6:00-6:45 Board of Trustees Work Session
Weld County Health Department – 2022 Eaton Community Health Survey/Olivia Egen
Facilities Space Planning/Jeffrey Wood, University Technical Assistance Program Coordinator

TOWN BOARD REGULAR MEETING AGENDA
Thursday, August 17, 2023, at 7:00 P.M.
Held at the Carsten Board Room at 224 First Street

CALL TO ORDER
Pledge of Allegiance

ROLL CALL

AGENDA APPROVAL / AMENDMENTS
Motion to approve agenda as is or approve agenda with amendment(s).

SPECIAL PRESENTATION
1. Police Department – Police Chief Kevin Sturch
2. Outreach on EMV, Xcel Energy – Andrew Holder
3. 2022 Audit by Anderson & Whitney – Alan Holmberg

PUBLIC COMMENT*
Members of the audience are invited to speak at the Board of Trustees' meeting. Public Comment is reserved for citizen comments on items not contained on the printed agenda. Citizen comments are limited to three (3) minutes per speaker. When several people wish to speak about the same position on a given item, they are requested to select a spokesperson to state that position.

CONSENT AGENDA
The Consent Agenda is a group of routine matters to be acted on with a single motion and vote. Council or staff may request an item(s) to be removed from the Consent Agenda and placed under New Business for discussion.
4. Minutes – July 20, 2023, Board of Trustees Regular Meeting
5. Minutes – July 20, 2023, EHA Regular Meeting
6. Accounts Payable Invoice History Report – July 2023
7. Financial Statements – June 2023
8. Treasurer Report – June 2023

NEW BUSINESS
9. Resolution No. 2023-10 Eaton 2023 Sales and Use Tax Ballot Resolution- Greg Brinck, Assistant Town Administrator
- Eaton 2023 Sales and Use Tax Memo
- Roadway Planning Update Newsletter
- Public Information Program Update Presentation

10. Appointment of Library Trustees – Amber Greene, Library Director
11. Library Capital Project, Fransen Pitman Construction Contract – Amber Greene, Library Director and Faith Smith, Finance Director
12. Eaton Area Historical Society Lease of AJ Eaton House – Greg Brinck, Assistant Town Administrator

OLD BUSINESS
13. Town-wide Asphalt Patching Projects, Contractor Award – Brad Curtis, Northern Engineering
14. Round-About Lighting – Brad Curtis, Northern Engineering

STAFF REPORT(S)
15. Town Administrator – Monthly Report & Augmentation Water Lease Agreement
16. Assistant Town Administrator
17. Police Chief – July 2023 Police Power Point & Law Report
18. Town Attorney – Elected Official Social Media Policy
19. Finance Director
20. Town Clerk

COUNCIL REPORTS AND REQUEST FOR FUTURE AGENDA ITEMS
21. Planning Commission Meeting
22. Hometown Revitalization Committee
23. Great Western Trail/Park
24. Northern Front Range/MPO

MAYOR'S COMMENTS
25. Appointment of one (1) Trustee to serve on High Plains Library District Committee, October 20, 2023, 1:00 to 5:00 p.m.

AJOURN

** If you have public comment but are not comfortable attending in person, please send the comments to wesley@eatonco.org by noon on the day of the meeting, and the comment will be read into the record or otherwise shared with the Board during the meeting.*

AMERICANS WITH DISABILITIES ACT NOTICE

In accordance with the Americans with Disabilities Act, persons who need accommodation to attend or participate in this meeting should contact Town Hall at (970) 454-3338 within 48 hours prior to the meeting to request such assistance.

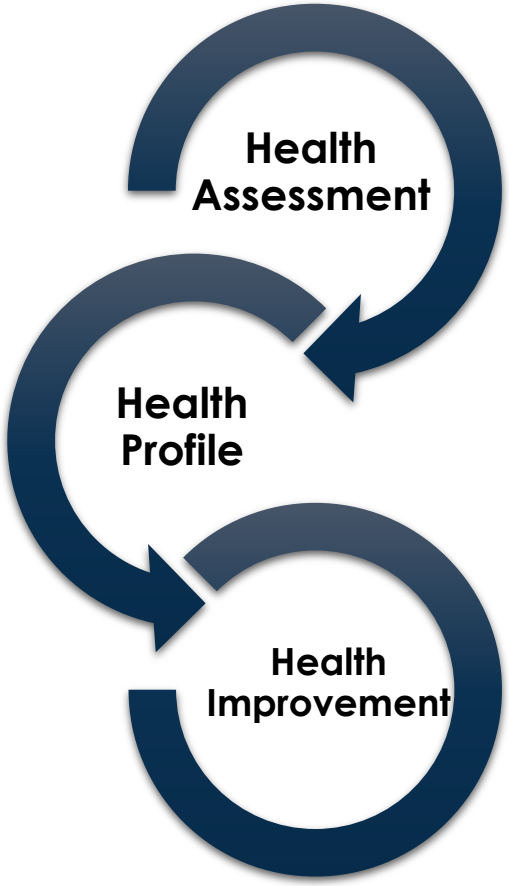
Key Findings Overview

2022 Weld County Community Health Assessment Survey | Eaton

Weld County Department of Public Health and Environment

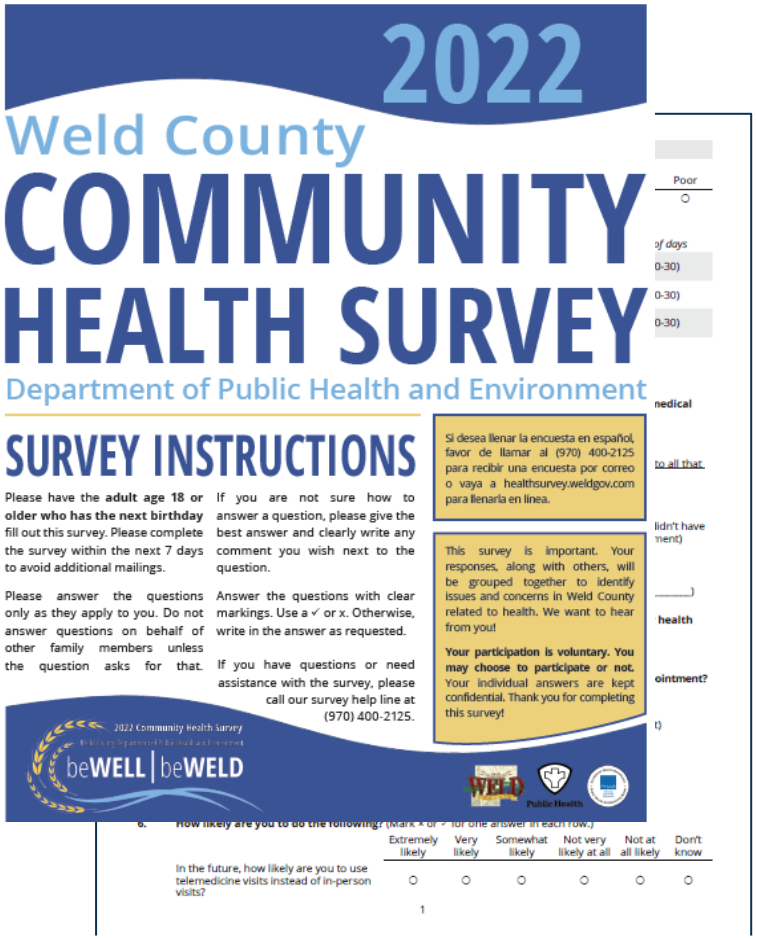
Survey Overview & Methods

What is a Community Health Assessment (CHA)?



- Provides **foundation** to improve the health of a population
- Tells the **community story**
- Identifies **health disparities** among different subpopulations and the factors that contribute to them
- **Supports the community's efforts** to achieve health equity
- Data obtained from a **variety of sources** using various data collection methods

Survey Covers Many Topics


2022

Weld County

COMMUNITY HEALTH SURVEY

Department of Public Health and Environment

SURVEY INSTRUCTIONS

Please have the **adult age 18 or older who has the next birthday** fill out this survey. Please complete the survey within the next 7 days to avoid additional mailings.

Please answer the questions only as they apply to you. Do not answer questions on behalf of other family members unless the question asks for that.

If you are not sure how to answer a question, please give the best answer and clearly write any comment you wish next to the question.

Answer the questions with clear markings. Use a ✓ or x. Otherwise, write in the answer as requested.

If you have questions or need assistance with the survey, please call our survey help line at (970) 400-2125.

Si desea llenar la encuesta en español, favor de llamar al (970) 400-2125 para recibir una encuesta por correo o vaya a healthsurvey.weldgov.com para llenarla en línea.

This survey is important. Your responses, along with others, will be grouped together to identify issues and concerns in Weld County related to health. We want to hear from you!

Your participation is voluntary. You may choose to participate or not. Your individual answers are kept confidential. Thank you for completing this survey!

2022 Community Health Survey

beWELL | beWELD

Poor

of days

0-30)

0-30)

0-30)

medical

to all that

didn't have

ment)

health

ointment?

6. How likely are you to do the following? (Mark x or ✓ for one answer in each row.)

	Extremely likely	Very likely	Somewhat likely	Not very likely at all	Not at all likely	Don't know
In the future, how likely are you to use telemedicine visits instead of in-person visits?	○	○	○	○	○	○

1

Chronic Health Conditions (ex: Diabetes, Asthma, Mental Health)

Healthy Habits (ex: Diet, Exercise)

Risky Behaviors (ex: Alcohol, Tobacco, Distracted Driving)

Health Care Access (ex: Insurance, ER Use, Health Screenings)

Social Determinants of Health (ex: Built Environment, Education, Housing)

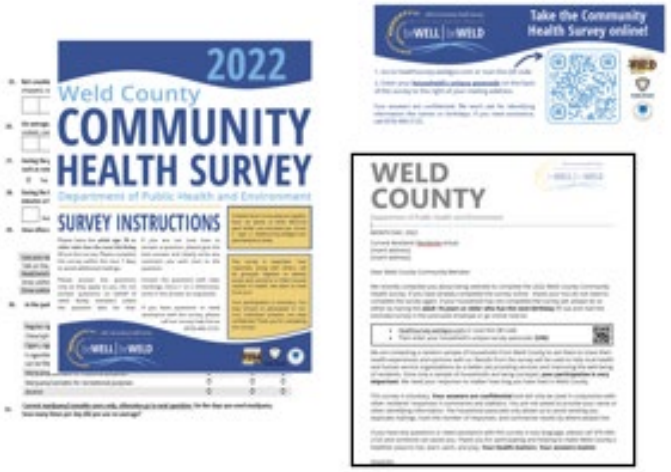
How is the Weld CHS done?

Randomly selected households

One **adult** (age 18+) per household

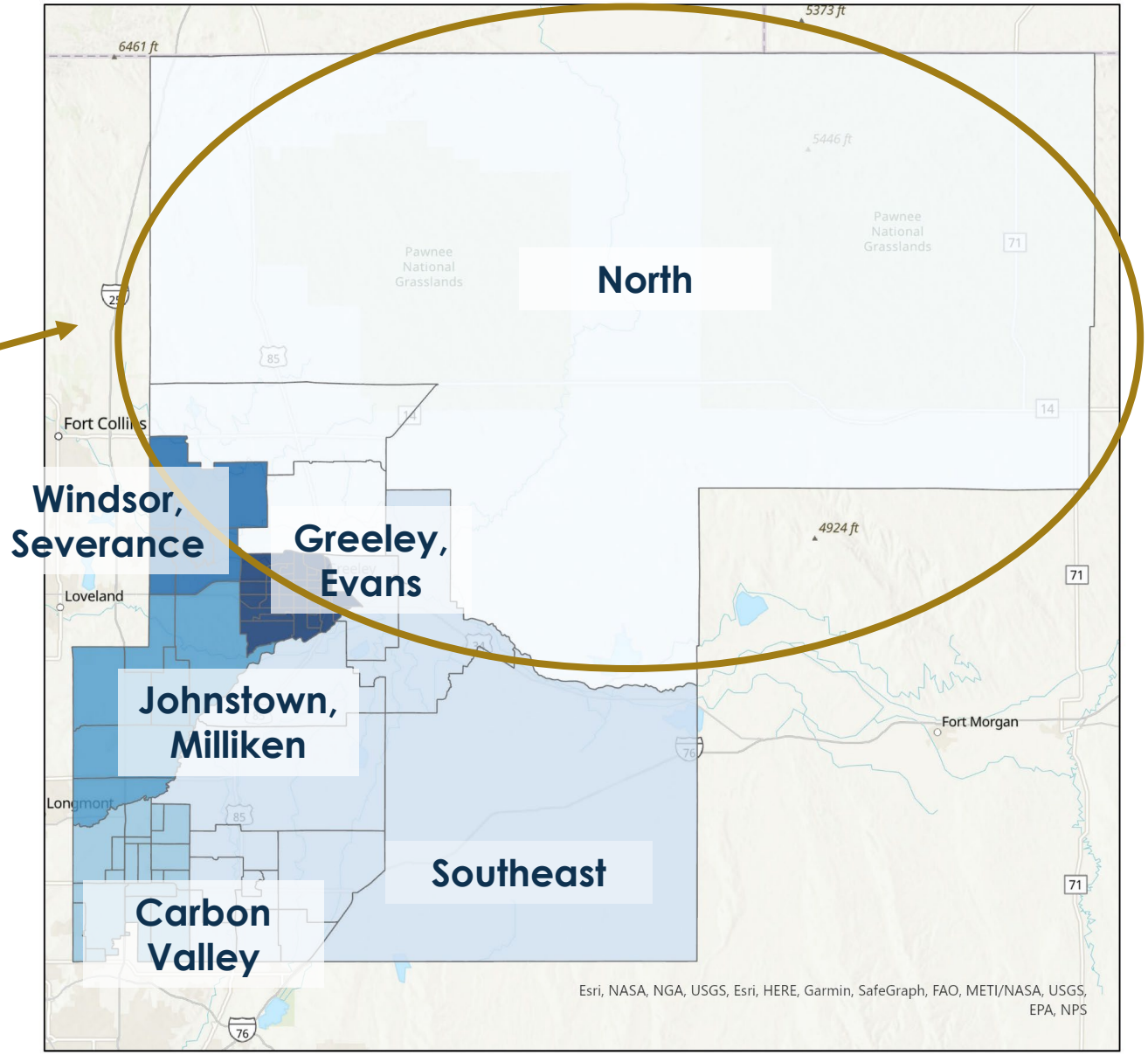
English and **Spanish**

Online and **paper**



Region Highlight: Northern Region

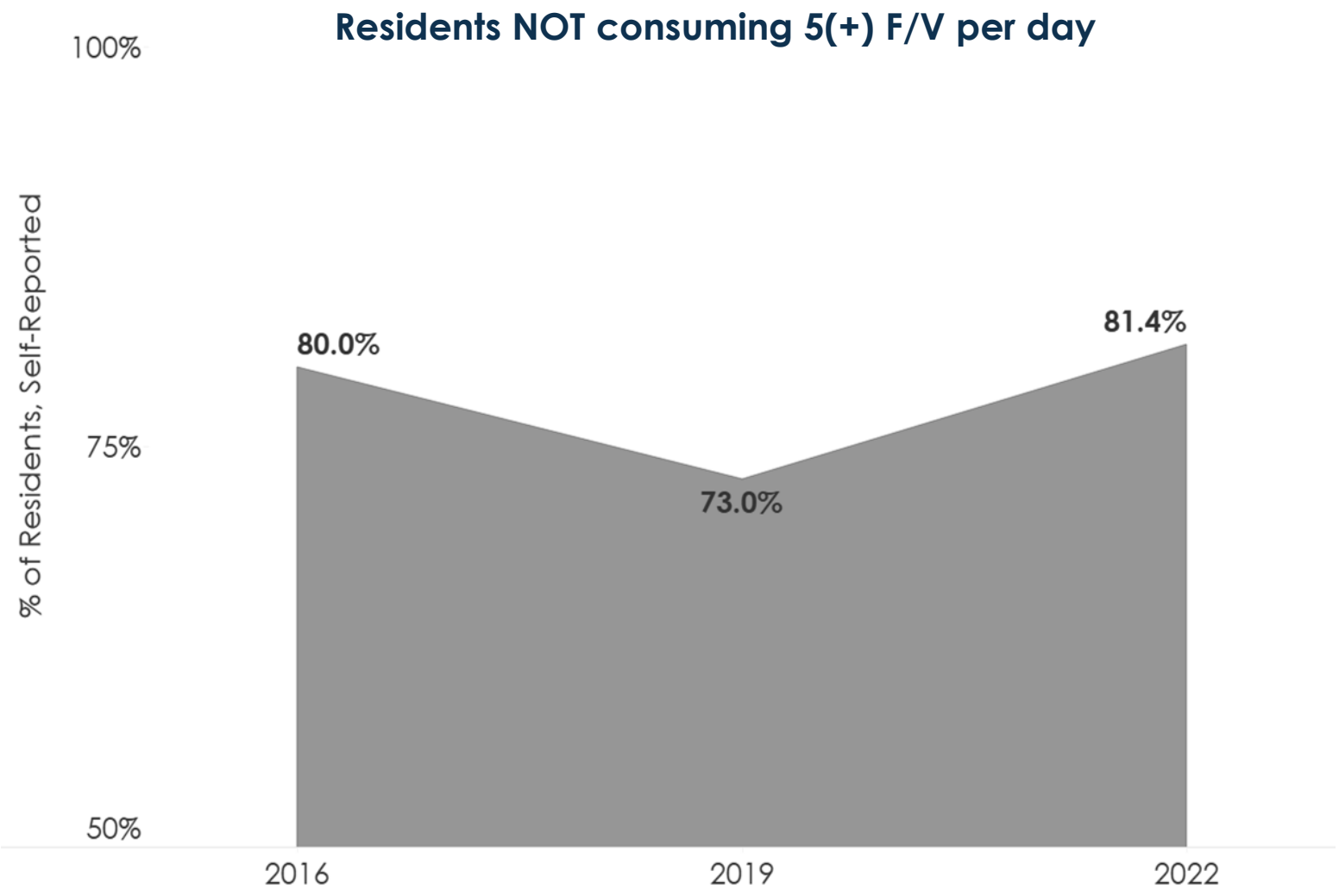
Northern Region
(n=125)



Rural Regions (Northern + Southeast)

Key Findings Preview

More than 80% of adult residents reported they did NOT eat the recommended number of fruit/vegetable servings per day



Northern Region*

70% did NOT meet the 5(+) servings for f/v per day

This was significantly **better than other regions*

Over 1 in 3 residents reported they were concerned that there aren't enough sidewalks or trails to walk or bike in their community (34%)

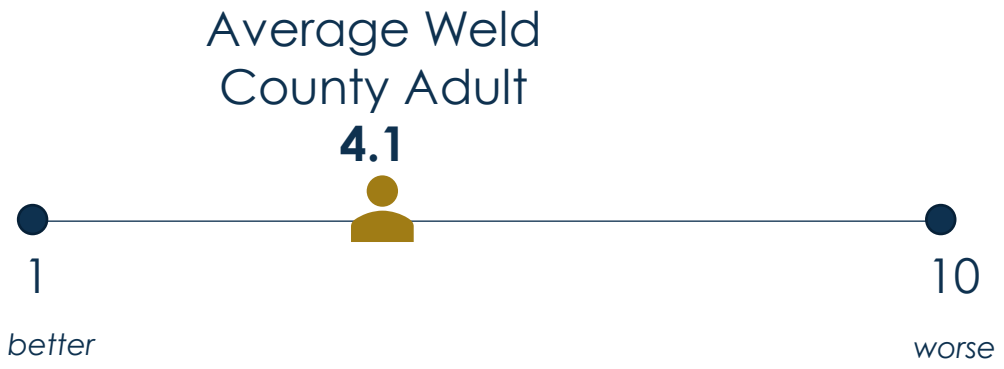
Northern Region*

29% were concerned that there aren't enough sidewalks or trails to walk or bike in their community

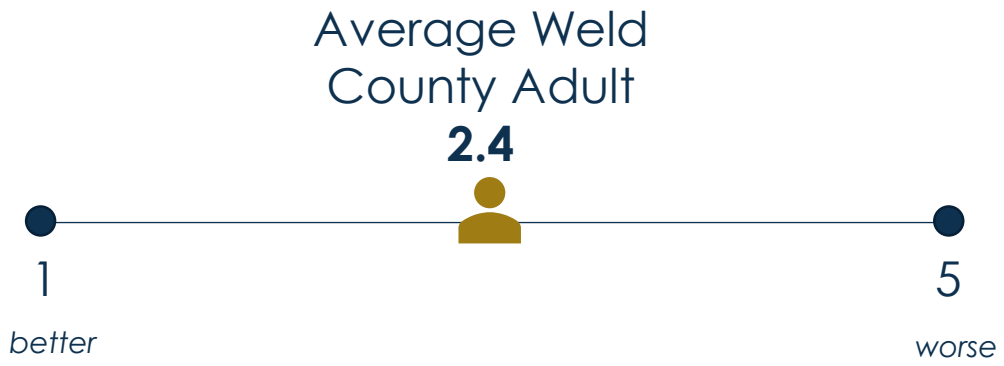
This was significantly **better than regions along I-25 corridor & Greeley/Evans*

Generally, adult residents in Weld County reported they had fair to good levels of resiliency

Stress Resistance



Bounce Back



Northern Region*

3.5 / 10 for stress resistance score

Significantly **better than Greeley/Evans region of the county*

Northern Region*

2.1 / 5 for bounce back score

Significantly **better than Greeley/Evans region of the county*

Northern Region*

2% reported they may have an unstable housing situation

Significantly **lower than other regions in the county, including Greeley/Evans (15%) and the southeastern region (10%)*

Countywide, nearly 1 in 10 residents (9.5%) reported they may have an unstable housing situation

Environmental Health Concerns

Percent Moderately or Very Concerned about various Environmental Health-Related Concerns

	Weld County	Rural Regions
Level of outdoor air quality	62%	56%*
Pollution from oil and gas operations	52%	40%*
Disposal of household hazardous waste in landfills	51%	45%*
Pollution from vehicles	49%	38%*
Pollution from agricultural operations	40%	32%*
Exposure to radon in your home	31%	29%
Potential rabies exposure for you, your family, pets, or livestock	25%	30%**

**Significantly lower percentage of residents worried than other combined survey regions*
***Significantly higher percentage of residents worried than other combined survey regions*

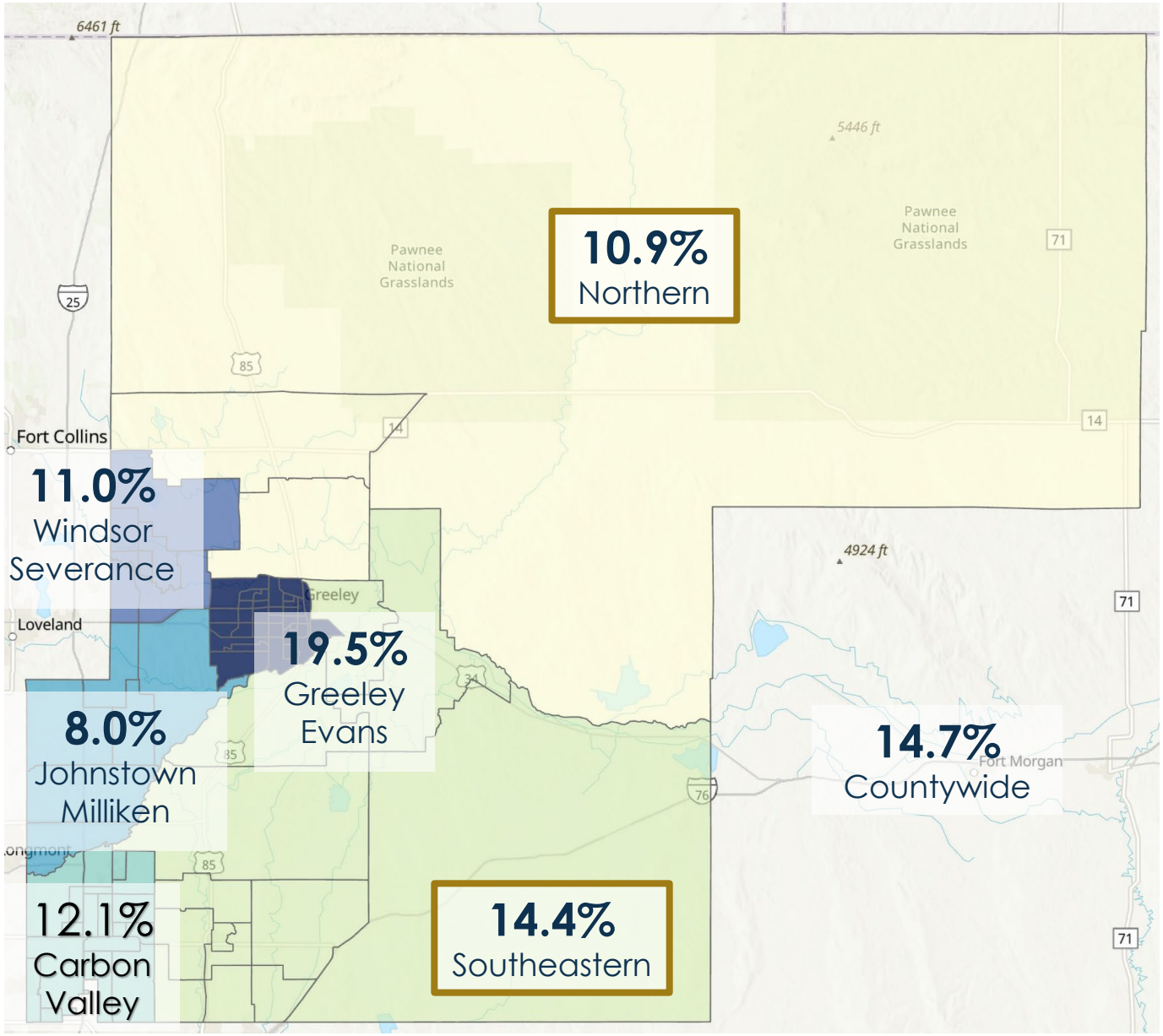
"*Need help in emergency*" = *YES* to *ANY* of the following questions:

Survey Questions

- **Medical equipment:** *"Are you dependent on medical equipment that requires electricity to maintain your health?"*

- **Evacuation transportation:** *"In the event of a disaster, would you need transportation provided by another person or service provider to evacuate to a safe location?"*

- **Medical assistance:** *"Do you require another person's assistance to maintain your health due to a chronic medical condition?"*



Needing help in an emergency was highest in rural and Greeley/Evans regions of the county

Needing help in an emergency includes residents who reported they would need help or assistance with evacuation transportation, medical assistance to maintain their health, and/or have medical equipment dependent on electricity

What are the top three health concerns facing you, your family, and/or your community right now?

1. Healthcare
2. COVID-19
3. Mental health
4. Aging
5. Safety, crime & drugs
6. Air quality
7. Inflation
8. Food

Next Steps & Moving Forward

Next Steps

Key Findings Report

- Report is now available on our website!
- Resident comments report
- COVID-19 key findings

Online Data Dashboard

- Filter by topic, question, and see differences by demographic characteristics

Focus Group Findings

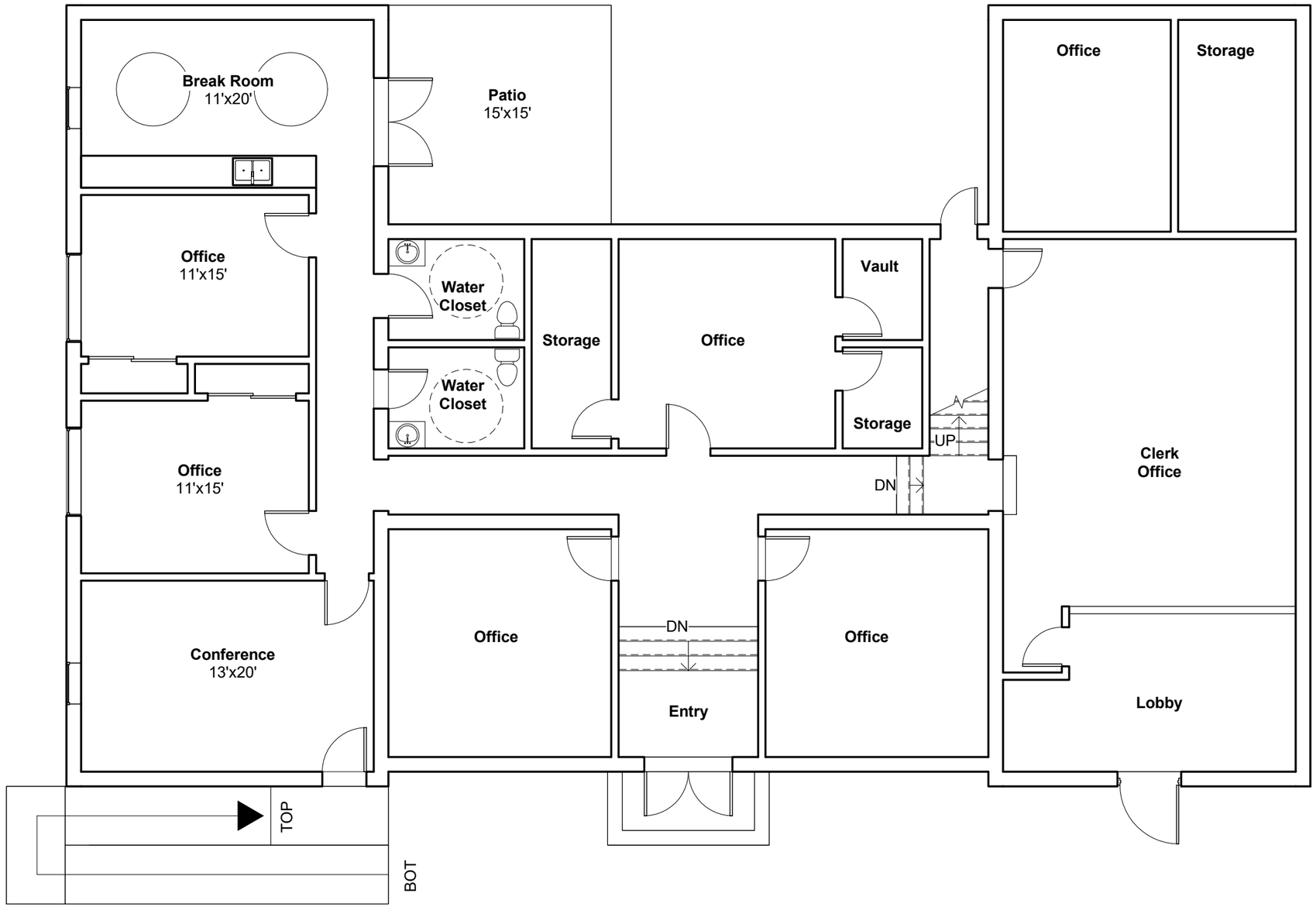
- General healthcare access and behavioral healthcare access

Specific Data Request?

- Let us know!

Thank you!

Data request contact info: he-healthdata@weldgov.com



1 Level 1
1/8" = 1'-0"

UTAP
University Technical Assistance Program

University of Colorado Denver

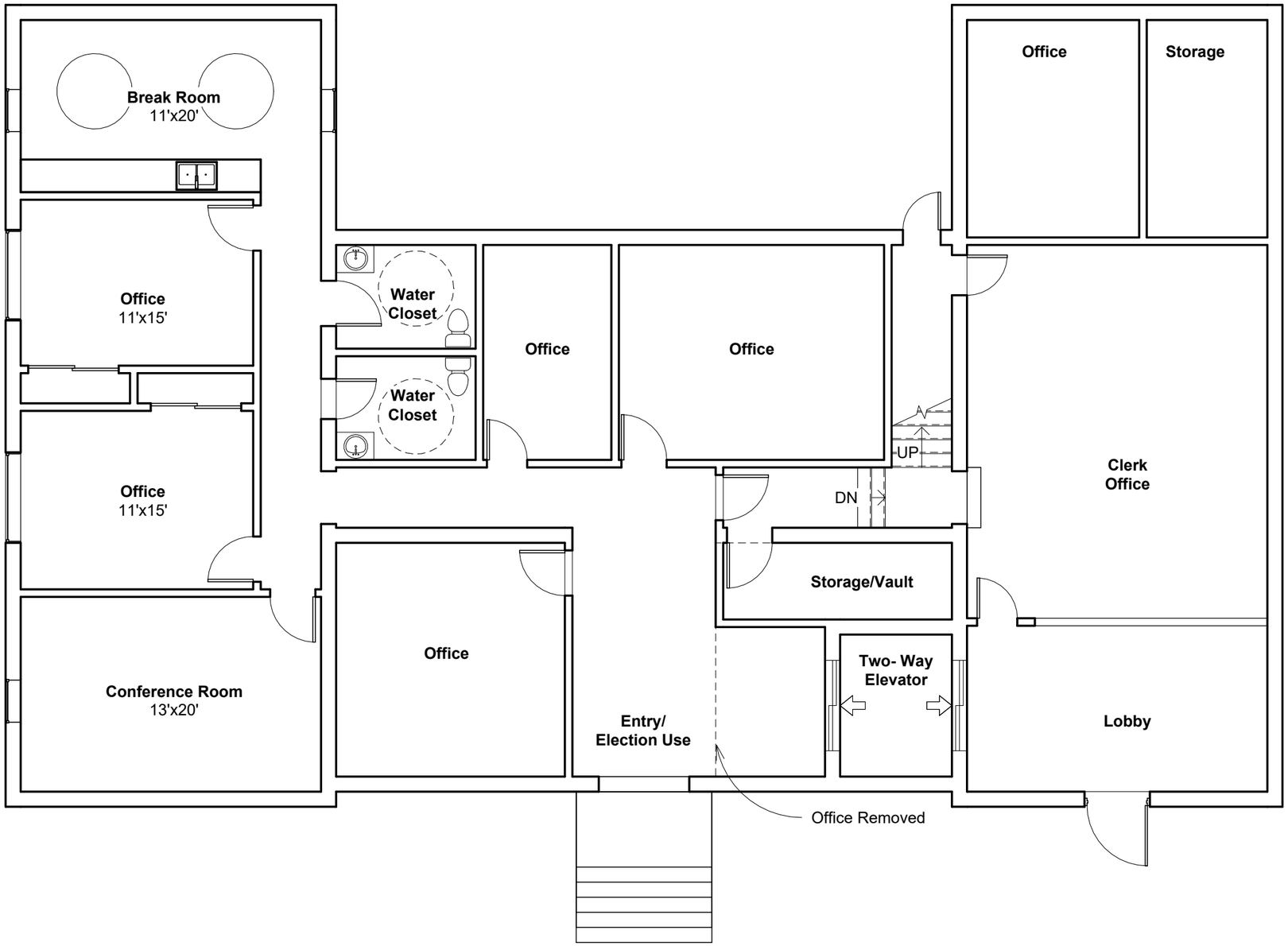
COLORADO
Department of Local Affairs

Eaton
Colorado

Town Hall

Floor Plan A

Date	5/8/2023
Scale	1/8" = 1'-0"



1 Level 1
1/8" = 1'-0"

UTAP
University Technical Assistance Program

University of Colorado Denver

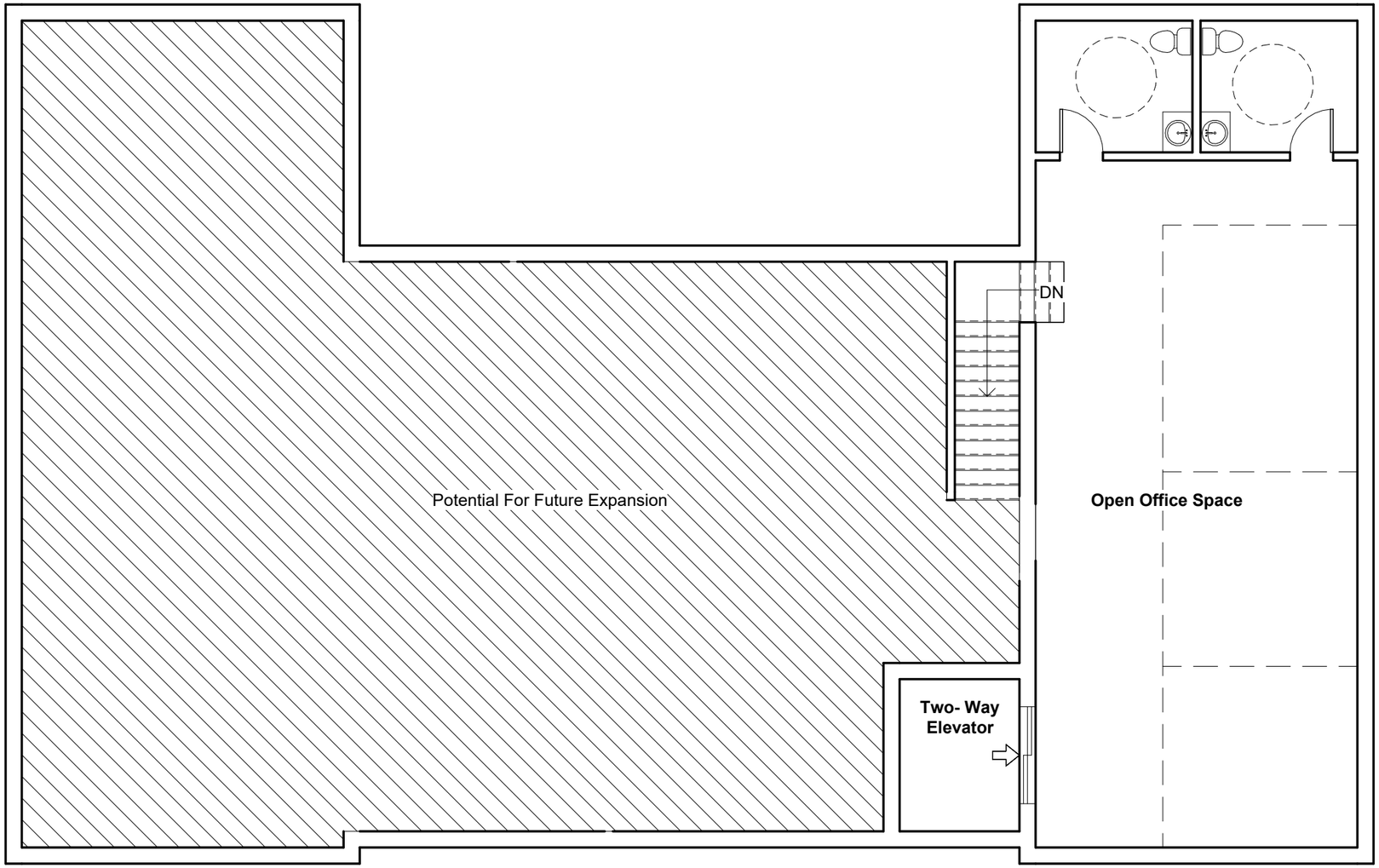
COLORADO
Department of Local Affairs

Eaton Colorado

Town Hall

Floor Plan B

Date	5/1/23
Scale	1/8" = 1'-0"



1 Level 2
1/8" = 1'-0"

UTAP
University Technical Assistance Program

University of Colorado
Denver

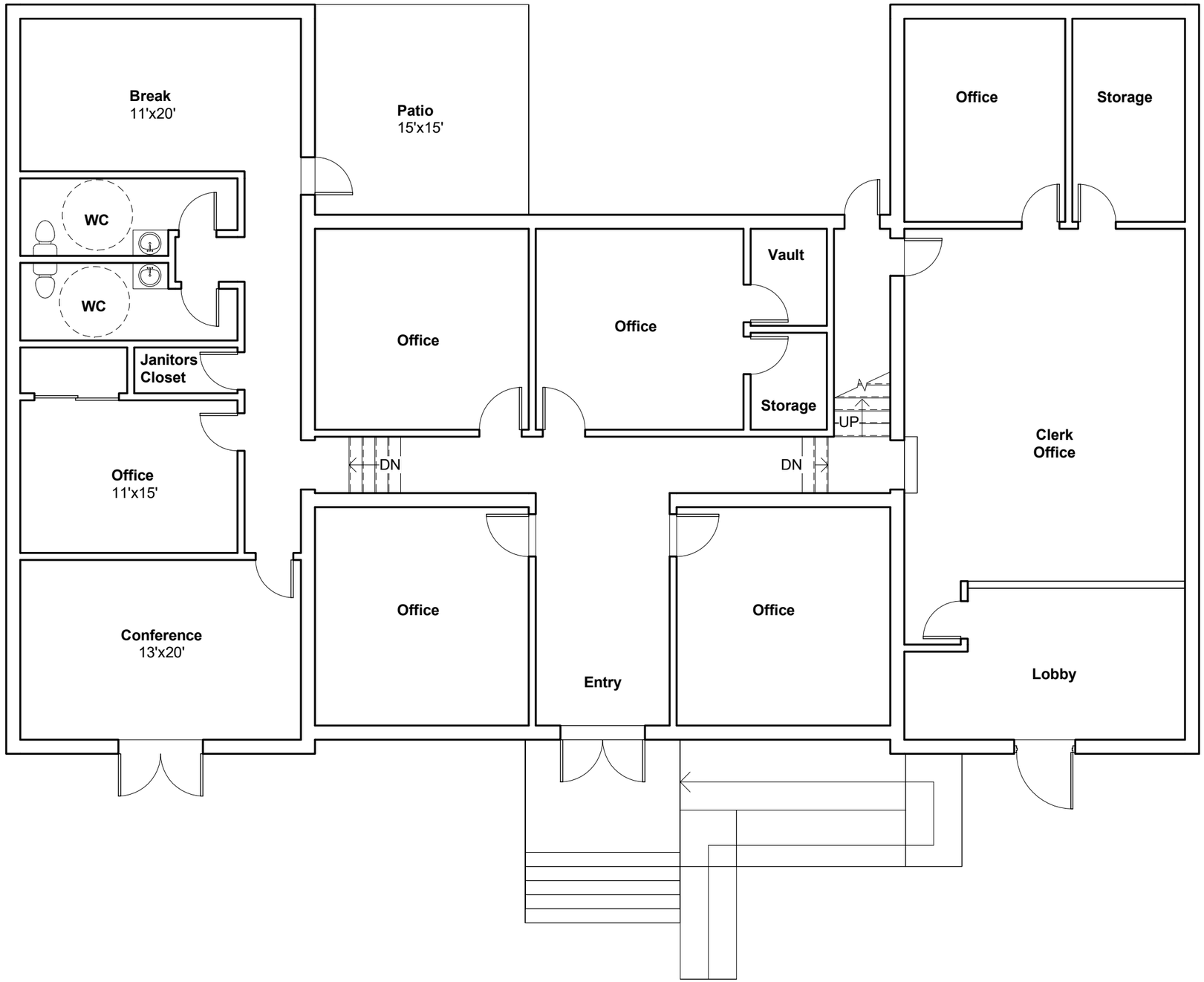
COLORADO
Department of Local Affairs

Eaton
Colorado

Town Hall

Floor Plan B L2

Date	5/1/23
Scale	1/8" = 1'-0"



1 Level 1
1/8" = 1'-0"

UTAP
University Technical Assistance Program

University of Colorado Denver

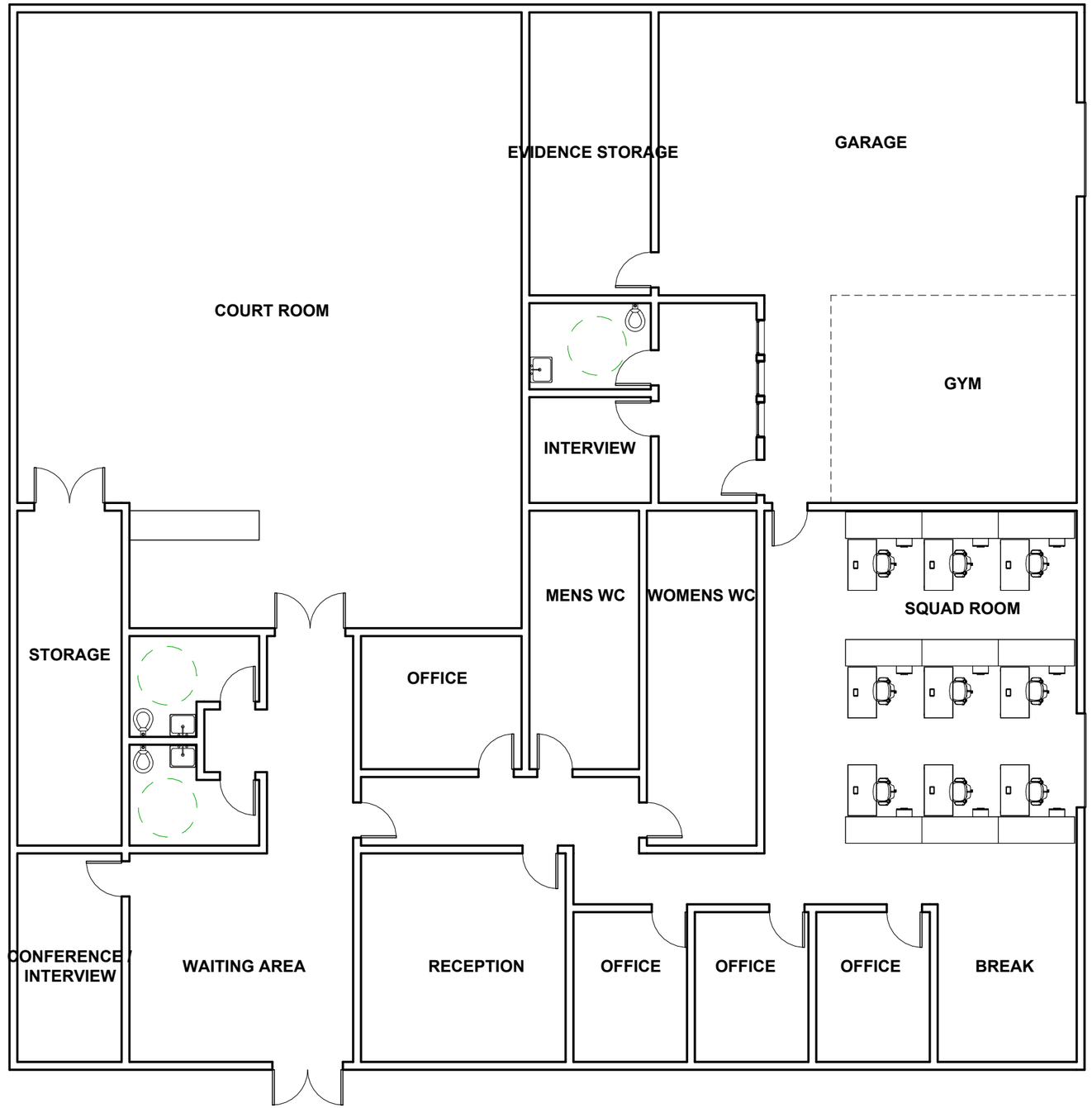
COLORADO
Department of Local Affairs

Eaton
Colorado

Town Hall

Floor Plan C

Date	5/8/2023
Scale	1/8" = 1'-0"



1 Level 1
3/32" = 1'-0"

UTAP
University Technical Assistance Program

University of Colorado Denver

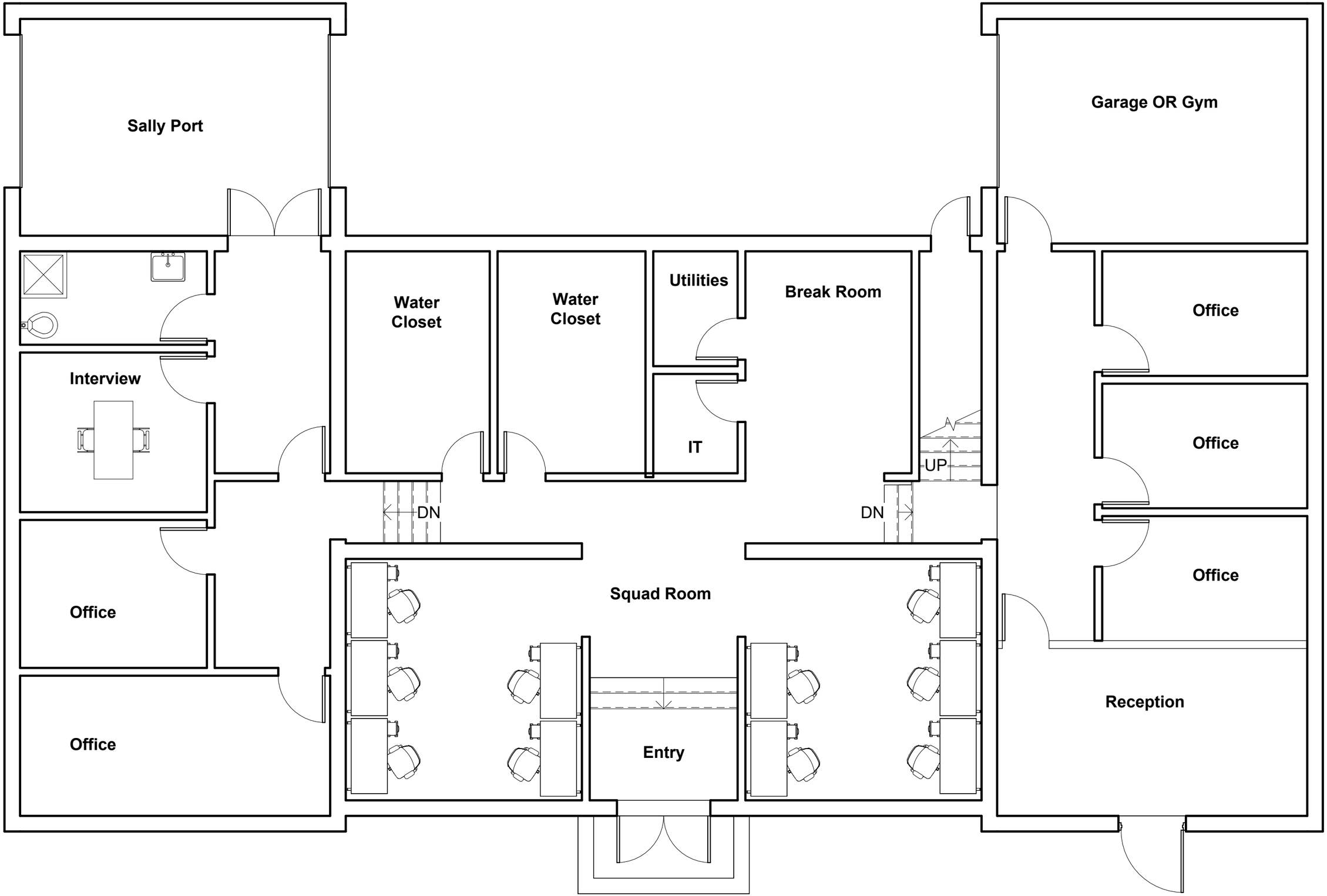
COLORADO
Department of Local Affairs

EATON
COLORADO

Police Station

Floor Plan

Date	4/12/2022
Scale	3/32" = 1'-0"


Sally Port
Garage OR Gym
Water Closet
Water Closet
Utilities
Break Room
Office
Interview
IT
Office
UP
DN
DN
Office
Squad Room
Office
Office
Entry
Reception

Eaton Town Board

Agenda Item

TO:	Board of Trustee
FROM:	Faith Smith
DATE of MEETING:	08/17/2023
TITLE/SUBJECT:	**Audit 2022**

DESCRIPTION

Alan, with Anderson Whitney, will be presenting some talking points regarding our 2022 annual audit

SUMMARY

Sections of the audit report to be read in full are the Independent Auditor's' report pages 1-3 and the Management's discussion and analysis pages 4-9. These two sections give a great summary of the full report.

On page 3 stated the general fund balance decreased from the prior year. This is why we want to build up reserves so when we have expenditures exceeding revenues we are able to prevent future losses. Water Fund and Sewer fund combined have a net position of 25.2 million, this means we have assets that include infrastructure, water lines, tank, water rights, this doesn't mean we have 25.2 million in cash in both of those funds. Pages 6 and 9 are a great summary of our financial position as a Town.

The Highway user report found on page 51 looks a little different from previous reports because of the roundabout and the funding from Weld County, the school district and ARPA funds.

The report Is also a little longer this year pages 55-61 with the schedule of federal awards (ARPA) funds received.

.

FINANCIAL STATEMENTS

Year Ended December 31, 2022

TABLE OF CONTENTS

Independent Auditors' Report 1

Management's Discussion and Analysis 4

FINANCIAL STATEMENTS:

STATEMENT OF NET POSITION 10

STATEMENT OF ACTIVITIES 11

BALANCE SHEET – GOVERNMENTAL FUNDS 13

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS 15

STATEMENT OF NET POSITION – ENTERPRISE FUNDS 17

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET POSITION – ENTERPRISE FUNDS 18

STATEMENT OF CASH FLOWS – ENTERPRISE FUNDS 19

NOTES TO FINANCIAL STATEMENTS 20

REQUIRED SUPPLEMENTARY INFORMATION 34

ADDITIONAL INFORMATION 42

A Professional Corporation of
Certified Public Accountants

Independent Auditors' Report

The Mayor and Members
of the Board of Trustees
Town of Eaton
Eaton, Colorado

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eaton, Colorado as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eaton, Colorado as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Eaton and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

5801 West 11th Street • Suite 300
Greeley, Colorado 80634-4813
(970) 352-7990
www.awhitney.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Eaton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Eaton's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit

Required Supplementary Information

Accounting principles generally accepted in the United States require that management discussion and analysis and major governmental funds budgetary comparisons be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary Information

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The combining statements, individual fund statements and schedules on pages 42-50, Local Highway Finance Report, and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required By *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2023 on our consideration of the Town of Eaton's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the Town of Eaton's internal control over financial reporting and compliance.

Anderson & Whitney, P.C.

July 31, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the report provides readers with a narrative overview and analysis of the financial activities of The Town of Eaton (the Town) for the year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the basic financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- The Town's assets exceeded liabilities and deferred inflows by $55 million at December 31, 2022.
- The General Fund balance was $ 4,351,167 as of December 31, 2022. Of this amount, $129,170 is reserved for emergencies.
- The December 31, 2022 General Fund balance is $323,843 less than the previous year-end. The total fund balance is 100% of 2022 General Fund operating expenditures.
- The Water Fund has net position of $22 million at December 31, 2022.
- The Sewer Fund has net position of $3.2 million at December 31, 2022.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements contain three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic statements, this report also contains other supplementary information.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred inflows, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the Town's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected fees).

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The Town maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, Impact Fee Fund and Library Fund, each of which is considered to be a major fund.

The basic governmental fund financial statements can be found on pages 13 to 16 of this report.

Proprietary Funds. The Town maintains one type of a proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its utility services.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for water and sewer funds which are considered to be major funds of the Town.

The basic proprietary fund financial statements can be found on pages 17 to 19 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 33 of this report.

Budgetary Comparisons. The Town adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for the General Fund on pages 35 to 38 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2022, assets exceeded liabilities by $55,284,600.

The following table provides a summary of the Town's net position:

	2022		2021	
December 31	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
Assets				
Current and other assets	$15,420,763	$ 6,024,493	$ 15,728,446	$ 6,334,840
Capital assets	16,470,297	21,985,041	13,788,025	21,706,640
Total Assets	31,891,060	28,009,534	29,516,471	28,041,480
Liabilities				
Current and other liabilities	242,999	658,408	2,979,586	642,429
Long-term liabilities	--	1,235,101	53,074	1,663,978
Total Liabilities	242,499	1,893,509	3,032,660	2,306,407
Deferred Inflows				
Deferred property taxes	2,479,486	--	1,595,262	--
Net Position				
Net investment in capital assets	16,470,297	20,329,044	13,648,945	19,602,394
Restricted	8,479,388	--	6,703,757	--
Unrestricted	4,218,890	5,786,981	4,535,847	6,132,679
Total Net Position	$ 29,168,575	$ 26,116,025	$ 24,888,549	$ 25,735,073

A portion of The Town's net position represents unrestricted net position of $4,218,890 which may be used to meet the Town's ongoing obligations to citizens and creditors.

Another significant portion of the Town's net position reflects its investment in capital assets. These assets include land, buildings, and equipment. These capital assets are used to provide services to citizens; consequently, they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The only long-term debt is the bonds and leases issued for construction of Town utility systems and property acquisition.

An additional $8,479,388 of the Town's net position represents resources that are subject to external restrictions on how they may be used. Included in this category are the TABOR emergency reserve, Shelton trust account, and the Streets, Library, Impact Fee and Cemetery Perpetual Care funds.

The following table indicates the changes in net position:

Years Ended December 31	2022 Governmental Activities	2022 Business-Type Activities	2021 Governmental Activities	2021 Business-Type Activities
Revenues:				
Program revenues:				
Charges for services	$ 742,802	$ 4,205,289	$ 1,471,554	$ 3,805,948
Operating contributions	1,505,768	--	1,879,687	--
Capital contributions	3,286,756	72,195	38,240	405,172
General revenues:				
Property taxes	449,448	--	392,456	--
Sales taxes	3,744,394	--	3,250,568	--
Other	781,290	--	494,744	--
Investment earnings	23,606	11,319	1,601	90
Transfers	87,000	(87,000)	64,000	(64,000)
Total revenues	10,621,064	4,201,803	7,592,850	4,147,210
Expenses:				
General government	1,252,877	--	913,903	--
Public safety	1,665,884	--	1,308,171	--
Cemetery	178,539	--	181,567	--
Parks and recreation	324,164	--	81,853	--
Public buildings	87,641	--	74,918	--
Building inspection/planning	373,212	--	273,617	--
Library	742,104	--	513,294	--
Streets	692,224	--	773,614	--
Depreciation	1,022,063	--	905,163	--
Interest on long-term debt	2,330	--	15,324	--
Water	--	1,823,933	--	1,626,031
Sewer	--	1,272,972	--	934,104
Sanitation	--	559,204	--	546,637
Irrigation	--	164,742	--	118,284
Total expenses	6,341,038	3,820,851	5,041,424	3,225,056
Increase in net position	$ 4,280,026	$ 380,952	$ 2,551,426	$ 922,154

Governmental Activities. Governmental activities increased the Town's net position by $4,280,026 in 2022. Key elements of this increase are as follows:

- Total revenues increased approximately 38%, due to higher sales tax collections and capital grants for the roundabout.

- Expenses increased approximately 23% from the previous year, from increased general government and public safety costs.

Business-Type Activities. Business-type activities (i.e. utility services) increased the Town's net position by $380,952 in 2022. This was primarily due to capital contributions from tap fees and higher water service charges.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As of December 31, 2022, the total fund balances of the Town's governmental funds were $12.7 million. Approximately 34% of this consists of unrestricted fund balance, which is available as working capital and for current spending in accordance with the purposes of the specific funds. The remainder of fund balance is restricted to indicate that it is not available for new spending because it is committed for the following purposes: a state-constitution mandated emergency reserve ($129,170); cemetery perpetual care ($141,889); Shelton Trust purposes ($3,107), streets ($2,312,814), library ($4,763,011) and impact fee purposes ($1,129,397).

The Town has four major governmental funds:

1. **General Fund**. This is the primary operating fund of the Town. It accounts for the Town's core governmental services. The General Fund balance was $4,351,167 as of December 31, 2022. The 2022 fund balance is $323,483 less than the previous year.
2. **Library Fund.** The Library Fund accounts for the operation of the Town's library. The fund balance at December 31, 2022 was $4,763,011.
3. **Impact Fee Fund.** The Impact Fee Fund accounts for monies received for impact fees. The fund balance at December 31, 2022 was $1,129,397.
4. **Street Fund.** The Street Fund account for monies received for street maintenance. The fund balance at December 31, 2022 was $2,312,814.

The Town has two major enterprise funds, the Water and Sewer Funds:

1. **Water Fund**. The Water Fund accounts for service charges and expenses of operating the Town's water system. The Water Fund net position at December 31, 2022 is $21.7 million. Net position increased by $839,000 during the year due to increased water use and tap fees.
2. **Sewer Fund.** The Sewer Fund accounts for service charges and expenses of operating the Town's sanitary sewer system. The Sewer Fund net position at December 31, 2022 is $3.2 million. Net position decreased by $439,542, due to high repair costs

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's budget is prepared according to Colorado statutes. The most significant budgeted fund is the General Fund.

	Final Budget	Actual
Beginning Fund Balance	$ 4,675,010	$ 4,675,010
Revenue and transfers in	3,465,013	4,581,829
Expenditures and transfers out	(5,201,181)	(4,905,672)
Ending Fund Balance	$ 2 ,938,842	$ 4,351,167

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Town's investment in capital assets for its governmental and business-type activities as of December 31, 2022 totals approximately $38 million (net of accumulated depreciation). This investment includes all land, water rights, buildings, and equipment and infrastructure. The total net increase in investment in capital assets for the current year was $2,960,673 or 8%, due to capital additions being more than depreciation expense.

Major capital asset events during 2022 included purchases of $617,500 in water rights through the NISP project and construction of a roundabout for $3 million using federal, county, and local funds.

The Town implemented the straight-line depreciation method for its capital assets, except for land and water rights which are not depreciated.

Additional information on the Town's capital assets can be found in Note 6 of this report.

Long-term Debt. At December 31, 2022, the Town had approximately $1.6 million of water and sewer loans and bonds payable, funded by service charges.

Additional information on the Town's debt can be found in Notes 3 and 4.

OTHER MATTERS

The following factors are expected to have a significant effect on the Town's financial position and results of operations and were taken into account in developing the 2023 budget:

* The Town had a water utility rate study in 2019 and ongoing rate increases for residential customers were recommended.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Eaton finances for all those with an interest in the Town's finances. Questions concerning any of the information provided or for additional financial information should be addressed to the Town, 223 First Street, Eaton, Colorado 80615.

TOWN OF EATON, COLORADO

STATEMENT OF NET POSITION

December 31, 2022	Governmental Activities	Business-Type Activities	Total
ASSETS			
Total Cash and Investments	$12,911,635	$ 5,612,476	$18,524,111
Shelton Trust Account	3,107	-	3,107
Receivables:			
Property taxes	2,496,574	-	2,496,574
Utility accounts	-	386,293	386,293
Inventory of Supplies	9,447	25,724	35,171
Capital Assets:			
Land and water rights	2,972,003	13,374,163	16,346,166
Depreciable	13,498,294	8,610,878	22,109,172
Total Assets	31,891,060	28,009,534	59,900,594
LIABILITIES			
Accounts Payable	242,999	237,512	480,511
Long-Term Debt:			
Due within one year	-	420,896	420,896
Due in more than one year	-	1,235,101	1,235,101
Total Liabilities	242,999	1,893,509	2,136,508
DEFERRED INFLOWS OF RESOURCES			
Deferred Property Taxes	2,479,486	-	2,479,486
NET POSITION			
Net Investment in Capital Assets	16,470,297	20,329,044	36,799,341
Restricted for:			
TABOR emergencies	129,170	-	129,170
Shelton Trust	3,107	-	3,107
Library	4,763,011	-	4,763,011
Streets/impact fees	3,442,211	-	3,442,211
Cemetery perpetual care	141,889	-	141,889
Unrestricted	4,218,890	5,786,981	10,005,871
TOTAL NET POSITION	$29,168,575	$26,116,025	$55,284,600

See Accompanying Notes to Financial Statements.

TOWN OF EATON, COLORADO

STATEMENT OF ACTIVITIES

Year Ended December 31, 2022	Expenses	Charges for Services
Functions/Programs:		
Governmental Activities:		
General government	$ 1,252,877	$ 8,442
Public safety	1,665,884	293,533
Cemetery	178,539	90,691
Parks and recreation	324,164	-
Public buildings	87,641	-
Building inspection/ planning	373,212	347,839
Library	742,104	2,297
Streets	692,224	-
Unallocated depreciation	1,022,063	-
Interest on long-term debt	2,330	-
Total Governmental Activities	6,341,038	742,802
Business-Type Activities:		
Water	1,823,933	2,633,591
Sewer	1,272,972	853,949
Sanitation	559,204	564,504
Irrigation	164,742	153,245
Total Business-Type Activities	3,820,851	4,205,289
TOTAL	$10,161,889	$4,948,091

General Revenue:	
Property taxes	
Sales taxes	
Franchise and other taxes	
Use taxes - building materials	
Impact fees	
Road and bridge taxes	
Investment earnings	
Transfers	
Total General Revenue	
Change in Net Position	
Net Position - Beginning	
NET POSITION - Ending	

See Accompanying Notes to Financial Statements.

Program Revenues		Net (Expense) Revenue and Changes in Net Position		
Operating Grants and Contributions	Capital Contributions	Governmental Activities	Business-Type Activities	Total
$ 131,118	$ -	$ (1,113,317)	$ -	$ (1,113,317)
-	-	(1,372,351)	-	(1,372,351)
-	-	(87,848)	-	(87,848)
37,371	-	(286,793)	-	(286,793)
-	-	(87,641)	-	(87,641)
-	-	(25,373)	-	(25,373)
1,146,769	44,510	451,472	-	451,472
190,510	3,242,246	2,740,532	-	2,740,532
-	-	(1,022,063)	-	(1,022,063)
-	-	(2,330)	-	(2,330)
1,505,768	3,286,756	(805,712)	-	(805,712)
-	58,100	-	867,758	867,758
-	14,095	-	(404,928)	(404,928)
-	-	-	5,300	5,300
-	-	-	(11,497)	(11,497)
-	72,195	-	456,633	456,633
$1,505,768	$ 3,358,951	(805,712)	456,633	(349,079)
		449,448	-	449,448
		3,744,394	-	3,744,394
		480,063	-	480,063
		81,329	-	81,329
		5,395	-	5,395
		214,503	-	214,503
		23,606	11,319	34,925
		87,000	(87,000)	-
		5,085,738	(75,681)	5,010,057
		4,280,026	380,952	4,660,978
		24,888,549	25,735,073	50,623,622
		$29,168,575	$26,116,025	$55,284,600

TOWN OF EATON, COLORADO
GOVERNMENTAL FUNDS

BALANCE SHEET

December 31, 2022	General Fund	Library Fund	Impact Fee Fund
ASSETS			
Pooled Cash and Investments	$ 4,505,891	$ 4,805,567	$ 1,130,518
Cash	-	150	-
Shelton Trust account	3,107	-	-
Taxes Receivable	488,232	2,000,009	-
Inventory of Supplies	-	-	-
Total Assets	$ 4,997,230	$ 6,805,726	$ 1,130,518
LIABILITIES			
Accounts Payable	$ 164,511	$ 44,781	$ 1,121
Total Liabilities	164,511	44,781	1,121
DEFERRED INFLOWS OF RESOURCES			
Deferred Property Taxes	481,552	1,997,934	-
FUND BALANCES			
Nonspendable	-	-	-
Restricted for:			
TABOR emergencies	129,170	-	-
Shelton Trust	3,107	-	-
Library/Streets/Impact	-	4,763,011	1,129,397
Unassigned	4,218,890	-	-
Total Fund Balances	4,351,167	4,763,011	1,129,397
TOTAL LIABILITIES, DEFERRALS AND FUND BALANCES	$ 4,997,230	$ 6,805,726	$ 1,130,518
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and are not reported in the funds			
Long-term leases are not due and payable in the current period and therefore are not reported in the funds			
Net Position of Governmental Activities			

See Accompanying Notes to Financial Statements.

Street Fund	Cemetary Perpetual Care Fund	Total Governmental Funds
$ 2,335,953	$ 133,556	$ 12,911,485
-	-	150
-	-	3,107
-	8,333	2,496,574
9,447	-	9,447
$ 2,345,400	$ 141,889	$ 15,420,763
$ 32,586	$ -	$ 242,999
32,586	-	242,999
-	-	2,479,486
-	141,889	141,889
-	-	129,170
-	-	3,107
2,312,814	-	8,205,222
-	-	4,218,890
2,312,814	141,889	12,698,278
$ 2,345,400	$ 141,889	$ 15,420,763
		16,470,297
		-
		$ 29,168,575

TOWN OF EATON, COLORADO
GOVERNMENTAL FUNDS

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 2022	General Fund	Library Fund	Impact Fee Fund
Revenue:			
Taxes	$3,313,619	$1,146,769	$ 81,329
Intergovernmental	274,340	-	-
Fines and forfeitures	293,533	2,297	-
Impact fees	-	-	5,395
Service charges	444,183	-	-
Miscellaneous	154,724	44,510	-
Total Revenue	4,480,399	1,193,576	86,724
Expenditures:			
General government	3,784,166	-	
Debt service	15,064	-	141,410
Library	-	729,182	-
Streets	-	-	-
Capital outlay	506,442	116,189	5,593
Total Expenditures	4,305,672	845,371	147,003
Revenue Over (Under) Expenditures	174,727	348,205	(60,279)
Other Financing Sources (Uses):			
Operating transfers in (out)	(498,570)	(14,430)	-
Net Change in Fund Balances	(323,843)	333,775	(60,279)
Fund Balance, January 1	4,675,010	4,429,236	1,189,676
Fund Balance, December 31	$4,351,167	$4,763,011	$ 1,129,397

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital additions in the year.

The issuance of long-term debt and obligations provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences.

Change in Net Position of Governmental Activities

See Accompanying Notes to Financial Statements.

Street Fund	Cemetary Perpetual Care Fund	Total Governmental Funds
$1,203,159	$ -	$ 5,744,876
3,567,417	-	3,841,757
-	-	295,830
-	-	5,395
-	2,779	446,962
-	10	199,244
4,770,576	2,789	10,534,064
-	-	3,784,166
-	-	156,474
-	-	729,182
536,874	-	536,874
3,327,469		3,955,693
3,864,343	-	9,162,389
906,233	2,789	1,371,675
600,000		87,000
1,506,233	2,789	1,458,675
806,581	139,100	11,239,603
$2,312,814	$ 141,889	$12,698,278
		$ 1,458,675
		2,682,272
		139,080
		$ 4,280,027

TOWN OF EATON, COLORADO
BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS

STATEMENT OF NET POSITION

December 31, 2022	Water Fund	Sewer Fund	Nonmajor Enterprise Funds	Total
ASSETS				
Current Assets:				
Pooled Cash and Investments	$ 3,871,604	$ 1,355,509	$ 385,363	$ 5,612,476
Accounts receivable	355,335	46,317	(15,359)	386,293
Inventory of supplies	25,724	-		25,724
Total Current Assets	4,252,663	1,401,826	370,004	6,024,493
Capital Assets:				
Land	330,340	44,211	-	374,551
Water rights	12,999,612	-	-	12,999,612
Buildings and plant	150,714	5,784,920	-	5,935,634
Distribution/collection system	8,472,632	3,902,641	1,364,237	13,739,510
Equipment	326,972	202,985	67,870	597,827
Vehicles	-	260,444	28,341	288,785
	22,280,270	10,195,201	1,460,448	33,935,919
Accumulated depreciation	(4,543,842)	(6,876,680)	(530,356)	(11,950,878)
Total Capital Assets	17,736,428	3,318,521	930,092	21,985,041
Total Assets	21,989,091	4,720,347	1,300,096	28,009,534
LIABILITIES				
Current Liabilities:				
Accounts payable	109,635	49,862	78,015	237,512
Current portion of long-term liabilities	153,477	267,419	-	420,896
Total Current Liabilities	263,112	317,281	78,015	658,408
Long-Term Liabilities:				
Long-term loans	-	1,195,192	-	1,195,192
Loan premium	-	39,909	-	39,909
Total Long-Term Liabilities	-	1,235,101	-	1,235,101
Total Liabilities	263,112	1,552,382	78,015	1,893,509
NET POSITION				
Net Investment in Capital Assets	17,582,951	1,816,001	930,092	20,329,044
Unrestricted	4,143,028	1,351,964	291,989	5,786,981
TOTAL NET POSITION	$ 21,725,979	$ 3,167,965	$ 1,222,081	$26,116,025

See Accompanying Notes to Financial Statements.

TOWN OF EATON, COLORADO
BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS

STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET POSITION

Year Ended December 31, 2022	Water Fund	Sewer Fund	Nonmajor Enterprise Funds	Total
Operating Revenue - charges for services	$ 2,552,567	$ 853,949	$ 717,749	$ 4,124,265
Operating Expenses:				
Personnel	224,358	181,663	-	406,021
Supplies	38,946	24,185	5,376	68,507
Contractual services	175,843	408,056	590,989	1,174,888
Utilities	16,795	70,681	17,013	104,489
Repairs and maintenance	25,732	102,163	17,173	145,068
Insurance	16,923	12,638	(532)	29,029
Water purchases and assessments	1,037,756	-	-	1,037,756
NISP expenses	-	-	-	-
Other	47,171	18,539	26,320	92,030
Depreciation	229,723	411,631	67,607	708,961
Total Operating Expenses	1,813,247	1,229,556	723,946	3,766,749
Operating Income	739,320	(375,607)	(6,197)	357,516
Nonoperating Revenue (Expenses):				
Investment earnings	8,433	2,886	-	11,319
Interest expense	(10,686)	(53,708)	-	(64,394)
Loan premium costs	-	10,292	-	10,292
Miscellaneous	81,024	-	-	81,024
Net Nonoperating Expense	78,771	(40,530)	-	38,241
Income Before Contributions and Operating Transfers	818,091	(416,137)	(6,197)	395,757
Capital Contributions and Tap Fees	58,100	14,095	-	72,195
Operating Transfers Out - General Fund	(37,500)	(37,500)	(12,000)	(87,000)
Change in Net Position	838,691	(439,542)	(18,197)	380,952
Fund Net Position, January 1	20,887,288	3,607,507	1,240,278	25,735,073
Fund Net Position, December 31	$21,725,979	$3,167,965	$1,222,081	$26,116,025

See Accompanying Notes to Financial Statements.

TOWN OF EATON, COLORADO
ENTERPRISE FUNDS

STATEMENT OF CASH FLOWS

Year Ended December 31, 2022	Water Fund	Sewer Fund	Nonmajor Enterprise Funds	Total
Cash Flows from Operating Activities:				
Cash received from customers	$ 2,489,590	$ 856,995	$ 727,712	$ 4,074,297
Cash payments:				
To suppliers for goods and services	(1,303,848)	(611,001)	(683,449)	(2,598,298)
To employees for services	(224,358)	(181,663)	-	(406,021)
Net Cash Provided by Operating Activities	961,384	64,331	44,263	1,069,978
Cash Flows from Noncapital Financing Activities:				
Operating Transfer Out - General Fund	(37,500)	(37,500)	(12,000)	(87,000)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of equipment and plant	(638,839)	(144,260)	(204,286)	(987,385)
Debt principal reduction	(178,308)	(261,960)	-	(440,268)
Interest paid on debt	(10,686)	(51,374)	-	(62,060)
Service tap fees	58,100	14,095	-	72,195
Other	81,024	-	-	81,024
Net Cash Provided (Used) by Capital and Related Financing Activities	(688,709)	(443,499)	(204,286)	(1,336,494)
Cash Flows from Investing Activities:				
Interest	8,433	2,886	-	11,319
Net Cash Provided by Investing Activities	8,433	2,886	-	11,319
Net Increase (Decrease) in Cash	243,608	(413,782)	(172,023)	(342,197)
Cash and Cash Equivalents, January 1	3,627,996	1,769,291	557,386	5,954,673
Cash and Cash Equivalents, December 31	$ 3,871,604	$1,355,509	$ 385,363	$ 5,612,476
Reconciliation of Operating Income to Net Cash From Operating Activities:				
Operating income (loss)	$ 739,320	$ (375,607)	$ (6,197)	$ 357,516
Depreciation and amortization	229,723	411,631	67,607	708,961
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(62,977)	3,046	9,963	(49,968)
Inventories	18,118		-	18,118
Increase (decrease) in:				
Accounts payable	37,200	25,261	(27,110)	35,351
Net Cash Provided by Operating Activities	$ 961,384	$ 64,331	$ 44,263	$ 1,069,978
Disclosure of Noncash Investing Activities:				
Contributed water rights	$ -	$ -	$ -	$ -

See Accompanying Notes to Financial Statements.

NOTE 1 - Summary of Significant Accounting Policies:

The accounting and reporting policies of the Town of Eaton, Colorado conform to accounting principles generally accepted in the United States. The following summary of significant accounting policies is presented to assist the reader in evaluating the Town's financial statements.

Reporting Entity:

The financial report of the Town includes all of the integral parts of the Town's operations. The Town has determined that it has no financial accountability for any other agency which would require it to be in the reporting entity.

The Mayor appoints members of the Eaton Housing Authority. Otherwise, the Town has no role in the designation of management and no ability to influence operations. The Town does not have financial accountability for the Eaton Housing Authority, as the Authority is fiscally independent.

Proceeds from the seizure of contraband, if any, are included in the reporting entity.

Government-wide and Fund Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and enterprise funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Government-wide and Fund Financial Statements – Continued:
The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Library Fund* accounts for taxes received from the High Plains Library District and other revenue restricted for library services.

The *Impact Fee Fund* accounts for impact fees and other revenues restricted for various facilities and expenses.

The *Street Fund* accounts for taxes and inter-governmental revenue restricted for street maintenance and improvements.

The Town reports the following major proprietary funds:

The *Sewer Fund* accounts for user charges and expenses for operating, financing, and maintaining the Town's sanitary sewer system.

The *Water Fund* accounts for user charges and the expenses for operating, financing, and maintaining the Town's water system.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Accounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer fund, water fund, and the other enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period of soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Cigarette taxes, sales taxes, use taxes, taxpayer-assessed taxes, interest revenue, and charges for services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Capital Assets:

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., streets and roads, bridges, stormwater drainage, traffic signals, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than $1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Assets are depreciated using the straight-line method. Depreciation expense is reflected as an operating expense in the government-wide statement of activities.

Estimated useful lives for asset types are as follows:

Buildings and Improvements	10 – 50 years
Equipment and Vehicles	3 – 10 years
Infrastructure	10 – 30 years

Long-Term Obligations:

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issued are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Fund Equity:

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Restrictions for the Town are recorded up to the maximum equity available in the fund balance and consist of:

Restricted for Shelton Trust Fund:

These restrictions are established for amounts set aside for the purposes established by the Shelton Trust fund. Recorded restrictions at December 31, 2022 are $3,107.

Restricted for Emergencies:

These restrictions are established to comply with TABOR. Recorded TABOR restrictions at December 31, 2022 are $129,170.

Assigned fund balances, if any, are amounts the Town intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official to which the Board delegates authority. Restricted funds are considered to be spent first, followed by assigned and unassigned, for an expenditure for which any could be used.

Property Taxes:

Property taxes are levied in December and attach as an enforceable lien on property as of January 1 of the following year. Taxes are payable in two installments on March 1 and June 15, or in full on April 30. The Town uses the Weld County Treasurer to bill and collect its property taxes. Taxes levied in December 2022 are recorded as taxes receivable and deferred revenue as of December 31, 2022. The original January 1, 2022 levy for the General Fund of the Town was 5.301 mills or approximately $450,000.

Budget:

An annual budget and appropriation ordinance is adopted by the Town Board in accordance with the Local Government Budget Law. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all funds, except for modifications in the enterprise funds which are discussed below. The fund level of classification is the level at which expenditures may not legally exceed appropriations. All annual appropriations lapse at year end.

The Town Administrator is authorized to transfer budgeted amounts within departments of each fund. Any revisions that alter the total appropriation for each department must be approved by the Town Board through a supplemental appropriation ordinance. The 2022 budget was amended.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Budget - Continued:

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (GAAP), except for the enterprise funds:

a. Depreciation and amortization expense is not budgeted in the enterprise funds.
b. Principal reduction of bonds is budgeted as expenses.
c. Property and equipment purchases are budgeted as expenses.

Budgetary comparisons presented in the enterprise funds are on this non-GAAP budget basis.

Inventories:

Inventories of governmental funds, which consist of expendable materials held for consumption, are stated at cost, determined by the first-in, first-out (FIFO) method. These funds follow the consumption method of accounting whereby expenditures are recorded at the time the inventory items are used.

Inventories of proprietary funds are recorded at the lower of cost or market. Cost is determined by the FIFO method.

Transfers In/Out:

Transfers to the General Fund were made from the Library, Water, Sewer, and Sanitation Funds to reimburse the General Fund for various office expenses. The interest earned in the Cemetery Perpetual Care Fund is transferred to the General Fund to offset cemetery expenses.

Pooled Cash:

Most cash resources of the Town are combined and deposited in an interest bearing bank account. Interest income earned on the pooled account is allocated to the General Fund. If a fund's share of the pooled cash is a deficit, a Due to Other Funds account is established.

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Employee Vacation and Sick Leave:

All full-time Town employees accumulate sick leave for subsequent use. These accumulations do not vest and therefore are not recognized as expenditures by the Town until used.

Employees also receive noncumulative vacation leave. No accrual of liability is made as vacation leave is generally taken and the amount outstanding at year end is immaterial.

Statement of Cash Flows:

For purposes of the statement of cash flows, the Town considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Shelton Trust Account:

The Town was the beneficiary of 35% of the Juanita Shelton Trust. The proceeds are limited to the Town's library, museum, and senior citizens programs.

NOTE 2 – Cash and Investments:

The Town's bank accounts and certificates of deposit at year-end were entirely covered by federal depository insurance or by collateral held by the Town's custodial banks under provisions of the Colorado Public Deposit Protection Act.

The Colorado Public Deposit Protection Act requires financial institutions to pledge collateral having a market value of at least 102% of the aggregate public deposits not insured by federal depository insurance. Eligible collateral includes municipal bonds, U.S. government securities, mortgages and deeds of trust.

State statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of the State of Colorado or of any county, school district, and certain towns and cities therein, notes or bonds secured by insured mortgages or trust deeds, obligations of national mortgage associations, and certain repurchase agreements.

At December 31, 2022, the Town had $2,193,538 invested in the Colorado Liquid Asset Trust (COLOTRUST), an SEC Rule 2a7-like investment pool. Investments are valued at the net asset value (NAV) of $1.00 per share. The investment pools are routinely monitored by the Colorado Division of Securities with regard to operations and investments. COLOTRUST is rated AAAm by Standard & Poor's. The Town's investment is measured at NAV.

NOTE 2 – Cash and Investments – Continued:

Investments held as of December 31, 2022 are as follows:

	Cost	Fair Value
U.S. Government Sponsored Agency Bonds, primarily FHLMC, FFCB, and FHLB, maturing in 2023-2026, rated AA+ by Standard & Poor's	$ 1,241,232	$ 1,196,030
Total	$ 1,241,232	$ 1,196,030

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31:

	Fair Value Measurements at Reporting Date Using		
Description	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2022			
U.S. Government Sponsored Agency Bonds	$ 1,196,030	$ --	--

NOTE 3 - Water and Sewer Debt:

December 31	2022
$5,000,000, Series 2005, loan from Colorado Water Resource and Power Development Authority, due in varying monthly installments through 2027, average interest rate at 3.38%. (This debt will be serviced by the Sewer Fund, an Enterprise Fund.)	$ 1,462,610
Series 2005, CWRPDA loan premium	39,910
$1,578,625, Series 2014, Water Revenue Refunding bonds, due in varying monthly installments through 2023, average interest at 2.49%. (This debt will be serviced by the Water Fund, an Enterprise Fund.)	153,478
Total Water and Sewer Debt	$ 1,655,998

The annual requirements to amortize these loans as of December 31, 2022 are as follows:

Year Ending December 31	Principal	Interest	Total
2023	$ 267,419	$ 74,128	$ 341,547
2024	278,333	38,107	316,440
2025	283,790	24,872	308,662
2026	305,620	15,380	321,000
2027	327,448	9,757	337,205
	$ 1,462,610	$ 162,244	$ 1,624,854

Year Ending December 31	Principal	Interest	Total
2023	$ 153,478	$ 1,757	$ 155,235
	$ 153,478	$ 1,757	$ 155,235

NOTE 3 - Water and Sewer Debt – Continued:

Changes in Enterprise Fund long-term debt during the year were as follows:

	Balance, 1/1/22	Additions	Retirements	Balance, 12/31/22	Due Within One Year
Water Refunding Bonds	$ 331,786	$ --	$ 178,308	$ 153,478	$ 153,478
CWRPDA Loan – Sewer	1,724,570	--	261,960	1,462,610	267,419
Series 2005 Loan Premium	47,889	--	7,979	39,910	--
	$ 2,104,245	$ --	$ 448,247	$ 1,655,998	$ 420,897

The Town has pledged future customer revenues, net of operating expenses, to repay the water and sewer loans above. Proceeds from the loans provided financing for various improvements. The loans are payable solely from water and sewer net revenues and are payable through 2023 and 2027. Annual principal and interest payments on the bonds are expected to require approximately 10% of water revenues and 40% of sewer revenues. The total principal and interest remaining to be paid on the bonds is on page 27. Principal and interest paid for the current year and total customer revenues were $186,281 and $2,552,567, respectively for water, and $315,668 and $853,949, respectively for sewer.

NOTE 4 – Governmental Long-Term Debt:

The Town has entered into three capital leases for several lots to be developed as a town square. Annual payments of $86,006 were required until 2023 including interest at 3.25%.

The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 2022.

Changes in long-term debt during the year were as follows:

	Balance, 1/1/22	Additions	Retirements	Balance, 12/31/22	Due Within One Year
Land Leases	$ 139,080	$ --	$ 139,080	$ --	$ --

NOTE 5 - Defined Contribution Plan:

The Town provides pension benefits through a defined contribution plan for all of its employees who have elected to participate. The plan is administered by One America and can be amended only by the governing body. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate in the plan after 1,000 hours of service.

In order to participate in the plan, employees must contribute a minimum of three percent of compensation, which was amended in 2019 from five percent, with the Town making a five percent contribution on their behalf. The Town's contributions for each employee (and interest allocated to the employee's account) are fully vested after seven years continuous service. Town contributions (including interest) forfeited by employees who leave employment before seven years of service are used to reduce the Town's current-period contribution requirement.

Employees contributed approximately $103,677 and the Town and made the required 5% contribution for participating employees, amounting to $100,617. Forfeitures were not material to the financial statements.

NOTE 6 – Capital Assets:

Governmental Activities	Balance, 1/1/22	Additions	Deletions	Balance, 12/31/22
Not Depreciable:				
Land	$ 2,972,003	$ --	$ --	$ 2,972,003
Depreciable:				
Buildings and improvements	1,911,979	3,403	--	1,915,382
Library	3,284,109	103,267	--	3,387,376
Streets and improvements	11,675,269	3,154,319	--	14,829,588
Park and cemetery improvements	2,720,926	283,496	--	3,004,422
Museum	288,246	--	--	288,246
Equipment	1,087,155	151,275	45,250	1,193,180
Vehicles	993,062	8,575	--	100,637
Total Cost	24,932,749	3,704,335	45,250	28,591,834
Less Accumulated Depreciation:				
Buildings and improvements	1,487,661	158,855	--	1,646,516
Library	724,478	78,396	--	802,874
Streets and improvements	6,062,817	491,814	--	6,554,631
Park and cemetery improvements	1,167,457	84,722	--	1,252,179
Museum	137,351	13,393	--	150,744
Equipment	876,749	84,097	--	915,596
Vehicles	688,211	110,786	45,250	798,997
Total Accumulated Depreciation	11,144,724	1,022,063	45,250	12,121,537
Capital Assets, Net	$ 13,788,025	$2,682,272	$ --	$ 16,470,297

Depreciation expense is allocated as follows:

Governmental activities	$ 451,859
Streets	491,814
Library	783,910
	$1,022,063

NOTE 6 – Capital Assets – Continued:

Business-Type Activities	Balance, 1/1/22	Additions	Deletions	Balance, 12/31/22
Not Depreciable:				
Land and improvements	$ 374,551	$ --	$ --	$ 374,551
Water rights	12,382,112	617,500	--	12,999,612
Depreciable:				
Buildings and plant	5,774,556	161,078	--	5,935,634
Distribution/collection system	13,531,825	207,685	--	13,739,510
Equipment	596,728	1,099	--	597,827
Vehicles	288,785	--	--	288,785
Total Cost	32,948,557	987,362	--	33,935,919
Less Accumulated Depreciation:				
Buildings and plant	3,914,882	313,407	--	4,228,289
Distribution/collection system	6,609,340	351,403	--	6,960,743
Equipment	452,516	44,151	--	496,667
Vehicles	265,179	--	--	265,179
Total Accumulated Depreciation	11,241,917	708,961	--	11,950,878
Capital Assets, Net	$ 21,706,640	$ 278,401	$ --	$ 21,958,041

NOTE 7 - Colorado Intergovernmental Risk Sharing Agency (CIRSA):

CIRSA is a separate legal entity established by member municipalities pursuant to the provisions of Colorado Revised Statutes and the Colorado Constitution. In February, 1986, the Town Board authorized participation in the agency. The Town has participated each year since then.

The purposes of CIRSA are to provide members defined liability and property coverages and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or officers.

The Town recognizes an expenditure for the amount paid to CIRSA annually for these coverages. The Town paid $133,625 to CIRSA in 2022, including $35,160 for workers compensation coverage. Settled claims have not exceeded this coverage in any of the past three fiscal years.

NOTE 8 - Weld 911 Emergency Telephone Service Authority:

The Town is a member of the Weld 911 Emergency Telephone Service Authority, a separate legal entity established by Weld County, member municipalities, and special districts for the purpose of providing 911 emergency telephone service.

Authority Board members are selected by the Weld County commissioners and by the larger municipalities in Weld County. The Town does not have the ability to significantly affect the operations of the Authority.

The Town has no obligation to the Authority beyond the service charges paid by Town residents to their telephone service supplier. In the event of the Authority disbanding without a successor, the net position, if any, shall be returned to the participants. The Town of Eaton's share of the net position is estimated to be less than 5%.

NOTE 9 - Contingencies:

In 1992, Colorado voters approved "Amendment One", or the Taxpayer's Bill of Rights (TABOR). TABOR requires voter approval for any new tax, tax rate increase, mill levy increase, or new debt. Voter approval is also required to increase annual property taxes, revenue, or spending by more than inflation plus a local growth factor. Spending not subject to TABOR includes that from enterprise activities, gifts, federal funds, reserve expenditures, damage awards, or property sales.

In November 1994, the electors of the Town of Eaton voted to supersede TABOR and to collect, retain, and expend the full proceeds of all taxes, fees, and other revenue without increasing or adding taxes of any kind.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the applicable requirements of the Amendment. Included in the accompanying financial statements are emergency reserves required by TABOR, of at least 3% of fiscal year spending, recorded in the General Fund.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF EATON, COLORADO
GENERAL FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Taxes:			
General property	$ 449,448	$ 449,583	$ (135)
Franchise - utility companies	243,094	171,400	71,694
Sales	2,621,077	1,880,000	741,077
Penalties and interest	-	-	-
Total Taxes	3,313,619	2,500,983	812,636
Licenses and Permits:			
Building permits	128,201	200,000	(71,799)
Liquor licenses	1,353	1,100	253
Dog licenses	500	380	120
Business licenses	6,589	1,300	5,289
Total Licenses and Permits	136,643	202,780	(66,137)
Intergovernmental:			
Cigarette tax	6,830	5,200	1,630
Lottery proceeds	37,371	26,000	11,371
Mineral and severance taxes	230,139	30,000	200,139
Total Intergovernmental	274,340	61,200	213,140
Charges for Services:			
Grave openings	35,950	22,000	13,950
Sale of cemetery plots	51,952	26,500	25,452
Planning revenue	219,638	90,000	129,638
Total Charges for Services	307,540	138,500	169,040
Fines and Forfeitures:			
Fines - traffic	293,533	400,000	(106,467)
Total Fines and Forfeitures	293,533	400,000	(106,467)
Miscellaneous:			
Interest	23,606	2,000	21,606
Contributions and grants	96,108	28,300	67,808
Other, primarily oil and gas lease	35,010	30,000	5,010
Total Miscellaneous	154,724	60,300	94,424
Total Revenue	$ 4,480,399	$ 3,363,763	$ 1,116,636

TOWN OF EATON, COLORADO
GENERAL FUND

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2022	Actual	Original Budget	Final Budget	Variance From Final Budget
Administration:				
Current operating:				
Mayor and Board of Trustees	$ 22,650	$ 13,800	$ 13,800	$ (8,850)
Administrator and staff	522,022	439,075	439,075	(82,947)
Municipal judge	15,600	15,600	15,600	-
Court clerk	7,744	8,000	8,000	256
Employee benefits	107,430	108,388	108,388	958
Elections	15,064	25,000	25,000	9,936
Office supplies	15,669	18,000	18,000	2,331
Telephone	10,035	7,798	7,798	(2,237)
Office expenses	68,273	12,500	12,500	(55,773)
Staff training and education	11,283	18,000	18,000	6,717
Dues	5,718	3,000	3,000	(2,718)
Publications	14,386	8,000	8,000	(6,386)
Insurance	52,005	75,000	75,000	22,995
Professional services	145,323	122,370	204,370	59,047
Legal fees	96,956	75,000	75,000	(21,956)
Building inspections	139,760	150,000	150,000	10,240
Office equipment	5,379	10,000	10,000	4,621
Emergencies	-	-	-	-
Capital outlay	-	-	-	-
Total Administration	1,255,297	1,109,531	1,191,531	(63,766)
Public Safety:				
Current operating:				
Police chief and officers	1,087,723	1,052,046	1,052,046	(35,677)
Employee benefits	239,473	273,532	273,532	34,059
Office supplies	12,205	15,925	15,925	3,720
Operating supplies	84,349	86,611	86,611	2,262
Communications	85,630	86,730	86,730	1,100
Automotive services	51,152	47,500	47,500	(3,652)
Jail services	-	600	600	600
Training and education	14,184	16,000	16,000	1,816
Animal shelter	70	1,500	1,500	1,430
Office equipment	2,056	5,000	5,000	2,944
Capital outlay	174,964	127,216	300,000	125,036
Total Public Safety	1,751,806	1,712,660	1,885,444	133,638

Continued on next page.

TOWN OF EATON, COLORADO
GENERAL FUND

Schedule of Expenditures Compared with Budget - Continued

Year Ended December 31, 2022	Actual	Original Budget	Final Budget	Variance From Final Budget
Cemetery:				
Current operating:				
Maintenance labor	$ 93,219	$ 96,589	$ 96,589	$ 3,370
Employee benefits	27,461	25,647	25,647	(1,814)
Operating supplies	26,426	47,342	47,342	20,916
Utilities	9,280	9,622	9,622	342
Repairs and maintenance	5,610	10,500	10,500	4,890
Forestry and nursery	11,799	17,500	17,500	5,701
Capital outlay	164,711	496,500	496,500	331,789
Total Cemetery	338,506	703,700	703,700	365,194
Parks and Recreation:				
Current operating:				
Maintenance labor	148,223	129,844	129,844	(18,379)
Employee benefits	26,749	31,163	31,163	4,414
Operating supplies	130,103	101,500	101,500	(28,603)
Utilities	18,809	30,000	30,000	11,191
Forestry and nursery	4,253	15,000	15,000	10,747
Capital outlay	164,711	240,000	240,000	75,289
Total Parks and Recreation	492,848	547,507	547,507	54,659
Public Buildings:				
Current operating:				
Custodial salary	17,484	16,800	16,800	(684)
Operating supplies	14,935	15,019	15,019	84
Utilities	27,361	22,680	22,680	(4,681)
Repairs and maintenance	27,861	13,000	13,000	(14,861)
Building improvements	-	65,000	65,000	65,000
Total Public Buildings	87,641	132,499	132,499	44,858
Planning and Development:				
Planner	121,006	75,000	75,000	(46,006)
Legal fees	25,601	1,500	1,500	(24,101)
Engineering	37,202	15,000	15,000	(22,202)
Professional services	49,643	15,000	15,000	(34,643)
Total Planning and Development	233,452	106,500	106,500	(126,952)
Miscellaneous:				
Treasurer's fees	5,864	5,000	5,000	(864)
Other	89,520	6,000	6,000	(83,520)
Economic development	21,627	18,000	18,000	(3,627)
Shelton Trust Fund grants	29,111	5,000	5,000	(24,111)
Total Miscellaneous	146,122	34,000	34,000	(112,122)
Total Expenditures	$4,305,672	$4,346,397	$4,601,181	$ 295,509

TOWN OF EATON, COLORADO
GENERAL FUND

Schedule of Other Financing Sources Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Transfers In:			
Water Fund	$ 37,500	$ 37,500	$ -
Sewer Fund	37,500	37,500	-
Library Fund	14,430	14,250	180
Street Fund	(600,000)	(600,000)	-
Sanitation Fund	12,000	12,000	-
Cemetery Perpetual Care Fund	-	-	-
Total Other Financing Sources	$(498,570)	$(498,750)	$ 180

TOWN OF EATON, COLORADO
SPECIAL REVENUE FUNDS
LIBRARY FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Property Taxes (High Plains Library District)	$ 1,146,769	$ 1,147,754	$ (985)
Library Fines	2,297	3,000	(703)
Contributions	44,510	2,068	42,442
Total Revenue	$ 1,193,576	$ 1,150,754	$ 40,754

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2022	Actual	Original Budget	Final Budget	Variance from Final Budget
Library:				
Current operating:				
Librarians	$ 409,016	$ 587,792	$ 587,792	$ 178,776
Employee benefits	91,384	145,948	145,948	54,564
Operating supplies	15,599	18,000	18,000	2,401
Mileage reimbursements	437	2,800	2,800	2,363
Public relations	10,110	11,600	11,600	1,490
Insurance	9,991	18,000	18,000	8,009
Contract services	61,721	37,350	37,350	(24,371)
Utilities	9,671	20,500	20,500	10,829
Training	5,059	11,500	11,500	6,441
Repairs and maintenance	19,521	35,000	35,000	15,479
Circulation	11,409	35,000	35,000	23,591
Print	24,468	32,000	32,000	7,532
Programs	36,040	32,000	32,000	(4,040)
Reference	3,564	4,900	4,900	1,336
Miscellaneous	21,192	25,000	25,000	3,808
Capital outlay	116,189	65,400	65,400	(50,789)
Total Expenditures - Library	$ 845,371	$ 1,082,790	$ 1,082,790	$ 237,419

TOWN OF EATON, COLORADO
SPECIAL REVENUE FUNDS
IMPACT FEE FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Use Tax - building materials	$ 81,329	$112,500	$ (31,171)
Impact Fees:			
Police facilities	688	3,930	(3,242)
Municipal facilities and equipment	2,220	22,200	(19,980)
Community park and equipment	762	7,620	(6,858)
Neighborhood park facilities and equipment	1,725	17,250	(15,525)
Total Revenue and Transfers In	$ 86,724	$163,500	$ (76,776)

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2022	Actual	Original and Final Budget	Variance From Final Budget
Expenditures:			
Police facilities and equipment expenses	$ 5,593	$ 5,000	$ (593)
Municipal and equipment	-	-	-
Neighborhood park expenses	-	10,000	10,000
Community park expenses	-	-	-
Debt Service:			
Lease interest	2,330	-	(2,330)
Lease principal	139,080	248,541	109,461
Total Expenditures	$147,003	$263,541	$ 116,538

TOWN OF EATON, COLORADO
SPECIAL REVENUE FUNDS
STREET FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Sales Taxes	$1,123,317	$ 745,000	$ 378,317
B and D Taxes	26,700	30,000	(3,300)
Highway Users Tax	190,510	185,926	4,584
Motor Vehicle Fees	18,958	25,000	(6,042)
County Road and Bridge	53,142	54,000	(858)
Severance tax and other	115,703	110,033	5,670
Grants	3,242,246	721,000	2,521,246
Total Revenue	$4,770,576	$1,870,959	$2,899,617

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2022	Actual	Original Budget	Final Budget	Variance from Final Budget
Streets:				
Current operating:				
Salaries	$ 122,745	$ 120,707	$ 120,707	$ (2,038)
Employee benefits	27,823	31,384	31,384	3,561
Operating supplies	56,071	25,000	25,000	(31,071)
Insurance	17,988	9,288	9,288	(8,700)
Professional services	72,885	49,000	49,000	(23,885)
Construction engineering	18,926	80,000	80,000	61,074
Snow removal	630	2,500	2,500	1,870
Street lighting	165,996	105,320	105,320	(60,676)
Equipment maintenance	19,787	20,000	20,000	213
Street signs	6,793	15,000	15,000	8,207
Equipment acquisition	9,430	30,000	30,000	20,570
Capital outlay, patching, seal coating	3,327,469	4,600,850	4,600,850	1,273,381
Total Expenditures - Streets	$3,846,543	$5,089,049	$5,089,049	$1,242,506

ADDITIONAL INFORMATION

TOWN OF EATON, COLORADO
PERMANENT FUNDS
CEMETERY PERPETUAL CARE FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Lot Sales	$ 2,779	$ -	$ 2,779
Interest	10	-	10
Total Revenue	$ 2,789	$ -	$ 2,789

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2022	Actual	Original and Final Budget	Variance From Final Budget
Expenditures:			
Cemetery	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -

TOWN OF EATON, COLORADO
NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENT OF NET POSITION

December 31, 2022	Sanitation Fund	Irrigation Fund	Total Nonmajor Enterprise Funds
ASSETS			
Current Assets:			
Equity in pooled cash and investments	$182,903	$ 202,460	$ 385,363
Accounts receivable	14,449	(29,808)	(15,359)
Total Current Assets	197,352	172,652	370,004
Property, Plant, and Equipment:			
Distribution/collection system	-	1,364,237	1,364,237
Vehicles	-	28,341	28,341
Equipment	26,731	41,139	67,870
	26,731	1,433,717	1,460,448
Accumulated depreciation	(23,831)	(506,525)	(530,356)
Total Property, Plant, and Equipment	2,900	927,192	930,092
Total Assets	200,252	1,099,844	1,300,096
LIABILITIES			
Current Liabilities:			
Accounts payable	43,116	34,899	78,015
Total Current Liabilities	43,116	34,899	78,015
NET POSITION			
Net Investment in Capital Assets	2,900	927,192	930,092
Unrestricted	154,236	137,753	291,989
TOTAL NET POSITION	$157,136	$1,064,945	$1,222,081

TOWN OF EATON, COLORADO
NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND NET POSITION

Year Ended December 31, 2022	Sanitation Fund	Irrigation Fund	Total Nonmajor Enterprise Funds
Operating Revenue - charges for services	$ 564,504	$ 153,245	$ 717,749
Operating Expenses:			
Supplies	4,057	1,319	5,376
Contractual services	527,960	63,029	590,989
Utilities	-	17,013	17,013
Repairs and maintenance	-	17,173	17,173
Insurance	600	(1,132)	(532)
Other	25,887	433	26,320
Depreciation	700	66,907	67,607
Total Operating Expenses	559,204	164,742	723,946
Income (Loss) Before Operating Transfers and Contributions	5,300	(11,497)	(6,197)
Capital contributions	-	-	-
Operating Transfers Out - General Fund	(12,000)	-	(12,000)
Net Income (Loss)	(6,700)	(11,497)	(18,197)
Net Position, January 1	163,836	1,076,442	1,240,278
Net Position, December 31	$ 157,136	$1,064,945	$1,222,081

TOWN OF EATON, COLORADO
NONMAJOR ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS

Year Ended December 31, 2022	Sanitation Fund	Irrigation Fund	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities:			
Cash received from customers	$ 567,497	$ 160,215	$ 727,712
Cash payments:			
To suppliers for goods and services	(562,603)	(120,846)	(683,449)
Net Cash Provided by Operating Activities	4,894	39,369	44,263
Cash Flows from Noncapital Financing Activities:			
Operating transfers out - General Fund	(12,000)	-	(12,000)
Cash Flows from Capital and Related Financing Activities:			
Acquisition of equipment	-	(204,286)	(204,286)
Net Increase (Decrease) in Cash	(7,106)	(164,917)	(172,023)
Cash and Cash Equivalents, January 1	190,009	367,377	557,386
Cash and Cash Equivalents, December 31	$ 182,903	$ 202,460	$ 385,363
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income (loss)	$ 5,300	$ (11,497)	$ (6,197)
Depreciation	700	66,907	67,607
Change in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	2,993	6,970	9,963
Increase (decrease) in:		-	
Accounts payable	(4,099)	(23,011)	(27,110)
Net Cash Provided by Operating Activities	$ 4,894	$ 39,369	$ 44,263
Disclosure of Noncash Investing Activities:			
Contributed Infrastructure	$ -	$ -	$ -

TOWN OF EATON, COLORADO
ENTERPRISE FUNDS - WATER FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Revenue:			
Water service fees	$2,552,567	$2,265,840	$ 286,727
Miscellaneous	81,024	30,400	50,624
Nonoperating Revenue:			
Interest	8,433	125	8,308
Tap fees	58,100	306,000	(247,900)
Total Revenue	$2,700,124	$2,602,365	$ 97,759

Schedule of Expenses and Transfers Compared with Budget (Non-GAAP Budget Basis)

Year Ended December 31, 2022	Actual	Budget	Variance
Operating Expenses:			
Personnel:			
Salaries	$ 176,999	$ 164,829	$ (12,170)
Employee benefits	47,359	42,855	(4,504)
Supplies	38,946	23,500	(15,446)
Contractual services	175,843	149,025	(26,818)
Utilities	16,795	16,500	(295)
Repairs and maintenance	25,732	174,070	148,338
Insurance	16,923	21,600	4,677
Water assessments	86,896	120,422	33,526
NISP expenses	617,500	809,250	191,750
NWCWD purchases	950,860	1,250,102	299,242
Miscellaneous	47,171	53,501	6,330
Total Operating Expenses	2,201,024	2,825,654	624,630
Nonoperating Expenses:			
Capital outlay	21,339	707,100	685,761
Loan payments	186,281	184,548	(1,733)
Total Nonoperating Expenses	207,620	891,648	684,028
Operating Transfers Out - General Fund	37,500	37,500	-
Total Expenses and Transfers	$2,446,144	$3,754,802	$ 1,308,658

TOWN OF EATON, COLORADO
ENTERPRISE FUNDS - SEWER FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Revenue:			
Sewer service charges	$ 853,949	$ 831,501	$ 22,448
Miscellaneous	-	-	-
Nonoperating Revenue:			
Sewer tap fees	14,095	90,000	(75,905)
Interest revenue	2,886	300	2,586
Total Revenue	$ 870,930	$ 921,801	$ (50,871)

Schedule of Expenses and Transfers Compared with Budget (Non-GAAP Budget Basis)

Year Ended December 31, 2022	Actual	Budget	Variance
Operating Expenses:			
Personnel:			
Salaries	$ 147,310	$ 176,800	$ 29,490
Employee benefits	34,353	43,160	8,807
Supplies	24,185	56,530	32,345
Contractual services	408,056	296,796	(111,260)
Utilities	70,681	92,610	21,929
Repairs and maintenance	102,163	106,090	3,927
Insurance	12,638	37,800	25,162
Miscellaneous	18,539	14,250	(4,289)
Total Operating Expenses	817,925	824,036	6,111
Nonoperating Expenses:			
Loan payments	315,668	315,668	-
Capital outlay	142,041	409,875	267,834
Total Nonoperating Expenses	457,709	725,543	267,834
Operating Transfers Out - General Fund	37,500	37,500	-
Total Expenses and Transfers	$1,313,134	$1,587,079	$ 273,945

TOWN OF EATON, COLORADO
ENTERPRISE FUNDS - SANITATION FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Revenue - Trash collection fees	$564,504	$533,377	$ 31,127
Total Revenue	$564,504	$533,377	$ 31,127

Schedule of Expenses and Transfers Compared with Budget (Non-GAAP Budget Basis)

Year Ended December 31, 2022	Actual	Budget	Variance
Operating Expenses:			
Supplies	$ 4,057	$ 4,600	$ 543
Miscellaneous	25,887	22,000	(3,887)
Contractual services	527,960	573,800	45,840
Insurance	600	600	-
Total Operating Expenses	558,504	601,000	42,496
Nonoperating Expenses:			
Capital outlay	-	-	-
Operating Transfers Out - General Fund	12,000	12,000	-
Total Expenses and Transfers	$570,504	$613,000	$ 42,496

TOWN OF EATON, COLORADO
ENTERPRISE FUNDS - IRRIGATION FUND

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Revenue - Irrigation	$153,245	$160,000	$ (6,755)
Total Revenue	$153,245	$160,000	$ (6,755)

Schedule of Expenses Compared with Budget (Non-GAAP Budget Basis)

Year Ended December 31, 2022	Actual	Estimate	Variance
Operating Expenses:			
Supplies	$ 1,319	$ 1,040	$ (279)
Insurance	(1,132)	1,350	2,482
Professional services	63,029	46,035	(16,994)
Utilities	17,013	28,000	10,987
Miscellaneous	433	-	(433)
Repairs and maintenance	17,173	-	(17,173)
Total Operating Expenses	97,835	76,425	(21,410)
Nonoperating Expenses:			
Capital outlay	204,285	269,600	65,315
Total Expenses	$302,120	$346,025	$ 43,905

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT		City or County: Weld
		YEAR ENDING : December 2022
This Information From The Records Of (example - City of _ or County of Town of Eaton	Prepared By: Phone:	Faith Smith 970-454-3338

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	1,203,159
4. Miscellaneous local receipts (from page 2)	2,405,703
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	3,608,862
B. Private Contributions	
C. Receipts from State government (from page 2)	319,468
D. Receipts from Federal Government (from page 2)	1,442,246
E. Total receipts (A.7 + B + C + D)	5,370,576

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	3,228,563
2. Maintenance:	462,361
3. Road and street services:	
a. Traffic control operations	6,793
b. Snow and ice removal	630
c. Other	165,996
d. Total (a. through c.)	173,419
4. General administration & miscellaneous	0
5. Highway law enforcement and safety	
6. Total (1 through 5)	3,864,343
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	3,864,343

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
806,582	5,370,576	3,864,343	2,312,815	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2022

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assessments		a. Interest on investments	5,703
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes	1,123,317	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses	53,142	f. Charges for Services	600,000
5. Specific Ownership &/or Other	26,700	g. Other Misc. Receipts	1,800,000
6. Total (1. through 5.)	1,203,159	h. Other - Grant	
c. Total (a. + b.)	1,203,159		2,405,703
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes	190,510	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	18,958	d. Federal Transit Admin	
d. Other (Specify) - Severance Tax	110,000	e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	1,442,246
f. Total (a. through e.)	128,958	g. Total (a. through f.)	1,442,246
4. Total (1. + 2. + 3.f)	319,468	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		18,926	18,926
c. Construction:			
(1). New Facilities		2,996,663	2,996,663
(2). Capacity Improvements			0
(3). System Preservation		212,974	212,974
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	3,209,637	3,209,637
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	3,228,563	3,228,563
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536 (Rev.1-05) PREVIOUS EDITIONS OBSOLETE

ANDERSON & WHITNEY

A Professional Corporation of
Certified Public Accountants

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters, Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Mayor and Members of the Board of Trustees
Town of Eaton
Eaton, Colorado

We have audited in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Town of Eaton, Colorado and the related notes to the financial statements as of and for the year ended December 31, 2022, which collectively comprise the basic financial statements and have issued our report thereon dated July 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Eaton's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Eaton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Eaton's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Eaton's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

5801 West 11th Street • Suite 300
Greeley, Colorado 80634-4813

(970) 352-7990
www.awhitney.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Eaton's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson + Whitney, P.C.

July 31, 2023

TOWN OF EATON, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2022

Agency/Program Grant Title	Pass-Through Identification Number	Assistance Listing Number	Expenditures
Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	$1,442,244
Total Federal Assistance			$1,442,244

Note: Schedule is prepared on the accrual basis of accounting.
The organization does not utilize the 10% de minimis rate for indirect costs.

A Professional Corporation of
Certified Public Accountants

Independent Auditors' Report on Compliance for Each Major Federal Program and Internal Control Over Compliance Required by the Uniform Guidance

Mayor and the Board of Trustees
Town of Eaton
Eaton, Colorado

Report on Compliance for Major Federal Programs

Opinion on Each Major Federal Program

We have audited the Town of Eaton's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal programs for the year ended December 31, 2022. The Town of Eaton's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Eaton's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Sta*ndards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Eaton and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Eaton's compliance with the compliance requirements referred to above.

5801 West 11th Street • Suite 300
Greeley, Colorado 80634-4813
(970) 352-7990
www.awhitney.com

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of Eaton's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Eaton's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Eaton's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Eaton's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town of Eaton's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness the Town of Eaton's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on the major federal program is not modified with respect to these matters.

The Town of Eaton's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Town's responses and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson + Whitney, P.C.

TOWN OF EATON, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2022

SUMMARY OF AUDITORS' RESULTS

➢ Type of report issued on financial statements	Unmodified
➢ Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
➢ Noncompliance material to the financial statements noted	No
➢ Internal control over federal awards:	
Material weaknesses identified	No
Significant deficiencies identified	None reported
➢ Type of report issued on major programs	Unmodified
➢ Audit findings disclosed	None under .510(a). See Others Below
➢ Major program	Coronavirus Fiscal Recovery Funds 21.027
➢ Dollar threshold between Type A and Type B programs	$750,000
➢ Low-risk auditee	No

FINDINGS RELATED TO FINANCIAL STATEMENTS

- None Reported

TOWN OF EATON, COLORADO

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

FINDING 2022-001:

Assistance Listing Number 21.027 – Coronavirus State and Local Fiscal Recovery Funds
Pass-Through Agency: N/A

- **Criteria: Procurement (b) Suspension and Debarment** – Prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred, or otherwise excluded pursuant to 31 CFR section 19.300.
- **Condition:** For the single contract awarded, the contractor selected to perform work was not verified as being "not suspended, debarred or otherwise excluded" prior to entering the contract to perform work.
- **Cause:** The auditee used an outsourced service organization (ASO) for RFP, bidding, assistance in the selection process, monitoring work performed and tracking of the construction project functions. Neither the Town or ASO performed the verification of contractor status as not suspended, debarred or otherwise excluded for entering into government contracts on SAM.gov prior to awarding the contract.
- **Effect:** At the time of the audit, which occurred after essentially all of the funds were expended and paid to the contractor, it was verified that the contractor selected was not included in the SAM.gov website as being suspended, debarred or otherwise excluded from entering into a government contract.
- **Questioned Costs:**
  N/A
- **Recommendation:** We recommend the Town and ASO put procedures in place to properly verify contractor status as "Not Suspended, debarred or otherwise excluded from entering into a government contract" prior to awarding a contract including federal funds.
- **Management's Response:** Agree
- **Contact Person:** Faith Smith, Finance Director

THE TOWN OF EATON COLORADO
Incorporated 1892

223 1st Street
EATON CO 80615
970.454.3338
Fax: 970.454.3339
www.eatonco.org

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

FINDING 2022-001

Assistance Listing Number 21.027 – Coronavirus State and Local Fiscal Recovery Funds
Pass-Through Agency: N/A

- **Criteria: Procurement (B) Suspension and Debarment** – Prior to entering into subawards and contracts with award funds, recipients must verify that such contractors and subrecipients are not suspended, debarred or otherwise excluded pursuant to 31 CFR section 19.3003
- **Condition:** For the single contract awarded, the contractor selected to perform work was not verified as being "not suspended, debarred or otherwise excluded' prior to entering the contract to perform work.
- **Cause:** The auditee use an outsourced service organization (ASO) for RFP. Bidding, assistance in the selection process, monitoring work performed and tracking of the construction project functions. Neither the Town or ASO performed the verification of contractor status as not suspended, debarred or otherwise excluded for entering into government contracts on SAM.gov prior to awarding contract.
- **Effect:** At the time of the audit, which occurred after essentially all of the funds were expended and paid to the contractor, it was verified that the contractor selected was not included in the SAM.gov website as being suspended, debarred or otherwise excluded form entering into government contract.
- **Questioned Costs:**
  N/A
- **Recommendation:** We recommend the Town and ASO properly verify contractor status as "Not Suspended, debarred or otherwise excluded form entering into a government contract" prior to awarding the contract including federal funds.
- **Contact Person:** Faith Smith, Finance Director
- **Corrective Action Planned:**__Will check sam.gov and will also let our attorney know to include it in the contract.

TOWN BOARD REGULAR MEETING
224 First Street, Eaton, CO
Thursday, July 20, 2023, 7:00 P.M.

MINUTES

CALL TO ORDER

Mayor Moser called the meeting to order at 7:00 p.m. and led the Pledge of Allegiance.

ROLL CALL

BOARD PRESENT	Mayor Scott Moser Trustee Glenn Ledall	Trustee Coby Gentry Trustee Lee Griffith	Trustee Nina Lewis
BOARD ABSENT	Mayor Pro Tem Liz Heid		Trustee Karla Winter

STAFF PRESENT: Town Administrator - Wesley LaVanchy, Town Attorney - Avi Rocklin, Assistant Town Administrator - Greg Brinck, Financial Director - Faith Smith, Police Chief – Kevin Sturch, Baseline Planning Director -Vince Harris, and Northern Engineering – Brad Curtis

AGENDA APPROVAL / AMENDMENT(S)

Trustee Griffith moved to approve the agenda as is.

Trustee Ledall seconded, and the motion passed unanimously, 4-0.

PRESENTATION

1. Library, Mid-Year Performance Measure Update

Amber Greene, Library Director provided a mid-year performance measure update on data points to demonstrate usage statistics and trends. Library visits have increased by 70% compared to last year, which is approximately 135 people every day. Half of the computer users are early literacy stations in the children's area. The State Library stated that Weld County is the only county where the youth population is growing. The Library has surpassed the meeting room reservations and will most likely triple this year. Computer users are up by 25% and program attendees is up by 9%. Checking out 230 addition titles every month compared to last year and ¾'s of them are done by hand. Highlights for the mid-year includes but are not limited to; 1,000 Books Program, Community Partners, Volunteers, Seed Library and Technology. The Horizon for the future of upcoming projects includes a Galeton Kiosk, Outreach Position, Capital Projects, and Trustee Vacancies.

PUBLIC COMMENT

Mayor Moser opened and closed the floor for public comment at 7:14 and 7:15 p.m., there was no public comment,

CONSENT AGENDA

2. Minutes – June 15, 2023, Regular Board Meeting
3. Accounts Payable Invoice History Report – June 2023
4. Financial Statements – May 2023
5. Treasurer Report – May 2023

Trustee Griffith moved to approve the Consent Agenda.

Trustee Lewis seconded, and the motion passed unanimously, 4-0.

PUBLIC HEARING

Mayor Moser opened the Public Hearing at 7:16 p.m.

6. Second Reading – Ordinance No. 637 – Repealing and Readopting Section 6-1-7 of the Eaton Municipal Code Concerning the International Energy Conservation Code, 2018 Edition

Avi Rocklin, Town Attorney reminded the board that this is a second reading of the ordinance that is repealing and readopting an energy code, a uniform code being adopted by reference, requires a public hearing.

Jon Gesick, Building Official of ProCode, Inc., spoke to adopting Energy Code, 2018 to become in compliance with the State mandate that came out on July 1st. This will buy the Town more time, before having to adopt a more stringent code

PUBLIC HEARING CONTINUED

of 2021or higher, which will increase the costs to build by approximately $2,000 to $3,000 per home. When the State mandates a higher code edition than 2018, the Town can amend certain sections out of the code but there is a required minimum.

Mayor Moser opened and closed the floor for public comment, as there was none, at 7:20 p.m. and as there was no Board discussion, Mayor Moser closed the Public Hearing.

Trustee Ledall moved to approve Ordinance No. 637, Repealing and Readopting Section 6-1-7 of the Eaton Municipal Code Concerning the International Energy Conservation Code, 2018 Edition.

Trustee Gentry seconded, and the motion passed unanimously, 4-0.

7. Resolution No. 2023-09 – Resolution Amendment to the Town of Eaton Comprehensive Plan to Incorporate the Downtown Revitalization Plan, as Amended

Mayor Moser opened the Public Hearing at 7:21 p.m.

Vince Harris, Baseline Planning Director reviewed the amended Downtown Revitalization Plan which now includes the property at 10 Cheyenne Avenue, the site of the old Eaton Elementary School before being demolished, per the direction of the Board of Trustees. This amended plan envisions the land to be developed in the future as a Mixed-Use residential and non-residential property, with multi-story buildings, ground floors will be retail/commercial uses and the upper floors will be developed as residential uses. The inner portion of the property envisions a U-shaped access drive for vehicles and pedestrians, as well as parking, open space, plaza use, and stormwater needs to support all uses on the site. The future process, if approved, will be to rezone the property to a PUD (Planned Unit Development) and to outline allowed uses and development standards specifically for the property. The Planning Commission did adopt Resolution No. 2023-02, An Amendment to the Town of Eaton Comprehensive Plan to Incorporate the Downtown Revitalization Plan, as Amended, during a Public Hearing on July 6, 2023. Staff recommends that the Board of Trustees adopt Resolution No. 2023-09, a Resolution Amendment to the Town of Eaton Comprehensive Plan to Incorporate the Downtown Revitalization Plan, as Amended.

Mayor Moser opened the floor for public comment, at 7:34 p.m.

- David Scherr spoke about the concern for residents not having enough parking spaces in the area.

Mayor Moser closed the floor for public comment, at 7:35 p.m.

Vince answered that the townhomes will have garages and angle street parking. The developer will have to do a traffic study to show the demands of the area.

Mayor Moser closed the public hearing, at 7:38 p.m., and asked the board for discussion, which there was none.

Trustee Ledall moved to adopt Resolution No. 2023-09, Resolution Approving an Amendment to the Town of Eaton Comprehensive Plan to Incorporate the Downtown Revitalization Plan, as Amended.

Trustee Lewis seconded, and the motion passed unanimously, 4-0.

NEW BUSINESS

8. Approval of new Employee Insurance Benefits Broker/Consultant

Greg Brinck, Assistant Town Administrator spoke to the effort of the Eaton Benefits Committee to continually review the Town's benefits provided to employees, to ensure the highest quality at the best rate, best service possible at the lowest cost. The Town has had the same broker for years, and it was unclear when the Town last reviewed their service offers against other similar providers. After a Request for Proposal (RFP) and interview process the Committee has selected another broker, Gallaher/AJG. Key points about the new broker were discussed. Staff is requesting the Board of Trustees to authorize staff to enter into a contract with Gallaher/AJC, effective July 20, 2023.

Trustee Lewis moved to authorize Wesley LaVanchy, Town Administrator to enter into a contract with Gallagher/AJC effective today.

Trustee Griffith seconded, and the motion passed unanimously, 4-0.

OLD BUSINESS

9. Mountain View/Collins Crosswalk Improvements, Contractor Award

Brad Curtis, Northern Engineering (NE) reviewed the project which involves pedestrian improvements at the intersection of S Mountain View Drive and Collins Street which is directly south of the new Eaton High School. The project will provide

OLD BUSINESS CONTINUED

new ADA ramps on the northwest, southwest and southeast corners of the intersection along with new solar-powered rapid flashing beacon signals, warning signage, and crosswalk striping. Bids were accepted and evaluated, and NE recommends approval to accept Lightfield, Inc., to construct the crosswalk improvement project for a Base Bid of $72,768.50.

Trustee Griffith moved to approve the Mtn View/Collins Crosswalk Improvements contract with Lightfield, Inc., and Wesley LaVanchy, Town Administrator to sign the contract.

Trustee Lewis seconded, and the motion passed unanimously, 4-0.

STAFF REPORT(S)

10. Town Administrator – Monthly Report. In addition, 1) CDOT meeting with maintenance for Region 4, to discuss right-of-way responsibilities. 2) NWCWD requested a meeting to discuss the Town's expectations, needs and desires for the future water service agreement. 3) The Regional Manager of DOLA gave permission for the Town to apply for an energy impact grant with a 50/50 match to use towards the replacement of water meters, no dissent was given as to what will be purchased, if approved for the grant. 4) Recognition to Daniel from the library, for switching out the monitors in the board room and volunteering to upgrade our AV and technology.

11. Assistant Town Administrator – Projects; 1) EV Station to begin next week, received a grant from Xcel. 2) Aspen Meadows Park seeding to begin within a week or two. 3) DOLA has opened a new additional grant dedicated to Main Streets, this is the first cycle of allotment of money to apply for and the Town is applying for the max amount of one million dollars. 4) Working on RFPs for a DDA for the Hometown Revitalization Committee. 5) The Park's Master Plan is budgeted for this year and with head nods from the board members, the Town will spearhead our plan but want to invite the EAP&RD, GWT and the School District to participate, so as to not have any duplicating efforts. (Heads nodded in agreement.)

12. **Police Chief** – June 2023 Power Point Report and June 2023 Law Report. In addition, 1) Complaints about illegal fireworks, 15 weeks before and 15 weeks after July 4th, will re-evaluate the fine. 2) The Dallas Duran & Kennedi Ingram Annual School Supply Drive starting July 23rd. 3) The PD received a Bronze Training Award through Lexipol. 4) PD will have an end of summer bash at the end of August. 5) This month, a Commander Board will run interviews with the two internal police applicants for the position of Commander.

13. **Town Attorney** – Laws Enacted During 2023 Legislative Session Memo. In addition, 1) There is an entity that has a bulk water account with the Town, Mision Transport and has been delinquent in paying their account, approximately $5,300.00. In March 2023, a certified letter was sent, requesting that they pay by April 15, 2023. There has been no response to the letter and no payment. Asking the board to give authorization to make the decision to proceed to small claims court to collect the money.

Trustee Ledall moved to allow staff to move forward with the collecting of money from Mision Transport. .

Trustee Griffith seconded, and the motion passed unanimously, 4-0.

14. Finance Director – The 2022 Financial Statement for audit will be done and submitted to the state before the deadline of July 31, 2023. Budget season for 2024 is beginning.

15. **Town Clerk** – Potential brewery applicant to move into the old Sheaf & Kettle business.

COUNCIL REPORTS AND REQUEST FOR FUTURE AGENDA ITEMS

16. **Planning Commission Meeting** – None.

17. **Hometown Revitalization Committee** – None.

18. **Great Western Trail/Park** – Trustee Griffith submitted a report. In addition, the bridge is in place over the Roullard Ditch, which makes the trail complete, after 17 years.

19. **Northern Front Range/MPO** – None.

MAYOR'S COMMENTS – None.

ADJOURN

Mayor Moser adjourned the July 20, 2023, Regular Meeting at 8:17 p.m.

Margaret Jane Winter, Town Clerk

EATON HOUSING AUTHORITY MEETING
FOLLOWING REGULAR BOARD MEETING
224 First Street, Eaton, CO
Thursday, July 20, 2023, 8:33 P.M.

MINUTES

CALL TO ORDER

Mayor Moser called the meeting to order at 8:33 p.m.

ROLL CALL

BOARD PRESENT	Mayor/Chair Scott Moser Trustee Glenn Ledall	Trustee Nina Lewis Trustee Lee Griffith	Trustee Coby Gentry
BOARD ABSENT	Mayor Pro Tem Liz Heid	Trustee Karla Winter	

STAFF PRESENT: Town Administrator/Executive Director - Wesley LaVanchy, Town Attorney - Avi Rocklin, Assistant Town Administrator - Greg Brinck, Financial Director - Faith Smith

AGENDA APPROVAL / AMENDMENT(S)

Trustee Lewis moved to approve the agenda as is.

Trustee Griffith seconded, and the motion passed unanimously, 4-0.

PUBLIC COMMENT

Mayor Moser opened and closed the floor for public comment at 8:34 p.m., there was no public comment.

NEW BUSINESS

1. EHA Resolution No. 2023-06 – Approving the Purchase and Sale Agreement Between the Housing Authority of the Town of Eaton and B Square Apartments Owner, LLC, for the Sale of Real Property Known as Benjamin Square I & II, Located at 55 Juniper Avenue, Eaton, CO 80615

Wesley LaVanchy, Executive Director spoke about the Purchase and Sale Agreement with B Square Apartments Owner, LLC which is affiliated with Brik\w/ell Acquisitions, LLC. The goal is to potentially generate additional revenue for Benjamin Square that will protect and preserve this asset and provide better services to the residents and additional services to the residents. The property would remain as affordable housing for a period of at least sixty (60) years and the funds from the purchase would be available to the Housing Authority to provide additional affordable housing options to citizens and residents of the Town.

Avi Rocklin, Town Attorney spoke about the key points listed on the agenda memo. B Square agrees to pay $5,600,000 for the property. Upon the sale of the Property, a "Use Covenant," would be recorded against the Property providing that, for a period of 60 years, 100% of the units would be leased to tenants who earn 80% of the area median income with a "housing for older persons" preference, meaning a preference for persons 62 years of age or older.

Jim Martell, Attorney #8390 spoke about his 30 years of experience with Fort Collins Housing Authority. With respect to maintaining affordability, the Use Covenant runs for 60 years, if they were going to get a loan through CHFA, the Use Covenant would run for only 30 years. This Use Covenant will be recorded with the County, along with Defaults and Remedies. Remedies such as, 1) no affordability, there will be a right to buy back the property, 2) no longer wanting to continue running the property, there will be a first offer right for the Town to purchase the property back.

Max Bresner, Brik\w/ell Acquisitions, LLC introduced himself and his partner Tyler Elick. Max then presented their background, values, and mission. The Brik\w/ell name; A brick is solid, stable, and placed individually with intention and care. You can make many structures of brick, including wells, which serve people and provide resources for the future. This asset fits in line with others that they have purchased recently. As the property appears to be well maintained, Brik\w/ell will conduct a thorough physical inspection of the property. There will also be energy and water conservation upgrades and in-unit upgrades. There are at least four units that need new cabinets and fixtures. The amenities will also be upgraded, such as modernizing the clubhouse or adding outdoor amenities like a community garden, dog park or exercise circuit. Residents will be gathered to give feedback to fully understand the wants of the community before upgrading and/or altering the property's

NEW BUSINESS CONTINUED

amenities. First impressions matter and will look to enhance curb appeal and landscaping where appropriate. Will use a third-party management company. Property manager selection criteria is based on their values, experience, willingness to work in this area, region and buy in of the business plan. The two contenders for the management opportunity are Ross and Hudson Real Estate.

Avi Rocklin interjected another structure to the deal; the Housing Authority will create an LLC and the LLC will become a member of Brik\w/ell, LLC at .01% membership interest. This will allow them to maintain the property tax exemption and in exchange, they will pay the Housing Authority $10,000/year. This is a corporate structure change, and the Town will need to maintain the LLC for the next 60 years.

Trustee Griffith moved to approve EHA Resolution No.2023-06, Resolution Approving the Purchase and Sale Agreement Between the Housing Authority of the Town of Eaton and B Square Apartments Owner, LLC, for the Sale of Real Property Known as Benjamin Square I & II, Located at 55 Juniper Avenue, Eaton, CO 80615 and with non-substantive modifications, if any, made to the Purchase and Sale Agreement by the Town Attorney, authorize the Mayor to sign the Purchase and Sale Agreement.

Trustee Gentry seconded, and the motion passed unanimously, 4-0.

ADJOURN

Mayor Moser adjourned the July 20, 2023, EHA Meeting at 9:06 p.m.

Margaret Jane Winter, Town Clerk

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount	
62988											
07/23	07/19/2023	62988	432	PIVOT ENERGY	F1DF9722	1	03-00-7515	.00	7,313.43-	7,313.43-	V
Total 62988:								.00		7,313.43-	
63037											
07/23	07/19/2023	63037	432	PIVOT ENERGY	E62A0778	1	03-00-7515	.00	7,158.08-	7,158.08-	V
Total 63037:								.00		7,158.08-	
63055											
07/23	07/18/2023	63055	182	ADAMSON POLICE PRODUCTS	INV398582	1	01-02-7400	.00	25.90	25.90	
Total 63055:								.00		25.90	
63056											
07/23	07/18/2023	63056	128	ALL COPY PRODUCTS INC	AR3992612	1	01-02-7215	.00	203.97	203.97	
07/23	07/18/2023	63056	128	ALL COPY PRODUCTS INC	AR3992612	2	01-02-5125	.00	87.41	87.41	
Total 63056:								.00		291.38	
63057											
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR162894	1	02-00-7315	.00	112.69	112.69	
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR162894	2	01-06-7215	.00	480.01	480.01	
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR162894	3	01-02-7215	.00	64.23	64.23	
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR163126	1	02-00-7315	.00	112.69	112.69	
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR163126	2	01-06-7215	.00	480.01	480.01	
07/23	07/18/2023	63057	168	ALSCO - LARAMIE	LLAR163126	3	01-02-7215	.00	64.23	64.23	
Total 63057:								.00		1,313.86	
63058											
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	11LV-WF4Y-	1	02-00-8610	.00	1,329.89	1,329.89	
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	139M-PT7P-	1	02-00-5640	.00	407.26	407.26	
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1691-M13H-	1	02-00-8600	.00	9.99	9.99	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1691-M13H-	2	02-00-8510	.00	27.95	27.95
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1691-M13H-	3	02-00-7215	.00	225.67	225.67
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1FFW-4FT4-	1	02-00-8211	.00	793.37	793.37
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1GYC-T4KR-	1	02-00-7215	.00	149.11	149.11
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1KDW-7PHX	1	02-00-8510	.00	27.95	27.95
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1KDW-7PHX	1	02-00-8535	.00	59.95	59.95
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1KDW-7PHX	1	02-00-8610	.00	373.50	373.50
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1KDW-7PHX	2	02-00-8600	.00	169.65	169.65
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1KXY-CD1W-	1	02-00-7215	.00	620.15	620.15
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1LHQ-KJXJ-	1	02-00-8540	.00	414.51	414.51
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1MFR-T1RX-	1	02-00-8610	.00	250.86	250.86
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1MFR-T1RX-	1	02-00-9110	.00	171.94	171.94
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1NJ3-7VPW-	1	02-00-8510	.00	803.09	803.09
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1Q9M-V7WC	1	02-00-8610	.00	182.94	182.94
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1V4W-FHLD-	1	02-00-8610	.00	917.28	917.28
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1V6R-PYY1-	1	02-00-8610	.00	165.74	165.74
07/23	07/18/2023	63058	650	AMAZON CAPITOL SERVICES	1VVG-PHRV-	1	02-00-8610	.00	94.63	94.63
Total 63058:								.00		7,195.43
63059										
07/23	07/18/2023	63059	213	BATESVILLE CASKET CO INC	45056486	1	01-03-7215	.00	277.85	277.85
Total 63059:								.00		277.85
63060										
07/23	07/18/2023	63060	11	CANYON SYSTEMS INC	16056	1	05-00-7520	.00	2,045.39	2,045.39
Total 63060:								.00		2,045.39
63061										
07/23	07/18/2023	63061	64	CARROLL EXCAVATION & REPA	5137	1	03-00-7310	.00	330.00	330.00
07/23	07/18/2023	63061	64	CARROLL EXCAVATION & REPA	5138	1	04-00-7310	.00	1,000.00	1,000.00
07/23	07/18/2023	63061	64	CARROLL EXCAVATION & REPA	5139	1	04-00-7310	.00	1,225.00	1,225.00
07/23	07/18/2023	63061	64	CARROLL EXCAVATION & REPA	5140	1	07-00-7310	.00	1,947.14	1,947.14
07/23	07/18/2023	63061	64	CARROLL EXCAVATION & REPA	5141	1	07-00-7310	.00	387.91	387.91
Total 63061:								.00		4,890.05

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63062										
07/23	07/18/2023	63062	390	CASELLE INC	126159	1	01-01-7280	.00	1,456.00	1,456.00
Total 63062:								.00		1,456.00
63063										
07/23	07/18/2023	63063	69	CENTURY LINK	484B JUL23	1	01-02-7220	.00	52.53	52.53
07/23	07/18/2023	63063	69	CENTURY LINK	484B JUL23	2	01-01-7220	.00	52.54	52.54
07/23	07/18/2023	63063	69	CENTURY LINK	507B JUL23	1	02-00-7220	.00	226.84	226.84
07/23	07/18/2023	63063	69	CENTURY LINK	642B JUL23	1	05-00-7510	.00	260.17	260.17
Total 63063:								.00		592.08
63064										
07/23	07/18/2023	63064	138	CLEAR PERCEPTIONS-GRAPHI	55973	1	01-02-7215	.00	450.00	450.00
Total 63064:								.00		450.00
63065										
07/23	07/18/2023	63065	192	CLEAR WATER SOLUTIONS INC	6923	1	04-00-7310	.00	1,742.50	1,742.50
Total 63065:								.00		1,742.50
63066										
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2068	1	01-03-7215	.00	122.00	122.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2069	1	01-04-7215	.00	122.00	122.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2070	1	01-04-7215	.00	220.00	220.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2071	1	01-04-7215	.00	220.00	220.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2072	1	01-04-7215	.00	220.00	220.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2073	1	01-04-7215	.00	122.00	122.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2074	1	04-00-7215	.00	122.00	122.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2118	1	01-04-7215	.00	160.00	160.00
07/23	07/18/2023	63066	342	COUNTRY JOHNS	23-2118	2	01-07-8900	.00	2,420.00	2,420.00
Total 63066:								.00		3,728.00
63067										
07/23	07/18/2023	63067	677	CP&Y INC	EAPL230017	1	02-00-9150	.00	322.50	322.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63067:								.00		322.50
63068										
07/23	07/18/2023	63068	559	CPS HR CONSULTING	0010124	1	02-00-7315	.00	1,882.41	1,882.41
07/23	07/18/2023	63068	559	CPS HR CONSULTING	0010124	2	01-01-6160	.00	6,674.02	6,674.02
Total 63068:								.00		8,556.43
63069										
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	1582940-00	1	04-00-7215	.00	9,000.00	9,000.00
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	6217711-02	1	04-00-7215	.00	1,074.00	1,074.00
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	6233516-00	1	04-00-7215	.00	542.20	542.20
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	6233620-00	1	04-00-7215	.00	6,620.00-	6,620.00-
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	6234059-00	1	04-00-7215	.00	260.00	260.00
07/23	07/18/2023	63069	142	DANA KEPNER COMPANY	6234077-00	1	05-00-7215	.00	21.00	21.00
Total 63069:								.00		4,277.20
63070										
07/23	07/18/2023	63070	32	EATON ANIMAL DEN	168493	1	01-02-8110	.00	171.50	171.50
Total 63070:								.00		171.50
63071										
07/23	07/18/2023	63071	725	FBI-LEEDA	200089300	1	01-02-7240	.00	795.00	795.00
Total 63071:								.00		795.00
63072										
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	1	01-01-6182	.00	387.10	387.10
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	2	01-00-2230	.00	251.44	251.44
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	3	01-02-6182	.00	862.68	862.68
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	4	01-03-6182	.00	151.55	151.55
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	5	01-04-6182	.00	112.73	112.73
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	6	02-00-6182	.00	625.20	625.20
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	7	02-00-2230	.00	46.71	46.71
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	8	03-00-6182	.00	54.42	54.42
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	9	04-00-6182	.00	241.44	241.44

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	10	04-00-2230	.00	19.84	19.84
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	11	05-00-6182	.00	115.15	115.15
07/23	07/18/2023	63072	152	FIDELITY SECURITY LIFE INSU	158613	12	05-00-2230	.00	19.84	19.84
Total 63072:								.00		2,888.10
63073										
07/23	07/18/2023	63073	165	FIRST CLASS SECURITY SYST	141462	1	02-00-7315	.00	152.85	152.85
Total 63073:								.00		152.85
63074										
07/23	07/18/2023	63074	65	GENERAL AIR	95623336-1	1	03-00-7215	.00	21.12	21.12
Total 63074:								.00		21.12
63075										
07/23	07/18/2023	63075	720	GLOWFORGE INC	IN-746141	1	02-00-8540	.00	4,043.60	4,043.60
Total 63075:								.00		4,043.60
63076										
07/23	07/18/2023	63076	51	GOULD PARTS INC	JUNE 23 STA	1	01-03-7525	.00	71.42	71.42
07/23	07/18/2023	63076	51	GOULD PARTS INC	JUNE 23 STA	2	03-00-7525	.00	71.42	71.42
07/23	07/18/2023	63076	51	GOULD PARTS INC	JUNE 23 STA	3	05-00-7525	.00	608.46	608.46
07/23	07/18/2023	63076	51	GOULD PARTS INC	JUNE 23 STA	4	05-00-7520	.00	66.18	66.18
Total 63076:								.00		817.48
63077										
07/23	07/18/2023	63077	516	GREELEY LOCK & KEY	0000022835	1	01-06-7520	.00	719.58	719.58
Total 63077:								.00		719.58
63078										
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	1	01-03-7215	.00	18.75	18.75
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	2	02-00-8600	.00	234.94	234.94
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	3	02-00-7240	.00	15.99	15.99
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	4	01-04-7215	.00	14.77	14.77

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	5	01-02-5660	.00	31.12	31.12
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	6	05-00-7215	.00	95.76	95.76
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	7	03-00-7215	.00	14.76	14.76
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	8	04-00-7215	.00	14.76	14.76
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	9	01-01-7230	.00	96.67	96.67
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	10	02-00-8535	.00	11.85	11.85
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	11	02-00-8610	.00	88.60	88.60
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	12	01-02-7215	.00	16.37	16.37
07/23	07/18/2023	63078	31	HERITAGE MARKET	JUNE 2023	13	01-01-7290	.00	82.07	82.07
Total 63078:								.00		736.41
63079										
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	1	01-01-6182	.00	2,814.11	2,814.11
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	2	01-00-2230	.00	422.25	422.25
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	3	01-02-6182	.00	5,447.42	5,447.42
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	4	01-03-6182	.00	1,046.74	1,046.74
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	5	01-04-6182	.00	756.86	756.86
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	6	02-00-6182	.00	3,427.62	3,427.62
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	7	02-00-2230	.00	380.11	380.11
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	8	03-00-6182	.00	351.57	351.57
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	9	04-00-6182	.00	1,524.34	1,524.34
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	10	04-00-2230	.00	77.37	77.37
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	11	05-00-6182	.00	713.76	713.76
07/23	07/18/2023	63079	343	KAISER PERMANENTE	0028203191	12	05-00-2230	.00	77.37	77.37
Total 63079:								.00		17,039.52
63080										
07/23	07/18/2023	63080	536	LANGUAGE LINE SERVICES	11049995	1	01-02-7215	.00	133.87	133.87
Total 63080:								.00		133.87
63081										
07/23	07/18/2023	63081	726	LAUREANO CREATIVE MEDIA	EATONP-000	1	02-00-8610	.00	250.00	250.00
Total 63081:								.00		250.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63082										
07/23	07/18/2023	63082	199	LUCERNE INC	24407	1	01-03-7215	.00	248.00	248.00
07/23	07/18/2023	63082	199	LUCERNE INC	24408	1	01-03-7215	.00	136.00	136.00
07/23	07/18/2023	63082	199	LUCERNE INC	24409	1	01-04-9130	.00	740.00	740.00
07/23	07/18/2023	63082	199	LUCERNE INC	24410	1	01-04-9130	.00	228.00	228.00
Total 63082:								.00		1,352.00
63083										
07/23	07/18/2023	63083	627	LYONS GADDIS	JUNE 23 STA	1	02-00-7315	.00	450.50	450.50
Total 63083:								.00		450.50
63084										
07/23	07/18/2023	63084	166	MARISELA AGUILAR	E11	1	01-02-5140	.00	110.00	110.00
Total 63084:								.00		110.00
63085										
07/23	07/18/2023	63085	130	NORMAN'S MEMORIALS INC	23-0471	1	01-03-7215	.00	90.00	90.00
Total 63085:								.00		90.00
63086										
07/23	07/18/2023	63086	88	NORTH WELD COUNTY WATER	9000 JUN23	1	04-00-9000	.00	68,691.24	68,691.24
Total 63086:								.00		68,691.24
63087										
07/23	07/18/2023	63087	87	NORTH WELD HERALD	5728	1	02-00-7216	.00	550.00	550.00
Total 63087:								.00		550.00
63088										
07/23	07/18/2023	63088	1003	Occupational Health Centers of th	16643379	1	01-02-7215	.00	81.00	81.00
Total 63088:								.00		81.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63089										
07/23	07/18/2023	63089	631	PINNACOL ASSURANCE	21349019	1	01-01-7270	.00	2,521.00	2,521.00
Total 63089:								.00		2,521.00
63090										
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	1	01-03-7215	.00	309.84	309.84
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	2	01-04-7215	.00	503.75	503.75
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	3	03-00-7215	.00	537.53	537.53
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	4	04-00-7215	.00	103.83	103.83
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	5	03-00-7310	.00	171.61	171.61
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	6	01-02-5660	.00	7.09	7.09
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	7	05-00-7525	.00	64.87	64.87
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	8	01-04-7525	.00	22.13	22.13
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	9	05-00-7215	.00	92.72	92.72
07/23	07/18/2023	63090	95	POULSEN ACE HARDWARE	JUNE 23 STA	10	03-00-7620	.00	21.99	21.99
Total 63090:								.00		1,835.36
63091										
07/23	07/18/2023	63091	346	Praesidium	116003	1	02-00-7315	.00	27.45	27.45
Total 63091:								.00		27.45
63092										
07/23	07/18/2023	63092	226	RAFTELIS FINANCIAL CONSULT	28994	1	05-00-7310	.00	1,422.68	1,422.68
07/23	07/18/2023	63092	226	RAFTELIS FINANCIAL CONSULT	28994	2	04-00-7310	.00	1,422.68	1,422.68
07/23	07/18/2023	63092	226	RAFTELIS FINANCIAL CONSULT	28994	3	07-00-7310	.00	711.34	711.34
Total 63092:								.00		3,556.70
63093										
07/23	07/18/2023	63093	261	REEDESIGN CONCEPTS	22059	1	01-02-7215	.00	69.05	69.05
Total 63093:								.00		69.05
63094										
07/23	07/18/2023	63094	727	RICHARD BLAKE	2023-0327-0	1	02-00-8610	.00	465.25	465.25

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63094:								.00		465.25
63095										
07/23	07/18/2023	63095	296	SAFEbuilt LLC Lockbox #88135	0100847-IN	1	01-01-7410	.00	2,766.75	2,766.75
Total 63095:								.00		2,766.75
63096										
07/23	07/18/2023	63096	216	SCHROEDER TIRE & RUBBER	86718	1	01-03-7525	.00	20.00	20.00
07/23	07/18/2023	63096	216	SCHROEDER TIRE & RUBBER	87288	1	01-04-7525	.00	15.00	15.00
07/23	07/18/2023	63096	216	SCHROEDER TIRE & RUBBER	87440	1	01-04-7525	.00	149.00	149.00
07/23	07/18/2023	63096	216	SCHROEDER TIRE & RUBBER	87447	1	01-03-7525	.00	165.00	165.00
Total 63096:								.00		349.00
63097										
07/23	07/18/2023	63097	541	SLATE COMMUNICATIONS	2894	1	01-01-7310	.00	3,750.00	3,750.00
Total 63097:								.00		3,750.00
63098										
07/23	07/18/2023	63098	242	SUNRISE LUMBER CO	63363	1	01-03-7525	.00	42.39	42.39
Total 63098:								.00		42.39
63099										
07/23	07/18/2023	63099	101	TOTAL TOOL SUPPLY INC	15013033	1	01-03-7215	.00	98.99	98.99
07/23	07/18/2023	63099	101	TOTAL TOOL SUPPLY INC	15013033	2	01-04-7215	.00	297.99	297.99
07/23	07/18/2023	63099	101	TOTAL TOOL SUPPLY INC	15013033	3	05-00-7215	.00	98.99	98.99
07/23	07/18/2023	63099	101	TOTAL TOOL SUPPLY INC	15013033	4	03-00-7215	.00	98.99	98.99
07/23	07/18/2023	63099	101	TOTAL TOOL SUPPLY INC	15013033	5	04-00-7215	.00	98.98	98.98
Total 63099:								.00		693.94
63100										
07/23	07/18/2023	63100	593	ULINE	165156140	1	02-00-7215	.00	278.65	278.65

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63100:								.00		278.65
63101										
07/23	07/18/2023	63101	186	UTILITY NOTIFICATION CENTE	223060503	1	05-00-7310	.00	196.08	196.08
07/23	07/18/2023	63101	186	UTILITY NOTIFICATION CENTE	223060503	2	04-00-7310	.00	196.08	196.08
Total 63101:								.00		392.16
63102										
07/23	07/18/2023	63102	591	WEX	89995622	1	01-03-5620	.00	506.08	506.08
07/23	07/18/2023	63102	591	WEX	89995622	2	05-00-5620	.00	157.33	157.33
07/23	07/18/2023	63102	591	WEX	89995622	3	03-00-5620	.00	836.47	836.47
07/23	07/18/2023	63102	591	WEX	89995622	4	04-00-5620	.00	119.39	119.39
07/23	07/18/2023	63102	591	WEX	89995622	5	01-04-5620	.00	886.65	886.65
07/23	07/18/2023	63102	591	WEX	89995622	6	01-02-5620	.00	2,623.29	2,623.29
Total 63102:								.00		5,129.21
63103										
07/23	07/18/2023	63103	236	XEROX CORPORATION	IN4529719	1	01-01-7230	.00	122.91	122.91
Total 63103:								.00		122.91
63104										
07/23	07/19/2023	63104	432	PIVOT ENERGY	E62A0778	1	03-00-7515	.00	7,158.08	7,158.08
07/23	07/19/2023	63104	432	PIVOT ENERGY	F1DF9722	1	03-00-7515	.00	7,313.43	7,313.43
Total 63104:								.00		14,471.51
63105										
07/23	07/28/2023	63105	128	ALL COPY PRODUCTS INC	AR4007063	1	01-02-5125	.00	56.54	56.54
07/23	07/28/2023	63105	128	ALL COPY PRODUCTS INC	AR4007063	2	01-02-7215	.00	131.92	131.92
Total 63105:								.00		188.46
63106										
07/23	07/28/2023	63106	128	ALL COPY PRODUCTS INC	34445451	1	01-02-7215	.00	478.31	478.31
07/23	07/28/2023	63106	128	ALL COPY PRODUCTS INC	34445451	2	01-02-5125	.00	204.99	204.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63106:								.00		683.30
63107										
07/23	07/28/2023	63107	168	ALSCO - LARAMIE	LLAR163359	1	02-00-7315	.00	112.69	112.69
07/23	07/28/2023	63107	168	ALSCO - LARAMIE	LLAR163359	2	01-06-7215	.00	480.01	480.01
07/23	07/28/2023	63107	168	ALSCO - LARAMIE	LLAR163359	3	01-02-7215	.00	64.23	64.23
Total 63107:								.00		656.93
63108										
07/23	07/28/2023	63108	395	AMERICAN FIDELITY	D616870	1	01-00-2250	.00	850.50	850.50
07/23	07/28/2023	63108	395	AMERICAN FIDELITY	D616870	2	02-00-2250	.00	28.60	28.60
07/23	07/28/2023	63108	395	AMERICAN FIDELITY	D616870	3	03-00-2250	.00	28.00	28.00
07/23	07/28/2023	63108	395	AMERICAN FIDELITY	D616870	4	05-00-2250	.00	33.40	33.40
Total 63108:								.00		940.50
63109										
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2004486A	1	02-00-2250	.00	46.15	46.15
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2004486A	2	01-00-2250	.00	92.30	92.30
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204487A	1	02-00-2250	.00	46.15	46.15
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204487A	2	01-00-2250	.00	92.30	92.30
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204488A	1	01-00-2250	.00	92.30	92.30
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204488A	2	02-00-2250	.00	46.15	46.15
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204489A	1	01-00-2250	.00	92.30	92.30
07/23	07/28/2023	63109	399	AMERICAN FIDELITY Flex	2204489A	2	02-00-2250	.00	46.15	46.15
Total 63109:								.00		553.80
63110										
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	1	01-01-6180	.00	14.12	14.12
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	2	01-02-6180	.00	30.25	30.25
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	3	01-03-6180	.00	2.02	2.02
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	4	01-04-6180	.00	3.03	3.03
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	5	02-00-6180	.00	16.13	16.13
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	6	03-00-6180	.00	3.04	3.04
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	7	04-00-6180	.00	2.02	2.02
07/23	07/28/2023	63110	410	AMERICAN UNITED LIFE INSUR	2ND QUART	8	05-00-6180	.00	4.03	4.03

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63110:								.00		74.64
63111										
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	1	01-01-7310	.00	4,000.00	4,000.00
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	2	03-00-7310	.00	800.00	800.00
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	3	04-00-7310	.00	800.00	800.00
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	4	05-00-7310	.00	800.00	800.00
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	5	06-00-7310	.00	800.00	800.00
07/23	07/28/2023	63111	4	ANDERSON & WHITNEY PC	30070	6	07-00-7310	.00	800.00	800.00
Total 63111:								.00		8,000.00
63112										
07/23	07/28/2023	63112	733	ANN LINCOLN	1964	1	02-00-8610	.00	375.00	375.00
Total 63112:								.00		375.00
63113										
07/23	07/28/2023	63113	459	AREA WIDE PROTECTIVE AWP	500518605	1	03-00-7215	.00	114.00	114.00
Total 63113:								.00		114.00
63114										
07/23	07/28/2023	63114	496	ARELLANO AUTOMOTIVE LLC	I001864	1	01-02-7225	.00	790.36	790.36
Total 63114:								.00		790.36
63115										
07/23	07/28/2023	63115	731	ASSOCIATION FOR RURAL & S	68745	1	02-00-7240	.00	225.00	225.00
Total 63115:								.00		225.00
63116										
07/23	07/28/2023	63116	53	ATMOS ENERGY	2047 JUL23	1	05-00-7510	.00	79.80	79.80
07/23	07/28/2023	63116	53	ATMOS ENERGY	3402 JUL23	1	01-06-7510	.00	44.67	44.67
07/23	07/28/2023	63116	53	ATMOS ENERGY	3635 JUL23	1	01-06-7510	.00	38.46	38.46
07/23	07/28/2023	63116	53	ATMOS ENERGY	3877 JUL23	1	01-06-7510	.00	41.55	41.55
07/23	07/28/2023	63116	53	ATMOS ENERGY	6490 JUL23	1	01-06-7510	.00	16.87	16.87

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/28/2023	63116	53	ATMOS ENERGY	6669 JUL23	1	01-06-7510	.00	68.23	68.23
07/23	07/28/2023	63116	53	ATMOS ENERGY	7557 JUL23	1	02-00-7510	.00	31.03	31.03
07/23	07/28/2023	63116	53	ATMOS ENERGY	9495 JUL23	1	01-04-7510	.00	32.96	32.96
Total 63116:								.00		353.57
63117										
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	1	01-01-6182	.00	174.06	174.06
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	2	01-00-2230	.00	580.42	580.42
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	3	01-02-6182	.00	541.52	541.52
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	4	01-03-6182	.00	46.42	46.42
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	5	01-04-6182	.00	65.76	65.76
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	6	02-00-6182	.00	270.76	270.76
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	7	02-00-2230	.00	101.01	101.01
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	8	03-00-6182	.00	65.76	65.76
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	9	03-00-2230	.00	87.77	87.77
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	10	04-00-6182	.00	94.75	94.75
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	11	04-00-2230	.00	79.59	79.59
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	12	05-00-6182	.00	56.09	56.09
07/23	07/28/2023	63117	439	BEAM INSURANCE ADMINISTR	CO04728-20	13	05-00-2230	.00	25.32	25.32
Total 63117:								.00		2,189.23
63118										
07/23	07/28/2023	63118	1	BLACKBAUD INC	Q-409972	1	01-01-7280	.00	8,327.04	8,327.04
Total 63118:								.00		8,327.04
63119										
07/23	07/28/2023	63119	377	BOB BEHRENDS ROOFING	33672	1	01-06-7520	.00	550.00	550.00
Total 63119:								.00		550.00
63120										
07/23	07/28/2023	63120	430	BUCKLEN EQUIPMENT COMPA	103033	1	04-00-7215	.00	531.30	531.30
07/23	07/28/2023	63120	430	BUCKLEN EQUIPMENT COMPA	103034	1	03-00-7215	.00	570.26	570.26
Total 63120:								.00		1,101.56

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63121										
07/23	07/28/2023	63121	730	CARA DAVIS	INVOICE 1	1	02-00-8610	.00	200.00	200.00
Total 63121:								.00		200.00
63122										
07/23	07/28/2023	63122	183	CARROT-TOP INDUSTRIES	INV120655	1	01-03-7215	.00	333.26	333.26
07/23	07/28/2023	63122	183	CARROT-TOP INDUSTRIES	INV120655	2	01-04-7215	.00	333.26	333.26
07/23	07/28/2023	63122	183	CARROT-TOP INDUSTRIES	INV120655	3	01-06-7215	.00	333.27	333.27
Total 63122:								.00		999.79
63123										
07/23	07/28/2023	63123	734	CBS PLUMBING SERVICES LLC	1106	1	04-00-7310	.00	450.00	450.00
Total 63123:								.00		450.00
63124										
07/23	07/28/2023	63124	381	CHRISTIAN BROTHERS AUTOM	1233717	1	01-02-7225	.00	2,037.32	2,037.32
Total 63124:								.00		2,037.32
63125										
07/23	07/28/2023	63125	522	CITIZEN PRINTING INC	121023	1	01-02-7215	.00	71.00	71.00
07/23	07/28/2023	63125	522	CITIZEN PRINTING INC	121023	2	01-02-5125	.00	78.00	78.00
07/23	07/28/2023	63125	522	CITIZEN PRINTING INC	121174	1	01-02-7215	.00	71.00	71.00
Total 63125:								.00		220.00
63126										
07/23	07/28/2023	63126	415	CITY OF GREELEY	1313023	1	01-02-7215	.00	500.00	500.00
Total 63126:								.00		500.00
63127										
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	1	01-01-6180	.00	464.64	464.64
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	2	01-02-6180	.00	979.45	979.45
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	3	01-03-6180	.00	82.25	82.25
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	4	01-04-6180	.00	91.88	91.88

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	5	02-00-6180	.00	437.16	437.16
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	6	03-00-6180	.00	103.43	103.43
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	7	04-00-6180	.00	133.88	133.88
07/23	07/28/2023	63127	196	COMPANION LIFE	658977	8	05-00-6180	.00	27.50	27.50
Total 63127:								.00		2,320.19
63128										
07/23	07/28/2023	63128	103	COREN PRINTING	32568	1	01-03-7215	.00	58.50	58.50
07/23	07/28/2023	63128	103	COREN PRINTING	32568	2	01-01-7210	.00	58.50	58.50
Total 63128:								.00		117.00
63129										
07/23	07/28/2023	63129	142	DANA KEPNER COMPANY	1583809-00	1	04-00-7215	.00	1,625.00	1,625.00
07/23	07/28/2023	63129	142	DANA KEPNER COMPANY	6228559-00	1	04-00-7215	.00	4,779.00	4,779.00
Total 63129:								.00		6,404.00
63130										
07/23	07/28/2023	63130	210	DEIBEL LAWN SERVICE INC	23-0426	1	01-03-7525	.00	891.82	891.82
07/23	07/28/2023	63130	210	DEIBEL LAWN SERVICE INC	23-0426	2	01-04-7525	.00	891.81	891.81
Total 63130:								.00		1,783.63
63131										
07/23	07/28/2023	63131	528	E-470 PUBLIC HIGHWAY AUTHO	2083250242	1	01-02-7215	.00	17.65	17.65
Total 63131:								.00		17.65
63132										
07/23	07/28/2023	63132	81	EATON AREA HISTORICAL SOCI	JULY 23 REI	1	01-06-7520	.00	2,062.09	2,062.09
Total 63132:								.00		2,062.09
63133										
07/23	07/28/2023	63133	21	EON OFFICE INC	WO-3730089	1	01-02-7210	.00	97.99	97.99

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 63133:								.00		97.99
63134										
07/23	07/28/2023	63134	689	FACE FIESTA INC	3451	1	02-00-8610	.00	212.50	212.50
Total 63134:								.00		212.50
63135										
07/23	07/28/2023	63135	735	G2 CONSULTING ENGINEERS I	4084	1	03-00-5700	.00	1,380.00	1,380.00
Total 63135:								.00		1,380.00
63136										
07/23	07/28/2023	63136	267	GREELEY MONUMENT WORKS	2291	1	01-03-7215	.00	75.00	75.00
Total 63136:								.00		75.00
63137										
07/23	07/28/2023	63137	111	HIGH PLAINS LIBRARY DISTRIC	5338	1	02-00-8211	.00	80.72	80.72
07/23	07/28/2023	63137	111	HIGH PLAINS LIBRARY DISTRIC	5338	2	02-00-8510	.00	1,182.70	1,182.70
Total 63137:								.00		1,263.42
63138										
07/23	07/28/2023	63138	99	HILL & ROBBINS P.C.	2979	1	07-00-7310	.00	573.00	573.00
Total 63138:								.00		573.00
63139										
07/23	07/28/2023	63139	62	JAYS AUTOMOTIVE	031954	1	04-00-7525	.00	1,556.03	1,556.03
Total 63139:								.00		1,556.03
63140										
07/23	07/28/2023	63140	435	AUTOZONE	4388364554	1	01-02-7225	.00	39.79	39.79
07/23	07/28/2023	63140	435	AUTOZONE	4388380357	1	01-02-7225	.00	88.34	88.34
07/23	07/28/2023	63140	435	AUTOZONE	4388399501	1	01-02-7225	.00	40.98	40.98
07/23	07/28/2023	63140	435	AUTOZONE	4388400280	1	01-02-7225	.00	11.66	11.66

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/28/2023	63140	435	AUTOZONE	OVERPAY N	1	01-02-7225	.00	82.18-	82.18-
Total 63140:								.00		98.59
63141										
07/23	07/28/2023	63141	499	KENDAL TECHNOLOGY SERVIC	2287	1	01-02-7225	.00	129.99	129.99
Total 63141:								.00		129.99
63142										
07/23	07/28/2023	63142	732	KODY WILSON	12345	1	02-00-8610	.00	310.50	310.50
Total 63142:								.00		310.50
63143										
07/23	07/28/2023	63143	433	KYLA MONTOYA	JULY 23 MR	1	01-01-7240	.00	198.13	198.13
Total 63143:								.00		198.13
63144										
07/23	07/28/2023	63144	153	LARIMER & WELD IRRIGATION	96996	1	01-04-7215	.00	25.00	25.00
Total 63144:								.00		25.00
63145										
07/23	07/28/2023	63145	307	McCREERY & SUN OF COLORA	I87258	1	05-00-7520	.00	11,605.77	11,605.77
Total 63145:								.00		11,605.77
63146										
07/23	07/28/2023	63146	299	MOFFAT PAINT & GLASS	530342	1	02-00-7520	.00	120.00	120.00
Total 63146:								.00		120.00
63147										
07/23	07/28/2023	63147	87	NORTH WELD HERALD	5746	1	01-01-7260	.00	1,071.00	1,071.00
Total 63147:								.00		1,071.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63148										
07/23	07/28/2023	63148	680	ON POINTE DANCE & MOVEME	0000396	1	02-00-8610	.00	450.00	450.00
Total 63148:								.00		450.00
63149										
07/23	07/28/2023	63149	728	OTC BRANDS INC	7254425190	1	02-00-8600	.00	1,263.46	1,263.46
Total 63149:								.00		1,263.46
63150										
07/23	07/28/2023	63150	432	PIVOT ENERGY	B7409619	1	03-00-7515	.00	6,982.83	6,982.83
Total 63150:								.00		6,982.83
63151										
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	1	01-01-6180	.00	225.90	225.90
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	2	01-02-6180	.00	476.87	476.87
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	3	01-03-6180	.00	40.04	40.04
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	4	01-04-6180	.00	44.70	44.70
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	5	02-00-6180	.00	212.10	212.10
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	6	03-00-6180	.00	34.81	34.81
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	7	04-00-6180	.00	64.80	64.80
07/23	07/28/2023	63151	117	PRINCIPAL LIFE	AUG 2023	8	05-00-6180	.00	37.60	37.60
Total 63151:								.00		1,136.82
63152										
07/23	07/28/2023	63152	104	QUALITY WELL & PUMP	2023-2637	1	01-04-7525	.00	8,804.10	8,804.10
Total 63152:								.00		8,804.10
63153										
07/23	07/28/2023	63153	682	Rebeca Cox	JULY23 REI	1	02-00-7235	.00	14.63	14.63
07/23	07/28/2023	63153	682	Rebeca Cox	JULY23 REI	2	02-00-7240	.00	30.00	30.00
Total 63153:								.00		44.63

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63154										
07/23	07/28/2023	63154	466	SPRING CREEK ELECTRIC LLC	2393	1	04-00-7310	.00	316.48	316.48
Total 63154:								.00		316.48
63155										
07/23	07/28/2023	63155	461	SURVIVAL ARMOR INC.	0133003-IN	1	01-02-7400	.00	2,508.09	2,508.09
Total 63155:								.00		2,508.09
63156										
07/23	07/28/2023	63156	157	TDS BROADBAND LLC	2379 AUG23	1	01-02-7220	.00	57.98	57.98
07/23	07/28/2023	63156	157	TDS BROADBAND LLC	2379 AUG23	2	01-01-7220	.00	57.97	57.97
Total 63156:								.00		115.95
63157										
07/23	07/28/2023	63157	534	TEXAS LIFE INSURANCE COMP	SM0F502023	1	01-00-2260	.00	31.00	31.00
07/23	07/28/2023	63157	534	TEXAS LIFE INSURANCE COMP	SM0F502023	2	02-00-2260	.00	31.00	31.00
07/23	07/28/2023	63157	534	TEXAS LIFE INSURANCE COMP	SM0F502023	3	05-00-2260	.00	13.00	13.00
Total 63157:								.00		75.00
63158										
07/23	07/28/2023	63158	272	TIMBER LINE ELECTRIC & CON	7999	1	07-00-7310	.00	292.50	292.50
Total 63158:								.00		292.50
63159										
07/23	07/28/2023	63159	641	TOWN OF WINDSOR	06062023-3E	1	04-00-8030	.00	50,000.00	50,000.00
Total 63159:								.00		50,000.00
63160										
07/23	07/28/2023	63160	651	TROUDT PLUMBING AND HEATI	8410	1	01-04-7310	.00	379.13	379.13
07/23	07/28/2023	63160	651	TROUDT PLUMBING AND HEATI	8410	2	01-06-7520	.00	126.37	126.37
Total 63160:								.00		505.50

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
63161										
07/23	07/28/2023	63161	6	VALLEY IRRIGATION OF GREEL	80692	1	01-03-7215	.00	182.70	182.70
Total 63161:								.00		182.70
63162										
07/23	07/28/2023	63162	109	WELD COUNTY HEALTH DEPT	E230270	1	04-00-7310	.00	252.00	252.00
Total 63162:								.00		252.00
63163										
07/23	07/28/2023	63163	537	WELD COUNTY INFORMATION	EATONPD-2	1	01-02-7220	.00	135.62	135.62
Total 63163:								.00		135.62
63164										
07/23	07/28/2023	63164	169	WELD COUNTY SHERIFF'S OFF	2373 062023	1	01-02-7226	.00	30.30	30.30
Total 63164:								.00		30.30
63165										
07/23	07/28/2023	63165	178	WICKHAM TRACTOR COMPANY	WD14936	1	03-00-7525	.00	6,161.96	6,161.96
Total 63165:								.00		6,161.96
63166										
07/23	07/28/2023	63166	711	WIGHT & COMPANY	230050-002	1	01-01-7130	.00	15,106.25	15,106.25
Total 63166:								.00		15,106.25
63167										
07/23	07/28/2023	63167	729	WINGS OVER THE ROCKIES AI	711	1	02-00-7216	.00	500.00	500.00
Total 63167:								.00		500.00
71823001										
07/23	07/18/2023	71823001	2	AGFINITY INC	000138	1	01-02-7225	.00	73.00	73.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 71823001:								.00		73.00
71823002										
07/23	07/18/2023	71823002	97	AMBER GREENE	HOTEL REIM	1	02-00-7240	.00	231.50	231.50
Total 71823002:								.00		231.50
71823003										
07/23	07/18/2023	71823003	367	BASELINE	28455	1	01-08-6270	.00	251.25	251.25
07/23	07/18/2023	71823003	367	BASELINE	28456	1	01-08-6270	.00	577.50	577.50
07/23	07/18/2023	71823003	367	BASELINE	28457	1	01-08-7310	.00	3,265.00	3,265.00
07/23	07/18/2023	71823003	367	BASELINE	28458	1	01-03-9130	.00	840.00	840.00
07/23	07/18/2023	71823003	367	BASELINE	28459	1	01-08-6270	.00	383.75	383.75
07/23	07/18/2023	71823003	367	BASELINE	28460	1	01-08-6270	.00	427.50	427.50
07/23	07/18/2023	71823003	367	BASELINE	28461	1	01-08-7310	.00	7,867.50	7,867.50
07/23	07/18/2023	71823003	367	BASELINE	28462	1	01-08-6270	.00	106.25	106.25
Total 71823003:								.00		13,718.75
71823004										
07/23	07/18/2023	71823004	145	CONNECTING POINT	CW139573	1	01-01-5640	.00	1,145.25	1,145.25
07/23	07/18/2023	71823004	145	CONNECTING POINT	CW139573	2	01-02-5640	.00	1,145.25	1,145.25
Total 71823004:								.00		2,290.50
71823005										
07/23	07/18/2023	71823005	611	ELIZABETH HEID	Q1/Q2 REIM	1	01-01-7235	.00	221.25	221.25
07/23	07/18/2023	71823005	611	ELIZABETH HEID	Q1/Q2 REIM	2	01-01-7240	.00	60.35	60.35
Total 71823005:								.00		281.60
71823006										
07/23	07/18/2023	71823006	25	GRANITE TELECOMMUNICATIO	607073328	1	01-01-7220	.00	175.67	175.67
07/23	07/18/2023	71823006	25	GRANITE TELECOMMUNICATIO	607073328	2	01-02-7220	.00	175.67	175.67
Total 71823006:								.00		351.34

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
71823007										
07/23	07/18/2023	71823007	230	HARSH INTERNATIONAL INC	27979	1	01-04-7215	.00	436.44	436.44
Total 71823007:								.00		436.44
71823008										
07/23	07/18/2023	71823008	285	KEY PEOPLE CO	JUL30508	1	02-00-7315	.00	2,795.00	2,795.00
Total 71823008:								.00		2,795.00
71823009										
07/23	07/18/2023	71823009	603	KURB APPEAL LLC	003881	1	01-06-7320	.00	2,290.00	2,290.00
Total 71823009:								.00		2,290.00
71823010										
07/23	07/18/2023	71823010	44	LAW OFFICE OF AVI S ROCKLIN	3019	1	04-00-7310	.00	90.00	90.00
07/23	07/18/2023	71823010	44	LAW OFFICE OF AVI S ROCKLIN	3019	2	01-01-7320	.00	5,866.50	5,866.50
07/23	07/18/2023	71823010	44	LAW OFFICE OF AVI S ROCKLIN	3020	1	01-02-5130	.00	2,474.00	2,474.00
Total 71823010:								.00		8,430.50
71823011										
07/23	07/18/2023	71823011	71	MY OFFICE ETC	297060-1	1	01-01-7210	.00	6.76	6.76
Total 71823011:								.00		6.76
71823012										
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	1	01-03-9130	.00	150.00	150.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	2	04-00-7310	.00	20.50	20.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	3	05-00-7310	.00	20.50	20.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	4	07-00-7310	.00	10.25	10.25
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	5	01-08-7350	.00	252.00	252.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	6	01-08-7350	.00	1,025.00	1,025.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-001/000	7	01-08-7350	.00	637.50	637.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-004/000	1	03-00-9201	.00	8,030.00	8,030.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-005/000	1	03-00-9220	.00	742.50	742.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-006/000	1	03-00-9210	.00	5,225.00	5,225.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	1	04-00-7310	.00	362.25	362.25

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	2	04-00-7310	.00	246.00	246.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	3	03-00-7310	.00	1,010.00	1,010.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	4	03-00-7310	.00	5,923.75	5,923.75
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	5	03-00-5700	.00	358.75	358.75
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	6	01-08-7350	.00	1,821.90	1,821.90
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-823/000	7	01-01-7130	.00	702.50	702.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-923/000	1	01-08-7350	.00	676.50	676.50
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-923/000	2	01-08-7350	.00	189.00	189.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-923/000	3	01-08-7350	.00	126.00	126.00
07/23	07/18/2023	71823012	191	NORTHERN ENGINEERING INC	1127-923/000	4	01-08-7350	.00	189.00	189.00
Total 71823012:								.00		27,718.90
71823013										
07/23	07/18/2023	71823013	445	SENERGY PETROLEUM LLC	SEN-574432	1	03-00-5620	.00	35.36	35.36
07/23	07/18/2023	71823013	445	SENERGY PETROLEUM LLC	SEN-574432	2	01-04-5620	.00	907.83	907.83
Total 71823013:								.00		943.19
71823014										
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	1	01-01-7220	.00	506.96	506.96
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	2	01-03-7215	.00	50.74	50.74
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	3	01-04-7215	.00	116.12	116.12
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	4	01-02-7220	.00	321.55	321.55
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	5	05-00-7510	.00	116.12	116.12
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	6	03-00-7215	.00	103.33	103.33
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9937948360	7	04-00-7510	.00	116.12	116.12
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9938027138	1	04-00-7510	.00	20.02	20.02
07/23	07/18/2023	71823014	313	VERIZON WIRELESS	9938313888	1	01-02-7220	.00	1,103.06	1,103.06
Total 71823014:								.00		2,454.02
71823015										
07/23	07/18/2023	71823015	224	WASTE MANAGEMENT INC	5075112-254	1	01-07-9210	.00	172.82	172.82
07/23	07/18/2023	71823015	224	WASTE MANAGEMENT INC	5078315-253	1	06-00-9030	.00	43,773.61	43,773.61
07/23	07/18/2023	71823015	224	WASTE MANAGEMENT INC	5078910-253	1	06-00-9030	.00	572.78	572.78
Total 71823015:								.00		44,519.21

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
71823016										
07/23	07/18/2023	71823016	501	WESLEY LAVANCHY	JUN23 MR	1	01-01-7235	.00	42.50	42.50
Total 71823016:								.00		42.50
71823017										
07/23	07/18/2023	71823017	56	XCEL ENERGY	834806721	1	03-00-7515	.00	7,464.44	7,464.44
07/23	07/18/2023	71823017	56	XCEL ENERGY	834859848	1	01-04-7510	.00	18.10	18.10
07/23	07/18/2023	71823017	56	XCEL ENERGY	834859848	2	01-06-7510	.00	315.50	315.50
07/23	07/18/2023	71823017	56	XCEL ENERGY	834859848	3	01-04-7510	.00	4.73-	4.73-
07/23	07/18/2023	71823017	56	XCEL ENERGY	834859848	4	01-06-7510	.00	4.73-	4.73-
07/23	07/18/2023	71823017	56	XCEL ENERGY	835616747	1	01-06-7510	.00	22.26	22.26
07/23	07/18/2023	71823017	56	XCEL ENERGY	835616747	2	01-06-7510	.00	94.60-	94.60-
07/23	07/18/2023	71823017	56	XCEL ENERGY	836044244	1	05-00-7510	.00	616.26	616.26
07/23	07/18/2023	71823017	56	XCEL ENERGY	836044244	2	05-00-7510	.00	4.73-	4.73-
07/23	07/18/2023	71823017	56	XCEL ENERGY	836104790	1	01-04-7510	.00	68.74	68.74
07/23	07/18/2023	71823017	56	XCEL ENERGY	836104790	2	01-04-7510	.00	4.73-	4.73-
07/23	07/18/2023	71823017	56	XCEL ENERGY	836117814	1	01-04-7510	.00	18.90	18.90
07/23	07/18/2023	71823017	56	XCEL ENERGY	836117814	2	01-04-7510	.00	4.73-	4.73-
07/23	07/18/2023	71823017	56	XCEL ENERGY	836171875	1	01-06-7510	.00	19.97	19.97
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	1	04-00-7510	.00	755.29	755.29
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	2	01-04-7510	.00	598.72	598.72
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	3	01-03-7510	.00	250.15	250.15
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	4	07-00-7510	.00	378.50	378.50
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	5	01-06-7510	.00	271.62	271.62
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	6	02-00-7510	.00	68.51	68.51
07/23	07/18/2023	71823017	56	XCEL ENERGY	836230488	7	05-00-7510	.00	5,432.13	5,432.13
07/23	07/18/2023	71823017	56	XCEL ENERGY	836448341	1	01-03-7510	.00	244.04	244.04
07/23	07/18/2023	71823017	56	XCEL ENERGY	836448341	2	01-03-7510	.00	54.73-	54.73-
Total 71823017:								.00		16,370.15
72823001										
07/23	07/28/2023	72823001	8	ABLAO LAW LLC	1212	1	01-02-5135	.00	1,400.00	1,400.00
Total 72823001:								.00		1,400.00
72823002										
07/23	07/28/2023	72823002	2	AGFINITY INC	000139	1	01-03-7525	.00	40.00	40.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
Total 72823002:								.00		40.00
72823003										
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	1	07-00-7310	.00	824.67	824.67
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	2	06-00-7310	.00	824.67	824.67
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	3	05-00-5640	.00	840.73	840.73
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	4	04-00-5640	.00	872.88	872.88
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	5	03-00-5640	.00	32.15	32.15
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	6	02-00-5640	.00	144.65	144.65
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	7	01-02-5640	.00	1,081.83	1,081.83
07/23	07/28/2023	72823003	145	CONNECTING POINT	CW139790	8	01-01-5640	.00	1,492.42	1,492.42
Total 72823003:								.00		6,114.00
72823004										
07/23	07/28/2023	72823004	170	DATA CONTROL SYSTEMS INC	40508	1	04-00-7210	.00	193.46	193.46
07/23	07/28/2023	72823004	170	DATA CONTROL SYSTEMS INC	40508	2	05-00-7210	.00	193.46	193.46
07/23	07/28/2023	72823004	170	DATA CONTROL SYSTEMS INC	40508	3	06-00-7210	.00	193.46	193.46
07/23	07/28/2023	72823004	170	DATA CONTROL SYSTEMS INC	40508	4	07-00-7210	.00	193.47	193.47
Total 72823004:								.00		773.85
72823005										
07/23	07/28/2023	72823005	43	FAIRBANK EQUIPMENT INC	S2417881.00	1	03-00-7525	.00	276.98	276.98
07/23	07/28/2023	72823005	43	FAIRBANK EQUIPMENT INC	S2417967.00	1	01-04-7525	.00	48.09	48.09
Total 72823005:								.00		325.07
72823006										
07/23	07/28/2023	72823006	1002	MASTERS TELECOM LLC	21336	1	01-01-7210	.00	34.51	34.51
Total 72823006:								.00		34.51
72823007										
07/23	07/28/2023	72823007	481	McDONALD FARMS ENTERPRIS	0084072-IN	1	05-00-7310	.00	2,794.00	2,794.00
Total 72823007:								.00		2,794.00

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
72823008										
07/23	07/28/2023	72823008	67	MID-AMERICAN RESEARCH CH	0796203-IN	1	01-04-7215	.00	82.42	82.42
07/23	07/28/2023	72823008	67	MID-AMERICAN RESEARCH CH	0796203-IN	2	01-03-7215	.00	82.42	82.42
07/23	07/28/2023	72823008	67	MID-AMERICAN RESEARCH CH	0796203-IN	3	03-00-7215	.00	82.42	82.42
07/23	07/28/2023	72823008	67	MID-AMERICAN RESEARCH CH	0796203-IN	4	04-00-7215	.00	82.43	82.43
07/23	07/28/2023	72823008	67	MID-AMERICAN RESEARCH CH	0796203-IN	5	05-00-7215	.00	82.43	82.43
Total 72823008:								.00		412.12
72823009										
07/23	07/28/2023	72823009	71	MY OFFICE ETC	297041-0	1	01-01-7230	.00	859.00	859.00
07/23	07/28/2023	72823009	71	MY OFFICE ETC	297060-0	1	01-01-7210	.00	53.84	53.84
07/23	07/28/2023	72823009	71	MY OFFICE ETC	297291-0	1	01-06-7320	.00	76.39	76.39
Total 72823009:								.00		989.23
72823010										
07/23	07/28/2023	72823010	56	XCEL ENERGY	836104989	1	04-00-7510	.00	48.21	48.21
07/23	07/28/2023	72823010	56	XCEL ENERGY	836104989	2	04-00-7510	.00	4.73-	4.73-
07/23	07/28/2023	72823010	56	XCEL ENERGY	836179631	1	03-00-7515	.00	4.73-	4.73-
07/23	07/28/2023	72823010	56	XCEL ENERGY	836179631	2	03-00-7510	.00	19.55	19.55
07/23	07/28/2023	72823010	56	XCEL ENERGY	836632094	1	01-04-7510	.00	12.93	12.93
07/23	07/28/2023	72823010	56	XCEL ENERGY	836632094	2	01-04-7510	.00	4.73-	4.73-
07/23	07/28/2023	72823010	56	XCEL ENERGY	837020299	1	01-04-7510	.00	19.94	19.94
07/23	07/28/2023	72823010	56	XCEL ENERGY	837020299	2	01-04-7510	.00	4.73-	4.73-
07/23	07/28/2023	72823010	56	XCEL ENERGY	837192157	1	07-00-7510	.00	1,811.32	1,811.32
07/23	07/28/2023	72823010	56	XCEL ENERGY	837192157	2	07-00-7510	.00	4.73-	4.73-
Total 72823010:								.00		1,888.30
Grand Totals:								.00		451,798.77

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
01-00-2000	259.89	146,124.31-	145,864.42-
01-00-2230	1,254.11	.00	1,254.11
01-00-2250	1,219.70	.00	1,219.70
01-00-2260	31.00	.00	31.00
01-01-5640	2,637.67	.00	2,637.67
01-01-6160	6,674.02	.00	6,674.02
01-01-6180	704.66	.00	704.66
01-01-6182	3,375.27	.00	3,375.27
01-01-7130	15,808.75	.00	15,808.75
01-01-7210	153.61	.00	153.61
01-01-7220	793.14	.00	793.14
01-01-7230	1,078.58	.00	1,078.58
01-01-7235	263.75	.00	263.75
01-01-7240	258.48	.00	258.48
01-01-7260	1,071.00	.00	1,071.00
01-01-7270	2,521.00	.00	2,521.00
01-01-7280	9,783.04	.00	9,783.04
01-01-7290	82.07	.00	82.07
01-01-7310	7,750.00	.00	7,750.00
01-01-7320	5,866.50	.00	5,866.50
01-01-7410	2,766.75	.00	2,766.75
01-02-5125	426.94	.00	426.94
01-02-5130	2,474.00	.00	2,474.00
01-02-5135	1,400.00	.00	1,400.00
01-02-5140	110.00	.00	110.00
01-02-5620	2,623.29	.00	2,623.29
01-02-5640	2,227.08	.00	2,227.08
01-02-5660	38.21	.00	38.21
01-02-6180	1,486.57	.00	1,486.57
01-02-6182	6,851.62	.00	6,851.62
01-02-7210	97.99	.00	97.99
01-02-7215	2,416.83	.00	2,416.83
01-02-7220	1,846.41	.00	1,846.41
01-02-7225	3,211.44	82.18-	3,129.26
01-02-7226	30.30	.00	30.30
01-02-7240	795.00	.00	795.00
01-02-7400	2,533.99	.00	2,533.99
01-02-8110	171.50	.00	171.50
01-03-5620	506.08	.00	506.08
01-03-6180	124.31	.00	124.31

GL Account	Debit	Credit	Proof
01-03-6182	1,244.71	.00	1,244.71
01-03-7215	2,084.05	.00	2,084.05
01-03-7510	494.19	54.73-	439.46
01-03-7525	1,230.63	.00	1,230.63
01-03-9130	990.00	.00	990.00
01-04-5620	1,794.48	.00	1,794.48
01-04-6180	139.61	.00	139.61
01-04-6182	935.35	.00	935.35
01-04-7215	2,873.75	.00	2,873.75
01-04-7310	379.13	.00	379.13
01-04-7510	770.29	23.65-	746.64
01-04-7525	9,930.13	.00	9,930.13
01-04-9130	968.00	.00	968.00
01-06-7215	1,773.30	.00	1,773.30
01-06-7320	2,366.39	.00	2,366.39
01-06-7510	839.13	99.33-	739.80
01-06-7520	3,458.04	.00	3,458.04
01-07-8900	2,420.00	.00	2,420.00
01-07-9210	172.82	.00	172.82
01-08-6270	1,746.25	.00	1,746.25
01-08-7310	11,132.50	.00	11,132.50
01-08-7350	4,916.90	.00	4,916.90
02-00-2000	.00	30,531.13-	30,531.13-
02-00-2230	527.83	.00	527.83
02-00-2250	213.20	.00	213.20
02-00-2260	31.00	.00	31.00
02-00-5640	551.91	.00	551.91
02-00-6180	665.39	.00	665.39
02-00-6182	4,323.58	.00	4,323.58
02-00-7215	1,273.58	.00	1,273.58
02-00-7216	1,050.00	.00	1,050.00
02-00-7220	226.84	.00	226.84
02-00-7235	14.63	.00	14.63
02-00-7240	502.49	.00	502.49
02-00-7315	5,646.28	.00	5,646.28
02-00-7510	99.54	.00	99.54
02-00-7520	120.00	.00	120.00
02-00-8211	874.09	.00	874.09
02-00-8510	2,041.69	.00	2,041.69
02-00-8535	71.80	.00	71.80

GL Account	Debit	Credit	Proof
02-00-8540	4,458.11	.00	4,458.11
02-00-8600	1,678.04	.00	1,678.04
02-00-8610	5,666.69	.00	5,666.69
02-00-9110	171.94	.00	171.94
02-00-9150	322.50	.00	322.50
03-00-2000	14,476.24	62,617.48-	48,141.24-
03-00-2230	87.77	.00	87.77
03-00-2250	28.00	.00	28.00
03-00-5620	871.83	.00	871.83
03-00-5640	32.15	.00	32.15
03-00-5700	1,738.75	.00	1,738.75
03-00-6180	141.28	.00	141.28
03-00-6182	471.75	.00	471.75
03-00-7215	1,542.41	.00	1,542.41
03-00-7310	8,235.36	.00	8,235.36
03-00-7510	19.55	.00	19.55
03-00-7515	28,918.78	14,476.24-	14,442.54
03-00-7525	6,510.36	.00	6,510.36
03-00-7620	21.99	.00	21.99
03-00-9201	8,030.00	.00	8,030.00
03-00-9210	5,225.00	.00	5,225.00
03-00-9220	742.50	.00	742.50
04-00-2000	6,624.73	150,967.66-	144,342.93-
04-00-2230	176.80	.00	176.80
04-00-5620	119.39	.00	119.39
04-00-5640	872.88	.00	872.88
04-00-6180	200.70	.00	200.70
04-00-6182	1,860.53	.00	1,860.53
04-00-7210	193.46	.00	193.46
04-00-7215	18,233.50	6,620.00-	11,613.50
04-00-7310	8,123.49	.00	8,123.49
04-00-7510	939.64	4.73-	934.91
04-00-7525	1,556.03	.00	1,556.03
04-00-8030	50,000.00	.00	50,000.00
04-00-9000	68,691.24	.00	68,691.24
05-00-2000	4.73	28,833.89-	28,829.16-
05-00-2230	122.53	.00	122.53
05-00-2250	33.40	.00	33.40
05-00-2260	13.00	.00	13.00
05-00-5620	157.33	.00	157.33

GL Account	Debit	Credit	Proof
05-00-5640	840.73	.00	840.73
05-00-6180	69.13	.00	69.13
05-00-6182	885.00	.00	885.00
05-00-7210	193.46	.00	193.46
05-00-7215	390.90	.00	390.90
05-00-7310	5,233.26	.00	5,233.26
05-00-7510	6,504.48	4.73-	6,499.75
05-00-7520	13,717.34	.00	13,717.34
05-00-7525	673.33	.00	673.33
06-00-2000	.00	46,164.52-	46,164.52-
06-00-7210	193.46	.00	193.46
06-00-7310	1,624.67	.00	1,624.67
06-00-9030	44,346.39	.00	44,346.39
07-00-2000	4.73	7,930.10-	7,925.37-
07-00-7210	193.47	.00	193.47
07-00-7310	5,546.81	.00	5,546.81
07-00-7510	2,189.82	4.73-	2,185.09
Grand Totals:	494,539.41	494,539.41-	.00

Dated: _____

Mayor: _____

City Council: _____

_____

_____

_____

_____

_____

City Recorder: _____

GL Account	Debit	Credit	Proof

Report Criteria:
Report type: GL detail
Check.Type = {<>} "Adjustment"

6/30/2023

GENERAL FUND

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
REVENUE					
Property Taxes	115,280.98	467,768.77	482,663.00	14,894.23	96.91%
Sales Tax	227,331.86	1,305,700.75	2,636,800.00	1,331,099.25	49.52%
Franchise Tax - Xcel Energy	11,667.01	123,012.69	120,000.00	(3,012.69)	102.51%
Franchise Tax - Atmos Energy	-	31,929.06	62,500.00	30,570.94	51.09%
Occupation Tax - Century Link	-	5,000.00	21,792.00	16,792.00	22.94%
Franchise Tax - Other	-	1,138.30	5,000.00	3,861.70	22.77%
Penalties & Interest	-	-	400.00	400.00	0.00%
Business Licenses	290.00	1,990.00	1,900.00	(90.00)	104.74%
Liquor Licenses	103.75	2,685.97	1,100.00	(1,585.97)	244.18%
Building Permits	4,738.73	36,214.72	100,000.00	63,785.28	36.21%
Back Flow Permit Fee	600.00	1,350.00	-	(1,350.00)	#DIV/0!
Animal Licenses	-	50.00	380.00	330.00	13.16%
Contractor License	450.00	1,851.25	2,500.00	648.75	74.05%
Lottery Proceeds	9,613.46	21,861.37	34,000.00	12,138.63	64.30%
Cigarette Tax	490.67	2,963.08	5,200.00	2,236.92	56.98%
Grave Openings	3,250.00	10,355.00	28,900.00	18,545.00	35.83%
Cemetery Admin Miscellaneous	-	60.00	-	(60.00)	#DIV/0!
Sale of Cemetery Plots	4,745.00	19,856.00	45,000.00	25,144.00	44.12%
Columbarium Cemetery	750.00	9,327.00	-	(9,327.00)	#DIV/0!
Recreation Fees	-	-	-	-	#DIV/0!
Planning / Dev Revenue	5,918.53	63,679.70	90,000.00	26,320.30	70.76%
Court Fines	19,543.04	136,658.51	335,000.00	198,341.49	40.79%
Certified VIN Inspection	50.00	50.00	-	(50.00)	#DIV/0!
Miscellaneous Revenue	19,579.67	413,349.57	30,000.00	(383,349.57)	1377.83%
Mineral & Severance Taxes	-	-	30,000.00	30,000.00	0.00%
Interest Income	(12,892.45)	15,794.64	2,000.00	(13,794.64)	789.73%
Contributions & Grants	-	38,771.81	26,500.00	(12,271.81)	146.31%
Transfers From Other Funds	-	862.37	215,752.00	214,889.63	0.40%
TOTAL REVENUE	411,510.25	2,712,280.56	4,277,387.00	1,565,106.44	63.41%

GENERAL FUND EXPENDITURES

ADMIN

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
SALARIES	75,868.43	298,482.57	636,683.00	338,200.43	46.88%
BENEFITS	16,600.33	62,820.10	178,271.00	115,450.90	35.24%
Tuition Reimbursement	-	-	10,000.00	10,000.00	0.00%
IT	2,686.86	15,457.84	30,000.00	14,542.16	51.53%
HR Generalist	6,674.02	28,810.23	45,000.00	16,189.77	64.02%
Emergencies	-	-	-	-	#DIV/0!
Elections	-	-	10,000.00	10,000.00	0.00%
Sales Tax Initiative	15,808.75	48,428.70	-	(48,428.70)	#DIV/0!
Office Supplies	2,570.36	9,372.04	21,000.00	11,627.96	44.63%
Communications	740.29	4,757.34	11,000.00	6,242.66	43.25%
Office Expenses	5,558.20	10,297.10	15,000.00	4,702.90	68.65%
Mileage Reimbursements	95.75	2,962.00	-	(2,962.00)	#DIV/0!
Training	2,999.91	11,198.67	15,000.00	3,801.33	74.66%
Dues and Subscriptions	327.08	2,890.08	10,000.00	7,109.92	28.90%
Publication Expense	-	6,557.06	10,000.00	3,442.94	65.57%
Insurance	2,521.00	75,715.41	80,000.00	4,284.59	94.64%
SOFTWARE	1,456.00	68,353.50	26,000.00	(42,353.50)	262.90%
Employee Recognition	451.27	1,496.37	12,000.00	10,503.63	12.47%
Professional Services	8,705.96	51,467.11	90,000.00	38,532.89	57.19%
Legal Fees	5,866.50	42,024.00	94,010.00	51,986.00	44.70%
Uniforms	-	244.00	-	(244.00)	#DIV/0!
Building Inspections	2,776.75	26,292.34	120,000.00	93,707.66	21.91%
Office Equipment	-	778.34	40,000.00	39,221.66	1.95%
	151,707.46	768,404.80	1,453,964.00	685,559.20	52.85%

POLICE

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
SALARIES	155,217.45	605,644.97	1,225,289.00	619,644.03	49.43%
BENEFITS	31,367.00	126,030.14	318,575.00	192,544.86	39.56%
Court Operating Supplies	399.66	3,000.93	19,000.00	15,999.07	15.79%
Court Prosecutor	2,474.00	13,986.50	35,000.00	21,013.50	39.96%
Court Judge	1,400.00	8,646.66	17,000.00	8,353.34	50.86%
Court Translator	110.00	784.87	2,000.00	1,215.13	39.24%
End of Summer Bash Police	-	-	-	-	#DIV/0!
CO Responder Program	-	-	11,500.00	11,500.00	0.00%
Fuel	2,623.29	16,906.11	39,000.00	22,093.89	43.35%
IT	2,393.66	7,496.86	-	(7,496.86)	#DIV/0!
Sponsorship	-	-	-	-	#DIV/0!
Community Policing	122.54	437.16	3,000.00	2,562.84	14.57%
Office Supplies	441.12	3,478.44	13,000.00	9,521.56	26.76%
Consulting	-	-	-	-	#DIV/0!
Operating Supplies	6,982.09	47,725.77	58,500.00	10,774.23	81.58%
Communications	1,657.94	90,130.19	104,056.00	13,925.81	86.62%
Automotive Services	223.33	18,077.42	25,000.00	6,922.58	72.31%
Jail Services	-	30.30	600.00	569.70	5.05%
Lexipol	-	26,198.92	-	(26,198.92)	#DIV/0!
Training	1,646.71	4,433.21	20,000.00	15,566.79	22.17%
Uniforms	298.35	6,640.47	10,500.00	3,859.53	63.24%
County Dispatch Fees	-	-	-	-	#DIV/0!
Animal Shelter	280.00	584.50	1,500.00	915.50	38.97%
Gift Expenses	707.99	736.82	-	(736.82)	#DIV/0!
Office Equipment	-	1,743.03	5,500.00	3,756.97	31.69%
Equipment Acquisition	(1,793.60)	116,090.74	127,500.00	11,409.26	91.05%
Court Equipment	-	-	-	-	#DIV/0!
Firearms / Range	-	2,396.60	5,750.00	3,353.40	41.68%
Taser / Axon	-	24,808.70	26,252.00	1,443.30	94.50%
	206,551.53	1,126,009.31	2,068,522.00	942,512.69	54.44%

CEMETERY

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
SALARIES	14,732.68	57,138.54	116,106.00	58,967.46	49.21%
BENEFITS	3,893.65	14,808.92	30,188.00	15,379.08	49.06%
Fuel	506.08	1,832.52	5,000.00	3,167.48	36.65%
Operating Supplies	2,311.91	23,990.24	28,709.00	4,718.76	83.56%
Training	-	625.00	-	(625.00)	#DIV/0!
SOFTWARE	-	-	-	-	#DIV/0!
Professional Services	-	-	23,000.00	23,000.00	0.00%
Uniforms	-	816.65	650.00	(166.65)	125.64%
Utilities	753.04	2,348.43	12,000.00	9,651.57	19.57%
Repairs & Maintenance	390.00	463.76	12,000.00	11,536.24	3.86%
Equipment Maintenance	585.05	4,376.25	-	(4,376.25)	#DIV/0!
Forestry & Nursery	-	812.50	15,000.00	14,187.50	5.42%
Equipment Acquisition	-	727.96	1,700.00	972.04	42.82%
Cemetery Improvements	990.00	49,937.84	290,000.00	240,062.16	17.22%
	24,162.41	157,878.61	534,353.00	376,474.39	29.55%

PARKS

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED	
SALARIES	26,752.62	76,067.04	159,688.00	83,620.96	47.63%	
BENEFITS	4,272.50	14,817.36	41,519.00	26,701.64	35.69%	
Fuel	1,794.48	3,807.55	12,000.00	8,192.45	31.73%	
Operating Supplies	9,366.77	40,380.94	105,000.00	64,619.06	38.46%	
Training	-	563.84	500.00	(63.84)	112.77%	
SOFTWARE	-	-	-	-	#DIV/0!	
Professional Services	-	172.50	37,500.00	37,327.50	0.46%	
Uniforms	-	898.65	1,500.00	601.35	59.91%	
Utilities	1,254.09	2,951.50	27,000.00	24,048.50	10.93%	
Repairs & Maintenance	-	120.19	10,000.00	9,879.81	1.20%	
Equipment Maintenance	1,843.03	16,088.62	5,000.00	(11,088.62)	321.77%	pump fixes
Forestry & Nursery	-	19,554.50	15,000.00	(4,554.50)	130.36%	Trees
Trails	-	-	2,000.00	2,000.00	0.00%	
Equipment Acquisition	-	44,259.96	48,000.00	3,740.04	92.21%	
Park Development	968.00	968.00	-	(968.00)	#DIV/0!	
	46,251.49	220,650.65	464,707.00	244,056.35	47.48%	

BUILDING

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Employee Benefits	-	-	-	-	#DIV/0!
Operating Supplies	1,440.03	6,298.04	15,770.00	9,471.96	39.94%
SOFTWARE	-	-	-	-	#DIV/0!
Custodial Services	2,405.17	14,174.02	29,480.00	15,305.98	48.08%
Utilities	1,129.53	16,272.81	25,920.00	9,647.19	62.78%
Repairs & Maintenance	4,907.83	15,702.33	30,900.00	15,197.67	50.82%
Town Hall Annex Lease Payments	-	-	-	-	#DIV/0!
Acq of Equipment	-	225.86	-	(225.86)	#DIV/0!
Building Improvements/Equipmen	-	4,116.00	13,750.00	9,634.00	29.93%
Museum Lease Payments	-	-	-	-	#DIV/0!
	9,882.56	56,789.06	115,820.00	59,030.94	49.03%

MISCELLANEOUS

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Treasurers Fees	1,154.07	4,671.28	6,000.00	1,328.72	78%
Miscellaneous Expense	-	21,262.65	6,000.00	(15,262.65)	354%
Equipment Acquisition	-	-	-	-	#DIV/0!
Economic Development	172.82	1,716.22	75,000.00	73,283.78	2%
Transfers to Other Funds	-	-	-	-	#DIV/0!
Shelton Trust Fund Grants	-	-	-	-	#DIV/0!
	1,326.89	27,650.15	87,000.00	59,349.85	32%

PLANNING AND DEVELOPMENT

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Planner	1,746.25	15,844.85	75,000.00	59,155.15	21%
Professional Services	11,132.50	30,201.25	15,000.00	(15,201.25)	201%
Legal Fees	-	2,065.00	14,000.00	11,935.00	15%
Engineering	4,916.90	26,031.46	33,000.00	6,968.54	79%
Capital Projects	-	-	400,000.00	400,000.00	0%
	17,795.65	74,142.56	537,000.00	462,857.44	14%
	457,677.99	2,431,525.14	5,261,366.00	2,829,840.86	46%
	(46,167.74)	280,755.42	(983,979.00)		

LIBRARY

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Property Taxes	178,016.75	1,853,650.56	2,000,009.00	146,358.44	92.68%
Art Special Projects	-	385.00	-	(385.00)	#DIV/0!
Library Fines & Miscellaneous	46.58	659.51	500.00	(159.51)	131.90%
Gifts & Memorials	1.00	230.00	-	(230.00)	#DIV/0!
Interest Income	14,257.76	22,364.42	500.00	(21,864.42)	4472.88%
Grant Proceeds	-	15,000.00	-	(15,000.00)	#DIV/0!
TOTAL REVENUE	192,322.09	1,892,289.49	2,001,009.00	108,719.51	94.57%
EXPENDITURES					
SALARIES	61,468.24	266,756.49	628,533.00	361,776.51	42.44%
BENEFITS	16,303.04	61,361.31	157,133.00	95,771.69	39.05%
Transfers out General Fund					
Administration costs	-	-	31,740.00	31,740.00	0.00%
IT	735.68	4,886.89	20,000.00	15,113.11	24.43%
Community Engagement	1,923.14	5,173.66	15,000.00	9,826.34	34.49%
Emergencies	-	-	-	-	#DIV/0!
Operating Supplies	1,512.20	13,183.88	20,000.00	6,816.12	65.92%
Public Relations	3,897.00	6,109.97	11,000.00	4,890.03	55.55%
Postage	-	-	500.00	500.00	0.00%
Communications	269.20	1,893.55	6,018.00	4,124.45	31.46%
Mileage Reimbursements	111.01	459.40	3,500.00	3,040.60	13.13%
Training/ travel/ meetings	2,441.06	6,828.93	22,050.00	15,221.07	30.97%
Insurance	-	10,211.13	25,800.00	15,588.87	39.58%
Contract Services	5,628.43	37,193.80	65,000.00	27,806.20	57.22%
Utilities	447.05	6,851.77	20,000.00	13,148.23	34.26%
Repairs & Maintenance	7,567.58	18,146.13	38,500.00	20,353.87	47.13%
Media	898.08	9,195.21	20,000.00	10,804.79	45.98%
Art Expense Special Projects	-	10,000.00	10,000.00	-	100.00%
Print	1,556.19	19,504.20	35,000.00	15,495.80	55.73%
Reference	-	-	-	-	#DIV/0!
Periodicals	1,086.15	1,779.13	5,150.00	3,370.87	34.55%
Gift Expenses	128.80	1,218.80	2,500.00	1,281.20	48.75%
Makers Space	5,018.01	8,551.37	18,000.00	9,448.63	47.51%
Library Programs	5,494.31	18,877.96	60,000.00	41,122.04	31.46%
Summer Reading	4,185.50	6,029.01	10,000.00	3,970.99	60.29%
1000 books before Kindergarten	2,069.66	2,069.66	-	(2,069.66)	#DIV/0!
Acq of Equipment	5,673.91	16,503.32	32,000.00	15,496.68	51.57%
Capital Projects	322.50	6,511.74	953,500.00	946,988.26	0.68%
TOTAL EXPENDITURES	128,736.74	539,297.31	2,210,924.00	1,671,626.69	24.39%
NET SURPLUS (DEFICIT)	63,585.35	1,352,992.18	(209,915.00)		

STREETS

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
REVENUE					
Highway Users Tax	15,466.08	87,714.20	185,114.00	97,399.80	47.38%
County Road & Bridge	-	17,658.00	54,000.00	36,342.00	32.70%
Sales Tax	97,427.94	559,586.05	1,138,150.00	578,563.95	49.17%
B & "D" Tax	1,783.13	10,005.07	20,000.00	9,994.93	50.03%
Motor Vehicle Fees	1,929.04	10,922.95	25,000.00	14,077.05	43.69%
Right of Way Permits	700.00	1,650.00	1,050.00	(600.00)	157.14%
Easements	-	274,172.80	-	(274,172.80)	#DIV/0!
Miscellaneous	-	-	50,162.00	50,162.00	0.00%
Mineral & Severance Taxes	-	-	-	-	#DIV/0!
Interest Income	6,854.68	11,501.50	33.00	(11,468.50)	34853.03%
Grant Proceeds	-	-	1,260,000.00	1,260,000.00	0.00%
Transfers In - Impact Fees	-	-	-	-	#DIV/0!
TOTAL REVENUE	124,160.87	973,210.57	2,733,509.00	1,760,298.43	35.60%
EXPENDITURES					
SALARIES	16,883.91	66,876.32	131,504.00	64,627.68	50.85%
BENEFITS	4,025.91	14,462.01	31,567.00	17,104.99	45.81%
Fuel	871.83	4,656.22	7,000.00	2,343.78	66.52%
Pavement Data Collection	-	3,599.00	-	(3,599.00)	#DIV/0!
Roundabout	358.75	14,241.31	-	(14,241.31)	#DIV/0!
IT	23.40	134.71	-	(134.71)	#DIV/0!
Office Supplies	-	58.45	-	(58.45)	#DIV/0!
Operating Supplies	5,826.33	23,415.00	30,000.00	6,585.00	78.05%
Training	-	-	-	-	#DIV/0!
Insurance	-	7,378.97	10,128.00	2,749.03	72.86%
SOFTWARE	-	-	-	-	#DIV/0!
Professional Services	10,485.71	31,405.65	79,000.00	47,594.35	39.75%
Snow Removal - Private Con	-	667.50	2,500.00	1,832.50	26.70%
Engineering	-	-	-	-	#DIV/0!
Engineering Services	-	4,175.00	200,000.00	195,825.00	2.09%
Uniforms	-	843.67	850.00	6.33	99.26%
Utilities	24.13	144.75	-	(144.75)	#DIV/0!
Street Lighting	14,659.20	77,663.10	108,479.00	30,815.90	71.59%
Equipment Maintenance	401.99	25,170.78	20,000.00	(5,170.78)	125.85%
Signs	-	8,456.46	20,000.00	11,543.54	42.28%
Surface Maint - Patching	21.99	2,205.99	100,000.00	97,794.01	2.21%
Equipment Acquisition	-	28,749.60	31,700.00	2,950.40	90.69%
Street Scape 1st Street Projec	8,030.00	31,743.75	2,000,000.00	1,968,256.25	1.59%
Street Capital Improvements	5,225.00	27,589.60	572,696.00	545,106.40	4.82%
Sidewalk Construction	742.50	1,263.95	30,000.00	28,736.05	4.21%
Storm Sewer Construction	-	-	60,000.00	60,000.00	0.00%
TOTAL EXPENDITURES	67,580.65	374,901.79	3,435,424.00	3,060,522.21	10.91%
NET SURPLUS (DEFICIT)	56,580.22	598,308.78	(701,915.00)		

WATER

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED	
REVENUE						
Water Service Fees	203,010.51	1,131,607.32	2,601,500.00	1,469,892.68	43.50%	
Water Tap Fees	-	-	40,800.00	40,800.00	0.00%	
Loan Proceeds	-	-	-	-	#DIV/0!	
Water Rental Revenue	253.00	67,592.00	-	(67,592.00)	#DIV/0!	
Miscellaneous Revenue	25.00	250.00	400.00	150.00	62.50%	
Interest Revenue	7,921.68	13,994.75	125.00	(13,869.75)	11195.80%	
Grants	-	-	25,000.00	25,000.00	0.00%	
TOTAL REVENUE	211,210.19	1,213,444.07	2,667,825.00	1,454,380.93	45.48%	
EXPENDITURES						
SALARIES	18,637.33	73,203.94	167,184.00	93,980.06	44%	
BENEFITS	5,574.62	19,899.41	43,468.00	23,568.59	46%	
Fuel	119.39	2,017.61	5,500.00	3,482.39	37%	
IT	878.43	5,202.42	6,000.00	797.58	87%	
NWCWD Plant Investments	-	-	264,750.00	264,750.00	0%	
Water bank purchases	-	-	300,000.00	300,000.00	0%	
Office Supplies	-	1,391.87	4,200.00	2,808.13	33%	
Operating Supplies	(4,416.56)	39,707.27	30,000.00	(9,707.27)	132%	credit from Dana
Miscellaneous Expense	69.84	69.84	7,000.00	6,930.16	1%	
Training	-	139.61	-	(139.61)	#DIV/0!	
Insurance	-	15,870.77	23,328.00	7,457.23	68%	
SOFTWARE	-	-	-	-	#DIV/0!	
Professional Services	9,723.09	90,612.13	135,910.00	45,297.87	67%	
Engineering Services	-	-	14,000.00	14,000.00	0%	
Uniforms	-	32.49	1,000.00	967.51	3%	
Utilities	1,544.43	7,031.27	17,000.00	9,968.73	41%	
Repairs & Maintenance	-	367.84	175,000.00	174,632.16	0%	
Equipment Maintenance	224.92	493.30	-	(493.30)	#DIV/0!	
Water Assessments	-	37,350.00	134,873.00	97,523.00	28%	
Escrow Expense	-	-	-	-	#DIV/0!	
NISP Expenses	-	751,270.00	751,270.00	-	100%	
WATER AUTHORITY	50,000.00	50,000.00	60,000.00	10,000.00	83%	
Depreciation Expense	-	-	-	-	#DIV/0!	
Bond Issue Amortization Expens	-	-	-	-	#DIV/0!	
Loan Issue Amortization Expens	-	-	170,758.00	170,758.00	0%	
Water Rental Expense	-	-	-	-	#DIV/0!	
NWCWD Purchases	68,691.24	334,287.68	1,136,979.00	802,691.32	29%	
Bond Interest Expense	-	-	-	-	#DIV/0!	
Loan Interest Expense	15,523.45	93,140.70	-	(93,140.70)	#DIV/0!	
Scada System	-	1,593.33	5,000.00	3,406.67	32%	
Water Plant	-	-	60,000.00	60,000.00	0%	
Equipment	-	44,430.00	42,000.00	(2,430.00)	106%	
Capital Projects	-	21,262.62	736,000.00	714,737.38	3%	
Transfers Out - Administration	-	-	86,006.00	86,006.00	0%	
TOTAL EXPENDITURES	166,570.18	1,589,374.10	4,377,226.00	2,787,851.90	36%	
NET SURPLUS (DEFICIT)	44,640.01	(375,930.03)	(1,709,401.00)			

SEWER

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
REVENUE					
Sewer Service Fees	78,580.86	467,486.56	914,654.00	447,167.44	51.11%
Sewer Tap Fees	-	-	9,000.00	9,000.00	0.00%
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Interest Revenue	2,196.14	5,346.53	300.00	(5,046.53)	1782.18%
TOTAL REVENUE	80,777.00	472,833.09	923,954.00	451,120.91	51.17%
EXPENDITURES					
SALARIES	10,760.57	50,681.80	149,487.00	98,805.20	34%
BENEFITS	2,813.05	11,703.10	35,946.00	24,242.90	33%
Fuel	157.33	1,110.43	3,240.00	2,129.57	34%
IT	855.03	5,123.36	7,000.00	1,876.64	73%
Office Supplies	-	1,320.54	4,200.00	2,879.46	31%
Operating Supplies	3,216.36	14,231.56	55,157.00	40,925.44	26%
NPDES Permit Fees	-	-	5,245.00	5,245.00	0%
Training	-	60.00	6,000.00	5,940.00	1%
Insurance	-	21,637.80	39,690.00	18,052.20	55%
SOFTWARE	-	-	-	-	#DIV/0!
Professional Services	5,743.84	104,942.77	72,000.00	(32,942.77)	146%
Engineering Services	-	7,273.75	10,000.00	2,726.25	73%
Uniforms	-	716.23	1,000.00	283.77	72%
Utilities	9,303.76	33,288.97	97,241.00	63,952.03	34%
Repairs & Maintenance	17,622.57	34,674.54	150,500.00	115,825.46	23%
Equipment Maintenance	673.33	2,798.84	-	(2,798.84)	#DIV/0!
Depreciation Expense	-	-	-	-	#DIV/0!
Bond Premium Amortization	-	-	-	-	#DIV/0!
Lease Payments	-	-	-	-	#DIV/0!
Interest Expense	-	-	-	-	#DIV/0!
Loan Interest Expense	-	159,881.75	314,163.00	154,281.25	51%
Scada System	-	1,593.34	5,000.00	3,406.66	32%
Equipment Acquisition	-	49,840.24	130,000.00	80,159.76	38%
Capital Projects	-	141,012.65	462,500.00	321,487.35	30%
Transfers Out - Administration	-	-	86,006.00	86,006.00	0%
TOTAL EXPENDITURES	51,145.84	641,891.67	1,634,375.00	992,483.33	39%
NET SURPLUS (DEFICIT)	29,631.16	(169,058.58)	(710,421.00)		

SANITATION

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
REVENUE					
Trash Collection Fees	52,410.55	306,431.60	597,777.00	291,345.40	51.26%
Miscellaneous Revenue	-	-	-	-	#DIV/0!
TOTAL REVENUE	52,410.55	306,431.60	597,777.00	291,345.40	51.26%
EXPENDITURES					
Office Supplies	-	819.39	2,000.00	1,180.61	40.97%
Miscellaneous Expense	-	718.80	3,000.00	2,281.20	23.96%
Weed Control Supplies	-	-	-	-	#DIV/0!
Insurance	-	1,395.13	600.00	(795.13)	232.52%
Professional Services	2,040.25	12,161.63	25,000.00	12,838.37	48.65%
Spring Clean Up	-	15,764.89	29,700.00	13,935.11	53.08%
Depreciation Expense	-	-	-	-	#DIV/0!
Trash Contractor Payments	44,346.39	258,297.62	508,872.00	250,574.38	50.76%
Capital Projects	-	-	1,000.00	1,000.00	0.00%
Transfers Out - Administration	-	-	12,000.00	12,000.00	0.00%
TOTAL EXPENDITURES	46,386.64	289,157.46	582,172.00	293,014.54	49.67%
NET SURPLUS (DEFICIT)	6,023.91	17,274.14	15,605.00		

IRRIGATION

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Irrigation Water Fees	15,516.11	88,242.86	168,000.00	79,757.14	52.53%
Irrigation Tap Fees	-	-	-	-	#DIV/0!
Miscellaneous Revenue	-	-	-	-	#DIV/0!
Interest Revenue	-	-	-	-	#DIV/0!
TOTAL REVENUE	15,516.11	88,242.86	168,000.00	79,757.14	52.53%
EXPENDITURES					
Office Supplies	-	555.61	757.00	201.39	73.40%
Operating Supplies	-	572.81	283.00	(289.81)	202.41%
Miscellaneous Expense	-	-	-	-	#DIV/0!
Insurance	-	1,066.75	1,350.00	283.25	79.02%
Professional Services	6,180.91	24,555.85	36,000.00	11,444.15	68.21%
Utilities	2,199.26	2,630.55	28,000.00	25,369.45	9.39%
Repairs & Maintenance	-	2,309.46	28,000.00	25,690.54	8.25%
Depreciation Expense	-	-	-	-	#DIV/0!
Scada System	-	1,593.33	-	(1,593.33)	#DIV/0!
Capital Projects	3,988.00	74,757.94	80,000.00	5,242.06	93.45%
Transfers Out - Administration	-	-	-	-	#DIV/0!
TOTAL EXPENDITURES	12,368.17	108,042.30	174,390.00	66,347.70	61.95%
NET SURPLUS (DEFICIT)	3,147.94	(19,799.44)	(6,390.00)		

EATON HOUSING AUTHORITY

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Tenant Rents	-	-	255,653.00	255,653.00	0%
HUD Subsidies	22,930.00	131,665.00	276,867.00	145,202.00	48%
Laundry & Other	76.00	792.57	3,500.00	2,707.43	23%
Interest Revenue	155.55	906.01	230.00	(676.01)	394%
TOTAL REVENUE	23,161.55	133,363.58	536,250.00	402,886.42	24.87%
EXPENDITURES					
SALARIES	7,130.60	47,753.53	126,718.00	78,964.47	38%
BENEFITS	1,146.60	10,542.53	32,947.00	22,404.47	32%
Fuel	-	77.55	1,378.00	1,300.45	6%
IT	-	55.66	1,590.00	1,534.34	4%
Maintenance Supplies	-	860.62	25,440.00	24,579.38	3%
Maintenance Contract Service	-	-	78,440.00	78,440.00	0%
Snow Removal	-	-	7,500.00	7,500.00	0%
Grounds Maintenance	-	-	25,705.00	25,705.00	0%
Capital Projects	-	-	50,000.00	50,000.00	0%
Miscellaneous Operating Expens	-	828.73	4,000.00	3,171.27	21%
Electricity	-	-	41,340.00	41,340.00	0%
Water	-	-	28,763.00	28,763.00	0%
Sewer	-	-	23,650.00	23,650.00	0%
Gas	-	-	19,346.00	19,346.00	0%
Trash Removal	-	-	4,077.00	4,077.00	0%
Communications	-	-	1,994.00	1,994.00	0%
Management Fees	-	-	19,945.00	19,945.00	0%
Office Supplies	-	-	4,268.00	4,268.00	0%
SHO Fees			7,200.00		
Consulting Fees			19,200.00		
Training	-	-	1,060.00	1,060.00	0%
Professional Services	4,387.50	4,895.77	37,908.00	33,012.23	13%
Office Equipment	-	-	1,060.00	1,060.00	0%
Workers Comp Insurance	-	(657.00)	3,709.00	4,366.00	-18%
Miscellaneous Admin Expenses	-	21.00	-	(21.00)	#DIV/0!
Property & Liability Insurance	-	10,623.65	13,880.00	3,256.35	77%
Fidelity Bond Insurance	-	-	-	-	#DIV/0!
Mortgage Interest Expense	-	-	-	-	#DIV/0!
Depreciation Expense	-	-	-	-	#DIV/0!
Automotive Services	-	-	-	-	#DIV/0!
Mileage Reimbursements	-	-	-	-	#DIV/0!
Repairs & Maintenance	-	6,457.26	-	(6,457.26)	#DIV/0!
Capital Equipment	-	-	10,600.00	10,600.00	0%
TOTAL EXPENDITURES	12,664.70	81,459.30	591,718.00	510,258.70	13.77%
NET SURPLUS (DEFICIT)	10,496.85	51,904.28	(55,468.00)		

SPECIAL REVENUE

ACCOUNT TITLE	PERIOD	YEAR TO DATE	BUDGET	BUDGET VARIANCE	PERCENT USED
Use Tax	1,669.15	8,968.88	50,000.00	41,031.12	17.94%
Police Impact Fees	-	-	800.00	800.00	0.00%
Municipal & Equipment Fees	-	-	2,960.00	2,960.00	0.00%
Community Park Fees	-	-	1,016.00	1,016.00	0.00%
Neighborhood Park Fees	-	-	2,300.00	2,300.00	0.00%
Transfers From Other Funds	-	-	-	-	#DIV/0!
TOTAL REVENUE	1,669.15	8,968.88	57,076.00	48,107.12	15.71%
EXPENDITURES	-	-	60,000.00	60,000.00	0.00%
Police Fee Expenses	-	-	10,000.00	10,000.00	0.00%
Muni/Equip Expenses	-	-	10,000.00	10,000.00	0.00%
Community Park Expenses	-	-	5,000.00	5,000.00	0.00%
Neighborhood Park Expenses	-	-	75,000.00	75,000.00	0.00%
TOTAL EXPENDITURES	-	-	160,000.00	160,000.00	0.00%
NET SURPLUS (DEFICIT)	1,669.15	8,968.88	(102,924.00)		

TREASURER'S REPORT

June 30, 2023

FAITH SMITH - FINANCE DIRECTOR

GENERAL FUND		
CASH ON DEPOSIT - 05/31/2023	$4,403,800.76	
DEPOSITS June	85,227.72	
CHECKS PAID DURING June		$420,684.82
CASH ON DEPOSIT - 06/30/2023		4,068,343.66
	$4,489,028.48	**$4,489,028.48**

NEW OPERATING ACCOUNT		
CASH ON DEPOSIT - 05/31/2023	$7,253,656.83	
DEPOSITS May	$975,066.02	
CHECKS PAID DURING June		$432,485.43
CASH ON DEPOSIT -06/30/2023		$7,796,237.42
	$8,228,722.85	**$8,228,722.85**

CASH ON DEPOSIT - COLOTRUST		$2,247,780.89
CASH ON DEPOSIT - CSAFE		$2,012,261.46
BANK OF COLORADO CD @ 0.0100		181,741.88
BANK OF COLORADO CD @ 0.0100		328,473.28
BANK OF COLORADO CD @ 0.0100		83,650.00
FEDERAL FARM BANK BONDS @1.55%		246,960.00 market value
FEDERAL HOME LOAN BANKS @ .50%		231,257.50 market value
RESOLUTION FDG FED BONDS @ 1.45%		231,977.50 market value
Federal Farm Bank bonds @ 1.160		223,645.00 market value
United Sts Treas .25%		237,435.00 market value
TOTAL CASH & DEPOSITS		**$15,877,502.13**

ACCOUNTS PAYABLE		
CASH ON DEPOSIT - 05/31/2023	$0.94	
Deposits	$430,416.00	
CHECKS PAID DURING June		$430,416.50
CASH ON DEPOSIT - 06/30//2023		$0.44
	$430,416.94	**$430,416.94**

Payroll		
CASH ON DEPOSIT - 05/31/2023	$1,000,111.30	
Deposits	$0.00	
CHECKS PAID DURING June		$20.00
CASH ON DEPOSIT - 06/30//2023		$1,000,091.30
	$1,000,111.30	**$1,000,111.30**

EATON CEMETERY CARE FUND		
CASH ON DEPOSIT - 05/31/2023	$141,968.25	
Transfer for Perp. Care	$884.99	
BANK OF COLORADO CD @ .400 Cash on Deposit 06/30/2023		$142,853.24
	$142,853.24	**$142,853.24**

MUNICIPAL COURT ACCOUNT Bank of Colorado		
CASH ON DEPOSIT - 05/31/2023	$54,119.14	
Deposits	$0.00	
CHECKS PAID DURING June		172.50
CASH ON DEPOSIT - 06/30//2023		$53,946.64
	$54,119.14	**$54,119.14**

WATER RESERVE ACCOUNT		
CASH ON DEPOSIT - 05/31/2023	$157,890.00	
INTEREST RECEIVED	$885.79	
BANK OF COLORADO CD @ .0100 Cash on Deposit 06/30/2023		$158,775.79
	$158,775.79	**$158,775.79**

SEWER RESERVE ACCOUNT		
CASH ON DEPOSIT -05/31/2023	$247,042.47	
INTEREST RECEIVED	$1,540.00	
BANK OF COLORADO CD @ .0300 Cash on Deposit 06/30/2023		$248,582.47
	$248,582.47	**$248,582.47**

SHELTON TRUST FUND		
CASH ON DEPOSIT - 05/31/2023	$3,124.01	
INTEREST RECEIVED		
Transfers with drawls		
BANK OF COLORADO SAVINGS ACCT 06/30/2023		3,124.01
	$3,124.01	**$3,124.01**

PLANNING AND DEVELOPMENT ACCOUNT		
CASH ON DEPOSIT - 05/31/2023	$485,360.00	
Deposits	$5,000.00	
CHECKS PAID DURING June		-
CASH ON DEPOSIT - 06/30//2023		$490,360.00
	$490,360.00	**$490,360.00**

Eaton Town Board

Agenda Item

TO: Board of Trustees	
FROM: Greg Brinck, Assistant Town Administrator	
DATE of MEETING: August 17, 2023	
TITLE/SUBJECT: Resolution 2023-10 Streets Sales Tax	

DESCRIPTION

Resolution 2023-10 formally certifies the ballot language and submits the question to the electors of the Town, at the coordinated election to be held on November 7, 2023, the question of an increase in the Town sales and use tax.

SUMMARY

The Board of Trustees have discussed the Town's transportation infrastructure and the need to invest in this asset. The first step was completing a comprehensive inventory and asphalt management plan. The Town contracted with IMS and a plan was finalized in fall of 2022. The plan showed a deficit in the current funding structure and the required annual investment to maintain on of the Town's biggest assets.

The Town contracted with Beyond Your Base to educate the community about the current condition of the Town's streets and conduct a community survey to gain some insight into how the community felt about increasing sales and use tax to invest in the Town's transportation infrastructure.

Results of the community survey were presented to the Board at their July 20 work session and are included in the current Board Packet.

KEY POINTS

- The Board has been discussing the need to adequately invest in the Town's transportation infrastructure.
- The Town contracted with IMS to provide a comprehensive street inventory and pavement management plan.
- The study provided by IMS shows a deficit in the current funding structure and a need for additional funds to adequately keep up with the aging transportation infrastructure.

- The Board of Trustees contracted with Beyond Your Base to educate the community and conduct a community survey to inform the Board about a potential ballot initiative.
- Spring/Summer 2023 Beyond your base sent the following to all registered voters in the Town of Eaton
    - Letter and info flyer
    - Newsletter (included in this packet)
    - Survey
- Additionally, three community meetings were held in May and advertised in the newsletter sent to all registered electors, on the Town's website and social media sites, and both printed and electronic utility bill newsletters.
- Survey results were presented to an established citizens committee and the committee made a recommendation to the Town Administrator to inform the Board they recommended moving forward with a ballot initiative.

COST & BUDGET

Article X Section 20 of the Colorado Constitution, also known as TBAOR, requires the Town to include estimated revenue in the taxing year to be included in the ballot question. Staff, after lengthy review of the most current sales and use tax data, have included the estimated taxes to be collected at $1,575,000 for the first full fiscal year (2024). If revenue exceeds this estimate, it will trigger a TABOR refund.

The cost of the coordinated election is budgeted in the 2023 Town of Eaton budget at $25,000.

RECOMMENDATION

Staff recommends approval of Resolution 2023-10, a resolution of the Board of Trustees of the Town of Eaton, Colorado, regarding a ballot issue to be submitted at the coordinated election held on November 7, 2023, and setting the title and content for the ballot issue to increase the rate of the Town sales and use tax.

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-10

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF EATON, COLORADO, REGARDING A BALLOT ISSUE TO BE SUBMITTED AT THE COORDINATED ELECTION HELD ON NOVEMBER 7, 2023, AND SETTING THE TITLE AND CONTENT FOR THE BALLOT ISSUE TO INCREASE THE RATE OF THE TOWN SALES AND USE TAX

WHEREAS, the Town of Eaton (the "Town"), is a municipal corporation duly organized and operating as a statutory town under the Constitution and laws of the State of Colorado (the "State"); and

WHEREAS, pursuant to Section 16.1.1 of the Eaton Municipal Code (the "Town Code"), there is imposed a sales tax on the privilege of selling tangible personal property at retail or the furnishing of services upon every retailer in the Town as set forth in Section 39-26-104, Colorado Revised Statutes, as amended; and

WHEREAS, the current rate of the Town sales tax is three percent (3.0%) as set forth in Section 16.1.5 of the Town Code; and

WHEREAS, as provided in Section 16.1.4 of the Town Code the collection, administration and enforcement of the Town sales tax shall be performed by the Executive Director of the Department of Revenue; and

WHEREAS, pursuant to Section 16.4.2 of the Town Code, there is imposed a use tax of three percent (3.0%) for the privilege of using or consuming in the Town any construction and building materials purchased at retail, subject to the limitations set forth in Section 16.4.3 of the Town Code; and

WHEREAS, the various purposes for which the current Town sales and use tax, or portions thereof, may be expended are not otherwise currently limited by the Town Code; and

WHEREAS, Article X, Section 20 of the State Constitution requires that the Town has voter approval in advance for any tax increase; and

WHEREAS, visitors to the Town should contribute financially to the maintenance and upkeep of the Town's roadways as a result of the impact they have upon the roadways, and establishing a dedicated sales and use tax to support street maintenance, construction and restoration will provide a financial contribution for such roadway impact by persons who do not reside in the Town; and

WHEREAS, the Town is in need of additional funds for street purposes as described in the ballot issue set forth in this Resolution and, following community outreach and survey activities which included, among other things, recent input received by Board of Trustees of the Town (the "Board of Trustees") at multiple public meetings, the Board of Trustees intends to seek voter approval for the authorization of an increase of one percent (1.0%) in the Town sales

and use tax and to limit the revenues generated from the tax increase to street purposes as described in the ballot measure; and

WHEREAS, the Town election is to be conducted on November 7, 2023 as a coordinated election and the Board of Trustees desires to submit the ballot issue set forth in this Resolution to the eligible electors of the Town at the coordinated election; and

WHEREAS, the Board of Trustees hereby finds and determines that it is in the public interest to submit to the electors of the Town, at the coordinated election to be held on November 7, 2023, the question of an increase in the Town sales and use tax as described herein.

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

Section 1. Setting Ballot Title and Content. For purposes of Section 1-11-203.5, of the Colorado Revised Statutes, this Resolution shall serve to set the title and content of the ballot issue as set forth in Section 2 hereof. Any petition to contest the form or content of the ballot title may be filed with the District Court and a copy served on the Town Clerk within five days after the title of the ballot issue is set by the Board of Trustees by adoption of this Resolution.

Section 2. Form of Ballot Issue. At the coordinated election to be held on Tuesday, November 7, 2023, there shall be submitted to the eligible electors of the Town a ballot issue which shall be in substantially the following form:

TOWN OF EATON BALLOT ISSUE __

SHALL THE TOWN OF EATON TAXES BE INCREASED BY $1,575,000 ANNUALLY (WHICH AMOUNT REPRESENTS ESTIMATED REVENUES IN 2024, THE FIRST FULL FISCAL YEAR OF COLLECTION) AND BY WHATEVER AMOUNT IS GENERATED THEREAFTER FROM A DEDICATED STREET SALES AND USE TAX IMPOSED AT THE RATE OF ONE PERCENT (1%), (REPRESENTING ONE CENT ON EACH DOLLAR) BEGINNING JANUARY 1, 2024, WITH THE TAX REVENUES TO BE LIMITED TO STREET IMPROVEMENT AND TRANSPORTATION PURPOSES, INCLUDING AMONG OTHER THINGS, ALL COSTS ASSOCIATED WITH THE FOLLOWING:

- MAINTAINING, CONSTRUCTING AND RESTORING STREETS, SIDEWALKS AND RELATED INFRASTRUCTURE SUCH AS CURBS AND GUTTERS, STORM DRAINAGE, ADA ACCESSIBILITY, ROADWAY WIDENING AND SAFETY IMPROVEMENTS;

SHALL THE REVENUES FROM SUCH TAXES BE DEPOSITED INTO THE TOWN'S STREET FUND AND ACCOUNTED FOR IN THE ANNUAL AUDIT; AND SHALL SUCH TAX REVENUES AND ANY INTEREST THEREON CONSTITUTE VOTER-APPROVED REVENUE CHANGES WITHIN THE MEANING OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED

STATUTES OR ANY OTHER LAW?

_____ YES/FOR _____ NO/AGAINST

Section 3. Designated Election Official. Pursuant to the Colorado Municipal Election Code of 1965, C.R.S. §§ 31-10- 101 et seq., except as designated to the Weld County Clerk and Recorder pursuant to an intergovernmental agreement between the Town and the Weld County Board of County Commissioners, the Board of Trustees hereby designates the Town Clerk, Margaret Jane Winter, as the designated election official for the conduct of the election on behalf of the Town. Among other activities, the Town Clerk shall publish notice of the election and shall also cause a notice stating that written comments for or against the ballot issue may be filed with the Town Clerk on or before noon on Friday, September 22, 2023, and that a summary of such comments shall be distributed to registered electors in accordance with the law. The Town Clerk shall act as the primary liaison between the Town and the Weld County Clerk and Recorder.

Section 4. Ballot Results. If a majority of the votes cast on the ballot issue set forth in Section 2 hereof shall be for approval of the ballot issue, the Board of Trustees shall take the necessary legislative action to amend the Town Code consistent with the language of the ballot issue, and the authorized tax rate increase shall commence on January 1, 2024.

Section 5. Effective Date. This Resolution shall be effective immediately upon its passage.

PASSED , SIGNED, APPROVED AND ADOPTED by the Board of Trustees of the Town of Eaton, Colorado this 17th day of August, 2023.

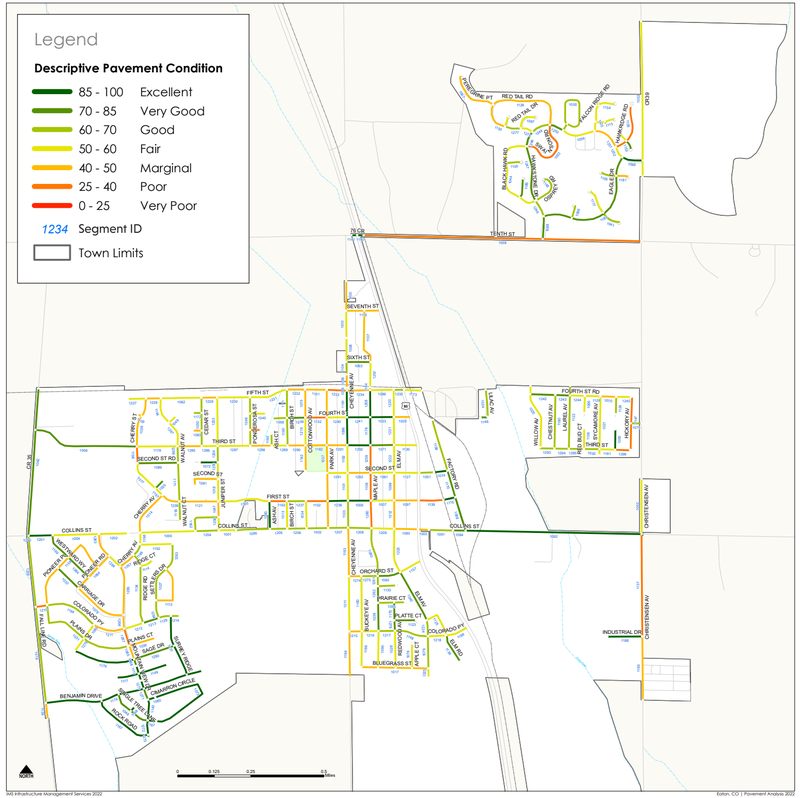
_____
Scott E. Moser, Mayor

ATTEST:

_____
Margaret Jane Winter, Town Clerk

Current Condition of Eaton's Roadways

Nearly 59% of Eaton's Roadways are in Fair or Worse Condition



Scan the QR code to see a detailed list of the condition of every roadway segment/block in Eaton, or go to **townofeaton.colorado.gov/roads**.

THE TOWN OF EATON COLORADO INCORPORATED 1892

Inside...

- ✓ Answers to frequently asked questions regarding Eaton's roadway improvement proposal
- ✓ Findings of a 2022 Pavement Management Assessment
- ✓ Opportunities for the community to provide input on the Town's funding proposal

townofeaton.colorado.gov/roads

THE TOWN OF EATON COLORADO INCORPORATED 1892
Town of Eaton
223 1st Street
Eaton, CO 80615

ROADWAY PLANNING UPDATE

SPRING 2023

59% Nearly 59% of Eaton's roadways are in fair, marginal, or poor condition, according to a recent pavement assessment study. **(Learn more inside.)**

" The Eaton Town Board seeks the community input on a funding proposal to protect and improve our aging roadways. No action will taken until we gather additional public input."

— Scott Moser, Mayor, Town of Eaton

ROADWAY PLANNING UPDATE

SPRING 2023

THE TOWN OF EATON COLORADO INCORPORATED 1892

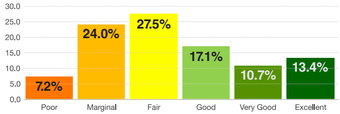
Why is the Town of Eaton considering placing a 1% sales tax proposal on the November 2023 ballot?

The Town seeks to protect and improve roadways throughout our community, including:

- Restoring roadways that are in poor, marginal, or fair condition, and then maintaining them
- Properly maintaining roadways that are already in good, very good, or excellent condition
- Adding turn lanes and bike lanes along certain roadways, as well as widening them

How bad is the condition of our roadways?

According to a recent pavement management assessment, nearly 59% of Eaton's streets are in poor to fair condition, while only 41% are in good to excellent condition.



What is the current value of Eaton's roadways?

The current value of the Eaton's 32 miles of roadway is estimated to be more than $69.5 million.

ROADWAY PLANNING UPDATE SPRING 2023

Anticipated Benefits

There are many anticipated benefits tied to the proposed roadway improvements:

Protecting property values

Reducing roadway repair costs with preventative maintenance

Extending the life of existing roadways

Decreasing wear and tear on residents' vehicles

Improving driver and pedestrian safety

Enabling faster response times for first responders

What is the urgency in making roadway improvements?

The longer we wait to make roadway improvements, the more it will cost. In fact, every $1 we spend now on preventative maintenance saves $4 to $10 in rehabilitation/reconstruction costs later.

How many miles of roadway in Eaton would benefit?

Eaton has 32 centerline miles of asphalt and concrete roadways, all of which would benefit. Even the roadways that are currently in good or better condition would benefit because funds would go toward properly maintaining them.

Which of Eaton's roadways are in need of major rehabilitation?

Following are some of the roadway rehabilitation projects being considered if the proposed sales tax is approved and a portion of the revenues are used to pursue bond financing:

- 10th Street rehabilitation, from Hwy 85 to WCR 39
- First Street rehabilitation, from Park Avenue to Juniper Avenue
- Christensen Avenue (Town portions) rehabilitation, from cemetery to country club
- Cheyenne Avenue rehabilitation, from Collins Street South to Town boundary

What types of improvements are being considered for Collins Street?

Widening of Collins Street, including the addition of turn lanes and bike lanes, is another larger project being considered.

Why does the Eaton Town Board prefer a sales tax over a property tax?

There are a variety of reasons why a sales tax is being considered:

- The Town Board does not want homeowners, and other property owners, to be stuck with 100% of the cost of roadway improvements, especially since everyone benefits
- The Town's existing property tax rate would need to be tripled to generate the same amount of revenues as a 1% sales tax
- Out-of-town shoppers would help pay for our roadway improvements if a sales tax measure was implemented

What would happen to the roadways if a tax measure was not adopted?

Without additional funds, the Town would not be able to maintain the current condition of our roadways as well as repair those that need rehabilitation. Although pavement deterioration begins at a slow rate, it picks up dramatically if preventative maintenance is not provided early and efficiently. The roadways that are in fair, marginal, or good shape would be negatively impacted, degrading them to poor or very poor condition within five years or less.

When will the Town Board make a final decision?

The decision to place a sales tax measure on the November 2023 ballot will be made this summer, allowing ample time for community input.

If the sales tax measure is approved, what oversight would be put in place?

If voters approve the 1% sales tax proposal in November 2023, detailed updates would be disclosed to the public via the Town's website at townofeaton.colorado.gov.

How can residents provide feedback on the sales tax proposal?

A public opinion survey will be sent to all registered voter households in the next few weeks to gather feedback that will help shape the possible funding request. Community information meetings will also be held, with dates, times, and locations posted on the Town's website at townofeaton.colorado.gov/roads.

What if residents have additional questions regarding the proposal?

Please contact:

Wesley LaVanchy
970.454.3338 Ext. 102
wesley@eatonco.org

Greg Brinck
970.454.3338 Ext. 105
greg@eatonco.org

Eaton's 32 miles of roadways have been carefully evaluated as part of a comprehensive pavement study conducted in 2022.

Summary of Typical Pavement Distresses for Each Condition Category & Recommended Maintenance/Rehabilitation

Category	Typical distresses and M&R Recommendations	
Excellent	Like new condition - little to no maintenance required	**Monitor condition or preventive maintenance**
Very Good	Minor cracking, raveling, and other non-load associated distress	**Routine or preventative maintenance** *- Crack sealing, surface treatment*
Good	Minor to moderate cracking and low severity load associated distresses such as alligator cracking and rutting	**Surface treatments with localized repairs and overlays** *- Surface treatments, localized surface patching, thin overlay*
Fair	More extensive and severe longitudinal and transverse cracking, as well as moderate severity load associated distresses	**Localized repairs or major rehabilitation** *- Localized surface and/or full-depth patching, moderate overlays*
Marginal	Localized high-severity alligator cracking, and rutting	**Major rehabilitation** *- Localized full-depth patching, mill and overlay, traditional overlay*
Marginal	A greater extent of severe alligator cracking, rutting	**Major rehabilitation** *- More extensive full-depth patching, mill and overlay, traditional overlay*
Very Poor	Extensive and severe alligator cracking, more extensive and deeper rutting, and potholes	**Major rehabilitation** *- Full-depth reclamation, reconstruction*

Poor

ON STREET	FROM STREET	TO STREET
FIRST ST	ASH CT	BIRCH ST
FIRST ST	COTTONWOOD AV	PARK AV
MOUNTAIN VIEW DR	COLORADO PY	PLAINS CT
COLORADO PY	FALL LINE RD	PIONEER PL
MAPLE AV	FIRST ST	COLLINS ST
FIRST ST	THIRD ST	SECOND ST RD
MAPLE AV	DS@8458FT	FIFTH ST
MAPLE AV	THIRD ST	SECOND ST
MAPLE AV	SECOND ST	FIRST ST
FIRST ST	SH 85	RRX
THIRD ST	HACKBERRY CT	HICKORY AV
HICKORY AV	E THIRD ST	E FOURTH ST RD
SWAINSON RD	HAWKSTONE DR	HAWKSTONE DR
TENTH ST	RRX	CR 39
FIFTH ST	PARK AV	CHEYENNE AV
PONDEROSA PL	PONDEROSA ST	END
CHRISTENSEN AV	E COLLINS ST	INDUSTRIAL DR
FOURTH ST	COTTONWOOD AV	PARK AV
HAWKRIDGE RD	HAWKSTONE DR	CDS

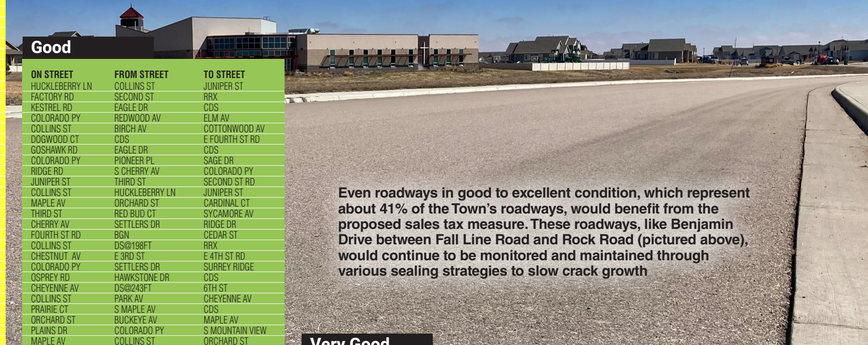
Marginal

ON STREET	FROM STREET	TO STREET
PEREGRINE PT	RED TAIL RD	CDS
CHERRY ST	3RD ST	5TH ST
FIFTH ST	CHERRY ST	WALNUT AV
FIRST ST	CHERRY AV	WALNUT AV
COLLINS ST	SH 85	DS@198FT
FIFTH ST	COTTONWOOD AV	PARK AV
FIFTH ST	CHEYENNE AV	MAPLE AV
RED TAIL RD	PEREGRINE PT	HAWKSTONE DR
FOURTH ST	ELM	SH 85
COTTONWOOD AV	THIRD ST	GATE
HAWKSTONE DR	FALCON RIDGE RD	HAWKRIDGE RD
SEVENTH ST	CHEYENNE AV	SH 85
COLORADO PY	SAGE DR	MOUNTAIN VIEW DR
ORCHARD ST	CHEYENNE AV	BUCKEYE AV
CARRIAGE DR	S MOUNTAIN VIEW DR	PIONEER RD
CHERRY CDS ST	BGN	CHERRY ST
ELM AV	FIRST ST	COLLINS ST
MOUNTAIN VIEW DR	PLAINS CT	SAGE DR
PLAINS CT	S MOUNTAIN VIEW DR	CDS
CHEYENNE AV	RRX	DS@243FT
JUNIPER ST	FIRST ST	HUCKLEBERRY LN
MOUNTAIN VIEW DR	COLLINS ST	PIONEER RD
FIRST ST	ELM AV	SH 85
RED TAIL RD	RED TAIL CT	PEREGRINE PT
COLLINS ST	ELM AV	SH 85
FOURTH ST RD	SYCAMORE AV	DOGWOOD CT
MOUNTAIN VIEW DR	CHERRY AV	CARRIAGE DR
CHERRY AV	RIDGE DR	MOUNTAIN VIEW DR
MOUNTAIN VIEW DR	CARRIAGE DR	COLORADO PY
PARK AV	COLLINS ST	FIFTH ST
SECOND ST	CHEYENNE AV	MAPLE AV
COLORADO PY	CHEYENNE AV	BUCKEYE AV
SECOND ST	JUNIPER ST	BGN
ELM AV	SECOND ST	FIRST ST
THIRD ST RD	BGN	CEDAR ST
CHEYENNE AV	COLORADO PY	LIMITS
MAPLE AV	SEVENTH ST	SIXTH ST
THIRD ST	PONDEROSA ST	ASH CT
COTTONWOOD AV	THIRD ST	FIFTH ST
COOPER HAWK RD	EAGLE DR	CDS
CHRISTENSEN AV	INDUSTRIAL DR	SOUTH END
THIRD ST	COTTONWOOD AV	PARK AV
FALL LINE RD	BENJAMIN DR	S CITY LIMIT
PIONEER RD	S MOUNTAIN VIEW DR	CARRIAGE DR
SETTLERS CV	SETTLERS DR	SETTLERS DR
CHEYENNE AV	7TH ST	CL
THIRD ST	PARK AV	CHEYENNE AV
THIRD ST	BIRCH ST	COTTONWOOD AV
CHEYENNE AV	COLLINS AV	ORCHARD ST
FIFTH ST	BIRCH ST	COTTONWOOD AV
THIRD ST	WALNUT AV	CEDAR ST
FIFTH ST	CEDAR ST	JUNIPER ST
BLUEGRASS ST	S ELM AV	BUCKEYE AV
PIONEER PL	PIONEER RD	SW COLORADO PY
CHERRY AV	FIRST ST	COLLINS ST
FIRST ST	WALNUT AV	JUNIPER ST
FIRST ST	CHERRY CT	CHERRY AV
FIRST ST	SECOND ST RD	CHERRY CT

Fair

ON STREET	FROM STREET	TO STREET
ASPEN CT	WALNUT CT	CDS
CHEYENNE AV	WIDCH	7TH ST
COTTONWOOD AV	THIRD ST	FOURTH ST
FIRST ST	MAPLE AV	ELM AV
FOURTH ST RD	DOGWOOD CT	HICKORY AV
MAPLE AV	COLORADO PY	BLUEGRASS ST
BUCKEYE AV	COLORADO PY	BLUEGRASS ST
FIFTH ST	WALNUT AV	CEDAR ST
FIFTH ST	PONDEROSA ST	BIRCH ST
CHEYENNE AV	THIRD ST	SECOND ST
ELM AV	COLLINS ST	ORCHARD ST
FIFTH ST	MAPLE AV	ELM AV
ORCHARD ST	ELM ST	SH 85
FOURTH ST RD	MAGNOLIA CT	SYCAMORE AV
WALNUT AV	ASPEN CT	THIRD ST
ELM AV	THIRD ST	SECOND ST
FOURTH ST RD	LAUREL AV	MAGNOLIA CT
SYCAMORE AV	BARR	E 4TH ST RD
SAGE DR	COLORADO PY	PLAINS DR
APPLE CT	BLUEGRASS ST	CDS
ELM AV	FIRST ST	FOURTH ST
FIFTH ST	WCL	CHERRY ST
SECOND ST	MAPLE AV	ELM AV
COLLINS ST	MAPLE AV	ELM AV
THIRD ST	CEDAR ST	JUNIPER ST
FIFTH ST	SH 85	DS@229FT
COLLINS ST	CHERRY AV	HUCKLEBERRY LN
WILLOW AV	E 3RD ST	E 5TH ST
SECOND ST	ELM AV	SH 85
CR39	CL	CL
FIRST ST	JUNIPER ST	ASH ST
WALNUT AV	FIFTH ST	ASPEN CT
THIRD ST	JUNIPER ST	PONDEROSA ST
THIRD ST	ASH CT	BIRCH ST
COLORADO PY	ELM RD	SH 85
FALCON RIDGE CDS RD	FALCON RIDGE RD	CDS
CHEYENNE AV	ORCHARD ST	COLORADO PY
COLORADO PY	MOUNTAIN VIEW DR	RIDGE RD
SECOND ST	PARK AV	CHEYENNE AV
CHEYENNE AV	FIFTH ST	RRX
COLLINS ST	JUNIPER ST	SRFCH
BIRCH ST	COLLINS ST	FIRST ST
BUCKEYE AV	ORCHARD ST	COLORADO PY
RIDGE CT	RIDGE RD	CDS
THIRD ST	ELM AV	SH 85
FOURTH ST	PARK AV	CHEYENNE AV
SETTLERS DR	S CHERRY AV	SETTLERS DR
HAWKRIDGE CI	HAWKRIDGE RD	CDS
RED TAIL DR	RED TAIL RD	CDS
FALCON RIDGE CT	FALCON RIDGE CDS RD	CDS
CHERRY AV	COLLINS ST	SETTLERS DR
HAWKSTONE DR	PRAIRIE HAWK DR	FALCON RIDGE RD
SAGE DR	PLAINS DR	SAGE DR
MOUNTAIN VIEW DR	PIONEER RD	CHERRY AV
RED BUD CT	E 3RD ST	CDS
CHEYENNE AV	SECOND ST	FIRST ST
RED TAIL RD	HAWKSTONE DR	RED TAIL DR
JUNIPER ST	FIFTH ST	THIRD ST
JUNIPER ST	SECOND ST	FIRST ST
COTTONWOOD AV	COLLINS ST	FIRST ST
ELM AV	FOURTH ST	THIRD ST
CHRISTENSEN AV	NORTH END	E COLLINS ST
COLORADO PY	ELM AV	ELM RD
ELM RD	ELM AV	COLORADO PY
COLORADO PY	BUCKEYE AV	MAPLE AV
GRAYHAWK RD	EAGLE DR	CDS
RED TAIL CT	RED TAIL RD	CDS
HAWKSTONE DR	HAWKSTONE RD	EAGLE DR
MAGNOLIA CT	E 4TH ST RD	CDS
MAPLE AV	SIXTH ST	DS@458FT
PONDEROSA CT	PONDEROSA ST	END
JUNIPER ST	SECOND ST RD	SECOND ST
JUNIPER ST	HUCKLEBERRY LN	COLLINS ST
THIRD ST	SYCAMORE AV	HACKBERRY CT
FALCON RIDGE RD	HAWKSTONE DR	CDS
FIFTH ST	JUNIPER ST	PONDEROSA ST
CHEYENNE AV	6TH ST	WIDCH
REDWOOD AV	COLORADO PY	COLORADO PY
BLACK HAWK RD	HAWKSTONE DR	HAWKSTONE DR
ELM AV	BLUEGRASS ST	EOP
THIRD ST	CHERRY ST	WALNUT AV
CEDAR ST	THIRD ST	FIFTH ST
FALL LINE RD	COLLINS ST	BENJAMIN DR
FIFTH ST	ELM AV	SH 85

The pavement study determined that 59% of Eaton's roadways are in poor, marginal, or fair condition. The other 41% in good, very good, or excellent condition.



Even roadways in good to excellent condition, which represent about 41% of the Town's roadways, would benefit from the proposed sales tax measure. These roadways, like Benjamin Drive between Fall Line Road and Rock Road (pictured above), would continue to be monitored and maintained through various sealing strategies to slow crack growth

Good

ON STREET	FROM STREET	TO STREET
HUCKLEBERRY LN	COLLINS ST	JUNIPER ST
FACTORY RD	SECOND ST	RRX
KESTREL RD	EAGLE DR	CDS
COLORADO PY	REDWOOD AV	ELM AV
COLLINS ST	BIRCH AV	COTTONWOOD AV
DOGWOOD CT	CDS	E FOURTH ST RD
GOSHAWK RD	EAGLE DR	CDS
COLORADO PY	PIONEER PL	SAGE DR
RIDGE RD	S CHERRY AV	COLORADO PY
JUNIPER ST	THIRD ST	SECOND ST RD
COLLINS ST	HUCKLEBERRY LN	JUNIPER ST
MAPLE AV	ORCHARD ST	CARDINAL CT
THIRD ST	RED BUD CT	SYCAMORE AV
CHERRY AV	SETTLERS DR	RIDGE DR
FOURTH ST RD	BGN	CEDAR ST
COLLINS ST	DS@198FT	RRX
CHESTNUT AV	E 3RD ST	E 4TH ST RD
COLORADO PY	SETTLERS DR	SURREY RIDGE
OSPREY RD	HAWKSTONE DR	CDS
CHEYENNE AV	DS@243FT	6TH ST
COLLINS ST	PARK AV	CHEYENNE AV
PRAIRIE CT	S MAPLE AV	CDS
ORCHARD ST	BUCKEYE AV	MAPLE AV
PLAINS DR	COLORADO PY	S MOUNTAIN VIEW
MAPLE AV	COLLINS ST	ORCHARD ST
COLLINS ST	SRFCH	ASH AV
COLORADO PY	MAPLE AV	REDWOOD AV
SETTLERS DR	SETTLERS CV	COLORADO PY
THIRD ST	CHESTNUT AV	LAUREL AV
WALNUT AV	THIRD ST	SECOND ST RD
THIRD ST	WILLOW AV	CHESTNUT AV
PRAIRIE HAWK DR	HAWKSTONE DR	HAWKSTONE DR
PONDEROSA ST	THIRD ST	FIFTH ST
RED TAIL RD	RED TAIL DR	RED TAIL CT
CHEYENNE AV	FIRST ST	COLLINS ST
CONDOR RD	CDS	EAGLE DR
HAWKSTONE DR	EAGLE DR	HAWK RD
SETTLERS DR	SETTLERS DR	SETTLERS CV
BLACK HAWK DR	BLACK HAWK RD	CDS
COLLINS ST	CHEYENNE AV	MAPLE AV
ASH CT	THIRD ST	END
FOURTH ST	HICKORY AV	ECL
SECOND ST	SH 85	RRX
LAUREL AV	E 3RD ST	E 5TH ST
WALNUT CT	CDS	FIRST ST
COLLINS ST	ASH AV	BIRCH AV
FIRST ST	BIRCH ST	COTTONWOOD AV
THIRD ST	MAPLE AV	ELM AV
THIRD ST	LAUREL AV	RED BUD CT
ELM AV	ELM RD	COLORADO PY
FOURTH ST	BARR	BIRCH ST
COLLINS ST	COTTONWOOD AV	PARK AV
BIRCH ST	THIRD ST	FIFTH ST
LILAC AV	E 4TH ST	E 5TH ST
HAWKSTONE DR	RED TAIL RD	RED TAIL RD
SETTLERS DR	THIRD ST	FIFTH ST
CARDINAL CT	S MAPLE AV	CDS
ELM AV	COLORADO PY	BLUEGRASS ST
FALCON RIDGE CDS CT	FALCON RIDGE CT	CDS
WALNUT AV	SECOND ST RD	FIRST ST
SETTLERS DR	SETTLERS CV	SETTLERS CV
COLORADO PY	SURREY RIDGE	EOP
FACTORY RD	FIRST ST	SECOND ST
FOURTH ST RD	WILLOW AV	CHESTNUT AV

Very Good

ON STREET	FROM STREET	TO STREET
CHERRY CT	CHERRY AV	CDS
HAWKSTONE DR	HAWK RD	HAWK RD
SECOND ST RD	FIRST ST	WALNUT AV
EAGLE DR	HAWKSTONE DR	HAWKSTONE DR
REDWOOD AV	COLORADO PY	PLATTE CI
CARRIAGE DR	PIONEER RD	PIONEER R
HAWKSTONE DR	HAWK RD	RED TAIL RD
BLACK HAWK LN	BLACK HAWK RD	CDS
ORCHARD ST	MAPLE AV	ELM AV
WESTWARD WY	PIONEER PL	PIONEER RD
MAPLE AV	PRAIRIE CT	COLORADO PY
COLORADO PY	RIDGE RD	SETTLERS DR
COLLINS ST	RRX	FACTORY RD
PLATTE CI	REDWOOD AV	CDS
HAWKSTONE DR	RED TAIL RD	PRAIRIE HAWK DR
REDWOOD AV	PLATTE CT	PRAIRIE CT
FACTORY RD	COLLINS ST	FIRST ST
FOURTH ST	BIRCH ST	COTTONWOOD AV
THIRD ST	MAPLE AV	ELM AV
FOURTH ST RD	CHESTNUT AV	LAUREL AV
MAPLE AV	CARDINAL CT	PRAIRIE CT
ELM AV	ORCHARD ST	ELM RD
HAWKRIDGE CI	CDS	HAWKRIDGE RD
HAWKSTONE DR	TENTH ST	EAGLE DR
FOURTH ST	CL	LILAC AV
THIRD ST	CR 85	CHERRY ST
SINGLETREE LANE	BENJAMIN DR	S MOUNTAINVIEW DR
SIXTH ST	CHEYENNE AV	MAPLE AV
CR 38	RRX	81
MOUNTAIN VIEW DR	ROCK ROAD	EOP
ELM RD	COLORADO PY	END
WESTWARD WY	COLLINS ST	PIONEER PL
SAGE DR	MOUNTAIN VIEW DR	SURREY RIDGE
MOUNTAIN VIEW DR	BENJAMIN DR	CIMARRON CIRCLE
MOUNTAIN VIEW DR	SAGE DR	DS@127FT

Excellent

ON STREET	FROM STREET	TO STREET
ROCK ROAD	BENJAMIN DR	S MOUNTAINVIEW DR
BENJAMIN DR	FALL LINE ROAD	CL
COLLINS ST	FACTORY RD	CHRISTENSEN AV
FRONTIER COURT	S MTNVIEW DR CTRLN	CULDESAC GUTTER
FRONTIER ROAD	BORY	INTERSECTION
MOUNTAIN VIEW DR	CIMARRON CIRCLE	ROCK ROAD
HAWKSTONE DR	EAGLE DR	CR 39
CIMARRON CIRCLE	S MOUNTAINVIEW DR	BORY
MAPLE AV	FIFTH ST	FOURTH ST
HACKBERRY CI	E THIRD ST	CDS
MOUNTAIN VIEW DR	DS@127FT	FRONTIER COURT
MOUNTAIN VIEW DR	FRONTIER COURT	DS@315FT
FIRST ST	CHEYENNE AV	MAPLE AV
CHEYENNE AV	FOURTH ST	THIRD ST
SECOND ST RD	JUNIPER ST	CDS
SURREY RIDGE	COLORADO PKWY	BENJAMIN DR
THIRD ST	CHEYENNE AV	MAPLE AV
SAGE DR	SAGE DR	MOUNTAIN VIEW DR
MAPLE AV	FOURTH ST	THIRD ST
CIMARRON CIRCLE	BORY	S MOUNTAINVIEW DR
CHEYENNE AV	FIFTH ST	FOURTH ST
MOUNTAIN VIEW DR	CIMARRON CIRCLE	CIMARRON CIRCLE
INDUSTRIAL DR	CHRISTENSEN AVE	DS@629FT
FOURTH ST	CHEYENNE	MAPLE AV
FIRST ST	PARK AV	CHEYENNE AV
MOUNTAIN VIEW DR	DS@131FT	BENJAMIN DR
SECOND ST	RRX	FACTORY RD
SINGLETREE CIRCLE	SINGLETREE LANE	END
FOURTH ST	MAPLE AV	ELM AV
CIMARRON CIRCLE	BNDRY	BNDRY
76 CR	SH 85	RRX
76 CR	CL	SH 85
ASH AV	COLLINS ST	FIRST ST

32
Eaton has 32 miles of roadways, which the Town seeks to improve and protect.

$69.5M
The value of Eaton's roadways is estimated to be $69.5 million.

59%
About 59% of Eaton's roadways are in fair or worse condition.

$1 vs. $4 to $10
Every $1 spent on preventative maintenance saves $4 to $10 in rehabilitation costs.

AUGUST 2023
A final decision regarding the roadway improvement proposal will be made this August

Public Information Program Update

July 20, 2023

Agenda

- Recap of Public Information Program
- Review and Discuss Results of Public Opinion Research
- Citizen Task Force Recommendations
- Next Steps

Public Information Program

THE TOWN OF EATON
INCORPORATED 1892
COLORADO

Citizen Task Force Meetings

- ***March 15*** – Process, Planning Efforts, Needs,
  Proposed Solutions, Develop Recommendations

ROLL OUT OF PUBLIC INFORMATION PROGRAM

- ***June 6*** – Review Public Opinion Research and Other Community Feedback,
  and Develop Recommendations

THE TOWN OF EATON COLORADO

Letter/Attachment (2,032 Households)

THE TOWN OF EATON COLORADO

April 10, 2023

Dear Eaton Residents:

About 59% of the Town of Eaton's roadways are in fair, marginal, or poor condition, according to a recent pavement study. Unfortunately, without additional funding, the percentage of roadways in Eaton that are currently in poor condition is projected to increase almost five-fold over the next five years.

Fortunately, every $1 invested now in preventative maintenance saves $4 to $10 in rehabilitation and reconstruction costs later. This is precisely why the Eaton Town Board is considering placing a 1% sales tax proposal on the November 2023 ballot.

If Eaton voters approve the proposed sales tax, the revenues would go toward the following projects:

- Restoring roadways that are in poor, marginal, or fair condition, and then maintaining them
- Properly maintaining roadways that are already in good, very good, or excellent condition
- Adding turn lanes and bike lanes along certain roadways, as well as widening them

There are many anticipated benefits of the proposed roadway improvements, including:

- Protecting property values
- Reducing roadway repair costs and extending their useful life with preventative maintenance
- Decreasing wear and tear on residents' vehicles and improving driver and pedestrian safety
- Enabling faster response times for first responders

By funding roadway improvements with a sales tax—rather than a property tax measure—everyone pays their fair share. Out-of-town shoppers would also help fund our roadway improvements.

223 1st St, Eaton, CO 80615 | (970) 454-3338 | townofeaton.colorado.gov

r from you. Please consider attending an upcoming about the proposal, ask questions, and provide input.

224 1st St, 6:00-7:00 pm
unity Center, Maple Room, 1675 3rd St, 6:00-7:00 pm
rado Room, 132 Maple Ave, Noon-1:00 pm

ailing to you a community opinion survey. We

forward to protect and preserve some of Eaton's
s.

Coby Gentry
Trustee

Karla Winter
Trustee

Nina Lewis
Trustee

223 1st St, Eaton, CO 80615 | (970) 454-3338 | townofeaton.colorado.gov

Roadway Improvement Proposal

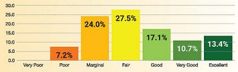
Preventative Maintenance is the Key to Reducing Costs

- The current value of the Town of Eaton's 32 miles of roadway is estimated to be more than $69.5 million.
- The Eaton Town Board is considering placing a 1% sales tax on the November 2023 ballot to protect and improve the Town's roadways.
- The sales tax would be used to:
  - > Restore roadways that are in poor, marginal, or fair condition, and then maintain them
  - > Properly maintain roadways that are already in good, very good, or excellent condition
  - > Add turn lanes and bike lanes along certain roadways, as well as widen them
- Although pavement deterioration begins at a slow rate, it picks up dramatically if preventative maintenance is not provided early and efficiently. This is an important reason why the Town Board seeks to invest more in our community's roadways.
- Every $1 invested now in preventative maintenance saves $4 to $10 in rehabilitation/reconstruction costs later.

- Even roadways in good to excellent condition, which represent about 41% of the Town's roadways, will benefit. These roadways, like Benjamin Drive between Fall Line Road and Rock Road (pictured above), will continue to be monitored and maintained through various sealing strategies to slow crack growth.
- Roadway improvements would provide many anticipated benefits:
  - > Protecting property values
  - > Reducing roadway repair costs
  - > Extending the useful life of the Town's roadways
  - > Decreasing wear and tear on residents' vehicles
  - > Improving driver and pedestrian safety
  - > Enabling faster response times for first responders

2022 Pavement Study

According to a recent pavement study, almost 59% of Eaton's roadways are in poor, marginal, or fair condition.

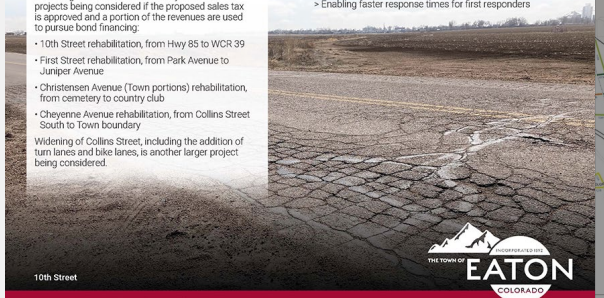


A Number of Eaton Roadways are in Need of Major Rehabilitation

Following are some of the roadway rehabilitation projects being considered if the proposed sales tax is approved and a portion of the revenues are used to pursue bond financing:

- 10th Street rehabilitation, from Hwy 85 to WCR 39
- First Street rehabilitation, from Park Avenue to Juniper Avenue
- Christensen Avenue (Town portions) rehabilitation, from cemetery to country club
- Cheyenne Avenue rehabilitation, from Collins Street South to Town boundary

Widening of Collins Street, including the addition of turn lanes and bike lanes, is another larger project being considered.



townofeaton.colorado.gov/roads

n's Roadways

air or Worse Condition

Scan the QR code to see a detailed list of the condition of every roadway segment/block in Eaton, or go to **www.townofeaton.colorado.gov/roads**.

THE TOWN OF EATON COLORADO

townofeaton.colorado.gov/roads

THE TOWN OF EATON COLORADO
INCORPORATED 1892

Website Landing Page

Search

Home | Government › | Departments › | Community Resources › | Business Resources › | How Do I..? › | Contact Us | Backflow Program - BPCCC

Home › Government › Streets and Roads

Streets and Roads

Streets and Pavement Maintenance

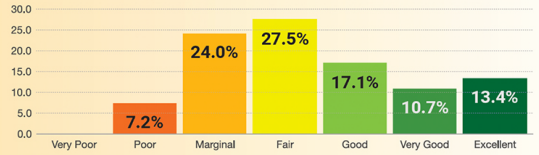
Last updated April 2023

The Town of Eaton is taking a strategic approach to improving our road conditions and improving our transportation systems. A modest 1% sales tax could provide funding to repair and reconstruct roads to extend the lifespan of roadways, minimize the cost for the future, and prioritize projects to increase pedestrian safety.

Eaton's current pavement conditions:

2022 Pavement Study

According to a recent pavement study, almost 59% of Eaton's roadways are in poor, marginal, or fair condition.

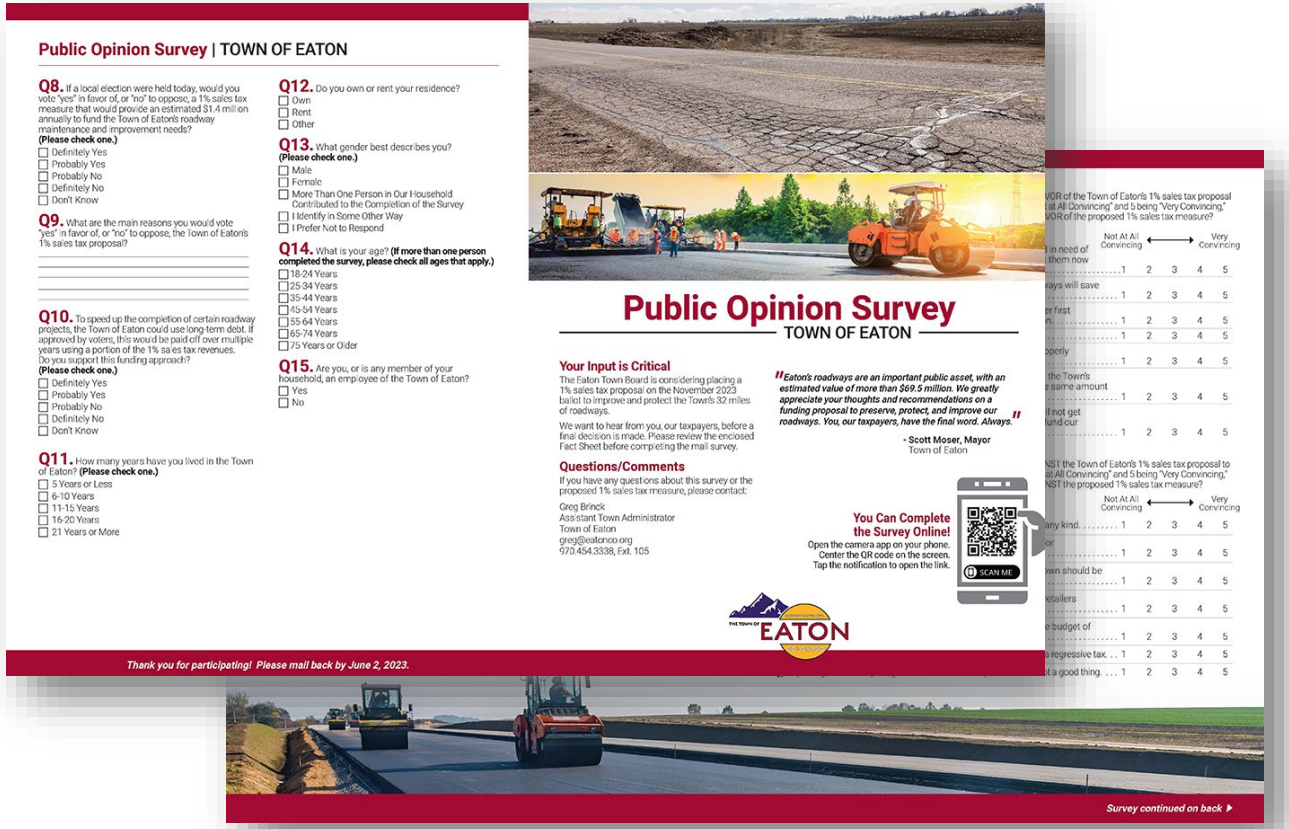


About 59% of the Town of Eaton's roadways are in fair, marginal, or poor condition. Without additional funding, the percentage of roadways in Eaton that are currently in poor condition

Newsletter (2,032 Households)

THE TOWN OF EATON COLORADO

Mail Survey (2,032 Households)



Public Opinion Survey | TOWN OF EATON

Q8. If a local election were held today, would you vote "yes" in favor of, or "no" to oppose, a 1% sales tax measure that would provide an estimated $1.4 million annually to fund the Town of Eaton's roadway maintenance and improvement needs? **(Please check one.)**
- ☐ Definitely Yes
- ☐ Probably Yes
- ☐ Probably No
- ☐ Definitely No
- ☐ Don't Know

Q9. What are the main reasons you would vote "yes" in favor of, or "no" to oppose, the Town of Eaton's 1% sales tax proposal?

Q10. To speed up the completion of certain roadway projects, the Town of Eaton could use long-term debt. If approved by voters, this would be paid off over multiple years using a portion of the 1% sales tax revenues. Do you support this funding approach? **(Please check one.)**
- ☐ Definitely Yes
- ☐ Probably Yes
- ☐ Probably No
- ☐ Definitely No
- ☐ Don't Know

Q11. How many years have you lived in the Town of Eaton? **(Please check one.)**
- ☐ 5 Years or Less
- ☐ 6-10 Years
- ☐ 11-15 Years
- ☐ 16-20 Years
- ☐ 21 Years or More

Q12. Do you own or rent your residence?
- ☐ Own
- ☐ Rent
- ☐ Other

Q13. What gender best describes you? **(Please check one.)**
- ☐ Male
- ☐ Female
- ☐ More Than One Person in Our Household Contributed to the Completion of the Survey
- ☐ I Identify in Some Other Way
- ☐ I Prefer Not to Respond

Q14. What is your age? **(If more than one person completed the survey, please check all ages that apply.)**
- ☐ 18-24 Years
- ☐ 25-34 Years
- ☐ 35-44 Years
- ☐ 45-54 Years
- ☐ 55-64 Years
- ☐ 65-74 Years
- ☐ 75 Years or Older

Q15. Are you, or is any member of your household, an employee of the Town of Eaton?
- ☐ Yes
- ☐ No

Public Opinion Survey
TOWN OF EATON

Your Input is Critical

The Eaton Town Board is considering placing a 1% sales tax proposal on the November 2023 ballot to improve and protect the Town's 32 miles of roadways.

We want to hear from you, our taxpayers, before a final decision is made. Please review the enclosed Fact Sheet before completing the mail survey.

"Eaton's roadways are an important public asset, with an estimated value of more than $69.5 million. We greatly appreciate your thoughts and recommendations on a funding proposal to preserve, protect, and improve our roadways. You, our taxpayers, have the final word. Always."

- Scott Moser, Mayor
Town of Eaton

Questions/Comments

If you have any questions about this survey or the proposed 1% sales tax measure, please contact:

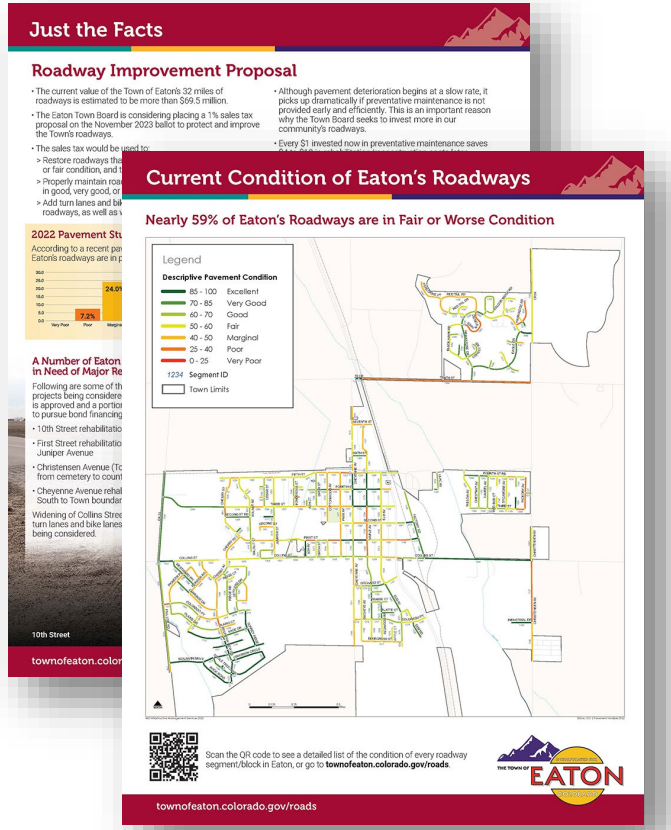
Greg Brinck
Assistant Town Administrator
Town of Eaton
greg@eatonco.org
970.454.3338, Ext. 105

You Can Complete the Survey Online!
Open the camera app on your phone.
Center the QR code on the screen.
Tap the notification to open the link.

SCAN ME

Thank you for participating! Please mail back by June 2, 2023.

Survey continued on back ▶



Just the Facts

Roadway Improvement Proposal

- The current value of the Town of Eaton's 32 miles of roadways is estimated to be more than $69.5 million.
- The Eaton Town Board is considering placing a 1% sales tax proposal on the November 2023 ballot to protect and improve the Town's roadways.
- The sales tax would be used to:
  - > Restore roadways tha
  - or fair condition, and
  - > Properly maintain roa
  - in good, very good, or
  - > Add turn lanes and bi
  - roadways, as well as
- Although pavement deterioration begins at a slow rate, it picks up dramatically if preventative maintenance is not provided early and efficiently. This is an important reason why the Town Board seeks to invest more in our community's roadways.
- Every $1 invested now in preventative maintenance saves

2022 Pavement Stu

According to a recent pa
Eaton's roadways are in p

A Number of Eaton
in Need of Major Re

Following are some of th
projects being considere
is approved and a portio
to pursue bond financing

- 10th Street rehabilitatio
- First Street rehabilitatio
  Juniper Avenue
- Christensen Avenue (To
  from cemetery to coun
- Cheyenne Avenue rehal
  South to Town boundar

Widening of Collins Stree
turn lanes and bike lanes
being considered.

10th Street

townofeaton.colo

Current Condition of Eaton's Roadways

Nearly 59% of Eaton's Roadways are in Fair or Worse Condition

Legend
Descriptive Pavement Condition
- 85 - 100 Excellent
- 70 - 85 Very Good
- 60 - 70 Good
- 50 - 60 Fair
- 40 - 50 Marginal
- 25 - 40 Poor
- 0 - 25 Very Poor

1234 Segment ID
Town Limits

Scan the QR code to see a detailed list of the condition of every roadway segment/block in Eaton, or go to **townofeaton.colorado.gov/roads**.

townofeaton.colorado.gov/roads

THE TOWN OF EATON COLORADO

Public Feedback at Public Information Meetings

Mail Survey Results

Introduction, Purpose & Approach

This report addresses the methodology and findings derived from public opinion research conducted by Beyond Your Base, a consulting firm of Wight & Company, on behalf of the Town of Eaton, Colorado.

A public opinion questionnaire was **mailed on May 10, 2023, to 2,032 households within the Town of Eaton, Colorado**. The mailing list included all registered voter households within the Town, versus a subset of active or likely voter households. **The questionnaire served as an invitation for public reaction to a possible sales tax proposal.**

The mail survey included a total of 15 questions, including one open-ended question.

The mail questionnaire used for this research is not a scientific poll, but a tool for collecting public input and understanding the general tone of the public's receptiveness to the issue presented. The overall summaries and conclusions drawn in this report are therefore not presented as predictors of an issue's likely success or failure at the polls. They are only presented to aid the Town with another means for collecting community input and initial reaction to the funding proposal.

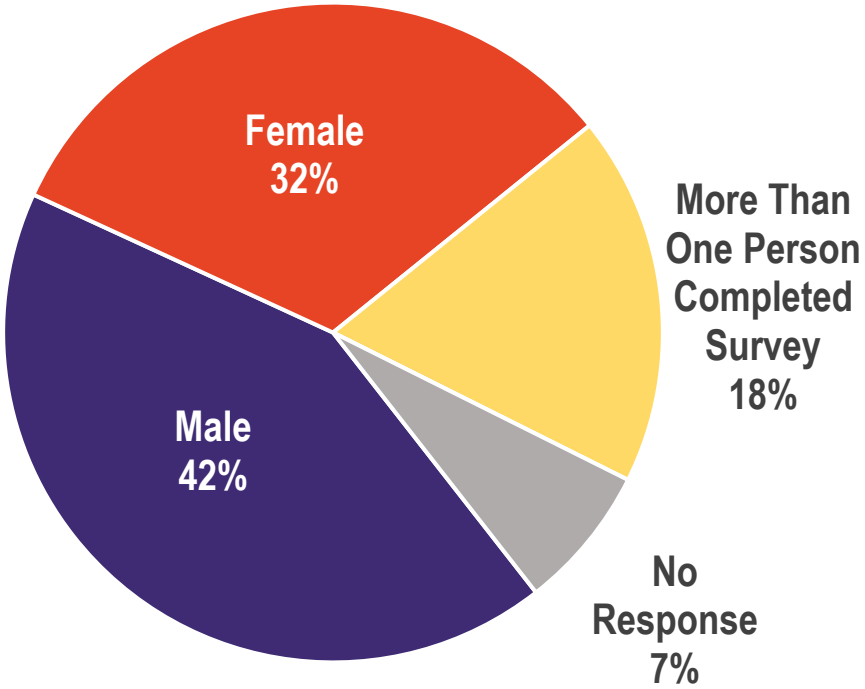
Beyond Your Base acknowledges that this particular questionnaire functions as an opportunity to disseminate information and as an information-gathering tool, and in no way represents a scientific survey, or one that estimates statistical margin of error. **The chief distinction is that this questionnaire was returned in lieu of people attending a public hearing (a non-representative sample of the *registered voter* population) as opposed to the returns representing a *scientific sub-sample* of the registered voter population. The results are subjective and limited in interpretation based on the *volume* of returns, not the *science* of returns. Think of this document as a written collection of comments from people who would have stood up and participated in a public hearing, but instead preferred to express their feelings in writing.**

A total of **323 surveys were returned** and processed as of May 31, 2023. This represents **a response rate of approximately 16%**. Previous mail surveys conducted by Beyond Your Base have typically yielded response rates between 8% and 17%. **An additional 63 surveys were received following preparation of the crosstabs, bringing the response rate up to 19%. The data tied to these additional surveys was included in the results for Question 8 (ballot question) and Question 10 (debt service question). They are also reflected in the age breakdown.**

Summary of Approach

- Survey mailed to 2,032 households within the Town of Eaton, Colorado.
- A total of 15 questions.
- Expected 8%-17% response rate.
- 323 replied prior to preparation of the crosstabs, representing a response rate of approximately 16%.
- An additional 63 surveys were received after the crosstabs were prepared, bringing the response rate to 19%. The data tied to the additional surveys were included in the results for Questions 8 and 10.
- 89% of respondents had at least one person in their household who was identified as a likely voter.
- The mail survey is not a scientific poll and is not a predictor of a ballot measure's likely success or failure.
- The survey results provide a general undertone of the electorate.

Gender of Survey Respondents



November 2023 Likely Voters:
Male: 50%
Female: 50%

 Percentages may not equal 100% due to rounding.

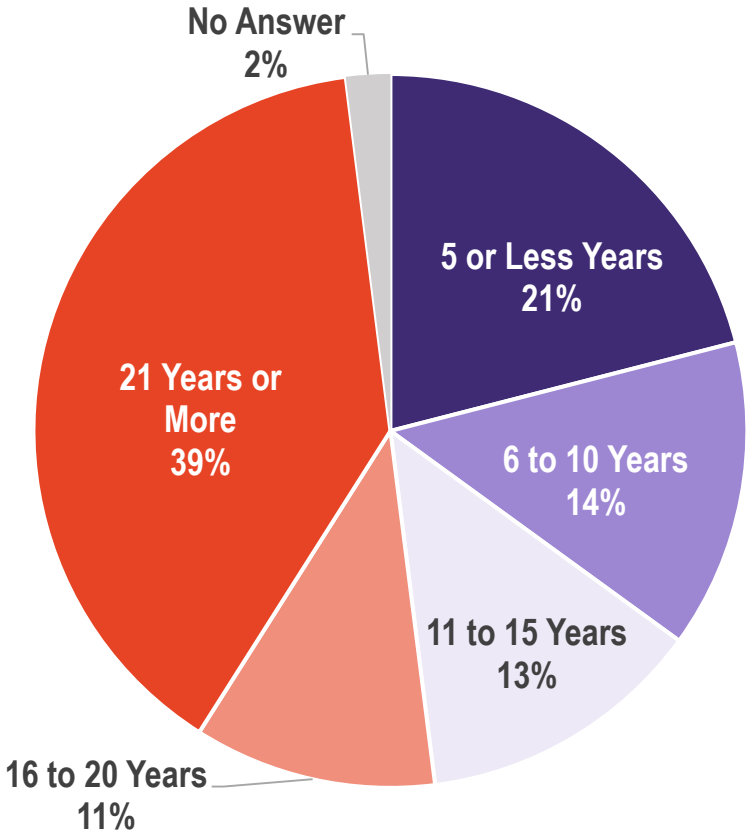
Age of Survey Respondents

Age	Likely Voters (Nov 2023)	Survey Respondents
18-34	12%	6%
35-44	18%	9%
45-54	14%	8%
55-64	16%	17%
65-74	21%	31%
75+	19%	26%
No Response	-	3%

Percentages may not equal 100% due to rounding.

Duration of Residency

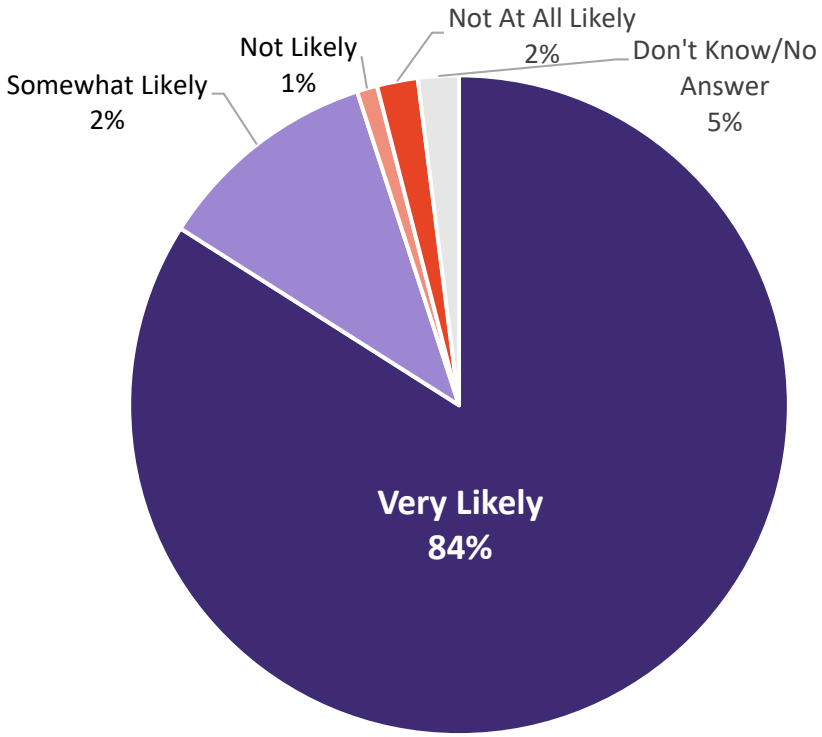
How many years have you lived in the Town of Eaton?

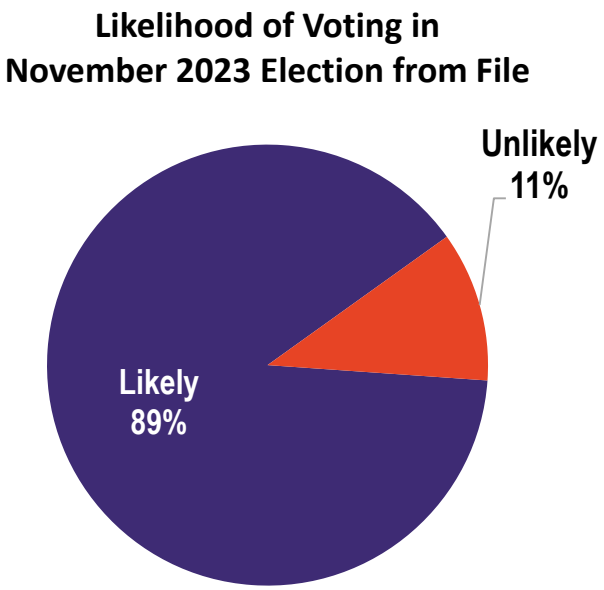


Percentages may not equal 100% due to rounding.

Likelihood of Participation in November 2023 Election

How likely are you to vote in the November 7, 2023 Coordinated Election?

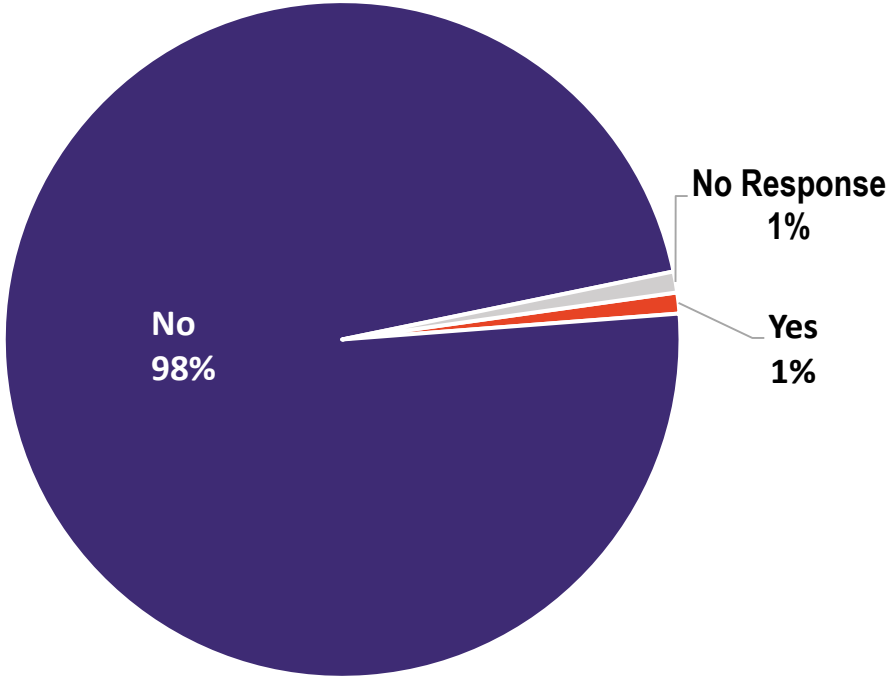




Percentages may not equal 100% due to rounding.

Town of Eaton Employee

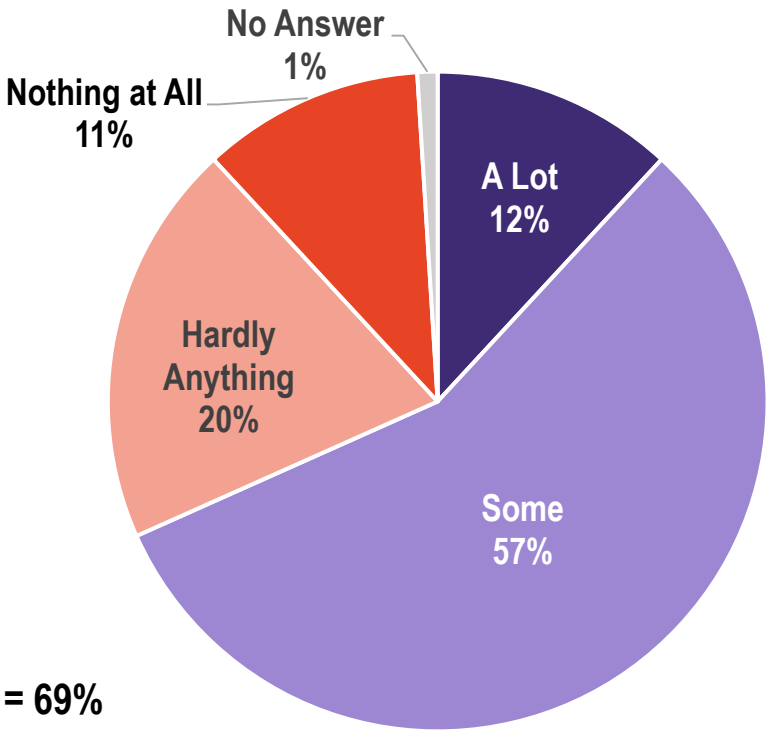
Are you, or is any member of your family, an employee of the Town of Eaton?



Percentages may not equal 100% due to rounding.

Level of Awareness of Sales Tax Proposal

Before receiving the enclosed information, how much had you read, seen, or heard about the Town of Eaton's 1% sales tax proposal to fund roadway improvements?

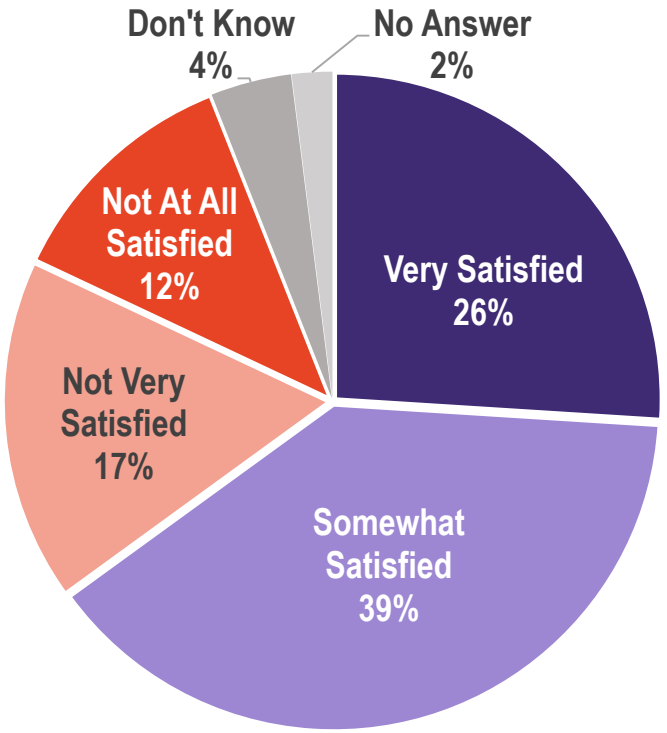


A Lot + Some = 69%

Percentages may not equal 100% due to rounding.

Satisfaction Level with Amount of Information Received

How satisfied are you with the amount of information you have received regarding the Town of Eaton's proposed 1% sales tax proposal?

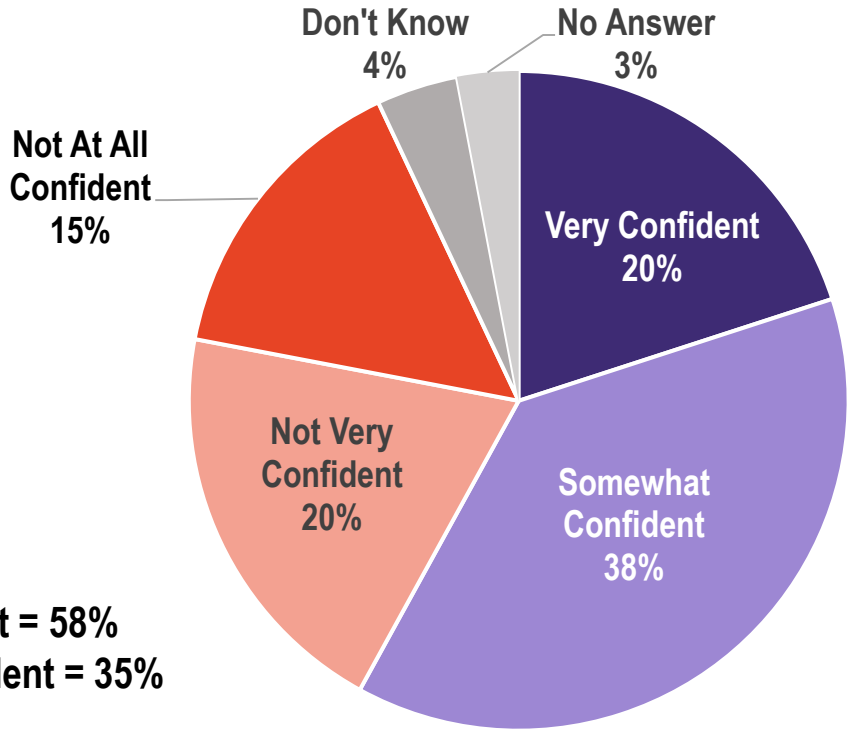


Very + Somewhat Satisfied = 65%

Percentages may not equal 100% due to rounding.

Confidence in Handling Taxpayers' Money Wisely

How confident are you that the Town of Eaton would spend funds from a new voter-approved sales tax measure wisely?



Very + Somewhat Confident = 58%
Not at All + Not Very Confident = 35%

Percentages may not equal 100% due to rounding.

Priority on Parts of Sales Tax Proposal

The 1% sales tax proposal being considered by the Town of Eaton would address a variety of roadway improvements. On a scale of 1 to 5, with 1 being "Low Priority" and 5 being "High Priority," what priority should be given to funding each of the following items? (Please circle one number next to each item.)

Priority on Funding Parts of Possible Sales Tax Measure	Low Priority (1)	(2)	(3)	(4)	High Priority (5)	(4) + (5)
Restoring roadways that are in poor, marginal, or fair condition, and then maintaining them.	2%	3%	7%	20%	66%	**86%**
Properly maintaining roadways that are already in good, very good, or excellent condition to extend their useful life.	5%	10%	23%	27%	33%	**60%**
Adding turn lanes and bike lanes along certain roadways, as well as widening them, to reduce congestion and improve safety.	23%	18%	22%	17%	18%	**35%**

Percentages may not equal 100% due to rounding and not presenting percentages tied to no answer.

Statements in Favor of the Sales Tax Proposal

Following are some of the statements people have made IN FAVOR of the Town of Eaton's 1% sales tax proposal to address roadway improvements. On a scale of 1 to 5, with 1 being "Not at All Convincing" and 5 being "Very Convincing," how would you rate each of these statements as a reason to vote IN FAVOR of the proposed 1% sales tax measure?

Statements in Favor of the Sales Tax Proposal	Not At All Convincing (1)	(2)	(3)	(4)	Very Convincing (5)
By using a sales tax, homeowners and other property owners will not get stuck with 100% of the bill. Even out-of-town shoppers will help fund our roadway improvements.	7%	5%	11%	23%	**51%**
A sales tax makes much more sense than a property tax. In fact, the Town's existing property tax rate would need to be tripled to generate the same amount of revenues as a 1% sales tax.	9%	6%	14%	24%	**46%**
Almost 59% of Eaton's streets are in marginal to fair condition and in need of repairs, rehabilitation, and/or reconstruction. It makes sense to fix them now before they get worse.	8%	6%	17%	31%	**38%**
Deteriorating streets negatively impact our property values.	8%	11%	21%	28%	**30%**

Percentages may not equal 100% due to rounding and not presenting percentages tied to no answer.

Statements in Favor of the Sales Tax Proposal (cont.)

Following are some of the statements people have made IN FAVOR of the Town of Eaton's 1% sales tax proposal to address roadway improvements. On a scale of 1 to 5, with 1 being "Not at All Convincing" and 5 being "Very Convincing," how would you rate each of these statements as a reason to vote IN FAVOR of the proposed 1% sales tax measure?

Statements in Favor of the Sales Tax Proposal	Not At All Convincing (1)	(2)	(3)	(4)	Very Convincing (5)
Driver and pedestrian safety would be improved by fixing and properly maintaining our roadways.	9%	14%	21%	26%	**28%**
Every $1 invested now in preventative maintenance of our roadways will save $4 to $10 in rehabilitation and reconstruction costs later.	10%	10%	21%	32%	**26%**
Emergency response times for firefighters, paramedics, and other first responders can be reduced when roadways are in good condition.	17%	17%	25%	19%	**20%**

Percentages may not equal 100% due to rounding and not presenting percentages tied to no answer.

Statements Against the Sales Tax Proposal

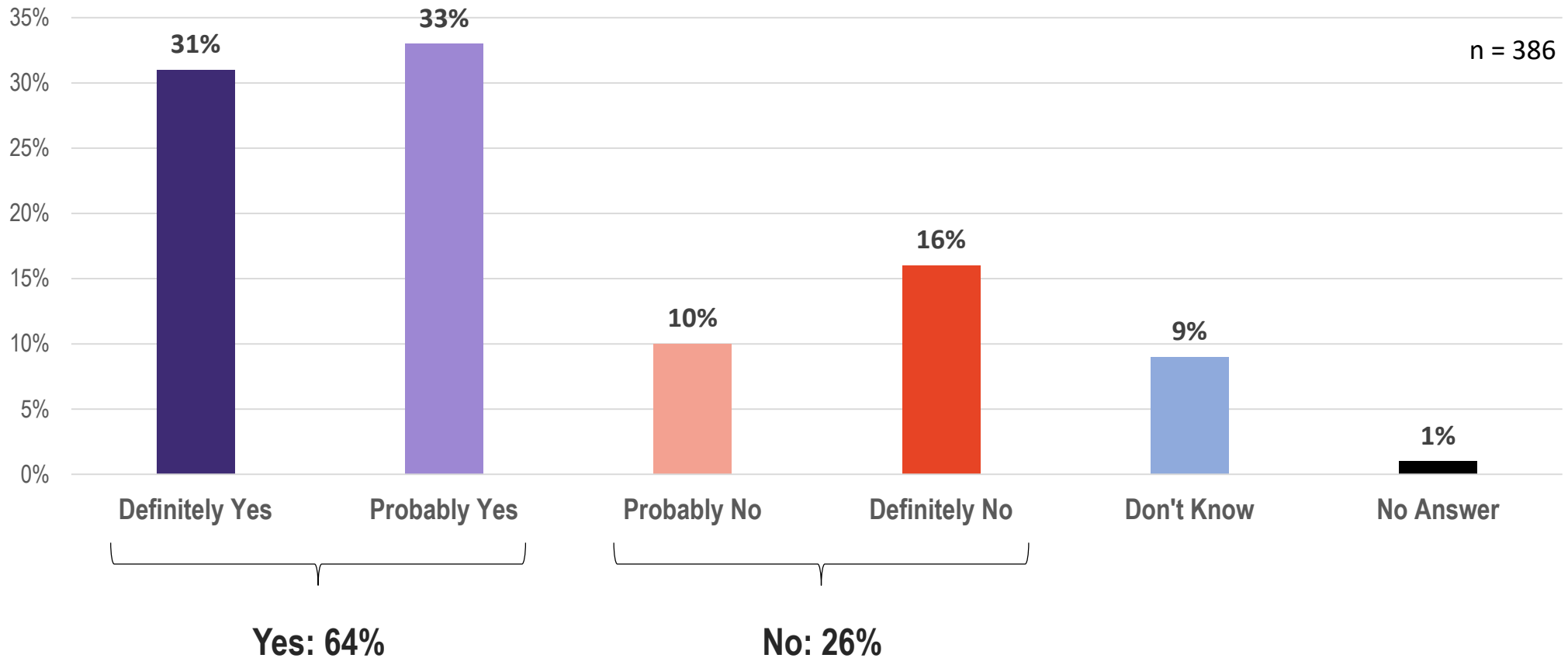
Following are some statements people have made AGAINST the Town of Eaton's 1% sales tax proposal to address roadway improvements. On a scale of 1 to 5, with 1 being "Not At All Convincing" and 5 being "Very Convincing," how would you rate each of these statements as a reason to vote AGAINST the proposed 1% sales tax measure?

Statements Against the Sales Tax Proposal	Not At All Convincing (1)	(2)	(3)	(4)	Very Convincing (5)
The Town should be putting money aside and budgeting better for roadway improvements.	8%	11%	19%	24%	**36%**
A sales tax increase raises costs on essential items, straining the budget of families already burdened with the high cost of goods.	11%	20%	25%	19%	**22%**
Given the cost of living, now is not a good time to raise taxes of any kind.	15%	19%	26%	16%	**22%**
Even lower income residents would be impacted by a sales tax. It's a regressive tax.	18%	21%	23%	15%	**20%**
Improving our roadways might result in more development. That's not a good thing.	29%	23%	18%	11%	**16%**
Local residents will go to grocery stores, restaurants, and other retailers outside of Eaton if our sales tax is increased.	36%	26%	15%	8%	**13%**
It seems like many of Eaton's streets are in decent shape. The Town should be able to make do with the funds they already receive.	18%	26%	29%	13%	**12%**

Percentages may not equal 100% due to rounding and not presenting percentages tied to no answer.

Ballot Question

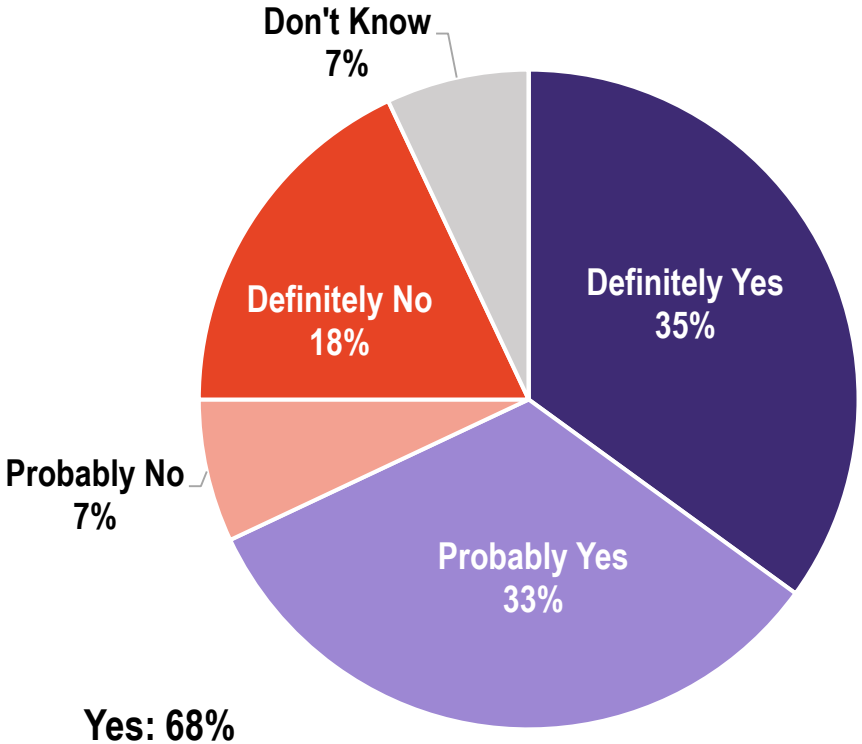
If a local election were held today, would you vote "yes" in favor of, or "no" to oppose, a 1% sales tax measure that would provide an estimated $1.4 million annually, to fund the Town of Eaton's roadway maintenance and improvement needs?



Percentages may not equal 100% due to rounding.

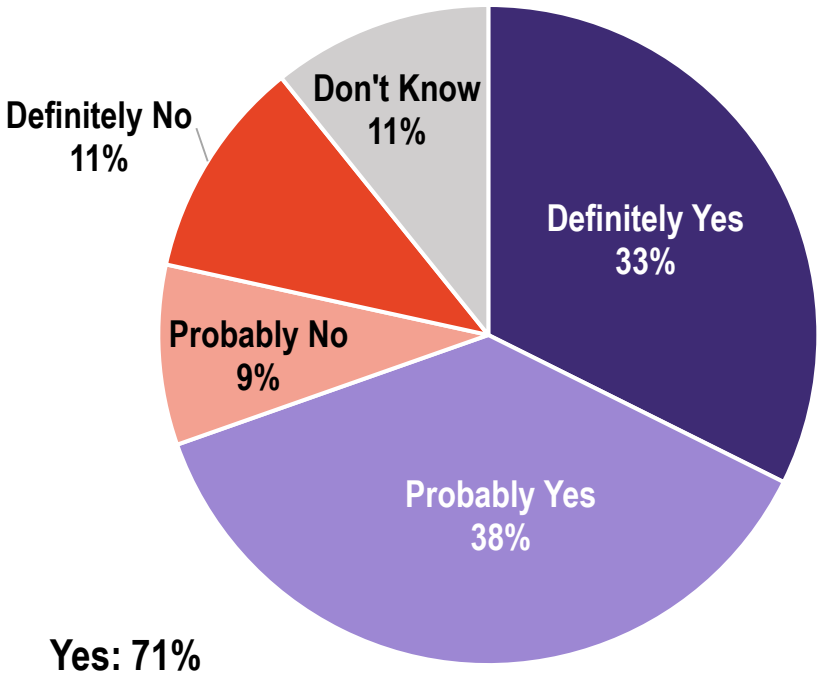
Support for Sales Tax Proposal: Gender

Male



Yes: 68%
No: 25%
n: 136

Female

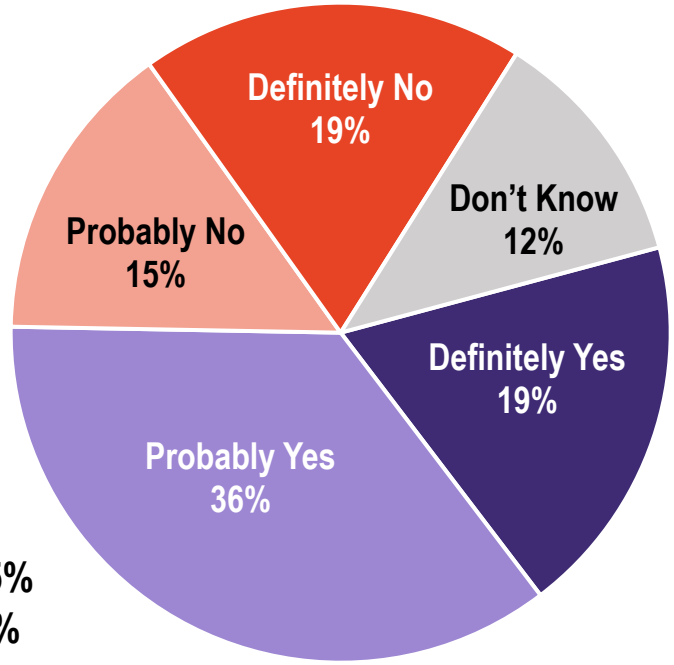


Yes: 71%
No: 20%
n: 104

Percentages may not equal 100% due to rounding.

Support for Sales Tax Proposal: Gender (cont.)

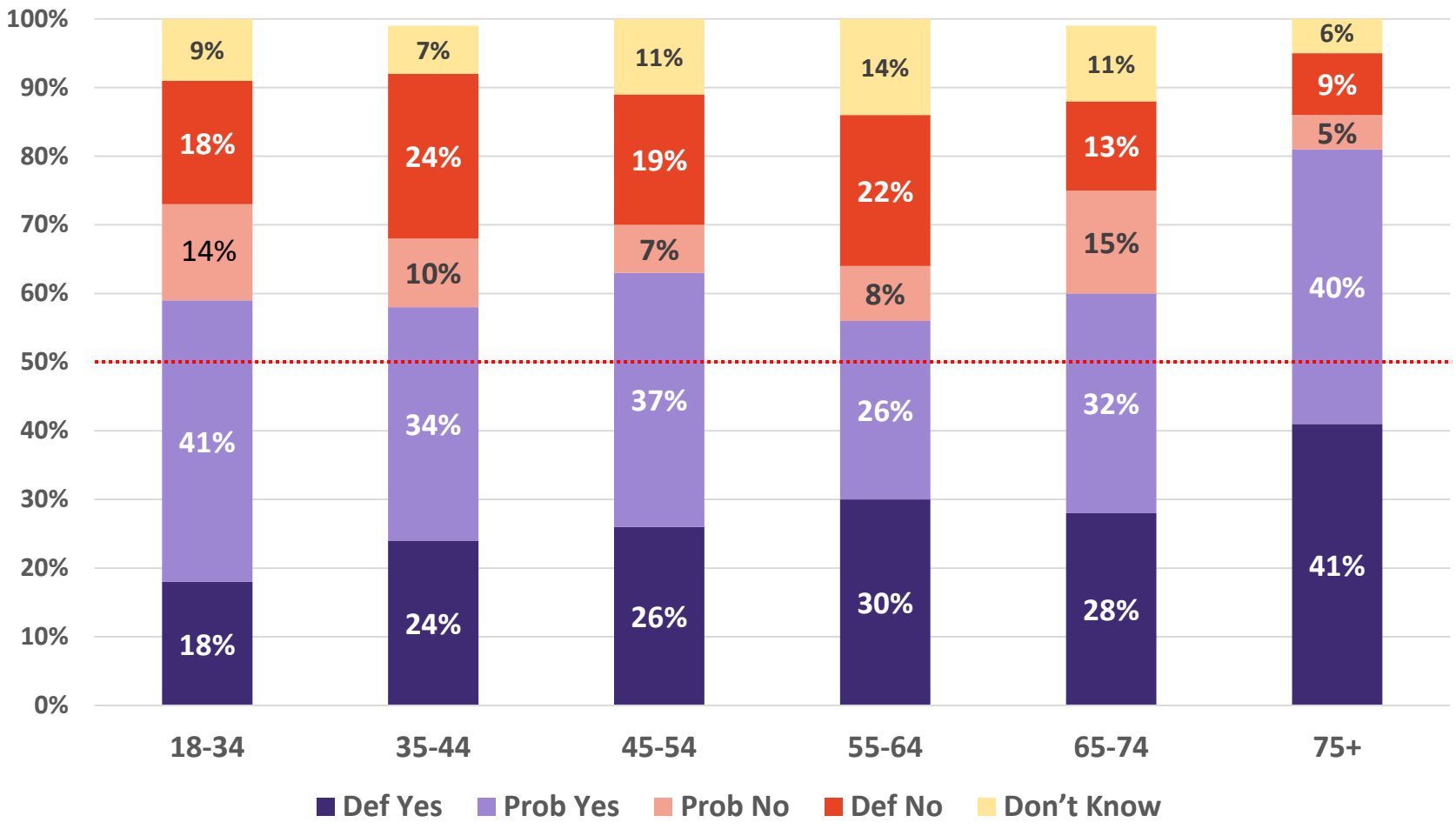
More Than One Person in Household Responded to Survey



Yes: 55%
No: 34%
n: 59

Percentages may not equal 100% due to rounding.

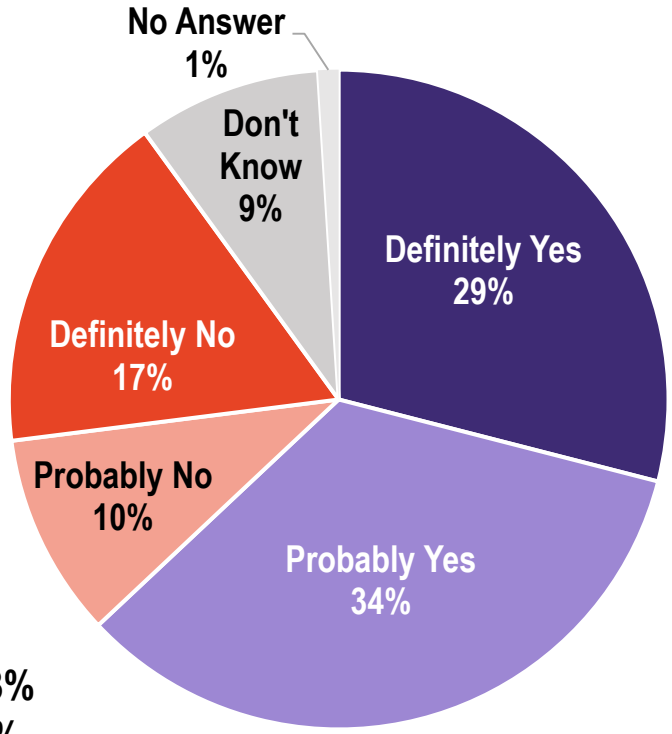
Support for Sales Tax Proposal: Age



Percentages may not equal 100% due to rounding.

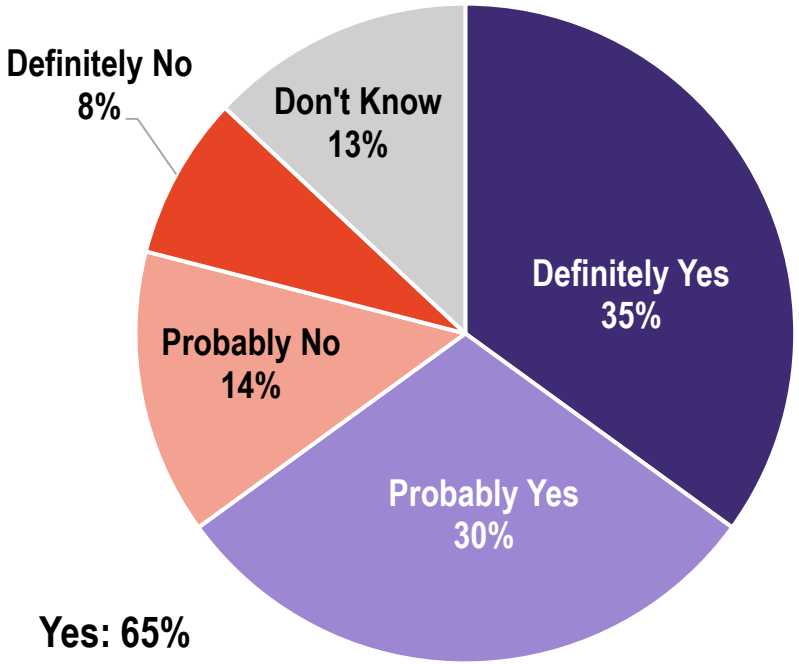
Support for Sales Tax Proposal: Likely Vs. Unlikely Voter

Likely (from File)



Yes: 63%
No: 27%
n: 286

Unlikely (from File)

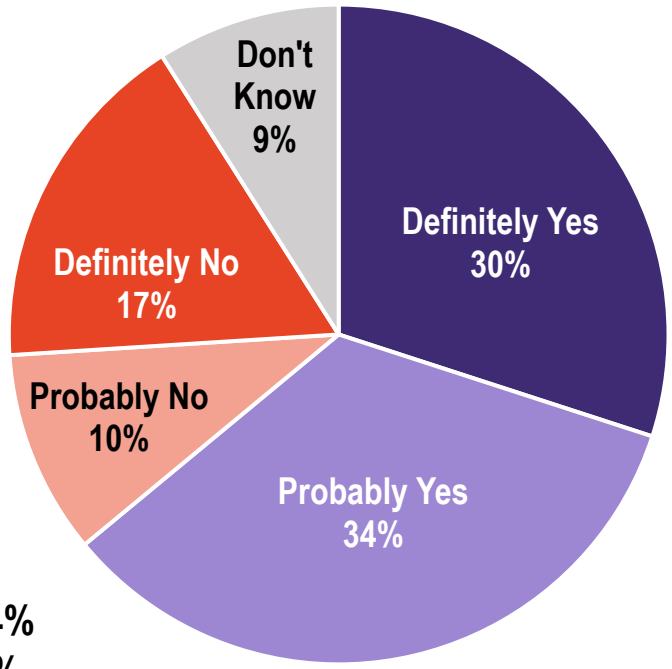


Yes: 65%
No: 22%
n: 37

 Percentages may not equal 100% due to rounding.

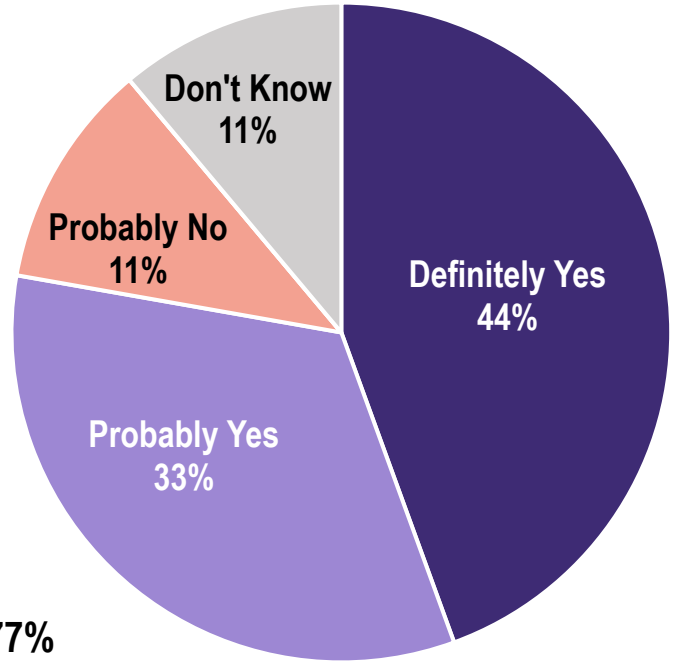
Support for Sales Tax Proposal: Home Ownership

Own



Yes: 64%
No: 27%
n: 309

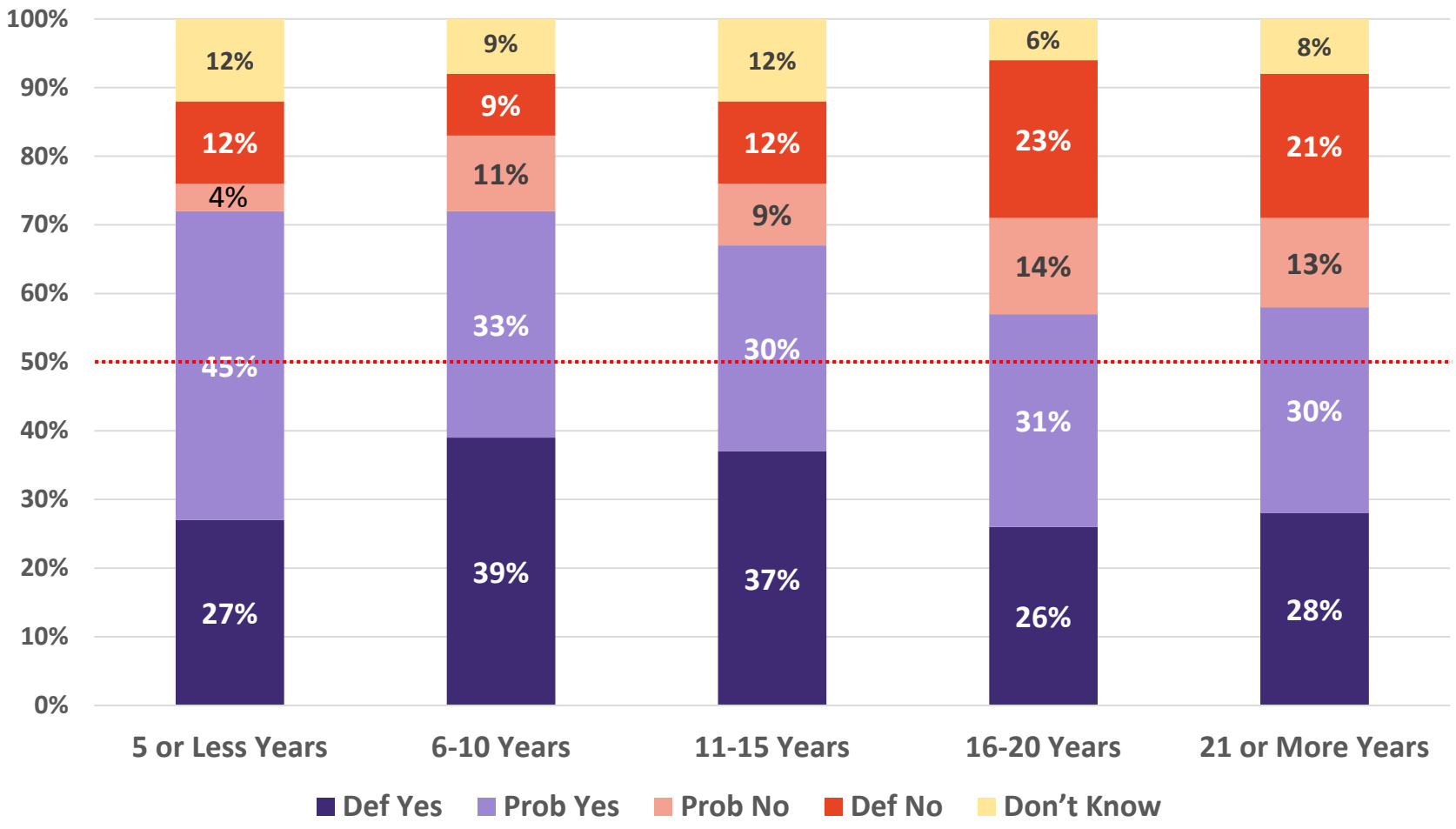
Rent



Yes: 77%
No: 11%
n: 9

Percentages may not equal 100% due to rounding.

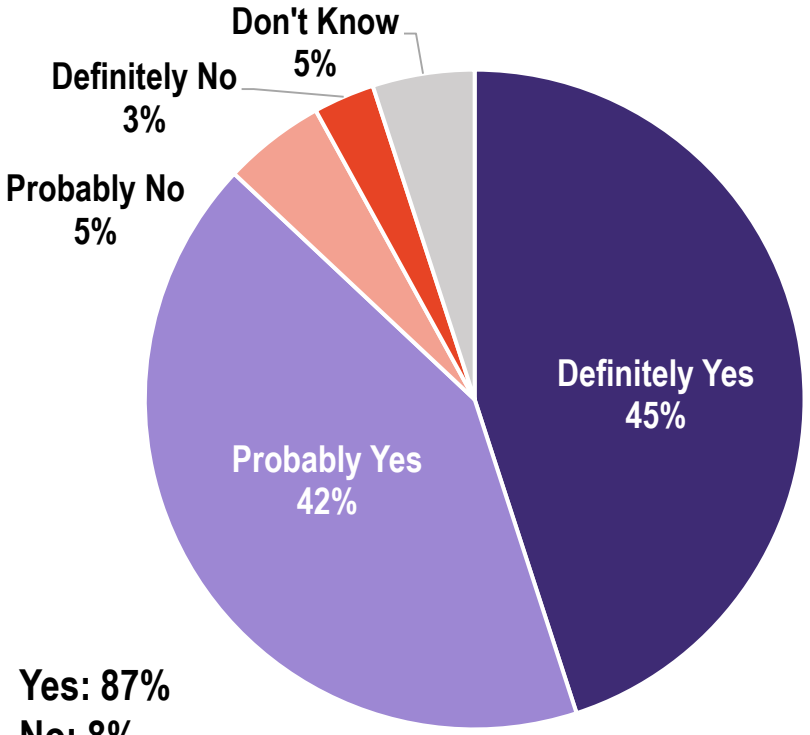
Support for Sales Tax Proposal: Length of Residency



Percentages may not equal 100% due to rounding.

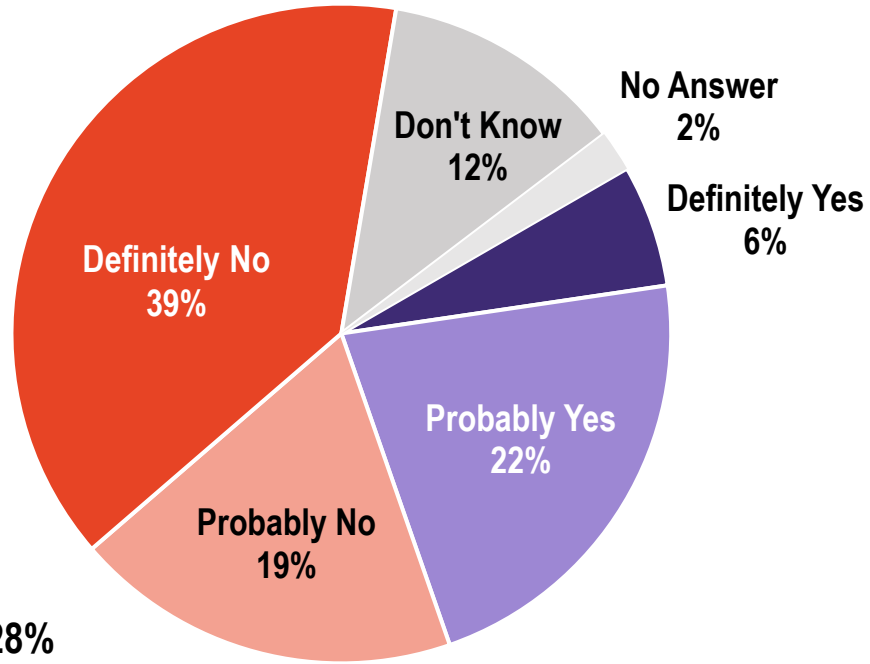
Support for Sales Tax Proposal: Confidence Level

Total Confident



Yes: 87%
No: 8%
n: 187

Total Not Confident



Yes: 28%
No: 58%
n: 114

 Percentages may not equal 100% due to rounding.

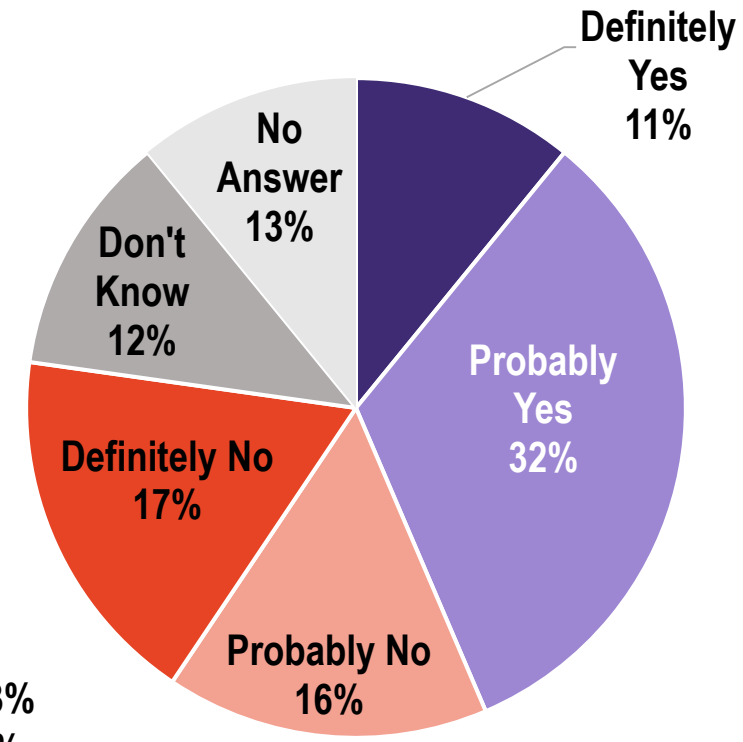
Verbatims: Reasons Would Vote Yes

- Improvements needed/Better roads
- In favor of sales tax over property tax/Everyone pays
- Value to the community/Protect property values
- Proper maintenance needed
- Safer roads
- Transparency needed
- Decrease wear and tear on vehicles
- Cost more/Roads worse the longer we wait
- Potholes
- Bike lanes
- ADA/Sidewalk improvements

Verbatims: Reasons Would Vote No

- Distrust/Oversight concerns
- Live within means/Existing budget should be enough
- Taxes/Pocketbook concerns/Fixed income
- Need more information
- Use other funding sources
- Cost of living/Inflation
- Trucks are a problem
- Asking for too much
- Not needed/Roads are not that bad
- Against sales tax/Businesses would suffer
- Use other funding

Support for Long-Term Debt Approach



Total Yes: 43%
Total No: 33%

n = 386

 Percentages may not equal 100% due to rounding.

Summary of Results

- Compared to likely voters for the November 2023 Election, voters 18 to 54 were underrepresented and voters 55+ were overrepresented.

- Male voters were slightly overrepresented in the survey compared to likely voters for the November 2023 election.

- There is strong awareness of the Town's funding proposal among those participating in the survey, with 69% of respondents having read, seen, or heard a lot or some about the funding proposal, and 65% very satisfied or somewhat satisfied with the amount of information received.

- The priority placed on parts of the funding proposal by the survey respondents clearly fall into three tiers:
  - Tier 1: Restoring roadways that are in poor, marginal, or fair condition.
  - Tier 2: Properly maintaining roadways that are already in good, very good, or excellent condition.
  - Tier 3: Adding turn lanes and bike lanes along certain roadways, as well as widening them to reduce congestion and improve safety.

Summary of Results (cont.)

- Arguments in favor of the possible sales tax proposal that resonated most with survey participants were tied to:
  - A sales tax makes more sense than a property tax
    - Property owners do not get stuck with 100% of the bill
    - Out-of-town shoppers help fund roadway improvements
    - Property tax would need to be tripled to generate the same amount of revenues
  - Almost 59% of Eaton's streets are in marginal to fair condition.
  - Road improvements protect property values.
- Arguments against the possible sales tax proposal that resonated most with survey participants were tied to:
  - The need for the Town to have been putting aside funds for roadway improvements, versus a new tax.
  - Cost of living concerns.
  - It's a regressive tax.

Summary of Results (cont.)

- The mail survey indicates support for the proposed referendum in its current form, with a total of 64% in support, 26% against, and 9% undecided. Support intensity is stronger than opposition intensity (31% Definitely Yes vs. 16% Definitely No).

- Following are additional details regarding support levels for the proposed sales tax proposal across demographics:
    - Those confident that the Town will spend tax dollars wisely are much more supportive than who are not confident.
    - Support levels of males and females is similar.
    - Respondents 75 years and older are more supportive than other age groups.
    - Renters are more supportive than those who own their home.
    - Support levels of likely and unlikely voters is similar.
    - Newer residents are slightly more supportive than longtime residents.

- There is limited support for the use of long-term debt to speed up the roadway projects (44% Yes).

Thoughts? Questions?

Summary of Task Force Recommendations to Town Administrator

- ✓ Proceed in placing 1% sales tax proposal on the November 2023 ballot
- ✓ Do not include long-term debt language in the ballot question
- ✓ Do not include adding turn lanes, bikes lanes, and related improvements in the actual ballot question, but do include language that provides some flexibility if the Town seeks to address some of these projects in the future
- ✓ Include oversight-related language in the ballot question, if possible

THE TOWN OF EATON COLORADO

Thoughts? Questions?

Next Steps

Next Steps

- ✓ *Review draft resolution (ballot question)*
- ✓ *Ongoing communications*
- ✓ *Adoption of resolution (ballot question), if pursued – August 2023*

THE TOWN OF EATON COLORADO

Eaton Public Library Trustee Vacancy

BACKGROUND

Eaton Public Library currently has two vacant trustee positions following the completion of a six-year term by Maureen St. Peter and the resignation of an incomplete term effective July 3, 2023 by Laura Van Wyck. This packet outlines the process used to fill these vacancies and the Library Board recommendations of candidates for the following terms:

- Laura Van Wyck, term ending July 2024
- Maureen St. Peter, term ending June 2023

Seven applications were received from candidates residing in the RE-2 school district boundaries, which also serves as Eaton Public Library's service area. Four candidates were scheduled for in-person interviews with the Library Trustee Vacancy Committee, including three library trustees, CPSHR representative Lorna Younger, Town Administrator Wes LaVanchy, and Library Director Amber Greene on July 26, 2023. The Trustee Vacancy Committee shared their recommendation with the Library Board for review and discussion at the August 2, 2023 regular board meeting.

RECOMMENDATION

The Library Board recommends the following candidates for appointment:

- Julie Damrell for completion of an eleven-month term ending July 2024
- Nicole LaBore for completion of a five-year term ending September 2028

RATIONALE

Julie Damrell is a retired preschool enrichment teacher with over 30 years of elementary education experience in Northern Colorado. She has a Masters in Elementary Education. Julie has volunteered as a reading tutor for the past decade and has served as the Eaton Education President. Julie was selected for her service to the Eaton community, her extensive experience supporting youth literacy, and her skills in teamwork and creative thinking.

Nicole LaBore is an accountant with a background in sales and customer service. She has a Masters in Accounting. Nicole has volunteered with the Ronald McDonald House of Denver and is the parent of two young children in the Eaton school district. Nicole was selected for her financial expertise and her voice as a local parent in the Eaton community.

Applications

Enclosed are applications for the following four final candidates:

- Julie Damrell
- Nicole LaBore
- Gene Stille
- Lynette Deuschle

EATON PUBLIC LIBRARY

Eaton Public Library – Board of Trustee Application

Application is due: April 15th

The mission of the Eaton Public Library is to provide professional library services and resources to meet the evolving educational, recreational and informational needs of the public in a historical setting.

The Board usually meets the first Wednesday of each month at 5:30 p.m. Members have work sessions, library events and other meetings which will require participation at various times throughout the year.

Name: Julie Damrell

Address: 117 Park Ave Eaton, Co 80615

Home Phone: _____ Office or Cell Phone: 970-371-6346

Email Address: juliedamrell@me.com

Education: Masters in Elementary Education

My home address is within the Eaton RE-2 School District X Yes ___ No
(Trustees must reside in the Eaton RE-2 School District Boundaries)

Employment Summary:
Elementary Education Teacher Poudre School Dist 1979-94
Elementary Education Teacher Eaton School District 1994-2009
Preschool Enrichment Teache 2021-pres

Reason for seeking an appointment to the Eaton Public Library Board of Trustees:
The Eaton Library provides a variety of services to the community. I would like to see this continue as well as deal with current issues facing the Library.

State the qualities you feel you could bring to the Library Board:
1) I promote caring
2) I'm proactive
3) I am a forward thinker

Volunteer and civic involvement:
- Member of Task Team 2019 School Board Bond Issu
- Math enrichment tutor/volunteer grades K, 2, 3, and 5 (Eaton schools) 2011-2020
- Reading enrichment tutor/volunteer grades K, 2 and 3 (Eaton schools) 2011-2022
- Volunteer tutor for reluctant readers Elementary grades 2011-2022

EATON PUBLIC LIBRARY

Additional comments relevant to appointment to this Board:
I served as Eaton Education President, so I dealt with a variety of issues. I have taken Conflict Resolution Training.

Please list two references with contact information:

1. Scott Moser
(970) 978-0144

2. DeAn Dillard
(970) 454-2983

Julie Damrell
Signature

For more information, please contact: Brenda Carns, Eaton Public Library Director.

Please return this completed form Attention: Brenda Carns, Library Director, Eaton Public Library, 132 Maple Avenue, Eaton, CO 80615.

Or return by email at bcarns@highplains.us

Julie Ann Damrell

Applying for Eaton Library Board Member

EDUCATION

Graduated from Rocky Mountain High School, Ft Collins 1974

Attended CSU, Ft. Collins 1975-1977

Attended UNC, Greeley 1977-1979

Graduated with a B.A. from UNC, Greeley 1979

Graduated with an MA from Leslie College, Massachusetts 1996

WORK EXPERIENCE

Western Camera, Ft. Collins/Greeley—Sales Clerk 1975-1979

Cache La Poudre Elementary, LaPorte (Poudre School District) grades 3-5 1979-1995

Galeton Elementary/Benjamin Eaton Elementary (Eaton School District) 4th grade 1995-2009

2021-2023 Eaton Early Learning Center
Co-taught Enrichment Learning Group for 3-5 year old students

VOLUNTEER WORK

2010-2020 Eaton Elementary K-2, Created and taught lessons for Language Arts and Math Emergent and Enrichment Learners

2010-2020 Eaton Early Learning Center, guided Preschool Emergent Learners Activities

2017-2020 Benjamin Eaton Elementary 5th grade, Created and taught lessons for Enrichment Math groups

2016-2018 Coordinated 2nd Grade Caldecott Book Program

2000-Present Knit and Donate hats for Newborns, School Age Children, and Chemo Caps

REFERENCES

Scott Moser (970) 978-0144

DeAn Dillard (970) 590-6304

117 Park Avenue
Eaton, Colorado 80615

(970) 371-6346

juliedamrell@me.com

EATON PUBLIC LIBRARY

Library Board of Trustees Application

The mission of the Eaton Public Library is to provide professional library services and resources to meet the evolving educational, recreational, and informational needs of the public in an historical setting.

The Board ensures the library fulfills its mission by selecting and hiring a library director, developing library policy and strategic priorities, and recommending an annual budget. The Board meets regularly on the first Wednesday of the month at 5:30pm. Member attendance is required at meetings as well as various work sessions, library events, trainings and other meetings throughout the year.

Name: Nicole LaBore

Home Address: 431 Redwood Ave

City/State/Zip: Eaton, CO 80615

Phone: (970) 596-5236

My home address is within the Eaton Public Library's service area as defined by the RE-2 School District Boundaries (*trustees must reside in this service area to qualify for consideration*): X Yes __No

Reason for seeking an appointment to the Eaton Public Library Advisory Board of Trustees:

I am passionate about literacy & the Eaton community. I would like to help & give back.

Employment and Education Summary:

- Accountant 2014-2018
- Bachelors in Business UNC (2010)
- Bachelors in Accounting CSU Global (2016)
- Masters in Accounting UNC (2021)
- CPA testing (2023)

Civic Involvement (*please list other boards and commissions you've served on, volunteer work, offices held, affiliations, etc.*):

- volunteer work at Ronald McDonald House of Denver

Other information you would like to share for consideration (*skills, qualities, etc.*):

Both of my children have benefited from the library programs (wiggle worms, baby lap sit). I would love to be involved. I have accounting & financial skills which would benefit the library.

Please list two references below (*name, relationship, contact information*):

1. Lydia Hillen, friend (970)616-2553
2. Tim Hunt, former boss, (970)217-0013

Signature

For more information, please contact: Amber Greene, Eaton Public Library Director 970.673.7988

Please return this completed form Attention: Amber Greene, Library Director, Eaton Public Library, 132 Maple Ave, Eaton, CO 80615

Or return via email at agreene@eatonco.org

Nicole LaBore

Accountant

Address Eaton, CO 80615

Phone 970-596-5236

E-mail nicole.labore@gmail.com

Community minded CPA candidate successful at managing multiple priorities with a positive attitude, strong sales and customer relationship background seeking local employment. Continued education and passed all four parts of CPA exam while raising two children and managing family's investment company. Fluent in German after one year internship with Mercedes Benz in Reisa, Germany.

Work History

Current - **J. Stuart Yeager CPA**

May 2014 - Jul 2018

Accountant

Animal Health International, Greeley, CO

- Assisted financial budget planning, yearly and monthly closes.
- Reconciled accounts and reviewed expense data, net worth, and assets.
- Documented cash, credit, fixed assets, accrued expenses, and line of credit transactions.
- Handled day-to-day accounting processes to drive financial accuracy.
- Detected and corrected mistakes early on and implemented systems to avoid recurring issues.
- Gathered financial information, prepared documents, and closed books.
- Partnered with auditors to track errors and add contributions to maintain accuracy.
- Used advanced software to prepare documents, reports, and presentations.

Jun 2012 - May 2014

Sales Representative

Zila, Fort Collins, CO

- Managed friendly and professional customer interactions.
- Maintained up-to-date knowledge of available products to best serve customers and maximize sales potential.
- Partnered with outside sales reps to maximize profits.
- Determined needs, delivered solutions, and overcame objections through consultative selling skills.
- Developed and implemented sales strategies to increase customer loyalty and retention.

- Developed strategic relationships with existing customers by learning preferences and managing regular communications.
- Monitored industry news and trends to stay up-to-date on competitive landscape.

May 2010 - May 2012

Outside Sales Representative

Kraft Foods Global, Denver, CO

- Contacted new and existing customers to discuss ways to meet needs through specific products and services.
- Showcased product features to customers and discussed technical details to overcome objections and lock in sales.
- Visited customer locations to evaluate requirements, demonstrate product offerings, and propose strategic solutions for diverse needs.
- Exceeded monthly sales targets and quotas consistently.
- Collaborated with internal teams to fulfill orders and meet customer needs
- Attended monthly sales meetings and quarterly sales trainings.

Education

Jan 2019 - May 2022

Master of Science: Accounting

University of Northern Colorado - Greeley, CO

- 3.75 GPA

Aug 2014 - May 2016

Bachelor of Science: Accounting

Colorado State University Global - Fort Collins, CO

Aug 2006 - May 2010

Bachelor of Science: Business Administration and Management

University of Northern Colorado

Languages

German

Certifications

Mar 2023 CPA - Certified Public Accountant Candidate (All Four Parts Passed)

EATON PUBLIC LIBRARY

Library Board of Trustees Application
Five Year Term through 2028

The mission of the Eaton Public Library is to provide professional library services and resources to meet the evolving educational, recreational, and informational needs of the public in an historical setting.

The Board ensures the library fulfills its mission by selecting and hiring a library director, developing library policy and strategic priorities, and recommending an annual budget. The Board meets the first Wednesday of each month at 5:30pm. Member attendance is required at monthly meetings as well as various work sessions, library events, trainings and other meetings throughout the year.

Name: GENE STILLE

Home Address: 35886 CR 49

City/State/Zip: Eaton, CO 80615

Phone: 970-405-7980 (m)

My home address is within the Eaton Public Library's service area as defined by the RE-2 School District Boundaries (*trustees must reside in this service area to qualify for consideration*): X Yes __No

Reason for seeking an appointment to the Eaton Public Library Advisory Board of Trustees:

1. I appreciate the library system & use it regularly
2. I have a heart to contribute to the community & society.
3. I have experience to contribute to the board.

Employment and Education Summary:

Please see resume'

Civic Involvement (*please list other boards and commissions you've served on, volunteer work, offices held, affiliations, etc.*):

Please see resume'

Other information you would like to share for consideration (*skills, qualities, etc.*):

Please see resume'
All around handyman
It is my desire to always be honest & trustworthy

Please list two references below (*name, relationship, contact information*):

1. Russ Kane, GFP Dist Chief 970-232-1006

2. Eric Reckentieve, NWCW Dist. Manager 970-301-2[illegible]

Signature Gene [illegible]

For more information, please contact: Amber Greene, Eaton Public Library Director 970.673.7988

Please return this completed form Attention: Amber Greene, Library Director, Eaton Public Library, 132 Maple Ave, Eaton, CO 80615

Or return via email at agreene@eatonco.org

Resume for:

Gene Stille
35886 WCR 49, Eaton, CO 80615
970-454-3023 (Home)
970-405-7980 (Mobile)
gene@skybeam.com

OBJECTIVE

Serve on Eaton Library Board

SKILLS PROFILE

- Proficient with Microsoft Word and Excel
- Knowledge of and experience with copying equipment
- Good filing and organizational skills
- Experience in handling confidential paperwork
- Ability to take accurate phone messages and deliver messages promptly
- Customer problem solving
- Good customer-relations background

EMPLOYMENT HISTORY

Retired 2015-Current

Real Estate Broker and Appraiser 2000-2015
Greeley area

- Appraise Farms, Ranches, and Dairies.
- Successfully complete all jobs by time requested.
- Metrology Consultant. (Small Business Owner of Calibration and Metrology Services of CO)

Metrologist (Disciplines: Temperature, Resistance, RH, Elec., Dim.) 1980-2000
Eastman Kodak, Windsor, CO

- Calibrate, Test, and Repair Electronic instrumentation.
- Write calibration procedures for instrumentation in various disciplines.
- Write Quality Documentation.
- Train others in various disciplines.

Technician on the Floor and in the Lab 1970-1979
Eastman Kodak, Windsor, CO

- Construction electrician.
- Repair various logics for production equipment.
- Build, maintain, and repair slitters, spoolers, slitters, etc

EDUCATION

Many day and week long classes in various aspects of Metrology, Leadership, Writing (I have written hundreds of procedures), Interpersonal Relationship, etc. 1970

Associates in Applied Science, Electronics 1965
Aims Community College, Greeley, CO

Certificate of Completion, Electrical. 1962
US Coast Guard, Groton, Conn.
Classes to advance to Electrician Mate E-5

Certificate of Completion, Auctioneering School,
Reisch American School of Auctioneering, Mason City, Iowa

Diploma
High School, Loveland, CO.

BOARDS/COMMITTEES

NWCWD, Director, President
Solder Canyon Authority Board, Director
Galeton Fire Protection Board, Director, President
Weld County Planning Commission, Vice Chairman (after 6 years, termed July 20,2021)

Weld County Board of Adjustment, Chairman
Weld County Council past member (two terms, but not consecutive) (termed December 2020)
Weld County GOP Exec. Comm., including District Captain and Rep for Dist.1 County Commissioner
HPH Church Leadership (Deacon) responsible for Safety, Security and on Finance Team.
Friends of the Eaton Library,
and Other small committees (e.g., president of Triangle Cross Fund-Raising Comm.) and boards (e.g., twice president of CMR)

Esther 10:3 "Mordecai the Jew was second in rank to King Xerxes, preeminent among the Jews, and held in high esteem by his many fellow Jews, **because he worked for the good of his people and spoke up for the welfare of all the Jews."** A principle I thoroughly want to adhere to.

EATON PUBLIC LIBRARY

Library Board of Trustees Application
Five Year Term through 2028

The mission of the Eaton Public Library is to provide professional library services and resources to meet the evolving educational, recreational, and informational needs of the public in an historical setting.

The Board ensures the library fulfills its mission by hiring and evaluating a library director, developing library policy and strategic priorities, and recommending an annual budget. The Board meets regularly on the first Wednesday of the month at 5:30pm. Member attendance is required at regular meetings as well as various work sessions, library events, trainings and other meetings throughout the year.

Name: Lynette Deuschle

Phone: (970) 988-3283

Home Address: 1263 Swainson Rd

City/State/Zip: Eaton CO 80615

Email Address: Lydeuschle67@yahoo.com

My home address is within the Eaton Public Library's service area as defined by the RE-2 School District Boundaries (*trustees must reside in this service area to qualify for consideration*): X Yes __No

Reason for seeking an appointment to the Eaton Public Library Advisory Board of Trustees:
I have loved libraries since I was young. my favorite activity was going to the library, checking out books on different topics & the Summer Reading Program. I would love to give my time & talent to the Eaton Library.

Employment and Education Summary: **PLEASE ATTACH YOUR RESUME TO THIS APPLICATION.**
Director, Faith Preschool, Eaton Co 2021 - Present
Elementary Education Degree, MSU in MN
Director's License & Nursery Supervisor Certificate Front Range, FTC, CO

Civic Involvement (*please list other boards and commissions you've served on, volunteer work, offices held, affiliations, etc.*):
HOA - viewpointe neighborhood - Wellington, CO - 6 years - Secretary, Vice President
Family Child Care Assoc. Fundraiser coordinator - 5yr. Mpls, MN
Harriet Tubman Center - volunteer Advocate - 3yrs Mpls, MN

Other information you would like to share for consideration (*skills, qualities, etc.*):

I have a passion for books, public libraries & being an active community member.

Please list two references below (*name, relationship, contact information*):

1. ~~Hillary Maar~~ Hilary Marrs, coworker
970-371-1039

2. Nomie Ketterling, Faith Lutheran Church Preschool Board
970-~~381~~-3417
381

Signature

For more information, please contact: Amber Greene, Eaton Public Library Director 970.673.7988

Please return this completed form Attention: Amber Greene, Library Director, Eaton Public Library, 132 Maple Ave, Eaton, CO 80615

Or return via email at agreene@eatonco.org

Lynette Deuschle

3410 Adams Drive • Wellington, CO 80549 • (970) 988-3283 • Lydeuschle67@yahoo.com

---

Highly organized and diligent professional drawing upon 25 years of experience in Early Care and Education to contribute to smooth and productive operations. I have experience as a Lead Teacher, Infant Nursery Supervisor, Assistant Director, Director at Licensed Large Centers as well as a Family Child Care Provider.

- Core Competencies -

- Self-motivated
- 25 years of experience in Early Care and Education
- Infant Nursery Supervisor Certificate
- Oral and written communication skills
- Positive Teamwork and Collaboration
- Director's Letter

PROFESSIONAL EXPERIENCE

HOPE Learning Center, Wellington, CO

Director

Performed all office accounting tasks for Large Licensed Child Care Center. Created and updated all children's files and staff files in accordance with Colorado's rules and regulations and Larimer County Health Department. Supervised a team of 5 teachers. Held monthly staff meetings. Worked closely with HOPE's board members to ensure we ran a smooth preschool and summer school age program. Increased the 2021-2022 Fall preschool program enrollment from 5 to 55 students in 6 weeks. Was working on opening a toddler program as well as implementing the Federal Food Program with Wildwood.

Lil' Tykes Family Child Care, Wellington, CO

Family Child Care Provider

Planned, implemented, assessed, and supervised a classroom instructional program for children ages 0-10 according to Colorado's Licensing rules and regulations. Scope of responsibilities includes developed and taught lessons on relevant children's books, poems, songs, and themes to promote children's interest, Planned and served meals in accordance with the Adult and Children Food Program, met with parents to resolve conflicting educational priorities and/or behavioral issues and attended trainings and workshops. *Selected Contributions:*

- Achieved Colorado Shine Level 3 rating.
- Acquired Infant Toddler License

Little Bear's Child Care, Wellington, CO
Director

Performed all office accounting tasks for Large Licensed Child Care Center. Created and updated all children's files in accordance with Colorado's rules/regulations and Larimer County Health Department. Supervised a team of 14 teachers and two staff members. Created a seasonal menu plan using the Federal Funded Food Program. Implemented a gardening program in the Pre-K classroom. Selected to participate in the Colorado Shines Pilot Program. *Selected Contributions:*

- Promoted from Lead Teacher to Nursery Supervisor to Assistant Director then Director within 2 years.
- Wrote a grant to participate in the Results Matter-Child Care Expansion Project. Implemented the teaching Strategies GOLD assessments for 5 classrooms Infant to Pre-Kindergarten.

Poudre **Valley Hospital,** Fort Collins, CO

Pediatrics Unit Assistant II

Provided world class health care to the pediatric patients which included monitoring vital signs, obtaining specimens, charting patients vital signs, intakes, outputs, and doctor's orders. Answered multiline phones. Prepared hard copies of patient's records to be taken with Flight for Life Paramedics at a moment's notice. *Selected Contributions:*

- Commended for 5 years of service.

EDUCATION & CREDENTIALS

Front Range Community College, Fort Collins, CO
Director's Certification
Infant Nursery Supervisor

Institute of Business and Medical Careers (IBMC), Fort Collins, CO
Medical Assisting

St. Cloud University, St. Cloud, MN
Bachelor of Science in Elementary Education

REFERENCES

John Richardson
Pastor @ Trailhead Church and HOPE Board Member
(601) 954-0721

Natasha Cox
Director @ Key Explorers Preschool & Early Childhood Center
(970) 405-3491

Molly Funkhouser
(970)988-3915

Joelle Veira
(530) 570-0501

2023-2024 Capital Projects

EATON PUBLIC LIBRARY

Amber Greene, Library Director

EATON PUBLIC LIBRARY

Outdoor Children's Space

Project	Why	What
Build outdoor educational space adjacent to the children's area	*Limited indoor space for play, learning and community use does not meet current usage needs for families*	*Interactive, multi-age space with outdoor seating, fencing and play structures*

Generator

Project	Why	What
Install a generator to provide back-up electrical power	*Weather-induced power outages often impact the Eaton community*	*Ensure ongoing library operations and emergency services*

Basement Remodel

Project	Why	What
Remodel basement interior	*Flood damage repair provides an opportunity to improve library storage and staff work space*	*Repair flooring and walls, add shelving, desks and lighting*

Bathroom Remodel

Project	Why	What
Update public men's and women's restrooms	*Improve design and fixtures to support ADA requirements and usability*	*Match existing family bathroom design for continuity*

THANK YOU

970-454-2189

agreene@eatonco.org

www.townofeaton.colorado.gov/library

132 Maple Ave.
Eaton, CO 80615

TOWN OF EATON
CONSTRUCTION AGREEMENT
(Eaton Public Library)

This Construction Agreement ("Agreement") is made and entered this ___ day of August, 2023, by and between the Town of Eaton, Colorado, a Colorado municipal corporation (the "Town"), and Fransen-Pittman Construction Co., Inc., a Colorado corporation ("Contractor") (collectively, the "Parties").

RECITALS

WHEREAS, the Town, on behalf of the Eaton Public Library, seeks, among other potential renovations, to remodel interior portions of the Eaton Public Library building, located at 132 Maple Avenue, Eaton, CO 80615, construct a playground area and install a new generator ("Project"); and

WHEREAS, the Contractor has the requisite skills and experience to perform the work; and

WHEREAS, the Town desires to engage the services of Contractor to perform the work and Contractor desires to perform the work described herein for the Town; and

WHEREAS, to effectuate the foregoing, the Parties desire to enter into this Agreement.

AGREEMENT

NOW, THEREFORE, incorporating the foregoing Recitals herein, which are hereby acknowledged as being true and correct, and in consideration of the mutual promises, agreements, undertakings and covenants, as set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby mutually agree as follows:

1. Scope of Work and Standard of Performance.

   A. Contractor agrees to perform the work described above. The work shall be performed in two stages, a design phase, as described on the proposal set forth on Exhibit A attached hereto and incorporated herein by reference ("Design Phase"), and a construction phase, which shall be set forth and described in an amendment to this Agreement that shall contain a guaranteed maximum price ("Construction Phase"). The Design Phase and Construction Phase are collectively referred to herein as the Work. The scope of the Work shall not be changed absent written agreement of the Parties. Contractor shall furnish all labor, services, materials, tools, and equipment for the construction and completion of the Work.

   B. Contractor shall undertake the Work in a thorough and workmanlike manner in every respect and in compliance with all applicable building codes and requirements to which the Work is subject. Contractor shall conform to the standards of quality normally observed by a person practicing in such Contractor's profession. Contractor shall at all times comply with applicable workplace and occupational safety requirements under state and federal law.

C. Contractor has familiarized itself with the nature and the extent of the Work, the physical characteristics of the Property and the local conditions and federal, state, and local laws, ordinances, rules, and regulations that in any manner may affect cost, progress, or performance of the Work.

2. Commencement, Progress and Completion of Work.

A. Contractor shall commence the Work as soon as practicable after a pre-construction meeting. The interior portions of the Work shall be substantially completed, as determined by the Town, in its discretion, no later than July 31, 2024, and the exterior portions of the Work shall be substantially completed, as determined by the Town, in its discretion, no later than November 30, 2024, subject to agreed extensions of time as authorized by the Town in writing. The full scope of the Work shall be finally complete no later than December 31, 2024.

B. Timely completion of the Work is essential. Time is of the essence in all respects regarding the undertakings of Contractor under this Agreement. Therefore, Contractor shall carry out the Work with all due diligence.

C. Among other factors that the Town may consider, the Work shall be considered finally complete when all work has been finished, the Town has performed an inspection and accepted the work in writing, and all claims for payment of labor, materials, or services of any kind used in connection with the Work thereof have been paid or settled by Contractor or its surety.

D. Until final acceptance of the Work by the Town in writing, Contractor shall have the charge and care thereof, and shall take every necessary precaution against injury or damage to any part thereof. Contractor, at its own expense, shall rebuild, repair, restore, and correct all injuries or damages to any portion of the Work occasioned by any causes before its completion and acceptance. In case of suspension of work from any cause whatsoever, Contractor shall be responsible for all building materials and shall properly store same, if necessary. Contractor shall correct or replace, at its own expense and as required by Town, any building material or portions thereof which may be destroyed, lost, damaged, or in any way made useless for the purpose and use intended by this Agreement. Contractor shall be relieved of the responsibilities provided in this section upon final acceptance of the work by Town, except no such relief shall apply to damages or injuries caused by or related to actions of Contractor or its subcontractors.

E. Upon the Town's written acceptance of the Work, Contractor shall be released from further obligation except as set forth in the surety bond, the guarantee set forth in Section 7 or as otherwise provided in this Agreement.

F. The Parties recognize that time is of the essence of this Agreement and that the Town will suffer financial loss if the Work is not complete within the time specified in this paragraph plus any extensions thereof allowed. The Parties also recognize the delays, expense and difficulties involved in proving in a legal proceeding the actual loss

suffered by the Town if the Work is not completed on time. Accordingly, instead of requiring any such proof, the Parties agree that, as liquidated damages for delay (but not as a penalty), Contractor shall pay the Town the sum of Five Hundred Dollars ($500.00) for each day that expires after the time specified above for substantial completion of until the Work is substantially complete. (For the avoidance of doubt, there are two substantial completion dates that are subject to liquidated damages. The substantial completion date for the interior portions of the Work, which is July 31, 2024, and the substantial completion date for the exterior portions of the Work, which is November 30, 2024.) After substantial completion, if Contractor shall neglect, refuse or fail to complete the remaining Work within the time specified above plus any extension thereof granted by the Town, Contractor shall pay the Town the sum of Five Hundred Dollars ($500.00) for each day that expires after the time specified above for final completion.

3. Payment to Contractor.

A. For the Design Phase, the Town agrees to pay Contractor an amount not to exceed $ Forty Thousand Three Hundred Fifty Dollars and no cents ($40,350.00) as full payment of that portion of the Work.

B. Upon completion of the Design Phase of the Work, the Contractor shall provide a guaranteed maximum price ("GMP") proposal to the Town for consideration related to the Construction Phase. After review of the proposal by the Town and agreement by the Parties, the Parties shall execute an amendment to this Agreement setting forth the GMP and, among other potential matters, the insurance requirements for the Construction Phase of the Work ("GMP Amendment"). If more than thirty (30) days elapses between the date of the Contractor's submission of the GMP proposal and the execution of a GMP Amendment, the substantial completion dates and final completion date set forth above shall be extended for each day that exceeds thirty (30) days. For illustrative purposes, if thirty-one (31) days elapses between the Contractor's submission of the GMP proposal and the execution of the GMP Amendment, the interior substantial completion date for the Work shall be August 1, 2024, the exterior substantial completion date for the Work shall be December 1, 2024, and final completion date shall be January 1, 2025.

C. No funds payable under this Agreement shall become due and payable until the Contractor provides the Town with satisfactory assurances that Contractor has fully settled or paid for all materials and equipment used in or upon the Work and labor done in connection therewith.

D. The Town has appropriated, or will, with respect to the Construction Phase, appropriate, the money necessary to fund the Work. No change order or other form of directive shall be issued by the Town requiring additional compensable work to be performed, which causes the aggregate amount payable under the Agreement to exceed the amount appropriated for the original contract amount, unless the Town provides written assurance to the Contractor that lawful appropriations have been

made to cover the cost of the additional work or unless such work is covered under the remedy-granting provisions of the Agreement.

E. On a monthly basis, Contractor shall submit to the Town for review and approval an application for payment fully completed and signed by Contractor describing the work completed through the last payment and accompanied by such supporting documentation as may be requested by the Town. Materials on hand but not complete in place may be included for payment. The Town shall, within thirty (30) days of receipt of Contractor's completed application for payment, pay an amount equal to ninety-five percent (95%) of the requested payment, with the remaining five percent (5%) held as retainage.

F. Except as otherwise provided herein, upon final completion of the Work, the Town shall pay to Contractor the retainage accumulated hereunder in addition to any other sums properly due Contractor upon final completion.

G. Neither the payment of any progress payment nor the payment of any retained percentage shall relieve the Contractor of any obligations to correct any defective work or material.

H. Contractor shall provide Town with written evidence that all persons who have done work or furnished material under this Agreement and are entitled to liens therefor under any laws of the State of Colorado have been fully paid or are not entitled to such liens. Final payment shall not be made to Contractor until the Town is reasonably satisfied that all claims or liens have been satisfied by Contractor.

I. Notwithstanding any other provision of this Agreement, the Town may withhold funds if required to do so pursuant to the Colorado Public Works Act, §§38-26-101, *et seq.*, C.R.S., as amended.

4. Ownership of Plans, Specifications, and Documents.

Contractor shall be provided plans, specifications, permits, and other documents and materials required to perform the Work. All of the plans and the contract documents are and shall remain the property of the Town. The plans and specifications are not to be used on other work, and upon final payment or termination of Contractor's services, all plan sets shall be returned to Town.

5. Insurance and Bonds.

A. Contractor shall not commence work under this Agreement until it has presented Certificates of Insurance as required below, confirming it has obtained all insurance and bonds required by this Section 5. Contractor shall not allow any subcontractor to commence work on this Project until all similar insurance required of the subcontractor has been obtained and approved. For the duration of this Agreement, the Contractor must maintain the insurance coverage required in this Section. Contractor shall not be relieved of any liability, claims, demands, or other obligations assumed pursuant to the contract documents by reason of its failure to procure or maintain insurance, or by

reason of its failure to procure or maintain insurance in sufficient amounts, durations, or type.

B. Contractor shall procure and maintain, and shall cause each subcontractor of the Contractor to procure and maintain (or shall insure the activity of Contractor's subcontractors in Contractor's own policy with respect to), the minimum insurance coverages set forth below:

(1) Workers' Compensation. Workers' Compensation insurance to cover obligations imposed by the Workers' Compensation Act of Colorado and any other applicable laws for any employee engaged in the performance of Work under this contract, and Employers' Liability insurance with minimum limits of FIVE HUNDRED THOUSAND DOLLARS ($500,000) each accident, FIVE HUNDRED THOUSAND DOLLARS ($500,000) disease - policy limit, and FIVE HUNDRED THOUSAND DOLLARS ($500,000) disease - each employee.

(2) Comprehensive General Liability. Comprehensive General Liability insurance with minimum combined single limits of ONE MILLION DOLLARS ($1,000,000) each occurrence and TWO MILLION DOLLARS ($2,000,000) aggregate. The policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage (including completed operations), personal injury (including coverage for contractual and employee acts), blanket contractual, independent contractors, products, and completed operations. The policy shall contain a severability of interests provision.

(3) Comprehensive Automobile Liability. Comprehensive Automobile Liability insurance with minimum combined single limits for bodily injury and property damage of not less than ONE MILLION DOLLARS ($1,000,000) each accident with respect to each of Contractor's owned, hired and/or non-owned vehicles assigned to or used in performance of the services. The policy shall contain a severability of interests provision.

(4) Builder's Risk. Builder's Risk insurance is not required with respect to the Design Phase of the Work. The Parties shall discuss and determine whether Builder's Risk is required with respect to the Construction Phase of the Work and set forth such requirements, if at all, in the GMP Amendment.

(5) Installation Floater. Installation Floater insurance is not required with respect to the Design Phase of the Work. The Parties shall discuss and determine whether Installation Floater is required with respect to the Construction Phase of the Work and set forth such requirements, if at all, in the GMP Amendment.

(6) Umbrella Policy. An umbrella policy is not required with respect to the Design Phase of the Work. The Parties shall discuss and determine whether an umbrella policy is required with respect to the Construction Phase of the Work and set forth such requirements, if at all, in the GMP Amendment

C. The policies required above, except for the Workers' Compensation insurance and Employers' Liability insurance, shall be endorsed to include the Town as an additional insured. Every policy required above shall be primary insurance, and any insurance carried by the Town, its officers, or its employees, shall be excess and not contributory insurance to that provided by Contractor. The additional insured endorsement for the Comprehensive General Liability insurance required above shall not contain any exclusion for bodily injury or property damage arising from completed operations. The Contractor shall be solely responsible for any deductible losses under each of the policies required above.

D. Certificates of Insurance shall be completed by the Contractor's insurance agent as evidence that policies providing the required coverage, conditions, and minimum limits are in full force and effect, and shall be subject to review and approval by the Town. Each certificate shall identify this Project and shall provide that the coverage afforded under the policies shall not be cancelled, terminated or materially changed until at least 30 days prior written notice has been given to the Town. The Town reserves the right to request and receive a certified copy of any policy and any endorsement thereto.

E. Failure on the part of the Contractor to procure or maintain policies as provided herein shall constitute a material breach of contract upon which the Town may immediately terminate the Agreement, or, at its discretion, may procure or renew any such policy or any extended reporting period thereto and may pay any and all premiums in connection therewith, and all monies so paid by the Town shall be repaid by Contractor to the Town upon demand, or the Town may offset the cost of the premiums against any monies due to Contractor from the Owner.

F. Prior to commencement of the Construction Phase of the Work, Contractor shall furnish a performance bond and payment bond in an amount at least equal to the GMP, as security for the faithful performance and payment of all Contractor's obligations under the Agreement, including but not limited to the guarantee period provided in Section 7 below. All bonds shall be in the forms approved by the Town. These bonds shall remain in effect at least until two years after the date of final payment. All bonds shall be in the forms prescribed by the contract documents and be executed by such sureties as (i) are licensed to conduct business in the State of Colorado and (ii) are named in the current list of "Companies Holding Certificates of Authority as Acceptable Sureties on Federal Bonds and as Acceptable Reinsuring Companies" as published in Circular 570, amended, by the Audit Staff, Bureau of Account, U.S. Treasury Department. All bonds signed by an agent must be accompanied by a certified copy of the authority to act. If the surety on any bond furnished by the Contractor is declared bankrupt or becomes insolvent, or its right to do business in Colorado is terminated, or it ceases to meet the requirements of clauses (i) and (ii) of this section, Contractor shall, within five (5) days thereafter, substitute another bond and surety, both of which shall be acceptable to the Town.

G. The Parties hereto understand and agree that the Town is relying on, and does not waive or intend to waive by any provision of this contract, the monetary limitations or

any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, § 24-10-101 *et seq.*, C.R.S., as amended, or otherwise available to the Town, its officers, or its employees.

6. Indemnification.

To the fullest extent permitted by law, Contractor agrees to indemnify and hold harmless the Town, and its officers and its employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the Work, if such injury, loss, or damage, or any portion thereof, is caused by, or claimed to be caused by, the act, omission, or other fault of the Contractor or any subcontractor of the Contractor, or any officer, employee, or agent of the Contractor or any subcontractor, or any other person for whom Contractor is responsible. The Contractor shall investigate, handle, respond to, and provide defense for and defend against any such liability, claims, and demands, and bear all other costs and expenses related thereto, including court costs and attorneys' fees. The Contractor's indemnification obligation shall not be construed to extend to any injury, loss, or damage which is caused by the act, omission, or other fault of the Town.

7. Contractor's Guarantee of Work.

Contractor shall guarantee all work under this Agreement as being free of defects for a period of two (2) years from the date of final acceptance by the Town. If any unsatisfactory condition or damage develops within the time of Contractor's guarantee period due to defective or inferior materials or workmanship, or due to the failure to construct the Work in accordance with the Agreement, then the Contractor shall, upon notice by Town, immediately place such guaranteed work in a condition satisfactory to Town. The Town shall have all available remedies to enforce such guarantee, including drawing on the surety. However, Town shall not have any work performed independently to fulfill contractor's guarantee and require Contractor to pay Town such sums as were expended by the Town for such work, unless the Town has first given written notice to the Contractor of the deficiency and given the Contractor a reasonable opportunity to cure the same.

8. Termination.

The Town may terminate this Agreement, with or without cause, by providing thirty (30) days written notice to Contractor. If the Town terminates this Agreement without cause, or if the Parties are not able to reach agreement on the GMP Amendment, Contractor shall not be required to pay the liquidated damages described in Paragraph 2.F. above. Notwithstanding the foregoing, if the Town terminates this Agreement for cause and determines that a notice period is not in the best interests of the Town, the Town may terminate this Agreement by providing written notice to Contractor effective immediately.

9. Independent Contractor.

Contractor and any persons employed by Contractor for the performance of work hereunder shall be independent contractors and not employees or agents of the Town. Nothing herein shall be construed as establishing a quality standard for any individual, or as establishing any right on the part of the Town to oversee the actual work of the Contractor or to instruct any individual as to how the work will be

performed. Contractor shall have the right to employ such assistance as may be required for the performance of work under this Agreement. Said Contractor shall be responsible for the compensation, insurance, and all clerical detail pertaining to such assistants, and shall be solely responsible for providing any training, tools, benefits, materials, and equipment. THE PARTIES HERETO UNDERSTAND THAT THE CONTRACTOR AND THE CONTRACTOR'S EMPLOYEES AND SUBCONTRACTORS ARE NOT ENTITLED TO WORKERS' COMPENSATION BENEFITS UNDER ANY WORKERS' COMPENSATION INSURANCE POLICY OF THE TOWN, AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX AND OTHER APPLICABLE TAXES AND OTHER AMOUNTS DUE ON ANY MONEYS PURSUANT TO THIS AGREEMENT.

10. Costs and Attorneys' Fees.

In the event of litigation enforcing or interpreting the terms of the within Agreement, and only in the event the Town is the prevailing party, the Town shall be entitled an award of reasonable attorney fees and all costs of suit, including expert witness fees, court reporter fees and similar litigation expenses.

11. No Assignment.

This Agreement shall not be assigned by the Contractor without the prior written approval of the Town. Contractor shall have the right to employ such assistance as may be required for the performance of the Work, including the use of subcontractors, which employment shall not be deemed an assignment of the Contractor's rights and duties hereunder.

12. Governing Law and Venue.

The interpretation and enforcement of this Agreement shall be in accordance with Colorado law. The Parties agree to the jurisdiction and venue of the courts of the County of Weld, State of Colorado, in connection with any dispute arising out of or in any matter connected with this Agreement.

13. Dispute Resolution.

In the event of any dispute arising under this Agreement, the Parties shall submit the matter to mediation prior to commencing legal action. The cost of the mediation shall be split equally.

14. Notice.

Any notice required to be provided under this Agreement shall be in writing and shall be deemed to have been duly given if personally delivered or sent by a nationally recognized overnight delivery service, by certified mail or by e-mail (on condition of confirmation of receipt), as appropriate, to: (i) if to Contractor, to Josh Davis, 522 Main Street, Windsor, CO 80550, jdavis@fransenpittman.com or (ii) if to the Town, to, Wesley LaVanchy, 223 1st Street, Eaton, CO 80615, wesley@eatonco.org.

15. Acceptance of Work.

No act of the Town, or of any representative thereof, either in superintending or directing the Work, or any extension of time for the completion of the Work, shall be regarded as an acceptance of such Work or any part thereof, or of materials used therein, either wholly or in part. Acceptance shall be evidenced only by the final certificate of Town. Before any final certificate shall be issued, Contractor shall execute an affidavit on the certificate that it accepts the same in full payment and settlement of all claims on account of work done and materials furnished under this Agreement, and that all claims for materials provided or labor performed have been paid or set aside in full.

16. Waiver.

No waiver of any breach of this Agreement by Town or anyone acting on behalf of Town shall be held as a waiver of any other subsequent breach thereof. Any remedies provided herein shall be cumulative.

17. No Presumption.

The Parties acknowledge that each has carefully read and reviewed the terms of this Agreement. Each Party acknowledges that the entry into and execution of this Agreement is of its own free and voluntary act and deed, without compulsion. Each Party acknowledges that it has obtained, or has had the opportunity to obtain, the advice of legal counsel of its own choosing in connection with the negotiation and execution of this Agreement and with respect to all matters set forth herein. The Parties agree that this Agreement reflects the joint drafting efforts of all Parties and in the event of any dispute, disagreement or controversy arising from this agreement, the Parties shall be considered joint authors and no provision shall be interpreted against any Party because of authorship.

18. Severability.

If any portion of this Agreement shall be or becomes illegal, invalid or unenforceable in whole or in part for any reason, such provision shall be ineffective only to the extent of such illegality, invalidity or unenforceability, without invalidating the remainder of such provision or the remaining provisions of this Agreement. If any court of competent jurisdiction should deem any covenant herein to be invalid, illegal or unenforceable because its scope is considered excessive, such covenant shall be modified so that the scope of the covenant is reduced only to the minimum extent necessary to render the modified covenant valid, legal and enforceable.

19. Amendment.

This Agreement may not be amended or modified except by a subsequent written instrument signed by both Parties.

20. No Personal Liability.

In carrying out any of the provisions of this Agreement or in exercising any power or authority thereby, there shall be no personal liability of the Town, its governing body, staff, consultants, officials, attorneys, representatives, agents, or employees.

21. Colorado Labor Clause.

Contractor agrees, pursuant to Title 8, Article 17, C.R.S., as amended, that Contractor shall employ Colorado labor (as defined below in this paragraph) to perform the Work to the extent of not less than eighty percent of each type or class of labor in the several classifications of skilled and common labor employed under this Agreement. "Colorado labor" as used in this Agreement means any person who is a resident of the state of Colorado, at the time of employment, without discrimination as to race, color, creed, sex, sexual orientation, marital status, national origin, ancestry, age, or religion except when sex or age is a bona fide occupational qualification.

22. Equal Opportunity Employer.

Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, disability or national origin. Contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, age, sex, disability, or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Contractor shall be in compliance with the appropriate provisions of the American with Disabilities Act of 1990 as enacted and from time to time amended and any other applicable federal regulation.

23. Headings.

The headings used herein are for convenience purposes only and shall not limit the meaning of the language contained herein.

(Signatures on following page.)

TOWN OF EATON, COLORADO

ATTEST:

By:_____
Margaret Jane Winter, Town Clerk

By:_____
Scott E. Moser, Mayor

FRANSEN-PITTMAN CONSTRUCTION CO., INC.

By:_____
Name:
Title:

STATE OF COLORADO)
) ss
COUNTY OF _____)

SUBSCRIBED AND SWORN to before me this _____day of _____, 2023, by _____ as the _____ of Fransen-Pittman Construction Co., Inc.

WITNESS my hand and official seal.

My commission expires:_____

_____
Notary Public

EXHIBIT A
SCOPE OF THE DESIGN PHASE OF THE WORK

EXHIBIT A

EATON PUBLIC LIBRARY
PRECONSTRUCTION/DESIGN FEES

	Fransen Pittman	Collab Architecture	Civil Engineering (Allowance)	Lancscape Architecture (Allowance)	Structural Engineering	Mech/Plu Engineering	Electrical Engineering	Acoustical Engineering	Low Volt Sys. Design	
Pre Design	$ 1,500.00	$ 2,775.00	$ 776.25					*N/A*	*By EPL*	$ 5,051.25
Schematic Design	Inc Above	$ 4,625.00	$ 1,035.00	$ 817.50	$ 1,150.00			*N/A*	*By EPL*	$ 7,627.50
Design Development	Inc Above	$ 6,475.00	$ 1,552.50	$ 817.50	$ 1,725.00	$ 1,590.00	$ 1,090.00	*N/A*	*By EPL*	$ 13,250.00
Construction Documents	Inc Above	$ 3,700.00	$ 1,811.25	$ 1,090.00	$ 2,300.00	$ 1,590.00	$ 1,090.00	*N/A*	*By EPL*	$ 11,581.25
Construction Administration	Inc Above	$ 925.00			$ 575.00	$ 795.00	$ 545.00	*N/A*	*By EPL*	$ 2,840.00
Reimburseables Allowance								*N/A*	*By EPL*	$ -
Sub Totals	**$ 1,500.00**	**$ 18,500.00**	**$ 5,175.00**	**$ 2,725.00**	**$ 5,750.00**	**$ 3,975.00**	**$ 2,725.00**	***N/A***	***By EPL***	**$ 40,350.00**

Eaton Town Board

Agenda Item

TO: Board of Trustees	
FROM: Greg Brinck, Assistant Town Administrator	
DATE of MEETING: August 17, 2023	
TITLE/SUBJECT: Eaton Area Historical Society Lease of AJ Eaton House	

DESCRIPTION

The Town of Eaton owns the property located at 207 Elm Ave., also known as the A.J. Eaton House which the Eaton Area Historical Society has leased from the Town and operated a museum. In discussion with the EAHS, it became apparent that an update to the previous lease was needed. Town Staff and The EAHS have agreed to the attached lease.

KEY POINTS

The new lease updates language and provides clearer responsibilities of the Society and Town.

- 99-year lease.
- Lease can be terminated by the Town on a one-year notice and by the Society with a sixty-day notice.
- Town agrees to pay for all utilities and maintain the premises both inside and out in good condition at all times.
- Society agrees to request an annual capital and maintenance budget and present an annual report to the Board of Trustees in the first quarter of each year.

COST & BUDGET

The lease provides a formal request of the society to the Town for annual maintenance and capital items. The request will then be included in the staff and Board discussion and formulation of the annual Town budget.

RECOMMENDATION

Staff recommends approving the lease agreement for the AJ Eaton House with the Eaton Area Historical Society.

Lease Agreement for

The A. J. Eaton House

WHEREAS, the Town of Eaton (the "Town") owns the property located at 207 Elm Avenue, Eaton, CO, also known as the A.J. Eaton House ("Premises"); and

WHEREAS, the Eaton Area Historical Society, Inc., a Colorado non-profit corporation (the "Society"), desires to lease, and the Town desires to offer for lease, the Premises for purposes of operating a museum; and

WHEREAS, to effectuate the foregoing, the Town and the Society desire to enter into this Lease Agreement.

NOW THEREFORE, the parties agree as follows:

1. The Town agrees to lease the Premises to the Society for a rental of one dollar ($1.00) per year payable on the first day of each yearly term.

2. The term of the Lease Agreement will commence on ____, 2023 and terminate on August 16, 2122, unless otherwise terminated as provided herein.

3. This Lease Agreement may be terminated as follows:

   a. On or after August 17, 2048, the Town provides the Society with a written one-year notice to terminate;
   b. On or after August 17, 2048, the Society provides the Town with a written sixty-day notice to terminate;
   c. The Society is in default of any material provision of this Lease Agreement and the Town provides sixty (60) days written notice of termination;
   d. The Premises become damaged to such an extent that, at the Town's discretion, it would not be prudent or feasible to rebuild; or
   e. Upon written notice from the Town to the Society if the property inside the Premises is damaged, destroyed or removed from the Premises, in any manner, such that the operation of a museum on the Premises is not feasible or practicable.

4. The primary use of the Premises by the Society shall be as a museum and other related uses including but not limited to:

   a. Display of items relevant to the history of the Town of Eaton, the surrounding area and the State of Colorado;
   b. Use for educational purposes, in conjunction with the schools or any other organization, as well as for programs devised by the Society;
   c. Use for other community functions, as the Society finds appropriate; and
   d. Such other uses as are intended to raise funds or achieve the goals of the Society.

5. The Society shall be entitled to operate a gift shop on the Premises on the condition that the Society obtains all requisite licenses. Except for the foregoing and for periodic fund-raisers for the Society, the Premises may not be used to support any commercial operations.

6. The Town agrees to:

a. Provide and pay for, in a timely manner, all utilities to the Premises, including water, wastewater, solid waste, electrical, gas, telephone and internet;
b. Maintain the Premises in good condition and repair at all times, including preventative maintenance, HVAC, and exterior and interior painting;
c. Maintain and care for all lawns, shrubbery, trees and other landscaping, including irrigation systems, now on the Premises or to be added in the future;
d. Snow removal and ice control; and
e. Not cause or allow any condition which would result in a decrease of the value of the Premises.

7. The Society agrees to cooperate with the Town and supply such information as is necessary for the Town to obtain adequate property and liability insurance on the Premises. Notwithstanding the foregoing, the Town shall not maintain insurance covering the contents of the Premises. The Society maintains ownership of all contents and may, at the Society's discretion, obtain adequate insurance coverage to protect the contents.

8. The Society agrees not to do or permit any action to be done that might result in a breach of this Lease Agreement and to promptly cure any such breach as might occur.

9. The Society further agrees not to permit, cause, or allow others to cause anything on the Premises that might result in:
   a. A violation of the law, civil or criminal;
   b. A breach of the peace such as to create problems for their neighbors or the public in general;
   c. An increase in insurance rates;
   d. Negative publicity for the Society or the Town; or
   e. A decrease of the value of the Premises.

10. During the first quarter of each calendar year during the term of this Lease Agreement, the Society agrees to make an annual presentation to the Town Board of Trustees ("Board") during a regular meeting or work session of the Board.

11. The Society agrees to provide an annual budget request to the Town reflecting maintenance and capital projects on or before August 1st of each calendar year during the term of this Lease Agreement.

12. The Town and the Society recognize and agree that, while they are separate legal entities and not lawfully responsible for the actions or omissions of the other, the Society benefits the Town and the public welfare and is thus informally sponsored by the Town.

This Lease Agreement is entered into on the 17th day of August, 2023, and upon signature of the authorized representatives of each party, shall become effective and binding on each party.

For the Town of Eaton:

_____
Mayor Scott E. Moser

ATTEST:

_____
Margaret Jane Winter, Town Clerk

For the Eaton Area Historical Society, Inc.:

_____
Carolyn Prior President

ATTEST:

_____
Marcia Schmidke Secretary

Seal

August 11, 2023
VIA EMAIL
Mr. Wes LaVanchy, Town Administrator
Town of Eaton
223 1st Street
Eaton, CO 80615

RE: EATON 2023 ASPHALT PATCHING IMPROVEMENTS

Mr. LaVanchy,

The project was posted on July 14, 2023, through BIDNet, a recognized bid posting site specifically for targeted governments in Colorado and the region. 34 companies downloaded the associated RFP documents. 2 companies attended the Prebid Meeting held on July 25, 2023.

Bids were received on Thursday, August 10, 2023, at 4:00 pm for the Eaton 2023 Asphalt Patching Improvements project. A Bid Summary tabulation of the bid results is attached.

Company	Bid Amount	Cost per SY
Lightfield, Inc	$135,357.00	$183.96
Schneider Paving, LLC.	$155,559.50	$211.36
Engineer's Estimate	$162,247.22	$220.45

The bids were evaluated on fairness, accuracy, and completeness of the submittal, experience, understanding of the project, schedule, and cost. In addition, supplied references were contacted for opinions on capabilities, responsiveness, workmanship, adherence to schedules, etc.

We recommend approval to accept Lightfield, Inc. to construct the 2023 Asphalt Patching Improvements project for a Base Bid of $135,357.00.

This project was based on estimated areas of asphalt patching and will be paid for by the square yard of asphalt patching installed. As such, we also recommend that the project budget be extended to the not exceed amount of $150,000 to address patching overruns administratively.

Upon Board approval, a Notice of Award will be issued to the Contractor.

Please feel free to contact me if you have any questions.
Sincerely,
NORTHERN ENGINEERING SERVICES, INC.

BRADLEY A CURTIS, PE, CPM, LEED AP
Director of Municipal Services / Vice-President

cc: Greg Brink, Eaton Assistant Town Administrator
Juan Ramero, Eaton Public Works Director

RAB LIGHTING UPDATE MEMORANDUM

DATE: August 9, 2023

PROJECT: Town of Eaton Roundabout Proposed Street Lighting
Eaton, CO

PROJECT NO. 1127-823:ST23-02

ATTENTION: Greg Brinck, Assistant Town Administrator

Per request and Board approval, we have further worked with Xcel and G2 Consulting (electrical engineer) regarding options and probable costs associated with proposed street lighting for the roundabout (RAB) to provide improved nighttime visibility as well as safeguard both vehicular and pedestrian traffic.

In general, the design efforts by G2 Consulting provided additional clarification to obtain preliminary construction costs from Xcel:

1. The number of poles for the entire intersection.
    a. 6. However 5 could suffice if the easternmost light was omitted.
2. The type of pole that best fits the needs of the project.
    a. 30-ft galvanized
3. The lamp wattage and type.
    a. Cobra Head w 20000 Lumens (with shielding on western-most poles)
4. Determine how streetlights are to be billed (metered or flat rate).
    a. Currently Town is on Metered system with Xcel. However, a flat rate is recommended by Xcel to accommodate the entire intersection. With flat rate, Xcel will install, own and maintain.

Based on the information provided to Xcel, the following general feedback was received:

1. Roughly $12,000 a light so you are looking at about $72,000 for the 6 streetlights (and $60,000 for 5 if you wanted to get rid of that eastern light). This is a rough estimate and is subject to material costs;
2. Subject to notice to Xcel, and receipt of the necessary agreement to proceed, it would take approximately 2-3 weeks for Xcel to complete their internal design;
3. Subject to notice to Xcel, materials are also required to be paid in advance (at the time of notice to proceed). Currently, the street light materials have approximately a 6-month lead time.

Should the Board recommend approval, Northern will provide notice to proceed with Xcel, and authorized Town personnel will execute Xcel's standard agreement along with the required payment of approximately $72,000.

Should the Board deny approval, Northern will provide notice to Xcel to terminate the open request for lighting.

Please feel free to contact me if you have any questions.

Sincerely,
NORTHERN ENGINEERING SERVICES, INC.

BRADLEY A CURTIS, PE, CPM, LEED AP
Director of Municipal Services / Vice-President

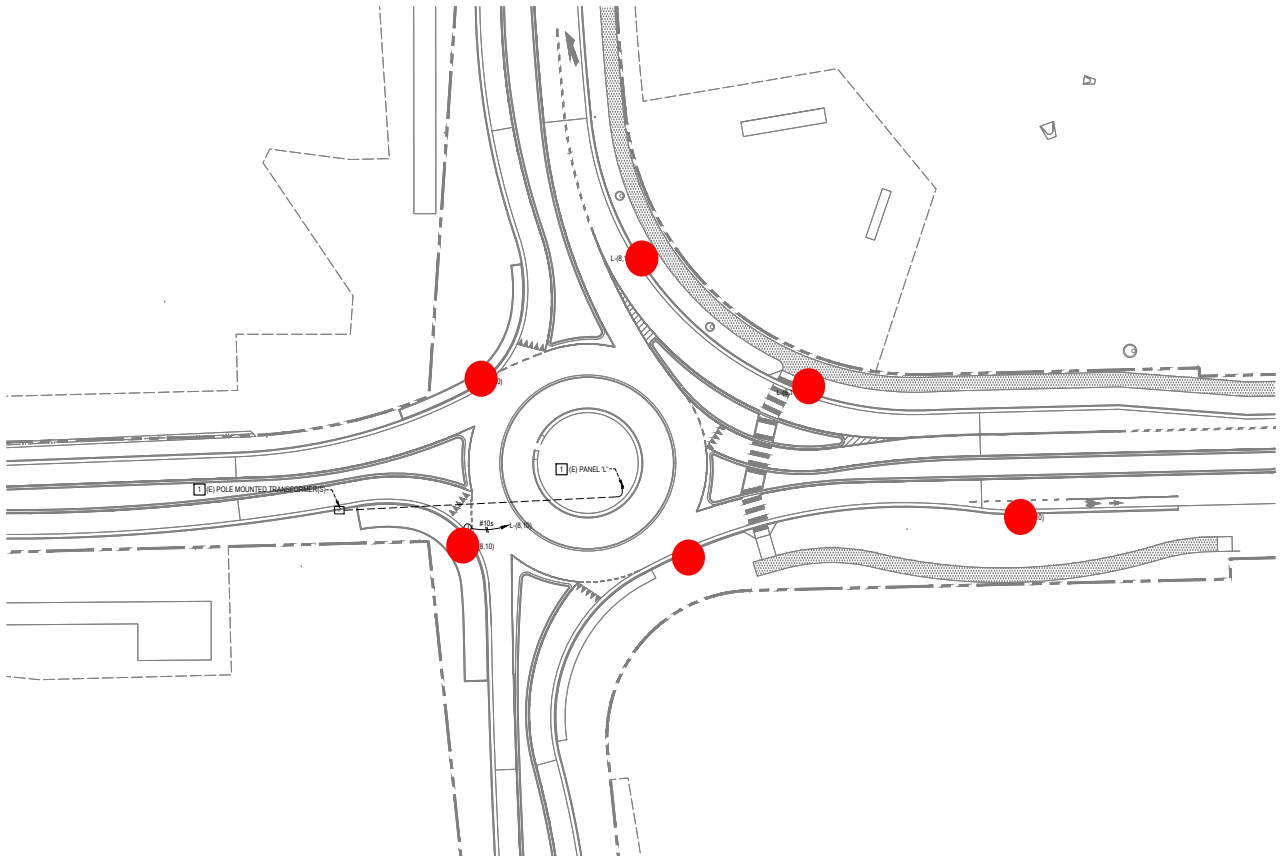
cc: Wesley LaVanchy, Town Administrator, Town of Eaton

GENERAL NOTES:

1. CONTRACTOR SHALL INSPECT THE EXISTING FIELD CONDITIONS AT THE SITE AND THE CONTRACT DOCUMENTS PRIOR TO THE START OF ANY WORK TO DETERMINE WHAT EFFECT THE EXISTING CONDITIONS WILL HAVE ON THE WORK. CONTRACTOR SHALL REPORT DISCREPANCIES TO THE ENGINEER AND INCLUDE IN HIS BID ALL COSTS REQUIRED TO MAKE HIS WORK MEET EXISTING CONDITIONS. EXISTING CONDITIONS TAKEN FROM EXISTING DESIGN DOCUMENTS AND FIELD SURVEYS. REFER TO ARCHITECTURAL DEMOLITION DRAWINGS FOR LOCATION AND EXTENT OF DEMOLITION REQUIRED.

WORK NOTES: E

1. EXISTING EQUIPMENT TO REMAIN.



1 E1.1 ENLARGED SITE PLAN

SCALE: 1/32" = 1'-0"

FIRM NAME

G2 CONSULTING ENGINEERS, INC.

5000 GOODMAN STREET
UNIT 100
TIMNATH CO 80547
(970) 460-7400
G2CE.COM

CONSULTANT FIRM NAME

PROJECT DESCRIPTION

EATON ROUND-A-BOUT
W.C.R 35 & COLLINS ST.
EATON, CO

SEAL

NO.	REVISION/ISSUE	DATE

PROJECT # 2023040

DATE	SCALE
05/11/2023	AS NOTED
DRAWN G2	CHECKED G2

SHEET DESCRIPTION: ENLARGED SITE PLAN

SHEET NUMBER

E1.1

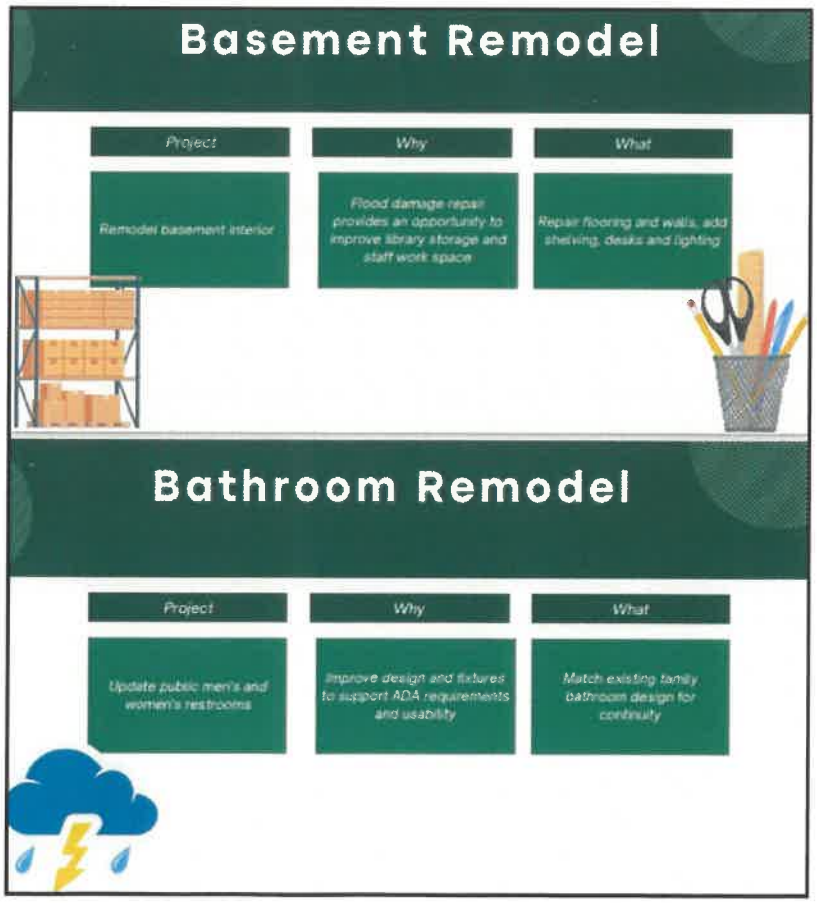
E1.1.dwg

1/15/2004

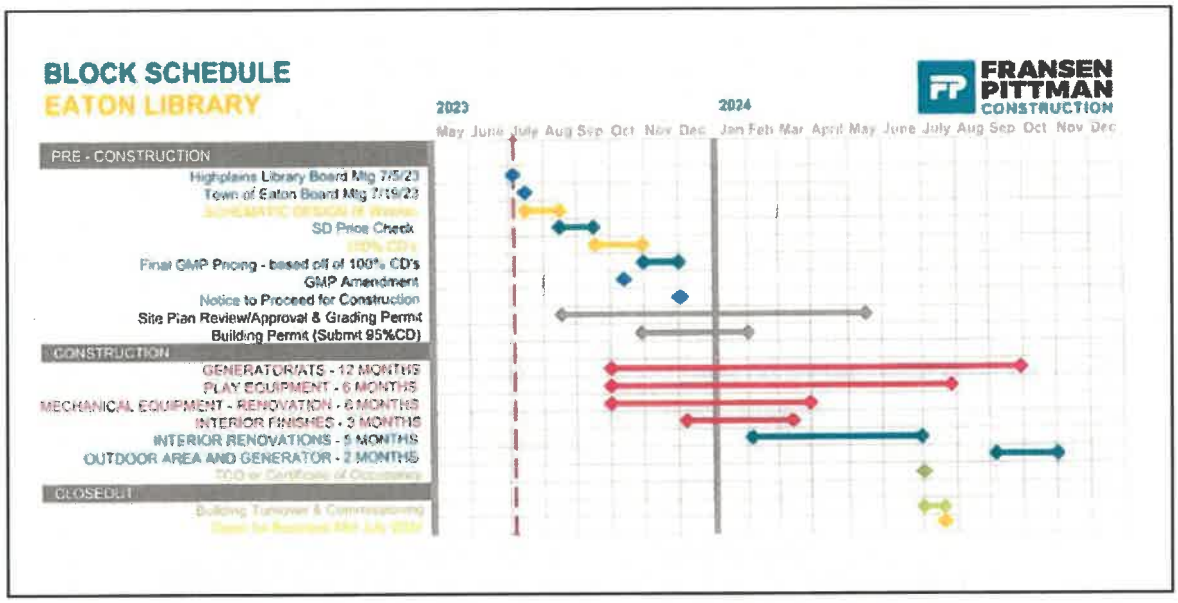
Administrator's Report
Board of Trustees Meeting
August 2023

Administration:

- **Library Revitalization Update** – Under the guidance of the Library Director Library, Amber Greene, staff has been busy working on plans to provide improvements to the library's building, repair damages and provide emergency capabilities. With Input from the construction team, architect and estimator ideas were generated and clear options have been presented the library board, stakeholders and community members.



Staff has provided a recommendation for your consideration and recommend approval with a contract with Fransen & Pittman. A construction schedule is listed below for your review.



Finance & Budget:

- **2024 Budget** – The Finance Director has been busy holding meetings with department centers on 2023 revised estimates and 2024 budget request. Staff is planning to have its first presentation to the Board at the September 21st Work Session. A special thanks to Faith for her leadership!

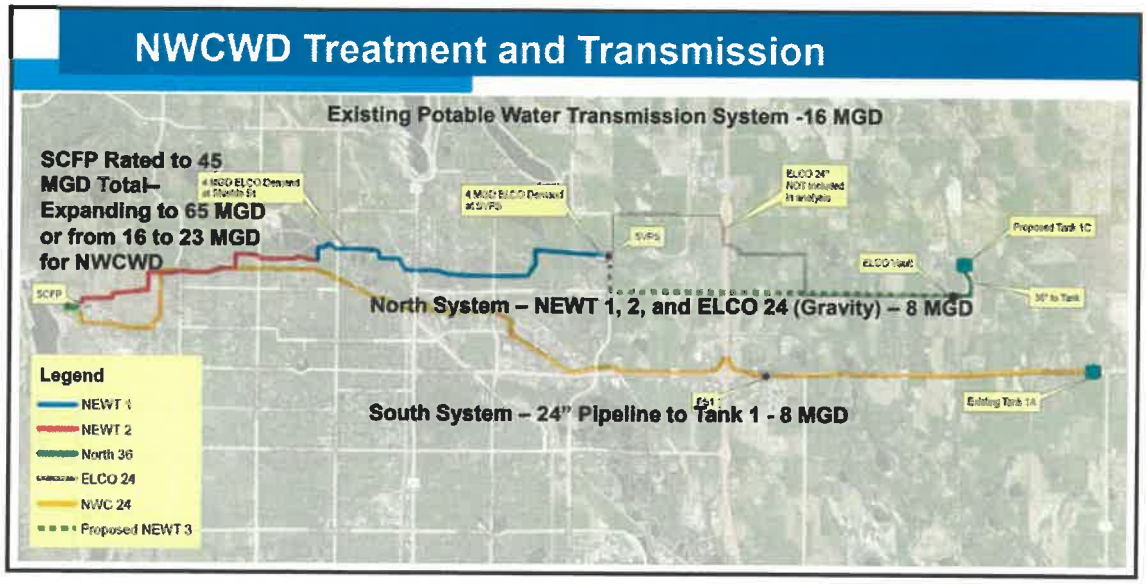
- **Sales Tax Revenue Collection** – Please see the attached spreadsheet. The Town's sales tax revenues were up again significantly for the month year over year actual receipts and that has the Town at an **10%** YTD increase.

  The Town's adopted 2023 budget was a 3% increase on anticipated year-end estimates which were more conservative than our final 2023 collections. As a result, we are up even more than the current **8%** for our 2023 budget.

EATON SALES TAX REVENUE							
MONTH	2018	2019	2020	2021	2022	2023	
JANUARY	$ 115,508	$ 148,478	$ 247,302	$ 264,114	$ 325,462	$ 310,368	-5%
FEBRUARY	$ 133,449	$ 155,032	$ 263,335	$ 204,045	$ 255,289	$ 268,430	5%
MARCH	$ 116,585	$ 132,633	$ 201,606	$ 218,997	$ 269,309	$ 269,037	0%
APRIL	$ 131,067	$ 205,063	$ 265,572	$ 309,747	$ 287,382	$ 343,950	20%
MAY	$ 131,726	$ 241,561	$ 286,634	$ 268,755	$ 262,003	$ 322,989	23%
JUNE	$ 131,016	$ 270,446	$ 250,556	$ 278,204	$ 287,739	$ 307,767	7%
JULY	$ 160,449	$ 254,460	$ 218,448	$ 332,329	$ 306,415	$ 337,388	10%
AUGUST	$ 128,922	$ 258,373	$ 198,349	$ 283,600	$ 364,272		
SEPTEMBER	$ 161,560	$ 212,889	$ 194,457	$ 286,652	$ 393,407		
OCTOBER	$ 150,232	$ 245,980	$ 235,241	$ 293,425	$ 380,582		
NOVEMBER	$ 137,568	$ 198,571	$ 227,873	$ 271,386	$ 324,619		
DECEMBER	$ 136,501	$ 213,118	$ 233,058	$ 281,838	$ 345,475		
TOTALS	$1,634,583	$2,536,604	$2,822,432	$3,293,091	$3,801,953	$2,159,930	
Year over Year	$ 137,384	$ 902,021	$ 285,828	$ 470,659	$ 508,862	$ 166,331	
% Increase Year over Year	9%	55%	11%	17%	15%	8%	

Water Planning Update

- **North Weld County Water District Treatment Capacity and Taps –** Staff met with the District to discuss the status of the current tap moratorium to the Town while the District's consultant, Stantec, is completing an updated master plan, hydraulic analysis and completion of the NEWT III transmission line for the Soldier Canyon Treatment Plant. The District had previously informed the Town that it does not know when or if it will be able to sell additional plant investments to serve new developments in the Town. The master planning effort by Stantec is the first step. The NEWT III pipeline is progressing and anticipated to be completed in 2024.

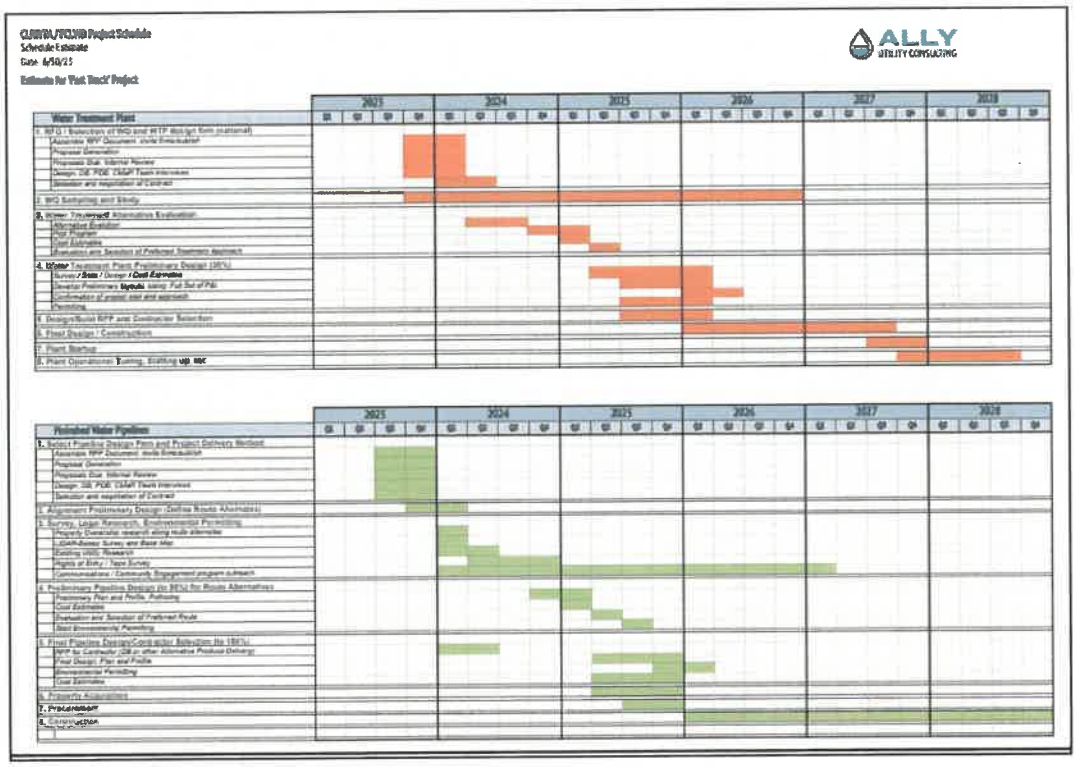


The process will include the Town as a stakeholder in the master planning effort. Following the master planning effort, future capacity sales and future capacity caps will be incorporated in a revised water service agreement with the Town dependent on the master planning. However, the model of unlimited plant investment purchases is not sustainable based on the dramatic growth and long-term drought challenges throughout the District.

Staff continue to work with NWCWD staff to maximize the amount of capacity that can be generated within the NWCWD system since so much has been invested to date. Once we are able to determine the maximum capacity and its availability, we can then grapple with the amount investment required in the regional treatment plan. This information is to be quantified this fall by NWCWD and its Board of Directors.

- **Regional Water Treatment Authority -** The Town continues to participate in the formation of a regional treatment authority with Windsor, Severance, and Fort Collins Loveland Water District. Given the ultimate constraints at NWCWD, the plan is for the Town to preserve its ability to expand its water treatment options and to allow for the treatment of its participation in NISP. The Town is currently undergoing a utility rate analysis that will help determine the viability and extent of future participation.

Below is a schedule and timeline for the proposed water treatment plant and water distribution lines.



Water Usage Appendix

Based on the information below, we have made another 155-ac. ft. available for lease to the Larimer Weld Ditch. We had previously leased 150 ac. ft. earlier this year.

Table 1 - Summary of Town of Eaton Water Usage - DRAFT

Water Year	2019	2020	2021	2022	2023
November	44.2	42.3	42.0	42.9	46.7
December	43.7	42.4	44.8	40.1	49.0
January	52.7	51.3	55.8	46.4	51.9
February	44.3	45.4	49.0	44.5	41.2
March	39.8	46.9	42.5	41.2	47.5
April	44.7	53.8	49.5	56.5	46.9
May	68.5	70.7	51.3	86.6	60.8
June	83.4	130.6	95.0	116.8	63.3
July	137.4	115.5	135.1	110.4	79.7
August	114.3	125.3	124.0	116.9	
September	105.9	90.5	116.8	124.0	
October	62.8	87.7	74.3	79.5	
Metered Usage	**841.8**	**902.5**	**880.1**	**905.8**	**486.9**
10% to North Weld	84.2	90.3	88.0	90.6	48.7
To C-BT Carryover	221.1	221.1	221.1	221.1	221.1
Rental to Nunn			4.0		
Rentals to Larimer and Weld				340	
Total Usage	**1,147.0**	**1,213.9**	**1,193.2**	**1,557.5**	**756.7**
Percent Change		5.8%	-1.7%	30.5%	-51.4%

Notes

All values in acre-feet

Water usage data provided by North Weld based on monthly meter readings.

Table 2 - Summary of Town of Eaton Water Supplies - DRAFT

	2019	2020	2021	2022	2023
C-BT Carryover					
From Previous Water Year	201.0	201.0	201.0	201.0	201.0
C-BT Quota					
Units Owned	1,005.0	1,005.0	1,005.0	1,005.0	1,005.0
Allocation	0.7	0.8	0.7	0.8	0.7
C-BT Supply Available	703.5	804.0	703.5	804.0	703.5
NPIC MU					
Shares Owned	202.0	202.0	207.5	207.5	207.5
Allocation	3.0	3.0	2.5	2.75	2.50
MU Supply Available	606.0	606.0	518.8	570.6	518.8
Total Supply Available	**1,510.5**	**1,611.0**	**1,423.3**	**1,575.6**	**1,423.3**
Total Demand from Table 1	1,147.0	1,213.9	1,193.2	1,557.5	756.7
Net/Excess	363.5	397.1	230.1	18.2	666.5
Percentage of Supply	24%	25%	16%	1%	47%

Notes
All values in acre-feet

AUGMENTATION WATER LEASE AGREEMENT
(Eaton)

This AUGMENTATION WATER LEASE AGREEMENT ("Agreement") is entered into this ____ day of _____ 2023, by and between TOWN OF EATON, a Colorado statutory municipal corporation, whose address is 223 1st Street, Eaton, Colorado 80615 ("Eaton") and the CITY OF GREELEY, a Colorado home rule municipal corporation acting by and through its Water and Sewer Board, whose address is 1001 11th Avenue, Second Floor, Greeley, Colorado 80631 ("Greeley") (collectively the "Parties").

Recitals

WHEREAS, Eaton owns and operates two irrigation wells identified as Well 5 (WDID# 0307927) and Well 6 (WDID# 0307928) located in Weld County, Colorado ("Eaton Wells"); and

WHEREAS, the Eaton Wells pump groundwater and owe return flows to the Eaton Draw that Eaton is responsible for replacing in order to prevent injury to downstream appropriators; and

WHEREAS, Eaton accordingly plans to seek approval of an augmentation plan from the Division 1 Water Court to set forth the terms by which Eaton will replace such depletions to the Eaton Draw; and

WHEREAS, Eaton desires to secure a reliable source of augmentation water to utilize as a replacement source in its augmentation plan, and Greeley is willing to lease to Eaton water that may be lawfully used for this purpose;

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Eaton and Greeley agree as follows.

Agreement

1. Lease of Augmentation Water. Greeley hereby agrees to lease Eaton up to 15 acre-feet of water per year during the term of this Agreement. The water made available by Greeley pursuant to this Agreement shall be decreed or otherwise usable for augmentation purposes under Colorado law ("Augmentation Water").

2. Term of Lease. The term of this Agreement begins on the date of mutual execution by the Parties and ends on December 31, 2033. Thereafter, this Agreement may be renewed for up to two additional subsequent terms of five years each, upon execution of a mutual written agreement of renewal by the Parties. Notwithstanding the foregoing, this Agreement may be terminated for the reasons set forth in Paragraph 6.

3. Water Delivery Schedule and Administration. The Augmentation Water to be made available by Greeley pursuant to this Agreement shall be released in accordance with the following annual schedule ("Delivery Schedule").

Month	Well No. 5 Lagged Depletions (ac-ft)	Well No. 6 Lagged Depletions (ac-ft)	Total Lagged Depletions (ac-ft)	Total Lagged Depletions with Safety Factor (ac-ft)
Jan	0.155	0.49	0.65	1.10
Feb	0.124	0.42	0.54	0.92
Mar	0.13	0.41	0.54	0.92
Apr	0.149	0.38	0.52	0.89
May	0.194	0.38	0.58	0.98
Jun	0.256	0.39	0.64	1.09
Jul	0.368	0.45	0.82	1.40
Aug	0.426	0.54	0.97	1.65
Sep	0.407	0.59	0.99	1.69
Oct	0.354	0.63	0.98	1.67
Nov	0.248	0.59	0.83	1.42
Dec	0.191	0.55	0.74	1.26
Total	3.0	5.81	8.81	14.98

Under the Agreement, Greeley will deliver Augmentation Water according to the Total Lagged Depletions with Safety Factor column, unless the Parties agree otherwise in writing. Eaton may update the Delivery Schedule at any time during the term of this Agreement by submitting an advance written notice to Greeley of sixty days. The foregoing delivery limits shall remain in effect if the Parties renew this Agreement in accordance with Paragraph 2 above.

4. Lease Payment. Eaton shall pay to Greeley $800.00 per acre-foot of Augmentation Water leased pursuant to this Agreement ("Lease Payment"). Eaton shall pay to Greeley an initial Lease Payment for Augmentation Water in 2024, in the amount of $11,984.00, within five days after mutual execution of this Agreement by the Parties. Each year thereafter during the term of this Agreement, Greeley shall adjust the Lease Payment in accordance with an increase of 3% based on the annual Lease Payment for the prior year. Eaton shall pay to Greeley that annually adjusted Lease Payment based on the then current Delivery Schedule for that year, but in no event shall the Lease Payment for Augmentation Water under this Agreement be less than $800.00 per acre-foot. Eaton will provide Greeley with the anticipated Delivery Schedule by December 1st of each calendar year during the term of this Agreement. Greeley shall invoice Eaton in advance of each augmentation year, and Eaton shall remit payment to Greeley by the later of January 1st or within thirty days after receiving such invoice. Failure to timely pay the Lease Payment may result in the suspension of Augmentation Water deliveries and termination of this Agreement, as described more particularly in Paragraph 9 below.

5. Delivery of Augmentation Water. Greeley shall make the Augmentation Water available to Eaton, according to the then current Delivery Schedule, at one or more of the following locations: (1) the Cache la Poudre River at (a) the outlet of Greeley's Water Pollution

Control Facility; (b) the outlet of the Flatiron Reservoir Nos. 1-5 (a/k/a the Poudre Ponds at Greeley); (c) Release Structures for Greeley Canal No. 3 including, but not limited to: (i) the 23rd Avenue Spillway; (ii) the 16th Street Release Structure; and (ii) the F Street Release Structure; and (vi) the 35th Avenue Drainage Ditch; (2) the Big Thompson River at any delivery stations or release structures under the Greeley and Loveland Irrigation Company's irrigation canal system, or any other company's canal that is associated therewith; or (3) at such other point or points on which the Parties mutually agree in writing. There are times when the Ogilvy Ditch is the calling water right on the Cache la Poudre River. At these times, Greeley shall make the Augmentation Water available to Eaton at a location upstream of the Ogilvy Ditch in order to satisfy this call. Eaton shall be solely responsible for proper accounting and administration of the Augmentation Water less any transmission losses charged by State water officials below any of the release points described above. Greeley's obligation to make the Augmentation Water available to Eaton under this Lease shall commence on January 1st, 2024, or the date on which Greeley receives the initial payment described in Paragraph 4 above, whichever date occurs later.

6. Limitations on Obligation to Deliver Augmentation Water. Greeley's obligation to make the Augmentation Water available to Eaton under this Agreement may be curtailed, or this Agreement may be terminated, under the following circumstances:

a. Greeley imposes, in Greeley's sole discretion, mandatory city-wide water use restrictions to address drought conditions, dam or pipeline failure, or other catastrophic circumstance limiting Greeley's ability to satisfy the indoor water usage needs of its citizens, so long as, and to the extent that, deliveries under this Agreement are prevented or delayed by such cause.

b. An accident, act of war, natural catastrophe, fire, explosion, or other cause beyond the reasonable control of Greeley prevents or delays its ability to deliver Augmentation Water, so long as, and to the extent that, deliveries under this Agreement are prevented or delayed by such cause.

c. If at any time during the term of this Agreement Eaton no longer needs Augmentation Water to replace out-of-priority depletions associated with the Eaton Wells, Greeley's obligation to make Augmentation Water available under this Agreement shall terminate and be of no further force and effect, subject to the notice provisions in this paragraph. If Greeley reasonably believes that Eaton is no longer causing depletions to the Eaton Draw, Greeley shall notify Eaton of such belief in writing sixty days prior to its proposed termination of this Agreement. Eaton shall be entitled during this sixty-day period to demonstrate in writing that it still needs Augmentation Water to replace depletions from the Eaton Wells, which shall preclude termination of the Augmentation Water delivery obligation.

d. If Eaton determines that it no longer needs Augmentation Water to replace out-of-priority depletions associated with the Eaton Draw, Eaton may terminate the Agreement by submitting an advance written notice to Greeley of ninety days.

7. Use of the Augmentation Water. Eaton shall use the Augmentation Water made

available pursuant to this Agreement only to replace the out-of-priority depletions associated with the Eaton Wells, whether in an augmentation plan approved by the Division 1 Water Court or in an associated substitute water supply plan approved by the Colorado Division of Water Resources. Greeley may object to or oppose the inclusion and use of the Augmentation Water by Eaton in any proceeding to approve such a substitute water supply plan or augmentation plan, to ensure that the proposed use of the Augmentation Water by Eaton is consistent with this Agreement and to protect Greeley's interest in its water rights.

8. Notices. Any notices required hereunder shall be deemed sufficient when (i) hand-delivered, (ii) sent certified mail, return receipt requested to the Parties by the contact information set forth below, or (iii) sent by electronic mail on the condition that the intended recipient acknowledges receipt thereof. The Parties shall notify each other in the event that the appropriate contact information changes.

If to Eaton:	Town of Eaton Attn: Wesley LaVanchy 223 1st Street Eaton, Colorado 80615 Wesley@eatonco.org
With copy to:	Hill & Robbins P.C. Attn: Matthew Montgomery 1660 Lincoln Street, Suite 2720 Denver, Colorado 80264 matthewmontgomery@hillandrobbins.com
If to Greeley:	Greeley Water and Sewer Department Attn: Leah Hubbard, Water Resource Operations Manager 1001 11th Avenue, Second Floor Greeley, Colorado 80631 leah.hubbard@greeleygov.com
With copy to:	Greeley City Attorney's Office Attn: Environmental and Water Resources Practice Group 1100 10th Street, Suite 401 Greeley, Colorado 80631 arthur.sayre@greeleygov.com

9. Default and Termination. If either of the Parties fails to comply with a term or condition herein, such failure constitutes a default of this Agreement. The non-defaulting party may declare the default by providing written notice to the defaulting party in accordance with Paragraph 8 above. Upon receipt of this notice of default, the defaulting party will have fifteen days within which to cure the default. If, in the sole discretion of the non-defaulting party, the default remains uncured after the aforementioned fifteen-day cure period, or after any written extension thereof mutually agreed upon by the Parties, the non-defaulting party may declare the Agreement terminated by written notice in accordance with Paragraph 8 above.

a. Notwithstanding the above, any failure by Eaton to comply with the terms of Paragraph 7 or 16 in this Agreement constitutes a material breach. In the event that Eaton commits a material breach, Greeley may immediately terminate this Agreement by written notice to Eaton.

b. The failure of either party to declare a default or material breach does not establish a precedent or constitute an implied waiver of any subsequent breach of the terms and conditions in this Agreement.

10. Attorneys' Fees and Costs. In addition to any remedies otherwise available, to the extent permitted by law, a party that prevails in a legal action commenced against the other due to a default or material breach of this Agreement may recover from the defaulting party reasonable costs and attorneys' fees incurred during the course of such legal action.

11. Governing Law and Venue. This Agreement shall be governed by and enforced in accordance with the laws of the State of Colorado. Venue for any action regarding this Agreement shall be in the District Court for Weld County, Colorado or the Division 1 Water Court, as appropriate.

12. Recording. Eaton shall not record this Agreement in the real property records of any jurisdiction, but may disclose or otherwise utilize this Agreement in any proceeding to obtain approval of a plan for augmentation from the Division 1 Water Court or a substitute water supply plan from the Colorado Division of Water Resources.

13. Counterparts. This Agreement may be executed in counterparts, each of which when executed by the Parties may be deemed an original. The combination of such identical counterparts when executed by the Parties shall constitute one agreement.

14. No Vested Interest in Augmentation Water. This Agreement is made expressly subject to Section 17-4 of the Charter of the City of Greeley. Greeley grants no interest in the Augmentation Water to Eaton other than as explicitly set forth in this Agreement. Eaton shall make no claim to any rights, title, or interest in the Augmentation Water other than as expressly set forth in this Agreement. In no event shall Greeley be required to provide Augmentation Water in amounts greater or for a period longer, than expressly described herein.

15. Non-Appropriation of Funds. Pursuant to Section 29-1-110, C.R.S., as amended, financial obligations of Eaton payable as set forth herein, after the current fiscal year, are contingent upon funds for that purpose being budgeted, appropriated and otherwise made available. This Agreement shall be terminated effective January 1 of the first fiscal year for which funds are not budgeted and appropriated.

16. Restriction on Sublease and Assignment. Eaton shall not rent, sublet, or otherwise convey the right to use the Augmentation Water. Eaton shall not assign this Agreement, except to a successive owner or operator of the Eaton Wells for augmentation of the Eaton Wells, and only with prior written consent from Greeley. Eaton shall request consent from Greeley prior to any purported assignment of this Agreement by advance written notice of at least thirty days. Such consent may be given or withheld in the sole discretion of Greeley.

IN WITNESS WHEREOF, the Town of Eaton and the City of Greeley have executed this Agreement on the dates set forth below.

TOWN OF EATON

A Colorado statutory municipal corporation

By: _____ Date: 8/4/23

Name: Wesley LaVanchy

Title: Town Administrator

CITY OF GREELEY
a Colorado home rule municipal corporation
acting by and through its Water and Sewer Board

By: _____ Date: _____
Mayor

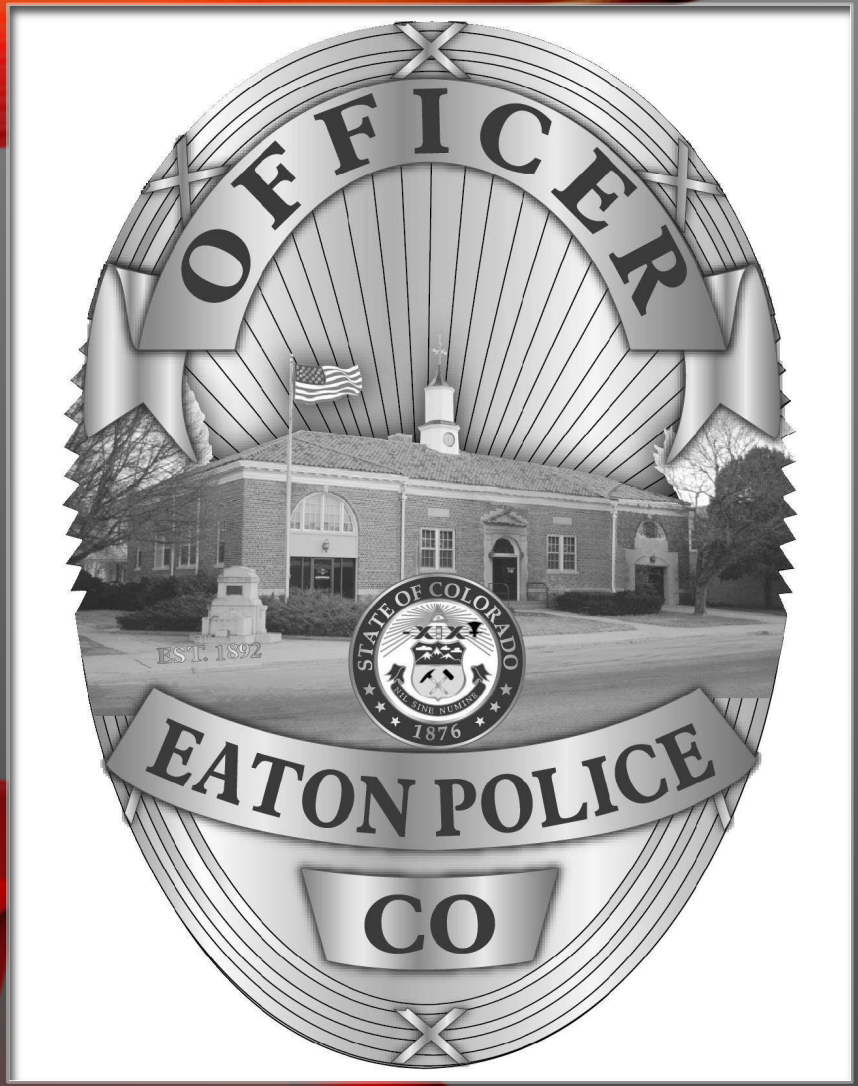
By: _____
Director of Water & Sewer

ATTEST:

By: _____
City Clerk

AS TO LEGAL FORM:

By: _____
City Attorney



EATON POLICE DEPARTMENT

Chiefs Report

Revised 08/09/2023

COMMUNITY POLICING REPORT

Toys from a cop

- **Back to school drive in progress**

Misc. Activity

- Updating the community liaison area assignments to get flyers out by end of October

Upcoming Events

- **End of Summer Bash**
- **Toys From a Cop Cornhole Tournament**

EATON DAYS

Hours worked

297 hours approx.

This includes call car shifts

ALL officer's worked the dance, parade and fireworks

Arrests

2 arrests were made at dance for fighting by agreement

The rest of the weekend was calmer at the events

BENNET

SRO Bennet did us all proud by opening up the Eaton Day events with the national anthem

CRIME REPORT CONT.

Fines Collected

$18,290

Clearance Rate

93.7%

Misc.

We have been using a police car parked in areas to deter crimes. We are noticing a change of crime patterns due to this. We are also utilizing foot patrols and Officer presence to deter crime.

EATON POLICE DEPARTMENT HAPPENINGS

Officer Recognition

Will be covered in my special presentation at board meeting

Commander

After a very productive and insightful Commander hiring process, Sgt. Rundle has been promoted to Commander. Sgt. Loos has nothing to be ashamed about as he made it a very tough decision.

Sgt. Boards

We are currently promoting a Sergeant from within our current staff.

EATON POLICE
DEPARTMENT
TOYS FROM A COP
SERVING THE COMMUNITY IN PROUD PARTNER
WITH OUR SPONSORS:
PARSH OUTDOORS
EATON
Redesign CONCEPTS
THE KRAFTING
REALTYONEGROUP
COFFEE HOUSE 29
Bank of Colorado
SCOOTER'S COFFEE
EATON ANIMAL DEN
POLICE
PELICAN

POLICE

POLICE

DETECTIVE
POLICE

G DONA
POLICE
CHIPS

THANK YOU FOR TAKING THE TIME TO READ THIS REPORT!!

Chief Kevin Sturch

Eaton Police Department

Monthly CAD Incidents / Calls For Service

07 / 2023

Total Overall Incidents (By Method Received)

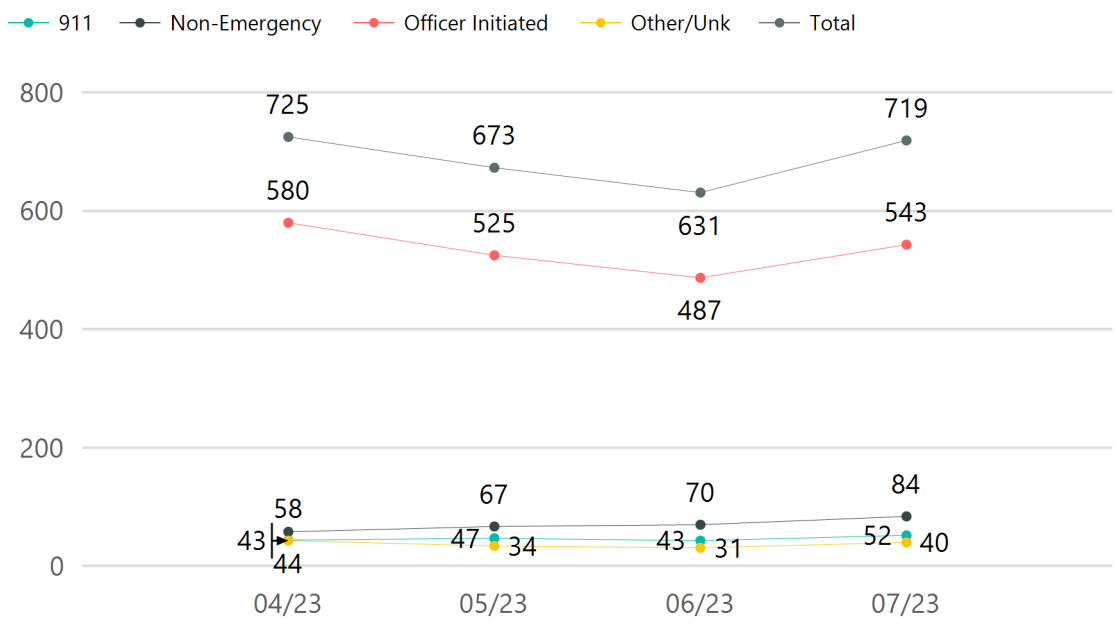
Total	719
911	52
Non-Emergency	84
Officer Initiated	543
Safe2Tell	1
Text to 911	2
Unknown	37

Total Overall Incidents (By Priority)

Total	719
1 - Critical	1
2 - High	11
3 - Medium	122
4 - Low	62
5 - General Services	292
6 - Planned	2
8 - Informational	1
9 - Traffic / CC	227
10 - Civil / Home	1

The Incidents counted and considered in this report are any Incidents in which any "Unit" belonging to the listed Agency was attached to - regardless of physical jurisdiction, regardless of disposition, and regardless of whether or not that "Unit" or the listed Agency was considered "Primary". The primary scope of this report inculdes incidents which occurred within the prior month from the time of publishing - although some report objects may include historical data for comparison.

Incident counts over Last 4 Months (By Category of Method Received)



Top 10 Incident Locations

180 S ELM AVE (HERITAGE MARKET)	**7**
1125 BLACK HAWK RD	**5**
1661 COLLINS ST (EATON HIGH SCHOOL)	**4**
276 S MOUNTAIN VIEW DR	**4**
601 1ST ST (EATON MIDDLE SCHOOL)	**3**
55 JUNIPER AVE	**3**
206 OAK AVE	**3**
1455 BENJAMIN DR	**3**
55 JUNIPER AVE (BENJAMIN SQUARE)	**3**
1110 2ND STREET RD	**3**

This list includes the top 10 locations by incident occurrence during the last month. This list does not include officer-initiated incidents, or any incidents located at the address of the Police Department.

Count of Incidents (Overall) by Day of Week and Hour of Day - 07 / 2023

	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total
Sunday	2	6	3	1	1		4	3	3	8	4	2	1	7	4	4	4	6	9	2	10	12	9	4	109
Monday	2	3		1	1	1	3	6	8	10	9	4	5	10	2	10	4	3	5	4	7	7	7	4	116
Tuesday	2	2		1		1	3	2	5	7	8	5	4	2	3	5	4	3	2	2	7	9	4	4	85
Wednesday	4	1		2	1		3	2	9	7	4	4	5	11	8	5	6	8	4	5	4	8	9	1	111
Thursday	5		1		3		1	2	7	4	4	8	4	5	5	5	2	8	6	4	7	7	3	4	95
Friday	3	3	4	1				1	3	6	6	10	3	7	2	5	4	5		4	9	3	9	6	94
Saturday	4	4	3	2	1		3	3	3	3	5	6	4	2	5	2	6	7	10	3	9	8	12	4	109
Total	22	19	11	8	7	2	17	19	38	45	40	39	26	44	29	36	30	40	36	24	53	54	53	27	719

Count of Incidents (Recieved Calls) by Day of Week and Hour of Day - 07 / 2023

	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total
Sunday		4						2		4	1	1	1	3	2	4	2	1	3		3	4	2	2	39
Monday	2	1		1	1				2	1	1	1	2	1	2	2	1		3	2	2	2	1	1	29
Tuesday	1	1		1		1	1	1	1		2	2						2	1		2	3	2	2	23
Wednesday	3			1	1		3	1					1	1	1	1	1	2		2		2	1		21
Thursday	1						1		1						1			3		2	4	1	1		15
Friday		1	1					1		1		1						2		1	1	1	4	3	17
Saturday	1	1					2	2			1	6	3		2		1		2		2	3	4	2	32
Total	8	8	1	3	2	1	7	7	4	6	5	11	7	5	8	7	5	10	9	7	14	16	15	10	176

Count of Incidents (Officer Initiated) by Day of Week and Hour of Day - 07 / 2023

	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total
Sunday	2	2	3	1	1		4	1	3	4	3	1		4	2		2	5	6	2	7	8	7	2	70
Monday		2				1	3	6	6	9	8	3	3	9		8	3	3	2	2	5	5	6	3	87
Tuesday	1	1					2	1	4	7	6	3	4	2	3	5	4	1	1	2	5	6	2	2	62
Wednesday	1	1		1				1	9	7	4	4	4	10	7	4	5	6	4	3	4	6	8	1	90
Thursday	4		1		3			2	6	4	4	8	4	5	4	5	2	5	6	2	3	6	2	4	80
Friday	3	2	3	1					3	5	6	9	3	7	2	5	4	3		3	8	2	5	3	77
Saturday	3	3	3	2	1		1	1	3	3	4		1	2	3	2	5	7	8	3	7	5	8	2	77
Total	14	11	10	5	5	1	10	12	34	39	35	28	19	39	21	29	25	30	27	17	39	38	38	17	543

Traffic Data - 07 / 2023

Traffic Accidents

Nature	Total	Report	Serviced call
Total	**10**	**6**	**4**
Traffic Accident	7	4	3
Traffic Accident - Extricate	1	0	1
Traffic Accident Hit and Run	2	2	0

Top 5 Traffic Accident Locations

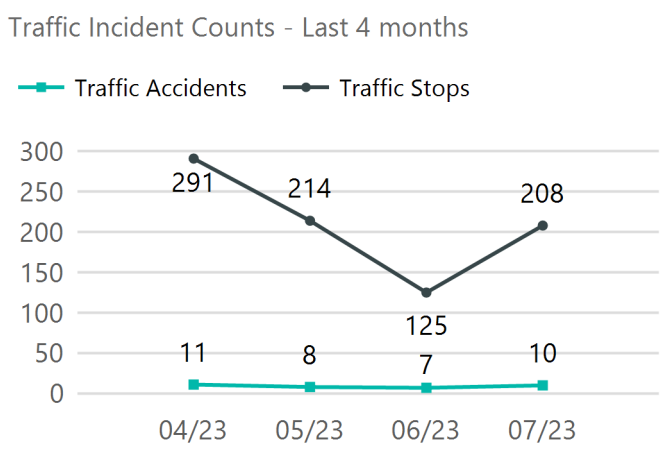
101 2ND ST (DRAGON INN)	**1**
180 S ELM AVE (HERITAGE MARKET)	**1**
19037 WCR 74	**1**
224 1ST ST (EL PD)	**1**
3RD ST / WCR 35	**1**

Traffic Stops

	Total	Report	Serviced call	Ticket Issued	Warning
Total	**208**	**4**	**5**	**125**	**74**
Traffic Stop	208	4	5	125	74

Top 5 Traffic Stop Locations

100 OAK AVE	**27**
COLORADO PKWY / S OAK AVE	**15**
ORCHARD ST / S OAK AVE	**13**
200 OAK AVE	**10**
300 S OAK AVE	**8**



All Incidents by Nature/Disposition in Time Period - 07 / 2023

Problem	Total	False Alarm	Message Left	Report	Serviced call	Ticket Issued	Warning
Total	**719**	**1**	**2**	**70**	**393**	**138**	**115**
Animal At Large	**10**	0	0	0	9	1	0
Animal Complaint	**11**	0	0	0	8	1	2
Area Watch	**47**	0	0	0	47	0	0
Assault	**2**	0	0	2	0	0	0
Assist Other Agency	**5**	0	0	0	4	1	0
Attempt Suicide	**2**	0	0	1	1	0	0
Burglary	**2**	0	0	2	0	0	0
Burglary Alarm	**19**	1	0	0	18	0	0
Business Check	**2**	0	0	0	2	0	0
Certified Vin Inspection	**2**	0	0	0	2	0	0
Check Wellbeing	**18**	0	0	5	13	0	0
Citizen Assist	**3**	0	1	0	2	0	0
Citizen Contact	**19**	0	0	2	17	0	0
Civil Process	**1**	0	0	0	1	0	0
Code Violation	**53**	0	0	1	13	4	35
Detail	**12**	0	0	1	11	0	0
Disturbance	**8**	0	0	4	4	0	0
Fireworks Complaint	**24**	0	0	0	20	2	2
Follow Up	**58**	0	1	4	49	3	1
Harass	**2**	0	0	1	1	0	0
Hold Up Alarm	**1**	0	0	0	1	0	0
Loud Party	**2**	0	0	0	2	0	0
Medical	**2**	0	0	1	1	0	0
Medical Assist	**1**	0	0	0	1	0	0
Meet	**45**	0	0	5	39	1	0
Neighborhood Patrol Hot Spot	**1**	0	0	0	1	0	0
Noise Complaint	**4**	0	0	0	4	0	0
Parking Complaint	**1**	0	0	0	1	0	0

Problem	Total	False Alarm	Message Left	Report	Serviced call	Ticket Issued	Warning
Person Locked in Vehicle	**1**	0	0	0	1	0	0
Property	**14**	0	0	6	8	0	0
Repossession	**1**	0	0	0	1	0	0
Request for Backup	**2**	0	0	0	2	0	0
Request for Supervisor	**2**	0	0	0	2	0	0
Residential Structure Fire	**2**	0	0	0	2	0	0
Runaway Juvenile	**1**	0	0	0	1	0	0
Sex Offender Registration	**6**	0	0	2	4	0	0
Sex Offense	**1**	0	0	1	0	0	0
Shots Fired	**1**	0	0	0	1	0	0
Stolen Vehicle	**2**	0	0	0	2	0	0
Subject With A Warrant	**4**	0	0	4	0	0	0
Suspicious	**63**	0	0	9	54	0	0
Theft	**12**	0	0	4	8	0	0
Traffic Accident	**7**	0	0	4	3	0	0
Traffic Accident - Extricate	**1**	0	0	0	1	0	0
Traffic Accident Hit and Run	**2**	0	0	2	0	0	0
Traffic Complaint	**4**	0	0	0	3	0	1
Traffic Hazard	**4**	0	0	1	3	0	0
Traffic Stop	**208**	0	0	4	5	125	74
Unwant	**3**	0	0	0	3	0	0
Vandalism	**4**	0	0	4	0	0	0
Vin Inspection	**17**	0	0	0	17	0	0

Law Office of Avi S. Rocklin, LLC

ATTORNEY AT LAW
1437 N. DENVER AVENUE, #330
LOVELAND, CO 80538
PHONE: (970) 419-8226 EMAIL: AVI@ROCKLINLAW.COM

MEMORANDUM

TO: Honorable Mayor and Board Members

FROM: Law Office of Avi S. Rocklin, LLC

DATE: August 1, 2023

RE: Elected Official Social Media Policy

For consideration is a proposed Elected Official Social Media Policy ("Policy") to guide and govern the Mayor/Trustee's conduct when participating in social media. The Policy recognizes two types of social media uses – official capacity use and personal capacity use.

The Policy contains content and use requirements with respect to official capacity use, including, among others, prohibiting the posting of discriminatory, confidential or personal information. The Policy also provides that a Trustee may not post content on behalf of the Town or the Town Board, absent Town Board authorization; engage in discussions related to quasi-judicial matters; restrict access to members of the public; or censor or delete posts.

As to personal capacity use, the Policy does not contain content requirements, but provides that, when using social media in a personal capacity, a Trustee should not associate the account with such person's official position; identify the account as an "official" account; direct constituents or others to it in a way that suggests that the account is an extension of such Trustee's office; use the Town's trademark or logo; or use a Town-issued email address to register on social media.

The Policy encourages Trustees to include a disclaimer on the accounts in generally the following form: "Comments, opinions and similar such postings on this site are my own and do not necessarily represent the Town of Eaton's positions, strategies or opinions." The disclaimer need only be included on personal accounts when the personal use may reasonably be perceived as being related to the Town.

TOWN OF EATON
ELECTED OFFICIAL SOCIAL MEDIA POLICY

I. Purpose and Scope

The purpose of this Elected Official Social Media Policy ("Policy") is to describe manner in which the Town of Eaton's elected officials are authorized to use social media in their official capacities and to set forth the rules and limitations that govern such use. This Policy also sets forth the extent to which elected officials use of social media in their personal capacity may bring such personal use within the purview of this Policy. This Policy is intended to protect the rights of the public in their ability to access public forums, and to ensure that the Town is able to comply with its requirements under the laws and constitutions of the State of Colorado and the United States of America.

II. Definitions

A. *Board of Trustees*: The Board of Trustees of the Town of Eaton.

B. *Official Capacity Use*: A Trustee's use of their Town e-mail address, position, title or official capacity or a Trustee's personal use of social media that is reasonably related to engaging with constituents, communicating with the public on matters of public concern or affairs or carrying out the Trustee's official duties.

C. *Personal Information*: Information that can be used to distinguish or trace an individual's identity, such as date and place of birth, personal addresses or telephone numbers, social security number, driver's license number, or records that contain genetic, medical, or psychological data or information. Personal information also includes personal financial information and other information maintained because of the employer-employee relationship, pursuant to C.R.S. § 24-72-202(4.5). For purposes of this section, "personal information" does not include publicly available information that is lawfully made available to the public from federal, state, or local government records.

D. *Personal Use*: A Trustee's use of social media that is not an official capacity use.

E. *Social Media*: Online, electronic, or internet media, tools, communities and spaces for social interaction, sharing user generated content or public communication. Social media typically uses web-based technologies to turn communication into interactive dialogs. Social media may take many different forms, including, for example, internet forums, blogs & microblogs, online profiles, wikis, podcasts, pictures and video, email, text, instant messaging, music-sharing, and chats. Examples of social media include but are not limited to the following: LinkedIn, Facebook, MySpace, Wikipedia, YouTube, X (previously, Twitter), Skype and blog. The Town acknowledges that this form of communication changes rapidly and, therefore, this list is intended to be illustrative rather than comprehensive, and this definition should in no way be construed to limit the applicability of this Policy.

F. *Town*: The Town of Eaton, including acts by its Town Administrator or designee(s).

G. *Trustee*: The members of the Board of Trustees, including the Mayor.

III. Individual Responsibility for Social Media Activity

A. Trustees are not expected or required to use social media. Trustees may engage freely in official capacity or personal use of social media, but personal use, to the extent reasonably practicable, should not involve official capacity use.

B. If a Trustee chooses to use social media using their official title or to discuss the business or affairs of the Town, the Trustee is solely responsible for such use. Any use of social media communication that is not operated, maintained or used in compliance with this Policy shall be considered outside of the Trustee's official capacity use and the Town shall bear no responsibility for what transpires on or because of those accounts, including without limitation no responsibility to defend or indemnify a Trustee.

C. The Town does not create, operate or maintain social media accounts on behalf of Trustees for their official capacity use.

IV. Official Use of Social Media

A. **No Expectation of Privacy.** All official capacity use of social media by Trustees may be open to public inspection in accordance with the Colorado Open Records Law (C.R.S. § 24-72-200.1 *et seq*.), and Trustees do not have an expectation of privacy concerning such participation.

B. **Trustee to Trustee Discussion.** In order to assure compliance with the Colorado Open Meetings Law (C.R.S. § 24-6-402 *et seq*.), Trustees shall refrain from engaging in discussions with more than one other Trustee through social media, including personal social media accounts, regarding Town business, except where the use does not relate to the merits or substance of Town business or where electronic mail communications are sent by a Trustee for the purpose of forwarding information, scheduling or responding to a non-substantive inquiry from an individual who is not a Trustee.

C. **How a Trustee presents the account.** Trustees must identify themselves by name and position title and use their Town e-mail address when participating in social media websites for official capacity use. Such accounts shall be clearly designated as "official capacity" accounts. Trustees are encouraged to include a disclaimer on their official capacity accounts in generally the following form: "Comments, opinions and similar such postings on this site are my own and do not necessarily represent the Town of Eaton's positions, strategies or opinions."

D. **How a Trustee uses the account**. When engaging in official capacity use of social media, a Trustee shall not:

    1. Claim to speak on behalf of the Town or the Board of Trustees, unless authorized to do so by the Board of Trustees;

2. Post or publish;
    a. Discriminating content on the basis of race, creed, color, age, religion, sex, marital status, sexual orientation, gender identity, national origin, weight, height or genetic information;
    b. Degrading, obscene, defamatory, libelous, offensive, combative, harassing or demeaning comments;
    c. Confidential, proprietary information or non-public information;
    d. Personal information of any person without such person's consent;
    e. Information that may tend to put at risk the safety and security of the public or public systems;
    f. Solicitations of commerce except as part of Town-sponsored events or the promotion of businesses in the Town;
    g. Comments supporting or opposing local, state or national political campaigns or ballot questions, except for reporting resolutions approved by the Board of Trustees;
    h. Comments regarding legal proceedings or ongoing investigations or items that may be the subject of such in the future, except with the written authorization of the Town Attorney or Town Administrator;
    i. Threatening comments about or related to anyone;
    j. Sexual content or links to sexual content;
    k. Negative comments regarding Town employees, agents, representatives or vendors;
    l. Content that involves or encourage illegal activity; or
    m. Material that is copyrighted or trademarked by third parties.
3. Engage in discussions or post content related to quasi-judicial matters;
4. Restrict a person's ability to view or post comments on the account based in any way upon the viewpoint of that person's speech;
5. Prevent persons from joining a public conversation on the social media account;
6. Block or otherwise restrict access of any individual or group from viewing the account or responding to any post, except as such restrictions apply to all members of the public; or
7. Except upon written authorization of the Town Attorney or the Town Administrator, censor user comments, block users or delete posts.

E. **Additional Requirements.** When engaging in official capacity use of social media, a Trustee shall abide by the following requirements:

1. Avoid utilizing social media platforms that automatically delete content after a certain amount of time, such as Snapchat;
2. Provide the Town access to official social media accounts not created by the Town for archival purposes only;

3. Consider, at a Trustee's discretion, avoiding social media platforms that are substantially political, polarizing or controversial in nature; and

4. Understand the Terms of Service and any other policies established by social media websites.

V. Personal Use of Social Media

A. **Separate Accounts.** Any social media account established, operated, maintained or used by a Trustee for personal use must be separate and distinct from any social media account established, operated, maintained or used by a Trustee for official capacity purposes.

B. **How a Trustee presents the account.** When establishing or creating a social media account for personal use, a Trustee shall not:

1. Associate the account with such person's official position by, for example, including the Trustee's official title in the account description or using a profile picture that shows the Trustee acting in his or her official capacity;
2. Refer to or identify the account as "official," or direct constituents or others to it in a way that suggests that the account is an extension of such Trustee's office;
3. Use the Town's official trademark or logo; or
4. Use a Town-issued email address to register on social media.

C. **How a Trustee uses the account.** When engaging in personal of use of social media, a Trustee shall not:

1. Communicate information about his or her official duties, solicit information from constituents or the general public related to those duties or make announcements about such Trustee's official responsibilities or actions;
2. Seek or encourage comments about what legislation the Trustee should bring or support, or share any decisions the Trustee made as a public official;
3. Discuss items that will be or could be on the Board of Trustee's agenda or encourage public discussion regarding Town matters;
4. Speak as a representative of the Town or imply that the Trustee's speech has been endorsed, approved or connected to the Town;
5. Disclose or disseminate any Town proprietary or confidential information; or
6. Disclose or disseminate any Town records or documents that are not publicly available or are protected against disclosure by law.

D. **Disclaimer.** A Trustee may disclose that he or she holds the office of Mayor or Trustee. When personal use of social media may reasonably be perceived as being related to the Town, the Trustee is strongly encouraged to include a visible disclaimer on the account to inform other users that the opinions are his or her own and do not represent those of the Town. The disclaimer may read as follows: "Comments, opinions and similar such postings on this site

are my own and do not necessarily represent the Town of Eaton's positions, strategies or opinions."

highplains
Library District
Administration • 2650 W. 29th Street • Greeley, CO 80631

July 13, 2023

Mayor Scott Moser
Town of Eaton
223 1st Street
Eaton, CO 80615

Dear Mayor Moser:

The High Plains Library District is seeking nominations to fill two vacancies on its Board of Trustees. The terms for Kenneth Poncelow (representing Region 3) and Jana Caldwell (At-Large) are set to expire on December 31, 2023. Notice of the vacancies has been placed in newspapers, libraries, and on the HPLD website, https://www.mylibrary.us/board/.

The regions to be represented are:

The Board of Trustees consists of seven (7) members, all of whom must reside within the boundaries of the District's legal service area. The areas needing representation are:

- Region 3: Berthoud, Johnstown, Mead, Milliken, Platteville
- At-Large.

Where your help is needed.
Our request to you is to appoint one (1) member of your governing body to serve on a committee to interview and select the new Board member. We request that you call Kim Parker, HPLD Executive Assistant, at 970-506-8569 or email kparker@highplains.us with the ***name*** and ***email*** address of your representative by Friday September 15, 2023.

Copies of candidate applications will be sent electronically to your representative during the week of October 2, 2023.

We then need your representative to attend a meeting set for Friday, October 20, 2023, 1:00 to 5:00 pm to interview all candidates. This meeting is at LINC – Library Innovation Center, 2nd floor meeting room, 501 8th Ave, Greeley.

highplains
Library District
Administration • 2650 W. 29th Street • Greeley, CO 80631

Vice-Chair Mary Heberlee, representing Region 5, will chair the committee.

Background on process
Each of the towns and cities of Ault, Eaton, Evans, Greeley, and Hudson, as well as the Board of County Commissioners, may appoint one (1) representative to a nominating committee to select seven (7) library board members. The City of Fort Lupton and Weld County School District RE-8 are deemed to be an establishing body for purposes of removal and ratification of library district trustees; but *combined* shall send only one (1) representative to the HPLD trustee selection committee.

Attached you will find a copy of the application form to be completed by potential candidates. In addition to applications received through public notices, you may offer nominations as well. As you consider your nomination, please consider these points for appointment to the High Plains Library District Board of Trustees.

- The Board currently meets at least one Monday a month, in the evenings.
- Though attendance at board meetings is a first concern, a trustee must also assume a sense of personal involvement and be willing to give extra time and effort to special library projects and committee meetings.
- In addition, two (2) Trustees may be required to serve on the HPLD Foundation Board of Directors. As per the Foundation bylaws, there shall be no less than seven (7) and no more than nine (9) directors, of which two must be HPLD Trustees.
- A dedication to cooperate in providing quality library service throughout the district is imperative.

Executive Director Dr. Matthew Hortt, 970-506-8563, will be glad to answer any questions the candidates might have concerning service on the Board. We look forward to your assistance in filling this position.

Sincerely,
HIGH PLAINS LIBRARY DISTRICT BOARD OF TRUSTEES

highplains Library District

High Plains Library District Board of Trustees Application

You will find the High Plains Library District Board of Trustees Application Form on the following two pages. The District is seeking interested applicants to fill two vacancies on its Board. The open positions are for the following regions, and applicants must reside within the regions.

- Region 3: Berthoud, Johnstown, Mead, Milliken, Platteville
- At Large

Please consider these points for appointment to the High Plains Library District Board of Trustees.

- The term will run from January 1, 2023 to December 31, 2026, and the Board currently meets at least one Monday a month, in the evenings.

- Though attendance at board meetings is a first concern, a trustee must also assume a sense of personal involvement and be willing to give extra time and effort to special library projects and committee meetings.

- In addition, two Trustees may be required to serve on the HPLD Friends & Foundation Board of Directors. As per the Foundation bylaws, a minimum of two (2) shall be current Members of the High Plains Library District Board of Trustees and the remaining Directors shall be appointed from the Community at large.

- A dedication to cooperate in providing quality library service throughout the district is imperative.

Interested applicants should complete the online application, found on MyLibrary.us, or the application that follows on the next two pages. If completing the paper copy, please send it to

High Plains Library District Board Appointments
Administration & Support Office
2650 W 29th Street, Greeley, CO 80631

Applications are due September 22, 2022 at 5:00p.m.

Interviews will take place on October 20, 2022 from 1:00 - 5:00p.m.

highplains Library District

Date/Time _____

Name

First Name _____

Last Name _____

Home Address

Address Line 1 _____

Address Line 2 _____

City _____

State _____

Zip Code _____

Business Address

Address Line 1 _____

Address Line 2 _____

City _____

State _____

Zip Code _____

Phone _____

Email _____

School District _____

Birth Date _____

highplains Library District

Profession, Occupation/Employer, Titles

If more than one, please list all and indicate which is primary.

_____

_____

Civic/Professional Affiliations, Offices, Activities

Please indicate if you hold or have held an elected or appointed public office and when. Include any appointments to any councils or commissions.

_____

_____

Education

○ 12 years or less ○ 12-16 years ○ Over 16 years

Highest Degree _____
Degree, Year, Institution

Which position are you applying for?

○ Region 3 – Berthoud, Johnstown, Mead, Milliken, Platteville

○ At Large