-	
<b>Parks</b>								
08-60-4000	FULL TIME SALARIES	116,731.64	124,286.49	150,580.00	110,731.29	147,549	133,948	
08-60-4001	PART TIME SALARIES	55,926.07	68,235.93	49,144.00	51,049.83	62,534	75,207	Look at seasonal impact
08-60-4002	PAYROLL TAXES - ER	13,424.51	14,813.78	15,279.00	12,608.00	4,784	16,000	
08-60-4003	EMPLOYEE INS - ER	20,393.12	24,971.60	64,763.00	18,484.88	25,148	60,897	
08-60-4004	RETIREMENT CONTRIBUTION - ER	1,034.16	1,041.09	4,517.00	864.45	1,129	6,697	
08-60-4023	PARKS WIFI	-	-	-	844.20	1,600	2,000	Expanded services and increased locations
08-60-4029	VEHICLE MAINT EXP	4,683.55	-	-	40.00	40	-	
08-60-4033	KIOSK TRANSACTION FEE BOHN	-	-	-	265.30	265	-	
08-60-4035	UNIFORMS EXPENSE	2,476.88	-	-	288.00	300	-	
08-60-4201	PC, SOFTWARE & PRINTERS	4,166.29	24.98	1,200.00	-	500	1,200	
08-60-4202	EQUIP & SMALL TOOLS	621.73	882.71	2,000.00	338.54	2,000	2,500	Power tool replacement, and weed eater heads
08-60-4250	MISCELLANEOUS EXPENSE	1,482.30	890.21	1,500.00	781.78	1,200	1,500	
08-60-4251	MAINTENANCE & SUPPLIES	75,960.43	43,125.46	80,000.00	24,990.68	80,000	80,000	
08-60-4252	GASOLINE, OIL, ETC.	1,804.68	1,688.28	3,000.00	1,551.05	2,200	3,000	
08-60-4253	PARK SIGNAGE	6,558.82	1,120.77	1,500.00	1,330.27	1,200	1,500	
08-60-4300	ELECTRIC/WATER/GAS	12,884.09	15,768.98	14,750.00	3,896.65	12,000	14,000	
08-60-4501	OUTSIDE PROF SERVICE FEES	21,221.47	20,636.20	35,000.00	9,503.42	22,000	35,000	
08-60-4512	BLDG MAINT & GROUNDS	46,677.57	38,943.00	60,000.00	38,638.25	60,000	60,000	
08-60-4550	RIVER COURSE MAINT	-	-	3,000.00	3,000.00	3,000	4,500	Cleaning pools and features
08-60-4551	TREE MAINTENANCE	20,293.00	15,150.00	14,000.00	1,750.00	12,500	15,500	removals and hazrd reductions
08-60-4552	RECREATION PROGRAMING	12,040.89	8,963.57	9,375.00	9,942.00	16,000	18,500	Increased programming
08-60-4553	KIOSK TRANSACTION FEES	6,636.59	5,666.05	7,000.00	4,928.99	5,900	7,500	added kiosk
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	19,954.82	24,040.36	29,000.00	18,639.86	28,500	31,000	price increases
<b>Capital</b>								



Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
08-66-6000	CAPITAL PURCHASES	79,816.76	39,076.60	155,250.00	13,848.00	76,000	130,750	2022: Town Vehicle \$8,750; Bohn bike park \$47k; Fire Mitigation \$50k; Small dog park \$25k
	<b>Miscellaneous</b>							
08-70-4050	BASEBALL SOFTBALL EXPENSE	-	-	-	1,400.00	1,500	3,500	uniforms, umpires, equipment, field prep services
	<b>Transfers</b>							
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	106,709.00	119,600.04	128,387.00	85,591.36	128,387	148,105	
08-80-8019	TRANSFER OUT TO GRANTS FUND	-	-	57,500.00	-	32,190	236,290	2022: St Vrain Trail Match \$152,000 (\$100,000 was private donation); GOCO grant match \$84,290
<b>Total Expenditures</b>		<b>948,771.19</b>	<b>746,206.77</b>	<b>1,113,331.00</b>	<b>538,911.42</b>	<b>942,845</b>	<b>1,332,011</b>	
<b>Net Operating Total*</b>		<b>(259,290.02)</b>	<b>39,246.90</b>	<b>37,211.00</b>	<b>(209,803.41)</b>	<b>(120,688)</b>	<b>(87,228)</b>	
<b>Net Total including Capital*</b>		<b>(179,473.26)</b>	<b>78,323.50</b>	<b>249,961.00</b>	<b>(195,955.41)</b>	<b>(12,498)</b>	<b>279,812</b>	

\*(Positive)/Negative Balance

2022 Budget Worksheets  
11/30/2021  
Capital Projects Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
20-35-3901	TRANSFER IN FROM GENERAL FUND	-	-	(300,000.00)	-	(300,000)	(300,000)	
<b>Expenditures</b>								
20-66-6000	CAPITAL PROJECTS	-	-	235,000.00	-	-	300,000	Streets paving. Specific projects TBD
<b>Net Total*</b>		-	-	(65,000.00)	-	(300,000)	-	

\*(Positive)/Negative Balance

2022 Budget Worksheets  
11/30/2021  
Grants Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
<b>Revenues</b>								
19-12-3206	STATE REVENUE	-	(14,795.96)	-	-	(20,726)	(187,364)	2021: DOLA Comp Plan Grant \$20,726
19-12-3207	LOCAL REVENUE	-	(15,000.00)	-	(7,917.50)	(15,000)	-	2022: DOLA Comp Plan Grant \$30,365; Revitalizing Main ST - Lights
19-14-3400	OTHER INCOME	-	-	-	-	-	-	\$149,999
19-18-3401	INTEREST INCOME	-	-	-	-	-	-	BoCo Sustainability Grant
19-18-3500	TRANSFER IN FROM GENERAL FUND	-	-	(62,616.00)	-	-	(60,600)	2022: US36/Broadway match
19-18-3508	Transfer In From Parks Fund	-	-	(57,500.00)	-	(32,190)	(236,290)	2022: St Vrain Trail Match \$152,000 (\$100,000 was private donation); GOCO grant match \$84,290
19-25-3875	CIRSA Insurance Proceeds	(178,199.46)	-	-	(380,159.61)	(380,160)	-	
19-25-3880	Flood Donations& Other to Town	(27,139.82)	-	-	-	-	-	
19-27-3883	LCF Volunteer Youth Corp	91.62	-	-	-	-	-	
19-27-3891	LCF \$10K InventorySoftware4/15	308.42	-	-	-	-	-	
19-27-3904	LCF Ecology Board Upper 5th	2,500.00	-	-	-	-	-	
19-27-3910	LCF Ecology Bd - Weed ID Book	5.57	-	-	-	-	-	
19-27-3911	LCF-HSAC Help Guide Print 2016	500.00	-	-	499.55	-	-	
19-27-3918	LCF-LAHC Comm. Creative \$1.5k	-	-	-	248.00	-	-	
19-27-3919	LCF-LAHC HeARTs of Lyons \$3.5k	(46.93)	(25.00)	-	375.00	-	-	
19-27-3923	LCF-Bohn Landscape \$2.2k	2,200.00	-	-	-	-	-	
19-27-3924	LFC-PRC 2019ParadeLights \$2.5K	-	-	-	-	-	-	
19-27-3925	LCF-PRC 2019SummerConcerts \$5K	75.00	-	-	-	-	-	
19-27-3926	LFC-LAHC 2019heARTSHonor \$3.5K	3,410.14	(3,471.90)	-	-	-	-	
19-27-3927	LFC-LAHC 2019ColorfulComm \$500	(77.36)	-	-	-	-	-	
19-27-3928	LCF-PRC Pesticides Tests	725.00	(630.00)	-	-	-	-	
19-28-3800	FEMA Flood Project Share	(1,919,078.70)	(1,191,115.22)	(3,373,612.00)	(2,655,662.10)	(4,500,000)	(3,750,000)	
19-28-3801	US DOT STRS	-	-	(625,000.00)	-	-	(500,000)	Grant total \$500,000. Match is \$125,000 from CDBG
19-28-3802	CVRF/DOLA	-	(284,592.01)	-	(538,380.80)	(263,380)	-	
19-28-3803	ARPA	-	-	-	-	(275,000)	(275,000)	
19-28-3805	BCC-McConnell Br. Coord. Match	-	-	-	-	-	-	
19-28-3845	CPW/USFW Fishing is Fun \$93.2k	(28,566.87)	-	-	-	-	-	
19-28-3850	EcoCycle Zero Wste Concert-EPA	-	-	-	-	-	-	
19-28-3999	Reimbursable (IAC)	-	-	-	-	-	(67,319)	2021: Remaining Indirect Admin Cost
19-29-3409	DOLA '18-'19 Main St Scholarsh	-	(1,840.61)	-	-	-	-	
19-29-3412	DOLA Mini Grant	(2,404.20)	(95.80)	-	(149.00)	(149)	-	
19-29-3415	DOLA Main St 17-18 #8460 \$2384	(2,042.26)	-	-	-	-	-	
19-29-3416	DOLA Longs Peak Water & Sewer	-	-	-	-	(450,000)	-	
19-29-3420	DHSEM Flood Recovery Mgr	(4,753.61)	-	-	-	-	-	
19-29-3426	GOCO 2021 \$282,003	-	-	-	-	-	(282,003)	
19-29-3430	CDOT PROJECTS	-	-	-	-	-	-	
19-29-3431	CDOT-St Vrain Trail Extension	-	-	-	-	(200,000)	(875,000)	
19-29-3432	CDOT-US36/Broadway Imp	-	-	-	-	-	(2,397,400)	
19-29-3875	State Flood Project Share	(600,882.45)	(342,730.69)	-	(799,720.82)	(1,000,000)	(1,125,000)	
19-29-3887	DOLA '17 - '18 Main St Scholar	-	-	-	-	-	-	
19-29-3889	DOLA STAFFING 2018 \$781K	(300,226.51)	(287,529.58)	(250,000.00)	(175,919.75)	(175,920)	-	
19-29-3891	DOLA Human Resource Position	(11,079.50)	-	-	-	-	-	
19-30-3421	BOCO Econ Dev 2019 \$12K	(6,825.00)	(1,650.00)	-	-	-	-	
19-30-3453	BOCO LESAP Grant 2017	-	-	-	-	-	-	

2022 Budget Worksheets  
11/30/2021  
Grants Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
19-30-3454	BOCO LESAP Grant 2018	(13,385.32)	(1,372.00)	(3,750.00)	-	-	-	
19-30-3459	OEDIT Mktg Match 2018/2019	(4,860.80)	-	-	-	-	-	
19-31-3800	LAHC	(1,560.39)	(4,874.85)	-	(1,485.64)	-	-	
19-31-3801	LYBSA	8,675.04	-	-	606.87	-	-	
19-32-3002	Fesibility San AppVal \$67350	(180.00)	-	-	-	-	-	
19-32-3004	Project Mgmt \$132302	(2,616.62)	-	-	-	-	-	
19-32-3005	WWTP Outfal Construct \$322554	(215,513.98)	(54,827.80)	-	-	(7,296)	-	
19-32-3009	Local FEMA 1184/Lyons 17 \$7609	-	-	-	-	-	-	
19-32-3010	Ck Structure & Encase 2nd \$56k	(1,375.94)	-	-	-	-	-	
19-32-3011	Transline/AppleV or Meadow \$1M	2,406.87	-	-	-	-	-	
19-32-3012	Lyons 17 Water Line	(428.73)	-	-	-	-	-	
19-32-3013	CDPHE SCADA	(1,518.75)	-	-	-	-	-	
19-32-3014	Apple Valley Water Services	(28,502.07)	-	-	-	-	-	
21-20-3050	EDA Eastern Corridor Grant	(62,055.26)	(603,274.41)	-	32,413.30	32,413	-	
21-26-3100	CDBG Match HMGP ACQ	-	-	-	-	-	-	
21-26-3102	CDBG Rd2 East Corr EDA Match	(572,229.35)	(925,809.65)	-	(490,639.90)	(490,640)	-	
21-26-3350	DR R2RB P&R- HIRA/Plan AcqProp	-	-	-	-	-	-	
21-26-3416	Gifts/Donations to HMGP	-	-	-	-	-	-	
21-26-3506	DR R2 BCC-Buyouts (incl. URA)	(31,639.04)	(48,093.69)	-	-	-	-	
21-26-3507	DR R2 BCC HMGP related URA	23,481.65	128.45	-	-	-	-	
21-26-3513	DR R2 BCC - McConnell Bridge	(3,787.40)	(3,907.73)	-	(148,015.56)	(241,796)	-	
21-26-3514	DR R2 BCC - Northern Overflow	-	-	-	-	-	-	
21-26-3515	DR R2 BCC - Replace Pavement	-	(1,217,247.72)	-	(179,146.83)	(179,147)	-	
21-26-3517	DR R2 BCC Public Works Bldg	(1,390,783.44)	(37,072.61)	-	(9,318.62)	(7,262)	-	
21-26-3518	ST VRAIN CREEK RECOVERY SITE 3	-	(566,609.05)	-	(195,059.80)	(195,060)	-	
21-26-3519	ADVANCED WARNING SYSTEM EXPAN	-	(64,195.35)	-	-	-	-	
21-26-3520	DR R2 BCC - Apple Valley Water	-	(1,184,408.62)	-	(15,769.50)	(15,770)	-	
21-26-3521	CDBG R2 BCC - STORMWATER IMP	-	(473,138.83)	-	(451,542.24)	(993,176)	-	
21-26-3607	DR R2 WATERSHED SSV4b-3 \$107k	-	-	-	-	-	-	
21-26-3608	CDBG 4th Ave Ped Bridge	-	-	-	(28,499.65)	(301,000)	(269,000)	new in 2021 total grant 570,500
21-26-3609	Backup Power Project	-	-	-	-	(120,000)	-	new in 2021
21-27-3100	State DEF Match - HMGP ACQ	(8,881.24)	-	-	-	-	-	
21-27-3150	State DEF - Unmet Needs \$344k	-	-	(862,405.00)	-	(234,660)	(627,745)	Disaster Emergency Fund-Total grant amount is \$862,405
21-28-3100	HMGP Property Acquisition	(40,025.21)	-	-	-	-	-	
21-28-3200	HMGP code Enforcement	-	-	-	-	-	-	
21-28-3300	HMGP Elevations	-	(45,049.80)	-	-	(124,596)	-	
21-30-3500	CDBG/DEF Trnsfr frm Other fund	-	-	-	-	-	-	
22-14-3403	USDA Loan Repay-Late Fees	(102.51)	-	-	-	-	-	
22-16-3604	Loan Principal Payments Recv'd	(25,154.88)	(66,717.21)	-	(88,802.71)	(88,802)	-	
22-17-3501	BRF Loan Repay - Interest	(894.11)	(569.60)	-	(282.44)	(282)	-	
22-17-3502	USDA Loan Repay-Interest	(1,166.96)	(870.31)	-	(357.82)	(358)	-	
22-28-3005	Grant Proceeds USDA	(30,000.00)	(5,000.00)	-	-	-	-	
22-28-3400	Loan Interest Income	-	-	-	-	-	-	
<b>Total Revenues</b>		<b>(5,473,605.36)</b>	<b>(7,446,387.55)</b>	<b>(5,234,883.00)</b>	<b>(6,132,687.57)</b>	<b>(10,279,957)</b>	<b>(10,652,721)</b>	
<b>Expenditures</b>								
19-40-4016	Grant Travel	130.00	591.93	-	-	-	-	
19-40-4036	ADVERTING & PUBLISHING	-	14,245.96	-	-	-	-	

2022 Budget Worksheets  
11/30/2021  
Grants Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
19-40-4041	PC SOFTWARE & PRINTERS	-	140.00	-	-	-	-	
19-40-4203	DUES AND SUBSCRIPTIONS	-	1,000.00	-	-	-	-	
19-40-4501	OUTSIDE PROFESSIONAL SERVICES	-	14,302.08	-	6,774.00	6,774	-	
19-40-4503	Seminars/Meetings/Training	-	550.00	-	-	-	-	
19-41-4000	Not Eligible for Reimbursement	-	3,730.23	-	18,060.00	18,060	-	
19-42-4004	Project Mgmt \$132302	3,015.78	-	-	-	-	-	
19-42-4005	WWTP Outfall Construct \$322554	213,762.73	2,297.42	-	5,490.70	7,200	-	
19-42-4013	SCADA	1,518.75	-	-	-	-	-	
19-42-4014	Apple Valley Water Line	26,522.07	-	-	-	-	-	
19-44-4010	POSTAGE	-	-	-	-	-	-	
19-45-4000	Salary and Wages	6,059.38	-	-	-	-	-	
19-45-4024	Payroll Taxes ER	(438.23)	-	-	-	-	-	
19-45-4025	Employee Ins ER	(9,560.15)	-	-	-	-	-	
19-45-4050	Misc Exp	-	-	-	-	-	-	
19-46-4000	DOLA STAFFING GRANT 2018 \$781K	248,439.28	244,535.20	250,000.00	115,152.38	140,950	-	
19-46-4002	DOLA STAFFING GRANT 2018	18,590.71	18,702.58	-	8,829.23	-	-	
19-46-4003	DOLA STAFFING GRANT 2018	56,196.01	54,950.30	-	27,563.64	-	-	
19-46-4006	DOLA Staffing - Contract	4,078.08	-	-	-	-	-	
19-46-4022	Unemployment Insurance Expense	358.89	-	-	-	-	-	
19-47-4000	DOLA Human Resources Wages	109.56	-	-	-	-	-	
19-47-4006	Outside Prof Service Fees	-	-	-	-	-	-	
19-47-4008	Office Operations	556.27	-	-	-	-	-	
19-47-4024	Payroll Taxes - ER	42.75	-	-	-	-	-	
19-47-4025	Employee Insurance - ER	1,458.19	-	-	-	-	-	
19-48-4000	DOLA Longs Peak Water & Sewer	-	-	-	-	450,000	-	
19-48-4	WASTEWATER RE-RATING	-	-	-	-	-	125,000	
19-50-4508	Transfer In From Fund 08	313,154.58	-	-	-	-	-	
19-51-4881	Fishing Is Fun - Match	(4,008.68)	-	-	-	-	-	
19-58-4006	LAHC Expenditures	1,560.39	4,874.85	-	590.48	570	-	
19-59-4006	LYBSA Expenditures	7,316.17	-	-	4,117.48	4,082	-	
19-60-4005	DOLA #8488 '17 Main St Scholar	-	-	-	-	-	-	
19-60-4008	DOLA Main St 17-18 #8460 \$2384	2,179.00	-	-	-	-	-	
19-60-4009	DOLA '18-'19 Main St Scholarsh	1,919.58	-	-	-	-	-	
19-60-4394	GOCO 2021 \$282,003	-	-	-	140.00	100,000	266,003	includes \$84k Parks match
19-60-4401	CDOT -St Vrain Trail Extension	-	-	-	385.00	200,000	1,027,000	includes \$152k Parks Match
19-60-4402	CDOT-US36/Broadway Imp	-	-	-	245.00	200,000	2,258,000	includes \$60,600 match from Streets
19-60-4716	DOLA Mini Grant Exp	2,274.20	-	-	-	-	-	
19-61-4000	FULLTIME SALARIES (ADMIN)	6,154.97	2,930.00	-	-	-	-	
19-61-4001	PART TIME SALARIES	3,369.86	1,000.00	-	-	-	-	
19-61-4006	OUTSIDE PROF SERVICE FEES	4,769,076.18	2,175,188.34	3,432,478.00	2,758,924.31	3,000,000	-	
19-61-4010	POSTAGE	-	-	-	-	-	-	
19-61-4011	EQUIPMENT & SMALL TOOLS	36,306.74	-	-	7,225.30	7,452	-	
19-61-4012	BLDG MAINT & GROUNDS	2,693.51	12,059.00	-	-	-	-	
19-61-4022	UNEMPL INS EXP	66.54	-	-	-	-	-	
19-61-4024	PAYROLL TAXES - ER	1,591.58	-	-	-	-	-	
19-61-4025	EMPLOYEE INS - ER	4,273.43	-	-	-	-	-	
19-61-4027	STREET MAINTENANCE	-	1,441.37	-	-	-	-	
19-61-4029	VEHICLE MAINT EXP	-	-	-	316.18	-	-	

2022 Budget Worksheets  
11/30/2021  
Grants Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
19-61-4032	ATTORNEYS FEES	12,055.00	297.50	-	(52.50)	-	-	
19-61-4033	ENGINEERING FEES	840.00	(1,890.00)	-	-	-	-	
19-61-4038	EQUIPMENT & SMALL TOOLS	4,275.00	4,100.11	-	481.79	-	-	
19-61-4050	MISCELLANEOUS EXPENSE	-	5,028.94	-	-	-	-	
19-61-4309	STORM AND SEWER DRAINAGE	480.00	-	-	-	-	-	
19-61-5001	TRANSFORMERS	-	-	-	-	-	-	
19-61-5100	LINE & VALVE REPAIRS	(1,412.68)	-	-	-	-	-	
19-61-9999	FEMA Activity Change-Prior Yr	764.78	-	-	-	-	-	
19-62-4001	BOCO LESAP Grant Wages	5,680.19	-	-	-	-	-	
19-62-4007	BOCO LESAP Grant	7,705.13	1,372.00	7,500.00	-	-	-	
19-62-4720	OEDIT - Mktg Match 2018/2019	4,860.80	-	-	-	-	-	
19-62-4721	BOCO Econ Dev 2019 \$12K	6,825.00	1,650.00	-	-	-	-	
19-63-4039	LCF Town Plaza FEB15 \$5K	111.08	-	-	-	-	-	
19-63-5018	LCF-LAHC Comm. Creative \$1.5k	240.51	-	-	-	-	-	
19-63-5019	LCF-LAHC HeARTs of Lyons \$3.5k	1,718.09	25.00	-	1,025.00	-	-	
19-63-5024	LFC-PRC 2019 ParadeLights \$2.5	2,500.00	-	-	-	-	-	
19-63-5025	LCF-PRC 2019Summer Concert \$5K	4,925.00	-	-	-	-	-	
19-63-5026	LFC-LAHC 2019heARTS	89.86	3,471.90	-	-	-	-	
19-63-5027	LFC-LAHC 2019ColorfulComm \$500	577.36	-	-	-	-	-	
19-63-5028	LCF-PRC Pesticides Tests	955.00	630.00	-	-	-	-	
19-64-4802	CVRF/DOLA	-	285,096.72	-	5,474.11	5,474	-	
19-64-4845	CPW/USFW Fishing is Fun \$92.3k	(10,961.91)	-	-	-	-	-	
19-64-4851	CPW/SRTS	-	-	57,500.00	-	-	-	
19-65-4001	DHSEM Wages Flood Recovery Mgr	-	-	-	-	-	-	
19-65-4008	SRTS \$500,000	-	1,113.50	625,000.00	(20,317.34)	-	500,000	
19-70-7000	State Flood Advance Repayment	-	-	7,000,000.00	1,912,912.71	2,627,195	6,875,805	
21-50-4006	DR R2 BCC-Buyouts (incl. URA)	68,250.62	7,880.92	-	2,056.37	2,056	-	
21-50-4007	DR R2 BCC HMGP related URA	(23,481.65)	(128.45)	-	-	-	-	
21-50-4011	DR R2 BCC - Debris Removal	(1,400.00)	-	-	-	-	-	
21-50-4012	DR R2BCC-Trail Extension \$350k	(3,568.00)	-	-	(22,514.12)	(27,660)	-	
21-50-4013	DR R2 BCC - McConnell Bridge	3,904.22	3,170.77	-	76.07	177,107	-	
21-50-4014	DR R2 BCC Northern Overflow	-	-	-	-	-	-	
21-50-4015	DR R2 BCC Replace Pavement	34,244.78	1,327,547.60	-	7,070.50	59,590	-	
21-50-4016	CDBG BCC Elevations (Match)	-	-	-	(16,198.18)	(16,198)	-	
21-50-4017	DR R2 BCC Public Works Bldg	1,421,635.40	5,417.61	-	(23.57)	(24)	-	
21-50-4018	ST VRAIN CREEK RECOVERY SITE 3	62,028.75	514,079.60	-	70.00	70	-	
21-50-4019	ADVANCED WARNING SYSTEM EXPAN	4,260.00	60,199.85	-	87.50	88	-	
21-50-4020	DR R2 BCC - Apple Valley Water	949,544.25	267,594.62	-	(16,838.25)	(16,838)	-	
21-50-4021	CDBG R2 BCC STORMWATER IMP	-	512,998.68	-	96,642.50	567,155	-	
21-50-4022	CDBG 4th Ave Ped Bridge	-	-	-	40,949.68	300,000	270,000	
21-50-4023	Backup Power Project	-	-	-	70.00	120,000	-	
21-56-4050	DEF - Unmet Needs	36,163.59	-	862,405.00	40,198.55	88,991	103,279	
21-60-4006	HMGP Property Acquisition	2,143.75	-	-	-	-	-	
21-62-4006	HMGP Elevations	(2,143.75)	-	-	-	-	-	
21-70-4001	EDA Eastern Corridor Grant	383,706.94	231,777.00	-	(35,052.12)	(35,052)	-	
21-70-4002	EDA E. Corr match - CDBG funds	1,144,746.57	313,655.13	-	488,926.08	488,926	-	
21-91-4000	Not Eligible for Reimbursement	-	-	-	-	-	-	
22-50-4050	Bank Fees USDA	30.00	18.00	-	-	-	-	

2022 Budget Worksheets  
11/30/2021  
Grants Fund

Account Number	Account Name	Actual 2019	Actual 2020	2021 Budget	2021 YTD Actual 8/31/2021	Projection to 12/31/2021	Budget 2022	Notes
22-50-4500	Loans To Others USDA	-	50,444.00	-	-	-	-	
22-50-4998	Revolving Loans to Business	31,500.00	-	-	5,000.00	5,000	-	
22-52-4050	Bank Fees BRF	-	18.00	-	-	-	-	
22-52-4500	Loans To Others BRF	-	73,900.44	-	-	-	-	
<b>Total Expenditures</b>		<b>9,872,561.80</b>	<b>6,222,008.70</b>	<b>12,234,883.00</b>	<b>5,443,858.48</b>	<b>8,480,968</b>	<b>11,425,087</b>	
<b>Net Total*</b>		<b>4,398,956.44</b>	<b>(1,224,378.85)</b>	<b>7,000,000.00</b>	<b>(688,829.09)</b>	<b>(1,798,989)</b>	<b>772,366</b>	

\*(Positive)/Negative Balance

**TOWN OF LYONS, COLORADO  
RESOLUTION 2021-124**

**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 2022**

**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 14th, 2021 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 December 6, 2021, 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	\$ 3,156,460
Electric Fund	1,893,211
Water/Sanitation Fund	2,267,223
Storm Water	143,469
Conservation Trust Fund	70,500
Parks and Recreation Fund	1,332,011
Grant Fund	11,425,087
Capital Projects Fund	<u>300,000</u>
Total for All Expenditures	<u>\$ 20,587,961</u>



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

General Fund	
Revenue	\$ 2,962,381
Use/(Surplus) Fund Balance	<u>194,079</u>
Revenues	\$ 3,156,460
Electric Fund	
Revenue	\$ 1,605,000
Use/(Surplus) Fund Balance	<u>288,211</u>
Revenues	\$ 1,893,211
Water/Sanitation Fund	
Revenue	\$ 1,940,000
Use/(Surplus) to Fund Balance	<u>327,223</u>
Revenues	\$ 2,267,223
Storm Water	
Revenue	\$ 117,670
Use/(Surplus) to Fund Balance	<u>25,799</u>
Revenues	\$ 143,469
Conservation Trust Fund	
Revenue	\$ 24,150
Use/(Surplus) to Fund Balance	<u>46,350</u>
Revenues	\$ 70,500
Parks and Recreation Fund	
Revenue	\$ 1,052,199
Use/(Surplus) to Fund Balance	<u>279,812</u>
Parks and Recreation Fund Revenues	\$ 1,332,011
Grant Fund	
Revenue	\$ 10,652,721
Use/(Surplus) to Fund Balance	<u>772,366</u>
Grant Fund Revenues	\$ 11,425,087
Capital Projects Fund	
Revenue	\$ 300,000
Use/(Surplus) to Fund Balance	<u>0</u>
Grant Fund Revenues	\$ 300,000
Total for All Revenues	<u>\$ 20,587,961</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 6th day of December 2021.**

TOWN OF LYONS, COLORADO

By:   
Nicholas Angelo, Mayor

ATTEST:

  
Dolores Vasquez, MMC, Town Clerk  
*cmc*

**TOWN OF LYONS, COLORADO  
RESOLUTION 2021-125**

**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 2022 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 December 6, 2021; 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	\$ 2,653,360
Capital	182,500
Transfers Out	<u>320,600</u>
Total General Fund Expenditures	\$ 3,156,460

Electric Fund:	
Operating	\$ 1,331,744
Capital	367,024
Debt Service	131,262
Transfers Out	<u>63,181</u>
Total Electric Fund Expenditures	\$ 1,893,211

Water/Sanitation Fund:	
Operating	\$ 1,314,494
Capital	220,750
Debt Service	606,566
Transfers Out	<u>125,413</u>
Total Water/Sanitation Fund Expenditures	\$ 2,267,223

Storm Water Fund:	
Operating	\$ 104,365
Capital	25,250
Transfers Out	<u>13,854</u>
Total Storm Water Fund Expenditures	\$ 143,469

Conservation Trust Fund:	
Capital	\$ <u>70,500</u>
Total Conservation Trust Fund Expenditures	\$ 70,500

Parks and Recreation Fund:	
Operating	\$ 816,866
Capital	130,750
Transfers Out	<u>384,395</u>
Total Parks & Recreation Fund Expenditures	\$ 1,332,011

Grants Fund:	
Capital	\$ <u>11,425,087</u>
Total Grants Fund Expenditures	\$ 11,425,087

Capital Projects Fund:	
Capital	\$ <u>300,000</u>
Total Capital Projects Fund Expenditures	\$ 300,000

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

**ADOPTED this 6th day of December 2021.**

TOWN OF LYONS, COLORADO

By: Nicholas Angelo  
Nicholas Angelo, Mayor

ATTEST:

Dolores Vasquez  
Dolores Vasquez, MMC, Town Clerk

**TOWN OF LYONS,  
COLORADO**

**ORDINANCE 1111**

**AN ORDINANCE OF THE TOWN OF LYONS, COLORADO LEVYING GENERAL  
PROPERTY TAXES FOR THE 2022 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 December 6, 2021; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$3,171,460; and

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

**WHEREAS**, the 2021 net valuation for assessment for the Town of Lyons as certified by the County, Assessor is \$48,067,580.

**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 2022 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 2.744 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 16.778 mills.

Section 3. Levy General Obligation Debt. That for the purpose of meeting all bonds and interest of the Town of Lyons during the 2022 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 30<sup>th</sup> DAY OF  
November, 2021.

INTRODUCED, PASSED, ADOPTED AND ORDERED PUBLISHED THIS 6<sup>th</sup>  
DAY OF December, 2021.

TOWN OF LYONS, COLORADO

By: Nicholas Angelo  
Nicholas Angelo, Mayor

ATTEST:

Dolores Vasquez  
Dolores Vasquez, MMC Town Clerk

