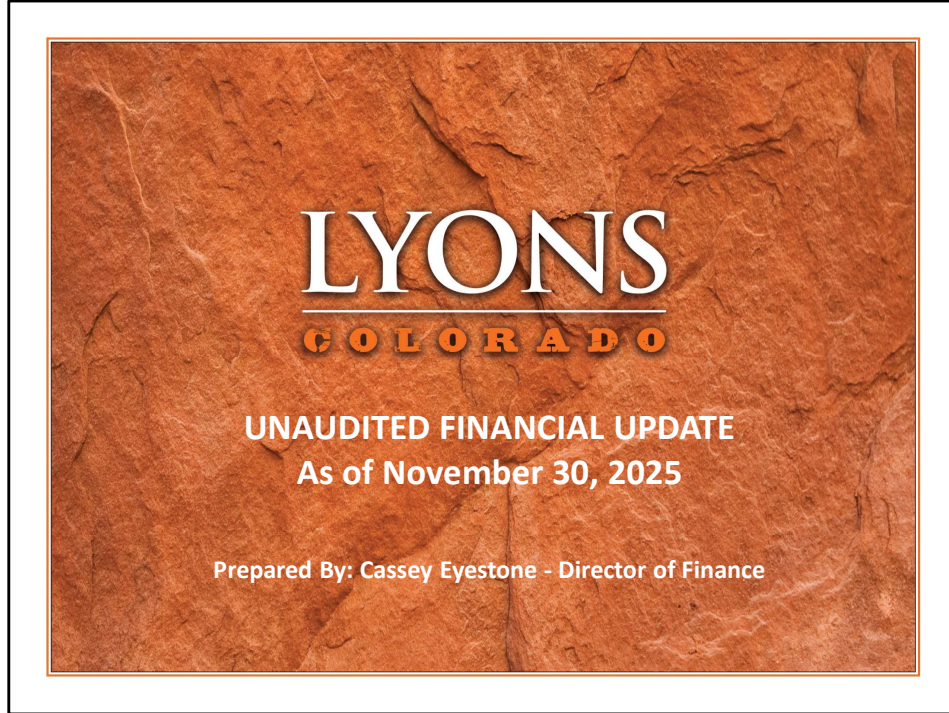




This information provides an unaudited financial update through November 30, 2025.

Monthly Sales Tax Collections

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2023 Original 3.5%	2024 Original 3.5%	2024 Additional 0.5%	2024 Total Sales Tax	2025 Original 3.5%	2025 Additional 0.5%	2025 Total Sales Tax
January	March	\$ 91,353	\$ 117,359	\$ -	\$ 117,359	\$ 124,851	\$ 16,436	\$ 141,287
February	April	\$ 116,042	\$ 113,602	\$ -	\$ 113,602	\$ 123,143	\$ 16,335	\$ 139,478
March	May	\$ 122,988	\$ 128,713	\$ -	\$ 128,713	\$ 142,468	\$ 18,653	\$ 161,121
April	June	\$ 121,024	\$ 136,661	\$ -	\$ 136,661	\$ 145,370	\$ 19,100	\$ 164,470
May	July	\$ 149,312	\$ 149,973	\$ -	\$ 149,973	\$ 161,910	\$ 21,070	\$ 182,980
June	August	\$ 162,993	\$ 176,566	\$ -	\$ 176,566	\$ 182,833	\$ 23,703	\$ 206,536
July	September	\$ 205,289	\$ 203,704	\$ 26,378	\$ 230,081	\$ 216,963	\$ 28,753	\$ 245,716
August	October	\$ 196,445	\$ 216,029	\$ 28,157	\$ 244,186	\$ 217,730	\$ 28,889	\$ 246,619
September	November	\$ 173,072	\$ 187,113	\$ 24,323	\$ 211,436	\$ 192,310	\$ 25,479	\$ 217,789
October	December	\$ 139,845	\$ 167,522	\$ 21,721	\$ 189,243	\$ 158,432	\$ 20,767	\$ 179,199
November	January	\$ 129,808	\$ 143,964	\$ 18,867	\$ 162,831			
December	February	\$ 127,617	\$ 163,924	\$ 21,606	\$ 185,530			
TOTAL		\$ 1,735,787	\$ 1,905,130	\$ 141,051	\$ 2,046,181	\$ 1,666,010	\$ 219,185	\$ 1,885,195

The sales tax revenue information presented here is through December (for October sales). Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- July 2024 is the first month the Town received sales tax revenue from the additional 0.5% tax approved by the voters
 - For comparison purposes to the prior years tax, this 0.5% is segregated out in the table
 - As a reminder, the additional 0.5% is to be used for capital improvements ONLY
- The original 3.5% sales tax revenue for October sales was 5.34% (\$10,044) lower than in 2024
 - This is the first month in 2025 that received lower revenue than in 2024
- The year-to-date sales tax revenue for the original 3.5% tax is still 4.31% (\$72,078) higher than in 2024
- The sales tax figures also include the Town's portion of the State's marijuana tax received each month
 - A reduction in this amount was approved and took effect on July 1, 2025. This reduces the amounts remitted to the local municipalities from 10% to 3.5%

- Staff estimates the impact to the annual sales tax numbers to be a reduction of \$25,000
 - The estimated impact to 2025 will be approximately half of that amount due to the timing of the reduction

**Town of Lyons
2025 Sales Tax
Local Businesses vs. Non-Local Businesses**

Sales Month	Month Paid to Town	2025 Total Sales Tax*	2025 Local	2025 Non Local	2023 Local	2024 Local
January	March	\$ 141,287	46%	54%	51%	56%
February	April	\$ 139,478	50%	50%	51%	48%
March	May	\$ 161,121	47%	53%	55%	53%
April	June	\$ 164,470	50%	50%	55%	49%
May	July	\$ 182,980	55%	45%	57%	55%
June	August	\$ 206,536	56%	44%	60%	58%
July	September	\$ 245,716	61%	39%	68%	66%
August	October	\$ 246,619	62%	38%	69%	62%
September	November	\$ 217,789	55%	45%	58%	59%
October	December	\$ 179,199	54%	46%	55%	52%
November	January				49%	43%
December	February				51%	42%

*Total sales tax includes taxes collected from retail marijuana

This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons. Non-local businesses can be online businesses, mobile vendors/catering, deliveries from out-of-town companies, natural gas (Xcel), etc.

- Approximately 54% of the sales tax revenue received in December for sales in the month of October can be attributed to local businesses.
 - This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes

Late Sales Tax

- 1 local business is over 3 months behind on sales tax payments. This business was contacted and is working with the Colorado Department of Revenue. This situation will continue to be monitored.

**Local Marijuana Tax
Historical Revenue***

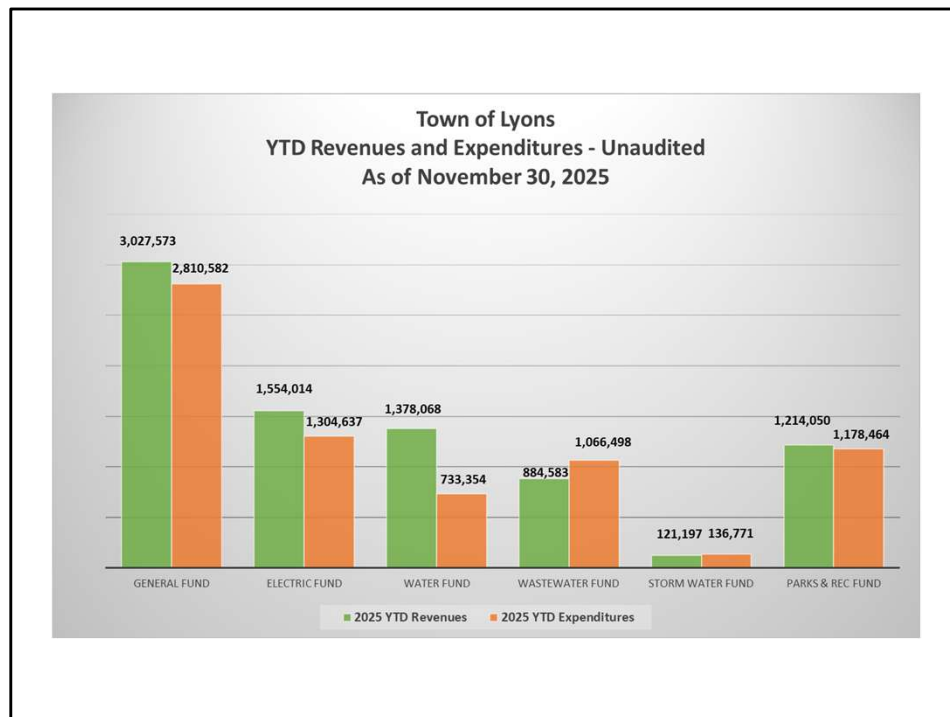
Sales Month	2023	2024	2025
January	\$ 5,194	\$ 7,398	\$ 7,537
February	\$ 5,750	\$ 7,423	\$ 6,767
March	\$ 8,124	\$ 8,931	\$ 9,153
April	\$ 7,387	\$ 8,909	\$ 8,975
May	\$ 11,243	\$ 11,664	\$ 11,090
June	\$ 14,913	\$ 14,464	\$ 13,009
July	\$ 17,490	\$ 14,661	\$ 14,201
August	\$ 16,223	\$ 14,563	\$ 14,034
September	\$ 15,458	\$ 10,965	\$ 12,630
October	\$ 8,709	\$ 11,905	\$ 11,824
November	\$ 9,328	\$ 9,150	
December	\$ 9,382	\$ 9,756	
TOTAL	\$ 129,202	\$ 129,790	\$ 109,220

*Revenue includes only the Town of Lyons Local MJ Tax of 5.0%

**The local tax rate increased from 3.5% to 5.0% in May 2023

The Town has a local marijuana tax in the amount of 5%. This tax is remitted directly to the Town and is due on the 20th of each month. The Town has 3 local marijuana businesses that remit the tax. This tax is also included in the sales tax figures in the previous slides. It should be noted that this tax is different from the marijuana tax received from the State that decreased in July.

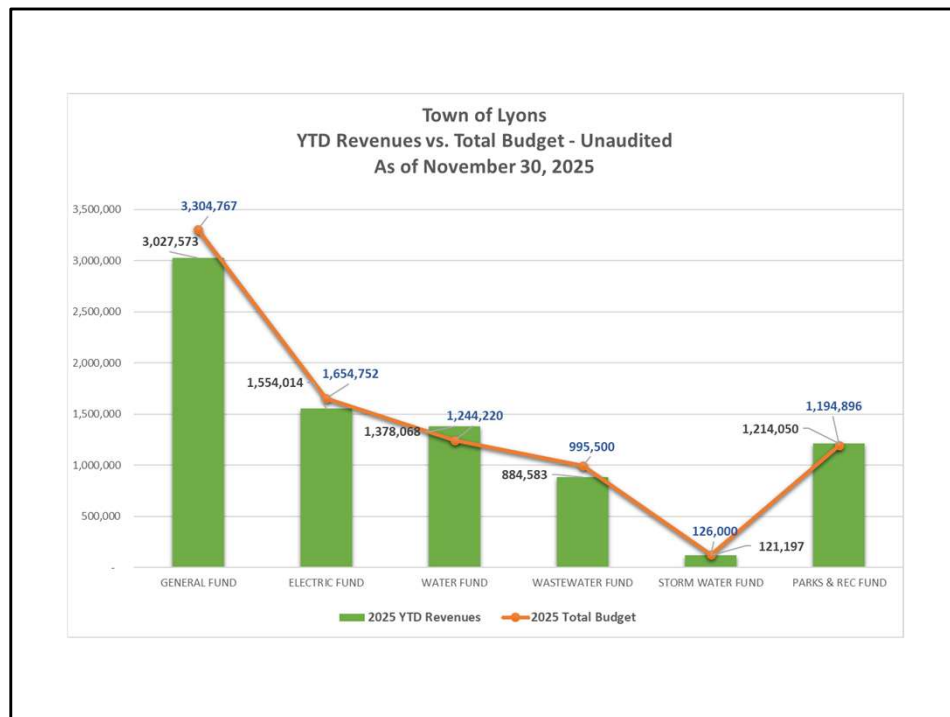
In 2025, the Board of Trustees granted approximately \$32,000 of this revenue to the Boulder Foundation, which is distributed to LCF, to be used towards community substance abuse and mental health programs in the Town.



Year-to-Date Revenues and Expenditures

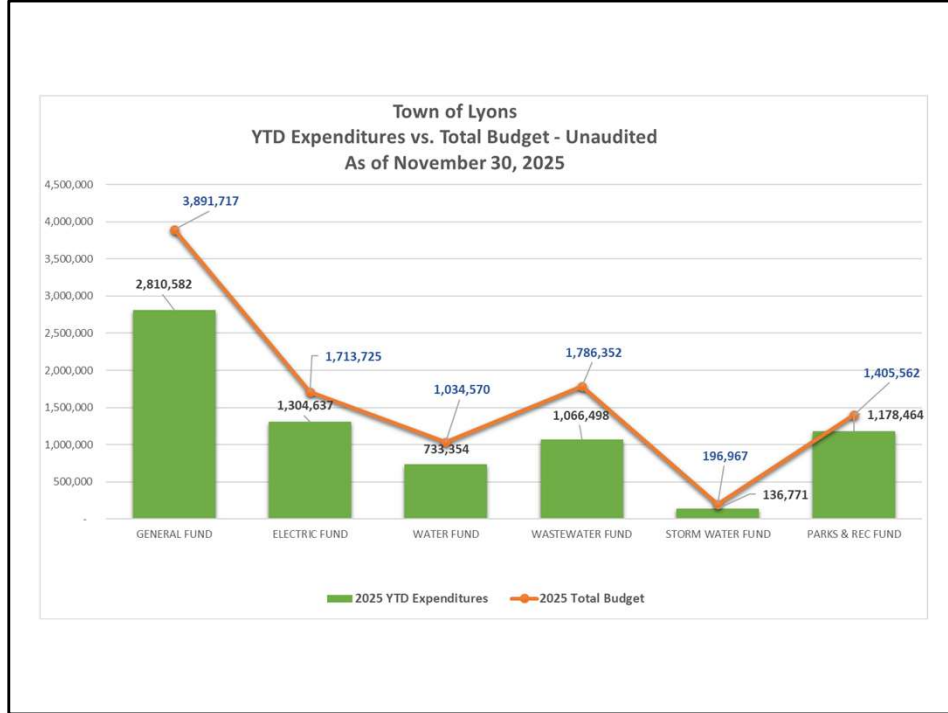
Through November, year-to-date revenues exceed expenditures in all funds with the exception of the Wastewater and Stormwater Funds.

- Wastewater Fund – 2 annual debt payments were made in April and October
- Stormwater Fund – Flagstone culvert investigation services done in the Spring



Total Revenue Budget to YTD Actual

This slide illustrates how much of the total 2025 revenue budget has been collected through the end of November for each fund.



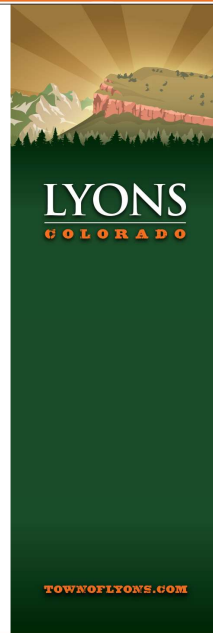
Total Expense Budget to YTD Actual

This slide shows how much of the total 2025 expense budget has been spent through the end of November for each fund.

- It is expected that some of the unspent funds from 2025 will need to roll over into the 2026 budget year – particularly for incomplete capital projects

Questions?

Contact Information: Cassey Eyestone
ceystone@townoflyons.com



Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
GENERAL FUND															
	Total TAXES:	1,724	36,772	403,520	174,131	309,632	217,935	389,979	194,169	195,017	194,917	179,856	.00	2,297,652	2,548,620
	Total LICENSES AND PERMITS:	10,080	5,633	6,437	5,373	12,298	8,819	7,836	13,368	15,933	11,438	9,884	.00	107,096	111,175
	Total INTERGOVERNMENTAL:	.00	683	1,412	683	4,990	2,466	3,925	549	1,788	694	672	.00	17,861	24,000
	Total CHARGES FOR SERVICES:	284	247	300	373	40	700	543	462	462	458	432	.00	4,301	1,500
	Total FINES AND FORFEITURES:	2,945	4,910	9,335	4,675	3,700	4,360	9,025	7,625	4,310	4,110	3,845	.00	58,840	65,000
	Total OTHER INCOME:	1,091	9,957	20,654	16,274	10,471	10,524	15,853	4,238	22,451	3,497	22,506	.00	137,515	143,000
	Total INVESTMENT:	8,555	7,893	8,595	8,035	8,198	7,621	8,393	8,319	7,684	7,891	7,668	.00	88,853	67,340
	Total TRANSFERS:	28,678	28,678	28,678	28,678	28,678	28,678	28,678	28,678	28,678	28,678	28,678	.00	315,454	344,132
	Total Revenue:	53,358	94,773	478,931	238,220	378,006	281,102	464,231	257,408	276,323	251,683	253,539	.00	3,027,573	3,304,767
	Total ALLOCATED EXPENSES:	58,658	33,748	28,723	89,145	46,624	41,703	57,955	80,561	29,466	68,480	28,763	.00	563,826	637,425
	Total ADMINISTRATION:	32,596	32,689	46,185	36,363	52,165	31,433	29,176	30,290	29,952	39,019	29,111	.00	388,979	463,699
	Total LEGISLATIVE:	.00	1,651	8,736	2,456	2,041	8,987	610	173	9,708	291	96	.00	34,749	57,996
	Total JUDICIAL:	1,825	2,515	2,347	2,704	3,620	2,448	2,213	3,752	2,986	4,646	2,644	.00	31,702	36,318
	Total PLANNING AND ZONING:	8,798	6,289	6,318	13,109	25,048	19,627	13,758	13,740	15,419	20,206	13,975	.00	156,288	264,147
	Total HEALTH WELFARE COMMUNITY:	10,646	44,864	9,785	70,372	21,529	17,656	24,938	30,900	23,368	22,896	12,158	.00	289,113	320,996
	Total ECONOMIC DEVELOPMENT:	3,643	5,561	9,045	4,020	7,063	8,589	16,389	29,179	8,674	8,754	10,932	.00	111,850	127,499
	Total BUILDING INSPECTION:	1,903	5,914	14,339	6,756	19,917	14,932	22,650	11,631	11,946	25,414	8,205	.00	143,606	128,531
	Total POLICE:	11	53,480	79,266	80,599	53,554	52,914	.00	121,187	53,128	45,921	39,246	.00	579,305	701,335
	Total STREETS:	15,948	23,682	18,982	19,655	38,578	27,130	23,884	29,818	20,827	36,464	24,992	.00	279,961	486,431
	Total VISITORS CENTER:	467	601	639	192	678	712	795	2,674	895	531	420	.00	8,604	12,240
	Total CAPITAL:	.00	.00	.00	1,247	.00	.00	21,484	45,885	2,085	44,646	6,500	.00	121,848	543,000
	Total Department: 70:	1,008	.00	1,008	.00	1,008	2,016	.00	1,008	1,008	1,008	1,022	.00	9,086	12,100
	Total TRANSFERS:	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	.00	91,667	100,000
	Total Expenditure:	143,837	219,327	233,708	334,952	280,159	236,481	222,185	409,131	217,794	326,611	186,397	.00	2,810,582	3,891,717
	Net Total GENERAL FUND:	90,479-	124,554-	245,223	96,732-	97,847	44,621	242,046	151,723-	58,529	74,928-	67,142	.00	216,991	586,950-

Town of Lyons		Budget Worksheet - MONTHLY ROLLUP for BOT												Page: 2	
		Periods: 00/25-11/25												Dec 10, 2025 12:33PM	
Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
ELECTRIC FUND															
	Total CHARGES FOR SERVCIES:	202,073	131,641	115,794	130,106	110,352	132,214	148,352	151,396	137,270	121,203	122,249	.00	1,502,650	1,610,380
	Total INVESTMENT:	3,370	3,109	3,386	3,165	3,230	3,002	3,306	3,277	3,027	3,109	3,021	.00	35,003	34,372
	Total OTHER INCOME:	.00	2,181	500	1,531	1,170-	694	1,095-	2,826	2,126	7,160	1,608	.00	16,361	10,000
	Total Revenue:	205,443	136,931	119,680	134,802	112,412	135,911	150,563	157,499	142,423	131,471	126,878	.00	1,554,014	1,654,752
	Total ADMINISTRATION:	12,739	14,395	14,018	13,523	20,666	13,434	13,466	13,236	13,983	21,951	16,009	.00	167,419	192,020
	Total MAINTENANCE:	4,763	109,762	101,247	86,330	108,482	92,855	7,085	209,377	6,622	208,907	102,394	.00	1,037,824	1,166,436
	Total CAPITAL:	8,727	6,600	500	500-	.00	.00	.00	.00	.00	.00	.00	.00	15,327	266,667
	Total DEBT:	.00	.00	.00	.00	.00	.00	.00	34,190	.00	.00	.00	.00	34,190	34,191
	Total TRANSFERS:	4,534	4,534	4,534	4,534	4,534	4,534	4,534	4,534	4,534	4,534	4,534	.00	49,877	54,411
	Total Expenditure:	30,764	135,291	120,300	103,887	133,682	110,824	25,085	261,337	25,139	235,392	122,937	.00	1,304,637	1,713,725
	Net Total ELECTRIC FUND:	174,680	1,640	620-	30,915	21,270-	25,087	125,478	103,838-	117,285	103,921-	3,941	.00	249,377	58,973-

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
WATER/SEWER FUND															
	Total CHARGES FOR SERVICES - WATER:	73,943	56,633	59,101	72,869	81,539	102,983	131,674	129,709	119,696	107,167	76,077	.00	1,011,390	1,067,000
	Total INVESTMENT - WATER:	9,852	9,089	9,897	9,252	9,440	8,776	9,665	9,579	8,848	9,087	8,829	.00	102,316	57,720
	Total OTHER INCOME - WATER:	56,000	56,000	.00	.00	429	3,450	.00	60	.00	92,423	56,000	.00	264,362	119,500
	Total CHARGES FOR SERVICES-SEWER:	79,889	73,729	73,450	84,303	78,822	81,597	78,778	83,049	83,636	89,942	77,388	.00	884,583	995,500
	Total Revenue:	219,683	195,452	142,448	166,424	170,231	196,806	220,117	222,397	212,180	298,619	218,294	.00	2,262,650	2,239,720
	Total ADMINISTRATION - WATER:	13,833	15,935	14,967	18,579	24,458	15,827	14,301	16,316	14,537	28,532	15,108	.00	192,393	217,759
	Total TREATMENT - WATER:	.00	14,061	16,863	13,571	16,932	22,802	32,195	46,004	63,695	41,117	35,176	.00	302,416	321,700
	Total DISTRIBUTION - WATER:	23,751	7,547	6,303	11,402	11,485	9,024	7,113	17,071	27,221	20,694	7,859	.00	149,471	163,201
	Total ADMINISTRATION - SEWER:	13,574	15,662	14,884	14,531	22,202	14,408	14,264	13,829	15,013	23,043	14,636	.00	176,046	203,459
	Total TREATMENT - SEWER:	21,693	21,859	30,346	33,680	67,332	14,178	24,319	47,470	26,943	67,049	23,162	.00	378,031	409,100
	Total DISTRIBUTION - SEWER:	3,176	6,945	3,192	6,576	4,351	11,665	24,349	19,076	3,927	3,530	4,292	.00	91,078	113,807
	Total Department: 65:	.00	.00	.00	.00	.00	.00	.00	300	.00	.00	.00	.00	300	.00
	Total CAPITAL:	17,455	13,200	.00	1,500	.00	9,526	38,104	811	.00	7,002	20,796	.00	108,394	980,964
	Total DEBT:	.00	.00	.00	.00	150,222	.00	.00	.00	.00	150,222	.00	.00	300,445	300,446
	Total TRANSFERS:	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	.00	101,278	110,485
	Total Expenditure:	102,690	104,415	95,763	109,046	306,189	106,638	163,853	170,085	160,542	350,396	130,235	.00	1,799,851	2,820,921
	Net Total WATER/SEWER FUND:	116,993	91,036	46,685	57,378	135,958-	90,168	56,264	52,313	51,638	51,777-	88,059	.00	462,799	581,201-

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
STORM WATER															
	Total CHARGES FOR SERVICES:	10,083	10,078	10,049	10,073	10,054	10,018	10,008	9,997	10,037	10,007	10,024	.00	110,427	120,000
	Total INVESTMENT:	1,037	957	1,042	974	994	924	1,017	1,008	931	957	929	.00	10,770	6,000
	Total Revenue:	11,120	11,034	11,091	11,047	11,048	10,942	11,025	11,005	10,968	10,964	10,953	.00	121,197	126,000
	Total ADMINISTRATION:	4,544	4,900	4,976	4,788	7,294	4,803	4,722	4,553	4,880	7,372	4,889	.00	57,721	62,391
	Total TRANSMISSION:	926	1,046	1,035	3,656	29,430	3,396	8,766	10,724	781	957	786	.00	61,501	76,431
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,000
	Total TRANSFERS:	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	.00	17,550	19,145
	Total Expenditure:	7,065	7,541	7,606	10,040	38,319	9,794	15,084	16,872	7,257	9,924	7,270	.00	136,771	196,967
	Net Total STORM WATER:	4,055	3,493	3,485	1,007	27,270-	1,147	4,059-	5,867-	3,712	1,040	3,683	.00	15,574-	70,967-

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
CONSERVATION TRUST															
	Total INTERGOVERNMENTAL:	.00	.00	6,536	.00	.00	6,153	.00	.00	5,799	.00	.00	.00	18,488	30,000
	Total INVESTMENT:	432	388	440	435	449	448	475	476	468	487	388	.00	4,886	2,000
	Total Revenue:	432	388	6,976	435	449	6,602	475	476	6,266	487	388	.00	23,374	32,000
	Total Department: 66:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	35,000
	Total TRANSFER:	.00	.00	.00	.00	.00	.00	.00	.00	.00	60,000	60,000	.00	120,000	.00
	Total Expenditure:	.00	.00	.00	.00	.00	.00	.00	.00	.00	60,000	60,000	.00	120,000	35,000
	Net Total CONSERVATION TRUST:	432	388	6,976	435	449	6,602	475	476	6,266	59,513-	59,612-	.00	96,626-	3,000-

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
PARKS AND RECREATION FUND															
	Total TAXES:	862	5,687	37,490	39,724	40,888	47,125	48,287	53,137	64,738	70,558	58,322	.00	466,818	548,636
	Total CHARGES FOR SERVICES:	102,590	28,198	41,830	35,373	55,297	65,919	78,722	94,036	53,214	25,216	13,672	.00	594,069	550,400
	Total INVESTMENT:	3,111	2,870	3,125	2,922	2,981	2,771	3,052	3,025	2,794	2,870	2,788	.00	32,310	34,860
	Total OTHER INCOME:	.00	.00	2	.00	.00	.00	851	.00	.00	.00	.00	.00	853	1,000
	Total TRANSFERS:	.00	.00	.00	.00	.00	.00	.00	.00	.00	60,000	60,000	.00	120,000	60,000
	Total Revenue:	106,563	36,756	82,448	78,019	99,166	115,816	130,913	150,198	120,746	158,643	134,782	.00	1,214,050	1,194,896
	Total ADMINISTRATION:	17,561	17,803	19,236	19,198	28,532	18,953	18,202	18,259	19,837	29,357	19,406	.00	226,345	258,480
	Total SPECIAL EVENTS:	.00	.00	.00	.00	.00	.00	754	2,935	1,173	550	5,537	.00	10,949	21,500
	Total PARKS:	27,795	28,480	30,338	46,915	64,191	77,527	67,117	96,495	68,059	57,390	54,750	.00	619,056	746,191
	Total CAPITAL:	.00	.00	.00	.00	.00	.00	.00	.00	3,375	11,073	143,493	.00	157,941	200,000
	Total Department: 70:	1,008	.00	1,008	2,016	1,753	3,594	751	3,083	2,181	1,008	1,022	.00	17,424	19,300
	Total TRANSFERS:	13,341	13,341	13,341	13,341	13,341	13,341	13,341	13,341	13,341	13,341	13,341	.00	146,750	160,091
	Total Expenditure:	59,704	59,624	63,923	81,470	107,817	113,415	100,165	134,113	107,966	112,719	237,549	.00	1,178,464	1,405,562
	Net Total PARKS AND RECREATION FUND:	46,859	22,868-	18,525	3,451-	8,651-	2,401	30,748	16,085	12,781	45,924	102,766-	.00	35,586	210,666-

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
GRANT - FLOOD															
	Total LOCAL GRANTS:	1,995	.00	30,647	.00	.00	.00	24,500	.00	.00	1,083	418	.00	58,643	.00
	Total LCF:	.00	.00	.00	.00	.00	.00	.00	.00	.00	14,800	.00	.00	14,800	12,000
	Total FEDERAL FUNDING:	179,891	.00	209,681	.00	742	13,347	.00	.00	.00	.00	.00	.00	403,660	.00
	Total STATE FUNDING:	53,967	15,550	91,072	.00	32,619	54,299	.00	.00	747,596	147,236	.00	.00	1,142,339	.00
	Total FISCAL AGENT REVENUES:	286	109	.00	10,237	.00	100	73	.00	625	7,648	44-	.00	19,034	11,000
	Total Revenue:	236,139	15,658	331,400	10,237	33,361	67,746	24,573	.00	748,221	170,766	374	.00	1,638,476	23,000
	Total Department: 48:	.00	.00	.00	.00	.00	.00	.00	50,000	.00	.00	.00	.00	50,000	.00
	Total LAHC:	.00	2,560	.00	1,000	1,500	500	3,875	300	1,247	2,150	32	.00	13,164	11,000
	Total DOLA MARKETING:	5,101	258,973	231	342,828	463,603	147,236-	62,370	33,948	407	185,335	6,137	.00	1,211,696	.00
	Total 2013 FLOOD:	.00	.00	.00	.00	.00	.00	.00	197	.00	.00	.00	.00	197	.00
	Total OTHER GRANT EXPENDITURES:	.00	.00	.00	10,718	.00	.00	.00	.00	.00	.00	3,675	.00	14,393	.00
	Total LCF/LOCAL GRANTS:	.00	.00	1,156	751	1,174	2,683	3,429	2,700	570	.00	.00	.00	12,464	12,000
	Total Department: 70:	.00	233,858	.00	.00	289,250	.00	.00	.00	.00	.00	.00	.00	523,108	.00
	Total Expenditure:	5,101	495,391	1,387	355,297	755,528	144,053-	69,675	87,145	2,223	187,485	9,844	.00	1,825,021	23,000
	Net Total GRANT - FLOOD:	231,039	479,732-	330,013	345,060-	722,167-	211,799	45,102-	87,145-	745,998	16,719-	9,469-	.00	186,545-	.00

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
BUSINESS LOAN FUND															
	Total OTHER INCOME:	3,000	2,520	2,492	1,813	2,845	833	2,143	2,679	2,144	2,979	1,013	.00	24,461	.00
	Total INVESTMENT:	.00	19	15	14	8	8	18	7	16	15	6	.00	127	.00
	Total Revenue:	3,000	2,539	2,507	1,827	2,853	841	2,161	2,686	2,161	2,994	1,020	.00	24,588	.00
	Total Department: 50:	88	86	88	86	86	86	85	85	84	13,585	86	.00	14,444	.00
	Total Department: 52:	86	86	89	87	87	86	87	86	87	86	87	.00	953	.00
	Total Expenditure:	174	172	177	173	173	172	172	171	171	13,672	172	.00	15,397	.00
	Net Total BUSINESS LOAN FUND:	2,826	2,368	2,330	1,655	2,680	669	1,989	2,515	1,990	10,678-	847	.00	9,191	.00

Account Number	Account Title	2025-25 January Actual	2025-25 February Actual	2025-25 March Actual	2025-25 April Actual	2025-25 May Actual	2025-25 June Actual	2025-25 July Actual	2025-25 August Actual	2025-25 September Actual	2025-25 October Actual	2025-25 November Actual	2025-25 December Actual	2025-25 Current year Actual	2025-25 Current year Budget
URBAN RENEWAL DISTRICT															
	Total Source: 16:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,089	.00	16,089	.00
	Total Revenue:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,089	.00	16,089	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	1,796	.00	.00	.00	.00	2,868	3,867	.00	8,530	5,000
	Total DOWNTOWN URA:	85	86	87	86	86	86	86	86	87	87	87	.00	950	2,700
	Total Expenditure:	85	86	87	86	1,882	86	86	86	87	2,955	3,953	.00	9,479	7,700
	Net Total URBAN RENEWAL DISTRICT:	85-	86-	87-	86-	1,882-	86-	86-	86-	87-	2,955-	12,136	.00	6,610	7,700-
	Net Grand Totals:	486,320	528,316-	652,530	353,940-	816,224-	382,408	407,753	277,269-	998,111	273,526-	3,961	.00	681,809	1,519,457-

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	2,959,309.64	
01-01-1013	PETTY CASH - FRONT OFFICE	1,447.90	
01-01-1015	DUE TO GENERAL FUND	38,795.90	
01-01-1100	PETTY CASH	150.00	
01-01-1150	DEPOSITS HELD BY OTHERS	200.00	
01-01-1200	A/R - MISCELLANEOUS	11,823.35	
01-01-1205	PREPAID EXPENSES	6,621.06	
01-01-1207	PREPAID RECORDING FEES	1,888.59	
01-01-1217	A/R - PROPERTY TAXES	896,227.00	
01-01-1247	INTERFUND - RECEIVABLES	67,164.14	
01-01-1248	LEASE RECEIVABLE	740,515.38	
TOTAL ASSETS			4,724,142.96

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	6,525.70	
01-02-2001	STATE WITHHOLDING PAYABLE	2,415.00	
01-02-2002	SOC SEC PAYABLE:ER&EE	7,437.99	
01-02-2003	MEDICARE PAYABLE:ER&EE	1,947.10	
01-02-2008	DUE TO OTHER FUNDS	19,133.12	
01-02-2013	DEFERRED REAL ESTATE TAXES	896,227.00	
01-02-2018	REIMBURSEMENT ACCT-PAYROLL	677.05	
01-02-2020	RETIREMENT PAYABLE:ER&EE	8,135.55	
01-02-2031	MEDICAL INSURANCE PAYABLE	(13,041.23)	
01-02-2035	WORKERS COMPENSATION	419.22	
01-02-2037	UNEMPLOYMENT INSURANCE	300.77	
01-02-2044	LAND USE FEES PAYABLE	6,750.00	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	374.77	
01-02-2110	ST VRAIN SCHOOLS FEE	1,102.00	
01-02-2201	ACCOUNTS PAYABLE	3,278.55	
01-02-2215	OUTSTANDING PAYROLL CHECKS	48,773.56	
01-02-2230	DEFERRED REVENUES	9,798.17	
01-02-2231	LEASE DEFERRED INFLOW RESOURCE	699,895.96	
TOTAL LIABILITIES			1,700,150.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	2,807,001.69	
	REVENUE OVER EXPENDITURES - YTD	216,990.99	
BALANCE - CURRENT DATE			3,023,992.68
TOTAL FUND EQUITY			3,023,992.68

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,724,142.96

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000 PROPERTY TAX	9,219.62	886,947.11	898,515.00	11,567.89	98.7
01-10-3001 SPECIFIC OWNERSHIP TAX	3,449.00	33,166.26	36,500.00	3,333.74	90.9
01-10-3002 SALES TAX REV - 2.5%	140,545.17	1,109,555.52	1,348,860.00	239,304.48	82.3
01-10-3004 USE TAX REV - 2%	14,941.25	140,311.74	140,000.00	(311.74)	100.2
01-10-3006 FRANCHISE TAX	.00	17,403.52	25,000.00	7,596.48	69.6
01-10-3007 HIGHWAY USERS TAX	6,036.17	59,130.80	57,445.00	(1,685.80)	102.9
01-10-3008 CIGARETTE TAX	187.35	2,050.72	2,300.00	249.28	89.2
01-10-3009 LODGING TAX	5,477.31	49,086.07	40,000.00	(9,086.07)	122.7
TOTAL TAXES	179,855.87	2,297,651.74	2,548,620.00	250,968.26	90.2
<u>LICENSES AND PERMITS</u>					
01-11-3100 BUSINESS LICENSES	1,925.00	13,157.51	13,000.00	(157.51)	101.2
01-11-3101 NON-BUSINESS LICENSES	.00	60.00	450.00	390.00	13.3
01-11-3102 LIQUOR LICENSES	.00	2,670.00	500.00	(2,170.00)	534.0
01-11-3103 PLANNING AND BUILDING REVENUE	3,233.75	67,757.23	80,000.00	12,242.77	84.7
01-11-3106 MMJ LICENSES	.00	4,000.00	16,000.00	12,000.00	25.0
01-11-3107 RMJ LICENSES	4,500.00	12,500.00	.00	(12,500.00)	.0
01-11-3108 FLOOD PLAIN DEVELOPMENT FEES	.00	300.00	500.00	200.00	60.0
01-11-3111 RMJ LYONS APPLICATION FEE	.00	2,000.00	.00	(2,000.00)	.0
01-11-3112 LIQUOR APPLICATION FEE	175.00	4,026.25	.00	(4,026.25)	.0
01-11-3114 STR APPLICATION	50.00	575.00	725.00	150.00	79.3
01-11-3115 STR LICENSE	.00	50.00	.00	(50.00)	.0
TOTAL LICENSES AND PERMITS	9,883.75	107,095.99	111,175.00	4,079.01	96.3
<u>INTERGOVERNMENTAL</u>					
01-12-3204 COUNTY ROAD & BRIDGE REVENUE	671.64	10,684.13	12,000.00	1,315.87	89.0
01-12-3206 STATE INTERGOVERNMENTAL	.00	7,177.12	2,000.00	(5,177.12)	358.9
01-12-3207 LOCAL INTERGOVERNMENTAL	.00	.00	10,000.00	10,000.00	.0
TOTAL INTERGOVERNMENTAL	671.64	17,861.25	24,000.00	6,138.75	74.4
<u>CHARGES FOR SERVICES</u>					
01-13-3300 VEHICLE CHARGING STATION	432.20	3,791.43	1,000.00	(2,791.43)	379.1
01-13-3301 ECO PASS	.00	510.00	500.00	(10.00)	102.0
TOTAL CHARGES FOR SERVICES	432.20	4,301.43	1,500.00	(2,801.43)	286.8

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES AND FORFEITURES</u>					
01-14-3400	MUNICIPAL COURT FINES	3,845.00	58,840.00	65,000.00	6,160.00	90.5
	TOTAL FINES AND FORFEITURES	3,845.00	58,840.00	65,000.00	6,160.00	90.5
	<u>OTHER INCOME</u>					
01-16-3600	OTHER INCOME	2,909.20	24,685.35	15,000.00	(9,685.35)	164.6
01-16-3601	DONATIONS	.00	100.00	.00	(100.00)	.0
01-16-3603	RENTAL INCOME	19,596.34	111,229.87	128,000.00	16,770.13	86.9
01-16-3604	PROCEEDS FROM PROPERTY SALES	.00	1,500.00	.00	(1,500.00)	.0
	TOTAL OTHER INCOME	22,505.54	137,515.22	143,000.00	5,484.78	96.2
	<u>INVESTMENT</u>					
01-17-3500	INTEREST INCOME	7,667.71	88,853.07	67,340.00	(21,513.07)	132.0
	TOTAL INVESTMENT	7,667.71	88,853.07	67,340.00	(21,513.07)	132.0
	<u>TRANSFERS</u>					
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,534.25	49,876.75	54,411.00	4,534.25	91.7
01-35-3903	TRANSFER IN FROM WATER FUND	9,207.08	101,277.88	110,485.00	9,207.12	91.7
01-35-3906	TRANSFER IN FROM STORMWATER	1,595.42	17,549.62	19,145.00	1,595.38	91.7
01-35-3908	TRANSFER IN FROM PARKS/RECR	13,340.92	146,750.12	160,091.00	13,340.88	91.7
	TOTAL TRANSFERS	28,677.67	315,454.37	344,132.00	28,677.63	91.7
	TOTAL FUND REVENUE	253,539.38	3,027,573.07	3,304,767.00	277,193.93	91.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	16.44	34,229.61	29,000.00	(5,229.61)	118.0
01-44-4003 EMPLOYEE INSURANCE	.00	.00	1,425.00	1,425.00	.0
01-44-4200 POSTAGE	.00	4,068.67	9,500.00	5,431.33	42.8
01-44-4201 PC, SOFTWARE & PRINTERS	5,540.49	70,267.23	67,000.00	(3,267.23)	104.9
01-44-4202 EQUIPMENT & SMALL TOOLS	.00	.00	500.00	500.00	.0
01-44-4203 DUES & SUBSCRIPTIONS	212.94	7,072.66	5,000.00	(2,072.66)	141.5
01-44-4250 MISCELLANEOUS	291.61	4,606.08	8,000.00	3,393.92	57.6
01-44-4300 ELECTRIC/WATER/GAS	1,955.77	22,657.32	25,000.00	2,342.68	90.6
01-44-4301 TELEPHONE	830.36	16,858.48	24,000.00	7,141.52	70.2
01-44-4501 OUTSIDE PROF SERVICE FEES	6,527.40	44,286.63	65,000.00	20,713.37	68.1
01-44-4502 OFFICE OPERATIONS	2,739.29	20,337.58	26,000.00	5,662.42	78.2
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	2,000.00	2,000.00	.0
01-44-4504 TRAVEL EXPENSES	480.29	2,409.81	4,000.00	1,590.19	60.3
01-44-4506 BUILDING MAINTENANCE & GROUNDS	1,543.22	33,199.36	35,000.00	1,800.64	94.9
01-44-4701 UNIFORMS	738.48	10,750.45	9,500.00	(1,250.45)	113.2
01-44-4702 EQUIPMENT MAINTENANCE	82.05	15,747.71	26,000.00	10,252.29	60.6
01-44-4703 STAFF SERVICES	.00	100.00	500.00	400.00	20.0
01-44-4705 PC TECHNICIAN FEES	4,400.00	40,887.50	70,000.00	29,112.50	58.4
01-44-4706 AUDITING FEES	.00	56,700.00	65,000.00	8,300.00	87.2
01-44-4707 VEHICLE MAINTENANCE	1,609.27	19,518.22	13,000.00	(6,518.22)	150.1
01-44-4708 XPRESS MERCHANT FEES	1,795.34	17,351.57	16,500.00	(851.57)	105.2
01-44-4709 CIVICPLUS WEB FEES	.00	12,160.05	8,500.00	(3,660.05)	143.1
01-44-4710 GENERAL INSURANCE	.00	124,516.55	117,000.00	(7,516.55)	106.4
01-44-4711 LMC CODIFICATION	.00	6,079.11	10,000.00	3,920.89	60.8
01-44-4713 CASH OVER/SHORT	.00	20.97	.00	(20.97)	.0
TOTAL ALLOCATED EXPENSES	28,762.95	563,825.56	637,425.00	73,599.44	88.5
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	23,300.85	302,922.34	330,281.00	27,358.66	91.7
01-50-4002 PAYROLL TAXES - ER	1,284.03	22,995.50	25,267.00	2,271.50	91.0
01-50-4003 EMPLOYEE INSURANCE	2,510.55	27,045.38	34,160.00	7,114.62	79.2
01-50-4004 RETIREMENT CONTRIBUTION	1,911.25	18,297.23	25,571.00	7,273.77	71.6
01-50-4005 ADDITIONAL COMPENSATION	.00	1,300.00	18,000.00	16,700.00	7.2
01-50-4203 DUES & SUBSCRIPTIONS	.00	2,504.00	3,300.00	796.00	75.9
01-50-4250 MISCELLANEOUS	.02	4,218.31	7,000.00	2,781.69	60.3
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	12.00	674.00	5,000.00	4,326.00	13.5
01-50-4502 OFFICE OPERATIONS	.00	75.00	1,500.00	1,425.00	5.0
01-50-4503 SEMINARS/MEETING/TRAININGS	.00	77.00	2,000.00	1,923.00	3.9
01-50-4504 TRAVEL	.00	.00	1,000.00	1,000.00	.0
01-50-4704 COUNTY TREASURER'S FEE	92.19	8,870.14	10,620.00	1,749.86	83.5
TOTAL ADMINISTRATION	29,110.89	388,978.90	463,699.00	74,720.10	83.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	.00	24,300.00	37,200.00	12,900.00	65.3
01-52-4002 PAYROLL TAXES - ER	.00	1,907.55	2,846.00	938.45	67.0
01-52-4203 DUES & SUBSCRIPTIONS	.00	400.00	.00	(400.00)	.0
01-52-4250 MISCELLANEOUS	16.00	4,024.39	3,450.00	(574.39)	116.7
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	.00	600.00	600.00	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	.00	870.00	2,400.00	1,530.00	36.3
01-52-4504 TRAVEL	.00	2,751.57	1,000.00	(1,751.57)	275.2
01-52-4505 ADVERTISING & PUBLISHING	80.33	495.21	1,500.00	1,004.79	33.0
01-52-4700 ELECTIONS	.00	.00	9,000.00	9,000.00	.0
TOTAL LEGISLATIVE	96.33	34,748.72	57,996.00	23,247.28	59.9
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	473.07	5,676.90	5,799.00	122.10	97.9
01-53-4002 PAYROLL TAXES - ER	34.84	424.40	444.00	19.60	95.6
01-53-4003 EMPLOYEE INSURANCE	184.42	2,028.62	2,185.00	156.38	92.8
01-53-4004 RETIREMENT CONTRIBUTION	23.66	283.92	290.00	6.08	97.9
01-53-4250 MISCELLANEOUS	.00	18.48	1,000.00	981.52	1.9
01-53-4501 OUTSIDE PROF SERVICE FEES	1,928.08	9,749.47	11,000.00	1,250.53	88.6
01-53-4700 JUDGE'S SERVICES FEES	.00	13,520.00	15,600.00	2,080.00	86.7
TOTAL JUDICIAL	2,644.07	31,701.79	36,318.00	4,616.21	87.3
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	9,877.97	109,035.73	147,741.00	38,705.27	73.8
01-54-4002 PAYROLL TAXES - ER	730.56	8,229.09	11,302.00	3,072.91	72.8
01-54-4003 EMPLOYEE INSURANCE	2,136.32	19,105.81	28,917.00	9,811.19	66.1
01-54-4004 RETIREMENT CONTRIBUTION	493.90	5,246.03	7,387.00	2,140.97	71.0
01-54-4203 DUES & SUBSCRIPTIONS	.00	1,460.04	1,000.00	(460.04)	146.0
01-54-4250 MISCELLANEOUS	.00	.00	16,000.00	16,000.00	.0
01-54-4501 OUTSIDE PROF SERVICE FEES	660.00	10,788.49	50,000.00	39,211.51	21.6
01-54-4503 SEMINARS/MEETINGS/TRAINING	76.49	2,339.98	1,000.00	(1,339.98)	234.0
01-54-4505 ADVERTISING & PUBLISHING	.00	82.94	800.00	717.06	10.4
TOTAL PLANNING AND ZONING	13,975.24	156,288.11	264,147.00	107,858.89	59.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	5,352.07	67,107.69	43,891.00	(23,216.69)	152.9
01-55-4001 PART TIME SALARIES	.00	.00	30,529.00	30,529.00	.0
01-55-4002 PAYROLL TAXES - ER	405.50	5,174.45	3,358.00	(1,816.45)	154.1
01-55-4003 EMPLOYEE INSURANCE	967.66	7,869.73	8,540.00	670.27	92.2
01-55-4004 RETIREMENT CONTRIBUTION	169.92	1,969.39	2,195.00	225.61	89.7
01-55-4202 EQUIPMENT & SMALL TOOLS	.00	635.58	500.00	(135.58)	127.1
01-55-4501 OUTSIDE PROF SERVICE FEES	1,114.99	19,052.49	30,463.00	11,410.51	62.5
01-55-4700 GRANTS TO OTHERS	.00	32,447.45	32,000.00	(447.45)	101.4
01-55-4701 CULTURAL/CONCERT SERIES	.00	3,151.38	5,500.00	2,348.62	57.3
01-55-4702 BRCC DISPATCH FEES	.00	58,019.88	58,020.00	.12	100.0
01-55-4706 WALT SELF EXPENDITURES	736.18	6,917.98	8,000.00	1,082.02	86.5
01-55-4707 SENIOR PROGRAMMING	460.91	3,088.55	4,500.00	1,411.45	68.6
01-55-4708 SPRING CLEAN UP DAYS	.00	5,920.40	6,500.00	579.60	91.1
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	7,200.00	8,000.00	800.00	90.0
01-55-4710 RTD/Z TRIPS TRANSPORTATION	1,998.02	19,069.08	20,000.00	930.92	95.4
01-55-4711 ZERO WASTE COVERAGE	.00	.00	500.00	500.00	.0
01-55-4712 MAIN STREET GREENSCAPE	952.35	39,953.36	45,000.00	5,046.64	88.8
01-55-4713 PUBLIC ART	.00	11,535.12	11,000.00	(535.12)	104.9
01-55-4715 POST OFFICE EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
TOTAL HEALTH WELFARE COMMUNITY	12,157.60	289,112.53	320,996.00	31,883.47	90.1
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	3,064.37	38,623.93	39,840.00	1,216.07	97.0
01-56-4002 PAYROLL TAXES - ER	234.21	2,974.86	3,316.00	341.14	89.7
01-56-4003 EMPLOYEE INSURANCE	369.12	4,045.21	4,051.00	5.79	99.9
01-56-4004 RETIREMENT CONTRIBUTION	153.22	1,838.64	1,992.00	153.36	92.3
01-56-4201 PC, SOFTWARE & PRINTERS	.00	1,441.39	1,800.00	358.61	80.1
01-56-4203 DUES & SUBSCRIPTIONS	11.99	62.15	2,500.00	2,437.85	2.5
01-56-4250 MISCELLANEOUS EXPENSE	25.00	25.00	500.00	475.00	5.0
01-56-4501 OUTSIDE PROF SERVICE FEES	2,048.95	24,341.27	35,000.00	10,658.73	69.6
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	457.57	1,000.00	542.43	45.8
01-56-4505 ADVERTISING & PUBLISHING	4,995.00	14,285.00	11,000.00	(3,285.00)	129.9
01-56-4700 MAIN STREET INITIATIVES	30.00	2,085.23	5,000.00	2,914.77	41.7
01-56-4701 LYONS REDSTONE MUSEUM	.00	18,500.00	18,500.00	.00	100.0
01-56-4702 ECONOMIC DEV GRANT	.00	3,169.65	3,000.00	(169.65)	105.7
TOTAL ECONOMIC DEVELOPMENT	10,931.86	111,849.90	127,499.00	15,649.10	87.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
01-57-4000 FULL TIME SALARIES	5,858.15	63,029.33	83,028.00	19,998.67	75.9
01-57-4002 PAYROLL TAXES - ER	445.92	4,865.98	6,352.00	1,486.02	76.6
01-57-4003 EMPLOYEE INSURANCE	1,094.12	7,079.32	23,500.00	16,420.68	30.1
01-57-4004 RETIREMENT CONTRIBUTION	206.51	1,222.99	4,151.00	2,928.01	29.5
01-57-4201 PC, SOFTWARE & PRINTERS	600.00	7,920.00	.00	(7,920.00)	.0
01-57-4250 MISCELLANEOUS	.00	410.00	500.00	90.00	82.0
01-57-4501 OUTSIDE PROF SERVICE FEES	.00	59,032.01	10,000.00	(49,032.01)	590.3
01-57-4503 SEMINARS/MEETINGS/TRAINING	.00	46.53	1,000.00	953.47	4.7
TOTAL BUILDING INSPECTION	8,204.70	143,606.16	128,531.00	(15,075.16)	111.7
<u>POLICE</u>					
01-58-4250 MISCELLANEOUS	.00	.00	15,000.00	15,000.00	.0
01-58-4501 OUTSIDE PROF SERVICE FEES	34,376.27	543,831.94	636,835.00	93,003.06	85.4
01-58-4502 OFFICE OPERATIONS	16.00	91.98	500.00	408.02	18.4
01-58-4506 BLDG MAINT & GROUNDS	471.25	10,358.16	12,000.00	1,641.84	86.3
01-58-4700 EXTRA DUTY TRAFFIC & FESTIVALS	4,382.42	25,022.43	37,000.00	11,977.57	67.6
TOTAL POLICE	39,245.94	579,304.51	701,335.00	122,030.49	82.6
<u>STREETS</u>					
01-59-4000 FULL TIME SALARIES	11,499.97	147,736.96	149,258.00	1,521.04	99.0
01-59-4001 PART TIME SALARIES	380.17	5,201.96	33,167.00	27,965.04	15.7
01-59-4002 PAYROLL TAXES - ER	906.71	11,786.73	13,956.00	2,169.27	84.5
01-59-4003 EMPLOYEE INSURANCE	2,061.60	23,308.17	34,222.00	10,913.83	68.1
01-59-4004 RETIREMENT CONTRIBUTION	489.16	5,808.34	7,528.00	1,719.66	77.2
01-59-4202 EQUIPMENT & SMALL TOOLS	.00	1,061.57	3,750.00	2,688.43	28.3
01-59-4250 MISCELLANEOUS	649.60	1,674.76	2,500.00	825.24	67.0
01-59-4300 STREET LIGHTING - ELECTRICITY	1,059.28	14,201.34	15,000.00	798.66	94.7
01-59-4318 GRAFFITTI REMOVAL	.00	1,642.50	5,500.00	3,857.50	29.9
01-59-4501 OUTSIDE PROFESSIONAL SERVICES	.00	2,767.00	45,000.00	42,233.00	6.2
01-59-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	1,500.00	1,500.00	.0
01-59-4700 GASOLINE, OIL, ETC.	1,211.99	10,268.65	9,500.00	(768.65)	108.1
01-59-4701 HOLIDAY LIGHTS & DECORATIONS	2,197.55	2,197.55	6,500.00	4,302.45	33.8
01-59-4702 STREET SIGNS	.00	3,633.83	5,500.00	1,866.17	66.1
01-59-4703 STREET MAINTENANCE	499.16	17,562.04	25,000.00	7,437.96	70.3
01-59-4704 ROADBASE, PATCH, & REPAIR	1,540.00	1,540.00	95,000.00	93,460.00	1.6
01-59-4706 TREE TRIMMING	650.00	17,596.63	13,500.00	(4,096.63)	130.4
01-59-4707 BRIDGE & PARKING MAINTENANCE	.00	76.63	.00	(76.63)	.0
01-59-4709 TRASH REMOVAL	1,265.50	6,513.00	8,500.00	1,987.00	76.6
01-59-4710 STREET LIGHT MAINTENANCE	545.70	4,444.61	6,500.00	2,055.39	68.4
01-59-4711 FLAG MAINTENANCE	.00	682.45	1,250.00	567.55	54.6
01-59-4713 EQUIPMENT MAINTENANCE	35.72	256.14	3,800.00	3,543.86	6.7
TOTAL STREETS	24,992.11	279,960.86	486,431.00	206,470.14	57.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>VISITORS CENTER</u>					
01-60-4000	FULL TIME SALARIES	.00	1,852.03	.00	(1,852.03)	.0
01-60-4001	PART TIME SALARIES	.00	.00	7,004.00	7,004.00	.0
01-60-4002	PAYROLL TAXES - ER	.00	145.34	536.00	390.66	27.1
01-60-4250	MISCELLANEOUS	.00	297.79	300.00	2.21	99.3
01-60-4300	UTILITY SERVICE	74.90	1,646.18	1,400.00	(246.18)	117.6
01-60-4512	BLDG MAINT & GROUNDS	345.00	4,662.91	3,000.00	(1,662.91)	155.4
	TOTAL VISITORS CENTER	419.90	8,604.25	12,240.00	3,635.75	70.3
	<u>CAPITAL</u>					
01-66-6000	CAPITAL PURCHASES	6,500.00	121,848.02	543,000.00	421,151.98	22.4
	TOTAL CAPITAL	6,500.00	121,848.02	543,000.00	421,151.98	22.4
	<u>DEPARTMENT 70</u>					
01-70-7000	EQUIP LEASE EXPENSE	1,022.46	9,086.14	12,100.00	3,013.86	75.1
	TOTAL DEPARTMENT 70	1,022.46	9,086.14	12,100.00	3,013.86	75.1
	<u>TRANSFERS</u>					
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	8,333.33	91,666.63	100,000.00	8,333.37	91.7
	TOTAL TRANSFERS	8,333.33	91,666.63	100,000.00	8,333.37	91.7
	TOTAL FUND EXPENDITURES	186,397.38	2,810,582.08	3,891,717.00	1,081,134.92	72.2
	NET REVENUE OVER EXPENDITURES	67,142.00	216,990.99	(586,950.00)	(803,940.99)	37.0

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,347,779.28	
02-01-1108	INVENTORY	21,000.00	
02-01-1110	LAND & WATER RIGHTS	49,215.00	
02-01-1113	SYSTEM FIXED ASSETS	4,224,538.49	
02-01-1114	ACCUM DEPREC - SYSTEM	(1,926,927.51)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	58,530.89	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(46,241.26)	
02-01-1125	CONSTRUCTION IN PROGRESS	276,801.69	
02-01-1200	A/R - MISCELLANEOUS	881.00	
02-01-1201	CASH CLEARING - UTILITIES	4.00	
02-01-1220	A/R - UTILITY BILLING	129,123.05	
TOTAL ASSETS			4,134,704.63

LIABILITIES AND EQUITY

LIABILITIES

02-02-2005	SALES TAX PAYABLE	2,557.53	
02-02-2010	ACCRUED INTEREST PAYABLE	1,422.35	
02-02-2017	COMPENSATION FOR ABSENCES	6,384.02	
02-02-2022	BONDS PAYABLE	63,215.53	
02-02-2201	A/P - GENERAL FUND	85,002.60	
TOTAL LIABILITIES			158,582.03

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,726,745.67	
	REVENUE OVER EXPENDITURES - YTD	249,376.93	
BALANCE - CURRENT DATE		3,976,122.60	
TOTAL FUND EQUITY			3,976,122.60
TOTAL LIABILITIES AND EQUITY			4,134,704.63

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVCIES</u>					
02-13-3300 RESIDENTIAL ELECTRIC SALES	86,208.97	1,057,337.93	1,118,700.00	61,362.07	94.5
02-13-3302 NON-TAXABLE ELECTRIC SALES	13,283.93	154,717.54	148,500.00	(6,217.54)	104.2
02-13-3303 NON-RESIDENTIAL ELECTRIC SALES	22,606.43	284,143.01	330,000.00	45,856.99	86.1
02-13-3305 INVESTMENT FEE	.00	4,500.00	9,000.00	4,500.00	50.0
02-13-3306 ELECTRIC SURCHARGE	150.00	1,952.00	3,240.00	1,288.00	60.3
02-13-3307 POLE ATTACHMENT FEE	.00	.00	940.00	940.00	.0
TOTAL CHARGES FOR SERVCIES	122,249.33	1,502,650.48	1,610,380.00	107,729.52	93.3
<u>INVESTMENT</u>					
02-17-3500 INTEREST INCOME	3,020.61	35,002.72	34,372.00	(630.72)	101.8
TOTAL INVESTMENT	3,020.61	35,002.72	34,372.00	(630.72)	101.8
<u>OTHER INCOME</u>					
02-18-3600 OTHER INCOME	1,608.00	16,361.03	10,000.00	(6,361.03)	163.6
TOTAL OTHER INCOME	1,608.00	16,361.03	10,000.00	(6,361.03)	163.6
TOTAL FUND REVENUE	126,877.94	1,554,014.23	1,654,752.00	100,737.77	93.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
02-50-4000	FULL TIME SALARIES	10,252.50	125,262.80	134,756.00	9,493.20	93.0
02-50-4002	PAYROLL TAXES - ER	680.88	9,317.96	10,309.00	991.04	90.4
02-50-4003	EMPLOYEE INS - ER	1,925.64	21,070.76	23,196.00	2,125.24	90.8
02-50-4004	RETIREMENT CONTRIBUTION - ER	643.80	6,759.15	8,259.00	1,499.85	81.8
02-50-4201	PC, SOFTWARE & PRINTERS	554.13	1,662.39	8,000.00	6,337.61	20.8
02-50-4203	DUES & SUBSCRIPTIONS	.00	516.13	2,000.00	1,483.87	25.8
02-50-4250	MISCELLANEOUS EXPENSE	223.00	223.00	1,000.00	777.00	22.3
02-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	3,000.00	3,000.00	.0
02-50-4503	SEMINARS/MEETINGS	1,695.00	1,878.61	500.00	(1,378.61)	375.7
02-50-4504	TRAVEL EXPENSES	34.00	728.33	1,000.00	271.67	72.8
TOTAL ADMINISTRATION		16,008.95	167,419.13	192,020.00	24,600.87	87.2
<u>MAINTENANCE</u>						
02-65-4000	FULL TIME SALARIES	2,160.73	29,942.59	33,644.00	3,701.41	89.0
02-65-4002	PAYROLL TAXES - ER	165.42	2,317.04	2,574.00	256.96	90.0
02-65-4003	EMPLOYEE INS - ER	371.98	4,784.41	7,184.00	2,399.59	66.6
02-65-4004	RETIREMENT CONTRIBUTION - ER	90.25	1,120.53	1,534.00	413.47	73.1
02-65-4251	MAINTENANCE & SUPPLIES	.00	.00	10,000.00	10,000.00	.0
02-65-4252	GASOLINE, OIL, ETC.	186.46	1,549.03	1,500.00	(49.03)	103.3
02-65-4253	TRANSFORMERS	.00	10,459.00	20,000.00	9,541.00	52.3
02-65-4254	METERS:REPLACMNTS,SOCKETS,TEST	.00	.00	3,000.00	3,000.00	.0
02-65-4300	UTILITIES	2.82	33.76	.00	(33.76)	.0
02-65-4501	OUTSIDE PROF SERVICE FEES	4,705.87	68,503.55	75,000.00	6,496.45	91.3
02-65-4550	ELECTRIC POWER-MEAN & WAPA	89,261.56	902,538.95	1,000,000.00	97,461.05	90.3
02-65-4551	SUBSTATION MAINT & SUPPLIES	.00	.00	2,000.00	2,000.00	.0
02-65-4552	TREE TRIMMING	5,448.70	16,574.75	10,000.00	(6,574.75)	165.8
TOTAL MAINTENANCE		102,393.79	1,037,823.61	1,166,436.00	128,612.39	89.0
<u>CAPITAL</u>						
02-66-6000	CAPITAL PURCHASES	.00	15,327.40	266,667.00	251,339.60	5.8
TOTAL CAPITAL		.00	15,327.40	266,667.00	251,339.60	5.8
<u>DEBT</u>						
02-70-7004	2006 BOND PRINCIPAL	.00	30,776.77	30,777.00	.23	100.0
02-70-7005	2006 BOND INTEREST	.00	3,413.64	3,414.00	.36	100.0
TOTAL DEBT		.00	34,190.41	34,191.00	.59	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	4,534.25	49,876.75	54,411.00	4,534.25	91.7
TOTAL TRANSFERS	4,534.25	49,876.75	54,411.00	4,534.25	91.7
TOTAL FUND EXPENDITURES	122,936.99	1,304,637.30	1,713,725.00	409,087.70	76.1
NET REVENUE OVER EXPENDITURES	3,940.95	249,376.93	(58,973.00)	(308,349.93)	422.9

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	3,513,499.74	
03-01-1015	DUE FROM OTHER FUNDS	8,258.00	
03-01-1108	INVENTORY	11,250.00	
03-01-1110	LAND & WATER RIGHTS	2,613,344.40	
03-01-1113	SYSTEM FIXED ASSETS	25,611,696.12	
03-01-1114	ACCUM DEPREC - SYSTEM	(8,779,411.80)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	179,777.49	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(150,116.66)	
03-01-1117	EQUIPMENT	230,570.98	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(178,647.81)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,586,014.49)	
03-01-1125	CONSTRUCTION IN PROGRESS	67,524.33	
03-01-1205	PREPAID EXPENSES	21,176.09	
03-01-1220	A/R - UTILITY BILLING	159,008.69	
TOTAL ASSETS			23,888,289.56

LIABILITIES AND EQUITY

LIABILITIES

03-02-2004	WATER METER DEPOSITS PAYABLE	853.85	
03-02-2009	ACCRUED INTEREST PAYABLE	5,964.29	
03-02-2017	COMPENSATION FOR ABSENCES	12,878.54	
03-02-2019	WWTP SRF LOAN PAYABLE	2,810,654.55	
03-02-2026	LONGMONT TAP FEE IGA	26,253.50	
03-02-2201	A/P - GENERAL FUND	6,167.12	
03-02-2202	RETAINAGE PAYABLE	1,039.81	
TOTAL LIABILITIES			2,863,811.66

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
03-02-2290	FUND BALANCE/RETAINED EARNINGS	20,561,681.32	
	REVENUE OVER EXPENDITURES - YTD	462,796.58	
BALANCE - CURRENT DATE		21,024,477.90	
TOTAL FUND EQUITY			21,024,477.90
TOTAL LIABILITIES AND EQUITY			23,888,289.56

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300 METERED WATER SALES	60,520.66	921,028.46	985,000.00	63,971.54	93.5
03-16-3302 PIPE WATER SALES RENTAL	3,727.81	41,537.53	30,000.00	(11,537.53)	138.5
03-16-3303 WATER METER SALES	11,828.49	18,802.04	17,000.00	(1,802.04)	110.6
03-16-3305 TAP CONNECTION FEES	.00	30,021.90	35,000.00	4,978.10	85.8
TOTAL CHARGES FOR SERVICES - WATER	76,076.96	1,011,389.93	1,067,000.00	55,610.07	94.8
<u>INVESTMENT - WATER</u>					
03-17-3500 INTEREST INCOME	8,829.48	102,315.68	57,720.00	(44,595.68)	177.3
TOTAL INVESTMENT - WATER	8,829.48	102,315.68	57,720.00	(44,595.68)	177.3
<u>OTHER INCOME - WATER</u>					
03-18-3600 OTHER INCOME	56,000.00	227,939.20	112,000.00	(115,939.20)	203.5
03-18-3603 NCWCD REG POOL PRGM LEASING	.00	36,422.51	7,500.00	(28,922.51)	485.6
TOTAL OTHER INCOME - WATER	56,000.00	264,361.71	119,500.00	(144,861.71)	221.2
<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300 SANITATION USERS' FEE	77,387.56	876,082.73	978,500.00	102,417.27	89.5
03-26-3305 TAP CONNECTION FEES	.00	8,500.00	17,000.00	8,500.00	50.0
TOTAL CHARGES FOR SERVICES-SEWER	77,387.56	884,582.73	995,500.00	110,917.27	88.9
TOTAL FUND REVENUE	218,294.00	2,262,650.05	2,239,720.00	(22,930.05)	101.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000 FULL TIME SALARIES	10,959.48	133,775.30	143,202.00	9,426.70	93.4
03-50-4002 PAYROLL TAXES - ER	734.49	9,973.30	10,955.00	981.70	91.0
03-50-4003 EMPLOYEE INS - ER	2,048.63	22,267.16	24,794.00	2,526.84	89.8
03-50-4004 RETIREMENT CONTRIBUTION - ER	672.91	7,075.59	8,508.00	1,432.41	83.2
03-50-4201 PC, SOFTWARE & PRINTERS	554.13	8,147.59	6,300.00	(1,847.59)	129.3
03-50-4203 DUES & SUBSCRIPTIONS	.00	1,442.28	1,800.00	357.72	80.1
03-50-4250 MISCELLANEOUS	138.35	1,964.79	2,200.00	235.21	89.3
03-50-4501 OUTSIDE PROF SERVICE FEES	.00	7,746.57	20,000.00	12,253.43	38.7
TOTAL ADMINISTRATION - WATER	15,107.99	192,392.58	217,759.00	25,366.42	88.4
<u>TREATMENT - WATER</u>					
03-52-4250 NATURAL GAS SERVICE	.00	2.75	.00	(2.75)	.0
03-52-4300 ELECTRIC/WATER/GAS	28.47	283.50	700.00	416.50	40.5
03-52-4301 TELEPHONE SERVICE	559.39	9,953.62	3,000.00	(6,953.62)	331.8
03-52-4550 LONGMONT WATER SERVICES	34,588.06	292,178.94	318,000.00	25,821.06	91.9
TOTAL TREATMENT - WATER	35,175.92	302,418.81	321,700.00	19,281.19	94.0
<u>DISTRIBUTION - WATER</u>					
03-53-4000 FULL TIME SALARIES	2,513.32	27,385.78	30,289.00	2,903.22	90.4
03-53-4002 PAYROLL TAXES - ER	192.16	2,111.27	2,317.00	205.73	91.1
03-53-4003 EMPLOYEE INS - ER	447.34	4,896.63	6,581.00	1,684.37	74.4
03-53-4004 RETIREMENT CONTRIBUTION - ER	103.92	1,152.43	1,514.00	361.57	76.1
03-53-4250 BUILDING MAINTENANCE	.00	300.00	1,000.00	700.00	30.0
03-53-4251 MAINTENANCE & SUPPLIES	.00	2,215.71	5,000.00	2,784.29	44.3
03-53-4252 GASOLINE, OIL, ETC.	93.23	774.51	500.00	(274.51)	154.9
03-53-4253 CHEMICALS, LAB & LAB SUPPLIES	86.40	2,526.80	3,000.00	473.20	84.2
03-53-4256 WATER METERS & METER PARTS	.00	2,026.02	15,000.00	12,973.98	13.5
03-53-4258 WATER ASSESSMENTS & STORAGE	.00	32,451.05	30,000.00	(2,451.05)	108.2
03-53-4300 ELECTRIC/WATER/GAS	4,089.45	43,064.43	35,000.00	(8,064.43)	123.0
03-53-4301 TELEPHONE SERVICE	15.15	545.16	500.00	(45.16)	109.0
03-53-4501 OUTSIDE PROF SERVICE FEES	17.25	460.71	5,000.00	4,539.29	9.2
03-53-4503 SEMINARS/MEETINGS	.00	.00	1,000.00	1,000.00	.0
03-53-4550 LINE & VALVE REPAIRS	.00	24,050.44	15,000.00	(9,050.44)	160.3
03-53-4551 HIGH SERV PUMP STATION MAINT	.00	2,107.69	1,500.00	(607.69)	140.5
03-53-4552 HYDRANT REPAIRS	300.50	3,402.17	10,000.00	6,597.83	34.0
TOTAL DISTRIBUTION - WATER	7,858.72	149,470.80	163,201.00	13,730.20	91.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>						
03-60-4000	FULL TIME SALARIES	10,959.52	133,775.48	143,202.00	9,426.52	93.4
03-60-4002	PAYROLL TAXES - ER	734.49	9,973.30	10,955.00	981.70	91.0
03-60-4003	EMPLOYEE INS - ER	2,048.68	22,267.22	24,794.00	2,526.78	89.8
03-60-4004	RETIREMENT CONTRIBUTION - ER	672.91	7,106.12	8,508.00	1,401.88	83.5
03-60-4201	PC SOFTWARE & PRINTERS	.00	844.16	1,000.00	155.84	84.4
03-60-4501	OUTSIDE PROF SERVICE FEES	220.00	2,080.00	15,000.00	12,920.00	13.9
	TOTAL ADMINISTRATION - SEWER	14,635.60	176,046.28	203,459.00	27,412.72	86.5
<u>TREATMENT - SEWER</u>						
03-62-4201	PC, SOFTWARE & PRINTERS	.00	.00	500.00	500.00	.0
03-62-4250	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
03-62-4251	MAINTENANCE & SUPPLIES	.00	10,434.00	15,000.00	4,566.00	69.6
03-62-4253	CHEMICALS,LAB & LAB SUPPLIES	7,565.44	51,507.54	65,000.00	13,492.46	79.2
03-62-4300	ELECTRIC/WATER/GAS	8,376.36	87,284.52	86,000.00	(1,284.52)	101.5
03-62-4301	TELEPHONE SERVICE	129.00	1,393.20	1,600.00	206.80	87.1
03-62-4501	OUTSIDE PROF SERVICE FEES	17.26	151,306.27	150,000.00	(1,306.27)	100.9
03-62-4550	SLUDGE DISPOSAL	7,073.75	76,105.00	90,000.00	13,895.00	84.6
	TOTAL TREATMENT - SEWER	23,161.81	378,030.53	409,100.00	31,069.47	92.4
<u>DISTRIBUTION - SEWER</u>						
03-64-4000	FULL TIME SALARIES	1,967.13	22,999.68	25,255.00	2,255.32	91.1
03-64-4002	PAYROLL TAXES - ER	150.60	1,775.55	1,932.00	156.45	91.9
03-64-4003	EMPLOYEE INS - ER	330.32	3,739.14	5,607.00	1,867.86	66.7
03-64-4004	RETIREMENT CONTRIBUTION - ER	84.43	972.37	1,263.00	290.63	77.0
03-64-4250	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
03-64-4252	GASOLINE, OIL, ETC.	93.23	774.51	1,000.00	225.49	77.5
03-64-4257	DISCHARGE PERMIT	.00	.00	2,750.00	2,750.00	.0
03-64-4501	OUTSIDE PROF SERVICE FEES	.00	.00	25,000.00	25,000.00	.0
03-64-4550	LINE REPAIRS & CLEANING	.00	47,637.56	30,000.00	(17,637.56)	158.8
03-64-4551	LIFT STATION PARTS & MAINT	1,665.94	13,179.23	20,000.00	6,820.77	65.9
	TOTAL DISTRIBUTION - SEWER	4,291.65	91,078.04	113,807.00	22,728.96	80.0
<u>DEPARTMENT 65</u>						
03-65-4251	MAINTENANCE & SUPPLIES	.00	300.00	.00	(300.00)	.0
	TOTAL DEPARTMENT 65	.00	300.00	.00	(300.00)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
03-66-6000	CAPITAL PURCHASES - WATER	20,796.25	38,434.65	276,667.00	238,232.35	13.9
03-66-6001	CAPITAL PURCHASES - SEWER	.00	69,959.34	704,297.00	634,337.66	9.9
	TOTAL CAPITAL	20,796.25	108,393.99	980,964.00	872,570.01	11.1
	<u>DEBT</u>					
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPL	.00	265,471.43	265,472.00	.57	100.0
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	34,973.13	34,974.00	.87	100.0
	TOTAL DEBT	.00	300,444.56	300,446.00	1.44	100.0
	<u>TRANSFERS</u>					
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,207.08	101,277.88	110,485.00	9,207.12	91.7
	TOTAL TRANSFERS	9,207.08	101,277.88	110,485.00	9,207.12	91.7
	TOTAL FUND EXPENDITURES	130,235.02	1,799,853.47	2,820,921.00	1,021,067.53	63.8
	NET REVENUE OVER EXPENDITURES	88,058.98	462,796.58	(581,201.00)	(1,043,997.58)	79.6

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	308,606.38	
06-01-1113	SYSTEM FIXED ASSETS	1,833,556.65	
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(476,966.50)	
06-01-1117	EQUIPMENT	5,068.70	
06-01-1118	ACCUM DEPREC - EQUIPMENT	(3,749.02)	
06-01-1220	A/R - UTILITY BILLING	11,979.91	
TOTAL ASSETS			1,678,496.12

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,517.94	
TOTAL LIABILITIES			1,517.94

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,692,552.33	
	REVENUE OVER EXPENDITURES - YTD	(15,574.15)	
BALANCE - CURRENT DATE		1,676,978.18	
TOTAL FUND EQUITY			1,676,978.18
TOTAL LIABILITIES AND EQUITY			1,678,496.12

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
06-13-3300	STORMWATER DRAINAGE FEES	10,023.68	110,427.21	120,000.00	9,572.79	92.0
	TOTAL CHARGES FOR SERVICES	10,023.68	110,427.21	120,000.00	9,572.79	92.0
	<u>INVESTMENT</u>					
06-17-3500	INTEREST INCOME	929.42	10,770.05	6,000.00	(4,770.05)	179.5
	TOTAL INVESTMENT	929.42	10,770.05	6,000.00	(4,770.05)	179.5
	TOTAL FUND REVENUE	10,953.10	121,197.26	126,000.00	4,802.74	96.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
06-50-4000	FULL TIME SALARIES	3,690.20	44,587.66	48,183.00	3,595.34	92.5
06-50-4002	PAYROLL TAXES - ER	276.61	3,382.42	3,686.00	303.58	91.8
06-50-4003	EMPLOYEE INSURANCE	750.09	7,976.66	7,959.00	(17.66)	100.2
06-50-4004	RETIREMENT CONTRIBUTION	172.07	1,713.85	2,063.00	349.15	83.1
06-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	60.00	.00	(60.00)	.0
06-50-4502	OFFICE OPERATIONS	.00	.00	500.00	500.00	.0
	TOTAL ADMINISTRATION	4,888.97	57,720.59	62,391.00	4,670.41	92.5
	<u>TRANSMISSION</u>					
06-65-4000	FULL TIME SALARIES	627.89	9,269.22	11,070.00	1,800.78	83.7
06-65-4002	PAYROLL TAXES - ER	48.32	717.53	847.00	129.47	84.7
06-65-4003	EMPLOYEE INSURANCE	84.10	1,226.78	3,161.00	1,934.22	38.8
06-65-4004	RETIREMENT CONTRIBUTION	25.32	336.42	553.00	216.58	60.8
06-65-4251	MAINTENANCE & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
06-65-4501	OUTSIDE PROFESSIONAL SERVICES	.00	49,951.25	58,800.00	8,848.75	85.0
06-65-4503	SEMINARS/MEETINGS	.00	.00	500.00	500.00	.0
06-65-4504	TRAVEL EXPENSES	.00	.00	500.00	500.00	.0
	TOTAL TRANSMISSION	785.63	61,501.20	76,431.00	14,929.80	80.5
	<u>CAPITAL</u>					
06-66-6000	CAPITAL PURCHASES	.00	.00	39,000.00	39,000.00	.0
	TOTAL CAPITAL	.00	.00	39,000.00	39,000.00	.0
	<u>TRANSFERS</u>					
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,595.42	17,549.62	19,145.00	1,595.38	91.7
	TOTAL TRANSFERS	1,595.42	17,549.62	19,145.00	1,595.38	91.7
	TOTAL FUND EXPENDITURES	7,270.02	136,771.41	196,967.00	60,195.59	69.4
	NET REVENUE OVER EXPENDITURES	3,683.08	(15,574.15)	(70,967.00)	(55,392.85)	(22.0)

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	75,785.28	
07-01-1007	COLO-TRUST INVESTMENT ACCT	(70,663.23)	
	TOTAL ASSETS		5,122.05

LIABILITIES AND EQUITY

LIABILITIES

07-02-2008	DUE FROM OTHER FUNDS	(413.23)	
	TOTAL LIABILITIES		(413.23)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	102,161.00	
	REVENUE OVER EXPENDITURES - YTD	(96,625.72)	
	BALANCE - CURRENT DATE	5,535.28	
	TOTAL FUND EQUITY		5,535.28
	TOTAL LIABILITIES AND EQUITY		5,122.05

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL</u>					
07-12-3201	COLORADO LOTTERY	.00	18,487.79	30,000.00	11,512.21	61.6
	TOTAL INTERGOVERNMENTAL	.00	18,487.79	30,000.00	11,512.21	61.6
	<u>INVESTMENT</u>					
07-17-3500	INTEREST INCOME	388.46	4,886.49	2,000.00	(2,886.49)	244.3
	TOTAL INVESTMENT	388.46	4,886.49	2,000.00	(2,886.49)	244.3
	TOTAL FUND REVENUE	388.46	23,374.28	32,000.00	8,625.72	73.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
07-66-6000 CAPITAL PURCHASES - CTF	.00	.00	35,000.00	35,000.00	.0
TOTAL DEPARTMENT 66	.00	.00	35,000.00	35,000.00	.0
<u>TRANSFER</u>					
07-80-8008 TRANSFER TO PARKS/RECR FUND	60,000.00	120,000.00	.00	(120,000.00)	.0
TOTAL TRANSFER	60,000.00	120,000.00	.00	(120,000.00)	.0
TOTAL FUND EXPENDITURES	60,000.00	120,000.00	35,000.00	(85,000.00)	342.9
NET REVENUE OVER EXPENDITURES	(59,611.54)	(96,625.72)	(3,000.00)	93,625.72	(3220.

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,125,597.62	
08-01-1015	DUE FROM OTHER FUNDS	(7,058.28)	
08-01-1101	PETTY CASH - SHOWER	400.00	
08-01-1205	PREPAID EXPENSES	3,780.00	
	TOTAL ASSETS		1,122,719.34

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	2,292.94	
08-02-2040	DEPOSITS PAYABLE	1,455.00	
08-02-2201	A/P - GENERAL FUND	(1,728.97)	
08-02-2202	RETAINAGE PAYABLE	6,010.25	
08-02-2230	DEFERRED REVENUES	36,525.48	
	TOTAL LIABILITIES		44,554.70

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,042,579.00	
	REVENUE OVER EXPENDITURES - YTD	35,585.64	
	BALANCE - CURRENT DATE	1,078,164.64	
	TOTAL FUND EQUITY		1,078,164.64
	TOTAL LIABILITIES AND EQUITY		1,122,719.34

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3002 SALES TAX: MEADOW PARK - 1%	50,958.00	396,837.42	476,136.00	79,298.58	83.4
08-10-3004 USE TAX: MEADOW PARK - 1%	7,363.82	62,870.17	70,000.00	7,129.83	89.8
08-10-3010 HOME ADDITIONS FEE - PARKS	.00	7,110.40	2,500.00	(4,610.40)	284.4
TOTAL TAXES	58,321.82	466,817.99	548,636.00	81,818.01	85.1
<u>CHARGES FOR SERVICES</u>					
08-13-3350 CAMPING REVENUES	10,338.75	336,339.65	295,000.00	(41,339.65)	114.0
08-13-3351 SHELTER HOUSE REVENUES	.00	37,194.00	47,500.00	10,306.00	78.3
08-13-3352 PARKING FEES: LMJ PARK	1,109.70	113,127.99	105,000.00	(8,127.99)	107.7
08-13-3353 DOG PARK FEES	30.00	1,810.00	2,500.00	690.00	72.4
08-13-3354 SPECIAL EVNT/LG GROUP PERMITS	.00	3,680.00	4,000.00	320.00	92.0
08-13-3355 PARKING FEE: BOHN PARK	999.05	39,427.45	34,000.00	(5,427.45)	116.0
08-13-3356 SHOWER REVENUE	40.00	3,746.00	3,500.00	(246.00)	107.0
08-13-3358 DUMP STATION REVENUE	10.00	80.00	150.00	70.00	53.3
08-13-3359 PARKING FEE: BLACK BEAR HOLE	261.40	7,787.15	7,000.00	(787.15)	111.3
08-13-3360 PARKING FEE: 2ND AVE	63.10	5,022.70	4,000.00	(1,022.70)	125.6
08-13-3370 RECR PROGRAM REVENUES	315.00	17,776.50	15,000.00	(2,776.50)	118.5
08-13-3371 YOUTH BASEBALL REVENUES	.00	10,595.00	7,600.00	(2,995.00)	139.4
08-13-3372 ADULT SOFTBALL REVENUES	.00	6,350.00	7,150.00	800.00	88.8
08-13-3373 MISC RECREATION EVENTS REV	50.12	2,397.12	4,500.00	2,102.88	53.3
08-13-3380 SPECIAL EVENTS REVENUES	455.00	8,735.00	7,500.00	(1,235.00)	116.5
08-13-3384 PARADE OF LIGHTS REVENUE	.00	.00	6,000.00	6,000.00	.0
TOTAL CHARGES FOR SERVICES	13,672.12	594,068.56	550,400.00	(43,668.56)	107.9
<u>INVESTMENT</u>					
08-17-3500 INTEREST INCOME	2,788.26	32,310.19	34,860.00	2,549.81	92.7
TOTAL INVESTMENT	2,788.26	32,310.19	34,860.00	2,549.81	92.7
<u>OTHER INCOME</u>					
08-21-3400 OTHER INCOME	.00	853.05	1,000.00	146.95	85.3
TOTAL OTHER INCOME	.00	853.05	1,000.00	146.95	85.3
<u>TRANSFERS</u>					
08-35-3907 TRANSFER IN FROM CONSRV TRUST	60,000.00	120,000.00	60,000.00	(60,000.00)	200.0
TOTAL TRANSFERS	60,000.00	120,000.00	60,000.00	(60,000.00)	200.0

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

PARKS AND RECREATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
TOTAL FUND REVENUE	134,782.20	1,214,049.79	1,194,896.00	(19,153.79)	101.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>						
08-50-4000	FULL TIME SALARIES	14,766.38	176,314.82	189,230.00	12,915.18	93.2
08-50-4002	PAYROLL TAXES - ER	982.23	13,154.89	14,476.00	1,321.11	90.9
08-50-4003	EMPLOYEE INS - ER	2,656.58	24,843.74	31,131.00	6,287.26	79.8
08-50-4004	RETIREMENT CONTRIBUTION - ER	925.31	7,870.77	11,743.00	3,872.23	67.0
08-50-4008	OFFICE OPERATIONS	.00	912.70	2,250.00	1,337.30	40.6
08-50-4050	MISCELLANEOUS EXPENSE	.00	.01	100.00	99.99	.0
08-50-4201	PC, SOFTWARE & PRINTERS	.00	1,000.00	1,750.00	750.00	57.1
08-50-4203	DUES & SUBSCRIPTIONS	.00	293.00	1,000.00	707.00	29.3
08-50-4301	TELEPHONE SERVICE	75.30	1,955.12	3,800.00	1,844.88	51.5
08-50-4501	OUTSIDE PROF SERVICE FEES	.00	.00	1,500.00	1,500.00	.0
08-50-4503	SEMINARS/MEETINGS	.00	.00	500.00	500.00	.0
08-50-4505	ADVERTISING & PUBLISHING	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATION		19,405.80	226,345.05	258,480.00	32,134.95	87.6
<u>SPECIAL EVENTS</u>						
08-55-4551	SPECIAL EVENTS EXPENSE	5,536.51	10,948.75	12,000.00	1,051.25	91.2
08-55-4552	PARADE OF LIGHTS EXPENSES	.00	.00	9,500.00	9,500.00	.0
TOTAL SPECIAL EVENTS		5,536.51	10,948.75	21,500.00	10,551.25	50.9
<u>PARKS</u>						
08-60-4000	FULL TIME SALARIES	14,869.45	211,645.84	185,817.00	(25,828.84)	113.9
08-60-4001	PART TIME SALARIES	1,520.69	35,794.43	120,434.00	84,639.57	29.7
08-60-4002	PAYROLL TAXES - ER	1,250.31	19,159.57	23,428.00	4,268.43	81.8
08-60-4003	EMPLOYEE INS - ER	3,407.56	33,330.59	52,049.00	18,718.41	64.0
08-60-4004	RETIREMENT CONTRIBUTION - ER	572.35	6,699.73	9,550.00	2,850.27	70.2
08-60-4023	PARKS WIFI	385.60	2,921.80	10,000.00	7,078.20	29.2
08-60-4201	PC, SOFTWARE & PRINTERS	13.00	26.00	.00	(26.00)	.0
08-60-4202	EQUIP & SMALL TOOLS	.00	986.04	3,750.00	2,763.96	26.3
08-60-4250	MISCELLANEOUS EXPENSE	518.10	1,042.51	1,500.00	457.49	69.5
08-60-4251	MAINTENANCE & SUPPLIES	4,958.87	52,006.12	70,000.00	17,993.88	74.3
08-60-4252	GASOLINE, OIL, ETC.	279.69	2,527.36	3,200.00	672.64	79.0
08-60-4253	PARK SIGNAGE	154.05	1,164.76	4,500.00	3,335.24	25.9
08-60-4300	ELECTRIC/WATER/GAS	5,631.77	54,088.81	48,500.00	(5,588.81)	111.5
08-60-4501	OUTSIDE PROF SERVICE FEES	2,378.00	69,886.83	70,463.00	576.17	99.2
08-60-4512	BLDG MAINT & GROUNDS	8,505.82	59,219.32	60,000.00	780.68	98.7
08-60-4550	RIVER COURSE MAINT	.00	.00	6,500.00	6,500.00	.0
08-60-4551	TREE MAINTENANCE	6,825.00	18,576.20	16,000.00	(2,576.20)	116.1
08-60-4552	RECREATION PROGRAMING	270.00	10,445.78	22,500.00	12,054.22	46.4
08-60-4553	KIOSK TRANSACTION FEES	1,245.14	15,776.91	12,500.00	(3,276.91)	126.2
08-60-4554	SANITARY SRVS-TRASH,PORTAJ:PRF	1,964.40	23,757.20	25,500.00	1,742.80	93.2
TOTAL PARKS		54,749.80	619,055.80	746,191.00	127,135.20	83.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
08-66-6000	CAPITAL PURCHASES	143,493.07	157,940.57	200,000.00	42,059.43	79.0
	TOTAL CAPITAL	143,493.07	157,940.57	200,000.00	42,059.43	79.0
	<u>DEPARTMENT 70</u>					
08-70-4050	BASEBALL SOFTBALL EXPENSE	.00	6,321.80	7,200.00	878.20	87.8
08-70-7000	EQUIP LEASE EXPENSE	1,022.46	11,102.06	12,100.00	997.94	91.8
	TOTAL DEPARTMENT 70	1,022.46	17,423.86	19,300.00	1,876.14	90.3
	<u>TRANSFERS</u>					
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	13,340.92	146,750.12	160,091.00	13,340.88	91.7
	TOTAL TRANSFERS	13,340.92	146,750.12	160,091.00	13,340.88	91.7
	TOTAL FUND EXPENDITURES	237,548.56	1,178,464.15	1,405,562.00	227,097.85	83.8
	NET REVENUE OVER EXPENDITURES	(102,766.36)	35,585.64	(210,666.00)	(246,251.64)	16.9

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,396,635.27	
19-01-1005	CASH AND CASH EQUIVALENTS	451,115.80	
19-01-1015	DUE FROM OTHER FUNDS	10,600.00	
19-01-1200	A/R - MISCELLANEOUS	2,919,000.00	
19-01-1203	A/R STATE ASSISTANCE GRANT	199,000.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	710,044.83	
	TOTAL ASSETS		6,686,395.90

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	5,434.58	
19-02-2202	RETAINAGE PAYABLE	137,262.73	
19-02-2203	GRANTS PAYABLE	75,587.77	
19-02-2208	DUE TO OTHER FUNDS	1,168,774.40	
19-02-2230	DEFERRED REVENUES	221,803.04	
19-02-2270	DEFERRED FEDERAL REVENUES	2,884,000.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	875,989.81	
	TOTAL LIABILITIES		5,368,852.33

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,504,088.52	
	REVENUE OVER EXPENDITURES - YTD	(186,544.95)	
	BALANCE - CURRENT DATE	1,317,543.57	
	TOTAL FUND EQUITY		1,317,543.57
	TOTAL LIABILITIES AND EQUITY		6,686,395.90

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>LOCAL GRANTS</u>					
19-12-3206	STATE REVENUE	.00	23,077.50	.00	(23,077.50)	.0
19-12-3207	LOCAL REVENUE	418.24	35,565.24	.00	(35,565.24)	.0
	TOTAL LOCAL GRANTS	418.24	58,642.74	.00	(58,642.74)	.0
	<u>LCF</u>					
19-27-3800	LYONS COMMUNITY FOUNDATION-LCF	.00	14,800.00	12,000.00	(2,800.00)	123.3
	TOTAL LCF	.00	14,800.00	12,000.00	(2,800.00)	123.3
	<u>FEDERAL FUNDING</u>					
19-28-3800	FEMA FLOOD PROJECT SHARE	.00	403,660.42	.00	(403,660.42)	.0
	TOTAL FEDERAL FUNDING	.00	403,660.42	.00	(403,660.42)	.0
	<u>STATE FUNDING</u>					
19-29-3431	CDOT-ST VRAIN TRAIL EXTENSION	.00	480,534.18	.00	(480,534.18)	.0
19-29-3432	CDOT-US36/BROADWAY IMP	.00	414,297.47	.00	(414,297.47)	.0
19-29-3446	CWCB STREAMBANK RESTORATION	.00	30,682.74	.00	(30,682.74)	.0
19-29-3510	FHWA - SAFE STREETS 4 ALL	.00	80,044.00	.00	(80,044.00)	.0
19-29-3875	STATE FLOOD PROJECT SHARE	.00	136,780.17	.00	(136,780.17)	.0
	TOTAL STATE FUNDING	.00	1,142,338.56	.00	(1,142,338.56)	.0
	<u>FISCAL AGENT REVENUES</u>					
19-31-3800	LAHC	(44.08)	19,033.97	11,000.00	(8,033.97)	173.0
	TOTAL FISCAL AGENT REVENUES	(44.08)	19,033.97	11,000.00	(8,033.97)	173.0
	TOTAL FUND REVENUE	374.16	1,638,475.69	23,000.00	(1,615,475.69)	7123.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 48</u>					
19-48-4005	ARPA FUNDING PROJECTS	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL DEPARTMENT 48	.00	50,000.00	.00	(50,000.00)	.0
	<u>LAHC</u>					
19-58-4006	LAHC EXPENDITURES	31.99	13,163.50	11,000.00	(2,163.50)	119.7
	TOTAL LAHC	31.99	13,163.50	11,000.00	(2,163.50)	119.7
	<u>DOLA MARKETING</u>					
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	5,410.50	1,150,480.62	.00	(1,150,480.62)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	726.14	5,992.71	.00	(5,992.71)	.0
19-60-4404	CDOT-SAFE STREETS 4 ALL	.00	43,037.50	.00	(43,037.50)	.0
19-60-4530	ST. VRAIN LEFT HAND WATER CONS	.00	9,685.00	.00	(9,685.00)	.0
19-60-4801	STATE HISTORIC PRESERVATION	.00	2,500.00	.00	(2,500.00)	.0
	TOTAL DOLA MARKETING	6,136.64	1,211,695.83	.00	(1,211,695.83)	.0
	<u>2013 FLOOD</u>					
19-61-4006	OUTSIDE PROF SERVICE FEES	.00	197.00	.00	(197.00)	.0
	TOTAL 2013 FLOOD	.00	197.00	.00	(197.00)	.0
	<u>OTHER GRANT EXPENDITURES</u>					
19-62-4723	BOCO SUSTAINABILITY GRANT	3,675.00	14,392.52	.00	(14,392.52)	.0
	TOTAL OTHER GRANT EXPENDITURES	3,675.00	14,392.52	.00	(14,392.52)	.0
	<u>LCF/LOCAL GRANTS</u>					
19-63-4000	LCF EXPENDITURES	.00	12,463.79	12,000.00	(463.79)	103.9
	TOTAL LCF/LOCAL GRANTS	.00	12,463.79	12,000.00	(463.79)	103.9
	<u>DEPARTMENT 70</u>					
19-70-7000	STATE FLOOD ADVANCE REPAYMENT	.00	523,108.00	.00	(523,108.00)	.0
	TOTAL DEPARTMENT 70	.00	523,108.00	.00	(523,108.00)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	9,843.63	1,825,020.64	23,000.00	(1,802,020.64)	7934.9
NET REVENUE OVER EXPENDITURES	(9,469.47)	(186,544.95)	.00	186,544.95	.0

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	455,299.85	
	TOTAL ASSETS		455,299.85

LIABILITIES AND EQUITY

LIABILITIES

20-02-2201	ACCOUNTS PAYABLE	23,636.94	
	TOTAL LIABILITIES		23,636.94

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-02-2290	FUND BALANCE/RETAINED EARNINGS	616,157.90	
	REVENUE OVER EXPENDITURES - YTD	(184,494.99)	
	BALANCE - CURRENT DATE	431,662.91	
	TOTAL FUND EQUITY		431,662.91
	TOTAL LIABILITIES AND EQUITY		455,299.85

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SOURCE 10</u>					
20-10-3002	SALES TAX REV - 0.5%	25,479.00	198,418.68	238,068.00	39,649.32	83.4
	TOTAL SOURCE 10	25,479.00	198,418.68	238,068.00	39,649.32	83.4
	<u>TRANSFERS</u>					
20-35-3901	TRANSFER IN FROM GENERAL FUND	8,333.33	91,666.63	100,000.00	8,333.37	91.7
	TOTAL TRANSFERS	8,333.33	91,666.63	100,000.00	8,333.37	91.7
	TOTAL FUND REVENUE	33,812.33	290,085.31	338,068.00	47,982.69	85.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
20-66-6000	CAPITAL PROJECTS	.00	474,580.30	380,992.00	(93,588.30)	124.6
	TOTAL CAPITAL	.00	474,580.30	380,992.00	(93,588.30)	124.6
	TOTAL FUND EXPENDITURES	.00	474,580.30	380,992.00	(93,588.30)	124.6
	NET REVENUE OVER EXPENDITURES	33,812.33	(184,494.99)	(42,924.00)	141,570.99	(429.8)

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(1,315,137.99)	
21-01-1010	DUE FROM OTHER FUNDS	1,441,302.76	
21-01-1202	A/R DEF	96,835.16	
TOTAL ASSETS			222,999.93

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
21-02-2272	DEFERRED REVENUE DEF	96,835.16	
TOTAL LIABILITIES			97,661.35

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS	326,326.34	
UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(200,987.76)	
	REVENUE OVER EXPENDITURES - YTD		
BALANCE - CURRENT DATE		(200,987.76)	
TOTAL FUND EQUITY			125,338.58
TOTAL LIABILITIES AND EQUITY			222,999.93

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	151,342.70	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	13,801.05	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	12,372.17	
TOTAL ASSETS			177,515.92

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	27,184.96	
TOTAL LIABILITIES			27,184.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
22-02-2290	FUND BALANCE - UNRESTRICTED	141,139.85	
	REVENUE OVER EXPENDITURES - YTD	9,191.11	
BALANCE - CURRENT DATE		150,330.96	
TOTAL FUND EQUITY			150,330.96
TOTAL LIABILITIES AND EQUITY			177,515.92

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

BUSINESS LOAN FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>OTHER INCOME</u>					
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	1,013.42	24,461.32	.00	(24,461.32)	.0
	TOTAL OTHER INCOME	1,013.42	24,461.32	.00	(24,461.32)	.0
	<u>INVESTMENT</u>					
22-17-3501	BRF LOAN REPAY - INTEREST	6.18	86.39	.00	(86.39)	.0
22-17-3502	USDA LOAN REPAY-INTEREST	.00	40.22	.00	(40.22)	.0
	TOTAL INVESTMENT	6.18	126.61	.00	(126.61)	.0
	TOTAL FUND REVENUE	1,019.60	24,587.93	.00	(24,587.93)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050 BANK FEES USDA	85.56	943.50	.00	(943.50)	.0
22-50-4500 LOANS TO OTHERS USDA	.00	13,500.00	.00	(13,500.00)	.0
TOTAL DEPARTMENT 50	85.56	14,443.50	.00	(14,443.50)	.0
DEPARTMENT 52					
22-52-4050 BANK FEES BRF	86.60	953.32	.00	(953.32)	.0
TOTAL DEPARTMENT 52	86.60	953.32	.00	(953.32)	.0
TOTAL FUND EXPENDITURES	172.16	15,396.82	.00	(15,396.82)	.0
NET REVENUE OVER EXPENDITURES	847.44	9,191.11	.00	(9,191.11)	.0

TOWN OF LYONS
BALANCE SHEET
NOVEMBER 30, 2025

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	78,344.25	
23-01-1005	CASH COMBINED ACCOUNT	33,040.49	
	TOTAL ASSETS		111,384.74

LIABILITIES AND EQUITY

LIABILITIES

23-02-2040	ESCROW PAYABLE	10,000.00	
23-02-2201	ACCOUNTS PAYABLE	3,866.53	
23-02-2202	INTERFUND - PAYABLE	45,241.89	
	TOTAL LIABILITIES		59,108.42

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	45,666.74	
	REVENUE OVER EXPENDITURES - YTD	6,609.58	
	BALANCE - CURRENT DATE	52,276.32	
	TOTAL FUND EQUITY		52,276.32
	TOTAL LIABILITIES AND EQUITY		111,384.74

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

URBAN RENEWAL DISTRICT

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>SOURCE 16</u>					
23-16-3601	DEVELOPER LURA REIMBURSEMENTS	<u>16,089.00</u>	<u>16,089.00</u>	<u>.00</u>	<u>(16,089.00)</u>	<u>.0</u>
	TOTAL SOURCE 16	<u>16,089.00</u>	<u>16,089.00</u>	<u>.00</u>	<u>(16,089.00)</u>	<u>.0</u>
	TOTAL FUND REVENUE	<u>16,089.00</u>	<u>16,089.00</u>	<u>.00</u>	<u>(16,089.00)</u>	<u>.0</u>

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2025

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	3,866.53	8,529.84	5,000.00	(3,529.84)	170.6
	TOTAL ADMINISTRATION	3,866.53	8,529.84	5,000.00	(3,529.84)	170.6
	<u>DOWNTOWN URA</u>					
23-62-4008	OFFICE OPERATIONS	86.89	949.58	200.00	(749.58)	474.8
23-62-4500	TRANSFER OUT TO GEN FUND	.00	.00	2,500.00	2,500.00	.0
	TOTAL DOWNTOWN URA	86.89	949.58	2,700.00	1,750.42	35.2
	TOTAL FUND EXPENDITURES	3,953.42	9,479.42	7,700.00	(1,779.42)	123.1
	NET REVENUE OVER EXPENDITURES	12,135.58	6,609.58	(7,700.00)	(14,309.58)	85.8